AN ACT concerning property; relating to delinquent taxes and special assessments; interest and penalties; redemption procedures; certain vacant land; amending K.S.A. 2010 Supp. 79-2004 and 79-2401a and repealing the existing sections.

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

Section 1. K.S.A. 2010 Supp. 79-2004 is hereby amended to read as follows: 79-2004. (a) Except as provided by K.S.A. 79-4521, 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 two percentage points, per annum, except that for any person who owns three or more tracts or parcels of property upon which the real property taxes are past due and unpaid, the first half of the tax shall draw interest at the rate of 15%, per annum, on each such tract or parcel of property, 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 two percentage points, per annum, except that for any person who owns three or more tracts or parcels of property upon which the real property taxes are past due and unpaid, such taxes shall accrue interest at the rate of 15%, 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, except that for any person who owns three or more tracts or parcels of property upon which the real property taxes are past due and unpaid, such taxes shall draw interest at the rate of 15%, 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. 2010 Supp. 79-2401a is hereby amended to read as follows: 79-2401a. (a) (1) Except as provided by paragraph (2)subsections (a) (2) and (a) (3) and subsection (b), real estate bid off by the county for both delinquent taxes and special assessments, as defined by subsection (c), shall be held by the county until the expiration of two years from the date of the sale, subject only to the right of redemption as provided by this section. Any owner or holder of the record title, the owner's or holder's heirs, devisees, executors, administrators, assigns or any mortgagee or the owner's or holder's assigns may redeem the real estate sold in the sale at any time within two years after the sale by paying to the county treasurer the amount for which the real estate was sold plus the interest accrued, all delinquent taxes and special assessments and interest thereon that have accrued after the date of such sale which remain unpaid as of the date of redemption and costs and expenses of the sale and redemption, including but not limited to, abstracting costs incurred in anticipation of a tax sale. In addition to any amounts required to be paid pursuant to this subsection, for any owner or holder of the record title who has redeemed real estate sold in the sale two or more times during the six-year period prior to such most recent redemption, such owner or holder of title shall pay a penalty of 50% of the amount of such delinquent taxes and special assessments and interest thereon in order to redeem such most recent real estate sold.

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

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

(3) Commencing in tax year 2011 and all tax years thereafter, except as provided in subsection (b), for any county which elects to be subject to the provisions of this subsection by adoption of a resolution by unanimous approval of the board of county commissioners, real estate which is a vacant land, as defined in this subsection, bid off by the county for both delinquent taxes and special assessments, as defined by subsection (c), shall be held by the county until the expiration of one year from the date of the sale, subject only to the right of redemption as provided by this section. Any owner or holder of the record title, the owner's or holder's heirs, devisees, executors, administrators, assigns or any mortgagee or the owner's or holder's assigns may redeem the real estate sold in the sale at any time within one year after the sale by paying to the county treasurer the amount for which the real estate was sold plus the interest accrued, all delinquent taxes and special assessments and interest thereon that have accrued after the date of such sale which remain unpaid as of the date of redemption and costs and expenses of the sale and redemption, including, but not limited to, abstracting costs incurred in anticipation of a tax sale. As used in this subsection, "vacant land" means any lot, parcel, site or tract of land upon which no permanent buildings or structures are located, including land with or benefited by site improvements and land that is part of a platted subdivision.

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

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

(c) For the purpose of this act section, the terms "real estate bid off by the county for both delinquent taxes and special assessments" and "real estate bid off by the county for either delinquent taxes or special assessments", or both, shall include only real estate on which there are delinquent taxes of a general ad valorem property tax nature or delinquent special assessments, or both, or other special taxes levied by a city, county or other municipality in response to a petition or request of the landowners. Upon publication of the listing of real estate subject to sale under the provisions of K.S.A. 79-2302, and amendments thereto, the clerk of any city, county or other municipality which has levied special assessments during the past 10 years shall certify to the county treasurer those listed parcels of real estate which are located within a special assessment district, but no parcel shall be so certified unless the public improvement was constructed pursuant to a petition or request of one or more landowners sufficient to authorize the improvement under the applicable statutory special assessment procedure used by the city, county or other municipality.

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

Sec. 3. K.S.A. 2010 Supp. 79-2004 and 79-2401a are hereby repealed.

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