



STATE OF KANSAS

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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 payment 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.

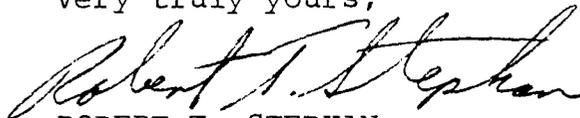
In 1980, we issued an opinion (No. 80-150) concerning the provisions of the last-mentioned statute. Instead of repeating that opinion, we merely call your attention to it, and advise you that if a person desires to make a total redemption of property, pursuant to K.S.A. 1981 Supp. 79-2401a, said person 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.

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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