

HOUSE BILL No. 2420

By Committee on Taxation

2-24

1 AN ACT concerning property taxation; relating to the classification and
2 appraised valuation notice; providing information on prior year tax
3 valuations; amending K.S.A. 79-1460 and repealing the existing
4 section.

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

7 Section 1. K.S.A. 79-1460 is hereby amended to read as follows: 79-
8 1460. (a) The county appraiser shall notify each taxpayer in the county
9 annually on or before March 1 for real property and May 1 for personal
10 property, by mail directed to the taxpayer's last known address, of the
11 classification and appraised valuation of the taxpayer's property, except
12 that, the valuation for all real property shall not be increased unless the
13 record of the latest physical inspection was reviewed by the county or
14 district appraiser, and documentation exists to support such increase in
15 valuation in compliance with the directives and specifications of the
16 director of property valuation, and such record and documentation is
17 available to the affected taxpayer. For the next two taxable years following
18 the taxable year that the valuation for commercial real property has been
19 reduced due to a final determination made pursuant to the valuation
20 appeals process, the county appraiser shall review the computer-assisted
21 mass-appraisal of the property and if the valuation in either of those two
22 years exceeds the value of the previous year by more than 5%, excluding
23 new construction, change in use or change in classification, the county
24 appraiser shall either: (1) Adjust the valuation of the property based on the
25 information provided in the previous appeal; or (2) order an independent
26 fee simple appraisal of the property to be performed by a Kansas certified
27 real property appraiser. ~~As used in this section, "new construction" means~~
28 ~~the construction of any new structure or improvements or the remodeling~~
29 ~~or renovation of any existing structures or improvements on real property.~~
30 When the valuation for real property has been reduced due to a final
31 determination made pursuant to the valuation appeals process for the prior
32 year, and the county appraiser has already certified the appraisal rolls for
33 the current year to the county clerk pursuant to K.S.A. 79-1466, and
34 amendments thereto, the county appraiser may amend the appraisal rolls
35 and certify the changes to the county clerk to implement the provisions of
36 this subsection and reduce the valuation of the real property to the prior

1 year's final determination, except that such changes shall not be made after
2 October 31 of the current year. ~~For the purposes of this section and in the~~
3 ~~ease of real property, the term "taxpayer" shall be deemed to be the person~~
4 ~~in ownership of the property as indicated on the records of the office of~~
5 ~~register of deeds or county clerk and, in the case where the real property or~~
6 ~~improvement thereon is the subject of a lease agreement, such term shall~~
7 ~~also be deemed to include the lessee of such property if the lease~~
8 ~~agreement has been recorded or filed in the office of the register of deeds.~~
9 ~~Such notice~~

10 (b) (1) *The notice provided under subsection (a) shall specify:*

11 (A) ~~Separately both for the previous and current four tax years and~~
12 ~~the current tax year the appraised and assessed values for each property~~
13 ~~class identified on the parcel. Such notice shall also contain;~~

14 (B) the uniform parcel identification number prescribed by the
15 director of property valuation. ~~Such notice shall also contain; and~~

16 (C) a statement of the taxpayer's right to appeal, the procedure to be
17 followed in making such appeal and the availability without charge of the
18 guide devised pursuant to subsection ~~(b)~~ (e).

19 (2) Such notice may, and if the board of county commissioners so
20 require, shall provide the parcel identification number, address and the sale
21 date and amount of any or all sales utilized in the determination of
22 appraised value of residential real property.

23 (c) In any year in which no change in appraised valuation of any real
24 property from its appraised valuation in the next preceding year is
25 determined, an alternative form of notification which has been approved
26 by the director of property valuation may be utilized by a county.

27 (d) Failure to timely mail or receive such notice shall in no way
28 invalidate the classification or appraised valuation as changed. The
29 secretary of revenue shall adopt rules and regulations necessary to
30 implement the provisions of this section.

31 ~~(b)(e) For all taxable years commencing after December 31, 1999,~~
32 ~~There shall be provided to each taxpayer, upon request, a guide to the~~
33 ~~property tax appeals process. The director of the division of property~~
34 ~~valuation shall devise and publish such guide, and shall provide sufficient~~
35 ~~copies thereof to all county appraisers. Such guide shall include but not be~~
36 ~~limited to:~~

37 (1) A restatement of the law ~~which~~ that pertains to the process and
38 practice of property appraisal methodology, including the contents of
39 K.S.A. 79-503a and 79-1460, and amendments thereto;

40 (2) the procedures of the appeals process, including the order and
41 burden of proof of each party and time frames required by law; and

42 (3) such other information deemed necessary to educate and enable a
43 taxpayer to properly and competently pursue an appraisal appeal.

1 (f) *As used in this section:*

2 (1) *"New construction" means the construction of any new structure*
3 *or improvements or the remodeling or renovation of any existing*
4 *structures or improvements on real property.*

5 (2) *"Taxpayer" means the person in ownership of the property as*
6 *indicated on the records of the office of register of deeds or county clerk*
7 *and, in the case where the real property or improvement thereon is the*
8 *subject of a lease agreement. Taxpayer includes the lessee of such property*
9 *if the lease agreement has been recorded or filed in the office of the*
10 *register of deeds.*

11 Sec. 2. K.S.A. 79-1460 is hereby repealed.

12 Sec. 3. This act shall take effect and be in force from and after its
13 publication in the statute book.