AN ACT concerning property taxation; relating to appraisal standards; requiring compliance with uniform standards of professional appraisal practice; removing rules and regulations authority; amending K.S.A. 79-505 and repealing the existing section.

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

Section 1. K.S.A. 79-505 is hereby amended to read as follows: 79-505. (a) The director of property valuation shall adopt rules and regulations or appraiser directives prescribing appropriate standards for the performance of appraisals in connection with ad valorem taxation in this state. Such rules and regulations or appraiser directives shall require, at a minimum:

(1) That all appraisals be performed in accordance with generally accepted appraisal standards as evidenced by the appraisal standards compliance with the uniform standards of professional appraisal practice, commonly referred to as "USPAP," promulgated by the appraisal standards board of the appraisal foundation; and

(2) that such appraisals shall be written appraisals.

(b) The director of property valuation or a county appraiser may require compliance with additional standards if a determination is made in writing that such additional standards are required in order to properly carry out statutory responsibilities and such additional standards do not conflict with the uniform standards of professional appraisal practice, commonly referred to as "USPAP," promulgated by the appraisal standards board of the appraisal foundation.

Sec. 2. K.S.A. 79-505 is hereby repealed.

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