

*As Amended by Senate Committee*

*Session of 2011*

**SENATE BILL No. 108**

By Committee on Assessment and Taxation

2-7

1 AN ACT concerning register of deeds; relating to recording of plats;  
2 payment of taxes and assessments; amending K.S.A. 2010 Supp. 19-  
3 1207, 58-3115 and 58-3707 and repealing the existing sections.  
4

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

6 Section 1. K.S.A. 2010 Supp. 19-1207 is hereby amended to read  
7 as follows: 19-1207. (a) The register of deeds also shall keep a well-  
8 bound book, in which shall be kept all maps and plats of cities,  
9 subdivisions or additions to the same within the county, together with  
10 the description, acknowledgment or other writing thereon. The register  
11 shall keep an index to such book of plats. Such index shall contain the  
12 name or names of the proprietor or proprietors of such cities,  
13 subdivisions or addition and the name of the cities, subdivisions or  
14 addition. No register of deeds shall be bound to perform any of the  
15 duties required to be performed by this act, for which a fee is allowed,  
16 unless such fee has been paid or tendered.

17 (b) The register of deeds shall not record any plat, replat, plat of  
18 survey pursuant to the apartment ownership act, K.S.A. 58-3101 et  
19 seq., and amendments thereto, or plat of survey pursuant to the  
20 townhouse ownership act, K.S.A. 58-3701 et seq., and amendments  
21 thereto, unless such document is accompanied by a receipt from the  
22 county treasurer for all real estate taxes *and assessments* on the land  
23 legally described in such document for any year past due and unpaid  
24 ~~and: (1) Payment of at least the first half of all real estate taxes on such~~  
25 ~~land if such document is presented for recording between December 20~~  
26 ~~and May 10 of the next year; or (2) payment of all such real estate taxes~~  
27 ~~if such document is presented for recording on and after May 10 but~~  
28 ~~before December 20 of the same year.~~ *up to and including the tax year*  
29 *prior to the first tax year affected by the plat recording. If the amount*  
30 *of ad valorem tax to be levied by a taxing subdivision has not been*  
31 *certified to the county treasurer, the amount of an estimated tax,*  
32 *including the amount of the assessment to be certified by the clerk,*  
33 *shall be deposited with the county treasurer in the manner described in*

1 *subsection (d), and amendments thereto.*

2 (c) The record of plats and indexes required by this section may be  
3 kept in the manner provided by K.S.A. 19-1204, and amendments  
4 thereto or as otherwise authorized by statute.

5 (d) *For the purposes of subsection (b), the amount of estimated tax*  
6 *shall be a sum equal to the product of the assessed value directly*  
7 *related to the county appraiser's latest certified valuation conducted*  
8 *pursuant to K.S.A. 79-1466, and amendments thereto, on the property*  
9 *multiplied by the current year's tax levy rate, plus 10%. After the tax*  
10 *roll has been certified to the ~~country~~county treasurer, the treasurer*  
11 *shall then allocate so much of the estimate collected as will pay the*  
12 *taxes and assessments on the property. In the case in which the sum*  
13 *collected is in excess of the amount necessary for the payment of the*  
14 *taxes and assessments, the treasurer shall return the amount of excess*  
15 *to the depositing party. In the case in which the sum collected is*  
16 *insufficient to pay the taxes and assessments, the treasurer shall credit*  
17 *the sum so collected ratably to the funds for which such taxes and*  
18 *assessments were levied and notify the owner of record of the balance*  
19 *due and unpaid. The unpaid portion shall become due in full on or*  
20 *before December 20 and any amount still remaining due and unpaid*  
21 *after that date shall accrue interest at the rate prescribed by K.S.A. 79-*  
22 *2968, and amendments thereto.*

23 Sec. 2. K.S.A. 2010 Supp. 58-3115 is hereby amended to read as  
24 follows: 58-3115. (a) The declaration, any amendment or amendments  
25 thereof, any instrument by which the provisions of this act may be  
26 waived, and every instrument affecting the property or any apartment  
27 or condominium unit shall be entitled to be recorded. Neither the  
28 declaration nor any amendment thereof shall be valid unless duly  
29 recorded.

30 (b) In addition to records and indexes required to be maintained by  
31 the recording officer, the recording officer shall maintain an index or  
32 indexes whereby the record of each declaration contains a reference to  
33 the record of each conveyance of an apartment or condominium unit  
34 affected by such declaration, and the record of each conveyance of an  
35 apartment or condominium unit contains a reference to the declaration  
36 of the property of which it is a part.

37 (c) There shall be recorded simultaneously with the declaration  
38 one or more plats of survey showing the legal description, the location  
39 and dimensions of the submitted land, any convertible lands within the

1 submitted land and any additional land if the condominium is an  
2 expandable condominium. The plat of survey shall further show the  
3 location and dimensions of all existing condominium units and  
4 common areas and facility improvements of the submitted land. When  
5 converting all or any portion of any convertible land or adding  
6 additional land to an expandable condominium, the declarant shall  
7 record amended plats of survey which shall show the location and  
8 dimensions of all existing condominium units and common area and  
9 facility improvements upon the convertible or additional land.

10 (d) The register of deeds shall not record any plat of survey  
11 pursuant to this act unless such plat of survey is accompanied by a  
12 receipt from the county treasurer for real estate taxes *and assessments*  
13 on the submitted land in accordance with K.S.A. 19-1207(b), and  
14 amendments thereto.

15 Sec. 3. K.S.A. 2010 Supp. 58-3707 is hereby amended to read as  
16 follows: 58-3707. (a) There shall be recorded simultaneously with the  
17 declaration, at the office of the register of deeds, one or more plats of  
18 survey showing the legal description, the location and dimensions of  
19 the submitted land, the location and description of any land which may  
20 be added to the townhouse project if such right is set forth in the  
21 declaration, and the location and dimensions of each townhouse unit  
22 and all common area improvements.

23 (b) The register of deeds shall not record any plat of survey  
24 pursuant to this act unless such plat of survey is accompanied by a  
25 receipt from the county treasurer for real estate taxes *and assessments*  
26 on the submitted land in accordance with K.S.A. 19-1207(b), and  
27 amendments thereto.

28 Sec. 4. K.S.A. 2010 Supp. 19-1207, 58-3115 and 58-3707 are  
29 hereby repealed.

30 Sec. 5. This act shall take effect and be in force from and after its  
31 publication in the statute book.  
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