

**HOUSE BILL No. 2189**

By Committee on Local Government

2-7

1 AN ACT concerning certain legal notice publications; amending K.S.A.  
2 10-120, 19-547, 25-204, 25-209, 25-2702, 79-2001 and 79-2303 and  
3 K.S.A. 2010 Supp. 79-2804 and repealing the existing sections.

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

6 Section 1. K.S.A. 10-120 is hereby amended to read as follows: 10-  
7 120. Whenever an election is required for the issuance of bonds for any  
8 purpose by any municipality other than an irrigation district or where a  
9 different procedure for giving notice of the election is specifically  
10 provided by law, upon compliance with the legal requirements necessary  
11 and precedent to the call for the election, the proper municipal officers  
12 shall call an election. The election shall be held within 45 days after  
13 compliance with the necessary requirements, or within 90 days, should  
14 the longer period include the date of a general election.

15 Notice of the election shall be published *on the municipality's website,*  
16 *if available, and* in a newspaper of general circulation in the municipality  
17 ~~once each week for two consecutive weeks. The first publication shall be~~  
18 ~~not less than 21 days prior to the election. The notice shall set forth the~~  
19 ~~time and place of holding the election and the purpose for which the~~  
20 ~~bonds are to be issued and shall be signed by the county election officer.~~  
21 The election shall be held at the usual place of holding elections and shall  
22 be conducted by the officers or persons provided by law for holding  
23 elections in the municipality.

24 Sec. 2. K.S.A. 19-547 is hereby amended to read as follows: 19-547.  
25 In addition to the duties required by K.S.A. 79-2101, and amendments  
26 thereto, each county treasurer, within 10 days after October 1 of each  
27 year, shall cause a statement to be published with respect to unpaid or  
28 partially unpaid delinquent personal property tax returns made by the  
29 sheriff as of October 1. ~~Such~~ The statement shall be published *on the*  
30 *municipality's website, if available, and once each week for three*  
31 ~~consecutive weeks~~ in the official county newspaper or in a newspaper of  
32 general circulation in the county in accordance with the provisions of  
33 K.S.A. 64-101, and amendments thereto. The statement shall show the  
34 name of each delinquent or partially delinquent taxpayer, listed  
35 alphabetically, appearing on such returns, followed by the taxpayer's last  
36 known address and by the total amount of unpaid taxes, penalties and

1 costs. The cost of such publication shall be paid from the general fund of  
2 such county, and \$15 shall be added to the tax due as part of the costs of  
3 collection, to be collected in the same manner as provided by law for the  
4 collection of the delinquent tax.

5 Sec. 3. K.S.A. 25-204 is hereby amended to read as follows: 25-204.  
6 On or before April second in even-numbered years before the time of  
7 holding the statewide primary election, the secretary of state shall prepare  
8 and transmit to each county election officer a notice in writing,  
9 designating the offices for which candidates are to be nominated at such  
10 statewide primary election. Upon receipt of such notice each county  
11 election officer shall forthwith publish so much thereof as may be  
12 applicable to ~~his~~ *the county, on the county's website, if available, and*  
13 ~~once each week for three consecutive weeks~~, in the official county paper.  
14 Such notice so published shall state the time when such primary election  
15 will be held, together with the offices for which candidates are to be  
16 nominated.

17 Sec. 4. K.S.A. 25-209 is hereby amended to read as follows: 25-209.  
18 As soon as possible after the filing deadline, the secretary of state shall  
19 certify to each county election officer the name and post-office address of  
20 each person who has filed valid nomination petitions or a declaration of  
21 intent to become a candidate for United States senator or representative or  
22 for state office, together with the designation of the office for which each  
23 is a candidate and the party or principle which the candidate represents.

24 The county election officer shall forthwith, upon receipt thereof,  
25 ~~publish for three (3) consecutive weeks~~ *on the county's website, if*  
26 *available, and once* in the official paper, a notice which shall set forth  
27 under the proper party designation, the title of each national, state, county  
28 and township office any part of the district of which is in the county, the  
29 names and addresses of all persons certified by the secretary of state as  
30 candidates for any national or state office any part of the district of which  
31 is in the county and, in addition thereto, the names and addresses of all  
32 persons from whom valid nomination papers or declarations have been  
33 filed in the county election officer's office, giving the name and address  
34 of each, the day of the primary election, the hours during which the polls  
35 will be open and stating that the primary election will be held at the  
36 regular voting places. Where ~~such~~ *the* voting places are not well  
37 established and customarily known the published notice herein provided  
38 for shall give the location of such voting places.

39 Sec. 5. K.S.A. 25-2702 is hereby amended to read as follows: 25-  
40 2702. The county election officer may establish more than one precinct in  
41 any township or divide any township into precincts. ~~Such~~ *The* division  
42 shall be made by a declaration made at least ~~ninety (90)~~ *90* days before  
43 any county or state primary or general election, and notice of such

1 division, showing the boundaries of each precinct, shall be published *on*  
2 *the county's website, if available, and once each week for three (3)*  
3 *consecutive weeks* in a newspaper of general circulation in the county in  
4 which such township is located. A division once made shall remain the  
5 same until changed by subsequent declaration and publication notice as  
6 herein required. Upon making ~~such~~ *the* division into precincts, the county  
7 election officer shall designate the boundaries of each precinct. A voter  
8 shall not be eligible to vote at any national, state, county or township  
9 election in any voting area other than the one in which ~~he or she~~ *such*  
10 *voter* resides.

11 Sec. 6. K.S.A. 79-2001 is hereby amended to read as follows: 79-  
12 2001. (a) As soon as the county treasurer receives the tax roll of the  
13 county, the treasurer shall enter in a column opposite the description of  
14 each tract or parcel of land the amount of unpaid taxes and the date of  
15 unredeemed sales, if any, for previous years on such land. The treasurer  
16 shall cause a notice to be published *on the county's website, if available,*  
17 *and* in the official county paper once ~~each week for three consecutive~~  
18 ~~weeks~~, stating in the notice the amount of taxes charged for state, county,  
19 township, school, city or other purposes for that year, on each \$1,000 of  
20 valuation.

21 (b) Each year after receipt of the tax roll from the county clerk and  
22 before December 15, the treasurer shall mail to each taxpayer, as shown  
23 by the rolls, a tax statement which indicates the taxing unit, assessed  
24 value of real and personal property, the mill levy and tax due. In addition,  
25 with respect to land devoted to agricultural use, ~~such~~ *the* statement shall  
26 indicate the acreage and description of each parcel of ~~such~~ land. The tax  
27 statement shall also indicate separately each parcel of real property which  
28 is separately classified for property tax purposes. The county appraiser  
29 shall provide the information necessary for the county treasurer to  
30 comply with the provisions of this section. The tax statement also may  
31 include the intangible tax due the county. All items may be on one  
32 statement or may be shown on separate statements and may be on a form  
33 prescribed by the county treasurer. The statement shall be mailed to the  
34 last known address of the taxpayer or to a designee authorized by the  
35 taxpayer to accept the tax statement, if the designee has an interest in  
36 receiving the statement. When any statement is returned to the county  
37 treasurer for failure to find the addressee, the treasurer shall make a  
38 diligent effort to find a forwarding address of the taxpayer and mail the  
39 statement to the new address. All tax statements mailed pursuant to this  
40 section shall be mailed by first-class mail. The requirement for mailing a  
41 tax statement shall extend only to the initial statement required to be  
42 mailed in each year and to any follow-up required by this section.

43 (c) ~~For tax year 1998, and all tax years thereafter,~~ After receipt of the

1 tax roll from the county clerk and before December 15, the treasurer shall  
2 mail to each taxpayer, as shown by the tax rolls, a tax information form  
3 which indicates the taxing unit, assessed value of real property for the  
4 current and next preceding taxable year, the mill levy for the current and  
5 next preceding taxable year and, in the case of unified school districts, the  
6 mill levy required by K.S.A. 72-6431, and amendments thereto, shall be  
7 separately indicated, the tax due and an itemization of each taxing unit's  
8 mill levy for the current and next preceding taxable year and the  
9 percentage change in the amount of revenue produced therefrom, if any.  
10 In addition, with respect to land devoted to agricultural use, ~~such~~ *the* form  
11 shall indicate the acreage and description of each parcel of such land.  
12 The tax information form shall also indicate separately each parcel of real  
13 property which is separately classified for property tax purposes. The  
14 county appraiser shall provide the information necessary for the county  
15 treasurer to comply with the provisions of this section. The tax  
16 information form may be separate from the tax statement or a part of the  
17 tax statement. The tax information form shall be in a format prescribed  
18 by the director of property valuation. The tax information form shall be  
19 mailed to the last known address of the taxpayer. When a tax information  
20 form is returned to the county treasurer for failure to find the addressee,  
21 the treasurer shall make a diligent effort to find a forwarding address of  
22 the taxpayer and mail the tax information form to the new address. All  
23 tax information forms mailed pursuant to this section shall be mailed by  
24 first class mail.

25 Sec. 7. K.S.A. 79-2303 is hereby amended to read as follows: 79-  
26 2303. (a) The county treasurer shall cause the notice and list prepared  
27 under K.S.A. 79-2302, and amendments thereto, to be published in the  
28 official county newspaper or in a newspaper of general circulation in the  
29 county in accordance with the provisions of K.S.A. 64-101, and  
30 amendments thereto. The notice and list shall be submitted to the  
31 newspaper on or before August 1 of each year and shall be published *on*  
32 *the county's website, if available, and once each week for three*  
33 ~~consecutive weeks~~ immediately prior to the week when the day of sale  
34 will occur. The county treasurer also shall cause a copy of the list and  
35 notice to be posted in some conspicuous place in the county treasurer's  
36 office. The cost of publication of the notice and list shall be paid from the  
37 general fund of the county, and a \$15 fee for each tract or lot shall be  
38 added to the tax due for the tract or lot as part of the costs of collection.  
39 The fee shall be collected in the manner provided for the collection of the  
40 unpaid taxes.

41 Sec. 8. K.S.A. 2010 Supp. 79-2804 is hereby amended to read as  
42 follows: 79-2804. After the rendition of such judgment there shall be  
43 issued by the clerk of the district court to the sheriff of the county an

1 execution or order of sale, which shall describe each tract, lot or piece of  
2 real estate mentioned and described in such judgment or decree, on which  
3 the lien has not been paid, with the amount of lien charged to each tract,  
4 lot or piece of real estate and the costs, charges and expenses of the  
5 proceedings and sale chargeable to each piece, lot or tract, in such amount  
6 as the court may order. If no order is made, then a sum equal to 5% of the  
7 amount set forth in the petition as the lien for taxes, charges, interest and  
8 penalties chargeable to each tract, lot or piece of real estate, with the  
9 name of the ascertained owner thereof, as disclosed by the judgment or  
10 decree, with the command to advertise and sell the real estate described  
11 therein. ~~Such~~ The order of sale shall be delivered to the sheriff of the  
12 county, who shall thereupon cause notice of sale to be published *on the*  
13 *county's website, if available, and once each week for three consecutive*  
14 ~~weeks~~ in some newspaper of general circulation in the county, in  
15 accordance with the provisions of K.S.A. 64-101, and amendments  
16 thereto. The notice shall describe each tract, lot or piece of real estate to  
17 be sold and the lien for which it is to be sold, as determined by the  
18 judgment of the court and fix the date of sale, which shall not be less than  
19 30 days from the date of the first publication. The notice shall state that  
20 the sale will be held at the front door of the courthouse in the county or  
21 shall identify some other location in the county where the sale will be  
22 held, as selected by the chief judge of the judicial district in which the  
23 county is located.

24 On the day fixed for the sale by ~~such~~ *the* notice, the sheriff shall offer  
25 each such tract, lot or piece of real estate for sale, separately, and the  
26 same shall be sold at public auction for the highest and best bid  
27 obtainable therefor. The sheriff may employ an auctioneer for such  
28 reasonable compensation as may be determined by the court, to be  
29 allowed as a part of the costs and expenses of the proceedings and sale.  
30 The sheriff or such other person as may be authorized by the board of  
31 county commissioners, if directed by the county commissioners, may bid  
32 at such sale in the name of the county such amount as the county  
33 commissioners authorize. No bid in behalf of such county shall be  
34 accepted in excess of the amount of the judgment lien and interest  
35 thereon, as provided by law, plus the costs, charges and expenses of the  
36 proceedings and sale as set forth in the execution or order of sale. If the  
37 county is the successful bidder the costs, charges and expenses of the  
38 proceeding and sale set forth in the execution and order of sale shall be  
39 paid by the county to the clerk of the district court and charged to the  
40 county general fund. If such sale, for want of time, cannot be completed  
41 on the day fixed by the notice, it may be adjourned from day to day until  
42 completed.

43 The sheriff shall make return to the clerk and the same, as soon as

1 practicable, shall be examined by the court, and if found by the court to  
2 be regular, it shall be confirmed, and the sheriff ordered to forthwith  
3 execute to the purchasers at such sale a good and sufficient deed therefor.

4 If one person or the county purchases more than one tract, lot or piece  
5 of real estate, the same may be included in one deed. The deed shall be  
6 executed by the sheriff and acknowledged before the clerk of the district  
7 court. No particular form of deed shall be required. It shall be sufficient if  
8 it shows the date of sale, a description of the property conveyed, the  
9 amount for which each tract, lot or piece of real estate was sold, the name  
10 of the purchaser, the date such sale was confirmed by the court and the  
11 title of the suit in which the tax lien was foreclosed. The deed shall be  
12 filed for record, by the sheriff at the time the deed is executed, in the  
13 office of the register of deeds of the county where such real estate is  
14 situated. Any fee or charge for such filing shall be collected from the  
15 successful bidder at the time of sale and deposited with the register of  
16 deeds at the time of recording. When the deed is filed it shall vest in the  
17 purchaser or grantee therein named, as against all persons, including, but  
18 not limited to, corporations and municipal corporations, parties to ~~such~~  
19 *the* proceedings, a fee simple title thereto, subject only to valid covenants  
20 running with the land and valid easement of record in use and subject to  
21 taxes and interest which have become a lien thereon, subsequent to the  
22 date upon which ~~such~~ *the* judgment was rendered. ~~Such~~ *The* deed shall be  
23 prima facie evidence of the regularity of all proceedings prior to the date  
24 of filing the same for record.

25 After the sale and confirmation thereof by the court, an execution shall  
26 issue, upon praecipe of the county attorney, county counselor or the  
27 purchaser, requiring the officer to deliver possession of the real estate,  
28 particularly describing it, to the parties entitled thereto, including the  
29 county. When the deed is executed to the county by the sheriff, it shall be  
30 filed for record forthwith in the office of the register of deeds. Thereupon  
31 the assessed valuation of ~~such~~ *the* real estate shall be eliminated from the  
32 assessment and tax rolls until such time as ~~such~~ *the* real estate is sold as  
33 provided by K.S.A. 79-2804f, and amendments thereto.

34 Sec. 9. K.S.A. 10-120, 19-547, 25-204, 25-209, 25-2702, 79-2001  
35 and 79-2303 and K.S.A. 2010 Supp. 79-2804 are hereby repealed.

36 Sec. 10. This act shall take effect and be in force from and after its  
37 publication in the statute book.

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