

## 2023 Kansas Statutes

**79-2811. County sale for affordable low-income housing; abatement of taxes.** (a) If real estate has been or shall be sold and bid by the county, and the redemption period has expired, the board may sell such real estate to provide affordable low-income housing or for community development or economic development purposes which are hereby declared to be public purposes. Any such sale shall not be subject to the provisions of K.S.A. 79-2801 et seq., and amendments thereto.

(b) The board of county commissioners may abate any delinquent ad valorem property taxes, special assessments or other special taxes on any property sold pursuant to subsection (a). If such taxes or assessments are not abated, any moneys received from the sale of such property shall be apportioned in the manner provided by K.S.A. 79-2805, and amendments thereto.

**History:** L. 1992, ch. 320, § 3; July 1.