

**HOUSE BILL No. 2494**

By Committee on Taxation

1-20

1 AN ACT concerning taxation; repealing certain obsolete or expired  
2 sections; amending K.S.A. 79-5a03 and K.S.A. 2015 Supp. 74-2439  
3 and repealing the existing sections; also repealing K.S.A. 79-310a, 79-  
4 319, 79-319a, 79-322, 79-506, 79-1408 and 79-1472 and K.S.A. 2015  
5 Supp. 79-1409 and 79-1494.

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

8 Section 1. K.S.A. 2015 Supp. 74-2439 is hereby amended to read as  
9 follows: 74-2439. Except as otherwise provided by law, the state board of  
10 tax appeals shall have the following powers and duties:

11 (a) ~~Constituting, sitting and acting as the state board of equalization~~  
12 ~~as provided in K.S.A. 79-1409, and amendments thereto;~~

13 (b) Authorizing the issuance of emergency warrants by taxing  
14 districts, as provided in article 29 of chapter 79 of the Kansas Statutes  
15 Annotated, and amendments thereto, and authorizing the issuance of  
16 warrants by cities or counties under statutes of this state;

17 (c) ~~(b)~~ authorizing increases in tax levies by taxing districts, as  
18 provided in article 19 of chapter 79 of the Kansas Statutes Annotated, and  
19 amendments thereto;

20 (d) ~~(c)~~ correcting errors and irregularities under the provisions of  
21 article 17 of chapter 79 of the Kansas Statutes Annotated, and amendments  
22 thereto; and

23 (e) ~~(d)~~ hearing and deciding applications for the refund of protested  
24 taxes under the provisions of K.S.A. 79-2005, and amendments thereto.

25 Sec. 2. K.S.A. 79-5a03 is hereby amended to read as follows: 79-  
26 5a03. ~~—The director of property valuation shall contract with a qualified~~  
27 ~~appraiser or appraisal company or companies to appraise the property of~~  
28 ~~public utilities as defined in this act for the purpose of taxation for the year~~  
29 ~~1970. The contract for said appraisal shall include the training of property~~  
30 ~~valuation utility appraisal personnel.~~

31 The director of property valuation shall annually determine the fair  
32 market value of the property of all public utilities and shall keep a  
33 complete record of how such valuations were determined. The director is  
34 authorized to make any investigations and findings to properly arrive at the  
35 fair market value of the property of each of the public utilities to be  
36 appraised. Any public utility or representative shall upon request of the

1 director furnish any records or files of ~~said~~ *the* utility material to such  
2 investigation. Any utility or representative who shall furnish false  
3 information shall be guilty of perjury.

4 Sec. 3. K.S.A. 79-310a, 79-319, 79-319a, 79-322, 79-506, 79-5a03,  
5 79-1408 and 79-1472 and K.S.A. 2015 Supp. 74-2439, 79-1409 and 79-  
6 1494 are hereby repealed.

7 Sec. 4. This act shall take effect and be in force from and after its  
8 publication in the statute book.