

## 2021 Kansas Statutes

**79-2026. Liability for unpaid taxes on personal property abandoned or repossessed; extinguishment of tax lien.** Whenever personal property in this state is abandoned or repossessed after it is assessed and before the taxes are paid, the owner or lessee of any real property upon which such property was situated at the time of abandonment or repossession shall acquire such property free of any tax lien for unpaid taxes that may otherwise exist if lawful title to such property is acquired by such landowner or lessee within 12 months of the time such property is deemed abandoned or within 12 months of the time legal proceedings are commenced to effect a repossession. Any lien for unpaid taxes shall be extinguished for any such personal property acquired by the landowner or lessee as set forth herein. In no circumstances shall the landowner or lessee be liable for any taxes owned [owed] prior to the date the personal property is acquired by such landowner or lessee.

**History:** L. 2014, ch. 81, § 2; L. 2016, ch. 112, § 21; July 1.