

SENATE BILL No. 365

By Committee on Assessment and Taxation

1-22

1 AN ACT concerning property taxation; relating to county appraisers;
2 providing for the election of county appraisers; discontinuing the
3 authority to form appraisal districts with district appraisers; amending
4 K.S.A. 2-1915, 19-425, 19-430, 19-431, 19-432, 19-433, 19-434, 19-
5 435, 19-4110, 25-101, 25-611, 74-2438, 75-5105a, 79-201q, 79-201s,
6 79-412, 79-5a04, 79-1404, 79-1404a, 79-1411b, 79-1412a, 79-1413a,
7 79-1420, 79-1455, 79-1460a, 79-1466, 79-1467, 79-1481 and 79-1606
8 and K.S.A. 2025 Supp. 25-213, 74-2433f, 79-1448, 79-1460, 79-1476,
9 79-1479 and 79-2005 and repealing the existing sections; also repealing
10 K.S.A. 19-426, 19-428 and 79-1427c.
11

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

13 New Section 1. At the general election in 2028, and each fourth year
14 thereafter, a county appraiser shall be elected in each county for a term of
15 four years that commences on the July 1 following the election. Such
16 county appraiser, before entering upon the duties of the office, shall
17 execute and file with the county clerk a good and sufficient corporate
18 surety bond, conditioned on the faithful performance of the duties of the
19 office. Such bond shall be issued by a company authorized to do business
20 in Kansas in an amount approved by the board of county commissioners of
21 not less than \$10,000.

22 New Sec. 2. If a vacancy in the office of county appraiser occurs by
23 death, resignation or otherwise, the vacancy shall be filled by appointment
24 of a qualified elector of the county in the manner provided pursuant to this
25 section. If the vacancy occurs on or after May 1 of the second year of the
26 term, the person so appointed shall serve for the remainder of the
27 unexpired term and until a successor is elected and qualified. If the
28 vacancy occurs before May 1 of the second year of the term, the person
29 appointed to fill the vacancy shall serve until a successor is elected and
30 qualified at the next general election to serve the remainder of the
31 unexpired term. Nomination and election of such successor shall be in the
32 same manner as the nomination and election of a county appraiser for a
33 regular term. Appointments shall be made in the manner provided by law
34 for filling vacancies in the office of a member of the house of
35 representatives. This section shall apply on and after July 1, 2029.

36 Sec. 3. K.S.A. 2-1915 is hereby amended to read as follows: 2-1915.

1 (a) (1) Appropriations may be made for grants out of funds in the treasury
2 of this state for:

3 (A) Terraces, terrace outlets, check dams, dikes, ponds, ditches,
4 critical area planting, grassed waterways, irrigation technology, precision
5 land forming, range seeding, soil and grassland health, detention and grade
6 stabilization structures and other enduring water conservation and water
7 quality practices installed on public lands and on privately owned lands;
8 and

9 (B) the control of invasive species on public lands and on privately
10 owned lands.

11 (2) Except as provided by the multipurpose small lakes program act
12 and other programs approved by the secretary, any such grant shall not
13 exceed 80% of the total cost of any such practice.

14 (b) A program for protection of riparian and wetland areas shall be
15 developed by the division and implemented by the conservation districts.
16 The conservation districts shall prepare district programs to address
17 resource management concerns of water quality, erosion and sediment
18 control and wildlife habitat as part of the conservation district long-range
19 and annual work plans. Preparation and implementation of conservation
20 district programs shall be accomplished with assistance from appropriate
21 state and federal agencies involved in resource management.

22 (c) Subject to the provisions of K.S.A. 2-1919, and amendments
23 thereto, any holder of a water right, as defined by K.S.A. 82a-701(g), and
24 amendments thereto, who is willing to voluntarily return all or a part of the
25 water right to the state shall be eligible for a grant not to exceed 80% of
26 the total cost of the purchase price for such water right. The division shall
27 administer this cost-share program with funds appropriated by the
28 legislature for such purpose. The chief engineer shall certify to the division
29 that any water right for which application for cost-share is received under
30 this section is eligible in accordance with the criteria established in K.S.A.
31 2-1919, and amendments thereto.

32 (d) (1) Subject to appropriation acts therefor, the division shall
33 develop the Kansas water quality buffer initiative for the purpose of
34 restoring riparian areas using best management practices. The director
35 shall ensure that the initiative is complementary to the federal conservation
36 reserve program and update any applicable standards from time to time as
37 necessary for the continued success of the program.

38 (2) There is hereby created in the state treasury the Kansas water
39 quality buffer initiative fund. All expenditures from such fund shall be
40 made in accordance with appropriation acts upon warrants of the director
41 of accounts and reports issued pursuant to vouchers approved by the
42 director or the director's designee. Moneys credited to the fund shall be
43 used for the purpose of making grants to install water quality best

1 management practices pursuant to the initiative.

2 (3) The county-~~or district~~ appraiser shall identify and map riparian
3 buffers consisting of at least one contiguous acre per parcel of real
4 property located in the appraiser's county. Notwithstanding any other
5 provisions of law, riparian buffers shall be valued by the county-~~or district~~
6 appraiser as tame grass land, native grass land or waste land, as
7 appropriate. As used in this paragraph, "riparian buffer" means an area of
8 stream-side vegetation that: (A) Consists of tame or native grass and may
9 include forbs and woody plants; (B) is located along a perennial or
10 intermittent stream, including the stream bank and adjoining floodplain;
11 and (C) is a minimum of 66 feet wide and a maximum of 180 feet wide.

12 (e) The division, with the approval of the secretary, shall adopt rules
13 and regulations to administer such grant and protection programs. Prior to
14 submission of any proposed rules and regulations of the division to the
15 director of the budget, the secretary of administration and the attorney
16 general in accordance with the rules and regulations filing act, K.S.A. 77-
17 415 et seq., and amendments thereto:

18 (1) The director shall submit such proposed rules and regulations to
19 the commission; and

20 (2) the commission shall review and make recommendations to the
21 director and the secretary regarding such proposed rules and regulations.

22 (f) Any district is authorized to make use of any assistance
23 whatsoever given by the United States, or any agency thereof, or derived
24 from any other source, for the planning and installation of such practices.
25 The division may enter into agreements with other state and federal
26 agencies to implement the Kansas water quality buffer initiative.

27 Sec. 4. K.S.A. 19-425 is hereby amended to read as follows: 19-425.

28 The county-~~or district~~ appraiser appointed under the provisions of this act
29 shall have all the powers and duties vested in and imposed upon county
30 assessors by law except as otherwise provided herein. ~~From and after the~~
31 ~~effective date of this act~~ Any reference in the Kansas Statutes Annotated
32 ~~or, and~~ amendments thereto, to the "assessor" or "county assessor" or
33 words of similar import shall be construed as referring to the "county
34 appraiser." ~~or "district appraiser."~~ *He* *The county appraiser* shall appoint
35 deputy appraisers and ~~fix their such deputy appraisers'~~ salaries with the
36 consent and approval of the board of county commissioners-~~or district~~
37 ~~board.~~ Each deputy appraiser, before entering upon the duties of ~~his~~ *the*
38 office, shall take and subscribe to an oath in like manner as that provided
39 for the county-~~or district~~ appraiser. With the consent and approval of the
40 board of county commissioners-~~or district board,~~ *he the county appraiser*
41 may appoint such specialized help as ~~he may need be needed~~ to properly
42 assess specific properties and ~~may pay them such specialized help~~
43 compensation as the board of county commissioners-~~or district board~~ shall

1 provide. The board of county commissioners ~~or district board~~ shall furnish
2 ~~him~~ necessary office space and such clerical help as may be needed to
3 carry out the duties of ~~his~~ the office.

4 Sec. 5. K.S.A. 19-430 is hereby amended to read as follows: 19-430.

5 (a) (1) On July 1, 1993, and on July 1 of each fourth year thereafter, the
6 board of county commissioners or governing body of any unified
7 government of each county shall by resolution appoint a county appraiser
8 for such county who shall serve for a term of four years expiring on June
9 30 of the fourth year thereafter. No person shall be appointed or
10 reappointed to or serve as county appraiser in any county under the
11 provisions of this act unless such person shall have at least three years of
12 mass appraisal experience and be qualified by the director of property
13 valuation as an eligible Kansas appraiser under the provisions of this act.

14 (2) Whenever a vacancy shall occur in the office of county appraiser
15 the board of county commissioners or governing body of any unified
16 government shall appoint an eligible Kansas appraiser to fill such vacancy
17 for the unexpired term. The person holding the office of county ~~or district~~
18 appraiser or performing the duties thereof on the effective date of this act
19 shall continue to hold such office and perform such duties until a county
20 appraiser is appointed under the provisions of this act. No person shall be
21 appointed to the office of county ~~or district~~ appraiser or to fill a vacancy
22 therein unless such person is currently:

23 (A) A certified general real property appraiser pursuant to article 41
24 of chapter 58 of the Kansas Statutes Annotated, and amendments thereto;
25 or

26 (B) a registered mass appraiser pursuant to rules and regulations
27 adopted by the secretary of revenue.

28 (3) Notwithstanding the provisions of this subsection, the board of
29 county commissioners or governing body of any unified government may
30 appoint an interim county appraiser, subject to the approval of the director
31 of property valuation, for a period not to exceed six months to fill a
32 vacancy in the office of county appraiser pending the appointment of an
33 eligible county appraiser under the provisions of this act.

34 (4) *The provisions of paragraphs (1) through (3) shall expire on June*
35 *30, 2029.*

36 (5) *On and after July 1, 2029, at all times, the county appraiser or at*
37 *least one deputy, employee or contractor of the office of the county*
38 *appraiser shall have at least three years of mass appraisal experience and*
39 *be:*

40 (A) *A certified general real property appraiser pursuant to article 41*
41 *of chapter 58 of the Kansas Statutes Annotated, and amendments thereto;*
42 *or*

43 (B) *a registered mass appraiser pursuant to rules and regulations*

1 *adopted by the secretary of revenue.*

2 (b) The secretary of revenue shall adopt rules and regulations
3 necessary to establish qualifications for the designation of a registered
4 mass appraiser.

5 (c) On and after July 1, 2023, all appraisal courses necessary to
6 qualify for the designation of a registered mass appraiser and all
7 continuing education appraisal courses necessary to retain such
8 designation shall be courses:

9 (1) Developed by the director of property valuation specifically
10 related to the administration of the assessment and tax laws of the state; or

11 (2) approved by the Kansas real estate appraisal board pursuant to
12 K.S.A. 58-4105, and amendments thereto.

13 Sec. 6. K.S.A. 19-431 is hereby amended to read as follows: 19-431.

14 (a) Whenever it shall be made to appear to the board of county
15 commissioners of any county ~~or the district board of an appraisal district~~
16 by evidence satisfactory to such board that the appraiser of such county ~~or~~
17 ~~district~~ has failed or neglected to properly perform the duties of office, by
18 reasons of incompetency or for any other cause, the board shall enter upon
19 ~~its such board's~~ journal an order suspending or terminating the county ~~or~~
20 ~~district~~ appraiser from office. Such order shall state the reasons for such
21 suspension or termination, and upon the service of any such order upon the
22 appraiser suspended or terminated, such appraiser shall at once be divested
23 of all power as county ~~or district~~ appraiser and ~~shall~~ immediately deliver to
24 the person appointed to discharge the duties of the office of such appraiser,
25 all books, records and papers pertaining to the office. The board of county
26 commissioners ~~or district board~~ shall appoint a temporary appraiser to
27 discharge the duties of the office until the suspension is removed or the
28 vacancy filled, and the person so appointed shall take the oath of office
29 required by law, and thereupon, such person shall be invested with all of
30 the powers and duties of the office.

31 Within 15 days after service of an order of suspension or termination,
32 the appraiser may request a hearing on the order before the director of
33 property valuation. Upon receipt of a timely request, the director of
34 property valuation shall conduct a hearing in accordance with the
35 provisions of the Kansas administrative procedure act. ~~If the appraiser is a~~
36 ~~county appraiser, The hearing shall be held at the county seat of such~~
37 ~~county or if such appraiser is a district appraiser at the county seat of the~~
38 ~~county within the district having the greater population.~~ At the hearing the
39 director of property valuation shall make inquiry as to all facts connected
40 with such suspension or termination, and if after such inquiry is made the
41 director of property valuation shall determine that the appraiser suspended
42 should be removed permanently and such appraiser's office declared
43 vacated or should be terminated, then the director of property valuation

1 shall render an order removing such appraiser. A copy of such order, duly
2 certified and under the seal of the director of property valuation, shall be
3 sent to the board of county commissioners ~~or district board~~ employing
4 such appraiser, who shall cause the same to be recorded in full upon the
5 journal of the board. Immediately upon the service of such order by the
6 director of property valuation, such office of appraiser shall be vacant, and
7 the board of county commissioners ~~or district board~~ shall appoint an
8 eligible Kansas appraiser as appraiser to fill such vacancy, who shall
9 qualify as provided by law in such cases. Should the person appointed be
10 other than the person appointed to discharge the duties of the office
11 temporarily, the person discharging the duties of the office temporarily
12 shall immediately transfer to the person appointed to fill the vacancy all
13 the books, records and files of the office.

14 (b) Whenever the director of property valuation shall on such
15 director's own motion conclude, after inquiry, that the appraiser of any
16 county ~~or district~~ has failed or neglected to discharge such appraiser's
17 duties as required by law and that the interest of the public service will be
18 promoted by the removal of such appraiser, the director of property
19 valuation shall enter upon the record of proceeding in such director's office
20 an order suspending or terminating such appraiser from office. Such order
21 shall state the reason for such suspension or termination and from and after
22 the date of service of such order upon such appraiser and the board of
23 county commissioners ~~or district board~~ employing such appraiser, the
24 person suspended or terminated shall be divested of all power as appraiser
25 and ~~shall~~ immediately deliver to the person appointed to discharge the
26 duties of the office of such appraiser, all books, records and papers
27 pertaining to the office. Upon receipt of an order by the director of
28 property valuation suspending or terminating the appraiser of the county ~~or~~
29 ~~district~~, the board of county commissioners ~~or district board~~ shall appoint a
30 temporary appraiser to discharge the duties of the office until the
31 suspension is removed or the vacancy filled, and the person appointed
32 shall take the oath of office required by law and thereupon such person
33 shall be invested with all of the powers and duties of the office.

34 Within 15 days after service of an order of suspension or termination by
35 the director of property valuation under this subsection, the appraiser may
36 request a hearing on the order before the state board of tax appeals. Upon
37 receipt of a timely request, the state board of tax appeals shall conduct a
38 hearing in accordance with the provisions of the Kansas administrative
39 procedure act. ~~If the appraiser is a county appraiser, The hearing shall be~~
40 ~~held at the county seat of such county or if such appraiser is a district~~
41 ~~appraiser such hearing shall be held at the county seat of the county within~~
42 ~~such district having the greatest population.~~ At the hearing, the state board
43 of tax appeals shall make inquiry as to all facts connected with such

1 suspension or termination, and if after such inquiry is made the state board
2 of tax appeals determines that the appraiser suspended should be removed
3 permanently and such appraiser's office declared vacated or should be
4 terminated, then the state board of tax appeals shall render an order
5 removing such appraiser. A copy of such order, duly certified by the
6 secretary under the seal of the board, shall be sent to the board of county
7 commissioners ~~or district board~~, who shall cause the same to be recorded
8 in full upon the journal of the board. Immediately upon the service of such
9 order by the state board of tax appeals such office of county appraiser shall
10 be vacant, and the board of county commissioners ~~or district board~~ shall
11 appoint an eligible Kansas appraiser as appraiser to fill such vacancy, who
12 shall qualify as provided by law in such cases. Should the person
13 appointed be other than the person appointed to discharge the duties of the
14 office temporarily, the person discharging the duties of the office
15 temporarily shall immediately transfer to the person appointed to fill the
16 vacancy all the books, records and files of the office.

17 *The provisions of this section shall expire on June 30, 2029.*

18 Sec. 7. K.S.A. 19-432 is hereby amended to read as follows: 19-432.

19 (a) The director of property valuation shall maintain a current list of
20 persons eligible to be appointed to the office of appraiser. Periodic
21 issuance of this list shall constitute the official list of eligible Kansas
22 appraisers who are candidates for appointment. Inclusion on this list shall
23 be made dependent upon successful completion of a written examination
24 as adopted and administered by the director.

25 (b) The director of property valuation shall be required to conduct
26 training courses annually for the purpose of training appraisal candidates.
27 These courses shall be designed to prepare students to successfully
28 complete the written examinations required for eligible Kansas appraiser
29 status.

30 (c) Once certified, an eligible Kansas appraiser may retain that status
31 only through successful completion of additional appraisal courses at
32 intervals as determined by the director of property valuation. The director
33 shall be required to conduct training courses annually for the purpose of
34 providing the additional curriculum required for retention of Kansas
35 appraiser status. The director may accept appraisal courses approved by
36 the Kansas real estate appraisal board pursuant to K.S.A. 58-4105, and
37 amendments thereto, as an alternative to courses conducted by the
38 director's office to fulfill this requirement for the maintenance of eligible
39 Kansas appraiser status.

40 (1) After notice and an opportunity to be heard in accordance with the
41 provisions of the Kansas administrative procedure act, the director of
42 property valuation may remove any person from the list of persons eligible
43 to be appointed to the office of appraiser for any of the following acts or

1 omissions:

2 (A) Failing to meet the minimum qualifications established by this
3 section;

4 (B) a plea of guilty or nolo contendere to, or conviction of: (i) Any
5 crime involving moral turpitude; or (ii) any felony charge; or

6 (C) entry of a final civil judgment against the person on grounds of
7 fraud, misrepresentation or deceit in the making of any appraisal of real or
8 personal property.

9 (2) Any person removed from the list of persons eligible to be
10 appointed to the office of county appraiser under the provisions of this
11 section shall immediately forfeit the office of county-~~or district~~ appraiser.

12 (3) An appeal may be taken to the state board of tax appeals from any
13 final action of the director of property valuation under the provisions of
14 this section pursuant to K.S.A. 74-2438, and amendments thereto.

15 (4) The director of property valuation may relist a person as an
16 eligible county appraiser upon a showing of mitigating circumstances,
17 restitution or expungement.

18 (d) The board of county commissioners or governing body of any
19 unified government of each county shall immediately notify the director of
20 property valuation when a person no longer holds the office of county
21 appraiser for such county. The notification shall be made on a form
22 provided by the director. If the person no longer holds the office of county
23 appraiser before the expiration of a four-year term or the person does not
24 complete a four-year term, then the notification shall include the reason
25 therefor, unless otherwise precluded by law. The director shall make a
26 notation on any eligibility list record of the person when the person no
27 longer holds the office of county appraiser before the expiration of a four-
28 year term or the person does not complete a four-year term.

29 *(e) The provisions of this section shall expire on June 30, 2029.*

30 Sec. 8. K.S.A. 19-433 is hereby amended to read as follows: 19-433.
31 The county-~~or district~~ appraiser ~~appointed under the provisions of this act~~
32 shall take and subscribe to an oath as *a county official*.

33 Sec. 9. K.S.A. 19-434 is hereby amended to read as follows: 19-434.
34 The appraiser of each county-~~or district~~ ~~appointed under the provisions of~~
35 ~~this act~~ shall receive an annual salary in an amount ~~which~~ *that* shall be
36 fixed by resolution of the board of county commissioners of the county-~~or~~
37 ~~district board of the district.~~

38 Sec. 10. K.S.A. 19-435 is hereby amended to read as follows: 19-435.
39 The board of county commissioners-~~or district board~~ shall allow any
40 appraiser, deputy, or employee ~~his~~ actual and necessary travel and
41 subsistence expense incurred in the performance of ~~his~~ *such* duties and
42 ~~shall~~ allow mileage to any such officer, deputy, or employee at the rate
43 prescribed by law for each mile actually and necessarily traveled in a

1 privately owned vehicle in the performance of ~~his~~ *such* duties.

2 Sec. 11. K.S.A. 19-4110 is hereby amended to read as follows: 19-
3 4110. (a) The board of county commissioners of any two or more counties
4 may enter into an interlocal cooperation agreement under K.S.A. 12-2901
5 et seq., and amendments thereto, to jointly promote economic
6 development at any location or locations within the geographical
7 boundaries of any one or more of such counties in accordance with the
8 provisions of K.S.A. 19-4101 et seq., and amendments thereto.

9 (b) Notwithstanding any other provision of law to the contrary, any
10 such interlocal cooperation agreement may:

11 (1) Provide for the establishment of a strategic, multi-year economic
12 development plan that identifies any capital improvement, infrastructure or
13 other needs, or combination thereof, within the geographical boundaries of
14 the counties ~~which~~ *that* have entered into such agreement and addresses
15 those needs, on a prioritized basis, to promote economic development
16 activities by any public agency, private agency or combination of such
17 agencies within the geographical boundaries of such counties;

18 (2) provide for the creation of a separate legal entity that shall be
19 authorized to exercise all powers conferred upon separate legal entities
20 under the provisions of K.S.A. 12-2904a, and amendments thereto, and all
21 powers conferred upon incorporated industrial districts under the
22 provisions of K.S.A. 19-3808, and amendments thereto, within the
23 geographical boundaries of the counties ~~which~~ *that* have entered into such
24 agreement in connection with the execution, implementation, management
25 or conduct, or combination thereof, of the joint or cooperative economic
26 development activities set forth in the agreement;

27 (3) provide that the separate legal entity described in subsection (b)
28 (2) shall use any dues, fees, assessments and other financial contributions
29 from member public agencies; any receipts from any general tax levied on
30 all tangible property within the geographical boundaries of all of the
31 counties ~~which~~ *that* have entered into such agreement to support economic
32 development activities set forth in the agreement; any proceeds of bonds,
33 notes, loans or other authorized forms of indebtedness; any grants, gifts or
34 donations from public and private agencies; and any other authorized
35 source of revenue to create an economic development fund to further the
36 objects and purposes set forth in the agreement. Such agreement shall
37 provide that such separate legal entity shall make such expenditures,
38 transfers, including grants and loans and disbursements from the economic
39 development fund deemed necessary or otherwise appropriate in
40 connection with any established economic development project or activity
41 at any location or locations within the geographical boundaries of any one
42 or more of such counties; and

43 (4) provide that consideration for participation in the agreement may

1 include a system of revenue-sharing assessments or transfers among and
2 between the counties ~~which~~ *that* have entered into such agreement based
3 on the growth in assessed valuation of the property subject to the interlocal
4 cooperation agreement.

5 (c) A copy of the interlocal cooperation agreement shall be filed with
6 the county clerk and provided to the county ~~or district~~ appraiser of each
7 county ~~which~~ *that* has entered into such agreement.

8 (d) The county ~~or district~~ appraiser of each county ~~which~~ *that* has
9 entered into the interlocal cooperation agreement shall certify the amount
10 of any increase in assessed valuation of the property subject to the
11 interlocal cooperation agreement and ~~shall~~ furnish such information to the
12 county clerk of each such county on or before June 15 of each year.

13 Sec. 12. K.S.A. 25-101 is hereby amended to read as follows: 25-101.

14 (a) On the Tuesday succeeding the first Monday in November of each
15 even-numbered year, there shall be held a general election to elect officers
16 as follows:

17 (1) At each alternate election, prior to the year in which the term of
18 office of the president and vice-president of the United States will expire,
19 there shall be elected the electors of president and vice-president of the
20 United States to which the state may be entitled at the time of such
21 election;

22 (2) at each such election, when the term of a United States senator for
23 this state shall expire during the next year, there shall be elected a United
24 States senator;

25 (3) at each such election there shall be elected the representatives in
26 congress to which the state may be entitled at the time of such election;

27 (4) at each alternate election, prior to the year in which their regular
28 terms of office will expire, there shall be elected a governor, lieutenant
29 governor, secretary of state, attorney general, state treasurer and state
30 commissioner of insurance;

31 (5) at each such election there shall be elected such members of the
32 state board of education as provided by law;

33 (6) at each such election, when, in a judicial district in which judges
34 of the district court are elected, the term of any district judge expires
35 during the next year, or a vacancy in a district judgeship has been filled by
36 appointment more than 30 days prior to the election, there shall be elected
37 a district judge of such judicial district;

38 (7) at each such election, when, in a judicial district in which judges
39 of the district court are elected, the term of any district magistrate judge
40 expires during the next year, or a vacancy in a district magistrate judgeship
41 has been filled by appointment more than 30 days prior to the election,
42 there shall be elected a district magistrate judge of such judicial district;

43 (8) at each alternate election, prior to the year in which the regular

1 term of office of state senators shall expire, there shall be elected a state
2 senator in each state senatorial district;

3 (9) at each election there shall be elected a representative from each
4 state representative district;

5 (10) at each alternate election there shall be elected; in each county, a
6 county clerk, county treasurer, register of deeds, county or district attorney,
7 sheriff and such other officers as provided by law, *and commencing in*
8 *2028, a county appraiser*; and

9 (11) at each election, when the term of county commissioner in any
10 district in any county shall expire during the next year, there shall be
11 elected from such district a county commissioner.

12 (b) This section shall apply to the filling of vacancies only so far as is
13 consistent with the provisions of law relating thereto.

14 Sec. 13. K.S.A. 2025 Supp. 25-213 is hereby amended to read as
15 follows: 25-213. (a) At all national and state primary elections, the national
16 and state offices as specified for each in this section shall be printed upon
17 the official primary election ballot for national and state offices and the
18 county and township offices as specified for each in this section shall be
19 printed upon the official primary election ballot for county and township
20 offices.

21 (b) The official primary election ballots shall have the following
22 heading:

23 OFFICIAL PRIMARY ELECTION BALLOT

24 _____ Party

25 To vote for a person whose name is printed on the ballot make a cross
26 or check mark in the square at the left of the person's name. To vote for a
27 person whose name is not printed on the ballot, write the person's name in
28 the blank space, if any is provided, and make a cross or check mark in the
29 square to the left.

30 The words national and state or the words county and township shall
31 appear on the line preceding the part of the form shown above.

32 The form shown shall be followed by the names of the persons for
33 whom nomination petitions or declarations have been filed according to
34 law for political parties having primary elections, and for the national and
35 state offices in the following order: United States senator, United States
36 representative from _____ district, governor and lieutenant governor,
37 secretary of state, attorney general, state treasurer, commissioner of
38 insurance, senator _____ district, representative _____ district, district
39 judge _____ district, district magistrate judge _____ district, district
40 attorney _____ judicial district, and member state board of education
41 _____ district. For county and township offices the form shall be followed
42 by the names of persons for whom nomination petitions or declarations
43 have been filed according to law for political parties having primary

1 elections in the following order: Commissioner ____ district, county clerk,
2 treasurer, register of deeds, *county appraiser*, county attorney, sheriff,
3 township trustee, township treasurer, township clerk. When any office is
4 not to be elected, it shall be omitted from the ballot. Other offices to be
5 elected but not listed shall be inserted in the proper places. For each office
6 there shall be a statement of the number to vote for.

7 To the left of each name there shall be printed a square. Official
8 primary election ballots may be printed in one or more columns. The
9 names certified by the secretary of state or county election officer shall be
10 printed on official primary election ballots and no others. In case there are
11 no nomination petitions or declarations on file for any particular office, the
12 title to the office shall be printed on the ballot followed by a blank line
13 with a square, and such title, followed by a blank line, may be printed in
14 the list of candidates published in the official paper. No blank line shall be
15 printed following any office where there are nomination petitions or
16 declarations on file for the office except following the offices of precinct
17 committeeman and precinct committeewoman.

18 (c) Except as otherwise provided in this section, no person's name
19 shall be printed more than once on either the official primary election
20 ballot for national and state offices or the official primary election ballot
21 for county and township offices. No name that is printed on the official
22 primary election ballot as a candidate of a political party shall be printed or
23 written in as a candidate for any office on the official primary election
24 ballot of any other political party. If a person is a candidate for the
25 unexpired term for an office, the person's name may be printed on the
26 same ballot as a candidate for the next regular term for such office. The
27 name of any candidate on the ballot may be printed on the same ballot as
28 such candidate and also as a candidate for precinct committeeman or
29 committeewoman. No name that is printed on the official primary election
30 ballot for national and state offices shall be printed or written in elsewhere
31 on the ballot or on the official primary election ballot for county and
32 township offices except for precinct committeeman or committeewoman.
33 No name that is printed on the official primary election ballot for county
34 and township offices shall be printed or written in on the official primary
35 election ballot for national and state offices or elsewhere on the county and
36 township ballot except for precinct committeeman or committeewoman.

37 (d) No person shall be elected to the office of precinct committeeman
38 or precinct committeewoman where no nomination petitions or
39 declarations have been filed, unless the person receives at least five write-
40 in votes, resides in such precinct, is a qualified elector and is a member of
41 such party as shown by the party affiliation list maintained in the county
42 election office. As a result of a primary election, no person shall receive
43 the nomination and no person's name shall be printed on the official

1 general election ballot when no nomination petitions or declarations were
2 filed, unless the person receives votes equal in number to not less than 5%
3 of the total of the current voter registration designated in the state, county
4 or district in which the office is sought, as compiled by the office of the
5 secretary of state, except that a candidate for township office may receive
6 the nomination and have such person's name printed on the ballot where
7 no nomination petitions or declarations have been filed if such candidate
8 receives three or more write-in votes. No such person shall be required to
9 obtain more than 5,000 votes.

10 (e) The secretary of state by rules and regulations shall develop the
11 official ballot for municipal elections in odd-numbered year elections.

12 (f) A person who won the primary election as a result of the person's
13 name being written in on the primary ballot shall have such person's name
14 printed on the official general election ballot for national, state, county,
15 township or municipal office, unless the person notifies, in writing, the
16 secretary of state for national or state office or the county election office
17 for all other offices within 10 days following the canvass of the primary
18 election that the person does not want such person's name on the official
19 general election ballot.

20 Sec. 14. K.S.A. 25-611 is hereby amended to read as follows: 25-611.

21 (a) The arrangement of offices on the official general ballot for national
22 and state offices for those offices to be elected shall be in the following
23 order: Names of candidates for the offices of president and ~~vice-president~~
24 *vice president*, United States senator, United States representative
25 _____ district, governor and lieutenant governor running together,
26 secretary of state, attorney general, (and any other officers elected from the
27 state as a whole), state senator _____ district, state representative _____
28 district, district judge _____ district, district magistrate judge _____
29 district, district attorney _____ judicial district; and state board of
30 education member _____ district.

31 (b) The arrangement of offices on the official general ballot for
32 county township offices for those offices to be elected shall be in the
33 following order: Names of candidates for county commissioner _____
34 district, county clerk, county treasurer, register of deeds, *county appraiser*
35 *commencing in 2028*, county attorney, sheriff, township trustee, township
36 treasurer and township clerk.

37 (c) The secretary of state by rules and regulations adopted on or
38 before July 1, 2016, shall develop the order of arrangement of municipal
39 offices on the general election ballot in odd-numbered year elections.

40 Sec. 15. K.S.A. 2025 Supp. 74-2433f is hereby amended to read as
41 follows: 74-2433f. (a) There shall be a division of the state board of tax
42 appeals known as the small claims and expedited hearings division.
43 Hearing officers appointed by the chief hearing officer shall have authority

1 to hear and decide cases heard in the small claims and expedited hearings
2 division.

3 (b) The small claims and expedited hearings division shall have
4 jurisdiction over hearing and deciding applications for the refund of
5 protested taxes under the provisions of K.S.A. 79-2005, and amendments
6 thereto, and hearing and deciding appeals from decisions rendered
7 pursuant to the provisions of K.S.A. 79-1448, and amendments thereto,
8 and of article 16 of chapter 79 of the Kansas Statutes Annotated, and
9 amendments thereto, with regard to single-family residential property. The
10 filing of an appeal with the small claims and expedited hearings division
11 shall be a prerequisite for filing an appeal with the state board of tax
12 appeals for appeals involving single-family residential property.

13 (c) At the election of the taxpayer, the small claims and expedited
14 hearings division shall have jurisdiction over: (1) Any appeal of a decision,
15 finding, order or ruling of the director of taxation, except an appeal,
16 finding, order or ruling relating to an assessment issued pursuant to K.S.A.
17 79-5201 et seq., and amendments thereto, in which the amount of tax in
18 controversy does not exceed \$15,000; (2) hearing and deciding
19 applications for the refund of protested taxes under the provisions of
20 K.S.A. 79-2005, and amendments thereto, where the value of the property,
21 other than property devoted to agricultural use, is less than \$3,000,000 as
22 reflected on the valuation notice; and (3) hearing and deciding appeals
23 from decisions rendered pursuant to the provisions of K.S.A. 79-1448, and
24 amendments thereto, and of article 16 of chapter 79 of the Kansas Statutes
25 Annotated, and amendments thereto, other than those relating to land
26 devoted to agricultural use, wherein the value of the property is less than
27 \$3,000,000 as reflected on the valuation notice.

28 (d) In accordance with the provisions of K.S.A. 74-2438, and
29 amendments thereto, any party may elect to appeal any application or
30 decision referenced in subsection (b) to the state board of tax appeals.
31 Except as provided in subsection (b) regarding single-family residential
32 property, the filing of an appeal with the small claims and expedited
33 hearings division shall not be a prerequisite for filing an appeal with the
34 state board of tax appeals under this section. Final decisions of the small
35 claims and expedited hearings division may be appealed to the state board
36 of tax appeals. An appeal of a decision of the small claims and expedited
37 hearings division to the state board of tax appeals shall be de novo. The
38 county bears the burden of proof in any appeal filed by the county
39 pursuant to this section. With regard to any matter properly submitted to
40 the board relating to the determination of valuation of property for taxation
41 purposes pursuant to this subsection, the board shall not increase the
42 appraised valuation of the property to an amount greater than the final
43 determination of appraised value by the county appraiser from which the

1 taxpayer appealed to the small claims and expedited hearings division.

2 (e) A taxpayer shall commence a proceeding in the small claims and
3 expedited hearings division by filing a notice of appeal in the form
4 prescribed by the rules of the state board of tax appeals, which shall state
5 the nature of the taxpayer's claim. The notice of appeal may be signed by
6 the taxpayer, any person with an executed declaration of representative
7 form from the property valuation division of the department of revenue or
8 any person authorized to represent the taxpayer in subsection (f). Notice of
9 appeal shall be provided to the appropriate unit of government named in
10 the notice of appeal by the taxpayer. In any valuation appeal or tax protest
11 commenced pursuant to articles 14 and 20 of chapter 79 of the Kansas
12 Statutes Annotated, and amendments thereto, or any appeal from a final
13 determination by the secretary of revenue, the hearing may be conducted
14 by teleconference or video conference as directed by the chief hearing
15 officer or a designee.

16 (f) The hearing in the small claims and expedited hearings division
17 shall be informal. The hearing officer may hear any testimony and receive
18 any evidence the hearing officer deems necessary or desirable for a just
19 determination of the case. A hearing officer shall have the authority to
20 administer oaths in all matters before the hearing officer. All testimony
21 shall be given under oath. A party may appear personally or may be
22 represented by an attorney, a certified public accountant, a certified general
23 appraiser, a tax representative or agent, a member of the taxpayer's
24 immediate family or an authorized employee of the taxpayer. A county or
25 unified government may be represented by the county appraiser, designee
26 of the county appraiser, county attorney or counselor or other
27 representatives so designated. No transcript of the proceedings shall be
28 kept.

29 (g) The hearing in the small claims and expedited hearings division
30 shall be conducted within 60 days after the appeal is filed in the small
31 claims and expedited hearings division unless such time period is waived
32 by the taxpayer. A decision shall be rendered by the hearing officer within
33 30 days after the hearing is concluded and, in cases arising from appeals
34 described by subsections (b) and (c)(2) and (3), shall be accompanied by a
35 written explanation of the reasoning upon which such decision is based.
36 Documents provided by a taxpayer or county-~~or district~~ appraiser shall be
37 returned to the taxpayer or the county-~~or district~~ appraiser by the hearing
38 officer and ~~shall~~ not become a part of the board's permanent records.
39 Documents provided to the hearing officer shall be confidential and may
40 not be disclosed, except as otherwise specifically provided.

41 (h) With regard to any matter properly submitted to the division
42 relating to the determination of valuation of property for taxation purposes,
43 it shall be the duty of the county appraiser to initiate the production of

1 evidence to demonstrate, by a preponderance of the evidence, the validity
2 and correctness of such determination. No presumption shall exist in favor
3 of the county appraiser with respect to the validity and correctness of such
4 determination. With regard to leased commercial and industrial property,
5 the burden of proof shall be on the taxpayer unless the taxpayer has
6 furnished the county—~~or district~~ appraiser, within 30 calendar days
7 following the informal meeting required by K.S.A. 79-1448, and
8 amendments thereto, or within 30 calendar days following the informal
9 meeting required by K.S.A. 79-2005, and amendments thereto, a complete
10 income and expense statement for the property for the three years next
11 preceding the year of appeal. Such income and expense statement shall be
12 in such format that is regularly maintained by the taxpayer in the ordinary
13 course of the taxpayer's business. If the taxpayer submits a single property
14 appraisal with an effective date of January 1 of the year appealed, the
15 burden of proof shall return to the county appraiser. With regard to any
16 matter properly submitted to the division relating to the determination of
17 valuation of property for taxation purposes, the hearing officer shall not
18 increase the appraised valuation of the property to an amount greater than
19 the final determination of appraised value by the county appraiser from
20 which the taxpayer appealed.

21 Sec. 16. K.S.A. 74-2438 is hereby amended to read as follows: 74-
22 2438. (a) An appeal may be taken to the state board of tax appeals from
23 any finding, ruling, order, decision, final determination or other final
24 action, including action relating to abatement or reduction of penalty and
25 interest, on any case of the secretary of revenue or the secretary's designee
26 by any person aggrieved thereby. Notice of such appeal shall be filed with
27 the secretary of the board within 30 days after such finding, ruling, order,
28 decision, final determination or other action on a case, and a copy served
29 upon the secretary of revenue or the secretary's designee. An appeal may
30 also be taken to the state board of tax appeals at any time when no final
31 determination has been made by the secretary of revenue or the secretary's
32 designee after 270 days has passed since the date of the request for
33 informal conference pursuant to K.S.A. 79-3226, and amendments thereto,
34 and no written agreement by the parties to further extend the time for
35 making such final determination is in effect.

36 (b) Upon receipt of a timely appeal, the board shall conduct a hearing
37 in accordance with the provisions of the Kansas administrative procedure
38 act. The hearing before the board shall be a de novo hearing unless the
39 parties agree to submit the case on the record made before the secretary of
40 revenue or the secretary's designee.

41 (c) (1) With regard to any matter properly submitted to the board
42 relating to the determination of valuation of residential property or real
43 property used for commercial and industrial purposes for taxation

1 purposes, it shall be the duty of the county-or-district appraiser to initiate
2 the production of evidence to demonstrate, by a preponderance of the
3 evidence, the validity and correctness of such determination, except that
4 no such duty shall accrue with regard to leased commercial and industrial
5 property unless the property owner has furnished to the county-or-district
6 appraiser a complete income and expense statement for the property for
7 the three years next preceding the year of appeal. Any appraisal made by
8 the county-or-district appraiser ~~must~~ shall be released through the
9 discovery process to the taxpayer, the taxpayer's attorney or the taxpayer's
10 representative. No presumption shall exist in favor of the county-or-district
11 appraiser with respect to the validity and correctness of such
12 determination. If a taxpayer presents a single property appraisal with an
13 effective date of January 1 of the year appealed ~~which~~ that has been
14 conducted by a certified general real property appraiser ~~which~~ and
15 determines the subject property's valuation to be less than that determined
16 by a mass real estate appraisal conducted by the county-or-district
17 appraiser, then the taxpayer's property-specific appraisal shall be accepted
18 into evidence by the board. No interest shall accrue on the amount of the
19 assessment of tax subject to any such appeal beyond 120 days after the
20 date the matter was fully submitted, except that, if a final order is issued
21 within such time period, interest shall continue to accrue until such time as
22 the tax liability is fully satisfied, and if a final order is issued beyond such
23 time period, interest shall recommence to accrue from the date of such
24 order until such time as the tax liability is fully satisfied.

25 (2) With regard to any matter properly submitted to the board relating
26 to the determination of valuation of real property, if the director of
27 property valuation has developed and adopted methodologies to value such
28 type of property, then it shall be the duty of the county-or-district appraiser
29 to demonstrate compliance with such methodologies.

30 Sec. 17. K.S.A. 75-5105a is hereby amended to read as follows: 75-
31 5105a. The director of property valuation shall:

32 (a) Devise and prescribe uniform assessment forms and records,
33 property-identification maps, land-classification maps, land-value maps,
34 permanent record cards, and other essential assessment tools, and to assist
35 each county with the installation and maintenance of the same.

36 (b) Devise or prescribe guides, or both, for the valuation of personal
37 property. The director of property valuation may furnish to each county
38 one copy of each guide so prescribed and a copy or copies of each guide so
39 devised. In the preparation of such guides, the director of property
40 valuation shall confer with representatives of the county appraisers ~~and~~
41 district appraisers, and ~~shall~~ seek counsel from official representatives of
42 organized groups interested in and familiar with the value of classes of
43 property with which they are concerned.

1 (c) Render all assistance possible toward uniform assessments within
2 the counties and throughout the state.

3 (d) Assist county appraisers ~~and district appraisers~~ to determine the
4 fair market value in money of nonstate assessed properties, the valuation
5 of which requires specialized technical knowledge.

6 (e) Compile sales ratio data as provided by K.S.A. 79-1486 through
7 79-1493, and amendments thereto, and to analyze such assessment data.

8 (f) Perform such other duties as may be prescribed by law.

9 Sec. 18. K.S.A. 79-201q is hereby amended to read as follows: 79-
10 201q. The following described property, to the extent herein specified,
11 shall be and is hereby exempt from all property or ad valorem taxes levied
12 under the laws of the state of Kansas:

13 (a) (1) All property owned and primarily operated as an airport by a
14 political subdivision, including property leased by the political subdivision
15 for purposes not essential to the operation of an airport, for all taxable
16 years commencing before January 1, 1993.

17 (2) For all taxable years commencing after December 31, 1992, all
18 property owned and primarily operated as an airport by a political
19 subdivision, including property leased by the political subdivision for
20 purposes essential to the operation of an airport. Payments in lieu of
21 property taxes may be required for any or all of such years for such leased
22 property, and such payments shall be apportioned and distributed in the
23 same manner as general property taxes.

24 (b) If the term of any lease existing on April 15, 1991, of any such
25 property for purposes not essential to the operation of an airport extends
26 beyond tax year 1992, the expiration date of the exemption provided by
27 subsection (a) shall be the tax year next following the tax year during
28 which such lease expires. Payments in lieu of taxes may be required for
29 taxable years commencing after December 31, 1992, for any such property
30 for the duration of any such lease, and all such payments shall be
31 apportioned and distributed in the same manner as general property taxes.

32 (c) Nothing in this section shall be deemed to apply to or limit the
33 operation of K.S.A. 27-319, 27-330 or 79-201a *Second*, and amendments
34 thereto.

35 (d) All property taxes, including any penalties and interest accrued
36 thereon, imposed upon any property described in subsection (a) and (b) for
37 all taxable years to which such subsections apply are hereby declared to be
38 canceled but any such amounts paid in any such year shall not be refunded
39 except that with respect to Liberal municipal airport such amounts shall be
40 refunded.

41 (e) The county ~~or district~~ appraiser shall value the land and
42 improvements, and the value of the land and improvements may be
43 entered on the assessment rolls in separate entries and descriptions. The

1 provisions of this subsection shall be applicable to all taxable years
2 commencing after December 31, 1992.

3 Sec. 19. K.S.A. 79-201s is hereby amended to read as follows: 79-
4 201s. (a) For all taxable years commencing after December 31, 1991, all
5 property owned and primarily operated as an airport by an airport authority
6 established under K.S.A. 3-162 et seq., and amendments thereto, including
7 property leased by the airport authority for aviation related purposes, shall
8 be exempt from all property or ad valorem taxes levied under the laws of
9 this state. If the term of any lease existing on April 15, 1991, of any
10 property for purposes not aviation related extends beyond tax year 1991,
11 such property shall be exempt from all property or ad valorem taxes levied
12 under the laws of this state until the tax year next following the tax year
13 during which such lease expires.

14 (b) All property or ad valorem taxes, including any penalties and
15 interest accrued thereon, imposed upon any property described by
16 subsection (a) for all taxable years commencing prior to January 1, 1992,
17 are hereby declared to be canceled.

18 (c) The county ~~or district~~ appraiser shall value the land and
19 improvements, and the value of the land and improvements may be
20 entered on the assessment rolls in separate entries and descriptions. The
21 provisions of this subsection shall be applicable to all taxable years
22 commencing after December 31, 1991.

23 Sec. 20. K.S.A. 79-412 is hereby amended to read as follows: 79-412.
24 It shall be the duty of the county ~~or district~~ appraiser to value the land and
25 improvements. The value of the land and improvements shall be entered
26 on the assessment roll in a single aggregate, except as hereinafter
27 provided. Improvements owned by entities other than the owner of the
28 land shall be assessed to the owners of such improvements, if the lease
29 agreement has been recorded or filed in the office of the register of deeds.
30 The words "building on leased ground" shall appear on the first page of the
31 lease agreement. It shall be the responsibility of the person recording or
32 filing the lease agreement to include such words as provided in this
33 section. Failure to include such words as provided in this section may
34 result in such improvements being assessed to the owner of the land. As
35 used in this section, the term "person" means any individual, business,
36 domestic or foreign corporation, partnership or association. Delinquent
37 taxes imposed on such improvements may be collected by levy and sale of
38 the interests of such owners the same as in cases of the collection of taxes
39 on personal property.

40 Sec. 21. K.S.A. 79-5a04 is hereby amended to read as follows: 79-
41 5a04. The director of property valuation shall annually determine the fair
42 market value of public utility property, both real and personal, tangible and
43 intangible, of every public utility as defined in ~~subsection (a) of~~ K.S.A. 79-

1 5a01(a), and amendments thereto.

2 As used in this section, "fair market value" means the amount in terms
3 of money that a well informed buyer is justified in paying and a well
4 informed seller is justified in accepting for property in an open and
5 competitive market, assuming that the parties are acting without undue
6 compulsion. For the purposes of this definition, it shall be assumed that
7 consummation of a sale occurs as of January 1.

8 The division of property valuation in determining the fair market value
9 of public utility property shall, where practicable, determine the unit
10 valuation, allocated to Kansas, and in doing so shall use generally accepted
11 appraisal procedures developed through the appraisal process and may
12 consider, including but not by way of exclusion, the following factors:

13 (a) Original cost.

14 (b) Original cost less depreciation or reproduction cost less
15 depreciation, or both, or replacement cost new less depreciation, except
16 that where either method is used proper allowance and deduction shall be
17 made for functional or economic obsolescence and for operation of
18 nonprofitable facilities ~~which~~ that necessitate regulatory body approval to
19 eliminate.

20 (c) The market or actual value of all outstanding capital stock and
21 debt.

22 (d) The utility operating income, capitalized in the manner and at
23 such rate or rates as shall be just and reasonable.

24 (e) Such other information or evidence as to value as may be obtained
25 that will enable the property valuation department to determine the fair
26 market value of the property of such public utility.

27 The fair market value of affiliated properties separately assessed, or the
28 nonoperating properties of such companies, or both, shall be ascertained
29 and determined as nearly as possible and deducted from the total unit
30 value of the properties of such companies if such properties are included in
31 the unit value. Except for the property of any entity enumerated in
32 ~~subsection (b) of K.S.A. 79-5a01(b)~~, and amendments thereto, and insofar
33 as it is practicable to do so, the same method of evaluating the properties
34 of the companies separately assessed or nonoperating properties, or both,
35 shall be used as was used in determining the unit value of such companies.
36 All property of any entity enumerated in ~~subsection (b) of K.S.A. 79-~~
37 ~~5a01(b)~~, and amendments thereto, shall be valued by the county ~~or district~~
38 appraiser in the same manner as provided by law for the valuation of the
39 same type or class of property in the county.

40 Sec. 22. K.S.A. 79-1404 is hereby amended to read as follows: 79-
41 1404. It shall be the duty of the director of property valuation, and the
42 director shall have the power and authority:

43 *First.* To have and exercise general supervision over the administration

1 of the assessment and tax laws of the state, over the county ~~and district~~
2 appraisers, boards of county commissioners, ~~county boards of~~
3 ~~equalization~~, and all other boards of levy and assessment; to the end that
4 all ~~assessments~~ *valuations* of property, ~~real, personal, and mixed~~, be made
5 relatively just and uniform and at its ~~true and full cash~~ *fair* market value;
6 *unless otherwise provided by law* and to require all county ~~and district~~
7 appraisers; ~~and county commissioners and county boards of equalization~~,
8 under penalty of forfeiture and removal from office as such appraisers or
9 boards, to assess all property of every kind and character at its ~~actual and~~
10 ~~full cash~~ *fair* market value *unless otherwise provided by law*.

11 *Second.* To confer with, advise and direct county ~~and district~~ appraisers,
12 boards of commissioners, ~~boards of equalization~~ and others obligated
13 under the law to make levies and assessments; as to their duties under the
14 statutes of the state.

15 *Third.* To direct proceedings, actions and prosecutions to be instituted
16 to enforce the laws relating to the penalties, liabilities and punishment of
17 public officers, persons and officers or agents of corporations for failure or
18 neglect to comply with orders of the director of property valuation, or with
19 the provisions of the statutes governing the return, assessment and taxation
20 of property; and to cause complaints to be made against county ~~and district~~
21 appraisers, county commissioners, ~~county boards of equalization~~, or other
22 assessing or taxing officers, in the courts of proper jurisdiction, for their
23 removal from office for official misconduct or neglect of duty.

24 *Fourth.* To require the attorney general, or county attorneys in their
25 respective counties, to assist in the commencement and prosecution of
26 actions and proceedings for penalties, forfeitures, removals and
27 punishments for violations of the laws of the state in respect to the
28 assessment and taxation of property, or to represent the director of
29 property valuation in any litigation in which the director may become
30 involved in the discharge of the director's duties.

31 *Fifth.* To require township, city, county, state or other public officers to
32 report information as to the assessment of property, collection of taxes,
33 receipts from licenses and other sources, the expenditure of public funds
34 for all purposes, and such other information as may be ~~needful~~ *needed* or
35 desirable in the work of the director of property valuation, in such form
36 and upon such blanks as the director of property valuation may prescribe.
37 Also, to make and prosecute such research and investigation as to the
38 detailed properties of corporations, the business, income, reasonable
39 expenditures and ~~true~~ values of the franchise and properties of all public
40 service corporations doing business in this state, as will enable the director
41 of property valuation to ascertain a fair and equitable basis of assessing the
42 same and of making and recommending proper legislation to the
43 legislature, from time to time, and to direct the local assessing and taxing

1 officers in making such assessments.

2 *Sixth.* To require individuals, partnerships, companies, associations,
3 joint-stock companies and corporations to furnish information concerning
4 their capital, funded or other debts, current assets and liabilities, value of
5 property, earnings, operating and other expenses, taxes and other charges;
6 and all other facts ~~which~~ *that* may be ~~needed~~ *needed* or desirable to enable
7 the director of property valuation to ascertain the value and relative
8 burdens borne by all kinds of property in the state.

9 *Seventh.* To summon witnesses from any part of the state to appear and
10 give testimony, and to compel said witnesses to produce records, books,
11 papers and documents relating to any subject or matter ~~which~~ *that* the
12 director of property valuation shall have authority to investigate or
13 determine, subject to the restrictions of K.S.A. 79-1424 and amendments
14 thereto.

15 *Eighth.* To cause the deposition of witnesses residing within or without
16 the state, or absent therefrom, to be taken, upon notice to the interested
17 parties, if any, in like manner that depositions of witnesses are taken in
18 civil actions pending in the district court, in any matter ~~which~~ *that* the
19 director of property valuation shall have authority to investigate and
20 determine.

21 *Ninth.* To investigate the work and methods of county ~~and district~~
22 appraisers; ~~and~~ boards of county ~~commissions and county boards of~~
23 ~~equalization~~ *commissioners* in the assessment, equalization and taxation of
24 all kinds of property, by visiting the counties of the state.

25 *Tenth.* To carefully examine into all cases where evasion or violation of
26 the laws for assessment and taxation of property is alleged, complained of,
27 or discovered, and to ascertain wherein existing laws are defective, or are
28 improperly or negligently administered, and to prepare and recommend
29 measures best calculated to remedy the defects discovered.

30 *Eleventh.* To investigate the tax systems of other states and countries,
31 ~~and~~ to formulate and recommend such legislation as may be deemed
32 expedient to prevent evasion of assessment and tax laws; and to secure just
33 and equal taxation and improvement in the system of taxation in the state.

34 *Twelfth.* To inquire into the system of accounting and auditing public
35 funds in use in townships, cities, counties and state; and to devise and
36 prescribe a uniform system of auditing and accounting of the receipts and
37 disbursements of public funds in the municipalities of the state.

38 *Thirteenth.* To consult and confer with the governor and attorney
39 general of the state upon the subject of taxation, the administration of the
40 laws in relation thereto, and the progress of the work of the director of
41 property valuation; and to furnish the governor, from time to time, such
42 assistance and information as the director may require.

43 *Fourteenth.* To transmit to the governor and to each member of the

1 legislature, 30 days before the meeting of the legislature, the report of the
2 director of property valuation; covering the subject of assessment and
3 taxation, the results of the investigations of the director of property
4 valuation; *and* the director's recommendations for improvement in the
5 system of taxation in the state, together with such measures as may be
6 formulated for the consideration of the legislature.

7 *Fifteenth.* To make appraisal and assessment of all railroads and the
8 property of railroad corporations, excepting such real estate as is not used
9 in the daily operation of its railroad, of all telegraph lines and property, of
10 all telephone lines and property, the property of all express companies,
11 sleeping car companies, and private car lines, doing business within the
12 state of Kansas, of gas pipe lines and property, of all oil pipe lines and
13 property, of all street railroads, electric lines and property, and all express
14 company property, within and without corporate limits of cities, doing
15 business in the state.

16 ~~*Sixteenth.* To require any county board of equalization, at any time after~~
17 ~~its adjournment, to reconvene and to make such orders as the director of~~
18 ~~property valuation shall determine are just and necessary, and to direct and~~
19 ~~order such county boards of equalization to raise or lower the valuation of~~
20 ~~the property, real or personal, in any township or city, and to raise or lower~~
21 ~~the valuation of the property of any person, company, or corporation; and~~
22 ~~to order and direct any county board of equalization to raise or lower the~~
23 ~~valuation of any class or classes of property; and generally to do and~~
24 ~~perform any act or to make any order or direction to any county board of~~
25 ~~equalization or any county or district appraiser as to the valuation of any~~
26 ~~property or any class of property in any township, city or county which~~
27 ~~that, in the judgment of said director of property valuation, may seem just~~
28 ~~and necessary, to the end that all property shall be valued and assessed in~~
29 ~~the same manner and to the same extent as any and all other property, real~~
30 ~~or personal, required to be listed for taxation.~~

31 *Seventeenth.* To extend all statutory deadlines prescribed for the
32 mailing of valuation notices, certification of appraisal rolls and the
33 completion of valuation and classification hearings ~~which that~~, in the
34 judgment of the director of property valuation, may seem just and
35 necessary to secure the orderly operation of the system of property
36 taxation within the state, except that the director shall not have the
37 authority to extend the deadlines prescribed by K.S.A. 79-2005 and
38 amendments thereto.

39 Sec. 23. K.S.A. 79-1404a is hereby amended to read as follows: 79-
40 1404a. The director of property valuation shall have authority to review
41 any valuation change made by a county ~~or district~~ appraiser pursuant to
42 K.S.A. 79-1448 and 79-2005, and amendments thereto, or a hearing officer
43 or panel pursuant to K.S.A. 79-1606, and amendments thereto, and may

1 rescind such change upon written findings that such change has caused
2 property not to be valued according to law, provided however, no valuation
3 change shall be rescinded more than 60 days after the date of such change.
4 Any party aggrieved by an order of the director of property valuation
5 rescinding a valuation change may appeal such order to the state board of
6 tax appeals as provided in K.S.A. 74-2438, and amendments thereto.

7 Sec. 24. K.S.A. 79-1411b is hereby amended to read as follows: 79-
8 1411b. Each county shall comprise a separate assessment district, and the
9 county-~~or district~~ appraiser shall have the duty of appraising all tangible
10 property in this county.

11 Notwithstanding the provisions of this act ~~which~~ *that* require persons,
12 associations, companies or corporations to list tangible personal property
13 for assessment, the county-~~or district~~ appraiser also shall have the duty of
14 listing and appraising all taxable tangible personal property in ~~his or her~~
15 *the* county used in, owned by, held, or in possession of a business. The
16 board of county commissioners of each county, after consultation with the
17 county-~~or district~~ appraiser, shall determine the most practical method of
18 providing for the listing and appraising of all tangible property as provided
19 ~~herein in this section~~.

20 The county-~~or district~~ appraiser shall with the consent of the board of
21 county commissioners appoint such township trustees, assistants,
22 appraisers; and other employees as are required to carry out the provisions
23 of this act and to give such assistance to taxpayers as is necessary.

24 The county commissioners shall require every employee performing
25 appraisal analysis functions to attend appraisal schools conducted or
26 approved by the director of property valuation or to establish to the
27 satisfaction of the director of property valuation that such employee has
28 received the necessary training to perform such functions.

29 Sec. 25. K.S.A. 79-1412a is hereby amended to read as follows: 79-
30 1412a. (a) County appraisers-~~and district appraisers~~ shall perform the
31 following duties:

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

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

38 *Third.* Attend meetings of the ~~county~~ board of ~~equalization~~ *county*
39 *commissioners when necessary* for the purpose of aiding such board in the
40 proper discharge of its duties, making all records available to the ~~county~~
41 ~~board of equalization~~ *county commissioners*.

42 *Fourth.* Prepare the appraisal roll and certify such rolls to the county
43 clerk.

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

3 *Sixth.* ~~The county appraiser or district appraiser~~ In setting values for
4 various types of personal property, ~~shall~~ conform to the values for such
5 property as shown in the personal property appraisal guides devised or
6 prescribed by the director of property valuation.

7 *Seventh.* Carry on continuously throughout the year the process of
8 appraising real property.

9 *Eighth.* If the county appraiser ~~or district appraiser~~ deems it advisable,
10 such appraiser may appoint one or more advisory committees of not ~~less~~
11 *fewer* than five persons representative of the various economic interests
12 and geographic areas of the county to assist the appraiser in establishing
13 unit land values, unit values for structures, productivity, classifications for
14 agricultural lands, adjustments for location factors; and generally to advise
15 on assessment procedures and methods.

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

17 (b) The director of property valuation shall give notice to county ~~and~~
18 ~~district appraisers and county boards of equalization~~ of any proposed
19 changes in the guides, schedules or methodology for use in valuing
20 property prescribed to the county ~~and district~~ appraisers for use in setting
21 values for property within the county ~~or district~~. Such notice shall also be
22 published in the Kansas register and ~~shall~~ provide that such changes are
23 available for public inspection. Changes and modifications in guides,
24 schedules or methodology for use in valuing property ~~which that~~ are
25 prescribed by the director of property valuation for use by county ~~and~~
26 ~~district~~ appraisers on or after July 1 in any year shall not be utilized in
27 establishing the value, for the current tax year, of any property, the value
28 of which has previously been established for such year.

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

32 (1) Any appraisal of the property that was conducted for the purpose
33 of obtaining mortgage financing;

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

36 (3) documents detailing individual lease agreements.

37 Nothing in this subsection shall prohibit the county appraiser or the
38 county appraiser's designee from requesting a certified rent roll from the
39 taxpayer.

40 Sec. 26. K.S.A. 79-1413a is hereby amended to read as follows: 79-
41 1413a. Whenever upon complaint made to the state board of tax appeals
42 by the county ~~or district~~ appraiser, the director of property valuation, the
43 board of county commissioners, any property taxpayer or any aggrieved

1 party, and a summary proceeding in that behalf had, it shall be made to
2 appear to the satisfaction of the board that the appraisal of real property or
3 tangible personal property in any county is not in substantial compliance
4 with law and the guidelines and timetables prescribed by the director of
5 property valuation, and that the interest of the public will be promoted by a
6 reappraisal of such property, the state board of tax appeals shall order a
7 reappraisal of all or any part of the property in such county to be made by
8 one or more persons, to be appointed by the state board of tax appeals for
9 that purpose, the expense of any such reappraisal to be borne by the county
10 in which is situated the property to be reappraised. The state board of tax
11 appeals shall, upon its own motion, after a hearing, order any such
12 reappraisal if it shall clearly appear that the public would be benefited
13 thereby. Due notice of the time and place fixed for such summary
14 proceeding or hearing shall be mailed to the county clerk and the county
15 appraiser of the county involved, the director of property valuation, who
16 shall be made a party to the proceeding, and to the party filing any such
17 complaint. Upon ordering such a reappraisal, the state board of tax appeals
18 may order all or any part of the taxable real property and tangible personal
19 property in such county to be reappraised; and ~~shall~~ either designate the
20 person or persons to make such reappraisal or permit the board of county
21 commissioners to designate such persons with the approval of the state
22 board of tax appeals. The cost of such reappraisal shall be paid from the
23 county general fund, the special countywide reappraisal fund established
24 by K.S.A. 79-1482, and amendments thereto, the issuance of no-fund
25 warrants, or from a special assessment equalization fund in the same
26 manner as provided in K.S.A. 79-1607 and 79-1608, and amendments
27 thereto, for the payment of the cost of appraisals.

28 The persons designated shall have access to all official records in the
29 office of the county clerk, county treasurer, county ~~or district~~ appraiser and
30 register of deeds pertaining to listing, assessment, and records of the
31 ownership of real property and tangible personal property in such county
32 and all powers of the assessing officials in the county pertaining to
33 discovery of taxable property in the county. ~~They~~ *Such persons* shall
34 reappraise all such taxable real property and tangible personal property in
35 the county as shall be ordered by the state board of tax appeals, except that
36 which is state assessed. ~~They~~ *Such persons* shall make such reappraisals on
37 forms approved by the state director of property valuation; and ~~shall~~
38 deliver the same upon completion to the county ~~or district~~ appraiser who
39 shall retain the same for use of the county ~~or district~~ appraisers, ~~the county~~
40 ~~board of equalization~~ and the state board of tax appeals.

41 No person, firm, corporation, partnership, or association, other than the
42 county ~~or district~~ appraiser, shall commence any contracted reappraisal in
43 any county until a written agreement has been entered into between the

1 board of county commissioners and such contractors. Such agreement
2 shall specifically set out the duties of the reappraisers; and ~~shall~~ contain a
3 stipulation that upon completion of the reappraisal and before final
4 payment to the reappraisers under the agreement, the reappraisers will
5 notify each taxpayer of its recommendations as to the valuation of such
6 taxpayer's property, by mailing such information to the taxpayer's last
7 known address. Pursuant to K.S.A. 79-1460, and amendments thereto, the
8 county ~~or district~~ appraiser shall not be authorized to use the valuations
9 submitted by the reappraisers in the year the reappraisal was completed
10 unless the reappraisal was completed and delivered to such appraiser on or
11 before March 1 of the year in which the valuations established are used as
12 a basis for the levy of taxes. Before entering into any contracts with the
13 county commissioners for reappraisals of property, every reappraiser shall
14 give and file with the board of county commissioners a good and sufficient
15 surety bond by a surety company authorized to do business in this state,
16 approved by the county attorney, in such sum as the county commissioners
17 shall fix, but not less than the amount to be received by the reappraisers
18 under the terms of the contract and conditioned for the faithful
19 performance of all duties required of such reappraisers under the terms of
20 the contract entered into, and the execution and filing of such a bond shall
21 be a condition precedent to entering into such an agreement and to
22 commencing work on the contract of reappraisal. Such bond shall be
23 further conditioned to remain in full force and effect for one year
24 subsequent to the date of the printing of the change of value notices for the
25 reappraisal and the delivery thereof to the county ~~or district~~ appraiser.

26 Sec. 27. K.S.A. 79-1420 is hereby amended to read as follows: 79-
27 1420. If any person, association, company, corporation or personal
28 property tax rendition form preparer shall knowingly give a false or
29 fraudulent list, schedule or statement, or shall willfully fail to disclose any
30 personal property taxable under the laws of this state, or shall understate
31 the value of any property taxable under the laws of this state, or shall fail
32 or refuse to deliver to the county ~~or district~~ appraiser, when called upon to
33 do so by a certified letter from such appraiser, a list of the taxable property
34 ~~which~~ *that* under the laws of this state is required to be listed, or shall
35 temporarily convert any part of such property into property not taxable or
36 shall remove such property from the county or state for the fraudulent
37 purpose of preventing such property from being listed, or of evading the
38 payment of taxes thereon, or shall transfer or transmit any property to any
39 person with such intent, he or she or it shall be guilty of a misdemeanor,
40 and subject to a fine of not less than \$1,000 nor more than \$5,000.
41 Prosecutions under this act shall be brought by the county or district
42 attorney in the district court of the proper county, upon the verified
43 complaint of the director of property valuation or the county ~~or district~~

1 appraiser.

2 Sec. 28. K.S.A. 2025 Supp. 79-1448 is hereby amended to read as
3 follows: 79-1448. Any taxpayer may complain or appeal to the county
4 appraiser from the classification or appraisal of the taxpayer's property by
5 giving notice to the county appraiser within 30 days subsequent to the date
6 of mailing of the valuation notice required by K.S.A. 79-1460, and
7 amendments thereto, for real property, and on or before May 15 for
8 personal property. The county appraiser or the appraiser's designee shall
9 arrange to hold an informal meeting with the aggrieved taxpayer with
10 reference to the property in question. At such meeting it shall be the duty
11 of the county appraiser or the county appraiser's designee to initiate
12 production of evidence to substantiate the valuation of such property,
13 including, a summary of the reasons that the valuation of the property has
14 been increased over the previous year, any assumptions used by the county
15 appraiser to determine the value of the property and a description of the
16 individual property characteristics, property specific valuation records and
17 conclusions. The taxpayer shall be provided with the opportunity to review
18 the data sheets applicable to the valuation approach utilized for the subject
19 property. The county appraiser shall take into account any evidence
20 provided by the taxpayer ~~which~~ *that* relates to the amount of deferred
21 maintenance and depreciation for the property. In any appeal from the
22 appraisal of leased commercial and industrial property, the county ~~or~~
23 ~~district~~ appraiser's appraised value shall be presumed to be valid and
24 correct and may only be rebutted by a preponderance of the evidence,
25 unless the property owner furnishes the county ~~or district~~ appraiser a
26 complete income and expense statement for the property for the three
27 years next preceding the year of appeal within 30 calendar days following
28 the informal meeting. In any appeal from the reclassification of property
29 that was classified as land devoted to agricultural use for the preceding
30 year, the taxpayer's classification of the property as land devoted to
31 agricultural use shall be presumed to be valid and correct if the taxpayer
32 provides an executed lease agreement or other documentation
33 demonstrating a commitment to use the property for agricultural use, if no
34 other actual use is evident. The county appraiser may extend the time in
35 which the taxpayer may informally appeal from the classification or
36 appraisal of the taxpayer's property for just and adequate reasons. Except
37 as provided in K.S.A. 79-1404, and amendments thereto, no informal
38 meeting regarding real property shall be scheduled to take place after May
39 15, nor shall a final determination be given by the appraiser after May 20.
40 Any final determination shall be accompanied by a written explanation of
41 the reasoning upon which such determination is based ~~when~~ *if* such
42 determination is not in favor of the taxpayer. The county appraiser shall
43 not increase the appraised valuation of the property as a result of the

1 informal meeting. Any taxpayer who is aggrieved by the final
2 determination of the county appraiser may appeal to the hearing officer or
3 panel appointed pursuant to K.S.A. 79-1611, and amendments thereto, and
4 such hearing officer, or panel, for just cause shown and recorded, is
5 authorized to change the classification or valuation of specific tracts or
6 individual items of real or personal property in the same manner provided
7 for in K.S.A. 79-1606, and amendments thereto. In lieu of appealing to a
8 hearing officer or panel appointed pursuant to K.S.A. 79-1611, and
9 amendments thereto, any taxpayer aggrieved by the final determination of
10 the county appraiser, except with regard to land devoted to agricultural
11 use; wherein the value of the property; is less than \$3,000,000, as reflected
12 on the valuation notice, or the property constitutes single family residential
13 property, may appeal to the small claims and expedited hearings division
14 of the state board of tax appeals within the time period prescribed by
15 K.S.A. 79-1606, and amendments thereto. Any taxpayer who is aggrieved
16 by the final determination of a hearing officer or panel may appeal to the
17 state board of tax appeals as provided in K.S.A. 79-1609, and amendments
18 thereto. An informal meeting with the county appraiser or the appraiser's
19 designee shall be a condition precedent to an appeal to the county-~~or~~
20 ~~district~~ hearing panel.

21 Sec. 29. K.S.A. 79-1455 is hereby amended to read as follows: 79-
22 1455. ~~Except for counties which have formed appraisal districts pursuant~~
23 ~~to K.S.A. 19-425 et seq.,~~ Each county shall comprise a separate appraisal
24 unit, and the county appraiser shall have the duty of appraising all real and
25 tangible personal property in the county.

26 ~~District appraisers shall have the powers and duties vested in and~~
27 ~~imposed upon county appraisers. The term "county appraiser" shall be~~
28 ~~construed to include "district appraiser."~~

29 Each year all taxable and exempt real and tangible personal property
30 shall be appraised by the county appraiser at its fair market value as of
31 January 1 in accordance with K.S.A. 79-503a, *and amendments thereto*,
32 unless otherwise specified by law.

33 Sec. 30. K.S.A. 2025 Supp. 79-1460 is hereby amended to read as
34 follows: 79-1460. (a) The county appraiser shall notify each taxpayer in
35 the county annually on or before March 1 for real property and May 1 for
36 personal property, by mail directed to the taxpayer's last known address, of
37 the classification and appraised valuation of the taxpayer's property, except
38 that, the valuation for all real property shall not be increased unless the
39 record of the latest physical inspection was reviewed by the county-~~or~~
40 ~~district~~ appraiser, and documentation exists to support such increase in
41 valuation in compliance with the directives and specifications of the
42 director of property valuation, and such record and documentation is
43 available to the affected taxpayer. Alternatively, the county appraiser may

1 transmit the classification and appraised valuation to the taxpayer by
2 electronic means if such taxpayer consented to service by electronic
3 means.

4 (b) The valuation for all real property also shall not be increased
5 solely as the result of normal repair, replacement or maintenance of
6 existing structures, equipment or improvements on the property. For the
7 next two taxable years following the taxable year that the valuation for
8 commercial real property has been reduced due to a final determination
9 made pursuant to the valuation appeals process, the county appraiser shall
10 review the computer-assisted mass-appraisal of the property and if, the
11 valuation in either of those two years exceeds the value of the previous
12 year by more than 5%, excluding new construction, change in use or
13 change in classification, the county appraiser shall either:

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

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

18 (c) When the valuation for real property has been reduced due to a
19 final determination made pursuant to the valuation appeals process for the
20 prior year, and the county appraiser has already certified the appraisal rolls
21 for the current year to the county clerk pursuant to K.S.A. 79-1466, and
22 amendments thereto, the county appraiser may amend the appraisal rolls
23 and certify the changes to the county clerk to implement the provisions of
24 this subsection and reduce the valuation of the real property to the prior
25 year's final determination, except that such changes shall not be made after
26 October 31 of the current year.

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

28 (A) Separately for the previous tax year and the current tax year, the
29 appraised and assessed values for each property class identified on the
30 parcel;

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

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

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

40 (e) In any year in which no change in appraised valuation of any real
41 property from its appraised valuation in the next preceding year is
42 determined, an alternative form of notification—~~which~~ *that* has been
43 approved by the director of property valuation may be utilized by a county.

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

5 (g) There shall be provided to each taxpayer, upon request, a guide to
6 the property tax appeals process. The director of the division of property
7 valuation shall devise and publish such guide and ~~shall~~ provide sufficient
8 copies thereof to all county appraisers. Such guide shall include, but not be
9 limited to:

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

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

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

17 (h) As used in this section:

18 (1) "New construction" means the construction of any new structure
19 or improvements or the remodeling or renovation of any existing
20 structures or improvements on real property.

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

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

28 Sec. 31. K.S.A. 79-1460a is hereby amended to read as follows: 79-
29 1460a. Annually, at least 10 business days prior to the mailing of change of
30 valuation notices pursuant to K.S.A. 79-1460, and amendments thereto,
31 the county ~~or district~~ appraiser shall cause to be published in the official
32 county newspaper and on the official county website, if the county
33 maintains a county website, the results of the market study analysis as
34 prescribed by the director of the division of property valuation of the
35 department of revenue.

36 Sec. 32. K.S.A. 79-1466 is hereby amended to read as follows: 79-
37 1466. Commencing on January 1 of each year, the county ~~or district~~
38 appraiser shall transmit the taxable real property appraisals and the exempt
39 real property appraisals to the county clerk continually upon the
40 completion thereof.

41 Upon completion of transmission of such appraisals to the county clerk,
42 on or before June 1 of each year, the county ~~or district~~ appraiser shall
43 deliver a document certifying that such appraisals constitute the complete

1 appraisal rolls for real property.

2 The taxable real property appraisal roll shall consist of all real property
3 appraisals ~~which~~ *that* in aggregate list all taxable land and improvements
4 located within the county.

5 The exempt real property appraisal roll shall consist of all real property
6 appraisals ~~which~~ *that* in aggregate list all exempt land and improvements
7 located within the county.

8 All transmissions required by this section may be made electronically.

9 Sec. 33. K.S.A. 79-1467 is hereby amended to read as follows: 79-
10 1467. Commencing on January 1 of each year, the county ~~or district~~
11 appraiser shall transmit the taxable personal property appraisals to the
12 county clerk continually upon the completion thereof. Upon completion of
13 transmission of such appraisals to the county clerk, on or before June 1
14 each year, the county ~~or district~~ appraiser shall deliver a document
15 certifying that such appraisals constitute the complete appraisal rolls for
16 personal property except for personal property ~~which~~ *that* may be subject
17 to investigation and valuation pursuant to law or personal property ~~which~~
18 *that* may have escaped appraisal in any year, in which cases the appraiser
19 shall transmit to the clerk, upon completion, the appraisals of such
20 property and the clerk shall add the same to the taxable personal property
21 roll at such time.

22 The taxable personal property roll shall consist of all personal property
23 appraisals completed by the county ~~or district~~ appraiser.

24 The exempt personal property roll shall include all personal property
25 appraisals completed by the county ~~or district~~ appraiser on personal
26 property that is exempt from ad valorem taxation and is required to be
27 listed with the county ~~or district~~ appraiser.

28 All transmissions required by this section may be made electronically.

29 Sec. 34. K.S.A. 2025 Supp. 79-1476 is hereby amended to read as
30 follows: 79-1476. (a) The director of property valuation is hereby directed
31 and empowered to administer and supervise a statewide program of
32 reappraisal of all real property located within the state. ~~Except as~~
33 ~~otherwise authorized by K.S.A. 19-428, and amendments thereto,~~ Each
34 county shall comprise a separate appraisal district under such program, and
35 the county appraiser shall have the duty of reappraising all of the real
36 property in the county pursuant to guidelines and timetables prescribed by
37 the director of property valuation and of updating the same on an annual
38 basis. ~~In the case of multi-county appraisal districts, the district appraiser~~
39 ~~shall have the duty of reappraising all of the real property in each of the~~
40 ~~counties comprising the district pursuant to such guidelines and timetables~~
41 ~~and of updating the same on an annual basis. Commencing in 2000, Every~~
42 ~~parcel of real property shall be actually viewed and inspected by the~~
43 ~~county or district appraiser once every six years.~~

1 (b) Valuations shall be established for each parcel of real property at
2 its fair market value in money in accordance with the provisions of K.S.A.
3 79-503a, and amendments thereto.

4 (c) (1) Valuations shall be established for each parcel of land devoted
5 to agricultural use upon the basis of the agricultural income or productivity
6 attributable to the inherent capabilities of such land in its current usage
7 under a degree of management reflecting median production levels in the
8 manner hereinafter provided. A classification system for all land devoted
9 to agricultural use shall be adopted by the director of property valuation
10 using criteria established by the United States department of agriculture
11 natural resources conservation service.

12 (A) For all taxable years commencing after December 31, 1989, all
13 land devoted to agricultural use that is subject to the federal conservation
14 reserve program shall be classified as cultivated dry land for the purpose
15 of valuation for property tax purposes pursuant to this section, except that
16 for all taxable years commencing after December 31, 2022, all land
17 devoted to agricultural use that is subject to the federal grassland
18 conservation reserve program (CRP grasslands) shall be classified as
19 grassland for the purpose of valuation for property tax purposes pursuant
20 to this section.

21 (B) For all taxable years commencing after December 31, 1999, all
22 land devoted to agricultural use that is subject to the federal wetlands
23 reserve program shall be classified as native grassland for the purpose of
24 valuation for property tax purposes pursuant to this section.

25 (2) Productivity of land devoted to agricultural use shall be
26 determined for all land classes within each county or homogeneous region
27 based on an average of the eight calendar years immediately preceding the
28 calendar year that immediately precedes the year of valuation, at a degree
29 of management reflecting median production levels. The director of
30 property valuation shall determine median production levels based on
31 information available from state and federal crop and livestock reporting
32 services, the natural resources conservation service, and any other sources
33 of data that the director considers appropriate.

34 (d) The share of net income from land in the various land classes
35 within each county or homogeneous region that is normally received by
36 the landlord shall be used as the basis for determining agricultural income
37 for all land devoted to agricultural use except pasture or rangeland. The net
38 income normally received by the landlord from such land shall be
39 determined by deducting expenses normally incurred by the landlord from
40 the share of the gross income normally received by the landlord. The net
41 rental income normally received by the landlord from pasture or rangeland
42 within each county or homogeneous region shall be used as the basis for
43 determining agricultural income from such land. The net rental income

1 from pasture and rangeland that is normally received by the landlord shall
2 be determined by deducting expenses normally incurred from the gross
3 income normally received by the landlord. Commodity prices, crop yields
4 and pasture and rangeland rental rates and expenses shall be based on an
5 average of the eight calendar years immediately preceding the calendar
6 year that immediately precedes the year of valuation. Net income for every
7 land class within each county or homogeneous region shall be capitalized
8 at a rate determined to be the sum of the contract rate of interest on new
9 federal land bank loans in Kansas on July 1 of each year averaged over a
10 five-year period that includes the five years immediately preceding the
11 calendar year ~~which~~ that immediately precedes the year of valuation, plus
12 a percentage not less than 0.75% nor more than 2.75%, as determined by
13 the director of property valuation, except that the capitalization rate
14 calculated for property tax year 2003, and all such years thereafter, shall
15 not be less than 11% nor more than 12%.

16 (e) Based on the procedures provided in this section, the director of
17 property valuation shall make an annual determination of the value of land
18 within each of the various classes of land devoted to agricultural use
19 within each county or homogeneous region and furnish the same to the
20 several county appraisers who shall classify such land according to its
21 current usage and apply the value applicable to such class of land
22 according to the valuation schedules prepared and adopted by the director
23 of property valuation under the provisions of this section.

24 (f) It is the intent of the legislature that appraisal judgment and
25 appraisal standards be followed and incorporated throughout the process of
26 data collection and analysis and establishment of values pursuant to this
27 section.

28 (g) As used in this section:

29 (1) (A) "Land devoted to agricultural use" means and includes land,
30 regardless of whether it is located in the unincorporated area of the county
31 or within the corporate limits of a city, that is devoted to the production of
32 plants, animals or horticultural products, including, but not limited to:
33 Forages; grains and feed crops; dairy animals and dairy products; poultry
34 and poultry products; beef cattle, sheep, swine and horses; bees and apiary
35 products; trees and forest products; fruits, nuts and berries; vegetables; and
36 nursery, floral, ornamental and greenhouse products.

37 (B) "Land devoted to agricultural use" includes land:

38 (i) Established as a controlled shooting area pursuant to K.S.A. 32-
39 943, and amendments thereto, which shall be deemed to be land devoted to
40 agricultural use;

41 (ii) that is utilized by zoos that hold a valid class C exhibitor license
42 issued by the United States department of agriculture; and

43 (iii) for all taxable years commencing after December 31, 2020, that

1 is otherwise devoted to the production of plants, animals or horticultural
2 products that is utilized as part of a registered agritourism activity at a
3 registered agritourism location by a registered agritourism operator
4 pursuant to K.S.A. 32-1432, and amendments thereto, including, but not
5 limited to, all land and buildings, whether permanent or temporary, that are
6 utilized for such agritourism activity. For purposes of this clause, the
7 selling of any items, products, services or merchandise associated with the
8 registered agritourism activity by a registered agritourism operator that
9 includes, but is not limited to, point of sales from either land or buildings,
10 shall not change the classification of the agricultural land or buildings as a
11 result of such sales.

12 (2) "Agritourism activity" means any activity that allows members of
13 the general public, for recreational, entertainment or educational purposes,
14 to view or enjoy rural activities, including, but not limited to, farming
15 activities, ranching activities or historic, cultural or natural attractions. An
16 activity may be an "agritourism activity" whether or not the participant
17 pays to participate in the activity. An activity is not an "agritourism
18 activity" if the participant is paid to participate in the activity.

19 (h) If a parcel has land devoted to agricultural purposes and land used
20 for suburban residential acreages, rural home sites or farm home sites, the
21 county appraiser shall determine the amount of the parcel used for
22 agricultural purposes and value and assess it accordingly as land devoted
23 to agricultural purposes. The county appraiser shall then determine the
24 amount of the remaining land used for such other purposes and value and
25 assess that land according to its use.

26 (i) The term "expenses" means those expenses typically incurred in
27 producing the plants, animals and horticultural products described above,
28 including management fees, production costs, maintenance and
29 depreciation of fences, irrigation wells, irrigation laterals and real estate
30 taxes. "Expenses" does not include those expenses incurred in providing
31 temporary or permanent buildings used in the production of such plants,
32 animals and horticultural products.

33 (j) The provisions of this section shall not be construed to conflict
34 with any other provisions of law relating to the appraisal of tangible
35 property for taxation purposes including the equalization processes of the
36 county and state board of tax appeals.

37 Sec. 35. K.S.A. 2025 Supp. 79-1479 is hereby amended to read as
38 follows: 79-1479. (a) ~~On or before January 15, 1992, and quarterly~~
39 ~~thereafter,~~ The county ~~or district~~ appraiser shall submit *quarterly* to the
40 director of property valuation a progress report indicating actions taken
41 during the preceding quarter calendar year to implement the appraisal of
42 property in the county ~~or district~~. Whenever the director of property
43 valuation shall determine that any county has failed, neglected or refused

1 to properly provide for the appraisal of property or the updating of the
2 appraisals on an annual basis in substantial compliance with the provisions
3 of law and the guidelines and timetables prescribed by the director, the
4 director shall file with the state board of tax appeals a complaint stating the
5 facts upon which the director has made the determination of
6 noncompliance as provided by K.S.A. 79-1413a, and amendments thereto.
7 If, as a result of such proceeding, the state board of tax appeals finds that
8 the county is not in substantial compliance with the provisions of law and
9 the guidelines and timetables of the director of property valuation
10 providing for the appraisal of all property in the county or the updating of
11 the appraisals on an annual basis, it shall order the immediate assumption
12 of the duties of the office of county appraiser by the director of the
13 division of property valuation until such time as the director of property
14 valuation determines that the county is in substantial compliance with the
15 provisions of law. Upon service of any such order on the board of county
16 commissioners, the appraiser shall immediately deliver to the director of
17 property valuation, or the director's designee, all books, records and papers
18 pertaining to the appraiser's office.

19 Any county for which the director of the division of property valuation
20 is ordered by the state board of tax appeals to assume the responsibility
21 and duties of the office of county appraiser shall reimburse the state for the
22 actual costs incurred by the director of the division of property valuation in
23 the assumption and carrying out of such responsibility and duties,
24 including any contracting costs in the event it is necessary for the director
25 of property valuation to contract with private appraisal firms to carry out
26 such responsibilities and duties.

27 (b) On or before June 1 of each year, the director of property
28 valuation shall review the appraisal of property in each county ~~or district~~
29 to determine if property within the county ~~or district~~ is being appraised or
30 valued in accordance with the requirements of law. If the director
31 determines the property in any county ~~or district~~ is not being appraised in
32 accordance with the requirements of law, the director of property valuation
33 shall notify the county ~~or district~~ appraiser and the board of county
34 commissioners of any county or counties affected that the county has 30
35 days within which to submit to the director a plan for bringing the
36 appraisal of property within the county into compliance.

37 If a plan is submitted and approved by the director the county ~~or district~~
38 shall proceed to implement the plan as submitted. The director shall
39 continue to monitor the program to ~~insure~~ ensure that the plan is
40 implemented as submitted. If no plan is submitted or if the director does
41 not approve the plan, the director shall petition the state board of tax
42 appeals for a review of the plan or, if no plan is submitted, for authority for
43 the division of property valuation to assume control of the appraisal

1 program of the county and to proceed to bring the same into compliance
2 with the requirements of law.

3 If the state board of tax appeals approves the plan, the county-~~or district~~
4 appraiser shall proceed to implement the plan as submitted. If no plan has
5 been submitted or the plan submitted is not approved, the board shall fix a
6 time within which the county may submit a plan or an amended plan for
7 approval. If no plan is submitted and approved within the time prescribed
8 by the board, the board shall order the division of property valuation to
9 assume control of the appraisal program of the county. The director of
10 property valuation shall certify the amount of the cost incurred by the
11 division in bringing the program in compliance to the state board of tax
12 appeals. The board shall order the county commissioners to reimburse the
13 state for such costs.

14 (c) The state board of tax appeals shall within 60 days after the
15 publication of the Kansas assessment/sales ratio study review such
16 publication to determine county compliance with K.S.A. 79-1439, and
17 amendments thereto. If in the determination of the board one or more
18 counties are not in substantial compliance and the director of property
19 valuation has not acted under subsection (b), the board shall order the
20 director of property valuation to take such corrective action as is necessary
21 or to show cause for noncompliance.

22 Sec. 36. K.S.A. 79-1481 is hereby amended to read as follows: 79-
23 1481. No hearing officer or panel shall issue an order applicable uniformly
24 to all property in any class in any area or areas of the county, which order
25 changes the assessment of such class of property in such area or areas,
26 without the approval of the state board of tax appeals. Whenever any
27 hearing officer or panel proposes to issue any such order, it shall make
28 written application to the state board of tax appeals for a hearing on such
29 matter if such change constitutes the final decision of the county. The state
30 board of tax appeals shall set a time and place for a hearing thereon within
31 five days of receipt of such application. The hearing shall be conducted in
32 accordance with the provisions of the Kansas administrative procedure act.
33 The time set for hearing such matter shall in no event be more than 30
34 days following the date of receipt of such application. The state board of
35 tax appeals shall notify the hearing officer or panel, the county-~~or district~~
36 appraiser and the director of property valuation, of the time and place set
37 for hearing. The director of property valuation shall be made a party to
38 such hearing.

39 Sec. 37. K.S.A. 79-1606 is hereby amended to read as follows: 79-
40 1606. (a) The county-~~or district~~ appraiser, hearing officer or panel and
41 arbitrator shall adopt, use and maintain the following records, the form and
42 method of use of which shall be prescribed by the director of property
43 valuation: (1) Appeal form, (2) hearing docket, and (3) record of cases,

1 including the disposition thereof.

2 (b) The county clerk shall furnish appeal forms to any taxpayer who
3 desires to appeal the final determination of the county-~~or district~~ appraiser
4 as provided in K.S.A. 79-1448, and amendments thereto. Any such appeal
5 shall be in writing and filed with the county clerk within 18 days of the
6 date that the final determination of the appraiser was mailed to the
7 taxpayer.

8 (c) The hearing officer or panel shall hear and determine any appeal
9 made by any taxpayer or such taxpayer's agent or attorney. All such
10 hearings shall be held in a suitable place in the county-~~or district~~.
11 Sufficient evening and Saturday hearings shall be provided as shall be
12 necessary to hear all parties making requests for hearings at such times.

13 (d) Every appeal so filed shall be set for hearing by the hearing
14 officer or panel, which hearing shall be held on or before July 1, and the
15 hearing officer or panel shall have no authority to be in session thereafter,
16 except as provided in K.S.A. 79-1404, and amendments thereto. The
17 county clerk shall notify each appellant and the county-~~or district~~ appraiser
18 of the date for hearing of the taxpayer's appeal at least 10 days in advance
19 of such hearing. It shall be the duty of the county-~~or district~~ appraiser to
20 initiate the production of evidence to demonstrate, by a preponderance of
21 the evidence, the validity and correctness of the classification or appraisal
22 of residential property or real property used for commercial and industrial
23 purposes, except that no such duty shall accrue with regard to leased
24 commercial and industrial property unless the property owner has
25 furnished to the county-~~or district~~ appraiser a complete income and
26 expense statement for the property for the three years next-~~preceding~~
27 *preceding* the year of appeal. No presumption shall exist in favor of the
28 county-~~or district~~ appraiser with respect to the validity or correctness of
29 any such classification or valuation. Every such appeal shall be determined
30 by order of the hearing officer or panel, which shall be accompanied by a
31 written explanation of the reasoning upon which such order is based. Such
32 order shall be recorded in the minutes of such hearing officer or panel on
33 or before July 5. Such recorded orders and minutes shall be open to public
34 inspection. Notice as to disposition of the appeal shall be mailed by the
35 county clerk to the taxpayer and the county-~~or district~~ appraiser within five
36 days after the determination.

37 Sec. 38. K.S.A. 2025 Supp. 79-1609 is hereby amended to read as
38 follows: 79-1609. Any person aggrieved by any order of the hearing
39 officer or panel, or by the classification and appraisal of an independent
40 appraiser, as provided in K.S.A. 79-5b03, and amendments thereto, may
41 appeal to the state board of tax appeals by filing a written notice of appeal,
42 on forms approved by the state board of tax appeals and provided by the
43 county clerk for such purpose, stating the grounds thereof and a

1 description of any comparable property or properties and the appraisal
2 thereof upon which they rely as evidence of inequality of the appraisal of
3 their property, if that be a ground of the appeal, with the state board of tax
4 appeals and by filing a copy thereof with the county clerk within 30 days
5 after the date of the order from which the appeal is taken. The notice of
6 appeal may be signed by the taxpayer, any person with an executed
7 declaration of representative form from the property valuation division of
8 the department of revenue or any person authorized to represent the
9 taxpayer in K.S.A. 74-2433f(f), and amendments thereto. A county-~~or~~
10 ~~district~~ appraiser may appeal to the state board of tax appeals from any
11 order of the hearing officer or panel. With regard to any matter properly
12 submitted to the board relating to the determination of valuation of
13 residential property or real property used for commercial and industrial
14 purposes for taxation purposes, it shall be the duty of the county appraiser
15 to initiate the production of evidence to demonstrate, by a preponderance
16 of the evidence, the validity and correctness of such determination. With
17 regard to leased commercial and industrial property, the burden of proof
18 shall be on the taxpayer unless, within 30 calendar days following the
19 informal meeting required by K.S.A. 79-1448, and amendments thereto,
20 the taxpayer furnished to the county-~~or~~ ~~district~~ appraiser a complete
21 income and expense statement for the property for the three years next
22 preceding the year of appeal. Such income and expense statement shall be
23 in such format that is regularly maintained by the taxpayer in the ordinary
24 course of the taxpayer's business. If the taxpayer submits a single property
25 appraisal with an effective date of January 1 of the year appealed, the
26 burden of proof shall return to the county appraiser. With regard to any
27 matter properly submitted to the board relating to the determination of
28 valuation of property for taxation purposes, the board shall not increase the
29 appraised valuation of the property to an amount greater than the final
30 determination of appraised value by the county appraiser from which the
31 taxpayer appealed.

32 Sec. 39. K.S.A. 2025 Supp. 79-2005 is hereby amended to read as
33 follows: 79-2005. (a) Any taxpayer, before protesting the payment of such
34 taxpayer's taxes, shall be required, either at the time of paying such taxes,
35 or, if the whole or part of the taxes are paid prior to December 20, ~~no~~ *not*
36 later than December 20, or, with respect to taxes paid in whole or in part in
37 an amount equal to at least $\frac{1}{2}$ of such taxes on or before December 20 by
38 an escrow or tax service agent, ~~no~~ *not* later than January 31 of the next
39 year, to file a written statement with the county treasurer, on forms
40 approved by the state board of tax appeals and provided by the county
41 treasurer, clearly stating the grounds on which the whole or any part of
42 such taxes are protested and citing any law, statute or facts on which such
43 taxpayer relies in protesting the whole or any part of such taxes. When the

1 grounds of such protest is an assessment of taxes made pursuant to K.S.A.
2 79-332a and 79-1427a, and amendments thereto, the county treasurer may
3 not distribute the taxes paid under protest until such time as the appeal is
4 final. When the grounds of such protest is that the valuation or assessment
5 of the property upon which the taxes are levied is illegal or void, the
6 county treasurer shall forward a copy of the written statement of protest to
7 the county appraiser, who shall within 15 days of the receipt thereof,
8 schedule an informal meeting with the taxpayer or such taxpayer's agent or
9 attorney with reference to the property in question. At the informal
10 meeting, it shall be the duty of the county appraiser or the county
11 appraiser's designee to initiate production of evidence to substantiate the
12 valuation of such property, including a summary of the reasons that the
13 valuation of the property has been increased over the preceding year, any
14 assumptions used by the county appraiser to determine the value of the
15 property and a description of the individual property characteristics,
16 property specific valuation records and conclusions. The taxpayer shall be
17 provided with the opportunity to review the data sheets applicable to the
18 valuation approach utilized for the subject property. The county appraiser
19 shall take into account any evidence provided by the taxpayer ~~which~~ *that*
20 relates to the amount of deferred maintenance and depreciation of the
21 property. The county appraiser shall review the appraisal of the taxpayer's
22 property with the taxpayer or such taxpayer's agent or attorney and may
23 change the valuation of the taxpayer's property, if in the county appraiser's
24 opinion a change in the valuation of the taxpayer's property is required to
25 assure that the taxpayer's property is valued according to law, and shall,
26 within 15 business days thereof, notify the taxpayer in the event the
27 valuation of the taxpayer's property is changed, in writing of the results of
28 the meeting. The county appraiser shall not increase the appraised
29 valuation of the property as a result of the informal meeting. In the event
30 the valuation of the taxpayer's property is changed and such change
31 requires a refund of taxes and interest thereon, the county treasurer shall
32 process the refund in the manner provided by subsection (I).

33 (b) No protest appealing the valuation or assessment of property shall
34 be filed pertaining to any year's valuation or assessment when an appeal of
35 such valuation or assessment was commenced pursuant to K.S.A. 79-1448,
36 and amendments thereto, nor shall the second half payment of taxes be
37 protested when the first half payment of taxes has been protested.
38 Notwithstanding the foregoing, this provision shall not prevent any
39 subsequent owner from protesting taxes levied for the year in which such
40 property was acquired, nor shall it prevent any taxpayer from protesting
41 taxes when the valuation or assessment of such taxpayer's property has
42 been changed pursuant to an order of the director of property valuation.

43 (c) A protest shall not be necessary to protect the right to a refund of

1 taxes in the event a refund is required because the final resolution of an
2 appeal commenced pursuant to K.S.A. 79-1448, and amendments thereto,
3 occurs after the final date prescribed for the protest of taxes.

4 (d) If the grounds of such protest shall be that the valuation or
5 assessment of the property upon which the taxes so protested are levied is
6 illegal or void, such statement shall further state the exact amount of
7 valuation or assessment ~~which~~ *that* the taxpayer admits to be valid and the
8 exact portion of such taxes ~~which~~ *that* is being protested.

9 (e) If the grounds of such protest shall be that any tax levy, or any
10 part thereof, is illegal, such statement shall further state the exact portion
11 of such tax ~~which~~ *that* is being protested.

12 (f) Upon the filing of a written statement of protest, the grounds of
13 which shall be that any tax levied, or any part thereof, is illegal, the county
14 treasurer shall mail a copy of such written statement of protest to the state
15 board of tax appeals and the governing body of the taxing district making
16 the levy being protested.

17 (g) Within 30 days after notification of the results of the informal
18 meeting with the county appraiser pursuant to subsection (a), the
19 protesting taxpayer may, if aggrieved by the results of the informal
20 meeting with the county appraiser, appeal such results to the state board of
21 tax appeals.

22 (h) After examination of the copy of the written statement of protest
23 and a copy of the written notification of the results of the informal meeting
24 with the county appraiser in cases where the grounds of such protest is that
25 the valuation or assessment of the property upon which the taxes are levied
26 is illegal or void, the board shall conduct a hearing in accordance with the
27 provisions of the Kansas administrative procedure act, unless waived by
28 the interested parties in writing. If the grounds of such protest is that the
29 valuation or assessment of the property is illegal or void, the board shall
30 notify the county appraiser thereof.

31 (i) In the event of a hearing, the ~~same~~ *hearing* shall be originally set
32 not later than 90 days after the filing of the copy of the written statement
33 of protest and a copy, when applicable, of the written notification of the
34 results of the informal meeting with the county appraiser with the board.
35 With regard to any matter properly submitted to the board relating to the
36 determination of valuation of residential property or real property used for
37 commercial and industrial purposes for taxation purposes, it shall be the
38 duty of the county appraiser to initiate the production of evidence to
39 demonstrate, by a preponderance of the evidence, the validity and
40 correctness of such determination, except that no such duty shall accrue to
41 the county ~~or district~~ appraiser with regard to leased commercial and
42 industrial property unless the property owner has furnished to the county
43 ~~or district~~ appraiser a complete income and expense statement for the

1 property for the three years next preceding the year of appeal. No
2 presumption shall exist in favor of the county appraiser with respect to the
3 validity and correctness of such determination. In all instances where the
4 board sets a request for hearing and requires the representation of the
5 county by its attorney or counselor at such hearing, the county shall be
6 represented by its county attorney or counselor. The board shall take into
7 account any evidence provided by the taxpayer ~~which~~ *that* relates to the
8 amount of deferred maintenance and depreciation for the property. In any
9 appeal from the reclassification of property that was classified as land
10 devoted to agricultural use for the preceding year, the taxpayer's
11 classification of the property as land devoted to agricultural use shall be
12 presumed to be valid and correct if the taxpayer provides an executed lease
13 agreement or other documentation demonstrating a commitment to use the
14 property for agricultural use, if no other actual use is evident. With regard
15 to any matter properly submitted to the board relating to the determination
16 of valuation of property for taxation purposes, the board shall not increase
17 the appraised valuation of the property to an amount greater than the
18 appraised value reflected in the notification of the results of the informal
19 meeting with the county appraiser from which the taxpayer appealed.

20 (j) When a determination is made as to the merits of the tax protest,
21 the board shall render and serve ~~its~~ *such board's* order thereon. The county
22 treasurer shall notify all affected taxing districts of the amount by which
23 tax revenues will be reduced as a result of a refund.

24 (k) If a protesting taxpayer fails to file a copy of the written statement
25 of protest and a copy, when applicable, of the written notification of the
26 results of the informal meeting with the county appraiser with the board
27 within the time limit prescribed, such protest shall become null and void
28 and of no effect whatsoever.

29 (l) (1) In the event *that* the board orders that a refund be made
30 pursuant to this section or the provisions of K.S.A. 79-1609, and
31 amendments thereto, or a court of competent jurisdiction orders that a
32 refund be made, and no appeal is taken from such order, or in the event a
33 change in valuation ~~which~~ *that* results in a refund pursuant to subsection
34 (a), the county treasurer shall, as soon thereafter as reasonably practicable,
35 refund to the taxpayer such protested taxes and, with respect to protests or
36 appeals commenced after the effective date of this act, interest computed at
37 the rate prescribed by K.S.A. 79-2968, and amendments thereto, minus
38 two percentage points, per annum from the date of payment of such taxes
39 from tax moneys collected but not distributed. Upon making such refund,
40 the county treasurer shall charge the fund or funds having received such
41 protested taxes, except that, with respect to that portion of any such refund
42 attributable to interest, the county treasurer shall charge the county general
43 fund. In the event that the state board of tax appeals or a court of

1 competent jurisdiction finds that any time delay in making ~~its~~ *such board's*
2 *or court's* decision is unreasonable and is attributable to the taxpayer, ~~it~~
3 *such board or court* may order that no interest or only a portion thereof be
4 added to such refund of taxes.

5 (2) No interest shall be allowed pursuant to paragraph (1) in any case
6 where the tax paid under protest was inclusive of delinquent taxes.

7 (m) Whenever, by reason of the refund of taxes previously received
8 or the reduction of taxes levied but not received as a result of decreases in
9 assessed valuation, it will be impossible to pay for imperative functions for
10 the current budget year, the governing body of the taxing district affected
11 may issue no-fund warrants in the amount necessary. Such warrants shall
12 conform to the requirements prescribed by K.S.A. 79-2940, and
13 amendments thereto, except ~~they~~ *that such warrants* shall not bear the
14 notation required by such section and may be issued without the approval
15 of the state board of tax appeals. The governing body of such taxing
16 district shall make a tax levy at the time fixed for the certification of tax
17 levies to the county clerk next following the issuance of such warrants
18 sufficient to pay such warrants and the interest thereon. All such tax levies
19 shall be in addition to all other levies authorized by law.

20 (n) Whenever a taxpayer appeals to the board of tax appeals pursuant
21 to the provisions of K.S.A. 79-1609, and amendments thereto, or pays
22 taxes under protest related to one property whereby the assessed valuation
23 of such property exceeds 5% of the total county assessed valuation of all
24 property located within such county and the taxpayer receives a refund of
25 such taxes paid under protest or a refund made pursuant to the provisions
26 of K.S.A. 79-1609, and amendments thereto, the county treasurer or the
27 governing body of any taxing subdivision within a county may request the
28 pooled money investment board to make a loan to such county or taxing
29 subdivision as provided in this section. The pooled money investment
30 board is authorized and directed to loan to such county or taxing
31 subdivision sufficient funds to enable the county or taxing subdivision to
32 refund such taxes to the taxpayer. The pooled money investment board is
33 authorized and directed to use any moneys in the operating accounts,
34 investment accounts or other investments of the state of Kansas to provide
35 the funds for such loan. Each loan shall bear interest at a rate equal to the
36 net earnings rate of the pooled money investment portfolio at the time of
37 the making of such loan. The total aggregate amount of loans under this
38 program shall not exceed \$50,000,000 of unencumbered funds pursuant to
39 article 42 of chapter 75 of the Kansas Statutes Annotated, and amendments
40 thereto. Such loan shall not be deemed to be an indebtedness or debt of the
41 state of Kansas within the meaning of section 6 of article 11 of the
42 constitution of the state of Kansas. Upon certification to the pooled money
43 investment board by the county treasurer or governing body of the amount

1 of each loan authorized pursuant to this subsection, the pooled money
2 investment board shall transfer each such amount certified by the county
3 treasurer or governing body from the state bank account or accounts
4 prescribed in this subsection to the county treasurer, who shall deposit
5 such amount in the county treasury. Any such loan authorized pursuant to
6 this subsection shall be repaid within four years. The county or taxing
7 subdivision shall make not more than four equal annual tax levies at the
8 time fixed for the certification of tax levies to the county clerk following
9 the making of such loan sufficient to pay such loan within the time period
10 required under such loan. All such tax levies shall be in addition to all
11 other levies authorized by law.

12 (o) The county treasurer shall disburse to the proper funds all portions
13 of taxes paid under protest ~~and shall~~, maintain a record of all portions of
14 such taxes ~~which that~~ are so protested and ~~shall~~ notify the governing body
15 of the taxing district levying such taxes thereof and the director of
16 accounts and reports if any tax protested was levied by the state.

17 (p) This statute shall not apply to the valuation and assessment of
18 property assessed by the director of property valuation, and it shall not be
19 necessary for any owner of state assessed property, who has an appeal
20 pending before the state board of tax appeals, to protest the payment of
21 taxes under this statute solely for the purpose of protecting the right to a
22 refund of taxes paid under protest should ~~that~~ *such* owner be successful in
23 ~~that~~ *such* appeal.

24 Sec. 40. K.S.A. 2-1915, 19-425, 19-426, 19-428, 19-430, 19-431, 19-
25 432, 19-433, 19-434, 19-435, 19-4110, 25-101, 25-611, 74-2438, 75-
26 5105a, 79-201q, 79-201s, 79-412, 79-5a04, 79-1404, 79-1404a, 79-1411b,
27 79-1412a, 79-1413a, 79-1420, 79-1427c, 79-1455, 79-1460a, 79-1466, 79-
28 1467, 79-1481 and 79-1606 and K.S.A. 2025 Supp. 25-213, 74-2433f, 79-
29 1448, 79-1460, 79-1476, 79-1479, 79-1609 and 79-2005 are hereby
30 repealed.

31 Sec. 41. This act shall take effect and be in force from and after its
32 publication in the statute book.