

STATE OF KANSAS

HOUSE OF REPRESENTATIVES

MR. CHAIRMAN:

I move to amend **HB 2609**, as amended by House Committee, on page 1, following line 7, by inserting "Section 1. K.S.A. 2011 Supp. 79-2004 is hereby amended to read as follows: 79-2004. (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 $\frac{1}{2}$ thereof on or before December 20 and the remaining $\frac{1}{2}$ on or before May 10 next ensuing; or for any person who is 65 years of age or older on or before December of any year and who is charged with real property taxes on such person's principal place of residence may pay, at such person's option, the full amount thereon on or before December 20 of each year, or $\frac{1}{2}$ thereof on or before May 10 next ensuing, or $\frac{1}{4}$ thereof on or before December 20, $\frac{1}{4}$ on or before February 10 next ensuing, $\frac{1}{4}$ on or before April 10 next ensuing and the remaining $\frac{1}{4}$ 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 two percentage points, *per annum* and may be paid at any time prior to May 10 following by paying $\frac{1}{2}$ of the tax together with interest at such rate from December 20 to date of payment. In case any of the $\frac{1}{4}$ payments of real property taxes remain unpaid by a person 65 years of age or older as described in subsection (a) after December 20, February 10 or April 10, such amount of unpaid taxes shall draw interest at the rate prescribed by K.S.A. 79-2968, and amendments thereto, plus two percentage points,

per annum and may be paid at any time prior to May 10 following by paying such amount of unpaid taxes together with interest at such rate from the date of the missed payment to the 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 two 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 two 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.

Sec. 2. K.S.A. 2011 Supp. 79-2004a is hereby amended to read as follows: 79-2004a. (a) Any taxpayer charged with personal property taxes on the tax books in the hands of the county treasurer may at such taxpayer's option pay the full amount thereof on or before December 20 of each year, or $\frac{1}{2}$ thereof on or before December 20 and the remaining $\frac{1}{2}$ thereof on or before May 10 next ensuing; any

taxpayer who is 65 years of age or older on or before December 20 of any year and who is charged with personal property taxes on personal property which is such taxpayer's principal place of residence may pay, at the taxpayer's option, the full amount thereof on or before December 20, or 1/2 thereof on or before December 20 and the remaining 1/2 thereof on or before May 10 next ensuing, or 1/4 thereof on or before December 20, 1/4 thereof on or before February 10 next ensuing, 1/4 thereof on or before April 10 next ensuing and the remaining 1/4 thereof on or before May 10 next ensuing; except that: (1) all unpaid personal property taxes of the preceding year must first be paid; and (2) if the full amount of the personal property taxes listed upon any tax statement shall be \$10 or less the entire amount of such taxes shall be due and payable on or before December 20.

(2) In the event anyone charged with personal property taxes shall fail to pay the first half amount due thereof on or before December 20 date of payment, the full amount thereof shall become immediately due and payable.

(3) In case the first half of the taxes remains unpaid after December 20, the entire and full amount of personal property taxes charged shall draw interest at the rate prescribed by K.S.A. 79-2968, and amendments thereto, plus two percentage points, per annum from December 20 to date of payment. In case any of the 1/4 payments of personal property taxes remain unpaid by a person 65 years of age or older as described in this subsection after December 20, February 10 or April 10, such amount of unpaid taxes shall draw interest at the rate prescribed by K.S.A. 79-2968, and amendments thereto, plus two percentage points, per annum and may be paid at any time prior to May 10 following by paying such amount of unpaid taxes together with interest at such rate from the date of the missed payment to the date of payment. Subject to the provisions of subsection (c) all personal property taxes of the preceding year and interest thereon which shall remain due and unpaid on May 11 shall draw interest at the rate prescribed by K.S.A. 79-2968, and amendments thereto, plus two percentage points, per annum from May 10 until paid. All interest herein provided for shall be credited to the county

general fund and retained by the county, 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 personal 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) All personal 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 two percentage points, *per annum* from the effective date of this section until paid.";

And by renumbering the remaining sections accordingly;

On page 3, in line 14, after "Supp." by inserting "79-2004, 79-2004a,";

On page 1, in the title, in line 4, following "requirements;" by inserting "time for payment of taxes, persons 65 years of age and older;"; also in line 4, following "Supp" by inserting "79-2004, 79-2004a,"

_____ District.