

## 2023 Kansas Statutes

**79-2004. Time for payment of real estate taxes; interest, when; distribution of interest to city, when.** (a) Except as provided by K.S.A. 79-4521, and amendments thereto, any person charged with real property taxes on the tax books in the hands of the county treasurer may pay, at such person's option, the full amount thereof on or before December 20 of each year, or 1/2 thereof on or before December 20 and the remaining 1/2 on or before May 10 next ensuing. If the full amount of the real property taxes listed upon any tax statement is \$10 or less the entire amount of such tax shall be due and payable on or before December 20.

In case the first half of the real property taxes remains unpaid after December 20, the first half of the tax shall draw interest at the rate prescribed by K.S.A. 79-2968, and amendments thereto, plus five percentage points per annum and may be paid at any time prior to May 10 following by paying 1/2 of the tax together with interest at such rate from December 20 to date of payment. Subject to the provisions of subsection (d), all real property taxes of the preceding year and accrued interest thereon which remain due and unpaid on May 11 shall accrue interest at the rate prescribed by K.S.A. 79-2968, and amendments thereto, plus five percentage points per annum from May 10 until paid, or until the real property is sold for taxes by foreclosure as provided by law. Except as provided by subsection (c), all interest herein provided shall be credited to the county general fund, and whenever any such interest is paid the county treasurer shall enter the amount of interest so paid on the tax rolls in the proper column and account for such sum.

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

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

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

**History:** L. 1876, ch. 34, § 91; L. 1893, ch. 110, § 1; L. 1919, ch. 309, § 1; R.S. 1923, 79-2004; L. 1933, ch. 310, § 1; L. 1933, ch. 119, § 1 (Special Session); L. 1937, ch. 364, § 1; L. 1943, ch. 300, § 1; L. 1943, ch. 301, § 1; L. 1957, ch. 499, § 1; L. 1972, ch. 367, § 1; L. 1979, ch. 312, § 1; L. 1980, ch. 308, § 2; L. 1984, ch. 355, § 1; L. 1987, ch. 382, § 1; L. 1989, ch. 2, § 1 (Special Session); L. 1992, ch. 319, § 1; L. 1994, ch. 9, § 1; L. 1997, ch. 126, § 23; L. 2003, ch. 146, § 4; L. 2014, ch. 141, § 13; L. 2016, ch. 112, § 18; July 1.