Session of 2025

SENATE BILL No. 152

By Senator Schmidt

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AN ACT concerning property taxation; relating to valuation appeals; establishing an appeal process to the board of county commissioners for certain residential and commercial real property; providing for the purchase of such property by the county under certain conditions.

Be it enacted by the Legislature of the State of Kansas:

Section 1. Within 30 days after the date the notice of informal meeting results or final determination is mailed to the taxpayer pursuant to K.S.A. 79-1448, 79-1496 or 79-2005, and amendments thereto, any taxpayer aggrieved by the final determination of the county appraiser relating to the valuation of residential or commercial real property where the value of such property on the valuation notice is less than $1,000,000, who has not filed an appeal with the board of tax appeals pursuant to K.S.A. 74-2433f, 79-1448, 79-1609, 79-1611 or 79-2005, and amendments thereto, may file an appeal with the board of county commissioners. The hearing before the board of county commissioners shall be informal. A decision shall be rendered by the board of county commissioners within 30 days after the hearing is concluded. Within 30 days after the decision of the board of county commissioners, if the taxpayer is aggrieved by the decision, the taxpayer may offer to sell the property to the county for an amount equal to 90% of the appraised value determined by the board of county commissioners by submitting a written offer to the board of county commissioners. Within 30 days from the date the taxpayer's offer is received, the board of county commissioners shall lower the appraised value of the property by no less than 15% or agree to purchase the property for an amount equal to 90% of the appraised value. In the event the board of county commissioners agrees to purchase the property pursuant to this section, the sale transaction shall close within 90 days.

Sec. 2. This act shall take effect and be in force from and after its publication in the statute book.