



STATE OF KANSAS

## Office of the Attorney General

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**Curt T. Schneider**  
Attorney General

June 1, 1976

ATTORNEY GENERAL OPINION NO. 76- 158

Mr. Philip E. Winter  
Assistant County Attorney  
Lyon County Courthouse  
Emporia, Kansas 66801

Re: Taxation--Delinquent Taxes--Liens

Synopsis: Where a tax roll is made up showing a block of lots as one tract, which is given a single assessment and upon which taxes have become delinquent, it is prohibited at a later date to sell one lot, allocate to it a portion of the delinquent taxes, and to charge the back taxes remaining unpaid on the remainder of the lots. The whole tax liability, including penalties and interest, lies against each and every lot until paid.

\* \* \*

Dear Mr. Winter:

You advise that adjoining lots were contained in one assessment. You inquire whether, if one lot is sold, back taxes may be divided out on a per lot basis, or may the back taxes fall on the remaining lots? In our opinion, this cannot be done.

To do so a complete reappraisal would be required, lot by lot, as well as apportionment lot by lot of the delinquent taxes. K.S.A. 1975 Supp. 79-1701a contemplates that the only changes in the tax rolls shall be those for "clerical errors", and these changes must be made prior to August 1 of the year succeeding the year in which the taxes were levied. In the scheme of taxation there is no other provision to review and change the tax rolls.

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If a landowner wants to have certain lots receive individual valuations and assessments, then a request must be made to the County Clerk, prior to the tax year, to make up the tax rolls by giving such individual lots a separate tract designation. If this is not done, and the block of lots is assessed as one tract, the tax lien attaches to every lot in that tract.

To free one lot of liability for back taxes, and lodge the tax lien against the remaining lots only, would be a clear violation of K.S.A. 79-1703, which prohibits the discharge or commuting of taxes.

Yours very truly,



CURT T. SCHNEIDER  
Attorney General

CTS:CJM:kj