

**79-1455. County as separate appraisal district; duty to appraise annually.** Except for counties which have formed appraisal districts pursuant to K.S.A. 19-425 *et seq.*, each county shall comprise a separate appraisal unit, and the county appraiser shall have the duty of appraising all real and tangible personal property in the county.

District appraisers shall have the powers and duties vested in and imposed upon county appraisers. The term "county appraiser" shall be construed to include "district appraiser."

Each year all taxable and exempt real and tangible personal property shall be appraised by the county appraiser at its fair market value as of January 1 in accordance with K.S.A. 79-503a unless otherwise specified by law.

**History:** L. 1982, ch. 391, § 1; July 1.