

**HOUSE BILL No. 2275**

By Representative Rhiley

2-12

1 AN ACT concerning taxation; requiring county boards of tax appeals;  
2 amending K.S.A. 2018 Supp. 79-1448, 79-1609, 79-1611 and 79-2005  
3 and repealing the existing sections.  
4

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

6 New Section 1. (a) Each county shall create a seven-member county  
7 board of tax appeals by the passage of a resolution. The resolution shall  
8 provide for the appointment of such board by the board of county  
9 commissioners. Five members of such board shall have experience in one  
10 or more of the following areas: Property valuation of residential,  
11 commercial or industrial real estate; valuation of agricultural land; and  
12 banking. Two members shall be representatives of the general public.

13 (b) County board of tax appeals members shall serve four-year terms  
14 and shall be appointed by the board of county commissioners, which shall  
15 stagger the terms of the initial board, so that at least three members serve  
16 an initial term of two years. Members shall be compensated on a per diem  
17 basis in an amount set by the board of county commissioners.

18 (c) In each county, the county board of tax appeals shall have  
19 jurisdiction to hear appeals from decisions of the county appraiser, county  
20 hearing officer or panel regarding the classification of property or the  
21 valuation of property in such county pursuant to K.S.A. 79-1448 and 79-  
22 2005, and amendments thereto.

23 (d) Appeals to the county board of tax appeals shall be in writing and  
24 shall be filed with the county clerk within 30 days of the date that the final  
25 determination of the county appraiser was mailed to the taxpayer pursuant  
26 to K.S.A. 79-1448, and amendments thereto, in any county where a  
27 hearing officer or panel has not been appointed pursuant to K.S.A. 79-  
28 1611, and amendments thereto. An informal meeting with the county  
29 appraiser or the appraiser's designee shall be a condition precedent to an  
30 appeal to the county board of tax appeals.

31 (e) In any county where a hearing officer or panel has been appointed  
32 pursuant to K.S.A. 79-1611, and amendments thereto, an appeal from a  
33 final determination of the county appraiser pursuant to K.S.A. 79-1448,  
34 and amendments thereto, shall first be made to the hearing officer or panel  
35 as provided in K.S.A. 79-1606, and amendments thereto. A hearing with  
36 the hearing officer or panel shall be a condition precedent to an appeal to

1 the county board of tax appeals. Appeals to the county board of tax appeals  
2 shall be in writing and shall be filed with the county clerk within 30 days  
3 of the date that the decision of the hearing officer or panel was mailed to  
4 the taxpayer and the county appraiser.

5 (f) (1) The hearing before a county board of tax appeals shall be  
6 informal. A party may appear personally or may be represented by an  
7 attorney, a certified public accountant, a certified general appraiser, a tax  
8 representative or agent, a member of the taxpayer's immediate family or an  
9 authorized employee of the taxpayer. A county or unified government may  
10 be represented by the county appraiser, designee of the county appraiser,  
11 county attorney or counselor or other representatives so designated. No  
12 transcript of the proceedings shall be kept. Documents provided by a  
13 taxpayer or county or district appraiser shall be returned to the taxpayer or  
14 the county or district appraiser by the board and shall not become a part of  
15 the board's permanent records. Documents provided to the board shall be  
16 confidential and may not be disclosed, except as otherwise specifically  
17 provided. A decision shall be rendered by the board within 30 days after  
18 the hearing. The votes of four members shall be required for a decision to  
19 be issued by the board.

20 (2) The provision related to confidentiality in paragraph (1) shall  
21 expire on July 1, 2024, unless the legislature acts to reenact this provisions  
22 in accordance with K.S.A. 45-229, and amendments thereto. The  
23 legislature shall review this provision prior to July 1, 2024.

24 (g) Any aggrieved party may appeal a decision of the county board of  
25 tax appeals to the small claims and expedited hearings division of the state  
26 board of tax appeals in accordance with K.S.A. 74-2433f, and amendments  
27 thereto, or the state board of tax appeals within 30 days of the date the  
28 decision was mailed to the taxpayer and county appraiser.

29 Sec. 2. K.S.A. 2018 Supp. 79-1448 is hereby amended to read as  
30 follows: 79-1448. (a) Any taxpayer may complain or appeal to the county  
31 appraiser from the classification or appraisal of the taxpayer's property by  
32 giving notice to the county appraiser within 30 days subsequent to the date  
33 of mailing of the valuation notice required by K.S.A. 79-1460, and  
34 amendments thereto, for real property, and on or before May 15 for  
35 personal property. The county appraiser or the appraiser's designee shall  
36 arrange to hold an informal meeting with the aggrieved taxpayer with  
37 reference to the property in question. At such meeting it shall be the duty  
38 of the county appraiser or the county appraiser's designee to initiate  
39 production of evidence to substantiate the valuation of such property,  
40 including, a summary of the reasons that the valuation of the property has  
41 been increased over the previous year, any assumptions used by the county  
42 appraiser to determine the value of the property and a description of the  
43 individual property characteristics, property specific valuation records and

1 conclusions. The taxpayer shall be provided with the opportunity to review  
2 the data sheets applicable to the valuation approach utilized for the subject  
3 property. The county appraiser shall take into account any evidence  
4 provided by the taxpayer which relates to the amount of deferred  
5 maintenance and depreciation for the property. In any appeal from the  
6 appraisal of leased commercial and industrial property, the county or  
7 district appraiser's appraised value shall be presumed to be valid and  
8 correct and may only be rebutted by a preponderance of the evidence,  
9 unless the property owner furnishes the county or district appraiser a  
10 complete income and expense statement for the property for the three  
11 years next preceding the year of appeal within 30 calendar days following  
12 the informal meeting. In any appeal from the reclassification of property  
13 that was classified as land devoted to agricultural use for the preceding  
14 year, the taxpayer's classification of the property as land devoted to  
15 agricultural use shall be presumed to be valid and correct if the taxpayer  
16 provides an executed lease agreement or other documentation  
17 demonstrating a commitment to use the property for agricultural use, if no  
18 other actual use is evident. The county appraiser may extend the time in  
19 which the taxpayer may informally appeal from the classification or  
20 appraisal of the taxpayer's property for just and adequate reasons. Except  
21 as provided in K.S.A. 79-1404, and amendments thereto, no informal  
22 meeting regarding real property shall be scheduled to take place after May  
23 15, nor shall a final determination be given by the appraiser after May 20.  
24 Any final determination shall be accompanied by a written explanation of  
25 the reasoning upon which such determination is based when such  
26 determination is not in favor of the taxpayer. Any taxpayer who is  
27 aggrieved by the final determination of the county appraiser may appeal to  
28 the hearing officer or panel appointed pursuant to K.S.A. 79-1611, and  
29 amendments thereto, and such hearing officer, or panel, for just cause  
30 shown and recorded, is authorized to change the classification or valuation  
31 of specific tracts or individual items of real or personal property in the  
32 same manner provided for in K.S.A. 79-1606, and amendments thereto. ~~In~~  
33 ~~lieu of appealing to a hearing officer or panel appointed pursuant to K.S.A.~~  
34 ~~79-1611, and amendments thereto,~~

35 (b) Any taxpayer aggrieved by the final determination of the county  
36 appraiser *or hearing officer or panel appointed pursuant to K.S.A. 79-*  
37 *1611, and amendments thereto, shall appeal such decisions to the county*  
38 *board of tax appeals in the county where the property is located, as*  
39 *provided in section 1, and amendments thereto.*

40 (c) *Any party aggrieved by a decision of the county board of tax*  
41 *appeals, except with regard to land devoted to agricultural use, wherein*  
42 *the value of the property, is less than \$3,000,000, as reflected on the*  
43 *valuation notice, or the property constitutes single family residential*

1 property, may appeal to the small claims and expedited hearings division  
2 of the state board of tax appeals within the time period prescribed by  
3 ~~K.S.A. 79-1606~~ *section 1*, and amendments thereto.

4 (d) Any ~~taxpayer party~~ who is aggrieved by the final determination of  
5 a hearing officer or panel may appeal to the ~~state board of tax appeals as~~  
6 ~~provided in K.S.A. 79-1609, and amendments thereto~~ *county board of tax*  
7 *appeals in the county where the property is located*. An informal meeting  
8 with the county appraiser or the appraiser's designee shall be a condition  
9 precedent to an appeal to the county or district hearing panel.

10 Sec. 3. K.S.A. 2018 Supp. 79-2005 is hereby amended to read as  
11 follows: 79-2005. (a) Any taxpayer, before protesting the payment of such  
12 taxpayer's taxes, shall be required, either at the time of paying such taxes,  
13 or, if the whole or part of the taxes are paid prior to December 20, no later  
14 than December 20, or, with respect to taxes paid in whole or in part in an  
15 amount equal to at least  $\frac{1}{2}$  of such taxes on or before December 20 by an  
16 escrow or tax service agent, no later than January 31 of the next year, to  
17 file a written statement with the county treasurer, on forms approved by  
18 the state board of tax appeals and provided by the county treasurer, clearly  
19 stating the grounds on which the whole or any part of such taxes are  
20 protested and citing any law, statute or facts on which such taxpayer relies  
21 in protesting the whole or any part of such taxes. When the grounds of  
22 such protest is an assessment of taxes made pursuant to K.S.A. 79-332a  
23 and 79-1427a, and amendments thereto, the county treasurer may not  
24 distribute the taxes paid under protest until such time as the appeal is final.  
25 When the grounds of such protest is that the valuation or assessment of the  
26 property upon which the taxes are levied is illegal or void, the county  
27 treasurer shall forward a copy of the written statement of protest to the  
28 county appraiser who shall within 15 days of the receipt thereof, schedule  
29 an informal meeting with the taxpayer or such taxpayer's agent or attorney  
30 with reference to the property in question. At the informal meeting, it shall  
31 be the duty of the county appraiser or the county appraiser's designee to  
32 initiate production of evidence to substantiate the valuation of such  
33 property, including a summary of the reasons that the valuation of the  
34 property has been increased over the preceding year, any assumptions used  
35 by the county appraiser to determine the value of the property and a  
36 description of the individual property characteristics, property specific  
37 valuation records and conclusions. The taxpayer shall be provided with the  
38 opportunity to review the data sheets applicable to the valuation approach  
39 utilized for the subject property. The county appraiser shall take into  
40 account any evidence provided by the taxpayer which relates to the  
41 amount of deferred maintenance and depreciation of the property. The  
42 county appraiser shall review the appraisal of the taxpayer's property with  
43 the taxpayer or such taxpayer's agent or attorney and may change the

1 valuation of the taxpayer's property, if in the county appraiser's opinion a  
2 change in the valuation of the taxpayer's property is required to assure that  
3 the taxpayer's property is valued according to law, and shall, within 15  
4 business days thereof, notify the taxpayer in the event the valuation of the  
5 taxpayer's property is changed, in writing of the results of the meeting. In  
6 the event the valuation of the taxpayer's property is changed and such  
7 change requires a refund of taxes and interest thereon, the county treasurer  
8 shall process the refund in the manner provided by subsection (l).

9 (b) No protest appealing the valuation or assessment of property shall  
10 be filed pertaining to any year's valuation or assessment when an appeal of  
11 such valuation or assessment was commenced pursuant to K.S.A. 79-1448,  
12 and amendments thereto, nor shall the second half payment of taxes be  
13 protested when the first half payment of taxes has been protested.  
14 Notwithstanding the foregoing, this provision shall not prevent any  
15 subsequent owner from protesting taxes levied for the year in which such  
16 property was acquired, nor shall it prevent any taxpayer from protesting  
17 taxes when the valuation or assessment of such taxpayer's property has  
18 been changed pursuant to an order of the director of property valuation.

19 (c) A protest shall not be necessary to protect the right to a refund of  
20 taxes in the event a refund is required because the final resolution of an  
21 appeal commenced pursuant to K.S.A. 79-1448, and amendments thereto,  
22 occurs after the final date prescribed for the protest of taxes.

23 (d) If the grounds of such protest shall be that the valuation or  
24 assessment of the property upon which the taxes so protested are levied is  
25 illegal or void, such statement shall further state the exact amount of  
26 valuation or assessment which the taxpayer admits to be valid and the  
27 exact portion of such taxes which is being protested.

28 (e) If the grounds of such protest shall be that any tax levy, or any  
29 part thereof, is illegal, such statement shall further state the exact portion  
30 of such tax which is being protested.

31 (f) Upon the filing of a written statement of protest, the grounds of  
32 which shall be that any tax levied, or any part thereof, is illegal, the county  
33 treasurer shall mail a copy of such written statement of protest to the state  
34 board of tax appeals and the governing body of the taxing district making  
35 the levy being protested.

36 (g) Within 30 days after notification of the results of the informal  
37 meeting with the county appraiser pursuant to subsection (a), the  
38 protesting taxpayer may, if aggrieved by the results of the informal  
39 meeting with the county appraiser, appeal such results to the *county board*  
40 *of tax appeals*. *If aggrieved by the decision of the county board of tax*  
41 *appeals, an appeal may be made to the state board of tax appeals within*  
42 *30 days as provided in section 1, and amendments thereto.*

43 (h) After examination of the copy of the written statement of protest

1 and a copy of the written notification of the results of the informal meeting  
2 with the county appraiser in cases where the grounds of such protest is that  
3 the valuation or assessment of the property upon which the taxes are levied  
4 is illegal or void, the board shall conduct a hearing in accordance with the  
5 provisions of the Kansas administrative procedure act, unless waived by  
6 the interested parties in writing. If the grounds of such protest is that the  
7 valuation or assessment of the property is illegal or void the board shall  
8 notify the county appraiser thereof.

9 (i) In the event of a hearing, the same shall be originally set not later  
10 than 90 days after the filing of the copy of the written statement of protest  
11 and a copy, when applicable, of the written notification of the results of the  
12 informal meeting with the county appraiser with the board. With regard to  
13 any matter properly submitted to the board relating to the determination of  
14 valuation of residential property or real property used for commercial and  
15 industrial purposes for taxation purposes, it shall be the duty of the county  
16 appraiser to initiate the production of evidence to demonstrate, by a  
17 preponderance of the evidence, the validity and correctness of such  
18 determination except that no such duty shall accrue to the county or  
19 district appraiser with regard to leased commercial and industrial property  
20 unless the property owner has furnished to the county or district appraiser  
21 a complete income and expense statement for the property for the three  
22 years next preceding the year of appeal. No presumption shall exist in  
23 favor of the county appraiser with respect to the validity and correctness of  
24 such determination. In all instances where the board sets a request for  
25 hearing and requires the representation of the county by its attorney or  
26 counselor at such hearing, the county shall be represented by its county  
27 attorney or counselor. The board shall take into account any evidence  
28 provided by the taxpayer which relates to the amount of deferred  
29 maintenance and depreciation for the property. In any appeal from the  
30 reclassification of property that was classified as land devoted to  
31 agricultural use for the preceding year, the taxpayer's classification of the  
32 property as land devoted to agricultural use shall be presumed to be valid  
33 and correct if the taxpayer provides an executed lease agreement or other  
34 documentation demonstrating a commitment to use the property for  
35 agricultural use, if no other actual use is evident.

36 (j) When a determination is made as to the merits of the tax protest,  
37 the board shall render and serve its order thereon. The county treasurer  
38 shall notify all affected taxing districts of the amount by which tax  
39 revenues will be reduced as a result of a refund.

40 (k) If a protesting taxpayer fails to file a copy of the written statement  
41 of protest and a copy, when applicable, of the written notification of the  
42 results of the informal meeting with the county appraiser with the board  
43 within the time limit prescribed, such protest shall become null and void

1 and of no effect whatsoever.

2 (l) (1) In the event the board orders that a refund be made pursuant to  
3 this section or the provisions of K.S.A. 79-1609, and amendments thereto,  
4 or a court of competent jurisdiction orders that a refund be made, and no  
5 appeal is taken from such order, or in the event a change in valuation  
6 which results in a refund pursuant to subsection (a), the county treasurer  
7 shall, as soon thereafter as reasonably practicable, refund to the taxpayer  
8 such protested taxes and, with respect to protests or appeals commenced  
9 after the effective date of this act, interest computed at the rate prescribed  
10 by K.S.A. 79-2968, and amendments thereto, minus two percentage points,  
11 per annum from the date of payment of such taxes from tax moneys  
12 collected but not distributed. Upon making such refund, the county  
13 treasurer shall charge the fund or funds having received such protested  
14 taxes, except that, with respect to that portion of any such refund  
15 attributable to interest the county treasurer shall charge the county general  
16 fund. In the event that the state board of tax appeals or a court of  
17 competent jurisdiction finds that any time delay in making its decision is  
18 unreasonable and is attributable to the taxpayer, it may order that no  
19 interest or only a portion thereof be added to such refund of taxes.

20 (2) No interest shall be allowed pursuant to paragraph (1) in any case  
21 where the tax paid under protest was inclusive of delinquent taxes.

22 (m) Whenever, by reason of the refund of taxes previously received  
23 or the reduction of taxes levied but not received as a result of decreases in  
24 assessed valuation, it will be impossible to pay for imperative functions for  
25 the current budget year, the governing body of the taxing district affected  
26 may issue no-fund warrants in the amount necessary. Such warrants shall  
27 conform to the requirements prescribed by K.S.A. 79-2940, and  
28 amendments thereto, except they shall not bear the notation required by  
29 such section and may be issued without the approval of the state board of  
30 tax appeals. The governing body of such taxing district shall make a tax  
31 levy at the time fixed for the certification of tax levies to the county clerk  
32 next following the issuance of such warrants sufficient to pay such  
33 warrants and the interest thereon. All such tax levies shall be in addition to  
34 all other levies authorized by law.

35 (n) Whenever a taxpayer appeals to the board of tax appeals pursuant  
36 to the provisions of K.S.A. 79-1609, and amendments thereto, or pays  
37 taxes under protest related to one property whereby the assessed valuation  
38 of such property exceeds 5% of the total county assessed valuation of all  
39 property located within such county and the taxpayer receives a refund of  
40 such taxes paid under protest or a refund made pursuant to the provisions  
41 of K.S.A. 79-1609, and amendments thereto, the county treasurer or the  
42 governing body of any taxing subdivision within a county may request the  
43 pooled money investment board to make a loan to such county or taxing

1 subdivision as provided in this section. The pooled money investment  
2 board is authorized and directed to loan to such county or taxing  
3 subdivision sufficient funds to enable the county or taxing subdivision to  
4 refund such taxes to the taxpayer. The pooled money investment board is  
5 authorized and directed to use any moneys in the operating accounts,  
6 investment accounts or other investments of the state of Kansas to provide  
7 the funds for such loan. Each loan shall bear interest at a rate equal to the  
8 net earnings rate of the pooled money investment portfolio at the time of  
9 the making of such loan. The total aggregate amount of loans under this  
10 program shall not exceed \$50,000,000 of unencumbered funds pursuant to  
11 article 42 of chapter 75 of the Kansas Statutes Annotated, and amendments  
12 thereto. Such loan shall not be deemed to be an indebtedness or debt of the  
13 state of Kansas within the meaning of section 6 of article 11 of the  
14 constitution of the state of Kansas. Upon certification to the pooled money  
15 investment board by the county treasurer or governing body of the amount  
16 of each loan authorized pursuant to this subsection, the pooled money  
17 investment board shall transfer each such amount certified by the county  
18 treasurer or governing body from the state bank account or accounts  
19 prescribed in this subsection to the county treasurer who shall deposit such  
20 amount in the county treasury. Any such loan authorized pursuant to this  
21 subsection shall be repaid within four years. The county or taxing  
22 subdivision shall make not more than four equal annual tax levies at the  
23 time fixed for the certification of tax levies to the county clerk following  
24 the making of such loan sufficient to pay such loan within the time period  
25 required under such loan. All such tax levies shall be in addition to all  
26 other levies authorized by law.

27 (o) The county treasurer shall disburse to the proper funds all portions  
28 of taxes paid under protest and shall maintain a record of all portions of  
29 such taxes which are so protested and shall notify the governing body of  
30 the taxing district levying such taxes thereof and the director of accounts  
31 and reports if any tax protested was levied by the state.

32 (p) This statute shall not apply to the valuation and assessment of  
33 property assessed by the director of property valuation and it shall not be  
34 necessary for any owner of state assessed property, who has an appeal  
35 pending before the state board of tax appeals, to protest the payment of  
36 taxes under this statute solely for the purpose of protecting the right to a  
37 refund of taxes paid under protest should that owner be successful in that  
38 appeal.

39 Sec. 4. K.S.A. 2018 Supp. 79-1609 is hereby amended to read as  
40 follows: 79-1609. Any person aggrieved by any order of the ~~hearing~~  
41 ~~officer or panel~~ *county board of tax appeals as provided in section 1, and*  
42 *amendments thereto*, or by the classification and appraisal of an  
43 independent appraiser, as provided in K.S.A. 2018 Supp. 79-5b03, and



1 amendments thereto, may appeal to the state board of tax appeals by filing  
2 a written notice of appeal, on forms approved by the state board of tax  
3 appeals and provided by the county clerk for such purpose, stating the  
4 grounds thereof and a description of any comparable property or properties  
5 and the appraisal thereof upon which they rely as evidence of inequality of  
6 the appraisal of their property, if that be a ground of the appeal, with the  
7 state board of tax appeals and by filing a copy thereof with the county  
8 clerk within 30 days after the date of the order from which the appeal is  
9 taken. The notice of appeal may be signed by the taxpayer, any person  
10 with an executed declaration of representative form from the property  
11 valuation division of the department of revenue or any person authorized  
12 to represent the taxpayer in K.S.A. 74-2433f(f), and amendments thereto.  
13 A county or district appraiser may appeal to the state board of tax appeals  
14 from any order of the ~~hearing officer or panel~~ *county board of tax appeals*.  
15 With regard to any matter properly submitted to the board relating to the  
16 determination of valuation of residential property or real property used for  
17 commercial and industrial purposes for taxation purposes, it shall be the  
18 duty of the county appraiser to initiate the production of evidence to  
19 demonstrate, by a preponderance of the evidence, the validity and  
20 correctness of such determination. With regard to leased commercial and  
21 industrial property, the burden of proof shall be on the taxpayer unless,  
22 within 30 calendar days following the informal meeting required by  
23 K.S.A. 79-1448, and amendments thereto, the taxpayer furnished to the  
24 county or district appraiser a complete income and expense statement for  
25 the property for the three years next preceding the year of appeal. Such  
26 income and expense statement shall be in such format that is regularly  
27 maintained by the taxpayer in the ordinary course of the taxpayer's  
28 business. If the taxpayer submits a single property appraisal with an  
29 effective date of January 1 of the year appealed, the burden of proof shall  
30 return to the county appraiser.

31 Sec. 5. K.S.A. 2018 Supp. 79-1611 is hereby amended to read as  
32 follows: 79-1611. The board of county commissioners of each county may  
33 appoint at least one hearing officer or county hearing panel of not fewer  
34 than three individuals to hear and determine appeals from the final  
35 determination of classification and appraised valuation of real or personal  
36 property by the county appraiser. The board of county commissioners, with  
37 the approval of the director of property valuation, may unite with the board  
38 of county commissioners of one or more counties to form a district for the  
39 purpose of appointing at least one hearing officer or district hearing panel  
40 of not fewer than three individuals. In any county wherein a hearing  
41 officer or county or district hearing panel is not appointed pursuant to this  
42 section any appeal from the final determination of the county appraiser  
43 shall be filed directly with the ~~state~~ *county* board of tax appeals as

1 provided in ~~K.S.A. 79-1609~~ *section 1*, and amendments thereto.

2 The board of county commissioners shall fix the salary to be paid the  
3 hearing officer or each member of the county hearing panel. In the case of  
4 a district hearing officer or district hearing panel, the salary to be paid shall  
5 be fixed by joint resolution by the boards of county commissioners  
6 published in the official county newspaper of each county. The board of  
7 county commissioners of each county is hereby authorized to levy a tax  
8 upon all taxable tangible property in the county in an amount necessary to  
9 pay all costs incurred in complying with this section and K.S.A. 79-1494,  
10 and amendments thereto.

11 No person may serve as a hearing officer or on a county or district  
12 hearing panel who is not qualified by virtue of experience and training in  
13 the field of property appraisal and property tax administration, such  
14 qualifications to be determined by the director of property valuation who  
15 shall prescribe guidelines governing the duties of the hearing officers or  
16 county and district hearing panels. Each hearing officer and member of a  
17 county or district hearing panel shall attend and complete a training  
18 program conducted by the director of property valuation or the director's  
19 designee. Any person who has performed an appraisal of any property the  
20 appraised valuation of which is appealed to a hearing officer or the county  
21 or district hearing panel shall not hear such appeal and may not participate  
22 in any deliberations on such appeal. The board of county commissioners,  
23 or individual members thereof, may serve as a hearing officer or as  
24 members of the county or district hearing panel provided they meet the  
25 foregoing requirements.

26 Whenever the director of property valuation shall conclude that any  
27 person appointed as a hearing officer or to a county or district hearing  
28 panel has failed or neglected to discharge such person's duties as required  
29 by law and that the interest of the public will be promoted by the removal  
30 of such person, the director of property valuation shall issue an order  
31 suspending or terminating such person as a hearing officer or member of  
32 the hearing panel in the same manner and subject to the same conditions  
33 provided in ~~subsection (b) of K.S.A. 19-431(b)~~, and amendments thereto.

34 The provisions of this section shall apply to all taxable years  
35 commencing after December 31, 1997.

36 Sec. 6. K.S.A. 2018 Supp. 79-1448, 79-1609, 79-1611 and 79-2005  
37 are hereby repealed.

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