

Substitute for SENATE BILL No. 298

By Committee on Assessment and Taxation

2-28

1 AN ACT concerning the recording of certain documents and instruments;
2 relating to certain fees paid thereon to the register of deeds; mortgage
3 registration tax; amending K.S.A. 79-3102 and K.S.A. 2013 Supp. 28-
4 115 and repealing the existing sections; also repealing K.S.A. 79-3101,
5 79-3102, as amended by section 2 of 2014 Substitute for Senate Bill
6 No. 298, 79-3103, 79-3104, 79-3105, 79-3106, 79-3107, 79-3107a and
7 79-3107b and K.S.A. 2013 Supp. 79-3107c.

8

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

10 Section 1. K.S.A. 2013 Supp. 28-115 is hereby amended to read as
11 follows: 28-115. (a) The register of deeds of each county shall charge and
12 collect the following fees:

13 For recording deeds, mortgages or other instruments
14 of writing, for first page, not to exceed legal size
15 page—8 ½" x 14"..... \$6.00
16 For second page and each additional page or fraction
17 thereof..... 2.00
18 Recording town plats, for each page..... 20.00
19 Recording release or assignment of real estate mortgage..... 5.00
20 Certificate, certifying any instrument on record..... 1.00
21 Acknowledgment of a signature..... .50
22 For filing notices of tax liens under the internal revenue
23 laws of the United States..... 5.00
24 For filing releases of tax liens, certificates of discharge,
25 under the internal revenue laws of the United States
26 or the revenue laws of the state of Kansas..... 5.00
27 For filing liens for materials and services under
28 K.S.A. 58-201, and amendments thereto..... 5.00

29 (1) For the following documents received and filed prior to January
30 1, 2015, the fees shall be:

- 31 (A) For recording deeds, mortgages or other instruments of writing,
32 for first page, not to exceed legal size page—8 ½" x 14", a fee of \$6;
33 (B) for second page and each additional page or fraction thereof of
34 deeds, mortgages or other instruments of writing, a fee of \$2;
35 (C) recording town plats, for each page, a fee of \$20;
36 (D) recording release or assignment of real estate mortgages, a fee of

1 \$5;

2 (E) certificate, certifying any instrument on record, a fee of \$1;

3 (F) acknowledgment of a signature, a fee of \$.50;

4 (G) for filing notices of tax liens under the internal revenue laws of
5 the United States, a fee of \$5;

6 (H) for filing releases of tax liens and certificates of discharge under
7 the internal revenue laws of the United States or the revenue laws of the
8 state of Kansas, a fee of \$5; and

9 (I) for filing liens for materials and services under K.S.A. 58-201,
10 and amendments thereto, a fee of \$5.

11 (2) For the following documents received and filed on and after
12 January 1, 2015, but prior to January 1, 2016, the fees shall not exceed:

13 (A) For recording deeds, mortgages or other instruments of writing,
14 for first page, not to exceed legal size page—8 ½" x 14", a fee of \$7;

15 (B) for second page and each additional page or fraction thereof of
16 deeds, mortgages or other instruments of writing, a fee of \$3;

17 (C) recording town plats, for each page, a fee of \$21;

18 (D) recording release or assignment of real estate mortgages, a fee of
19 \$6;

20 (E) certificate, certifying any instrument on record, a fee of \$2;

21 (F) acknowledgment of a signature, a fee of \$1.50;

22 (G) for filing notices of tax liens under the internal revenue laws of
23 the United States, a fee of \$6;

24 (H) for filing releases of tax liens and certificates of discharge under
25 the internal revenue laws of the United States or the revenue laws of the
26 state of Kansas, a fee of \$6; and

27 (I) for filing liens for materials and services under K.S.A. 58-201,
28 and amendments thereto, a fee of \$6.

29 (3) For the following documents received and filed on and after
30 January 1, 2016, but prior to January 1, 2017, the fees shall not exceed:

31 (A) For recording deeds, mortgages or other instruments of writing,
32 for first page, not to exceed legal size page—8 ½" x 14", a fee of \$8;

33 (B) for second page and each additional page or fraction thereof of
34 deeds, mortgages or other instruments of writing, a fee of \$4;

35 (C) recording town plats, for each page, a fee of \$22;

36 (D) recording release or assignment of real estate mortgages, a fee of
37 \$7;

38 (E) certificate, certifying any instrument on record, a fee of \$3;

39 (F) acknowledgment of a signature, a fee of \$2.50;

40 (G) for filing notices of tax liens under the internal revenue laws of
41 the United States, a fee of \$7;

42 (H) for filing releases of tax liens and certificates of discharge under
43 the internal revenue laws of the United States or the revenue laws of the

1 state of Kansas, a fee of \$7; and

2 (I) for filing liens for materials and services under K.S.A. 58-201,
3 and amendments thereto, a fee of \$7.

4 (4) For the following documents received and filed on and after
5 January 1, 2017, but prior to January 1, 2018, the fees shall not exceed:

6 (A) For recording deeds, mortgages or other instruments of writing,
7 for first page, not to exceed legal size page—8 ½" x 14", a fee of \$9;

8 (B) for second page and each additional page or fraction thereof of
9 deeds, mortgages or other instruments of writing, a fee of \$5;

10 (C) recording town plats, for each page, a fee of \$23;

11 (D) recording release or assignment of real estate mortgages, a fee of
12 \$8;

13 (E) certificate, certifying any instrument on record, a fee of \$4;

14 (F) acknowledgment of a signature, a fee of \$3.50;

15 (G) for filing notices of tax liens under the internal revenue laws of
16 the United States, a fee of \$8;

17 (H) for filing releases of tax liens and certificates of discharge under
18 the internal revenue laws of the United States or the revenue laws of the
19 state of Kansas, a fee of \$8; and

20 (I) for filing liens for materials and services under K.S.A. 58-201,
21 and amendments thereto, a fee of \$8.

22 (5) For the following documents received and filed on and after
23 January 1, 2018, the fees shall not exceed:

24 (A) For recording deeds, mortgages or other instruments of writing,
25 for first page, not to exceed legal size page—8 ½" x 14", a fee of \$10;

26 (B) for second page and each additional page or fraction thereof of
27 deeds, mortgages or other instruments of writing, a fee of \$6;

28 (C) recording town plats, for each page, a fee of \$24;

29 (D) recording release or assignment of real estate mortgages, a fee of
30 \$9;

31 (E) certificate, certifying any instrument on record, a fee of \$5;

32 (F) acknowledgment of a signature, a fee of \$4.50;

33 (G) for filing notices of tax liens under the internal revenue laws of
34 the United States, a fee of \$9;

35 (H) for filing releases of tax liens and certificates of discharge under
36 the internal revenue laws of the United States or the revenue laws of the
37 state of Kansas, a fee of \$9; and

38 (I) for filing liens for materials and services under K.S.A. 58-201,
39 and amendments thereto, a fee of \$9.

40 (b) In addition to the fees required to be charged and collected
41 pursuant to subsection (a), the register of deeds shall charge and collect an
42 additional fee of \$2 per page for recording:

43 (1) The first page of any deeds, mortgages or other instruments of

1 writing, not to exceed legal size—8½" x 14";

2 (2) the second page and each additional page or fraction of any deeds,
3 mortgages or instruments of writing; and

4 (3) a release or assignment of real estate mortgage.

5 Any fees collected pursuant to this subsection shall be paid by the
6 register of deeds to the county treasurer. The county treasurer shall deposit
7 such funds in the register of deeds technology fund as provided by K.S.A.
8 2013 Supp. 28-115a, and amendments thereto.

9 (c) For any filing or service provided for in the uniform commercial
10 code, the amount therein provided, shall be charged and collected. No fee
11 shall be charged or collected for any filing made by the secretary of health
12 and environment or the secretary's designee pursuant to K.S.A. 39-709,
13 and amendments thereto.

14 (d) If the name or names of the signer or signers or any notary public
15 to any instrument to be recorded are not plainly typed or printed under the
16 signatures affixed to the instrument, the register of deeds shall charge and
17 collect a fee of \$1 in addition to all other fees provided in this section.

18 (e) If sufficient space is not provided for the necessary recording
19 information and certification on a document, such recording information
20 shall be placed on an added sheet and such sheet shall be counted as a
21 page. The document shall be of sufficient legibility so as to produce a clear
22 and legible reproduction ~~thereof~~. If a document is judged not to be of
23 sufficient legibility so as to produce a clear and legible reproduction, such
24 document shall be accompanied by an exact copy ~~thereof~~ which shall be of
25 sufficient legibility so as to produce a clear and legible reproduction
26 ~~thereof~~ and which shall be recorded contemporaneously with the document
27 and shall be counted as additional pages. The register of deeds may reject
28 any document which is not of sufficient legibility so as to produce a clear
29 and legible reproduction ~~thereof~~.

30 (f) Any document which was filed on or after January 1, 1989, which
31 was of a size print or type smaller than 8-point type but which otherwise
32 was properly filed shall be deemed to be validly filed.

33 (g) All fees required to be collected pursuant to this section, except
34 those charged for the filing of liens and releases of tax liens under the
35 internal revenue laws of the United States, shall be due and payable before
36 the register of deeds shall be required to do the work. If the register of
37 deeds fails to collect any of the fees provided in this section, the amount of
38 the fees at the end of each quarter shall be deducted from the register's
39 salary.

40 (h) Except as otherwise provided by subsection (b), all fees required
41 to be collected pursuant to this section shall be paid by the register of
42 deeds to the county treasurer and deposited into the general fund of the
43 county.

1 (i) *On and after January 1, 2015, in addition to the fees required to*
2 *be charged and collected pursuant to subsection (a), the register of deeds*
3 *shall charge and collect an additional fee of \$1 per page for recording:*

4 (1) *The first page of any deeds, mortgages or other instruments of*
5 *writing, not to exceed legal size—8¹/₂" x 14";*

6 (2) *the second page and each additional page or fraction of any*
7 *deeds, mortgages or instruments of writing; and*

8 (3) *a release or assignment of real estate mortgage.*

9 *Any fees collected pursuant to this subsection shall be paid by the*
10 *register of deeds to the county treasurer. The county treasurer shall pay*
11 *quarterly to the state treasurer all funds accruing under this subsection.*
12 *All such moneys paid to the state treasurer shall be deposited in the state*
13 *treasury and credited to the heritage trust fund.*

14 Sec. 2. K.S.A. 79-3102 is hereby amended to read as follows: 79-
15 3102. (a) Before any mortgage of real property, or renewal or extension of
16 such a mortgage, is received and filed for record, there shall be paid to the
17 register of deeds of the county in which such property or any part thereof
18 is situated a registration ~~fee of .26%~~ *tax of the principal debt or obligation*
19 *which is secured by such mortgage, which tax shall be computed in*
20 *accordance with the following schedules. In the event the mortgage states*
21 *that an amount less than the entire principal debt or obligation will be*
22 *secured thereby, the registration fee shall be paid on such lesser amount.*

23 (1) *For all mortgages of real property, or renewal or extension of*
24 *such a mortgage, received and filed for record prior to January 1, 2015,*
25 *the tax shall be 0.26% of the principal debt or obligation which is secured*
26 *by such mortgage.*

27 (2) *For all mortgages of real property, or renewal or extension of*
28 *such a mortgage, received and filed for record on and after January 1,*
29 *2015, but prior to January 1, 2016, the tax shall be 0.2% of the principal*
30 *debt or obligation which is secured by such mortgage.*

31 (3) *For all mortgages of real property, or renewal or extension of*
32 *such a mortgage, received and filed for record on and after January 1,*
33 *2016, but prior to January 1, 2017, the tax shall be 0.15% of the principal*
34 *debt or obligation which is secured by such mortgage.*

35 (4) *For all mortgages of real property, or renewal or extension of*
36 *such a mortgage, received and filed for record on and after January 1,*
37 *2017, but prior to January 1, 2018, the tax shall be 0.1% of the principal*
38 *debt or obligation which is secured by such mortgage.*

39 (5) *For all mortgages of real property, or renewal or extension of*
40 *such a mortgage, received and filed for record on and after January 1,*
41 *2018, but prior to January 1, 2019, the tax shall be 0.05% of the principal*
42 *debt or obligation which is secured by such mortgage.*

43 (6) *For all mortgages of real property, or renewal or extension of*

1 *such a mortgage, received and filed for record on and after January 1,*
2 *2019, the tax shall be 0.0% of the principal debt or obligation which is*
3 *secured by such mortgage.*

4 (b) As used herein, "principal debt or obligation" shall not include
5 any finance charges or interest.

6 (c) In any case where interest has been precomputed, the register of
7 deeds may require the person filing the mortgage to state the amount of the
8 debt or obligation owed before computation of interest.

9 (d) No registration fee whatsoever shall be paid, collected or required
10 for or on: (1) Any mortgage or other instrument given solely for the
11 purpose of correcting or perfecting a previously recorded mortgage or
12 other instrument; (2) any mortgage or other instrument given for the
13 purpose of providing additional security for the same indebtedness, where
14 the registration fee herein provided for has been paid on the original
15 mortgage or instrument; (3) any mortgage or other instrument upon that
16 portion of the consideration stated in the mortgage tendered for filing
17 which is verified by affidavit to be principal indebtedness covered or
18 included in a previously recorded mortgage or other instrument with the
19 same lender or their assigns upon which the registration fee herein
20 provided for has been paid; (4) any lien, indenture, mortgage, bond or
21 other instrument or encumbrance nor for the note or other promise to pay
22 thereby secured, all as may be assigned, continued, transferred, reissued or
23 otherwise changed by reason of, incident to or having to do with the
24 migration to this state of any corporation, by merger or consolidation with
25 a domestic corporation as survivor, or by other means, where the original
26 secured transaction, for which the registration fee has once been paid, is
27 thereby continued or otherwise acknowledged or validated; (5) any
28 mortgage or other instrument given in the form of an affidavit of equitable
29 interest solely for the purpose of providing notification by the purchaser of
30 real property of the purchaser's interest therein; (6) any mortgage in which
31 a certified development corporation certified by the United States small
32 business administration participates pursuant to its community economic
33 development program; (7) any mortgage or other instrument given for the
34 sole purpose of changing the trustee; or (8) any mortgage for which the
35 registration fee is otherwise not required by law.

36 (e) The register of deeds shall receive no additional fees or salary by
37 reason of the receipt of fees as herein provided. After the payment of the
38 registration fees as aforesaid the mortgage and the note thereby secured
39 shall not otherwise be taxable.

40 Sec. 3. K.S.A. 79-3102 and K.S.A. 2013 Supp. 28-115 are hereby
41 repealed.

42 Sec. 4. On January 1, 2015, K.S.A. 79-3107b is hereby repealed.

43 Sec. 5. On January 1, 2019, K.S.A. 79-3101, 79-3102, as amended by

1 section 2 of 2014 Substitute for Senate Bill No. 298, 79-3103, 79-3104,
2 79-3105, 79-3106, 79-3107, 79-3107a and K.S.A. 2013 Supp. 79-3107c
3 are hereby repealed.

4 Sec. 6. This act shall take effect and be in force from and after its
5 publication in the statute book.