

HOUSE BILL No. 2546

By Committee on Vision 2020

1-27

1 AN ACT concerning property taxation; relating to time for payment of
2 taxes; amending K.S.A. 2015 Supp. 79-2004 and 79-2004a and
3 repealing the existing sections.
4

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

6 Section 1. K.S.A. 2015 Supp. 79-2004 is hereby amended to read as
7 follows: 79-2004. (a) Except as provided by K.S.A. 79-4521, and
8 amendments thereto, any person charged with real property taxes on the
9 tax books in the hands of the county treasurer may pay; (1) At such
10 person's option, the full amount thereof on or before December 20 of each
11 year, or $\frac{1}{2}$ thereof on or before December 20 and the remaining $\frac{1}{2}$ on or
12 before May 10 next ensuing; or (2) at the county's option, $\frac{1}{4}$ thereof on or
13 before December 20, $\frac{1}{4}$ on or before February 10 next ensuing, $\frac{1}{4}$ on or
14 before April 10 next ensuing and the remaining $\frac{1}{4}$ on or before May 10
15 next ensuing. If the full amount of the real property taxes listed upon any
16 tax statement is \$10 or less the entire amount of such tax shall be due and
17 payable on or before December 20.

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

1 column and account for such sum.

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

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

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

16 Sec. 2. K.S.A. 2015 Supp. 79-2004a is hereby amended to read as
17 follows: 79-2004a. (a) Any taxpayer charged with personal property taxes
18 on the tax books in the hands of the county treasurer may at such
19 taxpayer's option pay the full amount thereof on or before December 20 of
20 each year, or $\frac{1}{2}$ thereof on or before December 20 and the remaining $\frac{1}{2}$
21 thereof on or before May 10 next ensuing, ~~except that;~~ *at the county's*
22 *option, any taxpayer may pay $\frac{1}{4}$ thereof on or before December 20, $\frac{1}{4}$*
23 *thereof on or before February 10 next ensuing, $\frac{1}{4}$ thereof on or before*
24 *April 10 next ensuing and the remaining $\frac{1}{4}$ thereof on or before May 10*
25 *next ensuing. Notwithstanding the provision of this subsection: (1) All*
26 *unpaid personal property taxes of the preceding year must first be paid;*
27 *and (2) if the full amount of the personal property taxes listed upon any tax*
28 *statement shall be \$10 or less the entire amount of such taxes shall be due*
29 *and payable on or before December 20.*

30 In the event anyone charged with personal property taxes shall fail to
31 pay the first half thereof on or before December 20, the full amount
32 thereof shall become immediately due and payable.

33 In case the first half of the taxes remains unpaid after December 20, the
34 entire and full amount of personal property taxes charged shall draw
35 interest at the rate prescribed by K.S.A. 79-2968, and amendments thereto,
36 per annum from December 20 to date of payment. *In case of any of the $\frac{1}{4}$*
37 *payments of personal property taxes remains unpaid after December 20,*
38 *February 10 or April 10, such amount of unpaid taxes shall draw interest*
39 *at the rate prescribed by K.S.A. 79-2968, and amendments thereto, per*
40 *annum and may be paid at any time prior to May 10 following by paying*
41 *such amount of unpaid taxes together with interest at such rate from the*
42 *date of the missed payment to the date of payment. Subject to the*
43 *provisions of subsection (c) all personal property taxes of the preceding*

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

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

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

17 Sec. 3. K.S.A. 2015 Supp. 79-2004 and 79-2004a are hereby
18 repealed.

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