

**19-1207. Record of plats and index; payment of fee; tax receipt required for recording; calculation and collection of aggregate taxes and assessments, procedure.** (a) The register of deeds also shall keep a well-bound book, in which shall be kept all maps and plats of cities, subdivisions or additions to the same within the county, together with the description, acknowledgment or other writing thereon. The register shall keep an index to such book of plats. Such index shall contain the name or names of the proprietor or proprietors of such cities, subdivisions or addition and the name of the cities, subdivisions or addition. No register of deeds shall be bound to perform any of the duties required to be performed by this act, for which a fee is allowed, unless such fee has been paid or tendered.

(b) The register of deeds shall not record any plat, replat, plat of survey pursuant to the apartment ownership act, K.S.A. 58-3101 et seq., and amendments thereto, or plat of survey pursuant to the townhouse ownership act, K.S.A. 58-3701 et seq., and amendments thereto, unless such document is accompanied by a receipt from the county treasurer for all real estate taxes and assessments on the land legally described in such document for any year past due and unpaid up to and including the tax year prior to the first tax year affected by the plat recording. If the amount of ad valorem tax to be levied by a taxing subdivision has not been certified to the county treasurer, the county treasurer shall calculate and collect an aggregate amount which shall be deposited with the county treasurer in the manner described in subsection (d).

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

(d) For the purposes of subsection (b), the aggregate amount collected shall include the amount of the assessment to be certified by the clerk and a sum equal to the product of the assessed value directly related to the county appraiser's latest certified valuation conducted pursuant to K.S.A. 79-1466, and amendments thereto, on the property multiplied by the current year's tax levy rate. After the tax roll has been certified to the county treasurer, the treasurer shall then allocate so much of the sum collected as will pay the taxes and assessments on the property. In the case in which the sum collected is in excess of the amount necessary for the payment of the taxes and assessments, the treasurer shall return the amount of excess to the depositing party. In the case in which the sum collected is insufficient to pay the taxes and assessments, the treasurer shall credit the sum so collected ratably to the funds for which such taxes and assessments were levied and notify the owner of record of the balance due and unpaid. The unpaid portion shall become due in full on or before December 20 and any amount still remaining due and unpaid after that date shall accrue interest at the rate prescribed by K.S.A. 79-2968, and amendments thereto.

**History:** G.S. 1868, ch. 25, § 93; R.S. 1923, 19-1207; L. 1981, ch. 116, § 1; L. 1985, ch. 96, § 5; L. 1999, ch. 126, § 4; L. 2010, ch. 2, § 1; L. 2011, ch. 115, § 6; July 1.