

1 [As Amended by Senate Committee of the Whole]

2
3 As Amended by Senate Committee

4
5 As Amended by House Committee

6 Session of 2002

7
8 **HOUSE BILL No. 2795**

9
10 By Committee on Local Government

11
12 2-7

13 ~~AN ACT relating to property taxation; concerning the sale or trans-~~
14 ~~fer of property for delinquent property taxes; relating to the procedure~~
15 ~~therefor concerning the determination of fair market value;~~
16 ~~amending K.S.A. 79-503a and 79-2803a and repealing the existing~~
17 ~~section sections.~~

18 *[AN ACT concerning sales and property taxes; relating to sale of prop-*
19 *erty for delinquent property taxes; relating to distribution of certain*
20 *sales tax revenues; relating to the determination of fair market value;*
21 *[concerning the redemption of real estate;] amending K.S.A. 12-2536,*
22 *79-503a[, 79-2401a] and 79-2803a and repealing the existing*
23 *sections.]*

24
25 *Be it enacted by the Legislature of the State of Kansas:*

26 Section 1. K.S.A. 79-2803a is hereby amended to read as follows: 79-
27 2803a. *Lots or tracts may be sold or transferred as a single group or*
28 *unit or in more than one group or unit either:*

29 (a) *Upon the motion of any party to the action, the court may, if it*
30 *finds and if the court grants such motion by order after making a finding*
31 *that any two or more lots or tracts constitute a single unit for usual uses*
32 *and will sell for a higher price if sold together, order said lots or tracts*
33 *sold together as a single unit; or*

34 (b) *by the county, without a court order, if such lots or tracts previ-*
35 *ously have been offered at public auction for delinquent property taxes,*
36 *but which did not sell at the previous public auction.*

37 New Sec. 2. (a) *As a part of its order of sale an order issued pur-*
38 *suant to K.S.A. 79-2803a, and amendments thereto, and upon ap-*
39 *plication of the county, a court may authorize the county to dispose of*
40 *one or more lots or tracts by negotiated public or private sale or transfer*
41 *if the court finds that such property or properties had been included as*
42 *a part of a prior judgment and order of sale and had not been purchased*
43

1 at the sale.

2 (b) Any sale **or transfer** authorized pursuant to subsection (a), shall
3 be conducted in accordance with this subsection. The county may ne-
4 gotiate the sale or ~~disposal~~ **transfer** of the property on such terms and
5 conditions it deems advisable and shall publish notice of the proposed
6 sale **or transfer** in the official county newspaper. Such notice shall de-
7 scribe the property and shall state the name of the purchaser or recipient
8 and the sales price or other consideration, or shall state the other manner
9 of ~~disposal~~ **transfer**. The notice also shall state the date, time, and general
10 location of the hearing to confirm the sale or ~~disposal~~ **transfer** of the
11 property. The purchaser or recipient of the property shall execute an
12 affidavit pursuant to the provisions of K.S.A. 79-2804h, and amendments
13 thereto, and the county may not sell or ~~dispose~~ **transfer** of the property
14 to any person who is prohibited from purchasing the property under the
15 provisions of K.S.A. 79-2812, and amendments thereto. Any sale **or**
16 **transfer** of real estate by the county under this section shall be subject
17 to a hearing upon and order of confirmation by the court and, thereafter,
18 shall be conveyed to the purchaser or recipient by the sheriff of the
19 county, who shall issue a sheriffs deed, in conformance with K.S.A. 79-
20 2804, and amendments thereto, upon receipt of the courts order confirm-
21 ing the sale or ~~disposal~~ **transfer** of the property. The deed shall convey
22 the property with all rights provided by K.S.A. 79-2804, and amendments
23 thereto.

24 **Sec. 3. K.S.A. 79-503a is hereby amended to read as follows:**
25 **79-503a. “Fair market value” means the amount in terms of money**
26 **that a well informed buyer is justified in paying and a well informed**
27 **seller is justified in accepting for property in an open and compet-**
28 **itive market, assuming that the parties are acting without undue**
29 **compulsion. In the determination of fair market value of any real prop-**
30 **erty which is burdened by any special assessment, the sales value thereof,**
31 **and the sales value of any comparable real property so burdened, shall**
32 **not include the present value of any such special assessment. For the**
33 **purposes of this definition it will be assumed that consummation of**
34 **a sale occurs as of January 1.**

35 **Sales in and of themselves shall not be the sole criteria of fair**
36 **market value but shall be used in connection with cost, income and**
37 **other factors including but not by way of exclusion:**

- 38 (a) **The proper classification of lands and improvements;**
39 (b) **the size thereof;**
40 (c) **the effect of location on value;**
41 (d) **depreciation, including physical deterioration or functional,**
42 **economic or social obsolescence;**
43 (e) **cost of reproduction of improvements;**

- 1 (f) *productivity;*
2 (g) *earning capacity as indicated by lease price, by capitaliza-*
3 *tion of net income or by absorption or sell-out period;*
4 (h) *rental or reasonable rental values;*
5 (i) *sale value on open market with due allowance to abnormal*
6 *inflationary factors influencing such values;*
7 (j) *restrictions imposed upon the use of real estate by local gov-*
8 *erning bodies, including zoning and planning boards or commis-*
9 *sions; and*
10 (k) *comparison with values of other property of known or rec-*
11 *ognized value. The assessment-sales ratio study shall not be used as*
12 *an appraisal for appraisal purposes.*

13 *The appraisal process utilized in the valuation of all real and*
14 *tangible personal property for ad valorem tax purposes shall con-*
15 *form to generally accepted appraisal procedures which are adapt-*
16 *able to mass appraisal and consistent with the definition of fair*
17 *market value unless otherwise specified by law.*

18 *[New Sec. 4. This section and K.S.A. 12-2536, and amendments*
19 *thereto, shall be known and may be cited as the bi-state county*
20 *equity act.*

21 *[Sec. 5. K.S.A. 12-2536 is hereby amended to read as follows:*
22 *12-2536. The Kansas and Missouri metropolitan culture district*
23 *compact is hereby enacted into law and entered into by the state of*
24 *Kansas with the state of Missouri legally joining therein, in the form*
25 *substantially as follows:*

26 *[Kansas and Missouri Metropolitan*

27 *[Culture District Compact*

28 *[Article I.—Agreement and Pledge*

29 *[The states of Kansas and Missouri agree to and pledge, each to*
30 *the other, faithful cooperation in the future planning and develop-*
31 *ment of the metropolitan culture district, holding in high trust for*
32 *the benefit of its people and of the nation, the special blessings and*
33 *natural advantages thereof.*

34 *[Article II.—Policy and Purpose*

35 *[The party states, desiring by common action to fully utilize and*
36 *improve their cultural facilities, coordinate the services of their cul-*
37 *tural organizations, enhance the cultural activities of their citizens,*
38 *and achieve solid financial support for such cultural facilities, or-*
39 *ganizations and activities, declare that it is the policy of each state*
40 *to realize such desires on a basis of cooperation with one another,*
41 *thereby serving the best interests of their citizenry and effecting*
42 *economies in capital expenditures and operational costs. The pur-*
43 *pose of this compact is to provide for the creation of a metropolitan*

1 *culture district as the means to implementation of the policy herein*
2 *declared with the most beneficial and economical use of human and*
3 *material resources.*

4 *[Article III.—Definitions*

5 *[As used in this compact, unless the context clearly requires*
6 *otherwise:*

7 *[(a) “Metropolitan culture district” means a political subdivi-*
8 *sion of the states of Kansas and Missouri which is created under and*
9 *pursuant to the provisions of this compact and which is composed*
10 *of the counties in the states of Kansas and Missouri which act to*
11 *create or to become a part of the district in accordance with the*
12 *provisions of Article IV.*

13 *[(b) “Commission” means the governing body of the metropol-*
14 *itan culture district.*

15 *[(c) “Cultural activities” means sports or activities which con-*
16 *tribute to or enhance the aesthetic, artistic, historical, intellectual or*
17 *social development or appreciation of members of the general public.*

18 *[(d) “Cultural organizations” means nonprofit and tax exempt*
19 *social, civic or community organizations and associations which are*
20 *dedicated to the development, provision, operation, supervision,*
21 *promotion or support of cultural activities in which members of the*
22 *general public may engage or participate.*

23 *[(e) “Cultural facilities” means facilities operated or used for*
24 *sports or participation or engagement in cultural activities by mem-*
25 *bers of the general public.*

26 *[Article IV.—The District*

27 *[(a) The counties in Kansas and Missouri eligible to create and*
28 *initially compose the metropolitan culture district shall be those*
29 *counties which meet one or more of the following criteria: (1) The*
30 *county has a population in excess of 300,000, and is adjacent to the*
31 *state line; (2) the county contains a part of a city with a population*
32 *according to the most recent federal census of at least 400,000; or*
33 *(3) the county is contiguous to any county described in provisions*
34 *(1) or (2) of this subpart (a). The counties of Johnson in Kansas and*
35 *Jackson in Missouri shall be sine qua non to the creation and initial*
36 *composition of the district. Additional counties in Kansas and Mis-*
37 *souri shall be eligible to become a part of the metropolitan culture*
38 *district if such counties are contiguous to any one or more of the*
39 *counties which compose the district and within 60 miles of the coun-*
40 *ties required by this article to establish the district.*

41 *[(b) (1) Whenever the governing body of any county which is*
42 *eligible to create or become a part of the metropolitan culture dis-*
43 *trict shall determine that creation of or participation in the district*

1 *is in the best interests of the citizens of the county and that the levy*
 2 *of a tax to provide on a cooperative basis with another county or*
 3 *other counties for financial support of the district would be eco-*
 4 *nomically practical and cost beneficial to the citizens of the county,*
 5 *the governing body may adopt by majority vote a resolution au-*
 6 *thorizing the same.*

7 [(2) *Whenever a petition, signed by not less than the number of*
 8 *qualified electors of an eligible county equal to 5% of the number*
 9 *of ballots cast and counted at the last preceding gubernatorial elec-*
 10 *tion held in the county and requesting adoption of a resolution au-*
 11 *thorizing creation of or participation in the metropolitan culture*
 12 *district and the levy of a tax for the purpose of contributing to the*
 13 *financial support of the district, is filed with the governing body of*
 14 *the county, the governing body shall adopt such a resolution.*

15 [(3) *Implementation of a resolution adopted under this subpart*
 16 *(b) shall be conditioned upon approval of the resolution by a ma-*
 17 *jority of the qualified electors of the county voting at an election*
 18 *conducted for such purpose.*

19 [(c) (1) *Upon adoption of a resolution pursuant to subpart*
 20 *(b)(1) or subpart (b)(2), the governing body of the county shall*
 21 *request, within 36 months after adoption of the resolution, the*
 22 *county election officer to submit to the qualified electors of the*
 23 *county the question of whether the governing body shall be au-*
 24 *thorized to implement the resolution. The resolution shall be*
 25 *printed on the ballot and in the notice of election. The question shall*
 26 *be submitted to the electors of the county at the primary or general*
 27 *election next following the date of the request filed with the county*
 28 *election officer. If a majority of the qualified electors are opposed*
 29 *to implementation of the resolution authorizing creation of or par-*
 30 *ticipation in the district and the levy of a tax for financial support*
 31 *thereof, the same shall not be implemented. The governing body of*
 32 *the county may renew procedures for authorization to create or*
 33 *become a part of the district and to levy a tax for financial support*
 34 *thereof at any time following rejection of the question.*

35 [(2) *The ballot for the proposition in any county shall be sub-*
 36 *stantially the following form:*

37 [“Shall a retail sales tax of _____ Yes
 38 (insert amount, not to exceed ¼ cent)
 39 be levied and collected in Kansas and Missouri No No
 40 metropolitan cultural district consisting of the
 41 county(ies) of _____ for the support of cultural
 42 (insert name of counties)
 43 facilities and organizations within the district?”

1 *[The governing body of the county may place additional language*
2 *on the ballot to describe the use or allocation of the funds.*

3 *[(d) (1) The metropolitan culture district shall be created when*
4 *implementation of a resolution authorizing the creation of the dis-*
5 *trict and the levy of a tax for contribution to the financial support*
6 *thereof is approved by respective majorities of the qualified electors*
7 *of at least Johnson county, Kansas, and Jackson county, Missouri.*

8 *[(2) When implementation of a resolution authorizing partici-*
9 *ipation in the metropolitan culture district and the levy of a tax for*
10 *contribution to the financial support thereof is approved by a ma-*
11 *jority of the qualified electors of any county eligible to become a*
12 *part of the district, the governing body of the county shall proceed*
13 *with the performance of all things necessary and incidental to par-*
14 *ticipation in the district.*

15 *[(3) Any question for the levy of a tax submitted after July 1,*
16 *2000, may be submitted to the electors of the county at the primary*
17 *or general election next following the date of the request filed with*
18 *the county election officer; at a special election called and held as*
19 *otherwise provided by law; at an election called and held on the*
20 *first Tuesday after the first Monday in February, except in presi-*
21 *dential election years; at an election called and held on the first*
22 *Tuesday after the first Monday in March, June, August or Novem-*
23 *ber; or at an election called and held on the first Tuesday in April,*
24 *except that no question for a tax levy may be submitted to the elec-*
25 *tors prior to January 1, 2002.*

26 *[(4) No question shall be submitted to the electors authorizing*
27 *the levy of a tax the proceeds of which will be exclusively dedicated*
28 *to sports or sports facilities.*

29 *[(e) Any of the counties composing the metropolitan culture dis-*
30 *trict may withdraw from the district by adoption of a resolution*
31 *and approval of the resolution by a majority of the qualified elec-*
32 *tors of the county, all in the same manner provided in this Article*
33 *IV for creating or becoming a part of the metropolitan culture dis-*
34 *trict. The governing body of a withdrawing county shall provide for*
35 *the sending of formal written notice of withdrawal from the district*
36 *to the governing body of the other county or each of the other coun-*
37 *ties comprising the district. Actual withdrawal shall not take effect*
38 *until 90 days after notice has been sent. A withdrawing county shall*
39 *not be relieved from any obligation which such county may have*
40 *assumed or incurred by reason of being a part of the district, in-*
41 *cluding, but not limited to, the retirement of any outstanding*
42 *bonded indebtedness of the district.*

43

1 *[Article V.—The Commission*

2 *[(a) The metropolitan culture district shall be governed by the*
3 *metropolitan culture commission which shall be a body corporate*
4 *and politic and which shall be composed of resident electors of the*
5 *states of Kansas and Missouri, respectively, as follows: (1) A mem-*
6 *ber of the governing body of each county which is a part of the*
7 *district, who shall be appointed by majority vote of such governing*
8 *body; (2) a member of the governing body of each city, with a pop-*
9 *ulation according to the most recent federal census of at least*
10 *50,000, located in whole or in part within each county which is a*
11 *part of the district, who shall be appointed by majority vote of such*
12 *governing body; (3) two members of the governing body of a county*
13 *with a consolidated or unified county government and city of the*
14 *first class which is a part of the district, who shall be appointed by*
15 *majority vote of such governing body; (4) a member of the arts*
16 *commission of Kansas or the Kansas commission for the humanities,*
17 *who shall be appointed by the governor of Kansas; and (5) a member*
18 *of the arts commission of Missouri or the Missouri humanities coun-*
19 *cil, who shall be appointed by the governor of Missouri. To the*
20 *extent possible, the gubernatorial appointees to the commission*
21 *shall be residents of the district. The term of each commissioner*
22 *initially appointed by a county governing body shall expire con-*
23 *currently with such commissioner's tenure as a county officer or*
24 *three years after the date of appointment as a commissioner, which-*
25 *ever occurs sooner. The term of each commissioner succeeding a*
26 *commissioner initially appointed by a county governing body shall*
27 *expire concurrently with such successor commissioner's tenure as a*
28 *county officer or four years after the date of appointment as a com-*
29 *missioner, whichever occurs sooner. The term of each commissioner*
30 *initially appointed by a city governing body shall expire concur-*
31 *rently with such commissioner's tenure as a city officer or two years*
32 *after the date of appointment as a commissioner, whichever occurs*
33 *sooner. The term of each commissioner succeeding a commissioner*
34 *initially appointed by a city governing body shall expire concur-*
35 *rently with such successor commissioner's tenure as a city officer*
36 *or four years after the date of appointment as a commissioner,*
37 *whichever occurs sooner. The term of each commissioner appointed*
38 *by the governor of Kansas or the governor of Missouri shall expire*
39 *concurrently with the term of the appointing governor, the com-*
40 *missioner's tenure as a state officer, or four years after the date of*
41 *appointment as a commissioner of the district, whichever occurs*
42 *sooner. Any vacancy occurring in a commissioner position for rea-*
43 *sons other than expiration of terms of office shall be filled for the*

1 *unexpired term by appointment in the same manner that the origi-*
2 *nal appointment was made. Any commissioner may be removed for*
3 *cause by the appointing authority of the commissioner.*

4 *[(b) The commission shall select annually, from its membership,*
5 *a chairperson, a vice-chairperson, and a treasurer. The treasurer*
6 *shall be bonded in such amounts as the commission may require.*

7 *[(c) The commission may appoint such officers, agents and em-*
8 *ployees as it may require for the performance of its duties, and shall*
9 *determine the qualifications and duties and fix the compensation of*
10 *such officers, agents and employees.*

11 *[(d) The commission shall fix the time and place at which its*
12 *meetings shall be held. Meetings shall be held within the district*
13 *and shall be open to the public. Public notice shall be given of all*
14 *meetings.*

15 *[(e) A majority of the commissioners from each state shall con-*
16 *stitute, in the aggregate, a quorum for the transaction of business.*
17 *No action of the commission shall be binding unless taken at a meet-*
18 *ing at which at least a quorum is present, and unless a majority of*
19 *the commissioners from each state, present at such meeting, shall*
20 *vote in favor thereof. No action of the commission taken at a meeting*
21 *thereof shall be binding unless the subject of such action is included*
22 *in a written agenda for such meeting, the agenda and notice of meet-*
23 *ing having been mailed to each commissioner by postage paid first-*
24 *class mail at least 14 calendar days prior to the meeting.*

25 *[(f) The commissioners from each state shall be subject to the*
26 *provisions of the laws of the states of Kansas and Missouri, respec-*
27 *tively, which relate to conflicts of interest of public officers and*
28 *employees. If any commissioner has a direct or indirect financial*
29 *interest in any cultural facility, organization or activity supported*
30 *by the district or commission or in any other business transaction*
31 *of the district or commission, the commissioner shall disclose such*
32 *interest in writing to the other commissioners and shall abstain from*
33 *voting on any matter relating to such facility, organization or ac-*
34 *tivity or to such business transaction.*

35 *[(g) If any action at law or equity, or other legal proceeding,*
36 *shall be brought against any commissioner for any act or omission*
37 *arising out of the performance of duties as a commissioner, the com-*
38 *missioner shall be indemnified in whole and held harmless by the*
39 *commission for any judgment or decree entered against the com-*
40 *missioner and, further, shall be defended at the cost and expense of*
41 *the commission in any such proceeding.*

42 *[Article VI.—Powers and Duties of the Commission*

43 *[(a) The commission shall adopt a seal and suitable bylaws gov-*

1 *erning its management and procedure.*

2 *[(b) The commission has the power to contract and to be con-*
3 *tracted with, and to sue and to be sued.*

4 *[(c) The commission may receive for any of its purposes and*
5 *functions any contributions or moneys appropriated by counties or*
6 *cities and may solicit and receive any and all donations, and grants*
7 *of money, equipment, supplies, materials and services from any*
8 *state or the United States or any agency thereof, or from any insti-*
9 *tution, foundation, organization, person, firm or corporation, and*
10 *may utilize and dispose of the same.*

11 *[(d) Upon receipt of recommendations from the advisory com-*
12 *mittee provided in subsection (g), the commission may provide do-*
13 *nations, contributions and grants or other support, financial or oth-*
14 *erwise, for or in aid of cultural organizations, facilities or activities*
15 *in counties which are part of the district. In determining whether*
16 *to provide any such support the commission shall consider the fol-*
17 *lowing factors:*

18 *[(1) Economic impact upon the district;*

19 *[(2) cultural benefit to citizens of the district and to the general*
20 *public;*

21 *[(3) contribution to the quality of life and popular image of the*
22 *district;*

23 *[(4) contribution to the geographical balance of cultural facil-*
24 *ities and activities within and outside the district;*

25 *[(5) the breadth of popular appeal within and outside the*
26 *district;*

27 *[(6) the needs of the community as identified in an objective*
28 *cultural needs assessment study of the metropolitan area; and*

29 *[(7) any other factor deemed appropriate by the commission.*

30 *[(e) The commission may own and acquire by gift, purchase,*
31 *lease or devise cultural facilities within the territory of the district.*
32 *The commission may plan, construct, operate and maintain and*
33 *contract for the operation and maintenance of cultural facilities*
34 *within the territory of the district. The commission may sell, lease*
35 *or otherwise dispose of cultural facilities within the territory of the*
36 *district.*

37 *[(f) At any time following five years from and after the creation*
38 *of the metropolitan cultural district as provided in paragraph (1)*
39 *of subsection (d) of article IV, the commission, may borrow moneys*
40 *for the planning, construction, equipping, operation, maintenance,*
41 *repair, extension, expansion, or improvement of any cultural facil-*
42 *ity and, in that regard, the commission at such time may:*

43 *[(1) Issue notes, bonds or other instruments in writing of the*

1 *commission in evidence of the sum or sums to be borrowed. No*
2 *notes, bonds or other instruments in writing shall be issued pursu-*
3 *ant to this subsection until the issuance of such notes, bonds or*
4 *instruments has been submitted to and approved by a majority of*
5 *the qualified electors of the district voting at an election called and*
6 *held thereon. Such election shall be called and held in the manner*
7 *provided by the general bond law;*

8 *[(2) issue refunding notes, bonds or other instruments in writing*
9 *for the purpose of refunding, extending or unifying the whole or any*
10 *part of its outstanding indebtedness from time to time, whether ev-*
11 *idenced by notes, bonds or other instruments in writing. Such re-*
12 *funding notes, bonds or other instruments in writing shall not ex-*
13 *ceed in amount the principal of the outstanding indebtedness to be*
14 *refunded and the accrued interest thereon to the date of such*
15 *refunding;*

16 *[(3) provide that all notes, bonds and other instruments in writ-*
17 *ing issued hereunder shall or may be payable, both as to principal*
18 *and interest, from sales tax revenues authorized under this compact*
19 *and disbursed to the district by counties comprising the district,*
20 *admissions and other revenues collected from the use of any cul-*
21 *tural facility or facilities constructed hereunder, or from any other*
22 *resources of the commission, and further may be secured by a mort-*
23 *gage or deed of trust upon any property interest of the commission;*
24 *and*

25 *[(4) prescribe the details of all notes, bonds or other instru-*
26 *ments in writing, and of the issuance and sale thereof. The commis-*
27 *sion shall have the power to enter into covenants with the holders*
28 *of such notes, bonds or other instruments in writing, not inconsis-*
29 *tent with the powers granted herein, without further legislative*
30 *authority.*

31 *[(g) The commission shall appoint an advisory committee com-*
32 *posed of members of the general public consisting of an equal num-*
33 *ber of persons from both the states of Kansas and Missouri who have*
34 *demonstrated interest, expertise, knowledge or experience in cul-*
35 *tural organizations or activities. Subject to the provisions of subsection*
36 *(l), the advisory committee shall make recommendations annually*
37 *to the commission regarding donations, contributions and grants or*
38 *other support, financial or otherwise, for or in aid of cultural or-*
39 *ganizations, facilities and activities in counties which are part of*
40 *the district.*

41 *[(h) The commission may provide for actual and necessary ex-*
42 *penditures of commissioners and advisory committee members incurred*
43 *in the performance of their official duties.*

1 ***[(i) The commission shall cause to be prepared annually a re-***
2 ***port on the operations and transactions conducted by the commis-***
3 ***sion during the preceding year. The report shall be submitted to the***
4 ***legislatures and governors of the compacting states, to the govern-***
5 ***ing bodies of the counties comprising the district, and to the gov-***
6 ***erning body of each city that appoints a commissioner. The com-***
7 ***mission shall publish the annual report in the official county***
8 ***newspaper of each of the counties comprising the district.***

9 ***[(j) The commission has the power to apply to the congress of***
10 ***the United States for its consent and approval of the compact. In***
11 ***the absence of the consent of congress and until consent is secured,***
12 ***the compact is binding upon the states of Kansas and Missouri in***
13 ***all respects permitted by law for the two states, without the consent***
14 ***of congress, for the purposes enumerated and in the manner pro-***
15 ***vided in the compact.***

16 ***[(k) The commission has the power to perform all other neces-***
17 ***sary and incidental functions and duties and to exercise all other***
18 ***necessary and appropriate powers not inconsistent with the consti-***
19 ***tution or laws of the United States or of either of the states of Kansas***
20 ***or Missouri to effectuate the same.***

21 ***[(l) (1) Except as provided by this subsection, at least 45% of all***
22 ***moneys expended by, or authorized to be expended by the commission, in***
23 ***the form of donations, contributions and grants or other financial support***
24 ***for, or in aid of, cultural organizations, facilities and activities within the***
25 ***district shall be expended within each party state.***

26 ***[(2) The provisions of this subsection shall not apply to the expendi-***
27 ***ture of nonpublic moneys derived from gifts, donations, bequests or other***
28 ***contributions which require a specific use as a condition of the receipt***
29 ***thereof.***

30 ***[Article VII.—Finance***

31 ***[(a) The moneys necessary to finance the operation of the met-***
32 ***ropolitan culture district and the execution of the powers, duties***
33 ***and responsibilities of the commission shall be appropriated to the***
34 ***commission by the counties comprising the district. The moneys to***
35 ***be appropriated to the commission shall be raised by the governing***
36 ***bodies of the respective counties by the levy of taxes as authorized***
37 ***by the legislatures of the respective party states.***

38 ***[(b) The commission shall not incur any indebtedness or obli-***
39 ***gation of any kind; nor shall the commission pledge the credit of***
40 ***either or any of the counties comprising the district or either of the***
41 ***states party to this compact, except as authorized by article VI. The***
42 ***budget of the district shall be prepared, adopted and published as***
43 ***provided by law for other political subdivisions of the party states.***

1 *No budget shall be adopted by the commission until it has been*
2 *submitted to and reviewed by the governing bodies of the counties*
3 *comprising the district and the governing body of each city repre-*
4 *sented on the commission.*

5 *[(c) The commission shall keep accurate accounts of all receipts*
6 *and disbursements. The receipts and disbursements of the commis-*
7 *sion shall be audited yearly by a certified or licensed public ac-*
8 *countant and the report of the audit shall be included in and become*
9 *part of the annual report of the commission.*

10 *[(d) The accounts of the commission shall be open at any rea-*
11 *sonable time for inspection by duly authorized representatives of*
12 *the compacting states, the counties comprising the district, the cities*
13 *that appoint a commissioner, and other persons authorized by the*
14 *commission.*

15 *[Article VIII.—Entry into Force*

16 *[(a) This compact shall enter into force and become effective*
17 *and binding upon the states of Kansas and Missouri when it has*
18 *been enacted into law by the legislatures of the respective states.*

19 *[(b) Amendments to the compact shall become effective upon*
20 *enactment by the legislatures of the respective states.*

21 *[Article IX.—Termination*

22 *[This compact shall continue in force and remain binding upon*
23 *a party state until its legislature shall have enacted a statute re-*
24 *pealing the same and providing for the sending of formal written*
25 *notice of enactment of such statute to the legislature of the other*
26 *party state. Upon enactment of such a statute by the legislature of*
27 *either party state, the sending of notice thereof to the other party*
28 *state, and payment of any obligations which the metropolitan cul-*
29 *ture district commission may have incurred prior to the effective*
30 *date of such statute, including, but not limited to, the retirement of*
31 *any outstanding bonded indebtedness of the district, the agreement*
32 *of the party states embodied in the compact shall be deemed fully*
33 *executed, the compact shall be null and void and of no further force*
34 *or effect, the metropolitan culture district shall be dissolved, and*
35 *the metropolitan culture district commission shall be abolished.*

36 *[Article X.—Construction and Severability*

37 *[The provisions of this compact shall be liberally construed and*
38 *shall be severable. If any phrase, clause, sentence or provision of*
39 *this compact is declared to be contrary to the constitution of either*
40 *of the party states or of the United States or the applicability thereof*
41 *to any government, agency, person or circumstance is held invalid,*
42 *the validity of the remainder of this compact and the applicability*
43 *thereof to any government, agency, person or circumstance shall*

1 *not be affected thereby. If this compact shall be held contrary to*
2 *the constitution of either of the states party thereto, the compact*
3 *shall thereby be nullified and voided and of no further force or*
4 *effect.]*

5 *[Sec. 6. K.S.A. 79-2401a is hereby amended to read as follows:*
6 *79-2401a. (a) (1) Except as provided by paragraph (2) and subsec-*
7 *tion (b), real estate bid off by the county for both delinquent taxes*
8 *and special assessments, as defined by subsection (c), shall be held*
9 *by the county until the expiration of two years from the date of the*
10 *sale, subject only to the right of redemption as provided by this*
11 *section. Any owner or holder of the record title, the owner's or*
12 *holder's heirs, devisees, executors, administrators, assigns or any*
13 *mortgagee or the owner's or holder's assigns may redeem the real*
14 *estate sold in the sale at any time within two years after the sale by*
15 *paying to the county treasurer the amount for which the real estate*
16 *was sold plus the interest accrued, all delinquent taxes and special*
17 *assessments and interest thereon that have accrued after the date*
18 *of such sale which remain unpaid as of the date of redemption and*
19 *costs and expenses of the sale and redemption, including but not*
20 *limited to, abstracting costs incurred in anticipation of a tax sale.*

21 *[(2) Any abandoned building or structure and the land accom-*
22 *modating such building or structure bid off by the county for both*
23 *delinquent taxes and special assessments, as defined by subsection*
24 *(c), shall be held by the county until the expiration of one year from*
25 *the date of the sale, subject only to the right of redemption as pro-*
26 *vided by this section. Any owner or holder of the record title, the*
27 *owner's or holder's heirs, devisees, executors, administrators, as-*
28 *signs or any mortgagee or the owner's or holder's assigns may re-*
29 *deem the real estate sold in the sale at any time within one year*
30 *after the sale by paying to the county treasurer the amount for*
31 *which the real estate was sold plus the interest accrued, all delin-*
32 *quent taxes and special assessments and interest thereon that have*
33 *accrued after the date of such sale which remain unpaid as of the*
34 *date of redemption and costs and expenses of the sale and redemp-*
35 *tion, including but not limited to abstracting costs incurred in an-*
36 *ticipation of a tax sale.*

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

43 *[(b) (1) Except as provided by paragraph (2), real estate which*

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

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

24 *[(c) For the purpose of this act, the term “real estate bid off by*
25 *the county for both delinquent taxes and special assessments” shall*
26 *include only real estate on which there are delinquent taxes of a*
27 *general ad valorem property tax nature and delinquent special as-*
28 *sessments or other special taxes levied by a city, county or other*
29 *municipality in response to a petition or request of the landowners.*
30 *Upon publication of the listing of real estate subject to sale under*
31 *the provisions of K.S.A. 79-2302, and amendments thereto, the clerk*
32 *of any city, county or other municipality which has levied special*
33 *assessments during the past 10 years shall certify to the county trea-*
34 *surer those listed parcels of real estate which are located within a*
35 *special assessment district, but no parcel shall be so certified unless*
36 *the public improvement was constructed pursuant to a petition or*
37 *request of one or more landowners sufficient to authorize the im-*
38 *provement under the applicable statutory special assessment pro-*
39 *cedure used by the city, county or other municipality.*

40 *[(d) If at the expiration of the redemption period, the real estate*
41 *has not been redeemed, the real estate shall be disposed of by fore-*
42 *closure and sale in the manner provided by K.S.A. 79-2801 et seq.,*
43 *and amendments thereto.]*

1 Sec. ~~3~~ 4 [7.] K.S.A. [12-2536,] ~~79-2803a is~~ **79-503a[, 79-2401a]**
2 **and 79-2803a are** hereby repealed.

3 Sec. ~~4~~ 5 [8.] This act shall take effect and be in force from and
4 after its publication in the statute book.

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