AN ACT concerning property taxation; relating to appraiser directives; 
requiring appraiser directives be established by rules and regulations; 
amending K.S.A. 2022 Supp. 79-505 and repealing the existing section.

Be it enacted by the Legislature of the State of Kansas:
Section 1. K.S.A. 2022 Supp. 79-505 is hereby amended to read as 
follows: 79-505. (a) The director of property valuation shall adopt 
appraiser directives prescribing appropriate standards for the performance 
of appraisals in connection with ad valorem taxation in this state. Such 
appraiser directives shall require, at a minimum:
(1) That all appraisals be performed in compliance with the uniform 
standards of professional appraisal practice, commonly referred to as 
"USPAP," promulgated by the appraisal standards board of the appraisal 
foundation; and
(2) that such appraisals shall be written appraisals.
(b) The director of property valuation may require compliance with 
additional standards if a determination is made in writing that such 
additional standards are required in order to properly carry out statutory 
responsibilities and such additional standards do not conflict with the 
uniform standards of professional appraisal practice, commonly referred to 
as "USPAP," promulgated by the appraisal standards board of the appraisal 
foundation.
(c) All appraiser directives shall be established by rules and 
regulations in accordance with the rules and regulations filing act, K.S.A. 
77-415 et seq., and amendments thereto. The secretary of revenue is 
authorized to adopt rules and regulations that provide appraiser 
directives. The director of property valuation and the secretary of revenue 
shall cooperate to facilitate compliance with the rules and regulations 
filming act for the adoption of rules and regulations that provide appraiser 
directives.
(d) Appraiser directives that have not been established by rules and 
regulations in accordance with the rules and regulations filing act shall 
expire on June 30, 2024.
Sec. 2. K.S.A. 2022 Supp. 79-505 is hereby repealed.
Sec. 3. This act shall take effect and be in force from and after its 
publication in the statute book.