

**RESOLUTION NO. 2021-1488**

**A RESOLUTION BY THE BOARD OF COUNTY COMMISSIONERS OF  
ATCHISON COUNTY, KANSAS, CONCERNING JUDICIAL  
FORECLOSURE AND SALE OF REAL ESTATE TAX LIENS**

**WHEREAS**, K.S.A. 79-1801, *et seq.*, sets forth the procedure by which a county must levy real property taxes, and K.S.A. 79-2001 *et seq.*, controls the collections of said taxes, and;

**WHEREAS**, pursuant to K.S.A. 79-2301 *et seq.*, if real property taxes are not timely paid and proper notice has been provided, the county will acquire the real property for which the taxes are unpaid in a delinquent tax sale for the amount of the taxes owed, and;

**WHEREAS**, numerous parcels of real estate have been sold and bid by the County at delinquent tax sales and have remained unredeemed on the first day of September of the second or third year after such sale; and

**WHEREAS**, numerous parcels of real estate containing an abandoned building or structure which has been unoccupied for a period of at least one year have been sold and bid by the County at delinquent tax sales and have remained unredeemed on the first day of September of the year after such sale; and

**WHEREAS**, the aggregate assessed valuation of all such real estate subject to sale in the boundaries of Atchison County, Kansas, is more than Ten Thousand Dollars (\$10,000); and

**WHEREAS**, the legislature has passed laws providing for the foreclosure of tax liens and the sale of real property in order to assist in the collection of delinquent taxes;

**NOW, THEREFORE, BE IT RESOLVED** that judicial foreclosure and sale of such liens shall be conducted, and the County Counselor of Atchison County, Kansas is hereby authorized and directed to prepare the necessary petition or petitions in order to effectuate judicial foreclosure of any real property which has been sold to the County for taxes and which has remained unredeemed as provided for in K.S.A. 79-2801, *et seq.*

ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS of Atchison County, Kansas, this 5th day of October, 2021.

By: \_\_\_\_\_

Jack Bower, Chairman

ATTEST:

  
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Michelle Phillips, Atchison County Clerk