

SESSION OF 2002

**SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2795**

As Amended by Senate Committee of the Whole

**Brief\***

HB 2795 amends the procedures for sale of property for delinquent taxes to permit a county without a court order to sell lots or tracts previously offered at public auction but which did not sell. In addition, a court may authorize a county to dispose of one or more lots or tracts by negotiated public or private sale or simply to transfer the lots or tracts if the properties have not sold at a prior public auction. The latter procedure is subject to a notice and hearing procedure.

The bill also would amend KSA 79-503a, the statute relating to fair market value for property taxation purposes, to provide that sales valuation of real property burdened by special assessments (and the sales valuation of comparable real estate so burdened) not include the present value of such assessments.

Under a Senate Committee of the Whole amendment, the bill would amend the Kansas and Missouri Metropolitan Culture District Compact to provide that (1) the compact also be known as the "Bi-State County Equity Act"; and (2) at least 45 percent of all moneys expended - except for certain gifts, donations, bequests or other contributions which require a specific use as a condition of receipt - for or in aid of cultural organizations, facilities and activities within the district be expended within each state.

Under a second Senate Committee of the Whole amendment, KSA 79-2401a would be amended to remove Wyandotte County from a special provision of the law currently applicable to only Wyandotte and Johnson counties that requires partial redemption payments for delinquent homestead property taxes be credited to the most recent year for which the real estate was carried on the county tax-sale books. Removing Wyandotte County from the special provision would require

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\*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org/cgi-bin/fulltext/bills.cgi>

that redemption payments for delinquent homestead property taxes in that county be handled in the same manner as the other 103 counties (except for Johnson) and be credited to the first year for which the real estate was carried on the county tax-sale books.

## **Background**

The bill was requested by the Johnson County Board of County Commissioners as a means of providing another way to dispose of certain properties. The House Committee on Local Government amended the bill to permit the transfer as well as the sale of these delinquent property tax properties. The Senate Assessment and Taxation Committee amended the bill to incorporate the provisions of the original SB 92 relating to the proposed amendment to KSA 79-503a. A version of SB 92 was approved by the Senate during the 2001 Session. The Senate Committee also made two technical amendments to the bill suggested by Senator Allen.

The Senate Committee of the Whole amendments relative to the Metropolitan Culture District Compact and the Wyandotte County redemption provisions were offered by Senators O'Connor and Haley, respectively.