

2023 Kansas Statutes

79-1494. Binding arbitration process in certain counties for property valuation disputes; procedure; duties and authorities of the director of property valuation. A binding arbitration process is hereby established in Lyon, Ellis, Saline and Shawnee counties. The director of property valuation shall develop a list of persons qualified by virtue of experience and training in the field of property appraisal and tax administration to act as arbitrators of property valuation disputes. The board of county commissioners of such counties shall, on or before August 25, 1992, and on or before August 25 of each ensuing year, by resolution fix the salary to be paid each arbitrator who shall serve in such county and notify the director of property valuation of the amount thereof. The state shall assume a portion of the cost of such arbitration process in accordance with appropriation acts of the legislature.

The county clerk shall furnish an arbitration request form together with a statement of explanation of the consequences of a request for binding arbitration to any property owner who desires to submit the final determination of classification or appraised valuation by the county appraiser to binding arbitration. Such form and statement shall be prescribed by the director of property valuation. The arbitration request form shall be completed and filed with the county clerk within 18 days of the date that a final determination of classification or appraised valuation was mailed to the property owner as provided in K.S.A. 79-1448, and amendments thereto. The property owner may rescind such request by notifying the county clerk prior to the expiration of such 18-day period provided that no hearing has already been conducted thereon, and in such case, the date upon which such notice was received by the county clerk shall be deemed to be the date that an appeal was made to a hearing officer or panel pursuant to K.S.A. 79-1606, and amendments thereto. A request for binding arbitration shall be in lieu of an appeal to the hearing officer or panel as provided in K.S.A. 79-1606, and amendments thereto.

Every request for binding arbitration shall be promptly set for hearing by the county clerk. The property owner and the board of county commissioners shall select an arbitrator to conduct the hearing from the list prepared by the director of property valuation. In the absence of agreement by the property owner and the board of county commissioners, the chief judge of the judicial district in which the property is located shall select the arbitrator from the list. All such hearings shall be completed on or before the last business day in June. The county clerk shall notify the property owner and the county appraiser of the date for hearing at least 10 days in advance of such hearing. Every request for arbitration shall be determined by order of the arbitrator on or before July 5, and the arbitrator shall have no authority to be in session thereafter. Such order may affirm the final determination of the county appraiser, adopt the contentions of the property owner or make any other decision supported by the preponderance of the evidence submitted. Such recorded orders shall be open to public inspection. Notice of the decision of the arbitrator shall be mailed by the county clerk to the property owner and the county appraiser within 15 days of the hearing. The decision of the arbitrator shall be final and not subject to appeal, and the property owner shall be precluded from protesting the valuation of the same property pursuant to K.S.A. 79-2005, and amendments thereto.

The director of property valuation shall prescribe guidelines governing the duties of arbitrators under this section.

The provisions of this section shall apply to all taxable years commencing after December 31, 1992, through December 31, 1995.

History: L. 1992, ch. 282, § 14; L. 1999, ch. 57, § 71; July 1.