

## HOUSE BILL No. 2644

By Committee on Taxation

Requested by Representative A. Smith

2-3

1 AN ACT concerning property taxation; relating to valuations; requiring a  
2 county appraiser to adjust the value of residential and commercial  
3 property upon a final determination of valuation appeal or obtain an  
4 independent fee simple appraisal if the appraised value exceeds a 5%  
5 increase each year for five years; amending K.S.A. 2025 Supp. 79-1460  
6 and repealing the existing section.  
7

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

9 Section 1. K.S.A. 2025 Supp. 79-1460 is hereby amended to read as  
10 follows: 79-1460. (a) The county appraiser shall notify each taxpayer in  
11 the county annually on or before March 1 for real property and May 1 for  
12 personal property, by mail directed to the taxpayer's last known address, of  
13 the classification and appraised valuation of the taxpayer's property, except  
14 that, the valuation for all real property shall not be increased unless the  
15 record of the latest physical inspection was reviewed by the county or  
16 district appraiser, and documentation exists to support such increase in  
17 valuation in compliance with the directives and specifications of the  
18 director of property valuation, and such record and documentation is  
19 available to the affected taxpayer. Alternatively, the county appraiser may  
20 transmit the classification and appraised valuation to the taxpayer by  
21 electronic means if such taxpayer consented to service by electronic  
22 means.

23 (b) The valuation for all real property also shall not be increased  
24 solely as the result of normal repair, replacement or maintenance of  
25 existing structures, equipment or improvements on the property. For the  
26 next two taxable years following the taxable year that the valuation for  
27 commercial real property has been reduced due to a final determination  
28 made *prior to January 1, 2026*, pursuant to the valuation appeals process  
29 and for the next five taxable years following the taxable year that the  
30 valuation for residential real property and commercial real property has  
31 been reduced due to a final determination made on and after January 1,  
32 2026, pursuant to the valuation appeals process, the county appraiser shall  
33 review the computer-assisted mass-appraisal of the property and if, the  
34 valuation in either any of those two years exceeds the value of the previous  
35 year by more than 5%, excluding new construction, change in use or

1 change in classification, the county appraiser shall either:

2 (1) Adjust the valuation of the property based on the information  
3 provided in the previous appeal; or

4 (2) order an independent fee simple appraisal of the property to be  
5 performed by a Kansas certified real property appraiser.

6 (c) When the valuation for real property has been reduced due to a  
7 final determination made pursuant to the valuation appeals process for the  
8 prior year, and the county appraiser has already certified the appraisal rolls  
9 for the current year to the county clerk pursuant to K.S.A. 79-1466, and  
10 amendments thereto, the county appraiser may amend the appraisal rolls  
11 and certify the changes to the county clerk to implement the provisions of  
12 this subsection and reduce the valuation of the real property to the prior  
13 year's final determination, except that such changes shall not be made after  
14 October 31 of the current year.

15 (d) (1) The notice provided under subsection (a) shall specify:

16 (A) Separately for the previous tax year and the current tax year, the  
17 appraised and assessed values for each property class identified on the  
18 parcel;

19 (B) the uniform parcel identification number prescribed by the  
20 director of property valuation; and

21 (C) a statement of the taxpayer's right to appeal, the procedure to be  
22 followed in making such appeal and the availability without charge of the  
23 guide devised pursuant to subsection (g).

24 (2) Such notice may, and if the board of county commissioners so  
25 require, shall provide the parcel identification number, address and the sale  
26 date and amount of any or all sales utilized in the determination of  
27 appraised value of residential real property.

28 (e) In any year in which no change in appraised valuation of any real  
29 property from its appraised valuation in the next preceding year is  
30 determined, an alternative form of notification which has been approved  
31 by the director of property valuation may be utilized by a county.

32 (f) Failure to timely mail or receive such notice shall in no way  
33 invalidate the classification or appraised valuation as changed. The  
34 secretary of revenue shall adopt rules and regulations necessary to  
35 implement the provisions of this section.

36 (g) There shall be provided to each taxpayer, upon request, a guide to  
37 the property tax appeals process. The director of the division of property  
38 valuation shall devise and publish such guide and shall provide sufficient  
39 copies thereof to all county appraisers. Such guide shall include, but not be  
40 limited to:

41 (1) A restatement of the law ~~which that~~ pertains to the process and  
42 practice of property appraisal methodology, including the contents of  
43 K.S.A. 79-503a and 79-1460, and amendments thereto;

1       (2) the procedures of the appeals process, including the order and  
2 burden of proof of each party and time frames required by law; and

3       (3) such other information deemed necessary to educate and enable a  
4 taxpayer to properly and competently pursue an appraisal appeal.

5       (h) As used in this section:

6       (1) "New construction" means the construction of any new structure  
7 or improvements or the remodeling or renovation of any existing  
8 structures or improvements on real property.

9       (2) "Normal repair, replacement or maintenance" does not include  
10 new construction.

11       (3) "Taxpayer" means the person in ownership of the property as  
12 indicated on the records of the office of register of deeds or county clerk  
13 and includes the lessee of such property if the lease agreement has been  
14 recorded or filed in the office of the register of deeds and the real property  
15 or improvement thereon is subject of a lease agreement.

16       Sec. 2. K.S.A. 2025 Supp. 79-1460 is hereby repealed.

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