

HOUSE BILL No. 2317

By Committee on Taxation

2-7

County Appraiser

Proposed Amendments
2023 House Bill No. 2317
Prepared by: Office of Revisor of Statutes

1 AN ACT concerning property taxation, relating to the collection of taxes;
2 providing that certain tax notices and statements may be transmitted by
3 electronic means by the county treasurer if consented to by the
4 taxpayer; amending K.S.A. 79-2001 and 79-2017 and repealing the
5 existing sections.
6

and county appraiser

79-1460,

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

7 Section 1. K.S.A. 79-2001 is hereby amended to read as follows: 79-
8 2001. (a) As soon as the county treasurer receives the tax roll of the
9 county, the treasurer shall enter in a column opposite the description of
10 each tract or parcel of land the amount of unpaid taxes and the date of
11 unredeemed sales, if any, for previous years on such land. The treasurer
12 shall cause a notice to be published in the official county paper once each
13 week for three consecutive weeks, stating in the notice the amount of taxes
14 changed for state, county, township, school, city or other purposes for that
15 year, on each \$1,000 of valuation.
16

Section 1. Insert KSA 79-1460 attached

17 (b) Each year after receipt of the tax roll from the county clerk and
18 before December 15, the treasurer shall mail to each taxpayer, as shown by
19 the rolls, a tax statement which indicates the taxing unit, assessed value of
20 real and personal property, the mill levy and tax due. In addition, with
21 respect to land devoted to agricultural use, such statement shall indicate
22 the acreage and description of each parcel of such land. The tax statement
23 shall also indicate separately each parcel of real property which is
24 separately classified for property tax purposes. The county appraiser shall
25 provide the information necessary for the county treasurer to comply with
26 the provisions of this section. The tax statement also may include the
27 intangible tax due the county. All items may be on one statement or may
28 be shown on separate statements and may be on a form prescribed by the
29 county treasurer. The statement shall be mailed to the last known address
30 of the taxpayer or to a designee authorized by the taxpayer to accept the
31 tax statement, if the designee has an interest in receiving the statement.
32 When any statement is returned to the county treasurer for failure to find
33 the addressee, the treasurer shall make a diligent effort to find a
34 forwarding address of the taxpayer and mail the statement to the new
35 address. All tax statements mailed pursuant to this section shall be mailed
36 by first-class mail. The requirement for mailing a tax statement shall

1 on such judgment and the time of issuing another writ of execution
2 thereon, such judgment shall become dormant, and shall cease to operate
3 as a lien on the real estate of the delinquent taxpayer. Such dormant
4 judgment may be revived in like manner as dormant judgments under the
5 code of civil procedure. Any such judgment remaining uncollected after
6 seven years may be allowed to become dormant if the county
7 commissioners determine, after consideration of all relevant facts, that it is
8 not reasonable to expect that such judgment will be collected. The board of
9 county commissioners may allow such judgments to become dormant at
10 any time if the original amount of the judgment was less than \$50.

11 Sec. 3. K.S.A. 79-2001 and 79-2017 are hereby repealed.

12 Sec. 4. This act shall take effect and be in force from and after its
13 publication in the statute book.

79-1460,

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

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

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

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

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

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

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

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

(g) As used in this section:

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

(2) "Normal repair, replacement or maintenance" does not include new construction.

(3) "Taxpayer" means the person in ownership of the property as indicated on the records of the office of register of deeds or county clerk and includes the lessee of such property if the lease agreement has been recorded or filed in the office of the register of deeds and the real property or improvement thereon is subject of a lease agreement.

K.S.A. 2022 Supp. 79-1460 is hereby amended to read as follows: 79-1460. (a) (1) The county appraiser shall notify each taxpayer in the county annually on or before March 1 for real property and May 1 for personal property, by mail directed to the taxpayer's last known address, of the classification and appraised valuation of the taxpayer's property, except that, the valuation for all real property shall not be increased unless the record of the latest physical inspection was reviewed by the county or district appraiser, and documentation exists to support such increase in valuation in compliance with the directives and specifications of the director of property valuation, and such record and documentation is available to the affected taxpayer. Alternatively, the county appraiser may transmit the classification and appraised valuation to the taxpayer by electronic means if such taxpayer consented to service by electronic means.

~~(b) The valuation for all real property also shall not be increased solely as the result of normal repair, replacement or maintenance of existing structures, equipment or improvements on the property. For purposes of this section, "normal repair, replacement or maintenance" does not include new construction as defined in this section. For the next two taxable years following the taxable year that the valuation for commercial real property has been reduced due to a final determination made pursuant to the valuation appeals process, the county appraiser shall review the computer-assisted mass-appraisal of the property and if, the valuation in either of those two years exceeds the value of the previous year by more than 5%, excluding new construction, change in use or change in classification, the county appraiser shall either:~~

(1) Adjust the valuation of the property based on the information provided in the previous appeal; or

(2) order an independent fee simple appraisal of the property to be performed by a Kansas certified real property appraiser. ~~As used in this section, "new construction" means the construction of any new structure or improvements or the remodeling or renovation of any existing structures or improvements on real property.~~

~~(c) When the valuation for real property has been reduced due to a final determination made pursuant to the valuation appeals process for the prior year, and the county appraiser has already certified the appraisal rolls for the current year to the county clerk pursuant to K.S.A. 79-1466, and amendments thereto, the county appraiser may amend the appraisal rolls and certify the changes to the county clerk to implement the provisions of this subsection and reduce the valuation of the real property to the prior year's final determination, except that such changes shall not be made after October 31 of the current year. For the purposes of this section and in the case of real property, the term "taxpayer" shall be deemed to be the person in ownership of the property as indicated on the records of the office of register of deeds or county clerk and, in the case where the real property or improvement thereon is the subject of a lease agreement, such term shall also be deemed to include the lessee of such property if the lease agreement has been recorded or filed in the office of the register of deeds. Such notice~~

(d) (1) The notice provided under subsection (a) shall specify:

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

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