

## 2012 Kansas Statutes

**79-1426. Failure of officer to list or properly value, assess or equalize property for taxation unlawful; penalties; variance in appraisal permitted.** Any county assessor, deputy assessor, member of the state court of tax appeals, director of property valuation, or member of any county board of equalization, and every other person whose duty it is to list, value, assess or equalize real estate or tangible personal property for taxation, who shall knowingly or willfully fail to list or return for assessment or valuation any real estate or personal property, or who shall knowingly or willfully list or return for assessment or valuation any real estate or personal property at other than as provided for by law, or any assessing officer who shall willfully or knowingly fail to appraise, assess or to equalize the values of any real estate or tangible personal property, which is subject to general property taxes as required in K.S.A. 79-1439, and amendments thereto, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined in any sum not exceeding \$500 or imprisonment in the county jail for a period not exceeding 90 days, and in addition thereto shall forfeit his or her office if an officer mentioned herein. A variance of 10% in the appraisal at fair market value in money shall not be considered a violation of this section.

**History:** L. 1907, ch. 408, § 39; L. 1909, ch. 251, § 8; R.S. 1923, 79-1426; L. 1963, ch. 460, § 6; L. 1969, ch. 433, § 4; L. 2008, ch. 109, § 85; July 1.