

SENATE BILL No. 263

By Committee on Assessment and Taxation

1-14

1 AN ACT concerning property taxation; relating to notification of
2 classification and appraised valuation; content to include a property tax
3 estimate; amending K.S.A. 79-1460 and repealing the existing section.
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5 *Be it enacted by the Legislature of the State of Kansas:*

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

1 October 31 of the current year. For the purposes of this section and in the
2 case of real property, the term "taxpayer" shall be deemed to be the person
3 in ownership of the property as indicated on the records of the office of
4 register of deeds or county clerk and, in the case where the real property or
5 improvement thereon is the subject of a lease agreement, such term shall
6 also be deemed to include the lessee of such property if the lease
7 agreement has been recorded or filed in the office of the register of deeds.
8 Such notice shall specify separately both the previous and current
9 appraised and assessed values for each property class identified on the
10 parcel. Such notice shall also contain the uniform parcel identification
11 number prescribed by the director of property valuation. Such notice shall
12 also contain a statement of the taxpayer's right to appeal, the procedure to
13 be followed in making such appeal and the availability without charge of
14 the guide devised pursuant to subsection (b). Such notice may, and if the
15 board of county commissioners so require, shall provide the parcel
16 identification number, address and the sale date and amount of any or all
17 sales utilized in the determination of appraised value of residential real
18 property. *Such notice shall also contain: (1) The mill levy and total*
19 *property tax for the next preceding taxable year; (2) an estimate of the*
20 *current year property tax based on the current year assessed value and the*
21 *mill levy for the next preceding taxable year; and (3) an explanatory*
22 *statement that the current year property tax estimate is calculated based*
23 *on the mill levy for the next preceding taxable year, as the final mill levy*
24 *rate for the current year has not yet been computed, and that the actual*
25 *tax on the property may vary from the estimate. In any year in which no*
26 *change in appraised valuation of any real property from its appraised*
27 *valuation in the next preceding year is determined, an alternative form of*
28 *notification which has been approved by the director of property valuation*
29 *may be utilized by a county. Failure to timely mail or receive such notice*
30 *shall in no way invalidate the classification or appraised valuation as*
31 *changed. The secretary of revenue shall adopt rules and regulations*
32 *necessary to implement the provisions of this section.*

33 (b) For all taxable years commencing after December 31, 1999, there
34 shall be provided to each taxpayer, upon request, a guide to the property
35 tax appeals process. The director of the division of property valuation shall
36 devise and publish such guide, and shall provide sufficient copies thereof
37 to all county appraisers. Such guide shall include but not be limited to: (1)
38 A restatement of the law ~~which~~ *that* pertains to the process and practice of
39 property appraisal methodology, including the contents of K.S.A. 79-503a
40 and 79-1460, and amendments thereto; (2) the procedures of the appeals
41 process, including the order and burden of proof of each party and time
42 frames required by law; and (3) such other information deemed necessary
43 to educate and enable a taxpayer to properly and competently pursue an

1 appraisal appeal.

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

3 Sec. 3. This act shall take effect and be in force from and after its

4 publication in the statute book.