

HOUSE BILL No. 2785

By Committee on Taxation

2-6

AN ACT concerning taxation; relating to redemption of real estate; amending K.S.A. 79-2401a and repealing the existing section.

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

Section 1. K.S.A. 79-2401a is hereby amended to read as follows: 79-2401a. (a) (1) Except as provided by paragraph (2) and subsection (b), real estate bid off by the county for both delinquent taxes and special assessments, as defined by subsection (c), shall be held by the county until the expiration of two years from the date of the sale, subject only to the right of redemption as provided by this section. Any owner or holder of the record title, the owner's or holder's heirs, devisees, executors, administrators, assigns or any mortgagee or the owner's or holder's assigns may redeem the real estate sold in the sale at any time within two years after the sale by paying to the county treasurer the amount for which the real estate was sold plus the interest accrued, all delinquent taxes and special assessments and interest thereon that have accrued after the date of such sale which remain unpaid as of the date of redemption and costs and expenses of the sale and redemption, including but not limited to, abstracting costs incurred in anticipation of a tax sale.

(2) Any abandoned building or structure and the land accommodating such building or structure bid off by the county for both delinquent taxes and special assessments, as defined by subsection (c), shall be held by the county until the expiration of one year from the date of the sale, subject only to the right of redemption as provided by this section. Any owner or holder of the record title, the owner's or holder's heirs, devisees, executors, administrators, assigns or any mortgagee or the owner's or holder's assigns may redeem the real estate sold in the sale at any time within one year after the sale by paying to the county treasurer the amount for which the real estate was sold plus the interest accrued, all delinquent taxes and special assessments and interest thereon that have accrued after the date of such sale which remain unpaid as of the date of redemption and costs and expenses of the sale and redemption, including but not limited to abstracting costs incurred in anticipation of a tax sale.

When used in this subsection "abandoned building or structure and the land accommodating such building or structure" shall mean a building

1 or structure which, for a period of at least one year, has been unoccupied
2 and which there has been a failure to perform reasonable maintenance
3 of such building or structure and the land accommodating such building
4 or structure.

5 (b) (1) Except as provided by paragraph (2), real estate which is a
6 homestead under section 9 of article 15 of the Kansas Constitution and
7 all real estate not described in subsection (a) shall be held by the county
8 until the expiration of three years from the date of the sale and may be
9 redeemed partially by paying to the county treasurer the amount of taxes
10 for which the real estate was sold for one or more years, beginning with
11 the first year for which the real estate was carried on the tax-sale book of
12 the county plus interest at the rate prescribed by K.S.A. 79-2004, and
13 amendments thereto, on the amount from the date the same was carried
14 on the sale book. Upon payment and partial redemption, the time when
15 a tax foreclosure sale may be commenced shall be extended by the num-
16 ber of years paid in the partial redemption.

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

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

42 (d) If at the expiration of the redemption period, the real estate has
43 not been redeemed, the real estate shall be disposed of by foreclosure

1 and sale in the manner provided by K.S.A. 79-2801 et seq., and amend-
2 ments thereto.

3 Sec. 2. K.S.A. 79-2401a is hereby repealed.

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

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