

HOUSE BILL No. 2782

By Committee on Taxation

Requested by Representative Hoffman

2-17

1 AN ACT concerning property taxation; relating to appraisers; permitting
2 county appraisers to request lease agreements from taxpayers when
3 valuing property for property tax purposes; amending K.S.A. 79-1412a
4 and repealing the existing section.
5

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

7 Section 1. K.S.A. 79-1412a is hereby amended to read as follows: 79-
8 1412a. (a) County appraisers and district appraisers shall perform the
9 following duties:

10 *First.* Install and maintain such records and data relating to all property
11 in the county, taxable and exempt, as may be required by the director of
12 property valuation.

13 *Second.* Annually, as of January 1, supervise the listing and appraisal of
14 all real estate and personal property in the county subject to taxation
15 except state-appraised property.

16 *Third.* Attend meetings of the county board of equalization for the
17 purpose of aiding such board in the proper discharge of its duties, making
18 all records available to the county board of equalization.

19 *Fourth.* Prepare the appraisal roll and certify such rolls to the county
20 clerk.

21 *Fifth.* Supervise the township trustees, assistants, appraisers and other
22 employees appointed by the appraiser in the performance of their duties.

23 *Sixth.* The county appraiser or district appraiser in setting values for
24 various types of personal property, shall conform to the values for such
25 property as shown in the personal property appraisal guides devised or
26 prescribed by the director of property valuation.

27 *Seventh.* Carry on continuously throughout the year the process of
28 appraising real property.

29 *Eighth.* If the county appraiser or district appraiser deems it advisable,
30 such appraiser may appoint one or more advisory committees of not less
31 than five persons representative of the various economic interests and
32 geographic areas of the county to assist the appraiser in establishing unit
33 land values, unit values for structures, productivity, classifications for
34 agricultural lands, adjustments for location factors, and generally to advise
35 on assessment procedures and methods.

1 *Ninth.* Perform such other duties as may be required by law.

2 (b) The director of property valuation shall give notice to county and
3 district appraisers and county boards of equalization of any proposed
4 changes in the guides, schedules or methodology for use in valuing
5 property prescribed to the county and district appraisers for use in setting
6 values for property within the county or district. Such notice shall also be
7 published in the Kansas register and shall provide that such changes are
8 available for public inspection. Changes and modifications in guides,
9 schedules or methodology for use in valuing property which are prescribed
10 by the director of property valuation for use by county and district
11 appraisers on or after July 1 in any year shall not be utilized in establishing
12 the value, for the current tax year, of any property, the value of which has
13 previously been established for such year.

14 (c) Notwithstanding the provisions of this section, the county
15 appraiser or the county appraiser's designee shall not, at any time, request
16 the following from a taxpayer:

17 (1) Any appraisal of the property that was conducted for the purpose
18 of obtaining mortgage financing; *or*

19 (2) any fee appraisal with an effective date more than 12 months prior
20 to January 1 of the valuation year under appeal; ~~or~~

21 ~~(3) documents detailing individual lease agreements.~~

22 Nothing in this subsection shall prohibit the county appraiser or the
23 county appraiser's designee from requesting a certified rent roll from the
24 taxpayer.

25 Sec. 2. K.S.A. 79-1412a is hereby repealed.

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