

## 2021 Kansas Statutes

**79-505. Same; adoption by director of property valuation; additional standards, when.** (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.

**History:** L. 1992, ch. 249, § 1; L. 2014, ch. 141, § 9; L. 2021, ch. 58, § 7; July 1.