

SENATE BILL No. 190

By Senator Haley

2-4

1 AN ACT concerning property taxation; relating to real estate bid off by the
2 county for delinquent taxes and special assessments; providing that
3 payment of special assessments for years other than the year being
4 redeemed is not required for purposes of partial redemption of
5 homesteads; amending K.S.A. 79-2401a and repealing the existing
6 section.

7

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

9 Section 1. K.S.A. 79-2401a is hereby amended to read as follows: 79-
10 2401a. (a) (1) Except as provided by paragraph (2) and subsection (b), real
11 estate bid off by the county for both delinquent taxes and special
12 assessments, as defined by subsection (c), shall be held by the county until
13 the expiration of two years from the date of the sale, subject only to the
14 right of redemption as provided by this section. Any owner or holder of the
15 record title, the owner's or holder's heirs, devisees, executors,
16 administrators, assigns or any mortgagee or the owner's or holder's assigns
17 may redeem the real estate sold in the sale at any time within two years
18 after the sale by paying to the county treasurer the amount for which the
19 real estate was sold plus the interest accrued, all delinquent taxes and
20 special assessments and interest ~~thereon~~ *on such real estate* that have
21 accrued after the date of such sale ~~which~~ *and* remain unpaid as of the date
22 of redemption and costs and expenses of the sale and redemption,
23 including, but not limited to, abstracting costs incurred in anticipation of a
24 tax sale.

25 (2) Any abandoned building or structure and the land accommodating
26 such building or structure bid off by the county for either delinquent taxes
27 or special assessments, or both, as defined by subsection (c), shall be held
28 by the county until the expiration of one year from the date of the sale,
29 subject only to the right of redemption as provided by this section. Any
30 owner or holder of the record title, the owner's or holder's heirs, devisees,
31 executors, administrators, assigns or any mortgagee or the owner's or
32 holder's assigns may redeem the real estate sold in the sale at any time
33 within one year after the sale by paying to the county treasurer the amount
34 for ~~which~~ *and* the real estate was sold plus the interest accrued, all
35 delinquent taxes and special assessments and interest ~~thereon~~ *on such real*
36 *estate* that have accrued after the date of such sale which remain unpaid as

1 of the date of redemption and costs and expenses of the sale and
2 redemption, including, but not limited to, abstracting costs incurred in
3 anticipation of a tax sale.

4 When used in this subsection "abandoned building or structure and the
5 land accommodating such building or structure"~~shall mean~~ *means* a
6 building or structure~~which that~~, for a period of at least one year, has been
7 unoccupied and~~which that~~ there has been a failure to perform reasonable
8 maintenance of such building or structure and the land accommodating
9 such building or structure.

10 (b) (1) Except as provided by paragraph (2), real estate~~which that~~ is
11 a homestead under section 9 of article 15 of the Kansas Constitution and
12 all real estate not described in subsection (a) shall be held by the county
13 until the expiration of three years from the date of the sale and may be
14 redeemed partially by paying to the county treasurer the amount of taxes
15 for which the real estate was sold for one or more years, beginning with
16 the first year for which the real estate was carried on the tax-sale book of
17 the county plus interest at the rate prescribed by K.S.A. 79-2004, and
18 amendments thereto, on the amount from the date the same was carried on
19 the sale book. Upon payment and partial redemption, the time when a tax
20 foreclosure sale may be commenced shall be extended by the number of
21 years paid in the partial redemption. *For purposes of partial redemption,*
22 *the payment of special assessments, delinquent special assessments or*
23 *other special taxes that were assessed for years, other than the year or*
24 *years being redeemed, shall not be required.*

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

34 (c) For the purpose of this act, the terms "real estate bid off by the
35 county for both delinquent taxes and special assessments" and "real estate
36 bid off by the county for either delinquent taxes or special assessments," or
37 both,~~shall~~ include only real estate on which there are delinquent taxes of a
38 general ad valorem property tax nature or delinquent special assessments,
39 or both, or other special taxes levied by a city, county or other municipality
40 in response to a petition or request of the landowners. Upon publication of
41 the listing of real estate subject to sale under the provisions of K.S.A. 79-
42 2302, and amendments thereto, the clerk of any city, county or other
43 municipality~~which that~~ has levied special assessments during the past 10

1 years shall certify to the county treasurer those listed parcels of real estate
2 ~~which~~ *that* are located within a special assessment district, but no parcel
3 shall be so certified unless the public improvement was constructed
4 pursuant to a petition or request of one or more landowners sufficient to
5 authorize the improvement under the applicable statutory special
6 assessment procedure used by the city, county or other municipality.

7 (d) If at the expiration of the redemption period, the real estate has
8 not been redeemed, the real estate shall be disposed of by foreclosure and
9 sale in the manner provided by K.S.A. 79-2801 et seq., and amendments
10 thereto.

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

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