

HOUSE BILL No. 2306

By Committee on Taxation

2-6

9 AN ACT concerning property taxation; relating to time for payment of
10 taxes; amending K.S.A. 2008 Supp. 79-2004 and 79-2004a and re-
11 pealing the existing sections.
12

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

14 Section 1. K.S.A. 2008 Supp. 79-2004 is hereby amended to read as
15 follows: 79-2004. (a) Except as provided by K.S.A. 79-4521, any person
16 charged with real property taxes on the tax books in the hands of the
17 county treasurer may pay, at such person's option, the full amount thereof
18 on or before December 20 of each year; or ½ thereof on or before
19 December 20 and the remaining ½ on or before May 10 next ensuing;
20 *or for any person who is 65 years of age or older on or before December*
21 *of any year and who is charged with real property taxes on such person's*
22 *principal place of residence may pay, at such person's option, the full*
23 *amount thereon on or before December 20 of each year, or ½ thereof on*
24 *or before December 20 and the remaining ½ on or before May 10 next*
25 *ensuing, or ¼ thereof on or before December 20, ¼ on or before February*
26 *10 next ensuing, ¼ on or before April 10 next ensuing and the remaining*
27 *¼ on or before May 10 next ensuing. If the full amount of the real prop-*
28 *erty taxes listed upon any tax statement is \$10 or less the entire amount*
29 *of such tax shall be due and payable on or before December 20.*

30 In case the first half of the real property taxes remains unpaid after
31 December 20, the first half of the tax shall draw interest at the rate
32 prescribed by K.S.A. 79-2968, and amendments thereto, plus two per-
33 centage points, per annum and may be paid at any time prior to May 10
34 following by paying ½ of the tax together with interest at such rate from
35 December 20 to date of payment. *In case any of the ¼ payments of real*
36 *property taxes remain unpaid by a person 65 years of age or older as*
37 *described in subsection (a) after December 20, February 10 or April 10,*
38 *such amount of unpaid taxes shall draw interest at the rate prescribed by*
39 *K.S.A. 79-2968, and amendments thereto, plus two percentage points, per*
40 *annum and may be paid at any time prior to May 10 following by paying*
41 *such amount of unpaid tax together with interest at such rate from the*
42 *date of missed payment to the date of payment. Subject to the provisions*
43 *of subsection (d), all real property taxes of the preceding year and accrued*

1 interest thereon which remain due and unpaid on May 11 shall accrue
2 interest at the rate prescribed by K.S.A. 79-2968, and amendments
3 thereto, plus two percentage points, per annum from May 10 until paid,
4 or until the real property is sold for taxes by foreclosure as provided by
5 law. Except as provided by subsection (c), all interest herein provided
6 shall be credited to the county general fund, and whenever any such
7 interest is paid the county treasurer shall enter the amount of interest so
8 paid on the tax rolls in the proper column and account for such sum.

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

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

17 (d) All real property taxes of any year past due and unpaid on the
18 effective date of this section and interest accrued thereon pursuant to
19 this section prior to its amendment by this act shall draw interest at the
20 rate prescribed by K.S.A. 79-2968, and amendments thereto, plus two
21 percentage points, per annum from the effective date of this section until
22 paid or until the real property is sold for taxes by foreclosure as provided
23 by law.

24 Sec. 2. K.S.A. 2008 Supp. 79-2004a is hereby amended to read as
25 follows: 79-2004a. (a) Any taxpayer charged with personal property taxes
26 on the tax books in the hands of the county treasurer may at such tax-
27 payer's option pay the full amount thereof on or before December 20 of
28 each year;; or $\frac{1}{2}$ thereof on or before December 20 and the remaining
29 $\frac{1}{2}$ thereof on or before May 10 next ensuing;; *or any taxpayer who is 65*
30 *years of age or older on or before December 20 of any year and who is*
31 *charged with personal property taxes on personal property which is such*
32 *taxpayer's principal place of residence may pay, at the taxpayer's option,*
33 *the full amount thereof on or before December 20, or $\frac{1}{2}$ thereof on or*
34 *before December 20 and the remaining $\frac{1}{2}$ thereof on or before May 10*
35 *next ensuing, or $\frac{1}{4}$ thereof on or before December 20, $\frac{1}{4}$ thereof on or*
36 *before February 10 next ensuing, $\frac{1}{4}$ thereof on or before April 10 next*
37 *ensuing and the remaining $\frac{1}{4}$ thereof on or before May 10 next ensuing;*
38 except that: (1) All unpaid personal property taxes of the preceding year
39 must first be paid; and (2) if the full amount of the personal property
40 taxes listed upon any tax statement shall be \$10 or less the entire amount
41 of such taxes shall be due and payable on or before December 20.

42 In the event anyone charged with personal property taxes shall fail to
43 pay the first half thereof on or before December 20, the full amount

1 thereof shall become immediately due and payable.

2 In case the first half of the taxes remains unpaid after December 20,
3 the entire and full amount of personal property taxes charged shall draw
4 interest at the rate prescribed by K.S.A. 79-2968, and amendments
5 thereto, plus two percentage points, per annum from December 20 to
6 date of payment. *In case any of the 1/4 payments of personal property*
7 *taxes remain unpaid by a person 65 years of age or older as described in*
8 *this subsection after December 20, February 10 or April 10, such amount*
9 *of unpaid taxes shall draw interest at the rate prescribed by K.S.A. 79-*
10 *2968, and amendments thereto, plus two percentage points, per annum*
11 *and may be paid at any time prior to May 10 following by paying such*
12 *amount of unpaid taxes together with interest at such rate from the date*
13 *of missed payment to the date of payment.* Subject to the provisions of
14 subsection (c) all personal property taxes of the preceding year and in-
15 terest thereon which shall remain due and unpaid on May 11 shall draw
16 interest at the rate prescribed by K.S.A. 79-2968, and amendments
17 thereto, plus two percentage points, per annum from May 10 until paid.
18 All interest herein provided for shall be credited to the county general
19 fund and retained by the county, and whenever any such interest is paid,
20 the county treasurer shall enter the amount of interest so paid on the tax
21 rolls in the proper column and account for such sum.

22 (b) Whenever any date prescribed in subsection (a) for the payment
23 of personal property taxes occurs on a Saturday or Sunday, such date for
24 payment shall be extended until the next-following regular business day
25 of the office of the county treasurer.

26 (c) All personal property taxes of any year past due and unpaid on
27 the effective date of this section and interest accrued thereon pursuant
28 to this section prior to its amendment by this act shall draw interest at
29 the rate prescribed by K.S.A. 79-2968, and amendments thereto, plus two
30 percentage points, per annum from the effective date of this section until
31 paid.

32 Sec. 3. K.S.A. 2008 Supp. 79-2004 and 79-2004a are hereby
33 repealed.

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