

STATE OF KANSAS

Office of the Attorney General

1st Floor, State Capitol Bldg. (913) 296-2215 Topeka, Kansas 66612

Curt T. Schneider
Attorney General

June 1, 1976

ATTORNEY GENERAL OPINION NO. 76-157

Mr. David L. Thompson
Montgomery County Attorney
Montgomery County Courthouse
Independence, Kansas 67301

Re: Taxation--Redemption--Payment of Advertising Costs

Synopsis: The owner who redeems real estate sold for delinquent taxes to the county and held for three years from date of sale must pay all taxes, penalties, interest accrued, costs and expenses of said sale and redemption. Such costs include every expense, including costs of advertising in which the redeemed lot is listed, incurred to the date of redemption.

* * *

Dear Mr. Thompson:

You ask if the costs of advertising along with other costs be apportioned and collected for tracts of real estate redeemed prior to tax foreclosure.

In our opinion, the owner who redeems real estate which has been sold to a county and held for three years from date of sale must pay the proportional share of every cost, including advertising, which has been incurred by the county with reference to the redeemed lot. While K.S.A. 79-2401a does not list advertising cost, it does list "costs", and the legislative intent is sufficiently broad to include it. If the redeemed real estate is one of the items listed in the advertisement, the cost of the advertisement is an integral part of the "cost of redemption", because, by giving this public notice, owners are apprised of the opportunity of redemption and thus may avoid a tax foreclosure sale.

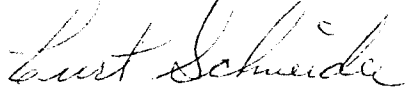
Mr. David L. Thompson

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The redeemed property should bear proportionately such cost along with those tracts which go on through the foreclosure procedure, if such costs can be ascertained at the time of redemption.

Yours very truly,

A handwritten signature in cursive script, appearing to read "Curt Schneider".

CURT T. SCHNEIDER
Attorney General

CTS:CJM:kj