

**79-2302. Listing of real estate subject to sale, contents; notice of sale, contents.** Between July 1 and July 10 of each year, the county treasurer shall prepare a list of all real estate subject to sale, describing the real estate in the same manner as described of record in the office of the county clerk or the register of deeds of the county in which the real estate is located. The county treasurer also shall prepare an accompanying notice stating that the county treasurer will sell the real estate described in the list to the county for the amount of the delinquent taxes and legal charges due on the real estate and that the sale will be on or after the first Tuesday of September following publication of the notice under K.S.A. 79-2303, and amendments thereto. The list shall show the names of the owners of the real estate, as shown of record in the office of the county clerk or the register of deeds of the county in which the real estate is located, the description and address, if available, of each tract or parcel of land and the total of the amount of unpaid taxes upon each tract or parcel. If any county treasurer at any time discovers that any tract or lot of real estate has not been put on the list of delinquent taxes and not sold for any preceding year, the treasurer shall be required to place the omitted tract or lot on the list of delinquent taxes for the current year, and sell the tract or lot as directed by this act in other cases.

**History:** L. 1876, ch. 34, § 106; R.S. 1923, 79-2302; L. 1941, ch. 375, § 2; L. 1959, ch. 385, § 1; L. 1961, ch. 452, § 1; L. 1974, ch. 435, § 1; L. 1982, ch. 166, § 2; L. 1983, ch. 321, § 1; July 1.