

SESSION OF 2009

## **SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2125**

As Amended by House Committee of the Whole

### **Brief\***

HB 2125 would amend state law to require a register of deeds to obtain a receipt showing that all past and current real estate taxes due have been paid before the register of deeds could record any replat or plat of survey pursuant to the Apartment Ownership Act or the Townhouse Ownership Act. This proof of tax payment previously had been required only before any plat was recorded.

The bill would amend the dates regarding such tax payments to conform with dates real estate taxes must be paid in KSA 2008 Supp. 79-2004.

The bill also would add to the Apartment Ownership Act and to the Townhouse Ownership Act the requirement that the register of deeds cannot record any plat of survey unless the plat is accompanied by a receipt from the county treasurer showing real estate taxes have been paid.

### **Background**

The bill was requested by the Kansas Register of Deeds Association. Kay Pesnell, Douglas County Register of Deeds, and August Dettbarn, Douglas County Appraisal Manager II, testified in favor of the bill on behalf of the Association. They said the bill would provide a statutory basis for the Register of Deeds in each county to require proof that taxes had been paid. They testified that divisions of plats may hide tax delinquencies: the legal description for the "parent parcel" on which taxes are

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

owed differs from the legal description for the “child parcel” (a portion of the parent parcel that had been sold from the parcel), so the delinquency would not be evident in a search on the legal description of the child parcel. They further said that unsuspecting owners in multiple counties had been faced with delinquent taxes as a result of this problem; a foreclosure for tax purposes would foreclose on the entire parent parcel.

There was no other testimony on the bill.

The amendment by the House Committee of the Whole corrected a statutory reference.

In its fiscal note, the Division of the Budget said that passage of HB 2125 would have no fiscal effect on the state. The Division had sent a request for information to the Kansas Association of Counties, but a response had not been received at the time the fiscal note was prepared.