

SENATE BILL No. 323

By Committee on Assessment and Taxation

3-24

1 AN ACT concerning county appraisers; providing for the election of
2 county appraisers; amending K.S.A. 2-1915, 19-425, 19-433, 19-434,
3 19-435, 19-4110, 25-101, 25-213, 25-611, 74-2438, 75-5105a, 79-201q,
4 79-201s, 79-412, 79-5a04, 79-1404, 79-1404a, 79-1411b, 79-1412a,
5 79-1413a, 79-1420, 79-1455, 79-1460a, 79-1466, 79-1467, 79-1479,
6 79-1481 and 79-1606 and K.S.A. 2022 Supp. 19-432, 74-2433f, 79-
7 1448, 79-1460, 79-1476, 79-1609 and 79-2005 and repealing the
8 existing sections; also repealing K.S.A. 19-426, 19-428 and 79-1427c
9 and K.S.A. 2022 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 2024, 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 to be 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 occurs by
23 death, resignation or otherwise, the vacancy shall be filled by appointment
24 of a qualified elector of the county in the manner provided pursuant to this
25 section. If the vacancy occurs on or after May 1 of the second year of the
26 term, the person so appointed shall serve for the remainder of the
27 unexpired term and until a successor is elected and qualified. If the
28 vacancy occurs before May 1 of the second year of the term, the person
29 appointed to fill the vacancy shall serve until a successor is elected and
30 qualified at the next general election to serve the remainder of the
31 unexpired term. Nomination and election of such successor shall be in the
32 same manner as the nomination and election of a county appraiser for a
33 regular term. Appointments shall be made in the manner provided by law
34 for filling vacancies in the office of a member of the house of
35 representatives. The provisions of this section shall apply on and after
36 January 1, 2025.

1 Sec. 3. On and after January 1, 2025, K.S.A. 2-1915 is hereby
2 amended to read as follows: 2-1915. (a) (1) Appropriations may be made
3 for grants out of funds in the treasury of this state for:

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

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

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

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

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

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

1 used for the purpose of making grants to install water quality best
2 management practices pursuant to the initiative.

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

13 (e) The division, with the approval of the secretary, shall adopt rules
14 and regulations to administer such grant and protection programs. Prior to
15 submission of any proposed rules and regulations of the division to the
16 director of the budget, the secretary of administration and the attorney
17 general in accordance with the rules and regulations filing act, K.S.A. 77-
18 415 et seq., and amendments thereto:

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

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

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

28 Sec. 4. On and after January 1, 2025, K.S.A. 19-425 is hereby
29 amended to read as follows: 19-425. The county-~~or district~~ appraiser
30 ~~appointed~~ *elected* under the provisions of this act shall have all the powers
31 and duties vested in and imposed upon county assessors by law except as
32 otherwise provided ~~herein. From and after the effective date of this act~~
33 Any reference in the Kansas Statutes Annotated-~~or, and~~ amendments
34 thereto, to the "assessor" or "county assessor" or words of similar import
35 shall be construed as referring to the "county appraiser."-~~or "district~~
36 ~~appraiser."~~ *He The county appraiser* shall appoint deputy appraisers and
37 fix their salaries with the consent and approval of the board of county
38 commissioners-~~or district board~~. Each deputy appraiser, before entering
39 upon the duties of ~~his~~ office, shall take and subscribe to an oath in like
40 manner as that provided for the county-~~or district~~ appraiser. With the
41 consent and approval of the board of county commissioners-~~or district~~
42 ~~board, he, the county appraiser~~ may appoint such specialized help as ~~he~~
43 may ~~need be needed~~ to properly assess specific properties and may pay

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

6 Sec. 5. On and after January 1, 2025, K.S.A. 2022 Supp. 19-432 is
7 hereby amended to read as follows: 19-432. (a) The director of property
8 valuation shall maintain a current list of persons ~~eligible to be appointed to~~
9 ~~the office of appraiser~~ *qualified as certified Kansas appraisers*. Periodic
10 issuance of this list shall constitute the official list of ~~eligible certified~~
11 Kansas appraisers ~~who are candidates for appointment~~. Inclusion on this
12 list shall be made dependent upon successful completion of a written
13 examination as adopted and administered by the director.

14 (b) The director of property valuation shall be required to conduct
15 training courses annually for the purpose of training appraisal candidates.
16 These courses shall be designed to prepare students to successfully
17 complete the written examinations required for ~~eligible certified~~ Kansas
18 appraiser status.

19 (c) Once certified, an eligible Kansas appraiser may retain that status
20 only through successful completion of additional appraisal courses at
21 intervals as determined by the director of property valuation. The director
22 shall be required to conduct training courses annually for the purpose of
23 providing the additional curriculum required for retention of Kansas
24 appraiser status. The director may accept appraisal courses approved by
25 the Kansas real estate appraisal board pursuant to K.S.A. 58-4105, and
26 amendments thereto, as an alternative to courses conducted by the
27 director's office to fulfill this requirement for the maintenance of ~~eligible~~
28 *certified* Kansas appraiser status.

29 (1) After notice and an opportunity to be heard in accordance with the
30 provisions of the Kansas administrative procedure act, the director of
31 property valuation may remove any person from the list of persons ~~eligible~~
32 ~~to be appointed to the office of~~ *qualified as a certified Kansas* appraiser
33 for any of the following acts or omissions:

34 (A) Failing to meet the minimum qualifications established by this
35 section;

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

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

41 (2) Any person removed from the list of persons ~~eligible to be~~
42 ~~appointed to the office of county~~ *qualified as a certified Kansas* appraiser
43 under the provisions of this section shall immediately forfeit the office of

1 county or district appraiser.

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

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

8 (d) The board of county commissioners or governing body of any
9 unified government of each county shall immediately notify the director of
10 property valuation when a person no longer holds the office of county
11 appraiser for such county. The notification shall be made on a form
12 provided by the director. If the person no longer holds the office of county
13 appraiser before the expiration of a four-year term or the person does not
14 complete a four-year term, then the notification shall include the reason
15 therefor, unless otherwise precluded by law. The director shall make a
16 notation on any eligibility list record of the person when the person no
17 longer holds the office of county appraiser before the expiration of a four-
18 year term or the person does not complete a four-year term.

19 Sec. 6. On and after January 1, 2025, K.S.A. 19-433 is hereby
20 amended to read as follows: 19-433. The county ~~or district~~ appraiser
21 ~~appointed under the provisions of this act~~ shall take and subscribe to an
22 oath as *a county officials official*.

23 Sec. 7. On and after January 1, 2025, K.S.A. 19-434 is hereby
24 amended to read as follows: 19-434. The appraiser of each county ~~or~~
25 ~~district appointed under the provisions of this act~~ shall receive an annual
26 salary in an amount ~~which~~ *that* shall be fixed by resolution of the board of
27 county commissioners of the county ~~or district board of the district~~.

28 Sec. 8. On and after January 1, 2025, K.S.A. 19-435 is hereby
29 amended to read as follows: 19-435. The board of county commissioners
30 ~~or district board~~ shall allow any appraiser, deputy, or employee ~~his~~ actual
31 and necessary travel and subsistence expense incurred in the performance
32 of ~~his~~ *such* duties and shall allow mileage to any such officer, deputy, or
33 employee at the rate prescribed by law for each mile actually and
34 necessarily traveled in a privately owned vehicle in the performance of ~~his~~
35 *such* duties.

36 Sec. 9. On and after January 1, 2025, K.S.A. 19-4110 is hereby
37 amended to read as follows: 19-4110. (a) The board of county
38 commissioners of any two or more counties may enter into an interlocal
39 cooperation agreement under K.S.A. 12-2901 et seq., and amendments
40 thereto, to jointly promote economic development at any location or
41 locations within the geographical boundaries of any one or more of such
42 counties in accordance with the provisions of K.S.A. 19-4101 et seq., and
43 amendments thereto.

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

3 (1) Provide for the establishment of a strategic, multi-year economic
4 development plan that identifies any capital improvement, infrastructure or
5 other needs, or combination thereof, within the geographical boundaries of
6 the counties which have entered into such agreement and addresses those
7 needs, on a prioritized basis, to promote economic development activities
8 by any public agency, private agency or combination of such agencies
9 within the geographical boundaries of such counties;

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

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

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

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

43 (d) The county-~~or district~~ appraiser of each county-~~which~~ *that* has

1 entered into the interlocal cooperation agreement shall certify the amount
2 of any increase in assessed valuation of the property subject to the
3 interlocal cooperation agreement and shall furnish such information to the
4 county clerk of each such county on or before June 15 of each year.

5 Sec. 10. On and after January 1, 2025, K.S.A. 25-101 is hereby
6 amended to read as follows: 25-101. (a) On the Tuesday succeeding the
7 first Monday in November of each even-numbered year, there shall be held
8 a general election to elect officers as follows:

9 (1) At each alternate election, prior to the year in which the term of
10 office of the president and vice-president of the United States will expire,
11 there shall be elected the electors of president and vice-president of the
12 United States to which the state may be entitled at the time of such
13 election;

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

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

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

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

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

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

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

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

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

43 (11) at each election, when the term of county commissioner in any

1 district in any county shall expire during the next year, there shall be
2 elected from such district a county commissioner.

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

5 Sec. 11. On and after January 1, 2025, K.S.A. 25-213 is hereby
6 amended to read as follows: 25-213. (a) At all national and state primary
7 elections, the national and state offices as specified for each in this section
8 shall be printed upon the official primary election ballot for national and
9 state offices and the county and township offices as specified for each in
10 this section shall be printed upon the official primary election ballot for
11 county and township offices.

12 (b) The official primary election ballots shall have the following
13 heading:

14 OFFICIAL PRIMARY ELECTION BALLOT

15 _____ Party

16 To vote for a person whose name is printed on the ballot make a cross
17 or check mark in the square at the left of the person's name. To vote for a
18 person whose name is not printed on the ballot, write the person's name in
19 the blank space, if any is provided, and make a cross or check mark in the
20 square to the left.

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

23 The form shown shall be followed by the names of the persons for
24 whom nomination petitions or declarations have been filed according to
25 law for political parties having primary elections, and for the national and
26 state offices in the following order: United States senator, United States
27 representative from _____ district, governor and lieutenant governor,
28 secretary of state, attorney general, state treasurer, commissioner of
29 insurance, senator _____ district, representative _____ district, district
30 judge _____ district, district magistrate judge _____ district, district
31 attorney _____ judicial district, and member state board of education
32 _____ district. For county and township offices the form shall be followed
33 by the names of persons for whom nomination petitions or declarations
34 have been filed according to law for political parties having primary
35 elections in the following order: Commissioner _____ district, county clerk,
36 treasurer, register of deeds, *county appraiser*, county attorney, sheriff,
37 township trustee, township treasurer, township clerk. When any office is
38 not to be elected, it shall be omitted from the ballot. Other offices to be
39 elected but not listed, shall be inserted in the proper places. For each office
40 there shall be a statement of the number to vote for.

41 To the left of each name there shall be printed a square. Official
42 primary election ballots may be printed in one or more columns. The
43 names certified by the secretary of state or county election officer shall be

1 printed on official primary election ballots and no others. In case there are
2 no nomination petitions or declarations on file for any particular office, the
3 title to the office shall be printed on the ballot followed by a blank line
4 with a square, and such title, followed by a blank line, may be printed in
5 the list of candidates published in the official paper. No blank line shall be
6 printed following any office where there are nomination petitions or
7 declarations on file for the office except following the offices of precinct
8 committeeman and precinct committeewoman.

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

28 (d) No person shall be elected to the office of precinct committeeman
29 or precinct committeewoman where no nomination petitions or
30 declarations have been filed, unless the person receives at least five write-
31 in votes. As a result of a primary election, no person shall receive the
32 nomination and no person's name shall be printed on the official general
33 election ballot when no nomination petitions or declarations were filed,
34 unless the person receives votes equal in number to not less than 5% of the
35 total of the current voter registration designated in the state, county or
36 district in which the office is sought, as compiled by the office of the
37 secretary of state, except that a candidate for township office may receive
38 the nomination and have such person's name printed on the ballot where
39 no nomination petitions or declarations have been filed if such candidate
40 receives three or more write-in votes. No such person shall be required to
41 obtain more than 5,000 votes.

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

1 (f) A person who won the primary election as a result of the person's
2 name being written in on the primary ballot shall have such person's name
3 printed on the official general election ballot for national, state, county,
4 township or municipal office, unless the person notifies, in writing, the
5 secretary of state for national or state office or the county election office
6 for all other offices within 10 days following the canvass of the primary
7 election that the person does not want such person's name on the official
8 general election ballot.

9 Sec. 12. On and after January 1, 2025, K.S.A. 25-611 is hereby
10 amended to read as follows: 25-611. (a) The arrangement of offices on the
11 official general ballot for national and state offices for those offices to be
12 elected shall be in the following order: Names of candidates for the offices
13 of president and vice-president, United States senator, United States
14 representative _____ district, governor and lieutenant governor
15 running together, secretary of state, attorney general, (and any other
16 officers elected from the state as a whole), state senator _____ district,
17 state representative _____ district, district judge _____ district, district
18 magistrate judge _____ district, district attorney _____ judicial district,
19 and state board of education member _____ district.

20 (b) The arrangement of offices on the official general ballot for
21 county township offices for those offices to be elected shall be in the
22 following order: Names of candidates for county commissioner _____
23 district, county clerk, county treasurer, register of deeds, *county appraiser*,
24 county attorney, sheriff, township trustee, township treasurer and township
25 clerk.

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

29 Sec. 13. On and after January 1, 2025, K.S.A. 2022 Supp. 74-2433f is
30 hereby amended to read as follows: 74-2433f. (a) There shall be a division
31 of the state board of tax appeals known as the small claims and expedited
32 hearings division. Hearing officers appointed by the chief hearing officer
33 shall have authority to hear and decide cases heard in the small claims and
34 expedited hearings division.

35 (b) The small claims and expedited hearings division shall have
36 jurisdiction over hearing and deciding applications for the refund of
37 protested taxes under the provisions of K.S.A. 79-2005, and amendments
38 thereto, and hearing and deciding appeals from decisions rendered
39 pursuant to the provisions of K.S.A. 79-1448, and amendments thereto,
40 and of article 16 of chapter 79 of the Kansas Statutes Annotated, and
41 amendments thereto, with regard to single-family residential property. The
42 filing of an appeal with the small claims and expedited hearings division
43 shall be a prerequisite for filing an appeal with the state board of tax

1 appeals for appeals involving single-family residential property.

2 (c) At the election of the taxpayer, the small claims and expedited
3 hearings division shall have jurisdiction over: (1) Any appeal of a decision,
4 finding, order or ruling of the director of taxation, except an appeal,
5 finding, order or ruling relating to an assessment issued pursuant to K.S.A.
6 79-5201 et seq., and amendments thereto, in which the amount of tax in
7 controversy does not exceed \$15,000; (2) hearing and deciding
8 applications for the refund of protested taxes under the provisions of
9 K.S.A. 79-2005, and amendments thereto, where the value of the property,
10 other than property devoted to agricultural use, is less than \$3,000,000 as
11 reflected on the valuation notice; and (3) hearing and deciding appeals
12 from decisions rendered pursuant to the provisions of K.S.A. 79-1448, and
13 amendments thereto, and of article 16 of chapter 79 of the Kansas Statutes
14 Annotated, and amendments thereto, other than those relating to land
15 devoted to agricultural use, wherein the value of the property is less than
16 \$3,000,000 as reflected on the valuation notice.

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

34 (e) A taxpayer shall commence a proceeding in the small claims and
35 expedited hearings division by filing a notice of appeal in the form
36 prescribed by the rules of the state board of tax appeals which shall state
37 the nature of the taxpayer's claim. The notice of appeal may be signed by
38 the taxpayer, any person with an executed declaration of representative
39 form from the property valuation division of the department of revenue or
40 any person authorized to represent the taxpayer in subsection (f). Notice of
41 appeal shall be provided to the appropriate unit of government named in
42 the notice of appeal by the taxpayer. In any valuation appeal or tax protest
43 commenced pursuant to articles 14 and 20 of chapter 79 of the Kansas

1 Statutes Annotated, and amendments thereto, the hearing shall be
2 conducted in the county where the property is located or a county adjacent
3 thereto. In any appeal from a final determination by the secretary of
4 revenue, the hearing shall be conducted in the county in which the
5 taxpayer resides or a county adjacent thereto.

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

19 (g) The hearing in the small claims and expedited hearings division
20 shall be conducted within 60 days after the appeal is filed in the small
21 claims and expedited hearings division unless such time period is waived
22 by the taxpayer. A decision shall be rendered by the hearing officer within
23 30 days after the hearing is concluded and, in cases arising from appeals
24 described by subsections (b) and (c)(2) and (3), shall be accompanied by a
25 written explanation of the reasoning upon which such decision is based.
26 Documents provided by a taxpayer or county ~~or district~~ appraiser shall be
27 returned to the taxpayer or the county ~~or district~~ appraiser by the hearing
28 officer and shall not become a part of the board's permanent records.
29 Documents provided to the hearing officer shall be confidential and may
30 not be disclosed, except as otherwise specifically provided.

31 (h) With regard to any matter properly submitted to the division
32 relating to the determination of valuation of property for taxation purposes,
33 it shall be the duty of the county appraiser to initiate the production of
34 evidence to demonstrate, by a preponderance of the evidence, the validity
35 and correctness of such determination. No presumption shall exist in favor
36 of the county appraiser with respect to the validity and correctness of such
37 determination. With regard to leased commercial and industrial property,
38 the burden of proof shall be on the taxpayer unless the taxpayer has
39 furnished the county ~~or district~~ appraiser, within 30 calendar days
40 following the informal meeting required by K.S.A. 79-1448, and
41 amendments thereto, or within 30 calendar days following the informal
42 meeting required by K.S.A. 79-2005, and amendments thereto, a complete
43 income and expense statement for the property for the three years next

1 preceding the year of appeal. Such income and expense statement shall be
2 in such format that is regularly maintained by the taxpayer in the ordinary
3 course of the taxpayer's business. If the taxpayer submits a single property
4 appraisal with an effective date of January 1 of the year appealed, the
5 burden of proof shall return to the county appraiser. With regard to any
6 matter properly submitted to the division relating to the determination of
7 valuation of property for taxation purposes, the hearing officer shall not
8 increase the appraised valuation of the property to an amount greater than
9 the final determination of appraised value by the county appraiser from
10 which the taxpayer appealed.

11 Sec. 14. On and after January 1, 2025, K.S.A. 74-2438 is hereby
12 amended to read as follows: 74-2438. (a) An appeal may be taken to the
13 state board of tax appeals from any finding, ruling, order, decision, final
14 determination or other final action, including action relating to abatement
15 or reduction of penalty and interest, on any case of the secretary of
16 revenue or the secretary's designee by any person aggrieved thereby.
17 Notice of such appeal shall be filed with the secretary of the board within
18 30 days after such finding, ruling, order, decision, final determination or
19 other action on a case, and a copy served upon the secretary of revenue or
20 the secretary's designee. An appeal may also be taken to the state board of
21 tax appeals at any time when no final determination has been made by the
22 secretary of revenue or the secretary's designee after 270 days has passed
23 since the date of the request for informal conference pursuant to K.S.A.
24 79-3226, and amendments thereto, and no written agreement by the parties
25 to further extend the time for making such final determination is in effect.

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

31 (c) (1) With regard to any matter properly submitted to the board
32 relating to the determination of valuation of residential property or real
33 property used for commercial and industrial purposes for taxation
34 purposes, it shall be the duty of the county-~~or district~~ appraiser to initiate
35 the production of evidence to demonstrate, by a preponderance of the
36 evidence, the validity and correctness of such determination, except that
37 no such duty shall accrue with regard to leased commercial and industrial
38 property unless the property owner has furnished to the county-~~or district~~
39 appraiser a complete income and expense statement for the property for
40 the three years next preceding the year of appeal. Any appraisal made by
41 the county-~~or district~~ appraiser must be released through the discovery
42 process to the taxpayer, the taxpayer's attorney or the taxpayer's
43 representative. No presumption shall exist in favor of the county-~~or district~~

1 appraiser with respect to the validity and correctness of such
2 determination. If a taxpayer presents a single property appraisal with an
3 effective date of January 1 of the year appealed which has been conducted
4 by a certified general real property appraiser which determines the subject
5 property's valuation to be less than that determined by a mass real estate
6 appraisal conducted by the county-~~or district~~ appraiser, then the taxpayer's
7 property-specific appraisal shall be accepted into evidence by the board.
8 No interest shall accrue on the amount of the assessment of tax subject to
9 any such appeal beyond 120 days after the date the matter was fully
10 submitted, except that, if a final order is issued within such time period,
11 interest shall continue to accrue until such time as the tax liability is fully
12 satisfied, and if a final order is issued beyond such time period, interest
13 shall recommence to accrue from the date of such order until such time as
14 the tax liability is fully satisfied.

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

20 Sec. 15. On and after January 1, 2025, K.S.A. 75-5105a is hereby
21 amended to read as follows: 75-5105a. The director of property valuation
22 shall:

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

27 (b) Devise or prescribe guides, or both, for the valuation of personal
28 property. The director of property valuation may furnish to each county
29 one copy of each guide so prescribed and a copy or copies of each guide so
30 devised. In the preparation of such guides, the director of property
31 valuation shall confer with representatives of the county appraisers-~~and~~
32 ~~district appraisers~~, and shall seek counsel from official representatives of
33 organized groups interested in and familiar with the value of classes of
34 property with which they are concerned.

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

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

40 (e) Compile sales ratio data as provided by K.S.A. 79-1486 through
41 79-1493, and amendments thereto, and to analyze such assessment data.

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

43 Sec. 16. On and after January 1, 2025, K.S.A. 79-201q is hereby

1 amended to read as follows: 79-201q. The following described property, to
2 the extent herein specified, shall be and is hereby exempt from all property
3 or ad valorem taxes levied under the laws of the state of Kansas:

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

8 (2) For all taxable years commencing after December 31, 1992, all
9 property owned and primarily operated as an airport by a political
10 subdivision, including property leased by the political subdivision for
11 purposes essential to the operation of an airport. Payments in lieu of
12 property taxes may be required for any or all of such years for such leased
13 property, and such payments shall be apportioned and distributed in the
14 same manner as general property taxes.

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

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

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

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

37 Sec. 17. On and after January 1, 2025, K.S.A. 79-201s is hereby
38 amended to read as follows: 79-201s. (a) For all taxable years
39 commencing after December 31, 1991, all property owned and primarily
40 operated as an airport by an airport authority established under K.S.A. 3-
41 162 et seq., and amendments thereto, including property leased by the
42 airport authority for aviation related purposes, shall be exempt from all
43 property or ad valorem taxes levied under the laws of this state. If the term

1 of any lease existing on April 15, 1991, of any property for purposes not
2 aviation related extends beyond tax year 1991, such property shall be
3 exempt from all property or ad valorem taxes levied under the laws of this
4 state until the tax year next following the tax year during which such lease
5 expires.

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

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

15 Sec. 18. On and after January 1, 2025, K.S.A. 79-412 is hereby
16 amended to read as follows: 79-412. It shall be the duty of the county ~~or~~
17 ~~district~~ appraiser to value the land and improvements. The value of the
18 land and improvements shall be entered on the assessment roll in a single
19 aggregate, except as hereinafter provided. Improvements owned by entities
20 other than the owner of the land shall be assessed to the owners of such
21 improvements, if the lease agreement has been recorded or filed in the
22 office of the register of deeds. The words "building on leased ground" shall
23 appear on the first page of the lease agreement. It shall be the
24 responsibility of the person recording or filing the lease agreement to
25 include such words as provided in this section. Failure to include such
26 words as provided in this section may result in such improvements being
27 assessed to the owner of the land. As used in this section, the term
28 "person" means any individual, business, domestic or foreign corporation,
29 partnership or association. Delinquent taxes imposed on such
30 improvements may be collected by levy and sale of the interests of such
31 owners the same as in cases of the collection of taxes on personal property.

32 Sec. 19. On and after January 1, 2025, K.S.A. 79-5a04 is hereby
33 amended to read as follows: 79-5a04. The director of property valuation
34 shall annually determine the fair market value of public utility property,
35 both real and personal, tangible and intangible, of every public utility as
36 defined in ~~subsection (a) of~~ K.S.A. 79-5a01(a), and amendments thereto.

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

43 The division of property valuation in determining the fair market value

1 of public utility property shall, where practicable, determine the unit
 2 valuation, allocated to Kansas, and in doing so shall use generally accepted
 3 appraisal procedures developed through the appraisal process and may
 4 consider, including but not by way of exclusion, the following factors:

5 (a) Original cost.

6 (b) Original cost less depreciation or reproduction cost less
 7 depreciation, or both, or replacement cost new less depreciation, except
 8 that where either method is used proper allowance and deduction shall be
 9 made for functional or economic obsolescence and for operation of
 10 nonprofitable facilities which necessitate regulatory body approval to
 11 eliminate.

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

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

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

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

32 Sec. 20. On and after January 1, 2025, K.S.A. 79-1404 is hereby
 33 amended to read as follows: 79-1404. It shall be the duty of the director of
 34 property valuation, and the director shall have the power and authority:

35 *First.*—(a) To have and exercise general supervision over the
 36 administration of the assessment and tax laws of the state, over the county
 37 ~~and district~~ appraisers, boards of county commissioners, ~~county boards of~~
 38 ~~equalization~~, and all other boards of levy and assessment; to the end that
 39 all ~~assessments~~ *valuations* of property, ~~real, personal, and mixed~~, be made
 40 relatively just and uniform and at its ~~true and full cash~~ *fair* market value
 41 *unless otherwise specified by law*; to require all county ~~and district~~
 42 appraisers; *and* county commissioners ~~and county boards of equalization~~,
 43 under penalty of forfeiture and removal from office as such appraisers or

1 boards, to assess all property of every kind and character at its ~~actual and~~
2 ~~full cash~~ fair market value *unless otherwise specified by law.*

3 *Second.—(b)* To confer with, advise and direct county ~~and district~~
4 appraisers, boards of commissioners, ~~boards of equalization~~ and others
5 obligated under the law to make levies and assessments; as to their duties
6 under the statutes of the state.

7 *Third.—(c)* To direct proceedings, actions and prosecutions to be
8 instituted to enforce the laws relating to the penalties, liabilities and
9 punishment of public officers, persons and officers or agents of
10 corporations for failure or neglect to comply with orders of the director of
11 property valuation, or with the provisions of the statutes governing the
12 return, assessment and taxation of property; and to cause complaints to be
13 made against county ~~and district~~ appraisers, county commissioners, ~~county~~
14 ~~boards of equalization~~, or other assessing or taxing officers, in the courts
15 of proper jurisdiction, for their removal from office for official misconduct
16 or neglect of duty.

17 *Fourth.—(d)* To require the attorney general, or county attorneys in
18 their respective counties, to assist in the commencement and prosecution
19 of actions and proceedings for penalties, forfeitures, removals and
20 punishments for violations of the laws of the state in respect to the
21 assessment and taxation of property; or to represent the director of
22 property valuation in any litigation in which the director may become
23 involved in the discharge of the director's duties.

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

38 *Sixth.—(f)* To require individuals, partnerships, companies, associations,
39 joint-stock companies and corporations to furnish information concerning
40 their capital, funded or other debts, current assets and liabilities, value of
41 property, earnings, operating and other expenses, taxes and other charges;
42 and all other facts which may be ~~needful~~ *needed* or desirable to enable the
43 director of property valuation to ascertain the value and relative burdens

1 borne by all kinds of property in the state.

2 ~~*Seventh.*~~-(g) To summon witnesses from any part of the state to
3 appear and give testimony, and to compel said witnesses to produce
4 records, books, papers and documents relating to any subject or matter
5 which the director of property valuation shall have authority to investigate
6 or determine, subject to the restrictions of K.S.A. 79-1424, and
7 amendments thereto.

8 ~~*Eighth.*~~-(h) To cause the deposition of witnesses residing within or
9 without the state, or absent therefrom, to be taken, upon notice to the
10 interested parties, if any, in like manner that depositions of witnesses are
11 taken in civil actions pending in the district court, in any matter ~~which~~ *that*
12 the director of property valuation shall have authority to investigate and
13 determine.

14 ~~*Ninth.*~~-(i) To investigate the work and methods of county ~~and district~~
15 appraisers; ~~and~~ boards of county commissions ~~and county boards of~~
16 ~~equalization~~ in the assessment, equalization and taxation of all kinds of
17 property, by visiting the counties of the state.

18 ~~*Tenth.*~~-(j) To carefully examine into all cases where evasion or
19 violation of the laws for assessment and taxation of property is alleged,
20 complained of, or discovered; and to ascertain wherein existing laws are
21 defective, or are improperly or negligently administered, and to prepare
22 and recommend measures best calculated to remedy the defects
23 discovered.

24 ~~*Eleventh.*~~-(k) To investigate the tax systems of other states and
25 countries, ~~and~~ to formulate and recommend such legislation as may be
26 deemed expedient to prevent evasion of assessment and tax laws; and to
27 secure just and equal taxation and improvement in the system of taxation
28 in the state.

29 ~~*Twelfth.*~~-(l) To inquire into the system of accounting and auditing
30 public funds in use in townships, cities, counties and state; and to devise
31 and prescribe a uniform system of auditing and accounting of the receipts
32 and disbursements of public funds in the municipalities of the state.

33 ~~*Thirteenth.*~~-(m) To consult and confer with the governor and attorney
34 general of the state upon the subject of taxation, the administration of the
35 laws in relation thereto; and the progress of the work of the director of
36 property valuation; and to furnish the governor, from time to time, such
37 assistance and information as the director may require.

38 ~~*Fourteenth.*~~-(n) To transmit to the governor and to each member of
39 the legislature, 30 days before the meeting of the legislature, the report of
40 the director of property valuation; covering the subject of assessment and
41 taxation, the results of the investigations of the director of property
42 valuation; ~~and~~ the director's recommendations for improvement in the
43 system of taxation in the state, together with such measures as may be

1 formulated for the consideration of the legislature.

2 ~~*Fifteenth.*-(o)~~ To make appraisal and assessment of all railroads
3 and the property of railroad corporations, excepting such real estate as is
4 not used in the daily operation of its railroad, of all telegraph lines and
5 property, of all telephone lines and property, the property of all express
6 companies, sleeping car companies, and private car lines, doing business
7 within the state of Kansas, of gas pipe lines and property, of all oil pipe
8 lines and property, of all street railroads, electric lines and property; and all
9 express company property, within and without corporate limits of cities,
10 doing business in the state.

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

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

33 Sec. 21. On and after January 1, 2025, K.S.A. 79-1404a is hereby
34 amended to read as follows: 79-1404a. The director of property valuation
35 shall have authority to review any valuation change made by a county or
36 district appraiser pursuant to K.S.A. 79-1448 and 79-2005, and
37 amendments thereto, or a hearing officer or panel pursuant to K.S.A. 79-
38 1606, and amendments thereto, and may rescind such change upon written
39 findings that such change has caused property not to be valued according
40 to law, provided however, no valuation change shall be rescinded more
41 than 60 days after the date of such change. Any party aggrieved by an
42 order of the director of property valuation rescinding a valuation change
43 may appeal such order to the state board of tax appeals as provided in

1 K.S.A. 74-2438, and amendments thereto.

2 Sec. 22. On and after January 1, 2025, K.S.A. 79-1411b is hereby
3 amended to read as follows: 79-1411b. Each county shall comprise a
4 separate assessment district, and the county-~~or district~~ appraiser shall have
5 the duty of appraising all tangible property in this county.

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

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

19 The county commissioners shall require every employee performing
20 appraisal analysis functions to attend appraisal schools conducted or
21 approved by the director of property valuation or to establish to the
22 satisfaction of the director of property valuation that such employee has
23 received the necessary training to perform such functions.

24 Sec. 23. On and after January 1, 2025, K.S.A. 79-1412a is hereby
25 amended to read as follows: 79-1412a. (a) County appraisers-~~and district~~
26 ~~appraisers~~ shall perform the following duties:

27 ~~First--~~(1) Install and maintain such records and data relating to all
28 property in the county, taxable and exempt, as may be required by the
29 director of property valuation.

30 ~~Second--~~(2) Annually, as of January 1, supervise the listing and
31 appraisal of all real estate and personal property in the county subject to
32 taxation except state-appraised property.

33 ~~Third. Attend meetings of the county board of equalization for the~~
34 ~~purpose of aiding such board in the proper discharge of its duties, making~~
35 ~~all records available to the county board of equalization.~~

36 ~~Fourth--~~(3) Prepare the appraisal roll and certify such rolls to the
37 county clerk.

38 ~~Fifth--~~(4) Supervise the township trustees, assistants, appraisers and
39 other employees appointed by the appraiser in the performance of their
40 duties.

41 ~~Sixth--~~(5) The county appraiser-~~or district appraiser~~ in setting values
42 for various types of personal property, shall conform to the values for such
43 property as shown in the personal property appraisal guides devised or

1 prescribed by the director of property valuation.

2 ~~Seventh.~~(6) Carry on continuously throughout the year the process of
3 appraising real property.

4 ~~Eighth.~~(7) If the county appraiser ~~or district appraiser~~ deems it
5 advisable, such appraiser may appoint one or more advisory committees of
6 not less than five persons representative of the various economic interests
7 and geographic areas of the county to assist the appraiser in establishing
8 unit land values, unit values for structures, productivity, classifications for
9 agricultural lands, adjustments for location factors, and generally to advise
10 on assessment procedures and methods.

11 ~~Ninth.~~(8) Perform such other duties as may be required by law.

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

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

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

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

31 (3) documents detailing individual lease agreements.

32 Nothing in this subsection shall prohibit the county appraiser or the
33 county appraiser's designee from requesting a certified rent roll from the
34 taxpayer.

35 Sec. 24. On and after January 1, 2025, K.S.A. 79-1413a is hereby
36 amended to read as follows: 79-1413a. Whenever upon complaint made to
37 the state board of tax appeals by the county ~~or district~~ appraiser, the
38 director of property valuation, the board of county commissioners, any
39 property taxpayer or any aggrieved party, and a summary proceeding in
40 that behalf had, it shall be made to appear to the satisfaction of the board
41 that the appraisal of real property or tangible personal property in any
42 county is not in substantial compliance with law and the guidelines and
43 timetables prescribed by the director of property valuation, and that the

1 interest of the public will be promoted by a reappraisal of such property,
2 the state board of tax appeals shall order a reappraisal of all or any part of
3 the property in such county to be made by one or more persons, to be
4 appointed by the state board of tax appeals for that purpose, the expense of
5 any such reappraisal to be borne by the county in which is situated the
6 property to be reappraised. The state board of tax appeals shall, upon its
7 own motion, after a hearing, order any such reappraisal if it shall clearly
8 appear that the public would be benefited thereby. Due notice of the time
9 and place fixed for such summary proceeding or hearing shall be mailed to
10 the county clerk and the county appraiser of the county involved, the
11 director of property valuation, who shall be made a party to the
12 proceeding, and to the party filing any such complaint. Upon ordering such
13 a reappraisal the state board of tax appeals may order all or any part of the
14 taxable real property and tangible personal property in such county to be
15 reappraised, and shall either designate the person or persons to make such
16 reappraisal or permit the board of county commissioners to designate such
17 persons with the approval of the state board of tax appeals. The cost of
18 such reappraisal shall be paid from the county general fund, the special
19 countywide reappraisal fund established by K.S.A. 79-1482, and
20 amendments thereto, the issuance of no-fund warrants, or from a special
21 assessment equalization fund in the same manner as provided in K.S.A.
22 79-1607 and 79-1608, and amendments thereto, for the payment of the
23 cost of appraisals.

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

37 No person, firm, corporation, partnership, or association, other than the
38 county-~~or district~~ appraiser, shall commence any contracted reappraisal in
39 any county until a written agreement has been entered into between the
40 board of county commissioners and such contractors. Such agreement
41 shall specifically set out the duties of the reappraisers, and shall contain a
42 stipulation that upon completion of the reappraisal and before final
43 payment to the reappraisers under the agreement, the reappraisers will

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

22 Sec. 25. On and after January 1, 2025, K.S.A. 79-1420 is hereby
23 amended to read as follows: 79-1420. If any person, association, company,
24 corporation or personal property tax rendition form preparer shall
25 knowingly give a false or fraudulent list, schedule or statement, or shall
26 willfully fail to disclose any personal property taxable under the laws of
27 this state, or shall understate the value of any property taxable under the
28 laws of this state, or shall fail or refuse to deliver to the ~~county or district~~
29 appraiser, when called upon to do so by a certified letter from such
30 appraiser, a list of the taxable property which under the laws of this state is
31 required to be listed, or shall temporarily convert any part of such property
32 into property not taxable or shall remove such property from the county or
33 state for the fraudulent purpose of preventing such property from being
34 listed, or of evading the payment of taxes thereon, or shall transfer or
35 transmit any property to any person with such intent, he or she or it shall
36 be guilty of a misdemeanor, and subject to a fine of not less than \$1,000
37 nor more than \$5,000. Prosecutions under this act shall be brought by the
38 county or district attorney in the district court of the proper county, upon
39 the verified complaint of the director of property valuation or the ~~county or~~
40 ~~district~~ appraiser.

41 Sec. 26. On and after January 1, 2025, K.S.A. 2022 Supp. 79-1448 is
42 hereby amended to read as follows: 79-1448. Any taxpayer may complain
43 or appeal to the county appraiser from the classification or appraisal of the

1 taxpayer's property by giving notice to the county appraiser within 30 days
2 subsequent to the date of mailing of the valuation notice required by
3 K.S.A. 79-1460, and amendments thereto, for real property, and on or
4 before May 15 for personal property. The county appraiser or the
5 appraiser's designee shall arrange to hold an informal meeting with the
6 aggrieved taxpayer with reference to the property in question. At such
7 meeting it shall be the duty of the county appraiser or the county
8 appraiser's designee to initiate production of evidence to substantiate the
9 valuation of such property, including, a summary of the reasons that the
10 valuation of the property has been increased over the previous year, any
11 assumptions used by the county appraiser to determine the value of the
12 property and a description of the individual property characteristics,
13 property specific valuation records and conclusions. The taxpayer shall be
14 provided with the opportunity to review the data sheets applicable to the
15 valuation approach utilized for the subject property. The county appraiser
16 shall take into account any evidence provided by the taxpayer which
17 relates to the amount of deferred maintenance and depreciation for the
18 property. In any appeal from the appraisal of leased commercial and
19 industrial property, the county ~~or district~~ appraiser's appraised value shall
20 be presumed to be valid and correct and may only be rebutted by a
21 preponderance of the evidence, unless the property owner furnishes the
22 county ~~or district~~ appraiser a complete income and expense statement for
23 the property for the three years next preceding the year of appeal within 30
24 calendar days following the informal meeting. In any appeal from the
25 reclassification of property that was classified as land devoted to
26 agricultural use for the preceding year, the taxpayer's classification of the
27 property as land devoted to agricultural use shall be presumed to be valid
28 and correct if the taxpayer provides an executed lease agreement or other
29 documentation demonstrating a commitment to use the property for
30 agricultural use, if no other actual use is evident. The county appraiser may
31 extend the time in which the taxpayer may informally appeal from the
32 classification or appraisal of the taxpayer's property for just and adequate
33 reasons. Except as provided in K.S.A. 79-1404, and amendments thereto,
34 no informal meeting regarding real property shall be scheduled to take
35 place after May 15, nor shall a final determination be given by the
36 appraiser after May 20. Any final determination shall be accompanied by a
37 written explanation of the reasoning upon which such determination is
38 based when such determination is not in favor of the taxpayer. The county
39 appraiser shall not increase the appraised valuation of the property as a
40 result of the informal meeting. Any taxpayer who is aggrieved by the final
41 determination of the county appraiser may appeal to the hearing officer or
42 panel appointed pursuant to K.S.A. 79-1611, and amendments thereto, and
43 such hearing officer, or panel, for just cause shown and recorded, is

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

17 Sec. 27. On and after January 1, 2025, K.S.A. 79-1455 is hereby
18 amended to read as follows: 79-1455. ~~Except for counties which have~~
19 ~~formed appraisal districts pursuant to K.S.A. 19-425 et seq.,~~ Each county
20 shall comprise a separate appraisal unit, and the county appraiser shall
21 have the duty of appraising all real and tangible personal property in the
22 county.

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

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

30 Sec. 28. On and after January 1, 2025, K.S.A. 2022 Supp. 79-1460 is
31 hereby amended to read as follows: 79-1460. (a) The county appraiser
32 shall notify each taxpayer in the county annually on or before March 1 for
33 real property and May 1 for personal property, by mail directed to the
34 taxpayer's last known address, of the classification and appraised valuation
35 of the taxpayer's property, except that, the valuation for all real property
36 shall not be increased unless the record of the latest physical inspection
37 was reviewed by the county-~~or district~~ appraiser, and documentation exists
38 to support such increase in valuation in compliance with the directives and
39 specifications of the director of property valuation, and such record and
40 documentation is available to the affected taxpayer. The valuation for all
41 real property also shall not be increased solely as the result of normal
42 repair, replacement or maintenance of existing structures, equipment or
43 improvements on the property. For purposes of this section, "normal

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

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

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

17 Sec. 29. On and after January 1, 2025, K.S.A. 79-1460a is hereby
18 amended to read as follows: 79-1460a. Annually, at least 10 business days
19 prior to the mailing of change of valuation notices pursuant to K.S.A. 79-
20 1460, and amendments thereto, the county-~~or district~~ appraiser shall cause
21 to be published in the official county newspaper and on the official county
22 website, if the county maintains a county website, the results of the market
23 study analysis as prescribed by the director of the division of property
24 valuation of the department of revenue.

25 Sec. 30. On and after January 1, 2025, K.S.A. 79-1466 is hereby
26 amended to read as follows: 79-1466. Commencing on January 1 of each
27 year, the county-~~or district~~ appraiser shall transmit the taxable real property
28 appraisals and the exempt real property appraisals to the county clerk
29 continually upon the completion thereof.

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

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

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

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

41 Sec. 31. On and after January 1, 2025, K.S.A. 79-1467 is hereby
42 amended to read as follows: 79-1467. Commencing on January 1 of each
43 year, the county-~~or district~~ appraiser shall transmit the taxable personal

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

11 The taxable personal property roll shall consist of all personal property
12 appraisals completed by the county-~~or district~~ appraiser.

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

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

18 Sec. 32. On and after January 1, 2025, K.S.A. 2022 Supp. 79-1476 is
19 hereby amended to read as follows: 79-1476. The director of property
20 valuation is hereby directed and empowered to administer and supervise a
21 statewide program of reappraisal of all real property located within the
22 state. ~~Except as otherwise authorized by K.S.A. 19-428, and amendments~~
23 ~~thereto,~~ Each county shall comprise a separate appraisal district under such
24 program, and the county appraiser shall have the duty of reappraising all of
25 the real property in the county pursuant to guidelines and timetables
26 prescribed by the director of property valuation and of updating the same
27 on an annual basis. ~~In the case of multi-county appraisal districts, the~~
28 ~~district appraiser shall have the duty of reappraising all of the real property~~
29 ~~in each of the counties comprising the district pursuant to such guidelines~~
30 ~~and timetables and of updating the same on an annual basis. Commencing~~
31 ~~in 2000,~~ Every parcel of real property shall be actually viewed and
32 inspected by the county-~~or district~~ appraiser once every six years.

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

40 Valuations shall be established for each parcel of real property at its fair
41 market value in money in accordance with the provisions of K.S.A. 79-
42 503a, and amendments thereto.

43 In addition thereto, valuations shall be established for each parcel of

1 land devoted to agricultural use upon the basis of the agricultural income
2 or productivity attributable to the inherent capabilities of such land in its
3 current usage under a degree of management reflecting median production
4 levels in the manner hereinafter provided. A classification system for all
5 land devoted to agricultural use shall be adopted by the director of
6 property valuation using criteria established by the United States
7 department of agriculture natural resources conservation service. For all
8 taxable years commencing after December 31, 1989, all land devoted to
9 agricultural use that is subject to the federal conservation reserve program
10 shall be classified as cultivated dry land for the purpose of valuation for
11 property tax purposes pursuant to this section, except that for all taxable
12 years commencing after December 31, 2022, all land devoted to
13 agricultural use that is subject to the federal grassland conservation reserve
14 program (CRP grasslands) shall be classified as grassland for the purpose
15 of valuation for property tax purposes pursuant to this section. For all
16 taxable years commencing after December 31, 1999, all land devoted to
17 agricultural use that is subject to the federal wetlands reserve program
18 shall be classified as native grassland for the purpose of valuation for
19 property tax purposes pursuant to this section. Productivity of land devoted
20 to agricultural use shall be determined for all land classes within each
21 county or homogeneous region based on an average of the eight calendar
22 years immediately preceding the calendar year that immediately precedes
23 the year of valuation, at a degree of management reflecting median
24 production levels. The director of property valuation shall determine
25 median production levels based on information available from state and
26 federal crop and livestock reporting services, the natural resources
27 conservation service, and any other sources of data that the director
28 considers appropriate.

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

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

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

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

23 For the purpose of the foregoing provisions of this section, the phrase
24 "land devoted to agricultural use" ~~shall mean means and include~~ *includes*
25 land, regardless of whether it is located in the unincorporated area of the
26 county or within the corporate limits of a city, that is devoted to the
27 production of plants, animals or horticultural products, including, but not
28 limited to: Forages; grains and feed crops; dairy animals and dairy
29 products; poultry and poultry products; beef cattle, sheep, swine and
30 horses; bees and apiary products; trees and forest products; fruits, nuts and
31 berries; vegetables; and nursery, floral, ornamental and greenhouse
32 products. "Land devoted to agricultural use" ~~shall include~~ *includes* land
33 established as a controlled shooting area pursuant to K.S.A. 32-943, and
34 amendments thereto, which shall be deemed to be land devoted to
35 agricultural use. "Land devoted to agricultural use" ~~shall include~~ *includes*
36 land that is utilized by zoos that hold a valid class C exhibitor license
37 issued by the United States department of agriculture. "Land devoted to
38 agricultural use" ~~shall include~~ *includes* land otherwise devoted to the
39 production of plants, animals or horticultural products that is incidentally
40 used for agritourism activity. For purposes of this section, "agritourism
41 activity" means any activity that allows members of the general public, for
42 recreational, entertainment or educational purposes, to view or enjoy rural
43 activities, including, but not limited to, farming activities, ranching

1 activities or historic, cultural or natural attractions. An activity may be an
2 "agritourism activity" whether or not the participant pays to participate in
3 the activity. An activity is not an "agritourism activity" if the participant is
4 paid to participate in the activity. If a parcel has land devoted to
5 agricultural purposes and land used for suburban residential acreages, rural
6 home sites or farm home sites, the county appraiser shall determine the
7 amount of the parcel used for agricultural purposes and value and assess it
8 accordingly as land devoted to agricultural purposes. The county appraiser
9 shall then determine the amount of the remaining land used for such other
10 purposes and value and assess that land according to its use.

11 The term "expenses"~~shall mean~~ *means* those expenses typically
12 incurred in producing the plants, animals and horticultural products
13 described above, including management fees, production costs,
14 maintenance and depreciation of fences, irrigation wells, irrigation laterals
15 and real estate taxes, but the term ~~shall~~ *does* not include those expenses
16 incurred in providing temporary or permanent buildings used in the
17 production of such plants, animals and horticultural products.

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

22 Sec. 33. On and after January 1, 2025, K.S.A. 79-1479 is hereby
23 amended to read as follows: 79-1479. (a) On or before January 15, 1992,
24 and quarterly thereafter, the county ~~or district~~ appraiser shall submit to the
25 director of property valuation a progress report indicating actions taken
26 during the preceding quarter calendar year to implement the appraisal of
27 property in the county ~~or district~~. Whenever the director of property
28 valuation shall determine that any county has failed, neglected or refused
29 to properly provide for the appraisal of property or the updating of the
30 appraisals on an annual basis in substantial compliance with the provisions
31 of law and the guidelines and timetables prescribed by the director, the
32 director shall file with the state board of tax appeals a complaint stating the
33 facts upon which the director has made the determination of
34 noncompliance as provided by K.S.A. 79-1413a, and amendments thereto.
35 If, as a result of such proceeding, the state board of tax appeals finds that
36 the county is not in substantial compliance with the provisions of law and
37 the guidelines and timetables of the director of property valuation
38 providing for the appraisal of all property in the county or the updating of
39 the appraisals on an annual basis, it shall order the immediate assumption
40 of the duties of the office of county appraiser by the director of the
41 division of property valuation until such time as the director of property
42 valuation determines that the county is in substantial compliance with the
43 provisions of law. In addition, the board shall order the state treasurer to

1 withhold all or a portion of the county's entitlement to moneys from either
2 or both of the local ad valorem tax reduction fund and the city and county
3 revenue sharing fund for the year following the year in which the order is
4 issued. Upon service of any such order on the board of county
5 commissioners, the appraiser shall immediately deliver to the director of
6 property valuation, or the director's designee, all books, records and papers
7 pertaining to the appraiser's office.

8 Any county for which the director of the division of property valuation
9 is ordered by the state board of tax appeals to assume the responsibility
10 and duties of the office of county appraiser shall reimburse the state for the
11 actual costs incurred by the director of the division of property valuation in
12 the assumption and carrying out of such responsibility and duties,
13 including any contracting costs in the event it is necessary for the director
14 of property valuation to contract with private appraisal firms to carry out
15 such responsibilities and duties.

16 (b) On or before June 1 of each year, the director of property
17 valuation shall review the appraisal of property in each county ~~or district~~
18 to determine if property within the county ~~or district~~ is being appraised or
19 valued in accordance with the requirements of law. If the director
20 determines the property in any county ~~or district~~ is not being appraised in
21 accordance with the requirements of law, the director of property valuation
22 shall notify the county ~~or district~~ appraiser and the board of county
23 commissioners of any county ~~or counties~~ affected that the county has 30
24 days within which to submit to the director a plan for bringing the
25 appraisal of property within the county into compliance.

26 If a plan is submitted and approved by the director the county ~~or district~~
27 shall proceed to implement the plan as submitted. The director shall
28 continue to monitor the program to insure that the plan is implemented as
29 submitted. If no plan is submitted or if the director does not approve the
30 plan, the director shall petition the state board of tax appeals for a review
31 of the plan or, if no plan is submitted, for authority for the division of
32 property valuation to assume control of the appraisal program of the
33 county and to proceed to bring the same into compliance with the
34 requirements of law.

35 If the state board of tax appeals approves the plan, the county ~~or district~~
36 appraiser shall proceed to implement the plan as submitted. If no plan has
37 been submitted or the plan submitted is not approved, the board shall fix a
38 time within which the county may submit a plan or an amended plan for
39 approval. If no plan is submitted and approved within the time prescribed
40 by the board, the board shall order the division of property valuation to
41 assume control of the appraisal program of the county and shall certify its
42 order to the state treasurer who shall withhold distributions of the county's
43 share of moneys from the county and city revenue sharing fund and the

1 local ad valorem tax reduction fund and credit the same to the general fund
2 of the state for the year following the year in which the board's order is
3 made. The director of property valuation shall certify the amount of the
4 cost incurred by the division in bringing the program in compliance to the
5 state board of tax appeals. The board shall order the county commissioners
6 to reimburse the state for such costs.

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

15 Sec. 34. On and after January 1, 2025, K.S.A. 79-1481 is hereby
16 amended to read as follows: 79-1481. No hearing officer or panel shall
17 issue an order applicable uniformly to all property in any class in any area
18 or areas of the county, which order changes the assessment of such class of
19 property in such area or areas, without the approval of the state board of
20 tax appeals. Whenever any hearing officer or panel proposes to issue any
21 such order, it shall make written application to the state board of tax
22 appeals for a hearing on such matter if such change constitutes the final
23 decision of the county. The state board of tax appeals shall set a time and
24 place for a hearing thereon within five days of receipt of such application.
25 The hearing shall be conducted in accordance with the provisions of the
26 Kansas administrative procedure act. The time set for hearing such matter
27 shall in no event be more than 30 days following the date of receipt of
28 such application. The state board of tax appeals shall notify the hearing
29 officer or panel, the county ~~or district~~ appraiser and the director of
30 property valuation, of the time and place set for hearing. The director of
31 property valuation shall be made a party to such hearing.

32 Sec. 35. On and after January 1, 2025, K.S.A. 79-1606 is hereby
33 amended to read as follows: 79-1606. (a) The county ~~or district~~ appraiser,
34 hearing officer or panel and arbitrator shall adopt, use and maintain the
35 following records, the form and method of use of which shall be
36 prescribed by the director of property valuation: (1) Appeal form;; (2)
37 hearing docket;; and (3) record of cases, including the disposition thereof.

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

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

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

30 Sec. 36. On and after January 1, 2025, K.S.A. 2022 Supp. 79-1609 is
31 hereby amended to read as follows: 79-1609. Any person aggrieved by any
32 order of the hearing officer or panel, or by the classification and appraisal
33 of an independent appraiser, as provided in K.S.A. 79-5b03, and
34 amendments thereto, may appeal to the state board of tax appeals by filing
35 a written notice of appeal, on forms approved by the state board of tax
36 appeals and provided by the county clerk for such purpose, stating the
37 grounds thereof and a description of any comparable property or properties
38 and the appraisal thereof upon which they rely as evidence of inequality of
39 the appraisal of their property, if that be a ground of the appeal, with the
40 state board of tax appeals and by filing a copy thereof with the county
41 clerk within 30 days after the date of the order from which the appeal is
42 taken. The notice of appeal may be signed by the taxpayer, any person
43 with an executed declaration of representative form from the property

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

25 Sec. 37. On and after January 1, 2025, K.S.A. 2022 Supp. 79-2005 is
26 hereby amended to read as follows: 79-2005. (a) Any taxpayer, before
27 protesting the payment of such taxpayer's taxes, shall be required, either at
28 the time of paying such taxes, or, if the whole or part of the taxes are paid
29 prior to December 20, no later than December 20, or, with respect to taxes
30 paid in whole or in part in an amount equal to at least $\frac{1}{2}$ of such taxes on
31 or before December 20 by an escrow or tax service agent, no later than
32 January 31 of the next year, to file a written statement with the county
33 treasurer, on forms approved by the state board of tax appeals and
34 provided by the county treasurer, clearly stating the grounds on which the
35 whole or any part of such taxes are protested and citing any law, statute or
36 facts on which such taxpayer relies in protesting the whole or any part of
37 such taxes. When the grounds of such protest is an assessment of taxes
38 made pursuant to K.S.A. 79-332a and 79-1427a, and amendments thereto,
39 the county treasurer may not distribute the taxes paid under protest until
40 such time as the appeal is final. When the grounds of such protest is that
41 the valuation or assessment of the property upon which the taxes are levied
42 is illegal or void, the county treasurer shall forward a copy of the written
43 statement of protest to the county appraiser who shall within 15 days of the

1 receipt thereof, schedule an informal meeting with the taxpayer or such
2 taxpayer's agent or attorney with reference to the property in question. At
3 the informal meeting, it shall be the duty of the county appraiser or the
4 county appraiser's designee to initiate production of evidence to
5 substantiate the valuation of such property, including a summary of the
6 reasons that the valuation of the property has been increased over the
7 preceding year, any assumptions used by the county appraiser to determine
8 the value of the property and a description of the individual property
9 characteristics, property specific valuation records and conclusions. The
10 taxpayer shall be provided with the opportunity to review the data sheets
11 applicable to the valuation approach utilized for the subject property. The
12 county appraiser shall take into account any evidence provided by the
13 taxpayer which relates to the amount of deferred maintenance and
14 depreciation of the property. The county appraiser shall review the
15 appraisal of the taxpayer's property with the taxpayer or such taxpayer's
16 agent or attorney and may change the valuation of the taxpayer's property,
17 if in the county appraiser's opinion a change in the valuation of the
18 taxpayer's property is required to assure that the taxpayer's property is
19 valued according to law, and shall, within 15 business days thereof, notify
20 the taxpayer in the event the valuation of the taxpayer's property is
21 changed, in writing of the results of the meeting. The county appraiser
22 shall not increase the appraised valuation of the property as a result of the
23 informal meeting. In the event the valuation of the taxpayer's property is
24 changed and such change requires a refund of taxes and interest thereon,
25 the county treasurer shall process the refund in the manner provided by
26 subsection (l).

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

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

41 (d) If the grounds of such protest shall be that the valuation or
42 assessment of the property upon which the taxes so protested are levied is
43 illegal or void, such statement shall further state the exact amount of

1 valuation or assessment which the taxpayer admits to be valid and the
2 exact portion of such taxes which is being protested.

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

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

11 (g) Within 30 days after notification of the results of the informal
12 meeting with the county appraiser pursuant to subsection (a), the
13 protesting taxpayer may, if aggrieved by the results of the informal
14 meeting with the county appraiser, appeal such results to the state board of
15 tax appeals.

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

25 (i) In the event of a hearing, the same shall be originally set not later
26 than 90 days after the filing of the copy of the written statement of protest
27 and a copy, when applicable, of the written notification of the results of the
28 informal meeting with the county appraiser with the board. With regard to
29 any matter properly submitted to the board relating to the determination of
30 valuation of residential property or real property used for commercial and
31 industrial purposes for taxation purposes, it shall be the duty of the county
32 appraiser to initiate the production of evidence to demonstrate, by a
33 preponderance of the evidence, the validity and correctness of such
34 determination except that no such duty shall accrue to the county-~~or~~
35 ~~district~~ appraiser with regard to leased commercial and industrial property
36 unless the property owner has furnished to the county-~~or district~~ appraiser
37 a complete income and expense statement for the property for the three
38 years next preceding the year of appeal. No presumption shall exist in
39 favor of the county appraiser with respect to the validity and correctness of
40 such determination. In all instances where the board sets a request for
41 hearing and requires the representation of the county by its attorney or
42 counselor at such hearing, the county shall be represented by its county
43 attorney or counselor. The board shall take into account any evidence

1 provided by the taxpayer which relates to the amount of deferred
2 maintenance and depreciation for the property. In any appeal from the
3 reclassification of property that was classified as land devoted to
4 agricultural use for the preceding year, the taxpayer's classification of the
5 property as land devoted to agricultural use shall be presumed to be valid
6 and correct if the taxpayer provides an executed lease agreement or other
7 documentation demonstrating a commitment to use the property for
8 agricultural use, if no other actual use is evident. With regard to any matter
9 properly submitted to the board relating to the determination of valuation
10 of property for taxation purposes, the board shall not increase the
11 appraised valuation of the property to an amount greater than the appraised
12 value reflected in the notification of the results of the informal meeting
13 with the county appraiser from which the taxpayer appealed.

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

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

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

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

43 (m) Whenever, by reason of the refund of taxes previously received

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

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

1 time fixed for the certification of tax levies to the county clerk following
2 the making of such loan sufficient to pay such loan within the time period
3 required under such loan. All such tax levies shall be in addition to all
4 other levies authorized by law.

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

10 (p) This statute shall not apply to the valuation and assessment of
11 property assessed by the director of property valuation and it shall not be
12 necessary for any owner of state assessed property, who has an appeal
13 pending before the state board of tax appeals, to protest the payment of
14 taxes under this statute solely for the purpose of protecting the right to a
15 refund of taxes paid under protest should that owner be successful in that
16 appeal.

17 Sec. 38. On and after January 1, 2025, K.S.A. 2-1915, 19-425, 19-
18 426, 19-428, 19-433, 19-434, 19-435, 19-4110, 25-101, 25-213, 25-611,
19 74-2438, 75-5105a, 79-201q, 79-201s, 79-412, 79-5a04, 79-1404, 79-
20 1404a, 79-1411b, 79-1412a, 79-1413a, 79-1420, 79-1427c, 79-1455, 79-
21 1460a, 79-1466, 79-1467, 79-1479, 79-1481 and 79-1606 and K.S.A. 2022
22 Supp. 19-430, 19-431, 19-432, 74-2433f, 79-1448, 79-1460, 79-1476, 79-
23 1609 and 79-2005 are hereby repealed.

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