

**HOUSE BILL No. 2418**

By Committee on Taxation

2-23

1 AN ACT concerning property taxation; relating to time for payments;  
2 persons 65 years of age and older; amending K.S.A. 79-2004 and 79-  
3 2004a and repealing the existing sections.

4  
5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. K.S.A. 79-2004 is hereby amended to read as follows: 79-  
7 2004. (a)(1) Except as provided by K.S.A. 79-4521, and amendments  
8 thereto, any person charged with real property taxes on the tax books in the  
9 hands of the county treasurer may pay, at such person's option; (A) The  
10 full amount thereof on or before December 20 of each year; ~~or~~; (B)  $\frac{1}{2}$   
11 thereof on or before December 20 and the remaining  $\frac{1}{2}$  on or before May  
12 10 next ensuing; *or* (C) *for any person who is 65 years of age or older on*  
13 *or before December 20 and who is charged with real property taxes on*  
14 *such person's principal place of residence,  $\frac{1}{4}$  thereof on or before*  
15 *December 20,  $\frac{1}{4}$  thereof on or before February 10 next ensuing,  $\frac{1}{4}$  on or*  
16 *before April 10 next ensuing and the remaining  $\frac{1}{4}$  on or before May 10*  
17 *next ensuing. If the full amount of the real property taxes listed upon any*  
18 *tax statement is \$10 or less the entire amount of such tax shall be due and*  
19 *payable on or before December 20.*

20 (2) In case the first half of the real property taxes remains unpaid  
21 after December 20, the first half of the tax shall draw interest at the rate  
22 prescribed by K.S.A. 79-2968, and amendments thereto, plus five  
23 percentage points per annum and may be paid at any time prior to May 10  
24 following by paying  $\frac{1}{2}$  of the tax together with interest at such rate from  
25 December 20 to date of payment. Subject to the provisions of subsection  
26 (d), all real property taxes of the preceding year and accrued interest  
27 thereon which remain due and unpaid on May 11 shall accrue interest at  
28 the rate prescribed by K.S.A. 79-2968, and amendments thereto, plus five  
29 percentage points per annum from May 10 until paid, or until the real  
30 property is sold for taxes by foreclosure as provided by law. Except as  
31 provided by subsection (c), all interest herein provided shall be credited to  
32 the county general fund, and whenever any such interest is paid the county  
33 treasurer shall enter the amount of interest so paid on the tax rolls in the  
34 proper column and account for such sum. *In case any of the  $\frac{1}{4}$  payments*  
35 *of real property taxes remain unpaid by a person 65 years of age or older*  
36 *as described in subsection (a)(1) after December 20, February 10 or April*

1 10, such amount of unpaid taxes shall draw interest at the rate prescribed  
2 by K.S.A. 79-2968, and amendments thereto, plus five percentages points  
3 per annum and may be paid at any time prior to May 10 following by  
4 paying such amount of unpaid taxes together with interest at such rate  
5 from the date of the missed payment to the date of payment.

6 (b) Whenever any date prescribed in subsection (a) for the payment  
7 of real property taxes occurs on a Saturday or Sunday, such date for  
8 payment shall be extended until the next-following regular business day of  
9 the office of the county treasurer.

10 (c) The board of county commissioners may enter into an agreement  
11 with the governing body of any city located in the county for the  
12 distribution of part or all of the interest paid on special assessments levied  
13 by the city which remain unpaid.

14 (d) All real property taxes of any year past due and unpaid on the  
15 effective date of this section and interest accrued thereon pursuant to this  
16 section prior to its amendment by this act shall draw interest at the rate  
17 prescribed by K.S.A. 79-2968, and amendments thereto, plus five  
18 percentage points per annum from the effective date of this section until  
19 paid or until the real property is sold for taxes by foreclosure as provided  
20 by law.

21 Sec. 2. K.S.A. 79-2004a is hereby amended to read as follows: 79-  
22 2004a. (a)(1) Any taxpayer charged with personal property taxes on the tax  
23 books in the hands of the county treasurer may at such taxpayer's option:  
24 (A) Pay the full amount thereof on or before December 20 of each year, or;  
25 (B) pay  $\frac{1}{2}$  thereof on or before December 20 and the remaining  $\frac{1}{2}$  thereof  
26 on or before May 10 next ensuing, ~~except that: (1);~~ or (C) for any  
27 taxpayer who is 65 years of age or older on or before December 20 and  
28 who is charged with personal property taxes on personal property that is  
29 such taxpayer's principal place of residence, pay  $\frac{1}{4}$  thereof on or before  
30 December 20,  $\frac{1}{4}$  thereof on or before February 10 next ensuing,  $\frac{1}{4}$  thereof  
31 on or before April 10 next ensuing and the remaining  $\frac{1}{4}$  thereof on or  
32 before May 10 next ensuing. For any taxpayer wanting to pay pursuant to  
33 subparagraph (B) or (C), all unpaid personal property taxes of the  
34 preceding year must first be paid; and ~~(2)~~ if the full amount of the personal  
35 property taxes listed upon any tax statement shall be \$10 or less the entire  
36 amount of such taxes shall be due and payable on or before December 20.

37 (2) In the event anyone charged with personal property taxes shall fail  
38 to pay the ~~first half~~ amount due thereof on or before ~~December 20~~ the due  
39 date of the payment, the full amount thereof shall become immediately due  
40 and payable.

41 (3) In case the first half of the taxes remains unpaid after December  
42 20, the entire and full amount of personal property taxes charged shall  
43 draw interest at the rate prescribed by K.S.A. 79-2968, and amendments

1 thereto, per annum from December 20 to date of payment. Subject to the  
2 provisions of subsection (c) all personal property taxes of the preceding  
3 year and interest thereon which shall remain due and unpaid on May 11  
4 shall draw interest at the rate prescribed by K.S.A. 79-2968, and  
5 amendments thereto, per annum from May 10 until paid. All interest herein  
6 provided for shall be credited to the county general fund and retained by  
7 the county, and whenever any such interest is paid, the county treasurer  
8 shall enter the amount of interest so paid on the tax rolls in the proper  
9 column and account for such sum.

10 *(4) In case any of the  $\frac{1}{4}$  payments of personal property taxes remain*  
11 *unpaid by a taxpayer 65 years of age or older as described in subsection*  
12 *(a)(1) after December 20, February 10 or April 10, such amount of unpaid*  
13 *taxes shall draw interest at the rate prescribed by K.S.A. 79-2968, and*  
14 *amendments thereto, and may be paid at any time prior to May 10*  
15 *following by paying such amount of unpaid taxes together with interest at*  
16 *such rate from the date of the missed payment to the date of payment.*

17 (b) Whenever any date prescribed in subsection (a) for the payment  
18 of personal property taxes occurs on a Saturday or Sunday, such date for  
19 payment shall be extended until the next-following regular business day of  
20 the office of the county treasurer.

21 (c) All personal property taxes of any year past due and unpaid on the  
22 effective date of this section and interest accrued thereon pursuant to this  
23 section prior to its amendment by this act shall draw interest at the rate  
24 prescribed by K.S.A. 79-2968, and amendments thereto, per annum from  
25 the effective date of this section until paid.

26 Sec. 3. K.S.A. 79-2004 and 79-2004a are hereby repealed.

27 Sec. 4. This act shall take effect and be in force from and after its  
28 publication in the statute book.