

## 2018 Kansas Statutes

**79-5b03. Same; notification; objections; informal meeting.** (a) The director of property valuation shall notify the taxpayer and the county appraiser on or before March 1 for real property and May 1 for personal property, of the classification and appraised valuation of the property described in K.S.A. 2018 Supp. 79-5b01, and amendments thereto. Such notification shall be mailed to the county appraiser and to the taxpayer at the taxpayer's last known address.

(b) Within 15 days of receipt of the notification required by subsection (a) of this section, if the taxpayer or the county appraiser has any objection to the notification as issued, the taxpayer or the county appraiser shall notify the director of property valuation in writing of such objection. Within 30 days of the receipt by the director of such objection, the director shall hold an informal meeting with the taxpayer and the county and shall issue a final determination, which shall become effective for purposes of appeal as provided in K.S.A. 79-1609, and amendments thereto. Informal meetings held pursuant to this section may be conducted by the director or the director's designee. An informal meeting with the director or the director's designee shall be a condition precedent to an appeal to the court of tax appeals.

**History:** L. 2014, ch. 140, § 6; July 1.