

HOUSE BILL No. 2167

By Committee on Taxation

1-28

1 AN ACT concerning property taxation; relating to time for payment of real
2 estate taxes, interest; amending K.S.A. 2014 Supp. 79-2004 and
3 repealing the existing section.
4

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

6 Section 1. K.S.A. 2014 Supp. 79-2004 is hereby amended to read as
7 follows: 79-2004. (a) Except as provided by K.S.A. 79-4521, and
8 amendments thereto, any person charged with real property taxes on the
9 tax books in the hands of the county treasurer may pay, at such person's
10 option, the full amount thereof on or before December 20 of each year, or
11 $\frac{1}{2}$ thereof on or before December 20 and the remaining $\frac{1}{2}$ on or before
12 May 10 next ensuing. If the full amount of the real property taxes listed
13 upon any tax statement is \$10 or less the entire amount of such tax shall be
14 due and payable on or before December 20.

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

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

34 (c) The board of county commissioners may enter into an agreement
35 with the governing body of any city located in the county for the
36 distribution of part or all of the interest paid on special assessments levied

1 by the city which remain unpaid.

2 (d) All real property taxes of any year past due and unpaid on the
3 effective date of this section and interest accrued thereon pursuant to this
4 section prior to its amendment by this act shall draw interest at the rate
5 prescribed by K.S.A. 79-2968, and amendments thereto, *plus five*
6 *percentage points*, per annum from the effective date of this section until
7 paid or until the real property is sold for taxes by foreclosure as provided
8 by law.

9 Sec. 2. K.S.A. 2014 Supp. 79-2004 is hereby repealed.

10 Sec. 3. This act shall take effect and be in force from and after its
11 publication in the statute book.