

## 2023 Kansas Statutes

**79-2319. Taxation and sale of real estate bid off by county; subsequent taxes and additional lien.** All real estate bid off for the county at any tax sale shall continue liable to be taxed in the same manner as if they were property of individuals, and such taxes and charges shall be a lien upon such real estate; but no real estate so bid off for the county shall be sold for any taxes levied subsequent to such bid until they have been redeemed, or shall be foreclosed by the county and sold at foreclosure sale. If the subsequent taxes shall not be paid such real estate shall be advertised with, and in the same manner as, the other real estate on which the taxes are not paid, and shall be subject to the same charges as if they should be sold. The treasurer shall enter such taxes and charges in the book of tax sales of the year in which said real estate was sold to the county, opposite such real estate, and such taxes and charges shall constitute an additional lien.

**History:** L. 1876, ch. 34, § 122; L. 1911, ch. 327, § 1; R.S. 1923, 79-2319; L. 1941, ch. 375, § 10; September 1.