

STATE OF KANSAS

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SENATE CHAMBER

MADAM PRESIDENT:

I move to amend **HB 2643**, As amended by House Committee of the Whole, (Corrected), on page 7, in line 34, by striking all following "New Sec. 11."; by striking all in lines 35 through 43;

On page 8, by striking all in lines 1 through 12 and inserting "(a) The director of property valuation shall contract with an independent appraiser who is a certified real property appraiser with at least three years of experience in the classification and appraisal of cement manufacturing facilities to classify and appraise the ash grove cement plant located in Neosho county. The independent appraiser shall conduct such classification and appraisal in conformance with Kansas law, including, but not limited to, section 1, and amendments thereto. Such classification and appraisal shall be conducted in order to determine the value of the property on January 1, 2012. The director of property valuation may require the county appraiser and the taxpayer to submit such documentation to the independent appraiser as necessary to classify and appraise the property. The taxpayer shall permit one or more physical inspections of the property, scheduled at mutually agreeable times so as not to delay the timely completion of the classification and appraisal of the property. The final determination made by the independent appraiser pursuant to this section shall be admissible before the courts of this state and the Kansas court of tax appeals in subsequent classification and valuation proceedings. The county shall be responsible for all reasonable and prior approved costs of the independent classification and appraisal.

(b) The director of property valuation shall notify the taxpayer and the county appraiser of the classification and appraised valuation of the property described in subsection (a). Such notification shall be mailed to the county appraiser and to the taxpayer at the taxpayer's last known address.

(c) Within 15 days of receipt of the notification required by subsection (b), if the taxpayer or the county appraiser has any objection to the notification as issued, the taxpayer or the county appraiser shall notify the director of property valuation in writing of such objection. Within 30 days of the receipt by the director of such objection, the director shall hold an informal meeting with the taxpayer and the county and shall issue a final determination, which shall become effective for purposes of appeal as provided in K.S.A. 79-1609, and amendments thereto. The informal meeting held pursuant to this section may be conducted by the director or the director's designee. An informal meeting with the director or the director's designee shall be a condition precedent to an appeal to the court of tax appeals.

(d) Upon receiving a final determination pursuant to this section, the taxpayer may file a petition with the court of tax appeals to dismiss any case before the court relating to the subject property for the 2012 tax year or any tax year thereafter. The taxpayer may then refile the case before the court with the classification and valuation as determined by this section.";

On page 1, in the title, in line 2, by striking "definition,"

Senator \_\_\_\_\_