

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.