RESOLUTION NO. - 25-02

A RESOLUTION AUTHORIZING THE FORECLOSURE OF REAL ESTATE TAX LIENS AND THE SALE OF UNREDEEMED REAL ESTATE

WHEREAS, pursuant to K.S.A. §79-2801, et seq., the Board of County Commissioners of any county in Kansas is required to file judicial foreclosure proceedings to collect delinquent and unpaid taxes levied upon real estate within such county; and

WHEREAS, pursuant to K.S.A. § 79-2301 *et seq.*, the Treasurer of Woodson County, Kansas has bid in and sold parcels of real estate in the name of Woodson County, Kansas at the statutory delinquent tax sale of 2020 and prior years, and such parcels remain unredeemed on the 1st day of September of the second year or more after such sales; and

WHEREAS, K.S.A. §79-2801, et seq., requires counties to foreclose unpaid real estate tax liens whenever the aggregate assessed valuation of the real estate subject to sale is \$300,000 or more, or the aggregate amount of delinquent taxes, including special assessments is \$10,000 or more.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF WOODSON COUNTY, KANSAS, that:

SECTION 1. Upon receiving and confirming the information set forth above, the Board determined that pursuant to K.S.A. §79-2801, *et seq.*, it shall go forward to foreclose the unpaid real estate tax liens on such property located within Woodson County, Kansas, and to sell such real estate at sheriff's sale to satisfy such liens as provided by law, and all prior actions and decisions in this regard are approved and ratified.

SECTION 2. After consulting with the County Counselor of Woodson County, Kansas, and being properly advised, under the terms of a written contract, the Board employed and authorized outside legal counsel, KLENDA AUSTERMAN LLC, to proceed with the judicial foreclosure of all delinquent real estate tax liens, and has ordered such outside legal counsel to prepare and file the necessary petition in order to have a tax sale of all real estate which has been sold at statutory delinquent tax sale to the County for taxes and which remains unredeemed as of at least two years or more after such sale pursuant to K.S.A. §79-2801, et seq., and all prior filings and actions by such outside legal counsel in this regard are approved and ratified.

ADOPTED, APPROVED AND RATIFIED BY THE BOARD OF COUNTY COMMISSIONERS OF WOODSON COUNTY KANSAS ON 21st DAY OF JANUARY, 2025.

ATTEST:

Amanda De Witt, County Clerk

APPROVED AS TO FORM:

Brett Heim, County Counselor

BOARD OF COUNTY COMMISSIONERS OF WOODSON COUNTY, KANSAS

Justin Clark, Commission Chairman

Kevin Stuber, Commission Vice-Chair

Gerald Sedlacek, Commission Member