

## HOUSE BILL No. 2562

By Committee on Local Government

1-28

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9 AN ACT concerning certain legal notice publications; amending K.S.A.  
10 10-120, 19-547, 25-204, 25-209, 25-2702, 79-2001 and 79-2303 and  
11 K.S.A. 2009 Supp. 79-2804 and repealing the existing sections.  
12

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

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

23 Notice of the election shall be published in a newspaper of general  
24 circulation in the municipality once ~~each week for two consecutive weeks.~~  
25 ~~The first publication shall be not less than 21 days prior to the election.~~  
26 The notice shall set forth the time and place of holding the election and  
27 the purpose for which the bonds are to be issued and shall be signed by  
28 the county election officer. The election shall be held at the usual place  
29 of holding elections and shall be conducted by the officers or persons  
30 provided by law for holding elections in the municipality.

31 Sec. 2. K.S.A. 19-547 is hereby amended to read as follows: 19-547.  
32 In addition to the duties required by K.S.A. 79-2101, and amendments  
33 thereto, each county treasurer, within 10 days after October 1 of each  
34 year, shall cause a statement to be published with respect to unpaid or  
35 partially unpaid delinquent personal property tax returns made by the  
36 sheriff as of October 1. Such statement shall be published once ~~each week~~  
37 ~~for three consecutive weeks~~ in the official county newspaper or in a news-  
38 paper of general circulation in the county in accordance with the provi-  
39 sions of K.S.A. 64-101, and amendments thereto. The statement shall  
40 show the name of each delinquent or partially delinquent taxpayer, listed  
41 alphabetically, appearing on such returns, followed by the taxpayer's last  
42 known address and by the total amount of unpaid taxes, penalties and  
43 costs. The cost of such publication shall be paid from the general fund of

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

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

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

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

37 Sec. 5. K.S.A. 25-2702 is hereby amended to read as follows: 25-  
38 2702. The county election officer may establish more than one precinct  
39 in any township or divide any township into precincts. Such division shall  
40 be made by a declaration made at least ~~ninety (90)~~ *90* days before any  
41 county or state primary or general election, and notice of such division,  
42 showing the boundaries of each precinct, shall be published ~~once each~~  
43 ~~week for three (3) consecutive weeks~~ in a newspaper of general circulation

1 in the county in which such township is located. A division once made  
2 shall remain the same until changed by subsequent declaration and pub-  
3 lication notice as herein required. Upon making such division into pre-  
4 cincts, the county election officer shall designate the boundaries of each  
5 precinct. A voter shall not be eligible to vote at any national, state, county  
6 or township election in any voting area other than the one in which ~~he~~  
7 ~~or she~~ *such voter* resides.

8 Sec. 6. K.S.A. 79-2001 is hereby amended to read as follows: 79-  
9 2001. (a) As soon as the county treasurer receives the tax roll of the  
10 county, the treasurer shall enter in a column opposite the description of  
11 each tract or parcel of land the amount of unpaid taxes and the date of  
12 unredeemed sales, if any, for previous years on such land. The treasurer  
13 shall cause a notice to be published in the official county paper once ~~each~~  
14 ~~week for three consecutive weeks~~, stating in the notice the amount of  
15 taxes charged for state, county, township, school, city or other purposes  
16 for that year, on each \$1,000 of valuation.

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

39 (c) ~~For tax year 1998, and all tax years thereafter,~~ After receipt of the  
40 tax roll from the county clerk and before December 15, the treasurer  
41 shall mail to each taxpayer, as shown by the tax rolls, a tax information  
42 form which indicates the taxing unit, assessed value of real property for  
43 the current and next preceding taxable year, the mill levy for the current

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

21 Sec. 7. K.S.A. 79-2303 is hereby amended to read as follows: 79-  
22 2303. (a) The county treasurer shall cause the notice and list prepared  
23 under K.S.A. 79-2302, and amendments thereto, to be published in the  
24 official county newspaper or in a newspaper of general circulation in the  
25 county in accordance with the provisions of K.S.A. 64-101, and amend-  
26 ments thereto. The notice and list shall be submitted to the newspaper  
27 on or before August 1 of each year and shall be published once ~~each week~~  
28 ~~for three consecutive weeks~~ immediately prior to the week when the day  
29 of sale will occur. The county treasurer also shall cause a copy of the list  
30 and notice to be posted in some conspicuous place in the county trea-  
31 surer's office. The cost of publication of the notice and list shall be paid  
32 from the general fund of the county, and a \$15 fee for each tract or lot  
33 shall be added to the tax due for the tract or lot as part of the costs of  
34 collection. The fee shall be collected in the manner provided for the  
35 collection of the unpaid taxes.

36 Sec. 8. K.S.A. 2009 Supp. 79-2804 is hereby amended to read as  
37 follows: 79-2804. After the rendition of such judgment there shall be  
38 issued by the clerk of the district court to the sheriff of the county an  
39 execution or order of sale, which shall describe each tract, lot or piece of  
40 real estate mentioned and described in such judgment or decree, on  
41 which the lien has not been paid, with the amount of lien charged to each  
42 tract, lot or piece of real estate and the costs, charges and expenses of  
43 the proceedings and sale chargeable to each piece, lot or tract, in such

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

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

36 The sheriff shall make return to the clerk and the same, as soon as  
37 practicable, shall be examined by the court, and if found by the court to  
38 be regular, it shall be confirmed, and the sheriff ordered to forthwith  
39 execute to the purchasers at such sale a good and sufficient deed therefor.

40 If one person or the county purchases more than one tract, lot or piece  
41 of real estate, the same may be included in one deed. The deed shall be  
42 executed by the sheriff and acknowledged before the clerk of the district  
43 court. No particular form of deed shall be required. It shall be sufficient

1 if it shows the date of sale, a description of the property conveyed, the  
2 amount for which each tract, lot or piece of real estate was sold, the name  
3 of the purchaser, the date such sale was confirmed by the court and the  
4 title of the suit in which the tax lien was foreclosed. The deed shall be  
5 filed for record, by the sheriff at the time the deed is executed, in the  
6 office of the register of deeds of the county where such real estate is  
7 situated. Any fee or charge for such filing shall be collected from the  
8 successful bidder at the time of sale and deposited with the register of  
9 deeds at the time of recording. When the deed is filed it shall vest in the  
10 purchaser or grantee therein named, as against all persons, including, but  
11 not limited to, corporations and municipal corporations, parties to such  
12 proceedings, a fee simple title thereto, subject only to valid covenants  
13 running with the land and valid easement of record in use and subject to  
14 taxes and interest which have become a lien thereon, subsequent to the  
15 date upon which such judgment was rendered. Such deed shall be prima  
16 facie evidence of the regularity of all proceedings prior to the date of  
17 filing the same for record.

18 After the sale and confirmation thereof by the court, an execution shall  
19 issue, upon praecipe of the county attorney, county counselor or the pur-  
20 chaser, requiring the officer to deliver possession of the real estate, par-  
21 ticularly describing it, to the parties entitled thereto, including the county.  
22 When the deed is executed to the county by the sheriff, it shall be filed  
23 for record forthwith in the office of the register of deeds. Thereupon the  
24 assessed valuation of such real estate shall be eliminated from the assess-  
25 ment and tax rolls until such time as such real estate is sold as provided  
26 by K.S.A. 79-2804f, and amendments thereto.

27 Sec. 9. K.S.A. 10-120, 19-547, 25-204, 25-209, 25-2702, 79-2001 and  
28 79-2303 and K.S.A. 2009 Supp. 79-2804 are hereby repealed.

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