

**Substitute for HOUSE BILL No. 2607**

By Committee on Taxation

2-26

1 AN ACT concerning property taxation; relating to payment of delinquent  
2 or nondelinquent taxes; providing for county treasurers to establish a  
3 payment plan; amending K.S.A. 79-2024 and repealing the existing  
4 section.  
5

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

7 Section 1. K.S.A. 79-2024 is hereby amended to read as follows: 79-  
8 2024. Notwithstanding any other provision of law to the contrary, the  
9 county treasurer of every county may accept partial payment ~~of or~~  
10 *establish a payment plan for delinquent or nondelinquent* real property tax  
11 or personal property tax in accordance with payment guidelines  
12 established therefor by the county treasurer. Nothing in this section shall  
13 be construed to modify any consequences of untimely payment.

14 Sec. 2. K.S.A. 79-2024 is hereby repealed.

15 Sec. 3. This act shall take effect and be in force from and after its  
16 publication in the statute book.

Proposed Amendments  
2020 House Bill No. 2607  
  
Waiver and delay of real estate list

, except for second half payments due May 10, 2020,  
the county treasurer of every county may waive  
interest or penalty, or both, for any taxpayer not  
delinquent on prior tax payments, if all tax due for the  
2019 tax year is paid on or before August 10, 2020,  
nor shall the unpaid tax be considered delinquent  
during this period

Insert sections 2 and 3 attached

Sec. 2. K.S.A. 79-2302 is hereby amended to read as follows: 79-2302. [\(a\) Except as provided in subsection \(b\),](#) 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.

[\(b\) For tax year 2019, between August 11, 2020, and August 21, 2020, the county treasurer shall prepare such list of all real estate subject to sale that lists all real estate for which the 2019 taxes have not been paid in full on or before August 10, 2020.](#)

Sec. 3. K.S.A. 79-2303 is hereby amended to read as follows: 79-2303. (a) The county treasurer shall cause the notice and list prepared under K.S.A. 79-2302, and amendments thereto, to be published in the official county newspaper or in a newspaper of general circulation in the county in accordance with the provisions of K.S.A. 64-101, and amendments thereto. [Except as provided in subsection \(b\),](#) the notice and list shall be submitted to the newspaper on or before August 1 of each year and shall be published once each week for three consecutive weeks immediately prior to the week when the day of sale will occur. The county treasurer also shall cause a copy of the list and notice to be posted in some conspicuous place in the county treasurer's office. The cost of publication of the notice and list shall be paid from the general fund of the county, and a \$15 fee for each tract or lot shall be added to the tax due for the tract or lot as part of the costs of collection. The fee shall be collected in the manner provided for the collection of the unpaid taxes.

[\(b\) With respect to tax year 2019, the notice and list shall be submitted to the newspaper on or before September 1, 2020, and shall be published once each week for three consecutive weeks immediately prior to the week when the day of sale will occur. The county treasurer shall advertise and sell such real estate on or before the fourth Monday of October 2020, and such advertisement and sale shall conform in all respects to the provisions of this act and shall be as binding and valid as if such sale had been made on the first Tuesday of September.](#)