

## 2021 Kansas Statutes

**79-1804. When tax due; lien on real property.** All taxes shall be due on the first day of November of each year. A lien for all taxes shall attach to the real property subject to the same on the first day of November in the year in which such tax is levied, and such lien shall continue until such taxes and penalty, charges and interest which may have accrued thereon, shall be paid by the owner of the property or other person liable to pay the same: Provided, That in the event fee title to such property shall be acquired on or after the first day of January in any year and before the first day of November in such year by the United States government by purchase, condemnation or otherwise or shall be acquired by purchase, condemnation or otherwise for use exclusively for state, county, municipal, literary, educational, scientific, religious, benevolent or charitable purposes, then the taxes shall become due immediately upon such property and a lien for such taxes shall attach to all such real estate prior to its being so conveyed or acquired, said taxes to be computed upon the basis of the levy for the year last preceding in which such property is so conveyed or acquired, and the amount of tax due shall be that proportion of the full year's tax as the period of the year to the date of the possession of such real property is taken under such condemnation proceedings or conveyance bears to the full year.

The county clerk shall immediately compute such taxes and certify the same to the county treasurer who shall proceed to collect such taxes as provided by law: Provided further, however, When property is acquired by condemnation proceedings the county treasurer shall certify the amount of the taxes to the court having jurisdiction of the condemnation proceedings in order that the notice may be served upon the lien holders as provided by law; the county attorney may also collect the amount of such taxes by civil action against the persons liable therefor.

**History:** L. 1876, ch. 34, § 85; R.S. 1923, 79-1804; L. 1949, ch. 467, § 1; L. 1959, ch. 365, § 28; June 30.