

SENATE BILL No. 295

By Senators Tyson, Alley, Braun, Estes, Goddard, Hilderbrand, Longbine, Lynn,
Masterson, Olson, Petersen, Thompson, Wagle and Wilborn

1-22

1 AN ACT concerning property taxation; relating to valuation of real
2 property; prohibiting valuation increase solely as the result of normal
3 repair, replacement or maintenance; amending K.S.A. 79-1460 and
4 repealing the existing 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. *The valuation for all real property also*
18 *shall not be increased solely as the result of normal repair, replacement or*
19 *maintenance of existing structures, equipment or improvements on the*
20 *property. For purposes of this section, "normal repair, replacement or*
21 *maintenance" does not include new construction as defined in this section.*

22 For the next two taxable years following the taxable year that the valuation
23 for commercial real property has been reduced due to a final determination
24 made pursuant to the valuation appeals process, the county appraiser shall
25 review the computer-assisted mass-appraisal of the property and if the
26 valuation in either of those two years exceeds the value of the previous
27 year by more than 5%, excluding new construction, change in use or
28 change in classification, the county appraiser shall either: (1) Adjust the
29 valuation of the property based on the information provided in the
30 previous appeal; or (2) order an independent fee simple appraisal of the
31 property to be performed by a Kansas certified real property appraiser. As
32 used in this section, "new construction" means the construction of any new
33 structure or improvements or the remodeling or renovation of any existing
34 structures or improvements on real property. When the valuation for real
35 property has been reduced due to a final determination made pursuant to

1 the valuation appeals process for the prior year, and the county appraiser
2 has already certified the appraisal rolls for the current year to the county
3 clerk pursuant to K.S.A. 79-1466, and amendments thereto, the county
4 appraiser may amend the appraisal rolls and certify the changes to the
5 county clerk to implement the provisions of this subsection and reduce the
6 valuation of the real property to the prior year's final determination, except
7 that such changes shall not be made after October 31 of the current year.
8 For the purposes of this section and in the case of real property, the term
9 "taxpayer" shall be deemed to be the person in ownership of the property
10 as indicated on the records of the office of register of deeds or county clerk
11 and, in the case where the real property or improvement thereon is the
12 subject of a lease agreement, such term shall also be deemed to include the
13 lessee of such property if the lease agreement has been recorded or filed in
14 the office of the register of deeds. Such notice shall specify separately both
15 the previous and current appraised and assessed values for each property
16 class identified on the parcel. Such notice shall also contain the uniform
17 parcel identification number prescribed by the director of property
18 valuation. Such notice shall also contain a statement of the taxpayer's right
19 to appeal, the procedure to be followed in making such appeal and the
20 availability without charge of the guide devised pursuant to subsection (b).
21 Such notice may, and if the board of county commissioners so require,
22 shall provide the parcel identification number, address and the sale date
23 and amount of any or all sales utilized in the determination of appraised
24 value of residential real property. In any year in which no change in
25 appraised valuation of any real property from its appraised valuation in the
26 next preceding year is determined, an alternative form of notification
27 which has been approved by the director of property valuation may be
28 utilized by a county. Failure to timely mail or receive such notice shall in
29 no way invalidate the classification or appraised valuation as changed. The
30 secretary of revenue shall adopt rules and regulations necessary to
31 implement the provisions of this section.

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

- 1 Sec. 2. K.S.A. 79-1460 is hereby repealed.
- 2 Sec. 3. This act shall take effect and be in force from and after its
- 3 publication in the statute book.