

## 2021 Kansas Statutes

**79-1404a. Review of valuation changes of appraiser by director of property valuation.** The director of property valuation shall have authority to review any valuation change made by a county or district appraiser pursuant to K.S.A. 79-1448 and 79-2005, and amendments thereto, or a hearing officer or panel pursuant to K.S.A. 79-1606, and amendments thereto, and may rescind such change upon written findings that such change has caused property not to be valued according to law, provided however, no valuation change shall be rescinded more than 60 days after the date of such change. Any party aggrieved by an order of the director of property valuation rescinding a valuation change may appeal such order to the state board of tax appeals as provided in K.S.A. 74-2438, and amendments thereto.

**History:** L. 1994, ch. 275, § 16; L. 2008, ch. 109, § 80; L. 2014, ch. 141, § 89; July 1.