AN ACT concerning property taxation; relating to valuation, duties of
county appraiser, appeals; amending K.S.A. 2016 Supp. 79-1412a and
79-1460 and repealing the existing sections; also repealing K.S.A. 2016
Supp. 79-1496.

Be it enacted by the Legislature of the State of Kansas:
Section 1. K.S.A. 2016 Supp. 79-1412a is hereby amended to read as
follows: 79-1412a. (a) County appraisers and district appraisers shall
perform the following duties:
First. Install and maintain such records and data relating to all property
in the county, taxable and exempt, as may be required by the director of
property valuation.
Second. Annually, as of January 1, supervise the listing and appraisal of
all real estate and personal property in the county subject to taxation
except state-appraised property.
Third. Attend meetings of the county board of equalization for the
purpose of aiding such board in the proper discharge of its duties, making
all records available to the county board of equalization.
Fourth. Prepare the appraisal roll and certify such rolls to the county
clerk.
Fifth. Supervise the township trustees, assistants, appraisers and other
employees appointed by the appraiser in the performance of their duties.
Sixth. The county appraiser or district appraiser in setting values for
various types of personal property, shall conform to the values for such
property as shown in the personal property appraisal guides devised or
prescribed by the director of property valuation.
Seventh. Carry on continuously throughout the year the process of
appraising real property.
Eighth. If the county appraiser or district appraiser deems it advisable,
such appraiser may appoint one or more advisory committees of not less
than five persons representative of the various economic interests and
geographic areas of the county to assist the appraiser in establishing unit
land values, unit values for structures, productivity, classifications for
agricultural lands, adjustments for location factors, and generally to advise
on assessment procedures and methods.
Ninth. Perform such other duties as may be required by law.
(b) The director of property valuation shall give notice to county and
district appraisers and county boards of equalization of any proposed
changes in the guides, schedules or methodology for use in valuing
property prescribed to the county and district appraisers for use in setting
values for property within the county or district. Such notice shall also be
published in the Kansas register and shall provide that such changes are
available for public inspection. Changes and modifications in guides,
schedules or methodology for use in valuing property which are prescribed
by the director of property valuation for use by county and district
appraisers on or after July 1 in any year shall not be utilized in establishing
the value, for the current tax year, of any property, the value of which has
previously been established for such year.

(e) Notwithstanding the provisions of this section, the county-
apraiser or the county appraiser's designee shall not, at any time, request
the following from a taxpayer:

(1) Any appraisal of the property that was conducted for the purpose
of obtaining mortgage financing;

(2) any fee appraisal with an effective date more than 12 months prior
to January 1 of the valuation year under appeal; or

(3) documents detailing individual lease agreements.

Nothing in this subsection shall prohibit the county appraiser or the
county appraiser's designee from requesting a certified rent roll from the
taxpayer.

Sec. 2. K.S.A. 2016 Supp. 79-1460 is hereby amended to read as
follows: 79-1460. (a) The county appraiser shall notify each taxpayer in
the county annually on or before March 1 for real property and May 1 for
personal property, by mail directed to the taxpayer's last known address, of
the classification and appraised valuation of the taxpayer's property, except
that, the valuation for all real property shall not be increased unless the
record of the latest physical inspection was reviewed by the county or
district appraiser, and documentation exists to support such increase in
valuation in compliance with the directives and specifications of the
director of property valuation, and such record and documentation is
available to the affected taxpayer. For the next two taxable years following
the taxable year that the valuation for commercial real property has been
reduced due to a final determination made pursuant to the valuation
appeals process, the county appraiser shall review the computer-assisted
mass-appraisal of the property and if the valuation in either of those two
years exceeds the value of the previous year by more than 5%, excluding
new construction, change in use or change in classification, the county-
apraiser shall either: (1) Adjust the valuation of the property based on the
information provided in the previous appeal; or (2) order an independent
fee simple appraisal of the property to be performed by a Kansas certified
real property appraiser. As used in this section, "new construction" means
the construction of any new structure or improvements or the remodeling
or renovation of any existing structures or improvements on real property.
When the valuation for real property has been reduced due to a final
determination made pursuant to the valuation appeals process for the prior
year, and the county appraiser has already certified the appraisal rolls for
the current year to the county clerk pursuant to K.S.A. 79-1466, and
amendments thereto, the county appraiser may amend the appraisal rolls
and certify the changes to the county clerk to implement the provisions of
this subsection and reduce the valuation of the real property to the prior
year's final determination, except that such changes shall not be made after
October 31 of the current year. For the purposes of this section and in the
case of real property, the term "taxpayer" shall be deemed to be the person
in ownership of the property as indicated on the records of the office of
register of deeds or county clerk and, in the case where the real property or
improvement thereon is the subject of a lease agreement, such term shall
also be deemed to include the lessee of such property if the lease
agreement has been recorded or filed in the office of the register of deeds.
Such notice shall specify separately both the previous and current
appraised and assessed values for each property class identified on the
parcel. Such notice shall also contain the uniform parcel identification
number prescribed by the director of property valuation. Such notice shall
also contain a statement of the taxpayer's right to appeal, the procedure to
be followed in making such appeal and the availability without charge of
the guide devised pursuant to subsection (b). Such notice may, and if the
board of county commissioners so require, shall provide the parcel
identification number, address and the sale date and amount of any or all
sales utilized in the determination of appraised value of residential real
property. In any year in which no change in appraised valuation of any real
property from its appraised valuation in the next preceding year is
determined, an alternative form of notification which has been approved
by the director of property valuation may be utilized by a county. Failure
to timely mail or receive such notice shall in no way invalidate the
classification or appraised valuation as changed. The secretary of revenue
shall adopt rules and regulations necessary to implement the provisions of
this section.
(b) For all taxable years commencing after December 31, 1999, there
shall be provided to each taxpayer, upon request, a guide to the property
tax appeals process. The director of the division of property valuation shall
devide and publish such guide, and shall provide sufficient copies thereof
to all county appraisers. Such guide shall include but not be limited to: (1)
A restatement of the law which pertains to the process and practice of
property appraisal methodology, including the contents of K.S.A. 79-503a
and 79-1460, and amendments thereto; (2) the procedures of the appeals process, including the order and burden of proof of each party and time frames required by law; and (3) such other information deemed necessary to educate and enable a taxpayer to properly and competently pursue an appraisal appeal.

Sec. 3. K.S.A. 2016 Supp. 79-1412a, 79-1460 and 79-1496 are hereby repealed.

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