HOUSE BILL No. 2189

By Committee on Local Government

2-7

AN ACT concerning certain legal notice publications; amending K.S.A. 10-120, 19-547, 25-204, 25-209, 25-2702, 79-2001 and 79-2303 and K.S.A. 2010 Supp. 79-2804 and repealing the existing sections.

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

Section 1. K.S.A. 10-120 is hereby amended to read as follows: 10-120. Whenever an election is required for the issuance of bonds for any purpose by any municipality other than an irrigation district or where a different procedure for giving notice of the election is specifically provided by law, upon compliance with the legal requirements necessary and precedent to the call for the election, the proper municipal officers shall call an election. The election shall be held within 45 days after compliance with the necessary requirements, or within 90 days, should the longer period include the date of a general election.

Notice of the election shall be published *on the municipality's website, if available, and* in a newspaper of general circulation in the municipality once each week for two consecutive weeks. The first publication shall be not less than 21 days prior to the election. The notice shall set forth the time and place of holding the election and the purpose for which the bonds are to be issued and shall be signed by the county election officer. The election shall be held at the usual place of holding elections and shall be conducted by the officers or persons provided by law for holding elections in the municipality.

Sec. 2. K.S.A. 19-547 is hereby amended to read as follows: 19-547. In addition to the duties required by K.S.A. 79-2101, and amendments thereto, each county treasurer, within 10 days after October 1 of each year, shall cause a statement to be published with respect to unpaid or partially unpaid delinquent personal property tax returns made by the sheriff as of October 1. Such The statement shall be published on the municipality's website, if available, and once each week for three-consecutive weeks 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. The statement shall show the name of each delinquent or partially delinquent taxpayer, listed alphabetically, appearing on such returns, followed by the taxpayer's last known address and by the total amount of unpaid taxes, penalties and

 costs. The cost of such publication shall be paid from the general fund of such county, and \$15 shall be added to the tax due as part of the costs of collection, to be collected in the same manner as provided by law for the collection of the delinquent tax.

Sec. 3. K.S.A. 25-204 is hereby amended to read as follows: 25-204. On or before April second in even-numbered years before the time of holding the statewide primary election, the secretary of state shall prepare and transmit to each county election officer a notice in writing, designating the offices for which candidates are to be nominated at such statewide primary election. Upon receipt of such notice each county election officer shall forthwith publish so much thereof as may be applicable to his the county, on the county's website, if available, and once each week for three consecutive weeks, in the official county paper. Such notice so published shall state the time when such primary election will be held, together with the offices for which candidates are to be nominated.

Sec. 4. K.S.A. 25-209 is hereby amended to read as follows: 25-209. As soon as possible after the filing deadline, the secretary of state shall certify to each county election officer the name and post-office address of each person who has filed valid nomination petitions or a declaration of intent to become a candidate for United States senator or representative or for state office, together with the designation of the office for which each is a candidate and the party or principle which the candidate represents.

The county election officer shall forthwith, upon receipt thereof, publish for three (3) consecutive weeks on the county's website, if available, and once in the official paper, a notice which shall set forth under the proper party designation, the title of each national, state, county and township office any part of the district of which is in the county, the names and addresses of all persons certified by the secretary of state as candidates for any national or state office any part of the district of which is in the county and, in addition thereto, the names and addresses of all persons from whom valid nomination papers or declarations have been filed in the county election officer's office, giving the name and address of each, the day of the primary election, the hours during which the polls will be open and stating that the primary election will be held at the regular voting places. Where such the voting places are not well established and customarily known the published notice herein provided for shall give the location of such voting places.

Sec. 5. K.S.A. 25-2702 is hereby amended to read as follows: 25-2702. The county election officer may establish more than one precinct in any township or divide any township into precincts. Such *The* division shall be made by a declaration made at least ninety (90) 90 days before any county or state primary or general election, and notice of such

 division, showing the boundaries of each precinct, shall be published *on the county's website, if available, and* once each week for three (3)-eonsecutive weeks in a newspaper of general circulation in the county in which such township is located. A division once made shall remain the same until changed by subsequent declaration and publication notice as herein required. Upon making such the division into precincts, the county election officer shall designate the boundaries of each precinct. A voter shall not be eligible to vote at any national, state, county or township election in any voting area other than the one in which he or she such voter resides.

Sec. 6. K.S.A. 79-2001 is hereby amended to read as follows: 79-2001. (a) As soon as the county treasurer receives the tax roll of the county, the treasurer shall enter in a column opposite the description of each tract or parcel of land the amount of unpaid taxes and the date of unredeemed sales, if any, for previous years on such land. The treasurer shall cause a notice to be published *on the county's website, if available, and* in the official county paper once each week for three consecutive weeks, stating in the notice the amount of taxes charged for state, county, township, school, city or other purposes for that year, on each \$1,000 of valuation.

- (b) Each year after receipt of the tax roll from the county clerk and before December 15, the treasurer shall mail to each taxpayer, as shown by the rolls, a tax statement which indicates the taxing unit, assessed value of real and personal property, the mill levy and tax due. In addition, with respect to land devoted to agricultural use, such the statement shall indicate the acreage and description of each parcel of such land. The tax statement shall also indicate separately each parcel of real property which is separately classified for property tax purposes. The county appraiser shall provide the information necessary for the county treasurer to comply with the provisions of this section. The tax statement also may include the intangible tax due the county. All items may be on one statement or may be shown on separate statements and may be on a form prescribed by the county treasurer. The statement shall be mailed to the last known address of the taxpayer or to a designee authorized by the taxpayer to accept the tax statement, if the designee has an interest in receiving the statement. When any statement is returned to the county treasurer for failure to find the addressee, the treasurer shall make a diligent effort to find a forwarding address of the taxpayer and mail the statement to the new address. All tax statements mailed pursuant to this section shall be mailed by first-class mail. The requirement for mailing a tax statement shall extend only to the initial statement required to be mailed in each year and to any follow-up required by this section.
 - (c) For tax year 1998, and all tax years thereafter, After receipt of the

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1 tax roll from the county clerk and before December 15, the treasurer shall 2 mail to each taxpayer, as shown by the tax rolls, a tax information form 3 which indicates the taxing unit, assessed value of real property for the 4 current and next preceding taxable year, the mill levy for the current and 5 next preceding taxable year and, in the case of unified school districts, the mill levy required by K.S.A. 72-6431, and amendments thereto, shall be 6 7 separately indicated, the tax due and an itemization of each taxing unit's 8 mill levy for the current and next preceding taxable year and the percentage change in the amount of revenue produced therefrom, if any. 9 In addition, with respect to land devoted to agricultural use, such the form 10 shall indicate the acreage and description of each parcel of such land. 11 The tax information form shall also indicate separately each parcel of real 12 property which is separately classified for property tax purposes. The 13 county appraiser shall provide the information necessary for the county 14 treasurer to comply with the provisions of this section. 15 information form may be separate from the tax statement or a part of the 16 17 tax statement. The tax information form shall be in a format prescribed 18 by the director of property valuation. The tax information form shall be 19 mailed to the last known address of the taxpayer. When a tax information 20 form is returned to the county treasurer for failure to find the addressee. the treasurer shall make a diligent effort to find a forwarding address of 21 22 the taxpayer and mail the tax information form to the new address. All 23 tax information forms mailed pursuant to this section shall be mailed by 24 first class mail.

Sec. 7. 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. The notice and list shall be submitted to the newspaper on or before August 1 of each year and shall be published on the county's website, if available, and once each week for threeeonsecutive 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.

Sec. 8. K.S.A. 2010 Supp. 79-2804 is hereby amended to read as follows: 79-2804. After the rendition of such judgment there shall be issued by the clerk of the district court to the sheriff of the county an

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execution or order of sale, which shall describe each tract, lot or piece of real estate mentioned and described in such judgment or decree, on which the lien has not been paid, with the amount of lien charged to each tract, lot or piece of real estate and the costs, charges and expenses of the proceedings and sale chargeable to each piece, lot or tract, in such amount as the court may order. If no order is made, then a sum equal to 5% of the amount set forth in the petition as the lien for taxes, charges, interest and penalties chargeable to each tract, lot or piece of real estate, with the name of the ascertained owner thereof, as disclosed by the judgment or 9 decree, with the command to advertise and sell the real estate described 10 therein. Such The order of sale shall be delivered to the sheriff of the 12 county, who shall thereupon cause notice of sale to be published on the 13 county's website, if available, and once each week for three consecutive weeks in some newspaper of general circulation in the county, in 14 accordance with the provisions of K.S.A. 64-101, and amendments 15 16 thereto. The notice shall describe each tract, lot or piece of real estate to be sold and the lien for which it is to be sold, as determined by the 18 judgment of the court and fix the date of sale, which shall not be less than 19 30 days from the date of the first publication. The notice shall state that the sale will be held at the front door of the courthouse in the county or 20 shall identify some other location in the county where the sale will be 22 held, as selected by the chief judge of the judicial district in which the 23 county is located. 24

On the day fixed for the sale by such the notice, the sheriff shall offer each such tract, lot or piece of real estate for sale, separately, and the same shall be sold at public auction for the highest and best bid obtainable therefor. The sheriff may employ an auctioneer for such reasonable compensation as may be determined by the court, to be allowed as a part of the costs and expenses of the proceedings and sale. The sheriff or such other person as may be authorized by the board of county commissioners, if directed by the county commissioners, may bid at such sale in the name of the county such amount as the county commissioners authorize. No bid in behalf of such county shall be accepted in excess of the amount of the judgment lien and interest thereon, as provided by law, plus the costs, charges and expenses of the proceedings and sale as set forth in the execution or order of sale. If the county is the successful bidder the costs, charges and expenses of the proceeding and sale set forth in the execution and order of sale shall be paid by the county to the clerk of the district court and charged to the county general fund. If such sale, for want of time, cannot be completed on the day fixed by the notice, it may be adjourned from day to day until completed.

The sheriff shall make return to the clerk and the same, as soon as

practicable, shall be examined by the court, and if found by the court to be regular, it shall be confirmed, and the sheriff ordered to forthwith execute to the purchasers at such sale a good and sufficient deed therefor.

If one person or the county purchases more than one tract, lot or piece of real estate, the same may be included in one deed. The deed shall be executed by the sheriff and acknowledged before the clerk of the district court. No particular form of deed shall be required. It shall be sufficient if it shows the date of sale, a description of the property conveyed, the amount for which each tract, lot or piece of real estate was sold, the name of the purchaser, the date such sale was confirmed by the court and the title of the suit in which the tax lien was foreclosed. The deed shall be filed for record, by the sheriff at the time the deed is executed, in the office of the register of deeds of the county where such real estate is situated. Any fee or charge for such filing shall be collected from the successful bidder at the time of sale and deposited with the register of deeds at the time of recording. When the deed is filed it shall vest in the purchaser or grantee therein named, as against all persons, including, but not limited to, corporations and municipal corporations, parties to such the proceedings, a fee simple title thereto, subject only to valid covenants running with the land and valid easement of record in use and subject to taxes and interest which have become a lien thereon, subsequent to the date upon which such the judgment was rendered. Such The deed shall be prima facie evidence of the regularity of all proceedings prior to the date of filing the same for record.

After the sale and confirmation thereof by the court, an execution shall issue, upon praccipe of the county attorney, county counselor or the purchaser, requiring the officer to deliver possession of the real estate, particularly describing it, to the parties entitled thereto, including the county. When the deed is executed to the county by the sheriff, it shall be filed for record forthwith in the office of the register of deeds. Thereupon the assessed valuation of such the real estate shall be eliminated from the assessment and tax rolls until such time as such the real estate is sold as provided by K.S.A. 79-2804f, and amendments thereto.

Sec. 9. K.S.A. 10-120, 19-547, 25-204, 25-209, 25-2702, 79-2001 and 79-2303 and K.S.A. 2010 Supp. 79-2804 are hereby repealed.

Sec. 10. This act shall take effect and be in force from and after its publication in the statute book.

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