ATTORNEY GENERAL OPINION NO. 82-243

Annabel A. Miller
Reno County Treasurer
206 West First Street
Hutchinson, Kansas 67501

Re: Taxation--Redemption of Real Estate--Interest to be Charged on Offer to Redeem

Synopsis: If a person desires to totally redeem property bid off by the county, the amount of interest owed by the person must be calculated under the provisions of K.S.A. 1981 Supp. 79-2004. If, however, a person desires merely to make a partial redemption of property, the interest due is at the rate specified in K.S.A. 1981 Supp. 79-2968(b) and the amount thereof must be calculated pursuant to K.S.A. 1981 Supp. 79-2401a. Cited herein: K.S.A. 1981 Supp. 79-2004, 79-2401a, 79-2968.

Dear Ms. Miller:

You seek the opinion of the Attorney General concerning the rate of interest to be charged on delinquent property taxes when an offer to redeem property is made. Your inquiry concerns K.S.A. 1981 Supp. 79-2401a, which provides in part:

"All the real estate so bid off by the county for such delinquent taxes shall be held by the county until the expiration of three years from the date of the sale, subject only to the right of redemption as herein provided. Any owner or holder of the record title, such owner's or holder's heirs, devisees, executors, administrators, assigns or any mortgagee or such
owner's or holder's assigns may redeem the
real estate so sold in said sale at any time
after said sale by paying the amount which
said premises were sold for with the interest
accrued, costs and expenses of said sale and
redemption; or any such person may make a
partial redemption of said real estate by
paying to the county treasurer the amount of
taxes for which said real estate was sold for
one or more years, beginning with the first
year for which said real estate was carried on
the tax-sale book of the county, together
with interest at the rate prescribed by K.S.A.
1980 Supp. 79-2968(b) on amounts from the
date the same was carried on said sale book,
and upon such payment and partial redemption,
the time when a tax foreclosure sale can be
commenced shall be extended by the number
of years paid in such partial redemption." (Emphasis added.)

A careful review of the statute reveals that it is divided into
two parts, the first of which concerns the total redemption of
property, and the second of which concerns the partial redemption
of property. This division is effected by the use of a semi-
colon and the disjunctive term "or."

The first portion of the statute specifies that certain persons
may redeem property "by paying the amount which said premises
were sold for with the interest accrued, costs and expenses of
said sale and redemption." (Emphasis added.) Unlike the second
portion of the statute dealing with partial redemptions, this
part of the statute does not prescribe the rate of interest or
the date from which interest is to be charged. It is apparent,
however, that the total redemption of property requires the pay-
ment of "interest accrued." Since a rate of interest is not
prescribed in this part of the statute, reference must be made
to some other statute to determine the amount of "interest accrued." The statute to be referenced is K.S.A. 1981 Supp. 79-2004, which
prescribes the rate of interest to be charged on delinquent real
estate taxes.

In 1980, we issued an opinion (No. 80-150) concerning the provisions
of the last-mentioned statute. Instead of repeating that opinion,
we merely call your attention to it, and advise you that if a per-
son desires to make a total redemption of property, pursuant to
K.S.A. 1981 Supp. 79-2401a, said person must pay the amount of real
property taxes that are delinquent on the property, together with
interest on the delinquent taxes calculated pursuant to K.S.A. 1981
Supp. 79-2004, plus costs and expenses of said sale and redemption.
On the other hand, if a person desires to make a partial redemption of property, pursuant to the requirements of K.S.A. 1981 Supp. 79-2401a, the person must pay the amount of taxes for which the property was sold for one or more years, beginning with the first year for which the property was carried on the tax-sale book of the county, together with interest at the rate prescribed by K.S.A. 1981 Supp. 79-2968(b) (i.e., 18% per annum), on amounts from the date the same were carried on the tax-sale book of the county.

Thus, the interest to be paid in effecting a total redemption of property is calculated pursuant to K.S.A. 1981 Supp. 79-2004, while interest due under a partial redemption of property is at the rate specified in K.S.A. 1981 Supp. 79-2968(b), and the amount thereof is calculated pursuant to K.S.A. 1981 Supp. 79-2401a.

Very truly yours,

ROBERT T. STEPHAN
Attorney General of Kansas

Rodney J. Bieker
Assistant Attorney General

RTS:BJS:RJB:jm