AN ACT concerning counties; relating to disputes of property valuation; 
requiring the purchase of certain properties by counties subject to 
valuation dispute.

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

Section 1. (a) Subject to the limitations set forth in subsection (b), a 
taxpayer may force the sale of real property to the county where such 
property is located if the taxpayer challenged the valuation of such 
property to the board of tax appeals and was issued a summary decision or 
full and complete opinion from the board establishing the value of such 
property. The taxpayer shall have 30 days after receipt of the summary 
decision or full and complete opinion to elect to force the sale of the 
property. After the taxpayer elects to force the sale, the sale shall occur 
within 60 days of the election. The property shall be sold to the county for 
the value established by the board of tax appeals. The taxpayer shall be 
liable for the pro-rated share of property taxes to the date that the sale 
occurs.

(b) The provisions of subsection (a) shall only apply to single-family 
residential property or land devoted to agricultural use.

Sec. 2. This act shall take effect and be in force from and after its 
publication in the statute book.