

**SENATE BILL No. 297**

By Committee on Assessment and Taxation

1-22

1 AN ACT concerning property taxation; relating to appraisal standards;  
2 requiring compliance with uniform standards of professional appraisal  
3 practice; removing rules and regulations authority; amending K.S.A.  
4 79-505 and repealing the existing section.

5  
6 *Be it enacted by the Legislature of the State of Kansas:*

7 Section 1. K.S.A. 79-505 is hereby amended to read as follows: 79-  
8 505. (a) The director of property valuation shall adopt ~~rules and~~  
9 ~~regulations or~~ appraiser directives prescribing appropriate standards for the  
10 performance of appraisals in connection with ad valorem taxation in this  
11 state. Such ~~rules and regulations or~~ appraiser directives shall require, at a  
12 minimum:

13 (1) That all appraisals be performed in ~~accordance with generally~~  
14 ~~accepted appraisal standards as evidenced by the appraisal standards~~  
15 *compliance with the uniform standards of professional appraisal practice,*  
16 *commonly referred to as "USPAP,"* promulgated by the appraisal standards  
17 board of the appraisal foundation; and

18 (2) that such appraisals shall be written appraisals.

19 (b) The director of property valuation ~~or a county appraiser~~ may  
20 require compliance with additional standards if a determination is made in  
21 writing that such additional standards are required in order to properly  
22 carry out statutory responsibilities *and such additional standards do not*  
23 *conflict with the uniform standards of professional appraisal practice,*  
24 *commonly referred to as "USPAP," promulgated by the appraisal*  
25 *standards board of the appraisal foundation.*

26 Sec. 2. K.S.A. 79-505 is hereby repealed.

27 Sec. 3. This act shall take effect and be in force from and after its  
28 publication in the statute book.