

MINUTES OF THE HOUSE COMMITTEE ON ASSESSMENT AND TAXATIONThe meeting was called to order by Representative Jim Braden at  
Chairperson9:00 a.m./~~p.m.~~ on January 28, 1983 in room 519-S of the Capitol.All members were present ~~except~~:

## Committee staff present:

Wayne Morris, Research Department  
Tom Severn, Research Department  
Don Hayward, Revisor of Statutes' Office  
Nancy Wolff, Secretary to the Committee

## Conferees appearing before the committee:

Jim Maag, Kansas Bankers Association

The meeting was called to order by the Chairman who called for review and action on HB 2011 which was introduced by the Special Committee on Local Government to correct a situation whereby developers have special assessment bond issues enacted by counties for streets and sewers and then, when the property is not sold, do not pay such assessments in a timely manner.

The Chairman asked Jim Maag, Kansas Bankers Association, if the association had any comments on this legislation and Mr. Maag stated that his organization has not had an opportunity to discuss it.

There was considerable discussion. Many members felt the bill, in its present form, was too far reaching because it applies to all property other than homestead property. The Chairman distributed an amendment that had been prepared by the Revisors' Office in an attempt to limit the speed-up of delinquent tax sales to real estate for which a special assessment has been levied but which is otherwise unimproved. (Attachment I)

The Committee discussed the fact that should a water line be laid on the property, this would be improved land and would therefore not fall under the jurisdiction of this amendment as the legislation only deals with unimproved property.

Representative Miller made a motion to amend HB 2011 to change the period for delinquent tax sales to two years for real estate that is unimproved and leave the present three years for all other property. Representative Reardon seconded the motion.

Representative Vancrum made a substitute motion that the language be left at one year but confine it to real estate that has a special assessment against it. Representative Lowther seconded the motion.

Discussion continued by the Committee and subsequently Representative Vancrum withdrew the motion. Representative Lowther concurred with the withdrawal of the motion.

Representative R. Frey made a substitute motion to table the bill and Representative Erne seconded the motion. The motion failed.

Representative Wunsch made a substitute motion to amend HB 2011 to exempt all real estate with no special assessments against it from the legislation. Representative Vancrum seconded the motion.

Representative Wunsch subsequently withdrew the motion and Representative Vancrum withdrew the second.

Representative Rolfs made a substitute motion that a subcommittee be appointed to review HB 2011 and make a recommendation to the Committee. Representative Aylward seconded the motion. Motion passed.

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON ASSESSMENT AND TAXATION,  
room 519S, Statehouse, at 9:00 a.m./~~p.m.~~ on January 28, 1983.

The Chairman appointed Representative Vancrum as Chairman of the subcommittee and Representative Lowther and Miller are members.

The meeting was adjourned.



# House Bill No. 2011

By Special Committee on Local Government

Re Proposal No. 25

12-20

ATTACHMENT I

0018 AN ACT concerning the redemption of real property sold for  
0019 delinquent taxes; amending K.S.A. 79-2801 and K.S.A. 1982  
0020 Supp. 79-2401a and repealing the existing sections.

0021 *Be it enacted by the Legislature of the State of Kansas:*

0022 Section 1. K.S.A. 1982 Supp. 79-2401a is hereby amended to  
0023 read as follows: 79-2401a. All the ~~(a)~~ *Except as provided by*  
0024 *subsection (b),* real estate ~~so~~ bid off by the county for such  
0025 delinquent taxes shall be held by the county until the expiration  
0026 of ~~three years~~ *one year* from the date of the sale, subject only to  
0027 the right of redemption as ~~herein~~ provided by *this section*. Any  
0028 owner or holder of the record title, ~~such~~ *the* owner's or holder's  
0029 heirs, devisees, executors, administrators, assigns or any mort-  
0030 gagee or ~~such~~ *the* owner's or holder's assigns may redeem the  
0031 real estate ~~so~~ sold in ~~said~~ *the* sale at any time within *one year*  
0032 after ~~said~~ *the* sale by paying to the county treasurer the amount  
0033 for which ~~said~~ *premises were the real estate was* sold for with  
0034 *plus* the interest accrued, costs and expenses of ~~said~~ *the* sale and  
0035 redemption; ~~or any such person may make a partial redemption~~  
0036 *of said real estate.*

0037 *(b) Real estate which is a homestead under section 9 of*  
0038 *article 15 of the Kansas Constitution shall be held by the county*  
0039 *until the expiration of three years from the date of the sale and*  
0040 *may be redeemed partially* by paying to the county treasurer the  
0041 amount of taxes for which ~~said~~ *the* real estate was sold for one or  
0042 more years, beginning with the first year for which ~~said~~ *the* real  
0043 estate was carried on the tax-sale book of the county; ~~together~~  
0044 *with plus* interest at the rate prescribed by *subsection (b) of*  
0045 *K.S.A. 1980 Supp. 79-2968(b) 1982 Supp. 79-2968 on amounts the*

, except that, with respect to real estate which, except for improve-  
ments for which a special assessment has been levied, is unimproved,  
such period of time shall be one year

three years

Any such person may make a partial redemption of real estate, other  
than real estate which, except for improvements for which a special  
assessment has been levied, is unimproved,

ATTACHMENT I

(1-28-83)

0046 amount from the date the same was carried on said the sale book,  
0047 and. Upon such payment and partial redemption, the time when  
0048 a tax foreclosure sale ~~can~~ may be commenced shall be extended  
0049 by the number of years paid in such the partial redemption.

0050 [(c)] If at the expiration of the redemption period, said the real  
0051 estate shall has not have been redeemed therefrom, such the,  
0052 real estate shall be disposed of by foreclosure and sale in the  
0053 manner provided by this act K.S.A. 79-2801 et seq., and amend-  
0054 ments thereto.

0055 Sec. 2. K.S.A. 79-2801 is hereby amended to read as follows:  
0056 79-2801. In all cases in which Whenever real estate has been or  
0057 shall be sold and bid in by the county at any delinquent tax sale  
0058 and shall remain remains unredeemed on the first day of Sep-  
0059 tember 1 of the third [first] year after such the sale, or any  
0060 extension thereof as provided in by [subsection (b) of] K.S.A.  
0061 79-2401a or any and amendments thereto, the board of county  
0062 commissioners shall order the county attorney or county coun-  
0063 selor and it shall be the duty of the county attorney or county  
0064 counselor to institute an action in the district court, in the name  
0065 of the board of county commissioners, against the owners or  
0066 supposed owners of such the real estate and all persons having or  
0067 claiming to have any interest therein or thereto, by filing a  
0068 petition with the clerk of such the court: ~~Provided, That in all~~  
0069 ~~eases where.~~ Whenever the real estate involved is a mineral  
0070 interest in land which has been severed from the fee, the bring-  
0071 ing of such the action for the foreclosure of such the mineral  
0072 interest shall be within the discretion of the board of county  
0073 commissioners: ~~Provided further, That in all cases when.~~  
0074 Whenever the aggregate assessed valuation of such the real  
0075 estate subject to sale herein is less than ten thousand dollars  
0076 (\$10,000) \$10,000, the bringing of such the action shall be within  
0077 the discretion of the board of county commissioners. Said The  
0078 petition shall contain a description of each tract, lot or piece of  
0079 real estate, subject to the provisions of this act, including, if in a  
0080 city of the first or second class, the street number or location; and  
0081 stating. The petition shall state, as far as practicable, the amount  
0082 of taxes, charges, interest and penalties, chargeable to each tract,

third

or, with respect to real estate which, except for improvements for which a special assessment has been levied, is unimproved, remains unredeemed on September 1 of the first year after the sale,

0083 lot or piece of real estate, ~~and~~ the name of the owner, supposed  
0084 owner; and party having or claiming to have any interest therein  
0085 or thereto, and giving the year ~~such property~~ *the real estate* was  
0086 sold for delinquent taxes under the provisions of K.S.A. 79-2302  
0087 ~~or any and~~ amendments thereto; ~~together with a prayer.~~ *The*  
0088 *petition shall request* that the court determine the amount of  
0089 taxes, charges, interest and penalties chargeable to each particu-  
0090 lar tract, lot or piece of real estate, ~~and~~ the name of the owner or  
0091 party having any interest therein; and that the court adjudge and  
0092 decree the amount ~~so found~~ due to be a first and prior lien upon  
0093 ~~such property;~~ *the real estate* and that the same be sold at public  
0094 sale for the satisfaction of ~~such the~~ lien, costs, charges and  
0095 expenses of the proceedings and sale; and other necessary relief.  
0096 ~~Said~~ *The* petition shall be filed in duplicate and a copy delivered  
0097 ~~forthwith~~ by ~~said the~~ clerk to the county treasurer, who shall  
0098 thereafter accept no payments of taxes upon the real estate  
0099 included in ~~said the~~ petition except as provided ~~in this act by~~  
0100 *K.S.A. 79-2801 to 79-2810, inclusive, and amendments thereto.*  
0101 ~~Thereupon;~~ A summons shall ~~issue~~ *be issued* and shall be  
0102 personally served or publication made as provided in other cases  
0103 under the code of civil procedure; ~~but in the event.~~ *If* service is  
0104 made by publication, the notice, in addition to the requirements  
0105 prescribed by the code of civil procedure, shall contain a de-  
0106 scription of the real estate. Any member of the board of county  
0107 commissioners ~~or any,~~ county attorney or county counselor who  
0108 ~~shall fail~~ *fails* to perform the duties required ~~of him or her~~ by this  
0109 section shall forfeit ~~his or her~~ *the* office ~~held by the officer.~~  
0110 Sec. 3. K.S.A. 79-2801 and K.S.A. 1982 Supp. 79-2401a are  
0111 hereby repealed.  
0112 Sec. 4. This act shall take effect and be in force from and  
0113 after its publication in the statute book.