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MEMORANDUM

To: Madam Chairperson and Members of the Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: February 24, 2021
Subject: Senate Bill No. 119

Summary

Senate Bill No. 119 relates to property taxation, valuation appeals, appraisal standards, county appraisers and the state board of tax appeals.

Section 1 of the bill would amend K.S.A. 2020 Supp. 19-432 to provide for notice and an opportunity to be heard prior to removal of a person from the county appraiser eligibility list and to require the board of county commissioners or governing body of any unified government to notify the director of property valuation when a person no longer holds the office of county appraiser for such county. If the person does not complete the four-year term, then the notice shall include the reason therefor, unless otherwise precluded by law. The director shall also make a notation on the eligibility list.

Section 2 would amend K.S.A. 74-2426 to change the time to request a full and complete opinion before the state board of tax appeals. Currently, after the board of tax appeals issues a summary decision, any aggrieved party, within 14 days of receiving the board's decision, may request a full and complete opinion be issued by the board. The bill amends the time to make the request to be within 21 days after service of the board's decision.

The bill would also require the board serve an order or notice upon a party and a party's attorney of record by transmission of a copy by electronic means, if such party requested and consented to service by electronic means.

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Section 3 would amend K.S.A. 74-2433f to provide that, in valuation appeals, the small claims hearing officer shall not increase the appraised valuation of the property to an amount greater than the final determination of the county appraiser from which the taxpayer appealed, and with regard to appeals to the board of tax appeals from the small claims hearing officer decision, the board shall not increase the appraised valuation of the property to an amount greater than the final determination of the county appraiser from which the taxpayer appealed to the small claims and expedited hearings division.

Section 4 would amend K.S.A. 79-505 to require that appraiser directives adopted by the director of property valuation for the performance of appraisals in connection with ad valorem taxation require, at a minimum, that all appraisals be performed in compliance with the uniform standards of professional appraisal practice, commonly referred to as “USPAP.” Currently, the director of property valuation may also require compliance with additional standards if a determination is made in writing that such standards are required to properly carry out statutory responsibilities. The bill adds a requirement to the determination that such additional standards do not conflict with USPAP. The bill also removes the director’s rules and regulations authority relating to prescribing standards for the performance of appraisals.

Section 5 would amend K.S.A. 79-1448 to provide that the county appraiser shall not increase the appraised valuation of the property as a result of the informal meeting.

Section 6 would amend K.S.A. 79-1609 to provide that, in valuation appeals, the board shall not increase the appraised valuation of the property to an amount greater than the final determination of the county appraiser from which the taxpayer appealed.

Section 7 would amend K.S.A. 79-2005, the payment under protest appeal statute, to provide that the county appraiser shall not increase the appraised valuation of the property as a result of the informal meeting and the board shall not increase the appraised valuation of the property to an amount greater than the appraised value reflected in the notification of the results of the informal meeting with the county appraiser from which the taxpayer appealed.

The bill would take effect from and after its publication in the statute book.