

HOUSE BILL No. 2440

By Committee on Taxation

1-14

1 AN ACT concerning county appraisers; providing for the election of
2 county appraisers; amending K.S.A. 19-425, 19-433, 19-434, 19-435,
3 19-4110, 74-2433f, 74-2438, 75-5105a, 79-201q, 79-201s, 79-412, 79-
4 5a04, 79-1404, 79-1404a, 79-1411b, 79-1412a, 79-1413a, 79-1420, 79-
5 1448, 79-1455, 79-1460, 79-1460a, 79-1466, 79-1467, 79-1476, 79-
6 1479, 79-1481, 79-1606, 79-1609 and 79-2005 and K.S.A. 2019 Supp.
7 2-1915, 19-432, 25-101, 25-213 and 25-611 and repealing the existing
8 sections; also repealing K.S.A. 19-426, 19-428 and 79-1427c and
9 K.S.A. 2019 Supp. 19-430 and 19-431.

10
11 *Be it enacted by the Legislature of the State of Kansas:*

12 New Section 1. At the general election in 2022, and each fourth year
13 thereafter, a county appraiser shall be elected in each county for a term of
14 four years. Such county appraiser, before entering upon the duties of
15 office, shall execute and file with the county treasurer a good and
16 sufficient corporate surety bond, conditioned on the faithful performance
17 of the duties of office. Such bond shall be issued by a company authorized
18 to do business in Kansas, in an amount fixed by the board of county
19 commissioners of not less than \$10,000. No person shall be eligible for the
20 nomination or election to the office of county appraiser unless such person
21 is a certified Kansas appraiser.

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

36 Sec. 3. On and after January 1, 2023, K.S.A. 2019 Supp. 2-1915 is

1 hereby amended to read as follows: 2-1915. (a) Appropriations may be
2 made for grants out of funds in the treasury of this state for terraces,
3 terrace outlets, check dams, dikes, ponds, ditches, critical area planting,
4 grassed waterways, tailwater recovery irrigation systems, precision land
5 forming, range seeding, detention and grade stabilization structures and
6 other enduring water conservation practices installed on public lands and
7 on privately owned lands and, the control and eradication of sericea
8 lespedeza as provided in ~~subsection (n)~~ of K.S.A. 2-1908(n), and
9 amendments thereto, on public lands and on privately owned lands. Except
10 as provided by the multipurpose small lakes program act, any such grant
11 shall not exceed 80% of the total cost of any such practice.

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

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

33 (d) (1) Subject to appropriation acts therefor, the Kansas department
34 of agriculture division of conservation shall develop the Kansas water
35 quality buffer initiative for the purpose of restoring riparian areas using
36 best management practices. The executive director of the Kansas
37 department of agriculture division of conservation shall ensure that the
38 initiative is complementary to the federal conservation reserve program.

39 (2) There is hereby created in the state treasury the Kansas water
40 quality buffer initiative fund. All expenditures from such fund shall be
41 made in accordance with appropriation acts upon warrants of the director
42 of accounts and reports issued pursuant to vouchers approved by the
43 executive director of the Kansas department of agriculture division of

1 conservation or the executive director's designee. Money credited to the
2 fund shall be used for the purpose of making grants to install water quality
3 best management practices pursuant to the initiative.

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

15 (e) The Kansas department of agriculture division of conservation
16 with the approval of the state conservation commission shall adopt rules
17 and regulations to administer such grant and protection programs.

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

24 Sec. 4. On and after January 1, 2023, K.S.A. 19-425 is hereby
25 amended to read as follows: 19-425. The county-~~or district~~ appraiser
26 ~~appointed~~ *elected* under the provisions of this act shall have all the powers
27 and duties vested in and imposed upon county assessors by law except as
28 otherwise provided herein. From and after the effective date of this act any
29 reference in the Kansas Statutes Annotated-~~or, and~~ amendments thereto, to
30 the "assessor" or "county assessor" or words of similar import shall be
31 construed as referring to the "county appraiser."-~~or "district appraiser."~~ He
32 *The county appraiser* shall appoint deputy appraisers and fix their salaries
33 with the consent and approval of the board of county commissioners-~~or~~
34 ~~district board~~. Each deputy appraiser, before entering upon the duties of his
35 office, shall take and subscribe to an oath in like manner as that provided
36 for the county-~~or district~~ appraiser. With the consent and approval of the
37 board of county commissioners-~~or district board~~, ~~he~~, *the county appraiser*
38 may appoint such specialized help as ~~he may need~~ *be needed* to properly
39 assess specific properties and may pay-~~them~~ *such specialized help*
40 compensation as the board of county commissioners-~~or district board~~ shall
41 provide. The board of county commissioners-~~or district board~~ shall furnish
42 ~~him~~ necessary office space and such clerical help as may be needed to
43 carry out the duties of ~~his~~ office.

1 Sec. 5. On and after January 1, 2023, K.S.A. 2019 Supp. 19-432 is
2 hereby amended to read as follows: 19-432. (a) The director of property
3 valuation shall maintain a current list of persons ~~eligible to be appointed to~~
4 ~~the office of appraiser~~ *qualified as certified appraisers*. Periodic issuance
5 of this list shall constitute the official list of eligible Kansas appraisers ~~who~~
6 ~~are candidates for appointment~~. Inclusion on this list shall be made
7 dependent upon successful completion of a written examination as adopted
8 and administered by the director.

9 (b) The director of property valuation shall be required to conduct
10 training courses annually for the purpose of training appraisal candidates.
11 These courses shall be designed to prepare students to successfully
12 complete the written examinations required for eligible Kansas appraiser
13 status.

14 (c) Once certified, an eligible Kansas appraiser may retain that status
15 only through successful completion of additional appraisal courses at
16 intervals as determined by the director of property valuation. The director
17 shall be required to conduct training courses annually for the purpose of
18 providing the additional curriculum required for retention of Kansas
19 appraiser status. The director may accept recognized appraisal courses as
20 an alternative to courses conducted by the ~~director's office~~ *division of*
21 *property valuation* to fulfill this requirement for the maintenance of
22 eligible Kansas appraiser status.

23 (1) The director of property valuation may remove any person from
24 the list of persons ~~eligible to be appointed to the office of appraiser~~
25 ~~qualified as a certified appraiser~~ for any of the following acts or
26 omissions:

27 (A) Failing to meet the minimum qualifications established by this
28 section;

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

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

34 (2) Any person removed from the list of persons ~~eligible to be~~
35 ~~appointed to the office of county appraiser~~ *qualified as a certified*
36 *appraiser* under the provisions of this section shall immediately forfeit the
37 office of county ~~or district~~ appraiser.

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

41 (4) The director of property valuation may relist a person as ~~an~~
42 ~~eligible county~~ *a certified* appraiser upon a showing of mitigating
43 circumstances, restitution or expungement.

1 Sec. 6. On and after January 1, 2023, K.S.A. 19-433 is hereby
2 amended to read as follows: 19-433. The county ~~or district~~ appraiser
3 ~~appointed under the provisions of this act~~ shall take and subscribe to an
4 oath as *a county official*.

5 Sec. 7. On and after January 1, 2023, K.S.A. 19-434 is hereby
6 amended to read as follows: 19-434. The appraiser of each county ~~or~~
7 ~~district appointed under the provisions of this act~~ shall receive an annual
8 salary in an amount ~~which~~ *that* shall be fixed by resolution of the board of
9 county commissioners of the county ~~or district board of the district~~.

10 Sec. 8. On and after January 1, 2023, K.S.A. 19-435 is hereby
11 amended to read as follows: 19-435. The board of county commissioners
12 ~~or district board~~ shall allow any appraiser, deputy, or employee ~~his~~ actual
13 and necessary travel and subsistence expense incurred in the performance
14 of ~~his~~ *such* duties and shall allow mileage to any such officer, deputy, or
15 employee at the rate prescribed by law for each mile actually and
16 necessarily traveled in a privately owned vehicle in the performance of ~~his~~
17 *such* duties.

18 Sec. 9. On and after January 1, 2023, K.S.A. 19-4110 is hereby
19 amended to read as follows: 19-4110. (a) The board of county
20 commissioners of any two or more counties may enter into an interlocal
21 cooperation agreement under K.S.A. 12-2901 et seq., and amendments
22 thereto, to jointly promote economic development at any location or
23 locations within the geographical boundaries of any one or more of such
24 counties in accordance with the provisions of K.S.A. 19-4101 et seq., and
25 amendments thereto.

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

28 (1) Provide for the establishment of a strategic, multi-year economic
29 development plan that identifies any capital improvement, infrastructure or
30 other needs, or combination thereof, within the geographical boundaries of
31 the counties which have entered into such agreement and addresses those
32 needs, on a prioritized basis, to promote economic development activities
33 by any public agency, private agency or combination of such agencies
34 within the geographical boundaries of such counties;

35 (2) provide for the creation of a separate legal entity that shall be
36 authorized to exercise all powers conferred upon separate legal entities
37 under the provisions of K.S.A. 12-2904a, and amendments thereto, and all
38 powers conferred upon incorporated industrial districts under the
39 provisions of K.S.A. 19-3808, and amendments thereto, within the
40 geographical boundaries of the counties which have entered into such
41 agreement in connection with the execution, implementation, management
42 or conduct, or combination thereof, of the joint or cooperative economic
43 development activities set forth in the agreement;

1 (3) provide that the separate legal entity described in subsection (b)
2 (2) shall use any dues, fees, assessments and other financial contributions
3 from member public agencies; any receipts from any general tax levied on
4 all tangible property within the geographical boundaries of all of the
5 counties which have entered into such agreement to support economic
6 development activities set forth in the agreement; any proceeds of bonds,
7 notes, loans or other authorized forms of indebtedness; any grants, gifts or
8 donations from public and private agencies; and any other authorized
9 source of revenue to create an economic development fund to further the
10 objects and purposes set forth in the agreement. Such agreement shall
11 provide that such separate legal entity shall make such expenditures,
12 transfers, including grants and loans and disbursements from the economic
13 development fund deemed necessary or otherwise appropriate in
14 connection with any established economic development project or activity
15 at any location or locations within the geographical boundaries of any one
16 or more of such counties; and

17 (4) provide that consideration for participation in the agreement may
18 include a system of revenue-sharing assessments or transfers among and
19 between the counties which have entered into such agreement based on the
20 growth in assessed valuation of the property subject to the interlocal
21 cooperation agreement.

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

25 (d) The county-~~or district~~ appraiser of each county-~~which~~ *that*
26 entered into the interlocal cooperation agreement shall certify the amount
27 of any increase in assessed valuation of the property subject to the
28 interlocal cooperation agreement and shall furnish such information to the
29 county clerk of each such county on or before June 15 of each year.

30 Sec. 10. On and after January 1, 2023, K.S.A. 2019 Supp. 25-101 is
31 hereby amended to read as follows: 25-101. (a) On the Tuesday
32 succeeding the first Monday in November of each even-numbered year,
33 there shall be held a general election to elect officers as follows:

34 (1) At each alternate election, prior to the year in which the term of
35 office of the president and vice-president of the United States will expire,
36 there shall be elected the electors of president and vice-president of the
37 United States to which the state may be entitled at the time of such
38 election;

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

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

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

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

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

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

17 (8) at each alternate election, prior to the year in which the regular
 18 term of office of state senators shall expire, there shall be elected a state
 19 senator in each state senatorial district;

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

22 (10) at each alternate election there shall be elected, in each county, a
 23 county clerk, county treasurer, register of deeds, *county appraiser*, county
 24 or district attorney, sheriff and such other officers as provided by law; and

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

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

30 Sec. 11. On and after January 1, 2023, K.S.A. 2019 Supp. 25-213 is
 31 hereby amended to read as follows: 25-213. (a) At all national and state
 32 primary elections, the national and state offices as specified for each in this
 33 section shall be printed upon the official primary election ballot for
 34 national and state offices and the county and township offices as specified
 35 for each in this section shall be printed upon the official primary election
 36 ballot for county and township offices.

37 (b) The official primary election ballots shall have the following
 38 heading:

39 OFFICIAL PRIMARY ELECTION BALLOT

40 _____ Party

41 To vote for a person whose name is printed on the ballot make a cross
 42 or check mark in the square at the left of the person's name. To vote for a
 43 person whose name is not printed on the ballot, write the person's name in

1 the blank space, if any is provided, and make a cross or check mark in the
2 square to the left.

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

5 The form shown shall be followed by the names of the persons for
6 whom nomination petitions or declarations have been filed according to
7 law for political parties having primary elections, and for the national and
8 state offices in the following order: United States senator, United States
9 representative from _____ district, governor and lieutenant governor,
10 secretary of state, attorney general, state treasurer, commissioner of
11 insurance, senator _____ district, representative _____ district, district
12 judge _____ district, district magistrate judge _____ district, district
13 attorney _____ judicial district, and member state board of education
14 _____ district. For county and township offices the form shall be followed
15 by the names of persons for whom nomination petitions or declarations
16 have been filed according to law for political parties having primary
17 elections in the following order: Commissioner _____ district, county clerk,
18 treasurer, register of deeds, *county appraiser*, county attorney, sheriff,
19 township trustee, township treasurer, township clerk. When any office is
20 not to be elected, it shall be omitted from the ballot. Other offices to be
21 elected but not listed, shall be inserted in the proper places. For each office
22 there shall be a statement of the number to vote for.

23 To the left of each name there shall be printed a square. Official
24 primary election ballots may be printed in one or more columns. The
25 names certified by the secretary of state or county election officer shall be
26 printed on official primary election ballots and no others. In case there are
27 no nomination petitions or declarations on file for any particular office, the
28 title to the office shall be printed on the ballot followed by a blank line
29 with a square, and such title, followed by a blank line, may be printed in
30 the list of candidates published in the official paper. No blank line shall be
31 printed following any office where there are nomination petitions or
32 declarations on file for the office except following the offices of precinct
33 committeeman and precinct committeewoman.

34 (c) Except as otherwise provided in this section, no person's name
35 shall be printed more than once on either the official primary election
36 ballot for national and state offices or the official primary election ballot
37 for county and township offices. No name that is printed on the official
38 primary election ballot as a candidate of a political party shall be printed or
39 written in as a candidate for any office on the official primary election
40 ballot of any other political party. If a person is a candidate for the
41 unexpired term for an office, the person's name may be printed on the
42 same ballot as a candidate for the next regular term for such office. The
43 name of any candidate on the ballot may be printed on the same ballot as

1 such candidate and also as a candidate for precinct committeeman or
2 committeewoman. No name that is printed on the official primary election
3 ballot for national and state offices shall be printed or written in elsewhere
4 on the ballot or on the official primary election ballot for county and
5 township offices except for precinct committeeman or committeewoman.
6 No name that is printed on the official primary election ballot for county
7 and township offices shall be printed or written in on the official primary
8 election ballot for national and state offices or elsewhere on the county and
9 township ballot except for precinct committeeman or committeewoman.

10 (d) No person shall be elected to the office of precinct committeeman
11 or precinct committeewoman where no nomination petitions or
12 declarations have been filed, unless the person receives at least five write-
13 in votes. As a result of a primary election, no person shall receive the
14 nomination and no person's name shall be printed on the official general
15 election ballot when no nomination petitions or declarations were filed,
16 unless the person receives votes equal in number to not less than 5% of the
17 total of the current voter registration designated in the state, county or
18 district in which the office is sought, as compiled by the office of the
19 secretary of state, except that a candidate for township office may receive
20 the nomination and have such person's name printed on the ballot where
21 no nomination petitions or declarations have been filed if such candidate
22 receives three or more write-in votes. No such person shall be required to
23 obtain more than 5,000 votes.

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

26 (f) A person who won the primary election as a result of the person's
27 name being written in on the primary ballot shall have such person's name
28 printed on the official general election ballot for national, state, county,
29 township or municipal office, unless the person notifies, in writing, the
30 secretary of state for national or state office or the county election office
31 for all other offices within 10 days following the canvass of the primary
32 election that the person does not want such person's name on the official
33 general election ballot.

34 Sec. 12. On and after January 1, 2023, K.S.A. 2019 Supp. 25-611 is
35 hereby amended to read as follows: 25-611. (a) The arrangement of offices
36 on the official general ballot for national and state offices for those offices
37 to be elected shall be in the following order: Names of candidates for the
38 offices of president and vice-president, United States senator, United
39 States representative _____ district, governor and lieutenant
40 governor running together, secretary of state, attorney general, (and any
41 other officers elected from the state as a whole), state senator _____
42 district, state representative _____ district, district judge _____ district,
43 district magistrate judge _____ district, district attorney _____ judicial

1 district, and state board of education member _____ district.

2 (b) The arrangement of offices on the official general ballot for
3 county township offices for those offices to be elected shall be in the
4 following order: Names of candidates for county commissioner _____
5 district, county clerk, county treasurer, *county appraiser*, register of deeds,
6 county attorney, sheriff, township trustee, township treasurer and township
7 clerk.

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

11 Sec. 13. On and after January 1, 2023, K.S.A. 74-2433f is hereby
12 amended to read as follows: 74-2433f. (a) There shall be a division of the
13 state board of tax appeals known as the small claims and expedited
14 hearings division. Hearing officers appointed by the chief hearing officer
15 shall have authority to hear and decide cases heard in the small claims and
16 expedited hearings division.

17 (b) The small claims and expedited hearings division shall have
18 jurisdiction over hearing and deciding applications for the refund of
19 protested taxes under the provisions of K.S.A. 79-2005, and amendments
20 thereto, and hearing and deciding appeals from decisions rendered
21 pursuant to the provisions of K.S.A. 79-1448, and amendments thereto,
22 and of article 16 of chapter 79 of the Kansas Statutes Annotated, and
23 amendments thereto, with regard to single-family residential property. The
24 filing of an appeal with the small claims and expedited hearings division
25 shall be a prerequisite for filing an appeal with the state board of tax
26 appeals for appeals involving single-family residential property.

27 (c) At the election of the taxpayer, the small claims and expedited
28 hearings division shall have jurisdiction over: (1) Any appeal of a decision,
29 finding, order or ruling of the director of taxation, except an appeal,
30 finding, order or ruling relating to an assessment issued pursuant to K.S.A.
31 79-5201 et seq., and amendments thereto, in which the amount of tax in
32 controversy does not exceed \$15,000; (2) hearing and deciding
33 applications for the refund of protested taxes under the provisions of
34 K.S.A. 79-2005, and amendments thereto, where the value of the property,
35 other than property devoted to agricultural use, is less than \$3,000,000 as
36 reflected on the valuation notice; and (3) hearing and deciding appeals
37 from decisions rendered pursuant to the provisions of K.S.A. 79-1448, and
38 amendments thereto, and of article 16 of chapter 79 of the Kansas Statutes
39 Annotated, and amendments thereto, other than those relating to land
40 devoted to agricultural use, wherein the value of the property is less than
41 \$3,000,000 as reflected on the valuation notice.

42 (d) In accordance with the provisions of K.S.A. 74-2438, and
43 amendments thereto, any party may elect to appeal any application or

1 decision referenced in subsection (b) to the state board of tax appeals.
2 Except as provided in subsection (b) regarding single-family residential
3 property, the filing of an appeal with the small claims and expedited
4 hearings division shall not be a prerequisite for filing an appeal with the
5 state board of tax appeals under this section. Final decisions of the small
6 claims and expedited hearings division may be appealed to the state board
7 of tax appeals. An appeal of a decision of the small claims and expedited
8 hearings division to the state board of tax appeals shall be de novo. The
9 county bears the burden of proof in any appeal filed by the county
10 pursuant to this section.

11 (e) A taxpayer shall commence a proceeding in the small claims and
12 expedited hearings division by filing a notice of appeal in the form
13 prescribed by the rules of the state board of tax appeals which shall state
14 the nature of the taxpayer's claim. The notice of appeal may be signed by
15 the taxpayer, any person with an executed declaration of representative
16 form from the property valuation division of the department of revenue or
17 any person authorized to represent the taxpayer in subsection (f). Notice of
18 appeal shall be provided to the appropriate unit of government named in
19 the notice of appeal by the taxpayer. In any valuation appeal or tax protest
20 commenced pursuant to articles 14 and 20 of chapter 79 of the Kansas
21 Statutes Annotated, and amendments thereto, the hearing shall be
22 conducted in the county where the property is located or a county adjacent
23 thereto. In any appeal from a final determination by the secretary of
24 revenue, the hearing shall be conducted in the county in which the
25 taxpayer resides or a county adjacent thereto.

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

39 (g) The hearing in the small claims and expedited hearings division
40 shall be conducted within 60 days after the appeal is filed in the small
41 claims and expedited hearings division unless such time period is waived
42 by the taxpayer. A decision shall be rendered by the hearing officer within
43 30 days after the hearing is concluded and, in cases arising from appeals

1 described by subsections (b) and (c)(2) and (3), shall be accompanied by a
2 written explanation of the reasoning upon which such decision is based.
3 Documents provided by a taxpayer or county-~~or district~~ appraiser shall be
4 returned to the taxpayer or the county-~~or district~~ appraiser by the hearing
5 officer and shall not become a part of the board's permanent records.
6 Documents provided to the hearing officer shall be confidential and may
7 not be disclosed, except as otherwise specifically provided.

8 (h) With regard to any matter properly submitted to the division
9 relating to the determination of valuation of property for taxation purposes,
10 it shall be the duty of the county appraiser to initiate the production of
11 evidence to demonstrate, by a preponderance of the evidence, the validity
12 and correctness of such determination. No presumption shall exist in favor
13 of the county appraiser with respect to the validity and correctness of such
14 determination. With regard to leased commercial and industrial property,
15 the burden of proof shall be on the taxpayer unless the taxpayer has
16 furnished the county-~~or district~~ appraiser, within 30 calendar days
17 following the informal meeting required by K.S.A. 79-1448, and
18 amendments thereto, or within 30 calendar days following the informal
19 meeting required by K.S.A. 79-2005, and amendments thereto, a complete
20 income and expense statement for the property for the three years next
21 preceding the year of appeal. Such income and expense statement shall be
22 in such format that is regularly maintained by the taxpayer in the ordinary
23 course of the taxpayer's business. If the taxpayer submits a single property
24 appraisal with an effective date of January 1 of the year appealed, the
25 burden of proof shall return to the county appraiser.

26 Sec. 14. On and after January 1, 2023, K.S.A. 74-2438 is hereby
27 amended to read as follows: 74-2438. (a) An appeal may be taken to the
28 state board of tax appeals from any finding, ruling, order, decision, final
29 determination or other final action, including action relating to abatement
30 or reduction of penalty and interest, on any case of the secretary of
31 revenue or the secretary's designee by any person aggrieved thereby.
32 Notice of such appeal shall be filed with the secretary of the board within
33 30 days after such finding, ruling, order, decision, final determination or
34 other action on a case, and a copy served upon the secretary of revenue or
35 the secretary's designee. An appeal may also be taken to the state board of
36 tax appeals at any time when no final determination has been made by the
37 secretary of revenue or the secretary's designee after 270 days has passed
38 since the date of the request for informal conference pursuant to K.S.A.
39 79-3226, and amendments thereto, and no written agreement by the parties
40 to further extend the time for making such final determination is in effect.

41 (b) Upon receipt of a timely appeal, the board shall conduct a hearing
42 in accordance with the provisions of the Kansas administrative procedure
43 act. The hearing before the board shall be a de novo hearing unless the

1 parties agree to submit the case on the record made before the secretary of
2 revenue or the secretary's designee.

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

30 (2) With regard to any matter properly submitted to the board relating
31 to the determination of valuation of real property, if the director of
32 property valuation has developed and adopted methodologies to value such
33 type of property, then it shall be the duty of the county-~~or district~~ appraiser
34 to demonstrate compliance with such methodologies.

35 Sec. 15. On and after January 1, 2023, K.S.A. 75-5105a is hereby
36 amended to read as follows: 75-5105a. The director of property valuation
37 shall:

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

42 (b) Devise or prescribe guides, or both, for the valuation of personal
43 property. The director of property valuation may furnish to each county

1 one copy of each guide so prescribed and a copy or copies of each guide so
2 devised. In the preparation of such guides, the director of property
3 valuation shall confer with representatives of the county appraisers ~~and~~
4 ~~district appraisers~~, and shall seek counsel from official representatives of
5 organized groups interested in and familiar with the value of classes of
6 property with which they are concerned.

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

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

12 (e) Compile sales ratio data as provided by K.S.A. 79-1486 through
13 79-1493, and amendments thereto, and to analyze such assessment data.

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

15 Sec. 16. On and after January 1, 2023, K.S.A. 79-201q is hereby
16 amended to read as follows: 79-201q. The following described property, to
17 the extent herein specified, shall be and is hereby exempt from all property
18 or ad valorem taxes levied under the laws of the state of Kansas:

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

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

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

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

41 (d) All property taxes, including any penalties and interest accrued
42 thereon, imposed upon any property described in subsection (a) and (b) for
43 all taxable years to which such subsections apply are hereby declared to be

1 canceled but any such amounts paid in any such year shall not be refunded
2 except that with respect to Liberal municipal airport such amounts shall be
3 refunded.

4 (e) The county ~~or district~~ appraiser shall value the land and
5 improvements, and the value of the land and improvements may be
6 entered on the assessment rolls in separate entries and descriptions. The
7 provisions of this subsection shall be applicable to all taxable years
8 commencing after December 31, 1992.

9 Sec. 17. On and after January 1, 2023, K.S.A. 79-201s is hereby
10 amended to read as follows: 79-201s. (a) For all taxable years
11 commencing after December 31, 1991, all property owned and primarily
12 operated as an airport by an airport authority established under K.S.A. 3-
13 162 et seq., and amendments thereto, including property leased by the
14 airport authority for aviation related purposes, shall be exempt from all
15 property or ad valorem taxes levied under the laws of this state. If the term
16 of any lease existing on April 15, 1991, of any property for purposes not
17 aviation related extends beyond tax year 1991, such property shall be
18 exempt from all property or ad valorem taxes levied under the laws of this
19 state until the tax year next following the tax year during which such lease
20 expires.

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

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

30 Sec. 18. On and after January 1, 2023, K.S.A. 79-412 is hereby
31 amended to read as follows: 79-412. It shall be the duty of the county ~~or~~
32 ~~district~~ appraiser to value the land and improvements. The value of the
33 land and improvements shall be entered on the assessment roll in a single
34 aggregate, except as hereinafter provided. Improvements owned by entities
35 other than the owner of the land shall be assessed to the owners of such
36 improvements, if the lease agreement has been recorded or filed in the
37 office of the register of deeds. The words "building on leased ground" shall
38 appear on the first page of the lease agreement. It shall be the
39 responsibility of the person recording or filing the lease agreement to
40 include such words as provided in this section. Failure to include such
41 words as provided in this section may result in such improvements being
42 assessed to the owner of the land. As used in this section, the term
43 "person" means any individual, business, domestic or foreign corporation,

1 partnership or association. Delinquent taxes imposed on such
2 improvements may be collected by levy and sale of the interests of such
3 owners the same as in cases of the collection of taxes on personal property.

4 Sec. 19. On and after January 1, 2023, K.S.A. 79-5a04 is hereby
5 amended to read as follows: 79-5a04. The director of property valuation
6 shall annually determine the fair market value of public utility property,
7 both real and personal, tangible and intangible, of every public utility as
8 defined in ~~subsection (a) of K.S.A. 79-5a01(a)~~, and amendments thereto.

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

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

20 (a) Original cost.

21 (b) Original cost less depreciation or reproduction cost less
22 depreciation, or both, or replacement cost new less depreciation, except
23 that where either method is used proper allowance and deduction shall be
24 made for functional or economic obsolescence and for operation of
25 nonprofitable facilities which necessitate regulatory body approval to
26 eliminate.

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

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

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

34 The fair market value of affiliated properties separately assessed, or the
35 nonoperating properties of such companies, or both, shall be ascertained
36 and determined as nearly as possible and deducted from the total unit
37 value of the properties of such companies if such properties are included in
38 the unit value. Except for the property of any entity enumerated in
39 ~~subsection (b) of K.S.A. 79-5a01(b)~~, and amendments thereto, and insofar
40 as it is practicable to do so, the same method of evaluating the properties
41 of the companies separately assessed or nonoperating properties, or both,
42 shall be used as was used in determining the unit value of such companies.
43 All property of any entity enumerated in ~~subsection (b) of K.S.A. 79-~~

1 5a01(b), and amendments thereto, shall be valued by the county ~~or district~~
2 appraiser in the same manner as provided by law for the valuation of the
3 same type or class of property in the county.

4 Sec. 20. On and after January 1, 2023, K.S.A. 79-1404 is hereby
5 amended to read as follows: 79-1404. It shall be the duty of the director of
6 property valuation, and the director shall have the power and authority:

7 *First.* To have and exercise general supervision over the administration
8 of the assessment and tax laws of the state, over the county ~~and district~~
9 appraisers, boards of county commissioners, county boards of
10 equalization, and all other boards of levy and assessment, to the end that
11 all assessments of property, real, personal, and mixed, be made relatively
12 just and uniform and at its true and full cash market value; to require all
13 county ~~and district~~ appraisers, county commissioners and county boards of
14 equalization, under penalty of forfeiture and removal from office as such
15 appraisers or boards, to assess all property of every kind and character at
16 its actual and full cash market value.

17 *Second.* To confer with, advise and direct county ~~and district~~ appraisers,
18 boards of commissioners, boards of equalization and others obligated
19 under the law to make levies and assessments, as to their duties under the
20 statutes of the state.

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

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

37 *Fifth.* To require township, city, county, state or other public officers to
38 report information as to the assessment of property, collection of taxes,
39 receipts from licenses and other sources, the expenditure of public funds
40 for all purposes, and such other information as may be needful or desirable
41 in the work of the director of property valuation, in such form and upon
42 such blanks as the director of property valuation may prescribe. Also, to
43 make and prosecute such research and investigation as to the detailed

1 properties of corporations, the business, income, reasonable expenditures
2 and true values of the franchise and properties of all public service
3 corporations doing business in this state, as will enable the director of
4 property valuation to ascertain a fair and equitable basis of assessing the
5 same and of making and recommending proper legislation to the
6 legislature, from time to time, and to direct the local assessing and taxing
7 officers in making such assessments.

8 *Sixth.* To require individuals, partnerships, companies, associations,
9 joint-stock companies and corporations to furnish information concerning
10 their capital, funded or other debts, current assets and liabilities, value of
11 property, earnings, operating and other expenses, taxes and other charges,
12 and all other facts which may be needful or desirable to enable the director
13 of property valuation to ascertain the value and relative burdens borne by
14 all kinds of property in the state.

15 *Seventh.* To summon witnesses from any part of the state to appear and
16 give testimony, and to compel said witnesses to produce records, books,
17 papers and documents relating to any subject or matter which the director
18 of property valuation shall have authority to investigate or determine,
19 subject to the restrictions of K.S.A. 79-1424, and amendments thereto.

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

25 *Ninth.* To investigate the work and methods of county ~~and district~~
26 appraisers, boards of county commissions and county boards of
27 equalization in the assessment, equalization and taxation of all kinds of
28 property, by visiting the counties of the state.

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

34 *Eleventh.* To investigate the tax systems of other states and countries,
35 and to formulate and recommend such legislation as may be deemed
36 expedient to prevent evasion of assessment and tax laws, and to secure just
37 and equal taxation and improvement in the system of taxation in the state.

38 *Twelfth.* To inquire into the system of accounting and auditing public
39 funds in use in townships, cities, counties and state, and to devise and
40 prescribe a uniform system of auditing and accounting of the receipts and
41 disbursements of public funds in the municipalities of the state.

42 *Thirteenth.* To consult and confer with the governor and attorney
43 general of the state upon the subject of taxation, the administration of the

1 laws in relation thereto, and the progress of the work of the director of
2 property valuation, and to furnish the governor, from time to time, such
3 assistance and information as the director may require.

4 *Fourteenth.* To transmit to the governor and to each member of the
5 legislature, 30 days before the meeting of the legislature, the report of the
6 director of property valuation, covering the subject of assessment and
7 taxation, the results of the investigations of the director of property
8 valuation, the director's recommendations for improvement in the system
9 of taxation in the state, together with such measures as may be formulated
10 for the consideration of the legislature.

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

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

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

42 Sec. 21. On and after January 1, 2023, K.S.A. 79-1404a is hereby
43 amended to read as follows: 79-1404a. The director of property valuation

1 shall have authority to review any valuation change made by a county-
2 ~~or district~~ appraiser pursuant to K.S.A. 79-1448 and 79-2005, and
3 amendments thereto, or a hearing officer or panel pursuant to K.S.A. 79-
4 1606, and amendments thereto, and may rescind such change upon written
5 findings that such change has caused property not to be valued according
6 to law, provided however, no valuation change shall be rescinded more
7 than 60 days after the date of such change. Any party aggrieved by an
8 order of the director of property valuation rescinding a valuation change
9 may appeal such order to the state board of tax appeals as provided in
10 K.S.A. 74-2438, and amendments thereto.

11 Sec. 22. On and after January 1, 2023, K.S.A. 79-1411b is hereby
12 amended to read as follows: 79-1411b. Each county shall comprise a
13 separate assessment district, and the county-~~or district~~ appraiser shall have
14 the duty of appraising all tangible property in this county.

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

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

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

33 Sec. 23. On and after January 1, 2023, K.S.A. 79-1412a is hereby
34 amended to read as follows: 79-1412a. (a) County appraisers-~~and district~~
35 ~~appraisers~~ shall perform the following duties:

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

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

42 *Third.* Attend meetings of the county board of equalization for the
43 purpose of aiding such board in the proper discharge of its duties, making

1 all records available to the county board of equalization.

2 *Fourth.* Prepare the appraisal roll and certify such rolls to the county
3 clerk.

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

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

10 *Seventh.* Carry on continuously throughout the year the process of
11 appraising real property.

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

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

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

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

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

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

39 (3) documents detailing individual lease agreements.

40 Nothing in this subsection shall prohibit the county appraiser or the
41 county appraiser's designee from requesting a certified rent roll from the
42 taxpayer.

43 Sec. 24. On and after January 1, 2023, K.S.A. 79-1413a is hereby

1 amended to read as follows: 79-1413a. Whenever upon complaint made to
2 the state board of tax appeals by the county ~~or district~~ appraiser, the
3 director of property valuation, the board of county commissioners, any
4 property taxpayer or any aggrieved party, and a summary proceeding in
5 that behalf had, it shall be made to appear to the satisfaction of the board
6 that the appraisal of real property or tangible personal property in any
7 county is not in substantial compliance with law and the guidelines and
8 timetables prescribed by the director of property valuation, and that the
9 interest of the public will be promoted by a reappraisal of such property,
10 the state board of tax appeals shall order a reappraisal of all or any part of
11 the property in such county to be made by one or more persons, to be
12 appointed by the state board of tax appeals for that purpose, the expense of
13 any such reappraisal to be borne by the county in which is situated the
14 property to be reappraised. The state board of tax appeals shall, upon its
15 own motion, after a hearing, order any such reappraisal if it shall clearly
16 appear that the public would be benefited thereby. Due notice of the time
17 and place fixed for such summary proceeding or hearing shall be mailed to
18 the county clerk and the county appraiser of the county involved, the
19 director of property valuation, who shall be made a party to the
20 proceeding, and to the party filing any such complaint. Upon ordering such
21 a reappraisal the state board of tax appeals may order all or any part of the
22 taxable real property and tangible personal property in such county to be
23 reappraised, and shall either designate the person or persons to make such
24 reappraisal or permit the board of county commissioners to designate such
25 persons with the approval of the state board of tax appeals. The cost of
26 such reappraisal shall be paid from the county general fund, the special
27 countywide reappraisal fund established by K.S.A. 79-1482, and
28 amendments thereto, the issuance of no-fund warrants, or from a special
29 assessment equalization fund in the same manner as provided in K.S.A.
30 79-1607 and 79-1608, and amendments thereto, for the payment of the
31 cost of appraisals.

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

1 and the state board of tax appeals.

2 No person, firm, corporation, partnership, or association, other than the
3 county-~~or district~~ appraiser, shall commence any contracted reappraisal in
4 any county until a written agreement has been entered into between the
5 board of county commissioners and such contractors. Such agreement
6 shall specifically set out the duties of the reappraisers, and shall contain a
7 stipulation that upon completion of the reappraisal and before final
8 payment to the reappraisers under the agreement, the reappraisers will
9 notify each taxpayer of its recommendations as to the valuation of such
10 taxpayer's property, by mailing such information to the taxpayer's last
11 known address. Pursuant to K.S.A. 79-1460, and amendments thereto, the
12 county-~~or district~~ appraiser shall not be authorized to use the valuations
13 submitted by the reappraisers in the year the reappraisal was completed
14 unless the reappraisal was completed and delivered to such appraiser on or
15 before March 1 of the year in which the valuations established are used as
16 a basis for the levy of taxes. Before entering into any contracts with the
17 county commissioners for reappraisals of property, every reappraiser shall
18 give and file with the board of county commissioners a good and sufficient
19 surety bond by a surety company authorized to do business in this state,
20 approved by the county attorney, in such sum as the county commissioners
21 shall fix, but not less than the amount to be received by the reappraisers
22 under the terms of the contract and conditioned for the faithful
23 performance of all duties required of such reappraisers under the terms of
24 the contract entered into, and the execution and filing of such a bond shall
25 be a condition precedent to entering into such an agreement and to
26 commencing work on the contract of reappraisal. Such bond shall be
27 further conditioned to remain in full force and effect for one year
28 subsequent to the date of the printing of the change of value notices for the
29 reappraisal and the delivery thereof to the county-~~or district~~ appraiser.

30 Sec. 25. On and after January 1, 2023, K.S.A. 79-1420 is hereby
31 amended to read as follows: 79-1420. If any person, association, company,
32 corporation or personal property tax rendition form preparer shall
33 knowingly give a false or fraudulent list, schedule or statement, or shall
34 willfully fail to disclose any personal property taxable under the laws of
35 this state, or shall understate the value of any property taxable under the
36 laws of this state, or shall fail or refuse to deliver to the county-~~or district~~
37 appraiser, when called upon to do so by a certified letter from such
38 appraiser, a list of the taxable property which under the laws of this state is
39 required to be listed, or shall temporarily convert any part of such property
40 into property not taxable or shall remove such property from the county or
41 state for the fraudulent purpose of preventing such property from being
42 listed, or of evading the payment of taxes thereon, or shall transfer or
43 transmit any property to any person with such intent, he or she or it shall

1 be guilty of a misdemeanor, and subject to a fine of not less than \$1,000
2 nor more than \$5,000. Prosecutions under this act shall be brought by the
3 county or district attorney in the district court of the proper county, upon
4 the verified complaint of the director of property valuation or the county-
5 district appraiser.

6 Sec. 26. On and after January 1, 2023, K.S.A. 79-1448 is hereby
7 amended to read as follows: 79-1448. Any taxpayer may complain or
8 appeal to the county appraiser from the classification or appraisal of the
9 taxpayer's property by giving notice to the county appraiser within 30 days
10 subsequent to the date of mailing of the valuation notice required by
11 K.S.A. 79-1460, and amendments thereto, for real property, and on or
12 before May 15 for personal property. The county appraiser or the
13 appraiser's designee shall arrange to hold an informal meeting with the
14 aggrieved taxpayer with reference to the property in question. At such
15 meeting it shall be the duty of the county appraiser or the county
16 appraiser's designee to initiate production of evidence to substantiate the
17 valuation of such property, including, a summary of the reasons that the
18 valuation of the property has been increased over the previous year, any
19 assumptions used by the county appraiser to determine the value of the
20 property and a description of the individual property characteristics,
21 property specific valuation records and conclusions. The taxpayer shall be
22 provided with the opportunity to review the data sheets applicable to the
23 valuation approach utilized for the subject property. The county appraiser
24 shall take into account any evidence provided by the taxpayer which
25 relates to the amount of deferred maintenance and depreciation for the
26 property. In any appeal from the appraisal of leased commercial and
27 industrial property, the county-~~or district~~ appraiser's appraised value shall
28 be presumed to be valid and correct and may only be rebutted by a
29 preponderance of the evidence, unless the property owner furnishes the
30 county-~~or district~~ appraiser a complete income and expense statement for
31 the property for the three years next preceding the year of appeal within 30
32 calendar days following the informal meeting. In any appeal from the
33 reclassification of property that was classified as land devoted to
34 agricultural use for the preceding year, the taxpayer's classification of the
35 property as land devoted to agricultural use shall be presumed to be valid
36 and correct if the taxpayer provides an executed lease agreement or other
37 documentation demonstrating a commitment to use the property for
38 agricultural use, if no other actual use is evident. The county appraiser may
39 extend the time in which the taxpayer may informally appeal from the
40 classification or appraisal of the taxpayer's property for just and adequate
41 reasons. Except as provided in K.S.A. 79-1404, and amendments thereto,
42 no informal meeting regarding real property shall be scheduled to take
43 place after May 15, nor shall a final determination be given by the

1 appraiser after May 20. Any final determination shall be accompanied by a
2 written explanation of the reasoning upon which such determination is
3 based when such determination is not in favor of the taxpayer. Any
4 taxpayer who is aggrieved by the final determination of the county
5 appraiser may appeal to the hearing officer or panel appointed pursuant to
6 K.S.A. 79-1611, and amendments thereto, and such hearing officer, or
7 panel, for just cause shown and recorded, is authorized to change the
8 classification or valuation of specific tracts or individual items of real or
9 personal property in the same manner provided for in K.S.A. 79-1606, and
10 amendments thereto. In lieu of appealing to a hearing officer or panel
11 appointed pursuant to K.S.A. 79-1611, and amendments thereto, any
12 taxpayer aggrieved by the final determination of the county appraiser,
13 except with regard to land devoted to agricultural use, wherein the value of
14 the property, is less than \$3,000,000, as reflected on the valuation notice,
15 or the property constitutes single family residential property, may appeal to
16 the small claims and expedited hearings division of the state board of tax
17 appeals within the time period prescribed by K.S.A. 79-1606, and
18 amendments thereto. Any taxpayer who is aggrieved by the final
19 determination of a hearing officer or panel may appeal to the state board of
20 tax appeals as provided in K.S.A. 79-1609, and amendments thereto. An
21 informal meeting with the county appraiser or the appraiser's designee
22 shall be a condition precedent to an appeal to the county-~~or district~~ hearing
23 panel.

24 Sec. 27. On and after January 1, 2023, K.S.A. 79-1455 is hereby
25 amended to read as follows: 79-1455. ~~Except for counties which have~~
26 ~~formed appraisal districts pursuant to K.S.A. 19-425 et seq.,~~ Each county
27 shall comprise a separate appraisal unit, and the county appraiser shall
28 have the duty of appraising all real and tangible personal property in the
29 county.

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

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

37 Sec. 28. On and after January 1, 2023, K.S.A. 79-1460 is hereby
38 amended to read as follows: 79-1460. (a) The county appraiser shall notify
39 each taxpayer in the county annually on or before March 1 for real
40 property and May 1 for personal property, by mail directed to the
41 taxpayer's last known address, of the classification and appraised valuation
42 of the taxpayer's property, except that, the valuation for all real property
43 shall not be increased unless the record of the latest physical inspection

1 was reviewed by the county or district appraiser, and documentation exists
2 to support such increase in valuation in compliance with the directives and
3 specifications of the director of property valuation, and such record and
4 documentation is available to the affected taxpayer. For the next two
5 taxable years following the taxable year that the valuation for commercial
6 real property has been reduced due to a final determination made pursuant
7 to the valuation appeals process, the county appraiser shall review the
8 computer-assisted mass-appraisal of the property and if the valuation in
9 either of those two years exceeds the value of the previous year by more
10 than 5%, excluding new construction, change in use or change in
11 classification, the county appraiser shall either: (1) Adjust the valuation of
12 the property based on the information provided in the previous appeal; or
13 (2) order an independent fee simple appraisal of the property to be
14 performed by a Kansas certified real property appraiser. As used in this
15 section, "new construction" means the construction of any new structure or
16 improvements or the remodeling or renovation of any existing structures
17 or improvements on real property. When the valuation for real property has
18 been reduced due to a final determination made pursuant to the valuation
19 appeals process for the prior year, and the county appraiser has already
20 certified the appraisal rolls for the current year to the county clerk pursuant
21 to K.S.A. 79-1466, and amendments thereto, the county appraiser may
22 amend the appraisal rolls and certify the changes to the county clerk to
23 implement the provisions of this subsection and reduce the valuation of the
24 real property to the prior year's final determination, except that such
25 changes shall not be made after October 31 of the current year. For the
26 purposes of this section and in the case of real property, the term
27 "taxpayer" shall be deemed to be the person in ownership of the property
28 as indicated on the records of the office of register of deeds or county clerk
29 and, in the case where the real property or improvement thereon is the
30 subject of a lease agreement, such term shall also be deemed to include the
31 lessee of such property if the lease agreement has been recorded or filed in
32 the office of the register of deeds. Such notice shall specify separately both
33 the previous and current appraised and assessed values for each property
34 class identified on the parcel. Such notice shall also contain the uniform
35 parcel identification number prescribed by the director of property
36 valuation. Such notice shall also contain a statement of the taxpayer's right
37 to appeal, the procedure to be followed in making such appeal and the
38 availability without charge of the guide devised pursuant to subsection (b).
39 Such notice may, and if the board of county commissioners so require,
40 shall provide the parcel identification number, address and the sale date
41 and amount of any or all sales utilized in the determination of appraised
42 value of residential real property. In any year in which no change in
43 appraised valuation of any real property from its appraised valuation in the

1 next preceding year is determined, an alternative form of notification
2 which has been approved by the director of property valuation may be
3 utilized by a county. Failure to timely mail or receive such notice shall in
4 no way invalidate the classification or appraised valuation as changed. The
5 secretary of revenue shall adopt rules and regulations necessary to
6 implement the provisions of this section.

7 (b) For all taxable years commencing after December 31, 1999, there
8 shall be provided to each taxpayer, upon request, a guide to the property
9 tax appeals process. The director of the division of property valuation shall
10 devise and publish such guide, and shall provide sufficient copies thereof
11 to all county appraisers. Such guide shall include but not be limited to: (1)
12 A restatement of the law which pertains to the process and practice of
13 property appraisal methodology, including the contents of K.S.A. 79-503a
14 and 79-1460, and amendments thereto; (2) the procedures of the appeals
15 process, including the order and burden of proof of each party and time
16 frames required by law; and (3) such other information deemed necessary
17 to educate and enable a taxpayer to properly and competently pursue an
18 appraisal appeal.

19 Sec. 29. On and after January 1, 2023, K.S.A. 79-1460a is hereby
20 amended to read as follows: 79-1460a. Annually, at least 10 business days
21 prior to the mailing of change of valuation notices pursuant to K.S.A. 79-
22 1460, and amendments thereto, the county-~~or district~~ appraiser shall cause
23 to be published in the official county newspaper and on the official county
24 website, if the county maintains a county website, the results of the market
25 study analysis as prescribed by the director of the division of property
26 valuation of the department of revenue.

27 Sec. 30. On and after January 1, 2023, K.S.A. 79-1466 is hereby
28 amended to read as follows: 79-1466. Commencing on January 1 of each
29 year, the county-~~or district~~ appraiser shall transmit the taxable real property
30 appraisals and the exempt real property appraisals to the county clerk
31 continually upon the completion thereof.

32 Upon completion of transmission of such appraisals to the county clerk,
33 on or before June 1 of each year, the county-~~or district~~ appraiser shall
34 deliver a document certifying that such appraisals constitute the complete
35 appraisal rolls for real property.

36 The taxable real property appraisal roll shall consist of all real property
37 appraisals which in aggregate list all taxable land and improvements
38 located within the county.

39 The exempt real property appraisal roll shall consist of all real property
40 appraisals which in aggregate list all exempt land and improvements
41 located within the county.

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

43 Sec. 31. On and after January 1, 2023, K.S.A. 79-1467 is hereby

1 amended to read as follows: 79-1467. Commencing on January 1 of each
2 year, the county ~~or district~~ appraiser shall transmit the taxable personal
3 property appraisals to the county clerk continually upon the completion
4 thereof. Upon completion of transmission of such appraisals to the county
5 clerk, on or before June 1 each year, the county ~~or district~~ appraiser shall
6 deliver a document certifying that such appraisals constitute the complete
7 appraisal rolls for personal property except for personal property which
8 may be subject to investigation and valuation pursuant to law or personal
9 property which may have escaped appraisal in any year, in which cases the
10 appraiser shall transmit to the clerk, upon completion, the appraisals of
11 such property and the clerk shall add the same to the taxable personal
12 property roll at such time.

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

15 The exempt personal property roll shall include all personal property
16 appraisals completed by the county ~~or district~~ appraiser on personal
17 property that is exempt from ad valorem taxation and is required to be
18 listed with the county ~~or district~~ appraiser.

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

20 Sec. 32. On and after January 1, 2023, K.S.A. 79-1476 is hereby
21 amended to read as follows: 79-1476. The director of property valuation is
22 hereby directed and empowered to administer and supervise a statewide
23 program of reappraisal of all real property located within the state. ~~Except~~
24 ~~as otherwise authorized by K.S.A. 19-428, and amendments thereto,~~ Each
25 county shall comprise a separate appraisal district under such program, and
26 the county appraiser shall have the duty of reappraising all of the real
27 property in the county pursuant to guidelines and timetables prescribed by
28 the director of property valuation and of updating the same on an annual
29 basis. ~~In the case of multi-county appraisal districts, the district appraiser~~
30 ~~shall have the duty of reappraising all of the real property in each of the~~
31 ~~counties comprising the district pursuant to such guidelines and timetables~~
32 ~~and of updating the same on an annual basis. Commencing in 2000,~~ Every
33 parcel of real property shall be actually viewed and inspected by the
34 county ~~or district~~ appraiser once every six years.

35 Compilation of data for the initial preparation or updating of
36 inventories for each parcel of real property and entry thereof into the state
37 computer system as provided for in K.S.A. 79-1477, and amendments
38 thereto, shall be completed not later than January 1, 1989. Whenever the
39 director determines that reappraisal of all real property within a county is
40 complete, notification thereof shall be given to the governor and to the
41 state board of tax appeals.

42 Valuations shall be established for each parcel of real property at its fair
43 market value in money in accordance with the provisions of K.S.A. 79-

1 503a, and amendments thereto.

2 In addition thereto valuations shall be established for each parcel of
3 land devoted to agricultural use upon the basis of the agricultural income
4 or productivity attributable to the inherent capabilities of such land in its
5 current usage under a degree of management reflecting median production
6 levels in the manner hereinafter provided. A classification system for all
7 land devoted to agricultural use shall be adopted by the director of
8 property valuation using criteria established by the United States
9 department of agriculture soil conservation service. For all taxable years
10 commencing after December 31, 1989, all land devoted to agricultural use
11 which is subject to the federal conservation reserve program shall be
12 classified as cultivated dry land for the purpose of valuation for property
13 tax purposes pursuant to this section. For all taxable years commencing
14 after December 31, 1999, all land devoted to agricultural use which is
15 subject to the federal wetlands reserve program shall be classified as native
16 grassland for the purpose of valuation for property tax purposes pursuant
17 to this section. Productivity of land devoted to agricultural use shall be
18 determined for all land classes within each county or homogeneous region
19 based on an average of the eight calendar years immediately preceding the
20 calendar year which immediately precedes the year of valuation, at a
21 degree of management reflecting median production levels. The director of
22 property valuation shall determine median production levels based on
23 information available from state and federal crop and livestock reporting
24 services, the soil conservation service, and any other sources of data that
25 the director considers appropriate.

26 The share of net income from land in the various land classes within
27 each county or homogeneous region which is normally received by the
28 landlord shall be used as the basis for determining agricultural income for
29 all land devoted to agricultural use except pasture or rangeland. The net
30 income normally received by the landlord from such land shall be
31 determined by deducting expenses normally incurred by the landlord from
32 the share of the gross income normally received by the landlord. The net
33 rental income normally received by the landlord from pasture or rangeland
34 within each county or homogeneous region shall be used as the basis for
35 determining agricultural income from such land. The net rental income
36 from pasture and rangeland which is normally received by the landlord
37 shall be determined by deducting expenses normally incurred from the
38 gross income normally received by the landlord. Commodity prices, crop
39 yields and pasture and rangeland rental rates and expenses shall be based
40 on an average of the eight calendar years immediately preceding the
41 calendar year which immediately precedes the year of valuation. Net
42 income for every land class within each county or homogeneous region
43 shall be capitalized at a rate determined to be the sum of the contract rate

1 of interest on new federal land bank loans in Kansas on July 1 of each year
2 averaged over a five-year period which includes the five years
3 immediately preceding the calendar year which immediately precedes the
4 year of valuation, plus a percentage not less than 0.75% nor more than
5 2.75%, as determined by the director of property valuation, except that the
6 capitalization rate calculated for property tax year 2003, and all such years
7 thereafter, shall not be less than 11% nor more than 12%.

8 Based on the foregoing procedures the director of property valuation
9 shall make an annual determination of the value of land within each of the
10 various classes of land devoted to agricultural use within each county or
11 homogeneous region and furnish the same to the several county appraisers
12 who shall classify such land according to its current usage and apply the
13 value applicable to such class of land according to the valuation schedules
14 prepared and adopted by the director of property valuation under the
15 provisions of this section.

16 It is the intent of the legislature that appraisal judgment and appraisal
17 standards be followed and incorporated throughout the process of data
18 collection and analysis and establishment of values pursuant to this
19 section.

20 For the purpose of the foregoing provisions of this section the phrase
21 "land devoted to agricultural use" shall mean and include land, regardless
22 of whether it is located in the unincorporated area of the county or within
23 the corporate limits of a city, ~~which~~ *that* is devoted to the production of
24 plants, animals or horticultural products, including, but not limited to:
25 Forages; grains and feed crops; dairy animals and dairy products; poultry
26 and poultry products; beef cattle, sheep, swine and horses; bees and apiary
27 products; trees and forest products; fruits, nuts and berries; vegetables;
28 nursery, floral, ornamental and greenhouse products. Land devoted to
29 agricultural use shall include land established as a controlled shooting area
30 pursuant to K.S.A. 32-943, and amendments thereto, which shall be
31 deemed to be land devoted to agricultural use. If a parcel has land devoted
32 to agricultural purposes and land used for suburban residential acreages,
33 rural home sites or farm home sites, the county appraiser shall determine
34 the amount of the parcel used for agricultural purposes and value and
35 assess it accordingly as land devoted to agricultural purposes. The county
36 appraiser shall then determine the amount of the remaining land used for
37 such other purposes and value and assess that land according to its use.

38 The term "expenses" shall mean those expenses typically incurred in
39 producing the plants, animals and horticultural products described above
40 including management fees, production costs, maintenance and
41 depreciation of fences, irrigation wells, irrigation laterals and real estate
42 taxes, but the term shall not include those expenses incurred in providing
43 temporary or permanent buildings used in the production of such plants,

1 animals and horticultural products.

2 The provisions of this act shall not be construed to conflict with any
3 other provisions of law relating to the appraisal of tangible property for
4 taxation purposes including the equalization processes of the county and
5 state board of tax appeals.

6 Sec. 33. On and after January 1, 2023, K.S.A. 79-1479 is hereby
7 amended to read as follows: 79-1479. (a) On or before January 15, 1992,
8 and quarterly thereafter, the county ~~or district~~ appraiser shall submit to the
9 director of property valuation a progress report indicating actions taken
10 during the preceding quarter calendar year to implement the appraisal of
11 property in the county ~~or district~~. Whenever the director of property
12 valuation shall determine that any county has failed, neglected or refused
13 to properly provide for the appraisal of property or the updating of the
14 appraisals on an annual basis in substantial compliance with the provisions
15 of law and the guidelines and timetables prescribed by the director, the
16 director shall file with the state board of tax appeals a complaint stating the
17 facts upon which the director has made the determination of
18 noncompliance as provided by K.S.A. 79-1413a, and amendments thereto.
19 If, as a result of such proceeding, the state board of tax appeals finds that
20 the county is not in substantial compliance with the provisions of law and
21 the guidelines and timetables of the director of property valuation
22 providing for the appraisal of all property in the county or the updating of
23 the appraisals on an annual basis, it shall order the immediate assumption
24 of the duties of the office of county appraiser by the director of the
25 division of property valuation until such time as the director of property
26 valuation determines that the county is in substantial compliance with the
27 provisions of law. In addition, the board shall order the state treasurer to
28 withhold all or a portion of the county's entitlement to moneys from either
29 or both of the local ad valorem tax reduction fund and the city and county
30 revenue sharing fund for the year following the year in which the order is
31 issued. Upon service of any such order on the board of county
32 commissioners, the appraiser shall immediately deliver to the director of
33 property valuation, or the director's designee, all books, records and papers
34 pertaining to the appraiser's office.

35 Any county for which the director of the division of property valuation
36 is ordered by the state board of tax appeals to assume the responsibility
37 and duties of the office of county appraiser shall reimburse the state for the
38 actual costs incurred by the director of the division of property valuation in
39 the assumption and carrying out of such responsibility and duties,
40 including any contracting costs in the event it is necessary for the director
41 of property valuation to contract with private appraisal firms to carry out
42 such responsibilities and duties.

43 (b) On or before June 1 of each year, the director of property

1 valuation shall review the appraisal of property in each county ~~or district~~
2 to determine if property within the county ~~or district~~ is being appraised or
3 valued in accordance with the requirements of law. If the director
4 determines the property in any county ~~or district~~ is not being appraised in
5 accordance with the requirements of law, the director of property valuation
6 shall notify the county ~~or district~~ appraiser and the board of county
7 commissioners of any county ~~or counties~~ affected that the county has 30
8 days within which to submit to the director a plan for bringing the
9 appraisal of property within the county into compliance.

10 If a plan is submitted and approved by the director the county ~~or district~~
11 shall proceed to implement the plan as submitted. The director shall
12 continue to monitor the program to insure that the plan is implemented as
13 submitted. If no plan is submitted or if the director does not approve the
14 plan, the director shall petition the state board of tax appeals for a review
15 of the plan or, if no plan is submitted, for authority for the division of
16 property valuation to assume control of the appraisal program of the
17 county and to proceed to bring the same into compliance with the
18 requirements of law.

19 If the state board of tax appeals approves the plan, the county ~~or district~~
20 appraiser shall proceed to implement the plan as submitted. If no plan has
21 been submitted or the plan submitted is not approved, the board shall fix a
22 time within which the county may submit a plan or an amended plan for
23 approval. If no plan is submitted and approved within the time prescribed
24 by the board, the board shall order the division of property valuation to
25 assume control of the appraisal program of the county and shall certify its
26 order to the state treasurer who shall withhold distributions of the county's
27 share of moneys from the county and city revenue sharing fund and the
28 local ad valorem tax reduction fund and credit the same to the general fund
29 of the state for the year following the year in which the board's order is
30 made. The director of property valuation shall certify the amount of the
31 cost incurred by the division in bringing the program in compliance to the
32 state board of tax appeals. The board shall order the county commissioners
33 to reimburse the state for such costs.

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

42 Sec. 34. On and after January 1, 2023, K.S.A. 79-1481 is hereby
43 amended to read as follows: 79-1481. No hearing officer or panel shall

1 issue an order applicable uniformly to all property in any class in any area
2 or areas of the county, which order changes the assessment of such class of
3 property in such area or areas, without the approval of the state board of
4 tax appeals. Whenever any hearing officer or panel proposes to issue any
5 such order, it shall make written application to the state board of tax
6 appeals for a hearing on such matter if such change constitutes the final
7 decision of the county. The state board of tax appeals shall set a time and
8 place for a hearing thereon within five days of receipt of such application.
9 The hearing shall be conducted in accordance with the provisions of the
10 Kansas administrative procedure act. The time set for hearing such matter
11 shall in no event be more than 30 days following the date of receipt of
12 such application. The state board of tax appeals shall notify the hearing
13 officer or panel, the county-~~or district~~ appraiser and the director of
14 property valuation, of the time and place set for hearing. The director of
15 property valuation shall be made a party to such hearing.

16 Sec. 35. On and after January 1, 2023, K.S.A. 79-1606 is hereby
17 amended to read as follows: 79-1606. (a) The county-~~or district~~ appraiser,
18 hearing officer or panel and arbitrator shall adopt, use and maintain the
19 following records, the form and method of use of which shall be
20 prescribed by the director of property valuation: (1) Appeal form;; (2)
21 hearing docket;; and (3) record of cases, including the disposition thereof.

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

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

33 (d) Every appeal so filed shall be set for hearing by the hearing
34 officer or panel, which hearing shall be held on or before July 1, and the
35 hearing officer or panel shall have no authority to be in session thereafter,
36 except as provided in K.S.A. 79-1404, and amendments thereto. The
37 county clerk shall notify each appellant and the county-~~or district~~ appraiser
38 of the date for hearing of the taxpayer's appeal at least 10 days in advance
39 of such hearing. It shall be the duty of the county-~~or district~~ appraiser to
40 initiate the production of evidence to demonstrate, by a preponderance of
41 the evidence, the validity and correctness of the classification or appraisal
42 of residential property or real property used for commercial and industrial
43 purposes, except that no such duty shall accrue with regard to leased

1 commercial and industrial property unless the property owner has
2 furnished to the county ~~or district~~ appraiser a complete income and
3 expense statement for the property for the three years next ~~preceding~~
4 *preceding* the year of appeal. No presumption shall exist in favor of the
5 county ~~or district~~ appraiser with respect to the validity or correctness of
6 any such classification or valuation. Every such appeal shall be determined
7 by order of the hearing officer or panel which shall be accompanied by a
8 written explanation of the reasoning upon which such order is based. Such
9 order shall be recorded in the minutes of such hearing officer or panel on
10 or before July 5. Such recorded orders and minutes shall be open to public
11 inspection. Notice as to disposition of the appeal shall be mailed by the
12 county clerk to the taxpayer and the county ~~or district~~ appraiser within five
13 days after the determination.

14 Sec. 36. On and after January 1, 2023, K.S.A. 79-1609 is hereby
15 amended to read as follows: 79-1609. Any person aggrieved by any order
16 of the hearing officer or panel, or by the classification and appraisal of an
17 independent appraiser, as provided in K.S.A. 79-5b03, and amendments
18 thereto, may appeal to the state board of tax appeals by filing a written
19 notice of appeal, on forms approved by the state board of tax appeals and
20 provided by the county clerk for such purpose, stating the grounds thereof
21 and a description of any comparable property or properties and the
22 appraisal thereof upon which they rely as evidence of inequality of the
23 appraisal of their property, if that be a ground of the appeal, with the state
24 board of tax appeals and by filing a copy thereof with the county clerk
25 within 30 days after the date of the order from which the appeal is taken.
26 The notice of appeal may be signed by the taxpayer, any person with an
27 executed declaration of representative form from the property valuation
28 division of the department of revenue or any person authorized to
29 represent the taxpayer in K.S.A. 74-2433f(f), and amendments thereto. A
30 county ~~or district~~ appraiser may appeal to the state board of tax appeals
31 from any order of the hearing officer or panel. With regard to any matter
32 properly submitted to the board relating to the determination of valuation
33 of residential property or real property used for commercial and industrial
34 purposes for taxation purposes, it shall be the duty of the county appraiser
35 to initiate the production of evidence to demonstrate, by a preponderance
36 of the evidence, the validity and correctness of such determination. With
37 regard to leased commercial and industrial property, the burden of proof
38 shall be on the taxpayer unless, within 30 calendar days following the
39 informal meeting required by K.S.A. 79-1448, and amendments thereto,
40 the taxpayer furnished to the county ~~or district~~ appraiser a complete
41 income and expense statement for the property for the three years next
42 preceding the year of appeal. Such income and expense statement shall be
43 in such format that is regularly maintained by the taxpayer in the ordinary

1 course of the taxpayer's business. If the taxpayer submits a single property
2 appraisal with an effective date of January 1 of the year appealed, the
3 burden of proof shall return to the county appraiser.

4 Sec. 37. On and after January 1, 2023, K.S.A. 79-2005 is hereby
5 amended to read as follows: 79-2005. (a) Any taxpayer, before protesting
6 the payment of such taxpayer's taxes, shall be required, either at the time
7 of paying such taxes, or, if the whole or part of the taxes are paid prior to
8 December 20, no later than December 20, or, with respect to taxes paid in
9 whole or in part in an amount equal to at least $\frac{1}{2}$ of such taxes on or before
10 December 20 by an escrow or tax service agent, no later than January 31
11 of the next year, to file a written statement with the county treasurer, on
12 forms approved by the state board of tax appeals and provided by the
13 county treasurer, clearly stating the grounds on which the whole or any
14 part of such taxes are protested and citing any law, statute or facts on
15 which such taxpayer relies in protesting the whole or any part of such
16 taxes. When the grounds of such protest is an assessment of taxes made
17 pursuant to K.S.A. 79-332a and 79-1427a, and amendments thereto, the
18 county treasurer may not distribute the taxes paid under protest until such
19 time as the appeal is final. When the grounds of such protest is that the
20 valuation or assessment of the property upon which the taxes are levied is
21 illegal or void, the county treasurer shall forward a copy of the written
22 statement of protest to the county appraiser who shall within 15 days of the
23 receipt thereof, schedule an informal meeting with the taxpayer or such
24 taxpayer's agent or attorney with reference to the property in question. At
25 the informal meeting, it shall be the duty of the county appraiser or the
26 county appraiser's designee to initiate production of evidence to
27 substantiate the valuation of such property, including a summary of the
28 reasons that the valuation of the property has been increased over the
29 preceding year, any assumptions used by the county appraiser to determine
30 the value of the property and a description of the individual property
31 characteristics, property specific valuation records and conclusions. The
32 taxpayer shall be provided with the opportunity to review the data sheets
33 applicable to the valuation approach utilized for the subject property. The
34 county appraiser shall take into account any evidence provided by the
35 taxpayer which relates to the amount of deferred maintenance and
36 depreciation of the property. The county appraiser shall review the
37 appraisal of the taxpayer's property with the taxpayer or such taxpayer's
38 agent or attorney and may change the valuation of the taxpayer's property,
39 if in the county appraiser's opinion a change in the valuation of the
40 taxpayer's property is required to assure that the taxpayer's property is
41 valued according to law, and shall, within 15 business days thereof, notify
42 the taxpayer in the event the valuation of the taxpayer's property is
43 changed, in writing of the results of the meeting. In the event the valuation

1 of the taxpayer's property is changed and such change requires a refund of
2 taxes and interest thereon, the county treasurer shall process the refund in
3 the manner provided by subsection (l).

4 (b) No protest appealing the valuation or assessment of property shall
5 be filed pertaining to any year's valuation or assessment when an appeal of
6 such valuation or assessment was commenced pursuant to K.S.A. 79-1448,
7 and amendments thereto, nor shall the second half payment of taxes be
8 protested when the first half payment of taxes has been protested.
9 Notwithstanding the foregoing, this provision shall not prevent any
10 subsequent owner from protesting taxes levied for the year in which such
11 property was acquired, nor shall it prevent any taxpayer from protesting
12 taxes when the valuation or assessment of such taxpayer's property has
13 been changed pursuant to an order of the director of property valuation.

14 (c) A protest shall not be necessary to protect the right to a refund of
15 taxes in the event a refund is required because the final resolution of an
16 appeal commenced pursuant to K.S.A. 79-1448, and amendments thereto,
17 occurs after the final date prescribed for the protest of taxes.

18 (d) If the grounds of such protest shall be that the valuation or
19 assessment of the property upon which the taxes so protested are levied is
20 illegal or void, such statement shall further state the exact amount of
21 valuation or assessment which the taxpayer admits to be valid and the
22 exact portion of such taxes which is being protested.

23 (e) If the grounds of such protest shall be that any tax levy, or any
24 part thereof, is illegal, such statement shall further state the exact portion
25 of such tax which is being protested.

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

31 (g) Within 30 days after notification of the results of the informal
32 meeting with the county appraiser pursuant to subsection (a), the
33 protesting taxpayer may, if aggrieved by the results of the informal
34 meeting with the county appraiser, appeal such results to the state board of
35 tax appeals.

36 (h) After examination of the copy of the written statement of protest
37 and a copy of the written notification of the results of the informal meeting
38 with the county appraiser in cases where the grounds of such protest is that
39 the valuation or assessment of the property upon which the taxes are levied
40 is illegal or void, the board shall conduct a hearing in accordance with the
41 provisions of the Kansas administrative procedure act, unless waived by
42 the interested parties in writing. If the grounds of such protest is that the
43 valuation or assessment of the property is illegal or void the board shall

1 notify the county appraiser thereof.

2 (i) In the event of a hearing, the same shall be originally set not later
3 than 90 days after the filing of the copy of the written statement of protest
4 and a copy, when applicable, of the written notification of the results of the
5 informal meeting with the county appraiser with the board. With regard to
6 any matter properly submitted to the board relating to the determination of
7 valuation of residential property or real property used for commercial and
8 industrial purposes for taxation purposes, it shall be the duty of the county
9 appraiser to initiate the production of evidence to demonstrate, by a
10 preponderance of the evidence, the validity and correctness of such
11 determination except that no such duty shall accrue to the county-~~or~~
12 ~~district~~ appraiser with regard to leased commercial and industrial property
13 unless the property owner has furnished to the county-~~or district~~ appraiser
14 a complete income and expense statement for the property for the three
15 years next preceding the year of appeal. No presumption shall exist in
16 favor of the county appraiser with respect to the validity and correctness of
17 such determination. In all instances where the board sets a request for
18 hearing and requires the representation of the county by its attorney or
19 counselor at such hearing, the county shall be represented by its county
20 attorney or counselor. The board shall take into account any evidence
21 provided by the taxpayer which relates to the amount of deferred
22 maintenance and depreciation for the property. In any appeal from the
23 reclassification of property that was classified as land devoted to
24 agricultural use for the preceding year, the taxpayer's classification of the
25 property as land devoted to agricultural use shall be presumed to be valid
26 and correct if the taxpayer provides an executed lease agreement or other
27 documentation demonstrating a commitment to use the property for
28 agricultural use, if no other actual use is evident.

29 (j) When a determination is made as to the merits of the tax protest,
30 the board shall render and serve its order thereon. The county treasurer
31 shall notify all affected taxing districts of the amount by which tax
32 revenues will be reduced as a result of a refund.

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

38 (l) (1) In the event the board orders that a refund be made pursuant to
39 this section or the provisions of K.S.A. 79-1609, and amendments thereto,
40 or a court of competent jurisdiction orders that a refund be made, and no
41 appeal is taken from such order, or in the event a change in valuation
42 which results in a refund pursuant to subsection (a), the county treasurer
43 shall, as soon thereafter as reasonably practicable, refund to the taxpayer

1 such protested taxes and, with respect to protests or appeals commenced
2 after the effective date of this act, interest computed at the rate prescribed
3 by K.S.A. 79-2968, and amendments thereto, minus two percentage points,
4 per annum from the date of payment of such taxes from tax moneys
5 collected but not distributed. Upon making such refund, the county
6 treasurer shall charge the fund or funds having received such protested
7 taxes, except that, with respect to that portion of any such refund
8 attributable to interest the county treasurer shall charge the county general
9 fund. In the event that the state board of tax appeals or a court of
10 competent jurisdiction finds that any time delay in making its decision is
11 unreasonable and is attributable to the taxpayer, it may order that no
12 interest or only a portion thereof be added to such refund of taxes.

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

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

28 (n) Whenever a taxpayer appeals to the board of tax appeals pursuant
29 to the provisions of K.S.A. 79-1609, and amendments thereto, or pays
30 taxes under protest related to one property whereby the assessed valuation
31 of such property exceeds 5% of the total county assessed valuation of all
32 property located within such county and the taxpayer receives a refund of
33 such taxes paid under protest or a refund made pursuant to the provisions
34 of K.S.A. 79-1609, and amendments thereto, the county treasurer or the
35 governing body of any taxing subdivision within a county may request the
36 pooled money investment board to make a loan to such county or taxing
37 subdivision as provided in this section. The pooled money investment
38 board is authorized and directed to loan to such county or taxing
39 subdivision sufficient funds to enable the county or taxing subdivision to
40 refund such taxes to the taxpayer. The pooled money investment board is
41 authorized and directed to use any moneys in the operating accounts,
42 investment accounts or other investments of the state of Kansas to provide
43 the funds for such loan. Each loan shall bear interest at a rate equal to the

1 net earnings rate of the pooled money investment portfolio at the time of
2 the making of such loan. The total aggregate amount of loans under this
3 program shall not exceed \$50,000,000 of unencumbered funds pursuant to
4 article 42 of chapter 75 of the Kansas Statutes Annotated, and amendments
5 thereto. Such loan shall not be deemed to be an indebtedness or debt of the
6 state of Kansas within the meaning of section 6 of article 11 of the
7 constitution of the state of Kansas. Upon certification to the pooled money
8 investment board by the county treasurer or governing body of the amount
9 of each loan authorized pursuant to this subsection, the pooled money
10 investment board shall transfer each such amount certified by the county
11 treasurer or governing body from the state bank account or accounts
12 prescribed in this subsection to the county treasurer who shall deposit such
13 amount in the county treasury. Any such loan authorized pursuant to this
14 subsection shall be repaid within four years. The county or taxing
15 subdivision shall make not more than four equal annual tax levies at the
16 time fixed for the certification of tax levies to the county clerk following
17 the making of such loan sufficient to pay such loan within the time period
18 required under such loan. All such tax levies shall be in addition to all
19 other levies authorized by law.

20 (o) The county treasurer shall disburse to the proper funds all portions
21 of taxes paid under protest and shall maintain a record of all portions of
22 such taxes which are so protested and shall notify the governing body of
23 the taxing district levying such taxes thereof and the director of accounts
24 and reports if any tax protested was levied by the state.

25 (p) This statute shall not apply to the valuation and assessment of
26 property assessed by the director of property valuation and it shall not be
27 necessary for any owner of state assessed property, who has an appeal
28 pending before the state board of tax appeals, to protest the payment of
29 taxes under this statute solely for the purpose of protecting the right to a
30 refund of taxes paid under protest should that owner be successful in that
31 appeal.

32 Sec. 38. On and after January 1, 2023, K.S.A. 19-425, 19-426, 19-
33 428, 19-433, 19-434, 19-435, 19-4110, 74-2433f, 74-2438, 75-5105a, 79-
34 201q, 79-201s, 79-412, 79-5a04, 79-1404, 79-1404a, 79-1411b, 79-1412a,
35 79-1413a, 79-1420, 79-1427c, 79-1448, 79-1455, 79-1460, 79-1460a, 79-
36 1466, 79-1467, 79-1476, 79-1479, 79-1481, 79-1606, 79-1609 and 79-
37 2005 and K.S.A. 2019 Supp. 2-1915, 19-430, 19-431, 19-432, 25-101, 25-
38 213 and 25-611 are hereby repealed.

39 Sec. 39. This act shall take effect and be in force from and after its
40 publication in the statute book.