STATE OF KANSAS)
WYANDOTTE COUNTY)) SS **SPECIAL SESSION, THURSDAY, MAY 27, 2021**
CITY OF KANSAS CITY, KS)

The Unified Government Commission of Wyandotte County/Kansas City, Kansas, met in Special Session, Thursday, May 27, 2021, with ten members present remotely via Zoom, by phone or in person. Bynum, Commissioner At-Large First District; Burroughs, Commissioner At-Large Second District; Townsend, Commissioner First District; McKiernan, Commissioner Second District; Ramirez, Commissioner Third District; Johnson, Commissioner Fourth District; Markley, Commissioner Sixth District; Walters, Commissioner Seventh District; Philbrook, Commissioner Eighth District; and Alvey, Mayor/CEO presiding. Kane, Commissioner Fifth District; was absent. The following officials were also in attendance: Doug Bach, County Administrator; Bridgette Cobbins, Interim Assistant County Administrator; Melissa Sieben, Assistant County Administrator; Brett Deichler, Interim Unified Government Clerk; Wendy Green, Assistant Counsel; Jenna Hillyer, Delinquent Real Estate Manager.

MAYOR ALVEY said before I call the meeting to order, I want to announce that due to COVID-19, some commissioners, staff and public are attending remotely via Zoom, by phone or in person. All participants joining by phone should mute their phones when not speaking to avoid background noise. During the meeting, please make sure that you announce yourself by name and title every time you speak so the public that is participating knows who is speaking. This is critical given the number of remote participants in his current guidance from the Kansas Attorney General.

MAYOR ALVEY called the meeting to order.

MAYOR ALVEY said I would ask the Clerk to announce the meeting and call the roll.

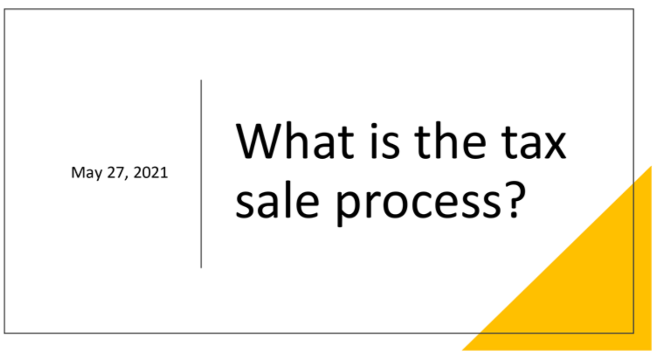
ROLL CALL: Bynum, Burroughs, Townsend, McKiernan, Ramirez, Johnson, Markley, Walters, Philbrook, Alvey.

NOTICE OF SPECIAL SESSION of the Unified Government of Wyandotte County/Kansas City, Kansas, to be held Thursday, May 27, 2021, at 5:00 p.m. regarding tax delinquency.

Due to COVID-19 the public will be able to observe or listen to the meeting live on YouTube or UGTV or through Zoom.

CONSENT TO MEETING of the governing body of Wyandotte County/Kansas City, Kansas, accepting service of the foregoing notice, waiving all and any irregularities in such service and in such notice, and consent and agree that we, the governing body, shall meet at the time and place therein specified and for the purpose therein stated.

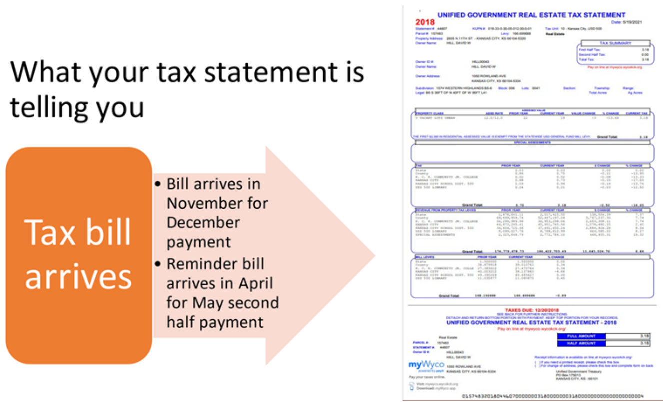
Mayor Alvey said we have one item, a presentation regarding tax delinquency. We will adjourn no later than 5:45 p.m. to allow commissioners and staff the opportunity to attend the Police Department Academy Graduation at 6:00 p.m. I will now turn the meeting over to Mr. Bach to present staff.



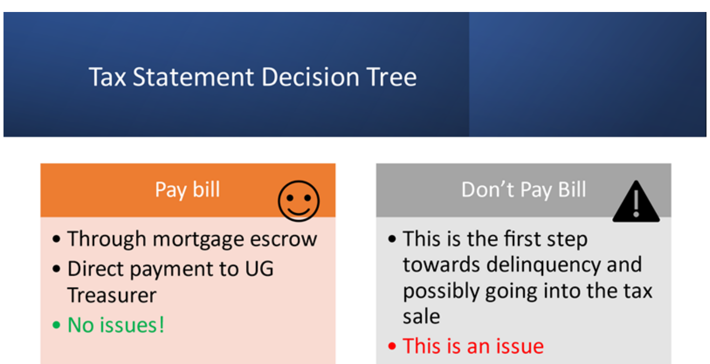
Doug Bach, County Administrator, said tonight we are here to present on our tax delinquency process. This is an issue that came up and had a fair amount of publicity brought around it in the last couple of weeks. Commissioners had requested to put it on a special agenda, which you did, sir, so we have outlined our process and we're going to step through it tonight and then try to answer any questions the Commission may have. I will recognize Assistant County Administrator Melissa Sieben to begin the presentation.

Melissa Sieben, Assistant County Administrator, said we're happy to be here tonight to go through what is the tax sale process, PowerPoint with you to help folks understand exactly sort of what happens as a homeowner or property owner when you enter into the tax sale process. Tonight

I have with me Jenna Hillyer who is our Manager over our Delinquent Revenue Real Estate Office and Wendy Green, Senior Attorney with the Unified Government, who also serves to work in that process as well.

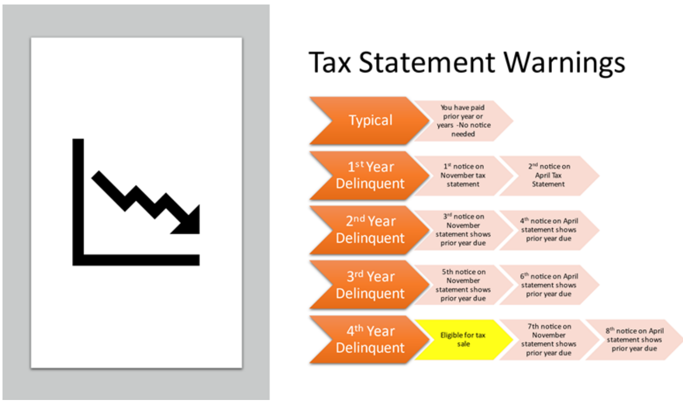


The first slide we have here is basically just a showing of what a tax statement looks like that you would receive from the Unified Government. This version of the bill would arrive typically in November to any property owner within Wyandotte County and it would be for notice to make a payment in December of that tax year. The other note here is that there also is another bill that would arrive in April for a May payment which is considered the second half payment during our property tax cycle with the Unified Government.



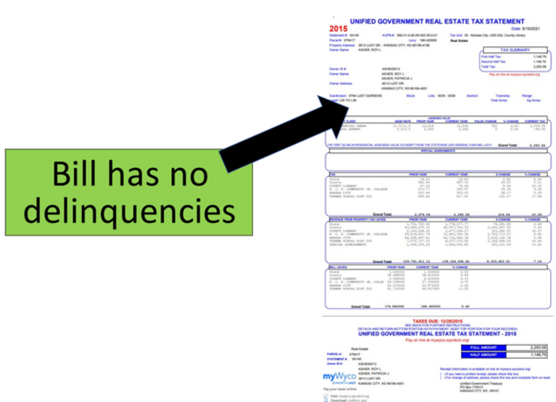
There is a decision process that any property owner has to make when they receive that tax statement. They either pay the bill which is done typically through a mortgage escrow so you're actually paying it every month as part of your house bill or if you don't have a mortgage, then that is made through a direct payment to the Unified Government Treasurer. Then, of course, you wouldn't have any issues as long as you make your payments.

If you don't pay the bill, which is another decision you make, this is the first step toward delinquency and possible tax sale. This is an issue, but it is a step that people can make. Now I'm going to turn it over to Jenna Hillyer for the next few slides.



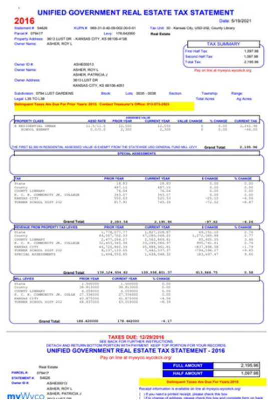
Jenna Hillyer, Delinquent Real Estate Manager, said Treasury sends out notices. It starts off with a typical bill that you will get and then you have the opportunity to go ahead and make your payment then. Your first year of tax delinquent, you'll get two notices. One, again, like Melissa said, there will be one in November that comes out and you have the opportunity to pay the full amount or half and then again in the springtime you'll get a second notice to pay your second half.

This continues on until the fourth year where you are considered tax delinquent and that's when we'll begin the process of working that parcel up for a tax sale.



Again this is what the bills look like. These come from Treasury. This is what a bill looks like when you don't have any delinquent taxes.

One year delinquent



This is the first year delinquent. There at the top it will tell you that your are delinquent. At the bottom it also tells you what years you're delinquent and there at the bottom, as well, it tells you what the half amount is that you would owe.

Two years delinquent

This is what two years would look like. Again, it repeats the years you are delinquent and again it's highlighted and you also get a second notice again in the springtime.

Three years delinquent

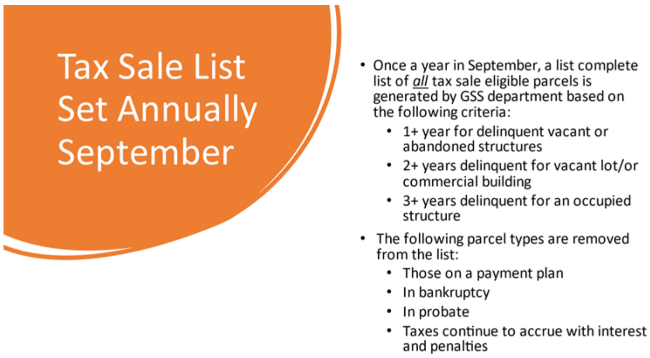
There's the three years.

Annual Publication by Treasurer

- Each July the Unified Government publishes a list of the prior year tax delinquent parcel in the Wyandotte Echo an online publication
  - www.wyandotteecho.com

Wendy Green, Assistant Counsel, said in addition to the notices that the Treasurer sends out on your actual tax statement which would indicate that you are delinquent, if you are so, they also publish once a year in July and it's either between the 1st or the 10th of the month. They have to publish a notice of everyone who is delinquent as of that time. Let's use 2020 for example. After May if you have not paid the whole part of your 2020 taxes, you're considered delinquent and so then they will publish a list in July of all the people who have not paid their 2020 taxes and that's a function of the Treasurer's Office.

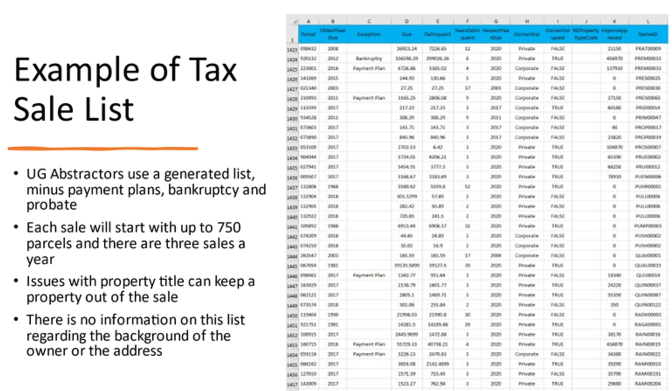
Mayor Alvey said could you explain why the Wyandotte Echo is chosen because I think there is some confusion and people say I don't find out about this until I see my name in the paper, why this is necessary? **Ms. Green** said the Wyandotte Echo is our statutory—I guess not statutory, but statutorily we have to pick a paper of local publication and of local circulation and by statute, by ordinance, we have chosen the Wyandotte Echo. So, all legal notices that the Unified Government itself publishes have to go in that one paper. You can see legal notices in other papers that attorneys may publish or some other entity may publish, but by law the Unified Government has to publish in the Wyandotte Echo. I'll turn this back over to Jenna.



Ms. Hillyer said once a year in September, our office initiates a list of all the tax sale delinquent properties and actually this list is generated through Geospatial Services. This list captures all of the delinquent properties for Wyandotte County. If they are two or more years delinquent, it shows there for a house—for an occupied home, it is going to be three years tax delinquent. For a vacant lot or a commercial building it's going to be two. If we have identified an abandoned home, we will do one year but the list that's pulled actually does the two and three and GSS has the ability to put parameters on that. It just pulls those and takes out the people who are already on payment plans or who already applied for tax sale. That's why we go through them.

The people that are not going to be on the list or not going to be working for sale are people who are either already on payment plans or in bankruptcy, have a case in probate which would be an inheritance, the legal process of divvying up property for families.

During this time that you're flagged for a tax sale you will continue to accrue, or the person who's (inaudible), we'll look if you can continue to accrue interest and penalties on that property.



This is an example, a screenshot of the list that we are working on right now. This is part of our 2020 list. This list has 2,600+ properties on it and this is all of Wyandotte County. As you can see, there are no names associated with it, there's no addresses, it's by parcel only. This is a list they work off of from September to September and absolutely every property on this list will be looked at and whether or not we can work it up for a sale depends on a lot of different things. Like I said, bankruptcy is one of them, already being on a payment plan, and there are a few other things—they're not able to get a good history of the deeds. There will be little glitches like that that will prevent them from being able to work up a delinquent property for a sale.

Out of this we usually do about 750 is where we stop abstracting on this list. Sometimes there will be ones that get rolled over to the next property tax sale, but 750 is our maximum that we cutoff for each sale.

Commissioner Markley asked, is that just a capacity issue? The stopping at 750, is that just—
Ms. Hillyer said it is a capacity issue. I would need more staff and another Wendy.

Ms. Green said I'll give you a little history about that. We had previously met with Judge Lampson who was a District Court Chief Judge as well as the current Clerk of the District Court and the Administrative Clerk and it was really a capacity of what the process servers could handle and what the Court Clerks thought they could handle because they have to see all of this stuff too. It also was just what can our own people handle and how many can they abstract, what can our admin actually process at any given time. We asked the other departments as well because we didn't want to overwhelm anybody when we changed our process from going from the two sales a year with about 500 properties to three with about 700.

Ms. Sieben said this slide here is basically kind of walking through how you are notified that you are in the tax sale which is definitely something you want to understand if you were heading into this process. You will receive certified mail to the property and if you're not living at the property and you have a mailing address of record that's other than that on file with us, it will go there as well, but it will go to both places. It will go to the property as well as the address of record. They could be one in the same or they could be two different addresses.

They will also go by standard mail to other addresses that we find affiliated or associated with this property in a system that we have called Lexus/Nexus used by the Delinquent Real Estate Office. They also will go by certified mail to any location outside of the state of Kansas. So, if you aren't living here in Kansas and own a property, you will get served by certified mail in that capacity. All addresses for interested parties are used for all notices. So, we really try to contact anyone affiliated with the property.

Commissioner Bynum said with regard to the certified mail to the property owner or the mailing address of record, is this one of the reasons we have implemented the vacant structure registry because we really need access to a good mailing address for property owners? **Ms. Sieben** said I wouldn't say that's probably the primary driver. The driver for that is that vacant properties tend not to be as well kept as other properties in the neighborhood. Even if they are well kept, but then understood to be vacant, they become an attractive nuisance in the neighborhood and ultimately can start to drive down values in neighborhoods. This is certainly something that helps us to be able to find those individuals, the different property searches we can do and obviously the work that the delinquent real estate abstractors do to find kind of chain of custody over property as well.

The vacancy registry, I would say, is distinctly different unless somebody back here wants to jump in. No, okay. Any other questions Commissioner?

Just continuing on the notice name here, in addition to the certified mail or standard mail depending on—**Mayor Alvey** said, Melissa, Commissioner Townsend had her hand up. **Ms. Sieben** said I can't see that. I'm sorry.

Commissioner Townsend said I wanted to have you go back to Slide 11. I think that's the one that's entitled Example of Tax Sale List. At the bottom it mentions that there is no information on the list regarding the background of the owner or the address and this goes to one of the reasons that I asked for this particular presentation to be done because there was—or seems to be the belief that certain segments of our city and population are targeted with regard to how their properties appear on the tax roll. So I think it's very important that this is discussed just a little bit more. I don't think I heard that when this slide was first presented.

Ms. Sieben said thank you, Commissioner Townsend, for pointing that out. Yeah, the last bullet point on this slide kind of goes back to the amount of information that staff who is preparing the sales has before them. They aren't—they're literally working a list. They go up to the list, they grab about 10 parcels at a time, look through them, try to work them. That's my understanding from Jenna when she was educating me on sort of how our staff works this and literally they're just starting on, you know, row one or the bottom row depending on the sale. They kind of mix it up just so they don't start the same way all the time, but literally just working through parcel numbers which have no north, south, east, west address meaning like a street name, boulevard, whatever on them. So, it is really the most agnostic type of list that we could provide and still allow them to do their jobs.

Commissioner Townsend said okay and with Slide 12, I think you had already begun to talk about how you're notified that you are in a tax sale, can you talk about where these notices go. The property owner of record is the addressee, is that correct? **Ms. Sieben** said there's two different—on the certified mail, the first bullet, there's the property of record that we're actually having the delinquency on and then there's the mailing address that's in the system. Those can be one in the same. Wendy, do you have any comment on that?

Ms. Green said something that we also have to do by statute is not only are we notifying the owner of record, we have to notify every person or entity that has any interest in this property. If there are mortgage holders, we have to notify them, if there's anybody with a judgment lien, we notify them, if there's a state tax lien, if there's a federal tax lien; everyone gets notified and we have multiple addresses in our system. For the state tax liens and the federal tax liens, there's statutory ways you have to notify them so we've got that down pretty good, but we also put the mortgage companies in our person search to see if there's any new addresses.

We look online so every—the ones that definitely get the certified mail are the property address as well as the mailing address of record and we get those records from our system called the Tax Administration System or CIC. That's the system that the Clerk's Office uses, Treasurer's Office uses, Delinquent Real Estate uses, the Appraiser's Office uses it. Anybody that has to know who owns the property pretty much can get into the system and use it. The NRC uses it as well. Everyone has a mailing address and a site address which would be the property address and a lot of times they're the same and that's how we usually know if that's somebody's homestead is if they want the property—the mailing address—the mailing to go to that same property address, but a lot of times they are different. If that's the case, they get certified mail to the property as well as the mailing address of record and then everything else gets this either by a process server physically going to the location to try to serve the person if it's within the state of Kansas and if it's outside the state, then they also get certified mail. We don't use regular mail for any type of service of process because by law that's not valid.

Did I answer your question, Commissioner? **Commissioner Townsend** said yes you did and one last question. Let's say that the property owner of record unfortunately has died, what happens in that case? **Ms. Green** said there's a couple of things that can happen. When we put someone through the Lexus/Nexus person search, oftentimes it will let us know if someone is deceased. It literally puts a big D right by their name and their date of birth. If we see that, then they'll look for probate records, they'll look for a recorded certificate of death. If we have those, then we don't—then we know that they are deceased and we name their heirs and devisees which is a legal term for anybody that would inherit the property from them. If we do know that we put in their name, the property address and we look for anybody that has a name similar, anybody that was ever associated with that property and we try to find as many of those heirs as we possibly can. Sometimes all we have is the Lexus/Nexus search telling us that we think someone's deceased. If that's the case, we still name the individual but then we also go ahead and name their heirs and devisees because otherwise we wouldn't be able to say that we could pass good title onto somebody if they bought it at the sale.

We do everything we can to try to notify all heirs and devisees of these persons if they happen to be deceased. If someone comes in—if we didn't know they were deceased, a lot of times maybe they have a relative living at the property and if they come in and tell us, oh no, I'm sorry my mom has died, then we pull the property from the sale and we make sure that we do name the heirs and devisees. If they're an heir of the owner, they also have the opportunity to pay the taxes at that time as well. **Commissioner Townsend** said thank you very much for that.

Commissioner Philbrook said my question for you is, you've gone through all of this exhausting search and you don't find anybody. Does this property then have to go through the court first before we can set claim to it or not? **Ms. Green** said actually everything goes through the court. In order to even have a tax sale, I have to file a petition with the court for foreclosure and that's why we have to serve everyone with process. This is an actual civil lawsuit. **Commissioner Philbrook** said I just want everybody to understand that everything goes through court. We as the City don't just take property. Everything has to go through the court. **Ms. Green** said some states do have that as their process but not Kansas. Kansas has always been—I guess I shouldn't say always, but as long as I've been practicing, which is quite a while now, it is a judicial foreclosure state which means whether it's a mortgage foreclosure or a tax foreclosure, it has to go through the court.

Commissioner Ramirez said you may have answered this but I didn't catch it. Let's say when you find a property owner who is deceased and you cannot find any heirs, say they don't have any heirs, what happens then with the property? **Ms. Green** said we aren't required to personally serve everyone to get notice. We do publish notice as well and I think that's going to be on the next slide that we haven't got to talk about yet. We do publish notice of the fact that we have filed this suit for a tax foreclosure and we do list the defendant's named and we list all the legal descriptions of the property. We do get service by that as well.

How are you notified that you are in the tax sale? Cont.

- Process Servers to everyone located in Wyandotte County
- All other Kansas Counties through their process servers, typically a sheriff deputy
- Published notices in the Wyandotte Echo once a week for three weeks at least two months prior to the tax sale
- Publish notice of the tax sale within the month before the actual tax sale date

Ms. Sieben said I'm going to go ahead and go to the next slide. Continuing on the notice theme, so you're hearing the notice word come up quite a bit and we have multiple slides covering just to make clear because this is an action against a property and that's important in the United States especially in the state of Kansas as well.

Process servers are to go and serve everyone who has an address in Wyandotte County so we send out both through our Sheriff's Department—our Process Servers Department and actually have them go serve the individuals. We also work with other Sheriff Departments in other Kansas counties to serve with their process servers or Sheriff Deputies as the case may be, individuals that live within the state of Kansas.

Again, as Wendy just noted, we publish notices at least two months before the sale, sometimes three, regarding the list of properties that we intend to take to the court for the tax sale. Also, the month before the sale we also again come back and actually set the date with the court. Is that how you say that or am I saying it wrong?

Ms. Green said you're good. The first publication is a publication of the notice of suit and that's what notifies everyone that we have filed this action and these are the people involved. The second notice is a publication of the notice of sale, so we already have the date in our minds. Actually, we have the date of the sale in our minds when we file the actions. We pick the sale date and then we work backwards is how we do that. The notice of sale by statute has to be published—the first date of publication is at least 30 days prior to the date of sale and then that also has to run once a week for three weeks and that's the actual list of these are the properties as of today that are going to go to sale.

Ms. Sieben said that does vary from county to county but that's our process. I mean everybody has to meet the same timelines but we have a very structured tax sale process unlike most Kansas counties. I would say there's probably two others, we were talking the other day, that maybe have as structured of a tax sale process as the Unified Government does. Without further ado, back to Wendy Green.

Ms. Green said this is probably what might be most important for everyone to know and that's if your property has been slated for our tax sale, how you get out of the tax sale, not you personally, but how do you get your property because these are all in rem actions which means they're actions of the property. We're not personally going after anybody's bank account or finances or any of their other properties, all we can do is go after the actual real estate and property itself.

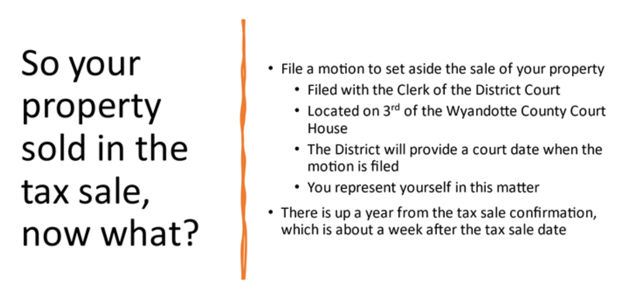
We can remove your property if you pay all your taxes in full which by statute is called a redemption and under a tax sale the redemption ends the day before the sale which is completely opposite of what a mortgage foreclosure does. A lot of people may think I still have a year to redeem my property after the sale, that's not the case at all. Redemption actually ends the day before the sale. You can get your property out by paying your taxes in full.

If you've never been on a payment plan before, you can pay half of the taxes due and get on a payment plan with the Unified Government. That's done through the Treasurer's Office. You go through Delinquent Real Estate first and then they send you to the Treasurer's Office and you get on a monthly payment plan and those last for three years. It takes all of your past due taxes and spreads it out. Actually you do it for 30 months, monthly payments, because in May and December we want you to pay your current taxes because if all you're paying is your monthly payment, you're just going to get further behind and you're never going to get caught up. In December if you pay your current taxes, all the other months you make that monthly payment to catch up on your past due taxes.

If you've already been on a payment plan and you've defaulted on it or you don't have your half amount, but you can put something down and you want to go on a payment plan, that's when we get you in front of the judge. We set up dockets. Before the pandemic we would have a docket day where we would have a morning docket and an afternoon docket. We could be flexible with peoples schedules. A lot of times we would let them call in. If they weren't going to be able to physically come in, we would do conference calls with a judge and then there's always the people who just can't make that day, so a lot of times we'll do email and ask the judge by email if he would approve these people for a payment plan.

We have lots of ways that they could still try to get their property out without having to pay in full and without having to pay the half amount. If they ask for a hearing, we always send them notice—a reminder here's the date of your hearing, here's the time you need to show up and at that point we let—all we do when we're at those hearings is we let the judge know this is what their half amount is, this is the total amount due and whether or not they have been in a tax sale before and if so, have they been on payment plans. Did they default, did they complete them, or did they redeem in a prior tax sale. We are just there to give the judge kind of a background of the property and its tax sale history and then if we have any recommendations about what could happen to get the property out of the sale.

Sometimes we'll have personal service on people and they just don't do anything. I know a lot of times it can be overwhelming, but for whatever reason they just don't do anything until the day comes when their property is actually sold.



If that happens, there is a statutory provision that allows you to file a motion to set aside the sale. By a statute it has to be filed within one year of the date of confirmation of the sale and that happens by an order that's signed by the judge, usually within a week of the sale, if I can get all the paperwork done in time. Someone would file that motion with the Clerk of the District Court on the 3rd floor of the Court House and they will automatically be given a court date for the judges next scheduled motion docket as long as there's enough time for notice.

Someone can represent themself in this. They don't have to have an attorney for this unless they have a corporation that owns the property that just got sold, then they would be required by the judge to get an attorney because under Kansas law individuals can't represent a company. Only an attorney can represent a company in court. If it's just an individual owning it, they can represent themselves. They don't have to have some representation, and again, it has to be done though a year from the tax sale confirmation and at that point they can get in front of the judge and explain why they didn't do anything to get their property out of sale, why they think the sale needs to be set aside. This is a—not only is it a legal proceeding but the judge also has equitable powers under this. So the judge may think that we did everything we were supposed to do, we got service, it was sold properly, but for whatever reason for purposes of fairness it would be better to give them their property back and so the judge could decide on it that way. Again, because this is a court proceeding, everything we do is subject to judge's approval.

Ms. Sieben said that is the end of our presentation. Jenna, Wendy and I are here to let you pick mostly their brains, but I've been around it long enough, I can generally guide you.

Commissioner Markley said really just a comment. Several times we referenced the fact that notice is sent both to the address of the house or the building and to the owner if the owner is separate. Just because we're not using the same terminology, I want to make it clear for those who might be watching, that means if you're a tenant at a house you're going to get the notice at your house and your landlord is going to get it as well. It's really important if you get that notice, have a conversation with your landlord because what that means is that you've been dutifully perhaps paying your rent and your landlord has not been paying the mortgage and your house may be sold out from under you because you're not the owner of the house. I think sometimes tenants see those notices and they think well I don't have to worry about paying the taxes because the landlord has to do that and they toss it aside. Have that conversation the day you get that notice, figure out what your landlord has been doing with the rent you have been dutifully paying and figure out if you need to look for another place to live so your house isn't sold out from under you.

When we say notice is going to the house and to the landlord, what we're saying is it's going to the tenant and it's going to the landlord.

Ms. Green said on that point, we specifically name the occupant as an interested party or defendant. So, before if they just name the owner and they would see a notice to the owner, a lot of times they would either get it to them or they wouldn't and they wouldn't even look at it. We found that if it's specifically geared toward and specifically directed to an occupant then they are highly likely to open it up and see what's going on. We do absolutely send it not just to Jane Doe, John Doe, because a lot of people don't even have any idea what that means. We specifically say the occupant.

Commissioner Townsend said thank you Commissioner Markley for that very real and practical point as to what could happen to a mere tenant who is not the owner of the property but may receive one of these notices. That would be a terrible situation to be in to have been paying your rent all along and then the house is foreclosed on and your landlord is no longer the owner, so thank you for that point.

I would like to ask Counselor Green to go back to Slide 14. That was one entitled How to get out of the Tax Sale. You talked about the option where the homeowner or landowner could appear before our District Judge who can make some arrangement that maybe could not be as informally done just through the Delinquent Tax Office. Given the recent situations with COVID and the ramifications of that on people's ability to pay, what have you seen in the court system with regard to the courts willingness to work with people to allow them to keep their property?

Ms. Green said definitely I think—a lot of times if that's the case and they can start paying, I've seen the judge let somebody go on a payment plan without a down payment. I've seen him let somebody go on a payment plan with just a little as $100, $200, $225; something like that as a down payment to go on a payment plan. I've also seen him remove a property from this sale and have us put it in a sale in the future so that they don't think they're in the clear forever. They know that eventually they're going to have to do something, but that gives them more time to try to come up with some options to get a job, to save up some money.

I would also like to point out that COVID may be preventing some people from paying their taxes right now but that's not what got them into the tax sale. They have to be delinquent for years before we can ever put them in a tax sale. When we had our sale in December and we had our sale in January we had filed those like at the beginning of 2020. One we even filed in 2019, so they were delinquent prior to the pandemic even existing. Being in the pandemic and not being able to pay is not what put their property in the tax sale but the judge is willing to work with people because of that.

We are also, like I said, our policy is if you've been on a payment plan before and defaulted, we cannot just automatically put you on a payment plan but we are very willing to get you in front of the judge so you can ask the judge if you can go on a payment plan with less than half down or even if you have half down, to see if you can go on that payment plan. We're very willing to work with you. In fact, because of the pandemic, we've had more docket days. As I said before, we would have one day with a morning and afternoon docket. Since the pandemic we've had two docket days with morning and afternoon dockets to try to keep everybody from being crammed into a courtroom and to give people a little bit more options.

We are willing to work with people that maybe don't have the resources to pay now, but I found that even during the pandemic there were a lot of people that were still able to go on payment plans and still making payments. In fact, lately I have been reviewing payment plans to see how people are doing on them and while there are some people that defaulted, I found the default even occurred prior to the pandemic, although I do think the pandemic maybe played a part in their current ability to pay, that's not what got their property in the tax sale in the first place. Hopefully, I answered your question.

Commissioner Townsend said you did. It seems like there are options open that the court can explore with the property owner that the UG informally could not. Would that be a fair statement? **Ms. Green** said yes, that's correct. **Commissioner Townsend** said that would allow the landowner—property owner whether there's a structure on it or not to keep their land. **Ms. Green** said correct. What's key with that is that they communicate with us because if they don't ask to go in front of the judge, I don't know what's going on in their situation. So, communication is the key. Even if they don't think they can do anything, rather than just hope the problem goes away itself, they should communicate with us because if we don't know, we can't help.

Commissioner Townsend said so inaction is not the property owner's friend. **Ms. Green** said correct and I will tell them that. I will also say that the judge is—let's say if they do find their property got sold and they file their motion to set aside, the judge is not very likely to let them go on a payment plan to set aside the sale. He's most likely going to expect them to pay their taxes in full. If they want that payment plan option, they really need to contact us before the sale happens.

Commissioner Townsend said to your point about the length of time it takes to get into a tax sale, could you go back to Slide 10, that's the one entitled Tax Sale List Set Annually September. **Ms. Green** said it's three years if it's your homestead and that three years is a little deceiving because the redemption period begins once a property is actually considered delinquent. So again, using 2020 taxes as an example, the first half was due December 2019; the second half was due May 2020. So, 2020 taxes do not become delinquent until the first week of September in the year following so 2020 taxes were not delinquent until September of 2020. Actually, I think I even have that backwards, I think I'm a year behind myself because we're now paying 2020 taxes and it's 2021. So, September of 2021 is when 2020 taxes become delinquent and that's what starts the redemption clock so it will be three years from September of 2021 before I could even put someone's property in a sale if it was their house, yeah, so it would be 2024 before I could even put their property in a sale, that's if it's their house.

Unless it's a commercial property, we start with the assumption that houses are homesteads. We look first to see if the mailing address is different than the situs address and that gives us a big indicator that it's not that persons homestead, it's most likely a rental property and those we could do after two years delinquency. The one year delinquency, the only time we get those is the Codes Department will often sends us properties that they know are abandoned. There's a lot of code violations, they know for a fact that there are no utilities at that property and I look for both of those before I would even consider a property abandoned and then that would be a year. We don't even look at those unless they're brought to our attention by the Codes Department.

Commissioner Townsend said okay, I appreciate that. I'm going to take time to say that I had asked for this presentation to be done because I was very disturbed by an article that I saw in the *Call* newspaper that was published the week of April 30th through May 6th of 2021 and it was entitled Black Neighborhoods in Kansas Hard Hit By Property Tax Sales. If you read that article, you're going to get the impression that the Unified Government and maybe jurisdictions elsewhere, but they talk about circumstances in Wyandotte County are targeting particular demographics when we do these tax sales. I hope if nothing else comes out of this presentation today, our constituents in District 1 and my constituents in District 1 and all of the citizens of Wyandotte County that this would pertain to will be apprised of the fact that these procedures are being applied across the board without regard to race, color, creed, the zip code you live in, and that if constituents in District 1 find themselves in a situation where they have some question about this, please call our office. What I'm going to do is verify that the processes have been used correctly, the notices were sent out properly and talk to you about some options for keeping your property.

It may appear that the disconnect between how many properties go into the tax sale from one area of the county to another have to do with decisions that are made or are not made at a family level that leaves no one responsible for these properties after momma, daddy, grandma, auntie goes on to heaven. I'll use my own family experience as an example. Before my parents died my siblings and I had to decide what was going to happen to the house. Half of my siblings lived out of the Kansas City area, those that lived here had their own homes, own families, so the decision was made that I would end up with it. It could have been any of my brothers and sisters but the facts were for my family that I ended up with, that meant that there was person solely responsible for the taxes, for getting the grass cut, for putting the roof on, for keeping it painted because one thing we didn't talk about here, if there's a problem with the taxes there may very well be a problem with code enforcement.

I, as a commissioner, get another type of call from the neighbor then about properties that are not being kept up so we want to make sure that the constituents across the county have this information to give them help if they get into this tax delinquent jam. We don't want them to become tax delinquent. We've heard Counselor Green talk about how long it really takes before you get in that category before the property would become eligible. The planning so that you can stay out of tax delinquency makes us all deal with the uncomfortable inevitability that one day we're going to leave this planet, but you're going to leave behind property and what do you do with it. If our constituents use that approach and address it, not nearly as many of these situations are going to occur and sometimes they occur more in one part of the city than the other.

I'm open to helping my constituents with these circumstances if they arise. What I'm not going to do, just so I'm clear, is pay anybody's taxes but we will go through the process and talk about options to get you out of delinquency, put you on a plan that can help you make sure the processes have been adequately followed.

I'm appreciative of the Mayor when I brought this to him did not hesitate to put this on the agenda, to the Administrator's Office, to Deputy Sieben, to Jenna Hillyer and Counselor Wendy Green and anyone else who had anything to do with putting this forward. This is just our opportunity to get our constituents informed, let them know we're here to help them, not take their property. Thank you.

Mayor Alvey said thank you Commissioner Townsend. We are at 5:45 p.m. Again, we want to accommodate commissioners and staff who would like to attend the Police Department graduation. If there are any final comments from the Commission, we have time, I think, for one comment. Anybody in the room? Okay, seeing none, thank you.

MAYOR ALVEY ADJOURNED
THE MEETING AT 5:45 p.m.

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Brett Deichler
Interim Unified Government Clerk

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