

**SENATE BILL No. 263**

By Committee on Assessment and Taxation

2-16

1 AN ACT concerning property taxation; relating to appraiser directives;  
2 requiring appraiser directives be established by rules and regulations;  
3 amending K.S.A. 2022 Supp. 79-505 and repealing the existing section.  
4

5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. K.S.A. 2022 Supp. 79-505 is hereby amended to read as  
7 follows: 79-505. (a) The director of property valuation shall adopt  
8 appraiser directives prescribing appropriate standards for the performance  
9 of appraisals in connection with ad valorem taxation in this state. Such  
10 appraiser directives shall require, at a minimum:

11 (1) That all appraisals be performed in compliance with the uniform  
12 standards of professional appraisal practice, commonly referred to as  
13 "USPAP," promulgated by the appraisal standards board of the appraisal  
14 foundation; and

15 (2) that such appraisals shall be written appraisals.

16 (b) The director of property valuation may require compliance with  
17 additional standards if a determination is made in writing that such  
18 additional standards are required in order to properly carry out statutory  
19 responsibilities and such additional standards do not conflict with the  
20 uniform standards of professional appraisal practice, commonly referred to  
21 as "USPAP," promulgated by the appraisal standards board of the appraisal  
22 foundation.

23 *(c) All appraiser directives shall be established by rules and*  
24 *regulations in accordance with the rules and regulations filing act, K.S.A.*  
25 *77-415 et seq., and amendments thereto. The secretary of revenue is*  
26 *authorized to adopt rules and regulations that provide appraiser*  
27 *directives. The director of property valuation and the secretary of revenue*  
28 *shall cooperate to facilitate compliance with the rules and regulations*  
29 *filing act for the adoption of rules and regulations that provide appraiser*  
30 *directives.*

31 *(d) Appraiser directives that have not been established by rules and*  
32 *regulations in accordance with the rules and regulations filing act shall*  
33 *expire on June 30, ~~2024~~ 2027.*

34 Sec. 2. K.S.A. 2022 Supp. 79-505 is hereby repealed.

35 Sec. 3. This act shall take effect and be in force from and after its  
36 publication in the statute book.