AN ACT concerning property taxation; relating to notification of classification and appraised valuation; content to include a property tax estimate; amending K.S.A. 79-1460 and repealing the existing section.

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

Section 1. K.S.A. 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 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. For the next two taxable years following the taxable year that the valuation for commercial real property has been reduced due to a final determination made pursuant to the valuation appeals process, the county appraiser shall review the computer-assisted mass-appraisal of the property and if the valuation in either of those two years exceeds the value of the previous year by more than 5%, excluding new construction, change in use or change in classification, the county appraiser shall either: (1) Adjust the valuation of the property based on the information provided in the previous appeal; or (2) order an independent fee simple appraisal of the property to be performed by a Kansas certified real property appraiser. As used in this section, "new construction" means the construction of any new structure or improvements or the remodeling or renovation of any existing structures or improvements on real property. When the valuation for real property has been reduced due to a final determination made pursuant to the valuation appeals process for the prior year, and the county appraiser has already certified the appraisal rolls for the current year to the county clerk pursuant to K.S.A. 79-1466, and amendments thereto, the county appraiser may amend the appraisal rolls and certify the changes to the county clerk to implement the provisions of this subsection and reduce the valuation of the real property to the prior year's final determination, except that such changes shall not be made after
October 31 of the current year. 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 and amount of any or all
sales utilized in the determination of appraised value of residential real
property. Such notice shall also contain: (1) The mill levy and total
property tax for the next preceding taxable year; (2) an estimate of the
current year property tax based on the current year assessed value and the
mill levy for the next preceding taxable year; and (3) an explanatory
statement that the current year property tax estimate is calculated based
on the mill levy for the next preceding taxable year, as the final mill levy
rate for the current year has not yet been computed, and that the actual
tax on the property may vary from the estimate. In any year in which no
change in appraised valuation of any real property from its appraised
valuation in the next preceding year is determined, an alternative form of
notification which has been approved by the director of property valuation
may be utilized by a county. Failure to timely mail or receive such notice
shall in no way invalidate the classification or appraised valuation as
changed. The secretary of revenue shall adopt rules and regulations
necessary to implement the provisions of this section.

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

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

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