

SENATE BILL No. 249

By Committee on Assessment and Taxation

5-8

1 AN ACT concerning property tax; relating to property valuation of grain
2 elevator facilities, deviation from appraisal guides; amending K.S.A.
3 2016 Supp. 79-1456 and repealing the existing section.
4

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

6 Section 1. K.S.A. 2016 Supp. 79-1456 is hereby amended to read as
7 follows: 79-1456. (a) The county appraiser shall follow the policies,
8 procedures and guidelines of the director of property valuation in the
9 performance of the duties of the office of county appraiser. If the director
10 has developed and adopted methodologies to value specific types of
11 property, the county appraiser shall be required to follow such
12 methodologies. Prior to January 1, 2017, the secretary of revenue shall
13 adopt rules and regulations necessary to administer the provisions of this
14 section. *On and after January 1, 2018, the county appraiser may deviate*
15 *from such policies, procedures and guidelines for grain elevator facilities*
16 *for just cause shown and in a manner consistent with achieving fair*
17 *market value.*

18 (b) The county appraiser in establishing values for various types of
19 personal property, shall conform to the values for such property as shown
20 in the personal property appraisal guides prescribed or furnished by the
21 director of property valuation. The county appraiser may deviate from the
22 values shown in such guides on an individual piece of personal property
23 for just cause shown and in a manner consistent with achieving fair market
24 value.

25 Sec. 2. K.S.A. 2016 Supp. 79-1456 is hereby repealed.

26 Sec. 3. This act shall take effect and be in force from and after its
27 publication in the statute book.