

**79-1478. Same; payment of costs by state, schedule; assistance of state division of property valuation upon request; contracts with private appraisal firms.** The state shall assume a portion of the costs incurred by any county in complying with the provisions of this act. The portion of the cost to be paid to each such county by the state shall be determined in accordance with a statewide payment schedule adopted by the secretary of revenue. Such schedule shall contain a specified amount according to class or subclass of property as specified in K.S.A. 79-1459, and amendments thereto, to be paid by the state to each county on a per parcel basis. Payments shall be made to counties as authorized under the provisions of this section in accordance with appropriation acts of the legislature. No county for which the state board of tax appeals has issued an order pursuant to K.S.A. 79-1479, and amendments thereto, shall be entitled to receive any payment from the state under the provisions of this section for the period of time such an order is in effect.

The state division of property valuation shall make assistance available to any county in the reappraisal of property located in such county upon such county's request. Any county requesting such assistance shall make reimbursement for the costs incurred by the state in providing the same. Counties are hereby authorized to contract with private appraisal firms to conduct the reappraisal of property within the county. Selection of a private firm whose products or services are necessary to conduct a reappraisal must be made from a list of approved firms supplied by the director of property valuation. Contracts executed between counties and such firms must meet the specifications of the director of property valuation.

**History:** L. 1985, ch. 314, § 3; L. 2008, ch. 109, § 90; L. 2014, ch. 141, § 98; July 1.