

HOUSE BILL No. 2367

By Committee on Taxation

2-17

1 AN ACT concerning property taxation; relating to valuation, duties of
2 county appraiser, appeals; amending K.S.A. 2016 Supp. 79-1412a and
3 79-1460 and repealing the existing sections; also repealing K.S.A. 2016
4 Supp. 79-1496.

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

7 Section 1. K.S.A. 2016 Supp. 79-1412a is hereby amended to read as
8 follows: 79-1412a. (a) County appraisers and district appraisers shall
9 perform the following duties:

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

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

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

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

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

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

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

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

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

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

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

16 ~~(1) Any appraisal of the property that was conducted for the purpose~~
17 ~~of obtaining mortgage financing;~~

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

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

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

24 Sec. 2. K.S.A. 2016 Supp. 79-1460 is hereby amended to read as
25 follows: 79-1460. (a) The county appraiser shall notify each taxpayer in
26 the county annually on or before March 1 for real property and May 1 for
27 personal property, by mail directed to the taxpayer's last known address, of
28 the classification and appraised valuation of the taxpayer's property, except
29 that, the valuation for all real property shall not be increased unless the
30 record of the latest physical inspection was reviewed by the county or
31 district appraiser, and documentation exists to support such increase in
32 valuation in compliance with the directives and specifications of the
33 director of property valuation, and such record and documentation is
34 available to the affected taxpayer. ~~For the next two taxable years following~~
35 ~~the taxable year that the valuation for commercial real property has been~~
36 ~~reduced due to a final determination made pursuant to the valuation~~
37 ~~appeals process, the county appraiser shall review the computer-assisted~~
38 ~~mass appraisal of the property and if the valuation in either of those two~~
39 ~~years exceeds the value of the previous year by more than 5%, excluding~~
40 ~~new construction, change in use or change in classification, the county~~
41 ~~appraiser shall either: (1) Adjust the valuation of the property based on the~~
42 ~~information provided in the previous appeal; or (2) order an independent~~
43 ~~fee simple appraisal of the property to be performed by a Kansas certified~~

1 real property appraiser. As used in this section, "new construction" means
2 the construction of any new structure or improvements or the remodeling
3 or renovation of any existing structures or improvements on real property.
4 ~~When the valuation for real property has been reduced due to a final~~
5 ~~determination made pursuant to the valuation appeals process for the prior~~
6 ~~year, and the county appraiser has already certified the appraisal rolls for~~
7 ~~the current year to the county clerk pursuant to K.S.A. 79-1466, and~~
8 ~~amendments thereto, the county appraiser may amend the appraisal rolls~~
9 ~~and certify the changes to the county clerk to implement the provisions of~~
10 ~~this subsection and reduce the valuation of the real property to the prior~~
11 ~~year's final determination, except that such changes shall not be made after~~
12 ~~October 31 of the current year. For the purposes of this section and in the~~
13 ~~case of real property, the term "taxpayer" shall be deemed to be the person~~
14 ~~in ownership of the property as indicated on the records of the office of~~
15 ~~register of deeds or county clerk and, in the case where the real property or~~
16 ~~improvement thereon is the subject of a lease agreement, such term shall~~
17 ~~also be deemed to include the lessee of such property if the lease~~
18 ~~agreement has been recorded or filed in the office of the register of deeds.~~
19 ~~Such notice shall specify separately both the previous and current~~
20 ~~appraised and assessed values for each property class identified on the~~
21 ~~parcel. Such notice shall also contain the uniform parcel identification~~
22 ~~number prescribed by the director of property valuation. Such notice shall~~
23 ~~also contain a statement of the taxpayer's right to appeal, the procedure to~~
24 ~~be followed in making such appeal and the availability without charge of~~
25 ~~the guide devised pursuant to subsection (b). Such notice may, and if the~~
26 ~~board of county commissioners so require, shall provide the parcel~~
27 ~~identification number, address and the sale date and amount of any or all~~
28 ~~sales utilized in the determination of appraised value of residential real~~
29 ~~property. In any year in which no change in appraised valuation of any real~~
30 ~~property from its appraised valuation in the next preceding year is~~
31 ~~determined, an alternative form of notification which has been approved~~
32 ~~by the director of property valuation may be utilized by a county. Failure~~
33 ~~to timely mail or receive such notice shall in no way invalidate the~~
34 ~~classification or appraised valuation as changed. The secretary of revenue~~
35 ~~shall adopt rules and regulations necessary to implement the provisions of~~
36 ~~this section.~~

37 (b) ~~For all taxable years commencing after December 31, 1999, There~~
38 ~~shall be provided to each taxpayer, upon request, a guide to the property~~
39 ~~tax appeals process. The director of the division of property valuation shall~~
40 ~~devise and publish such guide, and shall provide sufficient copies thereof~~
41 ~~to all county appraisers. Such guide shall include but not be limited to: (1)~~
42 ~~A restatement of the law which pertains to the process and practice of~~
43 ~~property appraisal methodology, including the contents of K.S.A. 79-503a~~

1 and 79-1460, and amendments thereto; (2) the procedures of the appeals
2 process, including the order and burden of proof of each party and time
3 frames required by law; and (3) such other information deemed necessary
4 to educate and enable a taxpayer to properly and competently pursue an
5 appraisal appeal.

6 Sec. 3. K.S.A. 2016 Supp. 79-1412a, 79-1460 and 79-1496 are
7 hereby repealed.

8 Sec. 4. This act shall take effect and be in force from and after its
9 publication in the statute book.