

HOUSE BILL No. 2074

By Committee on Taxation

1-23

9 AN ACT concerning property taxation; relating to real property taxes due
10 and unpaid; interest and penalties; redemption procedures; amending
11 K.S.A. 2008 Supp. 79-2004 and 79-2401a and repealing the existing
12 sections.
13

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

15 Section 1. K.S.A. 2008 Supp. 79-2004 is hereby amended to read as
16 follows: 79-2004. (a) Except as provided by K.S.A. 79-4521, any person
17 charged with real property taxes on the tax books in the hands of the
18 county treasurer may pay, at such person's option, the full amount thereof
19 on or before December 20 of each year, or ½ thereof on or before De-
20 cember 20 and the remaining ½ on or before May 10 next ensuing. If
21 the full amount of the real property taxes listed upon any tax statement
22 is \$10 or less the entire amount of such tax shall be due and payable on
23 or before December 20.

24 In case the first half of the real property taxes remains unpaid after
25 December 20, the first half of the tax shall draw interest at the rate
26 prescribed by K.S.A. 79-2968, and amendments thereto, plus two per-
27 centage points, per annum, *except that for any person who owns three or*
28 *more tracts or parcels of property upon which the real property taxes are*
29 *past due and unpaid, the first half of the tax shall draw interest at the*
30 *rate of 15%, per annum, on each such tract or parcel of property,* and
31 may be paid at any time prior to May 10 following by paying ½ of the tax
32 together with interest at such rate from December 20 to date of payment.
33 Subject to the provisions of subsection (d), all real property taxes of the
34 preceding year and accrued interest thereon which remain due and un-
35 paid on May 11 shall accrue interest at the rate prescribed by K.S.A. 79-
36 2968, and amendments thereto, plus two percentage points, per annum,
37 *except that for any person who owns three or more tracts or parcels of*
38 *property upon which the real property taxes are past due and unpaid,*
39 *such taxes shall accrue interest at the rate of 15%, per annum,* from May
40 10 until paid, or until the real property is sold for taxes by foreclosure as
41 provided by law. Except as provided by subsection (c), all interest herein
42 provided shall be credited to the county general fund, and whenever any
43 such interest is paid the county treasurer shall enter the amount of in-

1 terest so paid on the tax rolls in the proper column and account for such
2 sum.

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

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

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

20 Sec. 2. K.S.A. 2008 Supp. 79-2401a is hereby amended to read as
21 follows: 79-2401a. (a) (1) Except as provided by paragraph (2) and sub-
22 section (b), real estate bid off by the county for both delinquent taxes and
23 special assessments, as defined by subsection (c), shall be held by the
24 county until the expiration of two years from the date of the sale, subject
25 only to the right of redemption as provided by this section. Any owner or
26 holder of the record title, the owner's or holder's heirs, devisees, execu-
27 tors, administrators, assigns or any mortgagee or the owner's or holder's
28 assigns may redeem the real estate sold in the sale at any time within two
29 years after the sale by paying to the county treasurer the amount for which
30 the real estate was sold plus the interest accrued, all delinquent taxes and
31 special assessments and interest thereon that have accrued after the date
32 of such sale which remain unpaid as of the date of redemption and costs
33 and expenses of the sale and redemption, including but not limited to,
34 abstracting costs incurred in anticipation of a tax sale. *In addition to any*
35 *amounts required to be paid pursuant to this subsection, for any owner*
36 *or holder of the record title who has redeemed real estate sold in the sale*
37 *two or more times during the six-year period prior to such most recent*
38 *redemption, such owner or holder of title shall pay a penalty of 50% of*
39 *the amount of such delinquent taxes and special assessments and interest*
40 *thereon in order to redeem such most recent real estate sold.*

41 (2) Any abandoned building or structure and the land accommodat-
42 ing such building or structure bid off by the county for either delinquent
43 taxes or special assessments, or both, as defined by subsection (c), shall

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

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

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

30 (2) In Johnson county, real estate which is a homestead under section
31 9 of article 15 of the Kansas constitution and all real estate not described
32 in subsection (a) shall be held by the county until the expiration of three
33 years from the date of the sale and may be redeemed partially by paying
34 to the county treasurer the amount of taxes for which the real estate was
35 sold for one or more years, beginning with the most recent year for which
36 the real estate was carried on the tax-sale book of the county plus interest
37 at the rate prescribed by K.S.A. 79-2004, and amendments thereto, on
38 the amount from the date the same was carried on the sale book.

39 (c) For the purpose of this act, the terms "real estate bid off by the
40 county for both delinquent taxes and special assessments" and "real estate
41 bid off by the county for either delinquent taxes or special assessments",
42 or both, shall include only real estate on which there are delinquent taxes
43 of a general ad valorem property tax nature or delinquent special assess-

1 ments, or both, or other special taxes levied by a city, county or other
2 municipality in response to a petition or request of the landowners. Upon
3 publication of the listing of real estate subject to sale under the provisions
4 of K.S.A. 79-2302, and amendments thereto, the clerk of any city, county
5 or other municipality which has levied special assessments during the past
6 10 years shall certify to the county treasurer those listed parcels of real
7 estate which are located within a special assessment district, but no parcel
8 shall be so certified unless the public improvement was constructed pur-
9 suant to a petition or request of one or more landowners sufficient to
10 authorize the improvement under the applicable statutory special assess-
11 ment procedure used by the city, county or other municipality.

12 (d) If at the expiration of the redemption period, the real estate has
13 not been redeemed, the real estate shall be disposed of by foreclosure
14 and sale in the manner provided by K.S.A. 79-2801 et seq., and amend-
15 ments thereto.

16 Sec. 3. K.S.A. 2008 Supp. 79-2004 and 79-2401a are hereby
17 repealed.

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