

**79-1606. Appeals to hearing panels or officers; procedure and forms; hearings and disposition; duties of county clerk.** (a) The county or district appraiser, hearing officer or panel and arbitrator shall adopt, use and maintain the following records, the form and method of use of which shall be prescribed by the director of property valuation: (1) Appeal form, (2) hearing docket, and (3) record of cases, including the disposition thereof.

(b) The county clerk shall furnish appeal forms to any taxpayer who desires to appeal the final determination of the county or district appraiser as provided in K.S.A. 79-1448, and amendments thereto. Any such appeal shall be in writing and filed with the county clerk within 18 days of the date that the final determination of the appraiser was mailed to the taxpayer.

(c) The hearing officer or panel shall hear and determine any appeal made by any taxpayer or such taxpayer's agent or attorney. All such hearings shall be held in a suitable place in the county or district. Sufficient evening and Saturday hearings shall be provided as shall be necessary to hear all parties making requests for hearings at such times.

(d) Every appeal so filed shall be set for hearing by the hearing officer or panel, which hearing shall be held on or before July 1, and the hearing officer or panel shall have no authority to be in session thereafter, except as provided in K.S.A. 79-1404, and amendments thereto. The county clerk shall notify each appellant and the county or district appraiser of the date for hearing of the taxpayer's appeal at least 10 days in advance of such hearing. It shall be the duty of the county or district appraiser to initiate the production of evidence to demonstrate, by a preponderance of the evidence, the validity and correctness of the classification or appraisal of residential property or real property used for commercial and industrial purposes, except that no such duty shall accrue with regard to leased commercial and industrial property unless the property owner has furnished to the county or district appraiser a complete income and expense statement for the property for the three years next proceeding [preceding] the year of appeal. No presumption shall exist in favor of the county or district appraiser with respect to the validity or correctness of any such classification or valuation. Every such appeal shall be determined by order of the hearing officer or panel which shall be accompanied by a written explanation of the reasoning upon which such order is based. Such order shall be recorded in the minutes of such hearing officer or panel on or before July 5. Such recorded orders and minutes shall be open to public inspection. Notice as to disposition of the appeal shall be mailed by the county clerk to the taxpayer and the county or district appraiser within five days after the determination.

**History:** L. 1955, ch. 398, § 4; L. 1959, ch. 376, § 3; L. 1969, ch. 438, § 1; L. 1971, ch. 293, § 5; L. 1982, ch. 391, § 36; L. 1988, ch. 377, § 8; L. 1990, ch. 90, § 8; L. 1992, ch. 282, § 10; L. 1996, ch. 264, § 8; L. 1999, ch. 126, § 9; L. 2000, ch. 139, § 6; July 1.