

SENATE BILL No. 432

By Committee on Assessment and Taxation

1-25

9 AN ACT concerning property taxes; delinquent taxes; fees for outsourc-
10 ing collections; amending K.S.A. 2009 Supp. 79-2401a and repealing
11 the existing section.
12

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

14 New Section 1. The board of county commissioners of any county
15 may contract with attorneys or other persons to assist the county in the
16 collection of real property taxes remaining unpaid from and after the date
17 such real property has been bid off in the name of the county pursuant
18 to K.S.A. 79-2306, and amendments thereto. The employment of such
19 attorney or other persons shall be in writing and shall be on a contingent
20 fee basis. In no event shall the cost of collection exceed 25% of the
21 amount collected. Any taxes collected pursuant to this section shall be
22 credited ratably to the funds for which such taxes were levied. For the
23 purposes of this section, the term "cost of collection" means the fee spec-
24 ified in contracts hereunder to be paid to or retained by an attorney or
25 other persons for collection services. The cost of collection shall be paid
26 from the amount collected, but shall not be deducted from the delinquent
27 taxes owed to the county treasurer.

28 Sec. 2. K.S.A. 2009 Supp. 79-2401a is hereby amended to read as
29 follows: 79-2401a. (a) (1) Except as provided by paragraph (2) and sub-
30 section (b), real estate bid off by the county for both delinquent taxes and
31 special assessments, as defined by subsection (c), shall be held by the
32 county until the expiration of two years from the date of the sale, subject
33 only to the right of redemption as provided by this section. Any owner or
34 holder of the record title, the owner's or holder's heirs, devisees, execu-
35 tors, administrators, assigns or any mortgagee or the owner's or holder's
36 assigns may redeem the real estate sold in the sale at any time within two
37 years after the sale by paying to the county treasurer the amount for which
38 the real estate was sold plus the interest accrued, all delinquent taxes and
39 special assessments and interest thereon that have accrued after the date
40 of such sale which remain unpaid as of the date of redemption and costs
41 and expenses of the sale and redemption, including but not limited to,
42 abstracting costs incurred in anticipation of a tax sale.

43 (2) Any abandoned building or structure and the land accommodat-

1 ing such building or structure bid off by the county for either delinquent
2 taxes or special assessments, or both, as defined by subsection (c), shall
3 be held by the county until the expiration of one year from the date of
4 the sale, subject only to the right of redemption as provided by this sec-
5 tion. Any owner or holder of the record title, the owner's or holder's heirs,
6 devisees, executors, administrators, assigns or any mortgagee or the
7 owner's or holder's assigns may redeem the real estate sold in the sale at
8 any time within one year after the sale by paying to the county treasurer
9 the amount for which the real estate was sold plus the interest accrued,
10 all delinquent taxes and special assessments and interest thereon that have
11 accrued after the date of such sale which remain unpaid as of the date of
12 redemption and costs and expenses of the sale and redemption, including
13 but not limited to abstracting costs incurred in anticipation of a tax sale
14 *as well as any costs incurred pursuant to section 1, and amendments*
15 *thereto.*

16 When used in this subsection "abandoned building or structure and
17 the land accommodating such building or structure" shall mean a building
18 or structure which, for a period of at least one year, has been unoccupied
19 and which there has been a failure to perform reasonable maintenance
20 of such building or structure and the land accommodating such building
21 or structure.

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

34 (2) In Johnson county, real estate which is a homestead under section
35 9 of article 15 of the Kansas constitution and all real estate not described
36 in subsection (a) shall be held by the county until the expiration of three
37 years from the date of the sale and may be redeemed partially by paying
38 to the county treasurer the amount of taxes for which the real estate was
39 sold for one or more years, beginning with the most recent year for which
40 the real estate was carried on the tax-sale book of the county plus interest
41 at the rate prescribed by K.S.A. 79-2004, and amendments thereto, on
42 the amount from the date the same was carried on the sale book.

43 (c) For the purpose of this act, the terms "real estate bid off by the

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

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

20 Sec. 3. K.S.A. 2009 Supp. 79-2401a is hereby repealed.

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