

## HOUSE BILL No. 2695

By Committee on Taxation

2-12

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9 AN ACT concerning property taxation; relating to delinquent taxes and  
10 special assessments; period of redemption; certain vacant land; amend-  
11 ing K.S.A. 2009 Supp. 79-2401a and repealing the existing section.  
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13 *Be it enacted by the Legislature of the State of Kansas:*

14 Section 1. K.S.A. 2009 Supp. 79-2401a is hereby amended to read  
15 as follows: 79-2401a. (a) (1) Except as provided by ~~paragraph (2)~~ *subsec-*  
16 *tions (a)(2) and (a)(3)* and subsection (b), real estate bid off by the county  
17 for both delinquent taxes and special assessments, as defined by subsec-  
18 tion (c), shall be held by the county until the expiration of two years from  
19 the date of the sale, subject only to the right of redemption as provided  
20 by this section. Any owner or holder of the record title, the owner's or  
21 holder's heirs, devisees, executors, administrators, assigns or any mort-  
22 gagee or the owner's or holder's assigns may redeem the real estate sold  
23 in the sale at any time within two years after the sale by paying to the  
24 county treasurer the amount for which the real estate was sold plus the  
25 interest accrued, all delinquent taxes and special assessments and interest  
26 thereon that have accrued after the date of such sale which remain unpaid  
27 as of the date of redemption and costs and expenses of the sale and  
28 redemption, including but not limited to, abstracting costs incurred in  
29 anticipation of a tax sale.

30 (2) Any abandoned building or structure and the land accommodat-  
31 ing such building or structure bid off by the county for either delinquent  
32 taxes or special assessments, or both, as defined by subsection (c), shall  
33 be held by the county until the expiration of one year from the date of  
34 the sale, subject only to the right of redemption as provided by this sec-  
35 tion. Any owner or holder of the record title, the owner's or holder's heirs,  
36 devisees, executors, administrators, assigns or any mortgagee or the  
37 owner's or holder's assigns may redeem the real estate sold in the sale at  
38 any time within one year after the sale by paying to the county treasurer  
39 the amount for which the real estate was sold plus the interest accrued,  
40 all delinquent taxes and special assessments and interest thereon that have  
41 accrued after the date of such sale which remain unpaid as of the date of  
42 redemption and costs and expenses of the sale and redemption, including  
43 but not limited to abstracting costs incurred in anticipation of a tax sale.

1 When used in this subsection “abandoned building or structure and  
2 the land accommodating such building or structure” shall mean a building  
3 or structure which, for a period of at least one year, has been unoccupied  
4 and which there has been a failure to perform reasonable maintenance  
5 of such building or structure and the land accommodating such building  
6 or structure.

7 (3) *Commencing in tax year 2010 and all tax years thereafter, except*  
8 *as provided in subsection (b), real estate which is a vacant land, as defined*  
9 *in this subsection, bid off by the county for both delinquent taxes and*  
10 *special assessments, as defined by subsection (c), shall be held by the*  
11 *county until the expiration of one year from the date of the sale, subject*  
12 *only to the right of redemption as provided by this section. Any owner or*  
13 *holder of the record title, the owner’s or holder’s heirs, devisees, executors,*  
14 *administrators, assigns or any mortgagee or the owner’s or holder’s as-*  
15 *signs may redeem the real estate sold in the sale at any time within one*  
16 *year after the sale by paying to the county treasurer the amount for which*  
17 *the real estate was sold plus the interest accrued, all delinquent taxes and*  
18 *special assessments and interest thereon that have accrued after the date*  
19 *of such sale which remain unpaid as of the date of redemption and costs*  
20 *and expenses of the sale and redemption, including, but not limited to,*  
21 *abstracting costs incurred in anticipation of a tax sale. As used in this*  
22 *subsection, “vacant land” means any lot, parcel, site or tract of land upon*  
23 *which no permanent buildings or structures are located, including land*  
24 *with or benefited by site improvements and land that is part of a platted*  
25 *subdivision.*

26 (b) (1) Except as provided by paragraph (2), real estate which is a  
27 homestead under section 9 of article 15 of the Kansas Constitution and  
28 all real estate not described in subsection (a) shall be held by the county  
29 until the expiration of three years from the date of the sale and may be  
30 redeemed partially by paying to the county treasurer the amount of taxes  
31 for which the real estate was sold for one or more years, beginning with  
32 the first year for which the real estate was carried on the tax-sale book of  
33 the county plus interest at the rate prescribed by K.S.A. 79-2004, and  
34 amendments thereto, on the amount from the date the same was carried  
35 on the sale book. Upon payment and partial redemption, the time when  
36 a tax foreclosure sale may be commenced shall be extended by the num-  
37 ber of years paid in the partial redemption.

38 (2) In Johnson county, real estate which is a homestead under section  
39 9 of article 15 of the Kansas constitution and all real estate not described  
40 in subsection (a) shall be held by the county until the expiration of three  
41 years from the date of the sale and may be redeemed partially by paying  
42 to the county treasurer the amount of taxes for which the real estate was  
43 sold for one or more years, beginning with the most recent year for which

1 the real estate was carried on the tax-sale book of the county plus interest  
2 at the rate prescribed by K.S.A. 79-2004, and amendments thereto, on  
3 the amount from the date the same was carried on the sale book.

4 (c) For the purpose of this ~~act~~ *section*, the terms “real estate bid off  
5 by the county for both delinquent taxes and special assessments” and “real  
6 estate bid off by the county for either delinquent taxes or special assess-  
7 ments”, or both, shall include only real estate on which there are delin-  
8 quent taxes of a general ad valorem property tax nature or delinquent  
9 special assessments, or both, or other special taxes levied by a city, county  
10 or other municipality in response to a petition or request of the land-  
11 owners. Upon publication of the listing of real estate subject to sale under  
12 the provisions of K.S.A. 79-2302, and amendments thereto, the clerk of  
13 any city, county or other municipality which has levied special assessments  
14 during the past 10 years shall certify to the county treasurer those listed  
15 parcels of real estate which are located within a special assessment district,  
16 but no parcel shall be so certified unless the public improvement was  
17 constructed pursuant to a petition or request of one or more landowners  
18 sufficient to authorize the improvement under the applicable statutory  
19 special assessment procedure used by the city, county or other  
20 municipality.

21 (d) If at the expiration of the redemption period, the real estate has  
22 not been redeemed, the real estate shall be disposed of by foreclosure  
23 and sale in the manner provided by K.S.A. 79-2801 et seq., and amend-  
24 ments thereto.

25 Sec. 2. K.S.A. 2009 Supp. 79-2401a is hereby repealed.

26 Sec. 3. This act shall take effect and be in force from and after its  
27 publication in the Kansas register.