

HOUSE BILL No. 2220

By Committee on Taxation

1-30

AN ACT relating to property taxation; concerning the valuation of certain property; amending K.S.A. 2000 Supp. 79-1460 and repealing the existing section.

Be it enacted by the Legislature of the State of Kansas:

Section 1. K.S.A. 2000 Supp. 79-1460 is hereby amended to read as follows: 79-1460. (a) The county appraiser shall notify each taxpayer in the county annually on or before March 1 for real property and May 1 for personal property, by mail directed to the taxpayer's last known address, of the classification and appraised valuation of the taxpayer's property, except that, the valuation for all real property shall not be increased unless: (1) The record of the latest physical inspection was reviewed by the county or district appraiser, and documentation exists to support such increase in valuation in compliance with the directives and specifications of the director of property valuation, and such record and documentation is available to the affected taxpayer; and (2) for the taxable year next following the taxable year that the valuation for real property has been reduced due to a final determination made pursuant to the valuation appeals process, documented substantial and compelling reasons exist therefor and are provided by the county appraiser. For the purposes of this section and in the case of real property, the term "taxpayer" shall be deemed to be the person in ownership of the property as indicated on the records of the office of register of deeds or county clerk and, in the case where the real property or improvement thereon is the subject of a lease agreement, such term shall also be deemed to include the lessee of such property if the lease agreement has been recorded or filed in the office of the register of deeds. Such notice shall specify separately both the previous and current appraised and assessed values for each property class identified on the parcel. Such notice shall also contain the uniform parcel identification number prescribed by the director of property valuation. Such notice shall also contain a statement of the taxpayer's right to appeal, the procedure to be followed in making such appeal and the availability without charge of the guide devised pursuant to subsection (b). Such notice may, and if the board of county commissioners so require, shall provide the parcel identification number, address and the sale date

1 and amount of any or all sales utilized in the determination of appraised
2 value of residential real property. In any year in which no change in
3 appraised valuation of any real property from its appraised valuation in
4 the next preceding year is determined, an alternative form of notification
5 which has been approved by the director of property valuation may be
6 utilized by a county. Failure to timely mail or receive such notice shall in
7 no way invalidate the classification or appraised valuation as changed. The
8 secretary of revenue shall adopt rules and regulations necessary to im-
9 plement the provisions of this section.

10 (b) For all taxable years commencing after December 31, 1999, there
11 shall be provided to each taxpayer, upon request, a guide to the property
12 tax appeals process. The director of the division of property valuation
13 shall devise and publish such guide, and shall provide sufficient copies
14 thereof to all county appraisers. Such guide shall include but not be lim-
15 ited to: (1) A restatement of the law which pertains to the process and
16 practice of property appraisal methodology, including the contents of
17 K.S.A. 79-503a and 79-1460, and amendments thereto; (2) the procedures
18 of the appeals process, including the order and burden of proof of each
19 party and time frames required by law; and (3) such other information
20 deemed necessary to educate and enable a taxpayer to properly and com-
21 petently pursue an appraisal appeal.

22 (c) *In the event a taxpayer has successfully prosecuted an appeal re-*
23 *garding the appraisal methodology utilized in the valuation of property*
24 *of the taxpayer and has received an order of the state board of tax appeals*
25 *so providing from which no successful appeal is taken, the county ap-*
26 *praiser in the valuation of any such property for at least the three taxable*
27 *years next following the taxable year to which such order is applicable,*
28 *shall utilize the appraisal methodology approved by such order.*

29 Sec. 2. K.S.A. 2000 Supp. 79-1460 is hereby repealed.

30 Sec. 3. This act shall take effect and be in force from and after its
31 publication in the statute book.

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