

**79-1805. Payment of tax as between grantor and grantee.** As between grantor and grantee of any land, where there is no express agreement as to which shall pay the taxes that may be assessed thereon, if such land is conveyed on or after the first day of January and before the first day of November, then the grantee shall pay the same; if conveyed on or after the first day of November and before the first day of the next ensuing January, then the grantor shall pay them: *Provided*, That in the event the real estate shall be acquired on or after the first day of January in any year by the United States by purchase, condemnation or otherwise or shall be acquired by purchase, condemnation or otherwise and used exclusively for state, county, municipal, literary, educational, scientific, religious, benevolent or charitable purposes, then the grantor shall pay the taxes as provided in K.S.A. 79-1804.

**History:** R.S. 1923, 79-1805; L. 1949, ch. 467, § 2; L. 1959, ch. 365, § 29; June 30.