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REVISOR of STATUTES

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MEMORANDUM

To: Madam Chairperson and Members of the Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: March 16, 2023
Subject: Senate Bill No. 263

Summary

Senate Bill No. 263 relates to property tax and would require director of property valuation appraiser directives be established by rules and regulations.

The bill would amend K.S.A. 2022 Supp. 79-505 to provide that all appraiser directives prescribing appropriate standards for the performance of appraisals in connection with property taxation adopted by the director of property valuation shall be established by rules and regulations in accordance with the rules and regulations filing act, K.S.A. 77-415 et seq., and amendments thereto. Any appraiser directives not established by rules and regulations in accordance with the rules and regulations filing act would expire on June 30, 2024.

The bill would take effect from and after its publication in the statute book.