

## 2023 Kansas Statutes

**79-1413a. Reappraisal of property within county, when; designation of appraisers; costs, how paid; accessibility of records; forms, approval, filing; written agreements, requirements; restrictions on use of valuations of appraisers; bond, conditions.** Whenever upon complaint made to the state board of tax appeals by the county or district appraiser, the director of property valuation, the board of county commissioners, any property taxpayer or any aggrieved party, and a summary proceeding in that behalf had, it shall be made to appear to the satisfaction of the board that the appraisal of real property or tangible personal property in any county is not in substantial compliance with law and the guidelines and timetables prescribed by the director of property valuation, and that the interest of the public will be promoted by a reappraisal of such property, the state board of tax appeals shall order a reappraisal of all or any part of the property in such county to be made by one or more persons, to be appointed by the state board of tax appeals for that purpose, the expense of any such reappraisal to be borne by the county in which is situated the property to be reappraised. The state board of tax appeals shall, upon its own motion, after a hearing, order any such reappraisal if it shall clearly appear that the public would be benefited thereby. Due notice of the time and place fixed for such summary proceeding or hearing shall be mailed to the county clerk and the county appraiser of the county involved, the director of property valuation, who shall be made a party to the proceeding, and to the party filing any such complaint. Upon ordering such a reappraisal the state board of tax appeals may order all or any part of the taxable real property and tangible personal property in such county to be reappraised, and shall either designate the person or persons to make such reappraisal or permit the board of county commissioners to designate such persons with the approval of the state board of tax appeals. The cost of such reappraisal shall be paid from the county general fund, the special countywide reappraisal fund established by K.S.A. 79-1482, and amendments thereto, the issuance of no-fund warrants, or from a special assessment equalization fund in the same manner as provided in K.S.A. 79-1607 and 79-1608, and amendments thereto, for the payment of the cost of appraisals.

The persons designated shall have access to all official records in the office of the county clerk, county treasurer, county or district appraiser and register of deeds pertaining to listing, assessment, and records of the ownership of real property and tangible personal property in such county and all powers of the assessing officials in the county pertaining to discovery of taxable property in the county. They shall reappraise all such taxable real property and tangible personal property in the county as shall be ordered by the state board of tax appeals, except that which is state assessed. They shall make such reappraisals on forms approved by the state director of property valuation, and shall deliver the same upon completion to the county or district appraiser who shall retain the same for use of the county or district appraisers, the county board of equalization and the state board of tax appeals. No person, firm, corporation, partnership, or association, other than the county or district appraiser, shall commence any contracted reappraisal in any county until a written agreement has been entered into between the board of county commissioners and such contractors. Such agreement shall specifically set out the duties of the reappraisers, and shall contain a stipulation that upon completion of the reappraisal and before final payment to the reappraisers under the agreement, the reappraisers will notify each taxpayer of its recommendations as to the valuation of such taxpayer's property, by mailing such information to the taxpayer's last known address. Pursuant to K.S.A. 79-1460, and amendments thereto, the county or district appraiser shall not be authorized to use the valuations submitted by the reappraisers in the year the reappraisal was completed unless the reappraisal was completed and delivered to such appraiser on or before March 1 of the year in which the valuations established are used as a basis for the levy of taxes. Before entering into any contracts with the county commissioners for reappraisals of property, every reappraiser shall give and file with the board of county commissioners a good and sufficient surety bond by a surety company authorized to do business in this state, approved by the county attorney, in such sum as the county commissioners shall fix, but not less than the

amount to be received by the reappraisers under the terms of the contract and conditioned for the faithful performance of all duties required of such reappraisers under the terms of the contract entered into, and the execution and filing of such a bond shall be a condition precedent to entering into such an agreement and to commencing work on the contract of reappraisal. Such bond shall be further conditioned to remain in full force and effect for one year subsequent to the date of the printing of the change of value notices for the reappraisal and the delivery thereof to the county or district appraiser.

**History:** L. 1959, ch. 375, § 1; L. 1961, ch. 439, § 1; L. 1991, ch. 162, § 1; L. 2008, ch. 109, § 83; L. 2014, ch. 141, § 92; July 1.