

2020 Kansas Statutes

79-1404. General duties and powers of director of property valuation. It shall be the duty of the director of property valuation, and the director shall have the power and authority:

First. To have and exercise general supervision over the administration of the assessment and tax laws of the state, over the county and district appraisers, boards of county commissioners, county boards of equalization, and all other boards of levy and assessment, to the end that all assessments of property, real, personal, and mixed, be made relatively just and uniform and at its true and full cash market value; to require all county and district appraisers, county commissioners and county boards of equalization, under penalty of forfeiture and removal from office as such appraisers or boards, to assess all property of every kind and character at its actual and full cash market value.

Second. To confer with, advise and direct county and district appraisers, boards of commissioners, boards of equalization and others obligated under the law to make levies and assessments, as to their duties under the statutes of the state.

Third. To direct proceedings, actions and prosecutions to be instituted to enforce the laws relating to the penalties, liabilities and punishment of public officers, persons and officers or agents of corporations for failure or neglect to comply with orders of the director of property valuation, or with the provisions of the statutes governing the return, assessment and taxation of property; and to cause complaints to be made against county and district appraisers, county commissioners, county boards of equalization, or other assessing or taxing officers, in the courts of proper jurisdiction, for their removal from office for official misconduct or neglect of duty.

Fourth. To require the attorney general, or county attorneys in their respective counties, to assist in the commencement and prosecution of actions and proceedings for penalties, forfeitures, removals and punishments for violations of the laws of the state in respect to the assessment and taxation of property, or to represent the director of property valuation in any litigation in which the director may become involved in the discharge of the director's duties.

Fifth. To require township, city, county, state or other public officers to report information as to the assessment of property, collection of taxes, receipts from licenses and other sources, the expenditure of public funds for all purposes, and such other information as may be needful or desirable in the work of the director of property valuation, in such form and upon such blanks as the director of property valuation may prescribe. Also, to make and prosecute such research and investigation as to the detailed properties of corporations, the business, income, reasonable expenditures and true values of the franchise and properties of all public service corporations doing business in this state, as will enable the director of property valuation to ascertain a fair and equitable basis of assessing the same and of making and recommending proper legislation to the legislature, from time to time, and to direct the local assessing and taxing officers in making such assessments.

Sixth. To require individuals, partnerships, companies, associations, joint-stock companies and corporations to furnish information concerning their capital, funded or other debts, current assets and liabilities, value of property, earnings, operating and other expenses, taxes and other charges, and all other facts which may be needful or desirable to enable the director of property valuation to ascertain the value and relative burdens borne by all kinds of property in the state.

Seventh. To summon witnesses from any part of the state to appear and give testimony, and to compel said witnesses to produce records, books, papers and documents relating to any subject or matter which the director of property valuation shall have authority to investigate or determine, subject to the restrictions of K.S.A. 79-1424 and amendments thereto.

Eighth. To cause the deposition of witnesses residing within or without the state, or absent therefrom, to be taken, upon notice to the interested parties, if any, in like manner that depositions of witnesses are taken in civil actions pending in the district court, in any matter which the director of property valuation shall have authority to investigate and determine.

Ninth. To investigate the work and methods of county and district appraisers, boards of county commissions and county boards of equalization in the assessment, equalization and taxation of all kinds of property, by visiting the counties of the state.

Tenth. To carefully examine into all cases where evasion or violation of the laws for assessment and taxation of property is alleged, complained of, or discovered, and to ascertain wherein existing laws are defective, or are improperly or negligently administered, and to prepare and recommend measures best calculated to remedy the defects discovered.

Eleventh. To investigate the tax systems of other states and countries, and to formulate and recommend such legislation as may be deemed expedient to prevent evasion of assessment and tax laws, and to secure just and equal taxation and improvement in the system of taxation in the state.

Twelfth. To inquire into the system of accounting and auditing public funds in use in townships, cities, counties and state, and to devise and prescribe a uniform system of auditing and accounting of the receipts and disbursements of public funds in the municipalities of the state.

Thirteenth. To consult and confer with the governor and attorney general of the state upon the subject of taxation, the administration of the laws in relation thereto, and the progress of the work of the director of property valuation, and to furnish the governor, from time to time, such assistance and information as the director may require.

Fourteenth. To transmit to the governor and to each member of the legislature, 30 days before the meeting of the legislature, the report of the director of property valuation, covering the subject of assessment and taxation, the results of the investigations of the director of property valuation, the director's recommendations for improvement in the system of taxation in the state, together with such measures as may be formulated for the consideration of the legislature.

Fifteenth. To make appraisal and assessment of all railroads and the property of railroad corporations, excepting such real estate as is not used in the daily operation of its railroad, of all telegraph lines and property, of all telephone lines and property, the property of all express companies, sleeping car companies, and private car lines, doing business within the state of Kansas, of gas pipe lines and property, of all oil pipe lines and property, of all street railroads, electric lines and property, and all express company property, within and without corporate limits of cities, doing business in the state.

Sixteenth. To require any county board of equalization, at any time after its adjournment, to reconvene and to make such orders as the director of property valuation shall determine are just and necessary, and to direct and order such county boards of equalization to raise or lower the valuation of the property, real or personal, in any township or city, and to raise or lower the valuation of the property of any person, company, or corporation; and to order and direct any county board of equalization to raise or lower the valuation of any class or classes of property; and generally to do and perform any act or to make any order or direction to any county board of equalization or any county or district appraiser as to the valuation of any property or any class of property in any township, city or county which, in the judgment of said director of property valuation, may seem just and necessary, to the end that all property shall be valued and assessed in the same manner and to the same extent as any and all other property, real or personal, required to be listed for taxation.

Seventeenth. To extend all statutory deadlines prescribed for the mailing of valuation notices, certification of appraisal rolls and the completion of valuation and classification hearings which, in the judgment of the director of property valuation, may seem just and necessary to secure the orderly operation of the system of property taxation within the state, except that the director shall not have the authority to extend the deadlines prescribed by K.S.A. 79-2005 and amendments thereto.

History: L. 1907, ch. 408, § 12; R.S. 1923, 79-1404; L. 1991, ch. 278, § 1; April 18.