

## HOUSE BILL No. 2265

By Committee on Taxation

2-10

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1 AN ACT concerning property; relating to delinquent taxes and special  
2 assessments; interest and penalties; redemption procedures; certain  
3 vacant land; amending K.S.A. 2010 Supp. 79-2004 and 79-2401a and  
4 repealing the existing sections.  
5

6 *Be it enacted by the Legislature of the State of Kansas:*

7 Section 1. K.S.A. 2010 Supp. 79-2004 is hereby amended to read as  
8 follows: 79-2004. (a) Except as provided by K.S.A. 79-4521, any person  
9 charged with real property taxes on the tax books in the hands of the  
10 county treasurer may pay, at such person's option, the full amount thereof  
11 on or before December 20 of each year, or  $\frac{1}{2}$  thereof on or before  
12 December 20 and the remaining  $\frac{1}{2}$  on or before May 10 next ensuing. If  
13 the full amount of the real property taxes listed upon any tax statement is  
14 \$10 or less the entire amount of such tax shall be due and payable on or  
15 before December 20.

16 In case the first half of the real property taxes remains unpaid after  
17 December 20, the first half of the tax shall draw interest at the rate  
18 prescribed by K.S.A. 79-2968, and amendments thereto, plus two  
19 percentage points, per annum, *except that for any person who owns three*  
20 *or more tracts or parcels of property upon which the real property taxes*  
21 *are past due and unpaid, the first half of the tax shall draw interest at the*  
22 *rate of 15%, per annum, on each such tract or parcel of property,* and  
23 may be paid at any time prior to May 10 following by paying  $\frac{1}{2}$  of the tax  
24 together with interest at such rate from December 20 to date of payment.  
25 Subject to the provisions of subsection (d), all real property taxes of the  
26 preceding year and accrued interest thereon which remain due and unpaid  
27 on May 11 shall accrue interest at the rate prescribed by K.S.A. 79-2968,  
28 and amendments thereto, plus two percentage points, per annum, *except*  
29 *that for any person who owns three or more tracts or parcels of property*  
30 *upon which the real property taxes are past due and unpaid, such taxes*  
31 *shall accrue interest at the rate of 15%, per annum, from May 10 until*  
32 *paid, or until the real property is sold for taxes by foreclosure as provided*  
33 *by law. Except as provided by subsection (c), all interest herein provided*  
34 *shall be credited to the county general fund, and whenever any such*  
35 *interest is paid the county treasurer shall enter the amount of interest so*  
36 *paid on the tax rolls in the proper column and account for such sum.*

1 (b) Whenever any date prescribed in subsection (a) for the payment  
2 of real property taxes occurs on a Saturday or Sunday, such date for  
3 payment shall be extended until the next-following regular business day  
4 of the office of the county treasurer.

5 (c) The board of county commissioners may enter into an agreement  
6 with the governing body of any city located in the county for the  
7 distribution of part or all of the interest paid on special assessments levied  
8 by the city which remain unpaid.

9 (d) All real property taxes of any year past due and unpaid on the  
10 effective date of this section and interest accrued thereon pursuant to this  
11 section prior to its amendment by this act shall draw interest at the rate  
12 prescribed by K.S.A. 79-2968, and amendments thereto, plus two  
13 percentage points, per annum, *except that for any person who owns three*  
14 *or more tracts or parcels of property upon which the real property taxes*  
15 *are past due and unpaid, such taxes shall draw interest at the rate of*  
16 *15%, per annum* from the effective date of this section until paid or until  
17 the real property is sold for taxes by foreclosure as provided by law.

18 Sec. 2. K.S.A. 2010 Supp. 79-2401a is hereby amended to read as  
19 follows: 79-2401a. (a) (1) Except as provided by ~~paragraph~~  
20 ~~(2)~~subsections (a) (2) and (a) (3) and subsection (b), real estate bid off by  
21 the county for both delinquent taxes and special assessments, as defined  
22 by subsection (c), shall be held by the county until the expiration of two  
23 years from the date of the sale, subject only to the right of redemption as  
24 provided by this section. Any owner or holder of the record title, the  
25 owner's or holder's heirs, devisees, executors, administrators, assigns or  
26 any mortgagee or the owner's or holder's assigns may redeem the real  
27 estate sold in the sale at any time within two years after the sale by  
28 paying to the county treasurer the amount for which the real estate was  
29 sold plus the interest accrued, all delinquent taxes and special  
30 assessments and interest thereon that have accrued after the date of such  
31 sale which remain unpaid as of the date of redemption and costs and  
32 expenses of the sale and redemption, including but not limited to,  
33 abstracting costs incurred in anticipation of a tax sale. *In addition to any*  
34 *amounts required to be paid pursuant to this subsection, for any owner or*  
35 *holder of the record title who has redeemed real estate sold in the sale*  
36 *two or more times during the six-year period prior to such most recent*  
37 *redemption, such owner or holder of title shall pay a penalty of 50% of*  
38 *the amount of such delinquent taxes and special assessments and interest*  
39 *thereon in order to redeem such most recent real estate sold.*

40 (2) Any abandoned building or structure and the land  
41 accommodating such building or structure bid off by the county for either  
42 delinquent taxes or special assessments, or both, as defined by subsection  
43 (c), shall be held by the county until the expiration of one year from the

1 date of the sale, subject only to the right of redemption as provided by  
2 this section. Any owner or holder of the record title, the owner's or  
3 holder's heirs, devisees, executors, administrators, assigns or any  
4 mortgagee or the owner's or holder's assigns may redeem the real estate  
5 sold in the sale at any time within one year after the sale by paying to the  
6 county treasurer the amount for which the real estate was sold plus the  
7 interest accrued, all delinquent taxes and special assessments and interest  
8 thereon that have accrued after the date of such sale which remain unpaid  
9 as of the date of redemption and costs and expenses of the sale and  
10 redemption, including but not limited to abstracting costs incurred in  
11 anticipation of a tax sale.

12 When used in this subsection "abandoned building or structure and the  
13 land accommodating such building or structure" shall mean a building or  
14 structure which, for a period of at least one year, has been unoccupied and  
15 which there has been a failure to perform reasonable maintenance of such  
16 building or structure and the land accommodating such building or  
17 structure.

18 *(3) Commencing in tax year 2011 and all tax years thereafter, except*  
19 *as provided in subsection (b), for any county which elects to be subject to*  
20 *the provisions of this subsection by adoption of a resolution by*  
21 *unanimous approval of the board of county commissioners, real estate*  
22 *which is a vacant land, as defined in this subsection, bid off by the county*  
23 *for both delinquent taxes and special assessments, as defined by*  
24 *subsection (c), shall be held by the county until the expiration of one year*  
25 *from the date of the sale, subject only to the right of redemption as*  
26 *provided by this section. Any owner or holder of the record title, the*  
27 *owner's or holder's heirs, devisees, executors, administrators, assigns or*  
28 *any mortgagee or the owner's or holder's assigns may redeem the real*  
29 *estate sold in the sale at any time within one year after the sale by paying*  
30 *to the county treasurer the amount for which the real estate was sold plus*  
31 *the interest accrued, all delinquent taxes and special assessments and*  
32 *interest thereon that have accrued after the date of such sale which*  
33 *remain unpaid as of the date of redemption and costs and expenses of the*  
34 *sale and redemption, including, but not limited to, abstracting costs*  
35 *incurred in anticipation of a tax sale. As used in this subsection, "vacant*  
36 *land" means any lot, parcel, site or tract of land upon which no*  
37 *permanent buildings or structures are located, including land with or*  
38 *benefited by site improvements and land that is part of a platted*  
39 *subdivision.*

40 (b) (1) Except as provided by ~~paragraph (2)~~ subsection (b) (2), real  
41 estate which is a homestead under section 9 of article 15 of the Kansas  
42 Constitution and all real estate not described in subsection (a) shall be  
43 held by the county until the expiration of three years from the date of the

1 sale and may be redeemed partially by paying to the county treasurer the  
2 amount of taxes for which the real estate was sold for one or more years,  
3 beginning with the first year for which the real estate was carried on the  
4 tax-sale book of the county plus interest at the rate prescribed by K.S.A.  
5 79-2004, and amendments thereto, on the amount from the date the same  
6 was carried on the sale book. Upon payment and partial redemption, the  
7 time when a tax foreclosure sale may be commenced shall be extended by  
8 the number of years paid in the partial redemption.

9 (2) In Johnson county, real estate which is a homestead under  
10 section 9 of article 15 of the Kansas constitution and all real estate not  
11 described in subsection (a) shall be held by the county until the expiration  
12 of three years from the date of the sale and may be redeemed partially by  
13 paying to the county treasurer the amount of taxes for which the real  
14 estate was sold for one or more years, beginning with the most recent  
15 year for which the real estate was carried on the tax-sale book of the  
16 county plus interest at the rate prescribed by K.S.A. 79-2004, and  
17 amendments thereto, on the amount from the date the same was carried  
18 on the sale book.

19 (c) For the purpose of this ~~act~~section, the terms "real estate bid off  
20 by the county for both delinquent taxes and special assessments" and  
21 "real estate bid off by the county for either delinquent taxes or special  
22 assessments", or both, shall include only real estate on which there are  
23 delinquent taxes of a general ad valorem property tax nature or delinquent  
24 special assessments, or both, or other special taxes levied by a city,  
25 county or other municipality in response to a petition or request of the  
26 landowners. Upon publication of the listing of real estate subject to sale  
27 under the provisions of K.S.A. 79-2302, and amendments thereto, the  
28 clerk of any city, county or other municipality which has levied special  
29 assessments during the past 10 years shall certify to the county treasurer  
30 those listed parcels of real estate which are located within a special  
31 assessment district, but no parcel shall be so certified unless the public  
32 improvement was constructed pursuant to a petition or request of one or  
33 more landowners sufficient to authorize the improvement under the  
34 applicable statutory special assessment procedure used by the city, county  
35 or other municipality.

36 (d) If at the expiration of the redemption period, the real estate has  
37 not been redeemed, the real estate shall be disposed of by foreclosure and  
38 sale in the manner provided by K.S.A. 79-2801 et seq., and amendments  
39 thereto.

40 Sec. 3. K.S.A. 2010 Supp. 79-2004 and 79-2401a are hereby  
41 repealed.

42 Sec. 4. This act shall take effect and be in force from and after its  
43 publication in the statute book.