

## HOUSE BILL No. 2147

By Committee on Taxation

1-31

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AN ACT concerning the state board of tax appeals; relating to membership thereof; amending K.S.A. 74-2433 and repealing the existing section.

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

Section 1. K.S.A. 74-2433 is hereby amended to read as follows: 74-2433. (a) There is hereby created a state board of tax appeals, referred to in this act as the board. The board shall be composed of ~~five~~ *three* members who shall be appointed by the governor, subject to confirmation by the senate as provided in K.S.A. 75-4315b, and amendments thereto. ~~After January 15, 1999, three of such members shall: (1) Have been regularly admitted to practice law in the state of Kansas; and (2) for a period of at least five years, have engaged in the active practice of law as a lawyer, judge of a court of record or any other court in this state, or as a certified public accountant who has maintained registration as an active attorney with the Kansas supreme court, or any combination thereof~~ *No successor shall be appointed for the two members of the board whose terms of office expired on January 15, 2003, and if any such appointment is made prior to the effective date of this act, any such member's term of office shall expire on the effective date of this act.* Except as provided by K.S.A. 46-2601, no person appointed to the board shall exercise any power, duty or function as a member of the board until confirmed by the senate. Not more than ~~three~~ *two* members of the board shall be of the same political party. Members of the board shall be residents of the state. Subject to the provisions of K.S.A. 75-4315c, and amendments thereto, *no more than* one shall be appointed from ~~each~~ *any one* of the congressional districts of Kansas ~~and the remainder from the state at large~~. The members of the board shall be selected with special reference to training and experience for duties imposed by this act and shall be individuals with legal, accounting or appraisal training and experience. Members shall be subject to the supreme court rules of judicial conduct applicable to all judges of the district court. The board shall be bound by the doctrine of *stare decisis* limited to published decisions of an appellate court other than a district court. Members shall hold office for terms of four years and until their successors are appointed and confirmed. *Except as otherwise provided,*

1 such terms of office shall expire on January 15 of the last year of such  
2 term. If a vacancy occurs on the board, the governor shall appoint a  
3 successor to fill the vacancy for the unexpired term. The governor shall  
4 select one of its members to serve as chairperson. The votes of ~~three~~ *two*  
5 members shall be required for any action to be taken by the board. Meet-  
6 ings may be called by the chairperson and shall be called on request of a  
7 majority of the members of the board and when otherwise prescribed by  
8 statute.

9 (b) Any member of the state board of tax appeals may be removed  
10 by the governor for cause, after public hearing conducted in accordance  
11 with the provisions of the Kansas administrative procedure act.

12 (c) The state board of tax appeals shall appoint, subject to approval  
13 by the governor, an executive director of the board, to serve at the plea-  
14 sure of the board. The executive director shall: (1) Be in the unclassified  
15 service under the Kansas civil service act; (2) devote full time to the  
16 executive director's assigned duties; (3) receive such compensation as  
17 determined by the board, subject to the limitations of appropriations  
18 thereof; and (4) have familiarity with the tax appeals process sufficient to  
19 fulfill the duties of the office of executive director. The executive director  
20 shall perform such duties as directed by the board.

21 (d) Appeals decided by the state board of tax appeals which are  
22 deemed of sufficient importance to be published shall be published by  
23 the board.

24 (e) After appointment, members of the state board of tax appeals shall  
25 complete the following course requirements: (1) A tested appraisal course  
26 of not less than 30 clock hours of instruction consisting of the fundamen-  
27 tals of real property appraisal with an emphasis on the cost and sales  
28 approaches to value; (2) a tested appraisal course of not less than 30 clock  
29 hours of instruction consisting of the fundamentals of real property ap-  
30 praisal with an emphasis on the income approach to value; (3) a tested  
31 appraisal course of not less than 30 clock hours of instruction with an  
32 emphasis on mass appraisal; (4) an appraisal course with an emphasis on  
33 Kansas property tax laws and; (5) an appraisal course on the techniques  
34 and procedures for the valuation of state assessed properties with an em-  
35 phasis on unit valuation; and (6) a tested appraisal course on the tech-  
36 niques and procedures for the valuation of land devoted to agricultural  
37 use pursuant to K.S.A. 79-1476, and amendments thereto. The executive  
38 director shall adopt rules and regulations prescribing a timetable for the  
39 completion of the course requirements and prescribing continued edu-  
40 cation requirements for members of the board.

41 (f) The state board of tax appeals shall have no capacity or power to  
42 sue or be sued.

43 Sec. 2. K.S.A. 74-2433 is hereby repealed.

1     Sec. 3. This act shall take effect and be in force from and after its  
2 publication in the Kansas register.  
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