

## 2012 Kansas Statutes

**74-2433. State court of tax appeals; membership, qualifications, appointment and confirmation, terms, continuing education requirements; chief hearing officer; executive director; publication of decisions; no capacity to sue or be sued.** (a) There is hereby created a state court of tax appeals, referred to in this act as the court. The court shall be composed of three tax law judges who shall be appointed by the governor, subject to confirmation by the senate as provided in K.S.A. 75-4315b, and amendments thereto. After the effective date of this act, one of such judges shall have been regularly admitted to practice law in the state of Kansas and for a period of at least five years, have engaged in the active practice of law as a lawyer, judge of a court of record or any other court in this state; and one of such judges shall have engaged in active practice as a certified public accountant for a period of at least five years. In addition, the governor shall also appoint a chief hearing officer, subject to confirmation by the senate as provided in K.S.A. 75-4315b, and amendments thereto, who, in addition to other duties prescribed by this act, shall serve as a judge pro tempore of the court. No successor shall be appointed for any member of the board of tax appeals appointed before July 1, 2008. Such persons shall continue to serve as judges on the court of tax appeals until their terms expire. Except as provided by K.S.A. 46-2601, and amendments thereto, no person appointed to the court, including the chief hearing officer, shall exercise any power, duty or function as a judge of the court until confirmed by the senate. Not more than two judges of the court shall be of the same political party. Judges of the court, including the chief hearing officer, shall be residents of the state. Subject to the provisions of K.S.A. 75-4315c, and amendments thereto, no more than one shall be appointed from any one of the congressional districts of Kansas unless, after having exercised due diligence, the governor is unable to find a qualified replacement within 90 days after any vacancy on the court occurs. The judges of the court, including the chief hearing officer, shall be selected with special reference to training and experience for duties imposed by this act and shall be individuals with legal, tax, accounting or appraisal training and experience. State court of tax appeals judges shall be subject to the supreme court rules of judicial conduct applicable to all judges of the district court. The court shall be bound by the doctrine of stare decisis limited to published decisions of an appellate court other than a district court. Judges of the court, including the chief hearing officer, shall hold office for terms of four years and until their successors are appointed and confirmed. Except as otherwise provided, such terms of office shall expire on January 15 of the last year of such term. If a vacancy occurs on the court, or in the position for chief hearing officer, the governor shall appoint a successor to fill the vacancy for the unexpired term. Nothing in this section shall be construed to prohibit the governor from reappointing any judge of the court, including the chief hearing officer, for additional four-year terms. The governor shall select one of its judges to serve as chief judge. The votes of two judges shall be required for any final order to be issued by the court. Meetings may be called by the chief judge and shall be called on request of a majority of the judges of the court and when otherwise prescribed by statute.

(b) Any judge appointed to the state court of tax appeals and the chief hearing officer may be removed by the governor for cause, after public hearing conducted in accordance with the provisions of the Kansas administrative procedure act.

(c) The state court of tax appeals shall appoint, subject to approval by the governor, an executive director of the court, to serve at the pleasure of the court. The executive director shall: (1) Be in the unclassified service under the Kansas civil service act; (2) devote full time to the executive director's assigned duties; (3) receive such compensation as determined by the court, subject to the limitations of appropriations thereof; and (4) have familiarity with the tax appeals process sufficient to fulfill the duties of the office of executive director. The executive director shall perform such duties as directed by the court.

(d) Appeals decided by the state court of tax appeals which are deemed of sufficient importance to be published shall be published by the court.

(e) After appointment, judges of the state court of tax appeals shall complete the following course requirements: (1) A tested appraisal course of not less than 30 clock hours of instruction consisting of the fundamentals of real property appraisal with an emphasis on the cost and sales approaches to value; (2) a tested appraisal course of not less than 30 clock hours of instruction consisting of the fundamentals of real property appraisal with an emphasis on the income approach to value; (3) a tested appraisal course of not less than 30 clock hours of instruction with an emphasis on mass appraisal; (4) an appraisal course with an emphasis on Kansas property tax laws and; (5) an appraisal course on the techniques and procedures for the valuation of state assessed properties with an emphasis on unit valuation; and (6) a tested appraisal course on the techniques and procedures for the valuation of land devoted to agricultural use pursuant to K.S.A. 79-1476, and amendments thereto. The executive director shall adopt rules and regulations prescribing a timetable for the completion of the course requirements and prescribing continued education requirements for judges of the court.

(f) The state court of tax appeals shall have no capacity or power to sue or be sued.

**History:** L. 1957, ch. 429, § 1; L. 1959, ch. 317, § 2; L. 1969, ch. 369, § 1; L. 1972, ch. 342, § 77; L. 1982, ch. 347, § 33; L. 1986, ch. 287, § 2; L. 1988, ch. 356, § 287; L. 1992, ch. 262, § 9; L. 1995, ch. 241, § 9; L. 1998, ch. 146, § 2; L. 2000, ch. 139, § 1; L. 2003, ch. 147, § 35; L. 2008, ch. 109, § 2; July 1.