

HOUSE BILL No. 2767

By Committee on Taxation

1-30

9 AN ACT concerning taxation; relating to the board of tax appeals; mem-
10 bership; amending K.S.A. 2005 Supp. 74-2433 and repealing the ex-
11 isting section.

12
13 *Be it enacted by the Legislature of the State of Kansas:*

14 Section 1. K.S.A. 2005 Supp. 74-2433 is hereby amended to read as
15 follows: 74-2433. (a) There is hereby created a state board of tax appeals,
16 referred to in this act as the board. *On and after July 1, 2006*, the board
17 shall be composed of ~~three~~ *five* members who shall be appointed by the
18 governor, subject to confirmation by the senate as provided in K.S.A. 75-
19 4315b, and amendments thereto. ~~After the effective date of this act May~~
20 ~~22, 2003~~, one of such members shall have been regularly admitted to
21 practice law in the state of Kansas and for a period of at least five years,
22 have engaged in the active practice of law as a lawyer, judge of a court
23 of record or any other court in this state; and one of such members shall
24 have engaged in active practice as a certified public accountant for a
25 period of at least five years. ~~No successor shall be appointed for the two~~
26 ~~members of the board whose terms of office expired on January 15, 2003;~~
27 ~~and if any such appointment is made prior to the effective date of this~~
28 ~~act, any such member's term of office shall expire on the effective date~~
29 ~~of this act.~~ Except as provided by K.S.A. 46-2601, no person appointed
30 to the board shall exercise any power, duty or function as a member of
31 the board until confirmed by the senate. Not more than ~~two~~ *three* mem-
32 bers of the board shall be of the same political party. Members of the
33 board shall be residents of the state. Subject to the provisions of K.S.A.
34 75-4315c, and amendments thereto, ~~no more than~~ one shall be appointed
35 from ~~any one~~ *each* of the congressional districts of Kansas *and the re-*
36 *mainder from the state at large*. The members of the board shall be se-
37 lected with special reference to training and experience for duties im-
38 posed by this act and shall be individuals with legal, accounting or
39 appraisal training and experience. Members shall be subject to the su-
40 preme court rules of judicial conduct applicable to all judges of the district
41 court. The board shall be bound by the doctrine of *stare decisis* limited
42 to published decisions of an appellate court other than a district court.
43 Members shall hold office for terms of four years and until their succes-

1 sors are appointed and confirmed. Except as otherwise provided, such
2 terms of office shall expire on January 15 of the last year of such term. If
3 a vacancy occurs on the board, the governor shall appoint a successor to
4 fill the vacancy for the unexpired term. The governor shall select one of
5 its members to serve as chairperson. The votes of ~~two~~ *three* members
6 shall be required for any action to be taken by the board. Meetings may
7 be called by the chairperson and shall be called on request of a majority
8 of the members of the board and when otherwise prescribed by statute.

9 (b) Any member of the state board of tax appeals may be removed
10 by the governor for cause, after public hearing conducted in accordance
11 with the provisions of the Kansas administrative procedure act.

12 (c) The state board of tax appeals shall appoint, subject to approval
13 by the governor, an executive director of the board, to serve at the plea-
14 sure of the board. The executive director shall: (1) Be in the unclassified
15 service under the Kansas civil service act; (2) devote full time to the
16 executive director's assigned duties; (3) receive such compensation as
17 determined by the board, subject to the limitations of appropriations
18 thereof; and (4) have familiarity with the tax appeals process sufficient to
19 fulfill the duties of the office of executive director. The executive director
20 shall perform such duties as directed by the board.

21 (d) Appeals decided by the state board of tax appeals which are
22 deemed of sufficient importance to be published shall be published by
23 the board.

24 (e) After appointment, members of the state board of tax appeals shall
25 complete the following course requirements: (1) A tested appraisal course
26 of not less than 30 clock hours of instruction consisting of the fundamen-
27 tals of real property appraisal with an emphasis on the cost and sales
28 approaches to value; (2) a tested appraisal course of not less than 30 clock
29 hours of instruction consisting of the fundamentals of real property ap-
30 praisal with an emphasis on the income approach to value; (3) a tested
31 appraisal course of not less than 30 clock hours of instruction with an
32 emphasis on mass appraisal; (4) an appraisal course with an emphasis on
33 Kansas property tax laws and; (5) an appraisal course on the techniques
34 and procedures for the valuation of state assessed properties with an em-
35 phasis on unit valuation; and (6) a tested appraisal course on the tech-
36 niques and procedures for the valuation of land devoted to agricultural
37 use pursuant to K.S.A. 79-1476, and amendments thereto. The executive
38 director shall adopt rules and regulations prescribing a timetable for the
39 completion of the course requirements and prescribing continued edu-
40 cation requirements for members of the board.

41 (f) The state board of tax appeals shall have no capacity or power to
42 sue or be sued.

43 Sec. 2. K.S.A. 2005 Supp. 74-2433 is hereby repealed.

1 Sec. 3. This act shall take effect and be in force from and after its
2 publication in the Kansas register.