

79-1609a. Appeals to state court of tax appeals; notice, requirements; procedure. [See Revisor's Note] Any person aggrieved by any order of the hearing officer or panel, or by the classification and appraisal of an independent appraiser, as provided in K.S.A. 2014 Supp. 79-5b03, and amendments thereto, may appeal to the state court of tax appeals by filing a written notice of appeal, on forms approved by the state court of tax appeals and provided by the county clerk for such purpose, stating the grounds thereof and a description of any comparable property or properties and the appraisal thereof upon which they rely as evidence of inequality of the appraisal of their property, if that be a ground of the appeal, with the state court of tax appeals and by filing a copy thereof with the county clerk within 30 days after the date of the order from which the appeal is taken. A county or district appraiser may appeal to the state court of tax appeals from any order of the hearing officer or panel. With regard to any matter properly submitted to the court relating to the determination of valuation of residential property or real property used for commercial and industrial purposes for taxation purposes, it shall be the duty of the county appraiser to initiate the production of evidence to demonstrate, by a preponderance of the evidence, the validity and correctness of such determination. With regard to leased commercial and industrial property, the presumption of validity and correctness of such determination shall exist in favor of the county or district appraiser unless, within 30 calendar days following the informal meeting required by K.S.A. 79-1448, and amendments thereto, the taxpayer furnished to the county or district appraiser complete income and expense statements for the property for the three years next preceding the year of appeal.

History: L. 1959, ch. 376, § 4; L. 1971, ch. 300, § 1; L. 1972, ch. 365, § 1; L. 1988, ch. 377, § 11; L. 1992, ch. 282, § 12; L. 1996, ch. 264, § 9; L. 1999, ch. 126, § 10; L. 2008, ch. 109, § 95; L. 2013, ch. 87, § 14; L. 2014, ch. 140, § 8; July 1.

Section was amended twice in the 2014 session, see also 79-1609.