

HOUSE BILL No. 2710

By Committee on Appropriations

2-9

1 AN ACT concerning property taxation; relating to time for payment of
2 taxes; persons 65 years of age and older; amending K.S.A. 2011 Supp.
3 79-2004 and 79-2004a and repealing the existing sections.
4

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

6 Section 1. K.S.A. 2011 Supp. 79-2004 is hereby amended to read as
7 follows: 79-2004. (a) Except as provided by K.S.A. 79-4521, *and*
8 *amendments thereto*, any person charged with real property taxes on the
9 tax books in the hands of the county treasurer may pay, at such person's
10 option, the full amount thereof on or before December 20 of each year, or
11 $\frac{1}{2}$ thereof on or before December 20 and the remaining $\frac{1}{2}$ on or before
12 May 10 next ensuing; *or for any person who is 65 years of age or older on*
13 *or before December of any year and who is charged with real property*
14 *taxes on such person's principal place of residence may pay, at such*
15 *person's option, the full amount thereon on or before December 20 of each*
16 *year; or $\frac{1}{2}$ thereof on or before May 10 next ensuing, or $\frac{1}{4}$ thereof on or*
17 *before December 20, $\frac{1}{4}$ on or before February 10 next ensuing, $\frac{1}{4}$ on or*
18 *before April 10 next ensuing and the remaining $\frac{1}{4}$ on or before May 10*
19 *next ensuing. If the full amount of the real property taxes listed upon any*
20 *tax statement is \$10 or less the entire amount of such tax shall be due and*
21 *payable on or before December 20.*

22 In case the first half of the real property taxes remains unpaid after
23 December 20, the first half of the tax shall draw interest at the rate
24 prescribed by K.S.A. 79-2968, and amendments thereto, plus two
25 percentage points, per annum and may be paid at any time prior to May 10
26 following by paying $\frac{1}{2}$ of the tax together with interest at such rate from
27 December 20 to date of payment. *In case any of the $\frac{1}{4}$ payments of real*
28 *property taxes remain unpaid by a person 65 years of age or older as*
29 *described in subsection (a) after December 20, February 10 or April 10,*
30 *such amount of unpaid taxes shall draw interest at the rate prescribed by*
31 *K.S.A. 79-2968, and amendments thereto, plus two percentage points, per*
32 *annum and may be paid at any time prior to May 10 following by paying*
33 *such amount of unpaid taxes together with interest at such rate from the*
34 *date of the missed payment to the date of payment. Subject to the*
35 *provisions of subsection (d), all real property taxes of the preceding year*
36 *and accrued interest thereon which remain due and unpaid on May 11 shall*

1 accrue interest at the rate prescribed by K.S.A. 79-2968, and amendments
2 thereto, plus two percentage points, per annum from May 10 until paid, or
3 until the real property is sold for taxes by foreclosure as provided by law.
4 Except as provided by subsection (c), all interest herein provided shall be
5 credited to the county general fund, and whenever any such interest is paid
6 the county treasurer shall enter the amount of interest so paid on the tax
7 rolls in the proper column and account for such sum.

8 (b) Whenever any date prescribed in subsection (a) for the payment
9 of real property taxes occurs on a Saturday or Sunday, such date for
10 payment shall be extended until the next-following regular business day of
11 the office of the county treasurer.

12 (c) The board of county commissioners may enter into an agreement
13 with the governing body of any city located in the county for the
14 distribution of part or all of the interest paid on special assessments levied
15 by the city which remain unpaid.

16 (d) All real property taxes of any year past due and unpaid on the
17 effective date of this section and interest accrued thereon pursuant to this
18 section prior to its amendment by this act shall draw interest at the rate
19 prescribed by K.S.A. 79-2968, and amendments thereto, plus two
20 percentage points, per annum from the effective date of this section until
21 paid or until the real property is sold for taxes by foreclosure as provided
22 by law.

23 Sec. 2. K.S.A. 2011 Supp. 79-2004a is hereby amended to read
24 as follows: 79-2004a. (a) *(1) Any taxpayer charged with personal property*
25 *taxes on the tax books in the hands of the county treasurer may at such*
26 *taxpayer's option pay the full amount thereof on or before December 20 of*
27 *each year, or 1/2 thereof on or before December 20 and the remaining 1/2*
28 *thereof on or before May 10 next ensuing; any taxpayer who is 65 years*
29 *of age or older on or before December 20 of any year and who is charged*
30 *with personal property taxes on personal property which is such*
31 *taxpayer's principal place of residence may pay, at the taxpayer's option,*
32 *the full amount thereof on or before December 20, or 1/2 thereof on or*
33 *before December 20 and the remaining 1/2 thereof on or before May 10*
34 *next ensuing, or 1/4 thereof on or before December 20, 1/4 thereof on or*
35 *before February 10 next ensuing, 1/4 thereof on or before April 10 next*
36 *ensuing and the remaining 1/4 thereof on or before May 10 next ensuing;*
37 *except that: (1) all unpaid personal property taxes of the preceding year*
38 *must first be paid; and (2) if the full amount of the personal property taxes*
39 *listed upon any tax statement shall be \$10 or less the entire amount of such*
40 *taxes shall be due and payable on or before December 20.*

41 (2) In the event anyone charged with personal property taxes shall fail
42 to pay the ~~first half amount due~~ thereof on or before ~~December 20~~ *date of*
43 *payment*, the full amount thereof shall become immediately due and

1 payable.

2 (3) In case the first half of the taxes remains unpaid after December
3 20, the entire and full amount of personal property taxes charged shall
4 draw interest at the rate prescribed by K.S.A. 79-2968, and amendments
5 thereto, plus two percentage points, per annum from December 20 to date
6 of payment. *In case any of the 1/4 payments of personal property taxes*
7 *remain unpaid by a person 65 years of age or older as described in this*
8 *subsection after December 20, February 10 or April 10, such amount of*
9 *unpaid taxes shall draw interest at the rate prescribed by K.S.A. 79-2968,*
10 *and amendments thereto, plus two percentage points, per annum and may*
11 *be paid at any time prior to May 10 following by paying such amount of*
12 *unpaid taxes together with interest at such rate from the date of the missed*
13 *payment to the date of payment.* Subject to the provisions of subsection (c)
14 all personal property taxes of the preceding year and interest thereon
15 which shall remain due and unpaid on May 11 shall draw interest at the
16 rate prescribed by K.S.A. 79-2968, and amendments thereto, plus two
17 percentage points, per annum from May 10 until paid. All interest herein
18 provided for shall be credited to the county general fund and retained by
19 the county, and whenever any such interest is paid, the county treasurer
20 shall enter the amount of interest so paid on the tax rolls in the proper
21 column and account for such sum.

22 (b) Whenever any date prescribed in subsection (a) for the payment
23 of personal property taxes occurs on a Saturday or Sunday, such date for
24 payment shall be extended until the next-following regular business day of
25 the office of the county treasurer.

26 (c) All personal property taxes of any year past due and unpaid on the
27 effective date of this section and interest accrued thereon pursuant to this
28 section prior to its amendment by this act shall draw interest at the rate
29 prescribed by K.S.A. 79-2968, and amendments thereto, plus two
30 percentage points, per annum from the effective date of this section until
31 paid.

32 Sec. 3. K.S.A. 2011 Supp. 79-2004 and 79-2004a are hereby
33 repealed.

34 Sec. 4. This act shall take effect and be in force from and after its
35 publication in the statute book.

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