AN ACT concerning property taxation; relating to appeals; allowing for
the filing of an appraisal by a certified residential real property
appraiser; amending K.S.A. 2018 Supp. 79-1496 and repealing the
existing section.

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

Section 1. K.S.A. 2018 Supp. 79-1496 is hereby amended to read as
follows: 79-1496. 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. 74-2433f, 79-1448, 79-
1609 or 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. For
determinations and appeals relating to residential property pursuant to
this section, a taxpayer may file with the county appraiser a third-party fee
simple appraisal performed by either a Kansas certified residential real
property appraiser or 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 review and consider such appraisal in the determination of
valuation or classification of the taxpayer's property and mail a
supplemental notice of final determination. If the final determination is
not in favor of the taxpayer then the county appraiser shall notify the
taxpayer that the county is required to perform its own, or commission a
fee simple single property appraisal. The county appraiser shall then have
90 days to furnish that appraisal along with a new supplemental notice of
determination and if not in favor of the taxpayer include an explanation of
the reasons the county appraiser did not rely upon the taxpayer's fee simple
single property appraisal. Whenever a taxpayer submits a fee simple single
property appraisal the burden of proof shall be on the county appraiser to
dispute the value of that appraisal. Any taxpayer aggrieved by the final
determination of the county appraiser may appeal to the state board of tax
appeals as provided in K.S.A. 79-1609, and amendments thereto, within 30
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1 days subsequent to the date of mailing of the supplemental notice of final
determination.

Sec. 2. K.S.A. 2018 Supp. 79-1496 is hereby repealed.

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