

STATE OF KANSAS

HOUSE OF REPRESENTATIVES

MR. CHAIRMAN:

I move to amend **House Substitute for SB 280**, on page 28, in line 18, by striking all after the period; by striking all in lines 19 through 24; in line 25, by striking all before "The";

On page 29, in line 37, after "for" by inserting "commercial"; in line 39, by striking the comma; by striking all in lines 40 and 41; in line 42, by striking all before the period and inserting ". The county appraiser shall review the computer-assisted mass-appraisal of the property and if the valuation in either of those two years exceeds the value of the previous year by more than 5%, excluding new construction, change in use or change in classification, the county appraiser shall either: (1) Adjust the valuation of the property based on the information provided in the previous appeal; or (2) order an independent fee simple appraisal of the property to be performed by a Kansas certified real property appraiser. As used in this section, "new construction" means the construction of any new structure or improvements or the remodeling or renovation of any existing structures or improvements on real property";

On page 34, by striking all in lines 16 through 27;

On page 42, following line 33, by inserting:

"New Sec. 35. In any county which exceeds the statewide average, the director of property valuation shall be required to perform, or to contract with an independent third party to perform, a market-based appraisal of no less than 1% of the commercial properties appraised by the computer-assisted mass-appraisal system within the county as a verification of the accuracy of such system. The properties shall be selected at random from commercial property and represent a reasonable cross-section of use and value across the state. The property owner shall be allowed the opportunity to meet

with the appraiser in order to offer pertinent data and insight on the issues that would affect the value of the property. This appraisal will not be an official appraisal of the property and will be used for the purposes of quality assurance of the mass-appraisal system. If the independent appraisal reveals a statistical deviation greater than 5% on more than 25% of the audited properties, then the director will perform additional audits in those counties and require corrective action necessary to ensure a fair and accurate appraisal.

New Sec. 36. Within 60 days after the date the notice of informal meeting results or final determination is mailed to the taxpayer pursuant to K.S.A. 79-1448, and amendments thereto, any taxpayer aggrieved by the final determination of the county appraiser, who has not filed an appeal with the board of tax appeals pursuant to K.S.A. 2015 Supp. 74-2433f, K.S.A. 79-1448 or K.S.A. 79-1609 and K.S.A. 79-1611, and amendments thereto, may file with the county appraiser a third-party fee simple appraisal performed by a Kansas certified general real property appraiser that reflects the value of the property as of January 1 for the same tax year being appealed. Within 15 days after receipt of the appraisal, the county appraiser shall mail a revised notice reflecting the opinion of value of the third-party fee simple appraisal performed by a Kansas certified general real property appraiser. Within 15 days after the date of mailing the revised notice, the county appraiser may file a notice of appeal in writing with the board of tax appeals if the county appraiser does not agree with the appraisal and shall provide a copy of the notice of appeal to the taxpayer. The board of tax appeals shall have the authority to hear the appeal by the county appraiser. The burden of proof shall be on the county appraiser.

New Sec. 37. In those counties which fail to meet the minimum requirements for substantial appraisal compliance, the director of property valuation shall present the most recent results of the ratio study, including the results of any audits to such board of county commissioners in an open meeting. As a part of such presentation, the director shall present a summary of the number of valuation appeals that were filed in that county and the outcomes of those protests that resulted in reduced valuations of

property.";

Also on page 42, in line 37, by striking all after "79-1460a"; in line 38, by striking "1490";

And by renumbering sections accordingly;

On page 1, in the title, in line 9, by striking "79-1490,"

_____ District.