

HOUSE BILL No. 2559

By Committee on Taxation

Requested by Representative A. Smith on behalf of Representative Hoffman

1-27

1 AN ACT concerning property taxation; relating to classification of land
2 devoted to agricultural use; removing the presumption that leased land
3 shall be classified as land devoted to agricultural use; amending K.S.A.
4 2025 Supp. 79-1448 and repealing the existing section.
5

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

7 Section 1. K.S.A. 2025 Supp. 79-1448 is hereby amended to read as
8 follows: 79-1448. Any taxpayer may complain or appeal to the county
9 appraiser from the classification or appraisal of the taxpayer's property by
10 giving notice to the county appraiser within 30 days subsequent to the date
11 of mailing of the valuation notice required by K.S.A. 79-1460, and
12 amendments thereto, for real property, and on or before May 15 for
13 personal property. The county appraiser or the appraiser's designee shall
14 arrange to hold an informal meeting with the aggrieved taxpayer with
15 reference to the property in question. At such meeting it shall be the duty
16 of the county appraiser or the county appraiser's designee to initiate
17 production of evidence to substantiate the valuation of such property,
18 including, a summary of the reasons that the valuation of the property has
19 been increased over the previous year, any assumptions used by the county
20 appraiser to determine the value of the property and a description of the
21 individual property characteristics, property specific valuation records and
22 conclusions. The taxpayer shall be provided with the opportunity to review
23 the data sheets applicable to the valuation approach utilized for the subject
24 property. The county appraiser shall take into account any evidence
25 provided by the taxpayer ~~which~~ *that* relates to the amount of deferred
26 maintenance and depreciation for the property. In any appeal from the
27 appraisal of leased commercial and industrial property, the county or
28 district appraiser's appraised value shall be presumed to be valid and
29 correct and may only be rebutted by a preponderance of the evidence,
30 unless the property owner furnishes the county or district appraiser a
31 complete income and expense statement for the property for the three
32 years next preceding the year of appeal within 30 calendar days following
33 the informal meeting. ~~In any appeal from the reclassification of property
34 that was classified as land devoted to agricultural use for the preceding
35 year, the taxpayer's classification of the property as land devoted to~~

1 ~~agricultural use shall be presumed to be valid and correct if the taxpayer~~
2 ~~provides an executed lease agreement or other documentation~~
3 ~~demonstrating a commitment to use the property for agricultural use, if no~~
4 ~~other actual use is evident.~~ The county appraiser may extend the time in
5 which the taxpayer may informally appeal from the classification or
6 appraisal of the taxpayer's property for just and adequate reasons. Except
7 as provided in K.S.A. 79-1404, and amendments thereto, no informal
8 meeting regarding real property shall be scheduled to take place after May
9 15, nor shall a final determination be given by the appraiser after May 20.
10 Any final determination shall be accompanied by a written explanation of
11 the reasoning upon which such determination is based—~~when~~ *if* such
12 determination is not in favor of the taxpayer. The county appraiser shall
13 not increase the appraised valuation of the property as a result of the
14 informal meeting. Any taxpayer who is aggrieved by the final
15 determination of the county appraiser may appeal to the hearing officer or
16 panel appointed pursuant to K.S.A. 79-1611, and amendments thereto, and
17 such hearing officer, or panel, for just cause shown and recorded, is
18 authorized to change the classification or valuation of specific tracts or
19 individual items of real or personal property in the same manner provided
20 for in K.S.A. 79-1606, and amendments thereto. In lieu of appealing to a
21 hearing officer or panel appointed pursuant to K.S.A. 79-1611, and
22 amendments thereto, any taxpayer aggrieved by the final determination of
23 the county appraiser, except with regard to land devoted to agricultural
24 use; wherein the value of the property; is less than \$3,000,000, as reflected
25 on the valuation notice, or the property constitutes single family residential
26 property, may appeal to the small claims and expedited hearings division
27 of the state board of tax appeals within the time period prescribed by
28 K.S.A. 79-1606, and amendments thereto. Any taxpayer who is aggrieved
29 by the final determination of a hearing officer or panel may appeal to the
30 state board of tax appeals as provided in K.S.A. 79-1609, and amendments
31 thereto. An informal meeting with the county appraiser or the appraiser's
32 designee shall be a condition precedent to an appeal to the county or
33 district hearing panel.

34 Sec. 2. K.S.A. 2025 Supp. 79-1448 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.