

2012 Kansas Statutes

74-2426. Orders of court rendered in accordance with Kansas administrative procedure act; petition for reconsideration; costs; bond, when required; judicial review. (a) Orders of the state court of tax appeals on any appeal, in any proceeding under the tax protest, tax grievance or tax exemption statutes or in any other original proceeding before the court shall be rendered and served in accordance with the provisions of the Kansas administrative procedure act. Notwithstanding the provisions of subsection (g) of K.S.A. 77-526, and amendments thereto, a final order of the court shall be rendered in writing and served within 120 days after the matter was fully submitted to the court unless this period is waived or extended with the written consent of all parties or for good cause shown.

(b) No final order of the court shall be subject to review pursuant to subsection (c) unless the aggrieved party first files a petition for reconsideration of that order with the court in accordance with the provisions of K.S.A. 77-529, and amendments thereto.

(c) Any action of the court pursuant to this section is subject to review in accordance with the Kansas judicial review act, except that:

(1) The parties to the action for judicial review shall be the same parties as appeared before the court in the administrative proceedings before the court. The court shall not be a party to any action for judicial review of an action of the court.

(2) There is no right to review of any order issued by the court in a no-fund warrant proceeding pursuant to K.S.A. 12-110a, 12-1662 et seq., 19-2752a, 79-2938, 79-2939 and 79-2951, and amendments thereto, and statutes of a similar character. The court of appeals has jurisdiction for review of all final orders issued after June 30, 2008, in all other cases.

(3) In addition to the cost of the preparation of the transcript, the appellant shall pay to the state court of tax appeals the other costs of certifying the record to the reviewing court. Such payment shall be made prior to the transmission of the agency record to the reviewing court.

(d) If review of an order of the state court of tax appeals relating to excise, income or estate taxes, is sought by a person other than the director of taxation, such person shall give bond for costs at the time the petition is filed. The bond shall be in the amount of 125% of the amount of taxes assessed or a lesser amount approved by the court of appeals and shall be conditioned on the petitioner's prosecution of the review without delay and payment of all costs assessed against the petitioner.

(e) If review of an order is sought by a party other than the director of property valuation or a taxing subdivision and the order determines, approves, modifies or equalizes the amount of valuation which is assessable and for which the tax has not been paid, a bond shall be given in the amount of 125% of the amount of the taxes assessed or a lesser amount approved by the reviewing court. The bond shall be conditioned on the petitioner's prosecution of the review without delay and payment of all costs assessed against the petitioner.

History: L. 1943, ch. 290, § 12; L. 1957, ch. 429, § 12; L. 1958, ch. 21, § 1 (Special Session); L. 1969, ch. 368, § 1; L. 1971, ch. 249, § 1; L. 1972, ch. 293, § 1; L. 1978, ch. 311, § 1; L. 1980, ch. 236, § 1; L. 1983, ch. 252, § 1; L. 1984, ch. 73, § 3; L. 1986, ch. 318, § 132; L. 1988, ch. 356, § 286; L. 1998, ch. 146, § 3; L. 2008, ch. 109, § 1; L. 2010, ch. 17, § 182; L. 2010, ch. 155, § 23; July 1.

Revisor's Note:

Section was also amended by L. 2010, ch. 44, § 30, but that version was repealed by L. 2010, ch. 155, § 26.