

2021 Kansas Statutes

79-5b01. Complex industrial property classification and appraisal; contract by director of property valuation; qualified appraisers; costs. (a) Except as provided in article 5a of chapter 79 of the Kansas statutes annotated, and amendments thereto, on or before October 15 of the year preceding the tax year for which the property is to be classified and appraised, the county appraiser or the taxpayer may request that the director of property valuation contract with an independent appraiser to classify and appraise natural gas and helium processing facilities, ethanol facilities, crude oil refineries, fertilizer manufacturing facilities, cement manufacturing facilities, and such other complex industrial properties as otherwise requested by the county appraiser or the taxpayer. Before making such request, the county appraiser and the taxpayer shall be required to meet to discuss the property at issue, including the suitability of the property to be classified and appraised by an independent appraiser, as provided in this section. After such meeting and upon request by the county or the taxpayer, the director shall contract with an independent appraiser from the list of appraisers as provided in subsection (b) to conduct such determination of the property. Prior to entering into any contract with an independent appraiser to classify and appraise the property at issue, the director shall meet with the county appraiser to discuss the costs of an independent appraisal. The county shall be responsible for all reasonable and prior approved costs of the independent classification and appraisal.

(b) The director shall maintain a list of qualified appraisers who are certified real property appraisers and who have at least three years of experience in the classification and appraisal of the types of property described in this section.

(c) 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 any subsequent classification and valuation proceedings.

History: L. 2014, ch. 140, § 4; July 1.