

HOUSE BILL No. 2153

By Committee on Taxation

1-22

9 AN ACT relating to county appraisers; providing for the election of
10 county appraisers; amending K.S.A. 19-425, 19-432, 19-433, 19-434,
11 19-435, 25-101, 75-5105a, 79-1412a, 79-1455 and 79-1479 and K.S.A.
12 2006 Supp. 25-213, 25-611 and 79-1476 and repealing the existing
13 sections; also repealing K.S.A. 19-426, 19-428 and 19-431 and K.S.A.
14 2006 Supp. 19-430.

15
16 *Be it enacted by the Legislature of the State of Kansas:*

17 New Section 1. At the general election in 2008, and each fourth year
18 thereafter, a county appraiser shall be elected in each county for a term
19 of four years. Such county appraiser, before entering upon the duties of
20 office, shall execute and file with the county treasurer a good and suffi-
21 cient corporate surety bond, conditioned on the faithful performance of
22 the duties of office. Such bond shall be issued by a company authorized
23 to do business in Kansas, in an amount fixed by the board of county
24 commissioners of not less than \$10,000. No person shall be eligible for
25 the nomination or election to the office of county appraiser unless such
26 person is a certified Kansas appraiser.

27 New Sec. 2. If a vacancy in the office of county appraiser should
28 occur by death, resignation, or otherwise, the vacancy shall be filled by
29 appointment of a qualified elector of the county in the manner herein
30 provided. If the vacancy occurs on or after May 1 of the second year of
31 the term, the person so appointed shall serve for the remainder of the
32 unexpired term and until a successor is elected and qualifies. If the va-
33 cancy occurs before May 1 of the second year of the term, the person
34 appointed to fill the vacancy shall serve until a successor is elected and
35 qualifies at the next general election to serve the remainder of the unex-
36 pired term. Nomination and election of such successor shall be in the
37 same manner as nomination and election of a county appraiser for a reg-
38 ular term. Appointments hereunder shall be made in the manner pro-
39 vided by law for filling vacancies in the office of member of the house of
40 representatives.

41 Sec. 3. K.S.A. 19-425 is hereby amended to read as follows: 19-425.
42 The county or district appraiser ~~appointed~~ *elected* under the provisions
43 of this act shall have all the powers and duties vested in and imposed

1 upon county assessors by law except as otherwise provided herein. From
2 and after the effective date of this act any reference in the Kansas Statutes
3 Annotated or amendments thereto to the “assessor” or “county assessor”
4 or words of similar import shall be construed as referring to the “county
5 appraiser”. ~~or “district appraiser. He~~ *The county appraiser* shall appoint
6 deputy appraisers and fix their salaries with the consent and approval of
7 the board of county commissioners ~~or district board~~. Each deputy ap-
8 praiser, before entering upon the duties of ~~his~~ office, shall take and sub-
9 scribe to an oath in like manner as that provided for the county ~~or district~~
10 appraiser. With the consent and approval of the board of county com-
11 missioners ~~or district board, he,~~ *the appraiser* may appoint ~~such~~ special-
12 ized help as ~~he~~ *such appraiser* may need to properly assess specific prop-
13 erties and may pay them such compensation as the board of county
14 commissioners ~~or district board~~ shall provide. The board of county com-
15 missioners ~~or district board~~ shall furnish ~~him~~ necessary office space and
16 such clerical help as may be needed to carry out the duties of ~~his~~ *the*
17 office.

18 Sec. 4. K.S.A. 19-432 is hereby amended to read as follows: 19-432.
19 The director of property valuation shall maintain a current list of persons
20 ~~eligible to be appointed to the office of appraiser~~ *qualified as certified*
21 *Kansas appraisers*. Periodic issuance of this list shall constitute the official
22 list of eligible Kansas appraisers ~~who are candidates for appointment~~.
23 Inclusion on this list shall be made dependent upon successful completion
24 of a written examination as adopted and administered by the director.

25 The director of property valuation shall be required to conduct training
26 courses annually for the purpose of training appraisal candidates. These
27 courses shall be designed to prepare students to successfully complete
28 the written examinations required for eligible Kansas appraiser status.

29 Once certified, an eligible Kansas appraiser may retain that status only
30 through successful completion of additional appraisal courses at intervals
31 as determined by the director of property valuation. The director shall
32 be required to conduct training courses annually for the purpose of pro-
33 viding the additional curriculum required for retention of Kansas ap-
34 praiser status. The director may accept recognized appraisal courses as
35 an alternative to courses conducted by the ~~director's office~~ *division of*
36 *property valuations* to fulfill this requirement for the maintenance of
37 eligible Kansas appraiser status.

38 Sec. 5. K.S.A. 19-433 is hereby amended to read as follows: 19-433.
39 The county ~~or district appraiser appointed~~ *elected* under the provisions
40 of this act shall take and subscribe to an oath as county officials.

41 Sec. 6. K.S.A. 19-434 is hereby amended to read as follows: 19-434.
42 The appraiser of each county ~~or district appointed~~ *elected* under the pro-
43 visions of this act shall receive an annual salary in an amount which shall

1 be fixed by resolution of the board of county commissioners ~~of the county~~
2 ~~or district board of the district.~~

3 Sec. 7. K.S.A. 19-435 is hereby amended to read as follows: 19-435.
4 The board of county commissioners ~~or district board~~ shall allow any ap-
5 praiser, deputy, or employee ~~his~~ actual and necessary travel and subsis-
6 tence expense incurred in the performance of ~~his~~ *such person's* duties
7 and shall allow mileage to any such officer, deputy, or employee at the
8 rate prescribed by law for each mile actually and necessarily traveled in
9 a privately owned vehicle in the performance of his duties.

10 Sec. 8. K.S.A. 25-101 is hereby amended to read as follows: 25-101.
11 On the Tuesday succeeding the first Monday in November of each even-
12 numbered year, there shall be held a general election to elect officers as
13 follows:

14 At each alternate election, prior to the year in which the term of office
15 of the president and vice-president of the United States will expire, there
16 shall be elected the electors of president and vice-president of the United
17 States to which the state may be entitled at the time of such election;

18 at each such election, when the term of a United States senator for this
19 state shall expire during the next year, there shall be elected a United
20 States senator;

21 at each such election there shall be elected the representatives in con-
22 gress to which the state may be entitled at the time of such election;

23 at each alternate election, prior to the year in which their regular terms
24 of office will expire, there shall be elected a governor, lieutenant gover-
25 nor, secretary of state, attorney general, state treasurer and state com-
26 missioner of insurance;

27 at each such election there shall be elected such members of the state
28 board of education as provided by law;

29 at each such election, when, in a judicial district in which judges of the
30 district court are elected, the term of any district judge expires during
31 the next year, or a vacancy in a district judgeship has been filled by ap-
32 pointment more than 30 days prior to the election, there shall be elected
33 a district judge of such judicial district;

34 at each such election, when, in a judicial district in which judges of the
35 district court are elected, the term of any district magistrate judge expires
36 during the next year, or a vacancy in a district magistrate judgeship has
37 been filled by appointment more than 30 days prior to the election, there
38 shall be elected a district magistrate judge of such judicial district;

39 at each alternate election, prior to the year in which the regular term
40 of office of state senators shall expire, there shall be elected a state senator
41 in each state senatorial district;

42 at each election there shall be elected a representative from each state
43 representative district;

1 at each alternate election there shall be elected, in each county, a
 2 county clerk, county treasurer, *county appraiser*, register of deeds, county
 3 or district attorney, sheriff and such other officers as provided by law;

4 at each alternate election, in counties that may by law be entitled to
 5 elect such officer, there shall be elected a county surveyor;

6 at each election, when the term of county commissioner in any district
 7 in any county shall expire during the next year, there shall be elected from
 8 such district a county commissioner.

9 This section shall apply to the filling of vacancies only so far as is con-
 10 sistent with the provisions of law relating thereto.

11 Sec. 9. K.S.A. 2006 Supp. 25-213 is hereby amended to read as fol-
 12 lows: 25-213. At all national and state primary elections, the national and
 13 state offices as specified for each in this section shall be printed upon the
 14 official primary election ballot for national and state offices and the county
 15 and township offices as specified for each in this section shall be printed
 16 upon the official primary election ballot for county and township offices.
 17 The official primary election ballots shall have the following heading:

18 **OFFICIAL PRIMARY ELECTION BALLOT**

19 _____ Party

20 To vote for a person whose name is printed on the ballot make a cross
 21 or check mark in the square at the left of the person's name. To vote for
 22 a person whose name is not printed on the ballot, write the person's name
 23 in the blank space, if any is provided, and make a cross or check mark in
 24 the square to the left.

25 The words national and state or the words county and township shall
 26 appear on the line preceding the part of the form shown above.

27 The form shown shall be followed by the names of the persons for
 28 whom nomination petitions or declarations have been filed according to
 29 law for political parties having primary elections, and for the national and
 30 state offices in the following order: United States senator, United States
 31 representative from _____ district, governor and lieutenant governor, sec-
 32 retary of state, attorney general, state treasurer, commissioner of insur-
 33 ance, senator _____ district, representative _____ district, district judge
 34 _____ district, district magistrate judge _____ district, district attorney
 35 _____ judicial district, and member state board of education _____ dis-
 36 trict. For county and township offices the form shall be followed by the
 37 names of persons for whom nomination petitions or declarations have
 38 been filed according to law for political parties having primary elections
 39 in the following order: commissioner _____ district, county clerk, trea-
 40 surer, *county appraiser*, register of deeds, county attorney, sheriff, town-
 41 ship trustee, township treasurer, township clerk. When any office is not
 42 to be elected, it shall be omitted from the ballot. Other offices to be
 43 elected but not listed, shall be inserted in the proper places. For each

1 office there shall be a statement of the number to vote for.
2 To the left of each name there shall be printed a square. Official pri-
3 mary election ballots may be printed in one or more columns. The names
4 certified by the secretary of state or county election officer shall be
5 printed on official primary election ballots and no others. In case there
6 are no nomination petitions or declarations on file for any particular of-
7 fice, the title to the office shall be printed on the ballot followed by a
8 blank line with a square, and such title, followed by a blank line, may be
9 printed in the list of candidates published in the official paper. No blank
10 line shall be printed following any office where there are nomination
11 petitions or declarations on file for the office except following the offices
12 of precinct committeeman and precinct committeewoman. Except as oth-
13 erwise provided in this section, no person's name shall be printed more
14 than once on either the official primary election ballot for national and
15 state offices or the official primary election ballot for county and township
16 offices. No name that is printed on the official primary election ballot as
17 a candidate of a political party shall be printed or written in as a candidate
18 for any office on the official primary election ballot of any other political
19 party. If a person is a candidate for the unexpired term for an office, the
20 person's name may be printed on the same ballot as a candidate for the
21 next regular term for such office. The name of any candidate on the ballot
22 may be printed on the same ballot as such candidate and also as a candi-
23 date for precinct committeeman or committeewoman. No name that is
24 printed on the official primary election ballot for national and state offices
25 shall be printed or written in elsewhere on such ballot or on the official
26 primary election ballot for county and township offices except for precinct
27 committeeman or committeewoman. No name that is printed on the of-
28 ficial primary election ballot for county and township offices shall be
29 printed or written in on the official primary election ballot for national
30 and state offices or elsewhere on such county and township ballot except
31 for precinct committeeman or committeewoman.
32 No person shall be elected to the office of precinct committeeman or
33 precinct committeewoman where no nomination petitions or declarations
34 have been filed, unless the person receives at least five write-in votes. As
35 a result of a primary election, no person shall receive the nomination and
36 no person's name shall be printed on the official general election ballot
37 when no nomination petitions or declarations were filed, unless the per-
38 son receives votes equal in number to not less than 10% of the electors
39 who voted for the office of secretary of state at the last preceding general
40 election for such office in the state, county or district in which the office
41 is sought, except that a candidate for township office may receive the
42 nomination and have such person's name printed on the ballot where no
43 nomination petitions or declarations have been filed if such candidate

1 receives three or more write-in votes. No such person shall be required
2 to obtain more than 5,000 votes.

3 Sec. 10. K.S.A. 2006 Supp. 25-611 is hereby amended to read as
4 follows: 25-611. (a) The arrangement of offices on the official general
5 ballot for national and state offices for those offices to be elected shall be
6 in the following order: Names of candidates for the offices of president
7 and vice-president, United States senator, United States representative
8 _____ district, governor and lieutenant governor running together, sec-
9 retary of state, attorney general, (and any other officers elected from the
10 state as a whole), state senator _____ district, state representative _____
11 district, district judge _____ district, district magistrate judge _____ dis-
12 trict, district attorney _____ judicial district, and state board of education
13 member _____ district.

14 (b) The arrangement of offices on the official general ballot for
15 county and township offices for those offices to be elected shall be in the
16 following order: Names of candidates for county commissioner _____ dis-
17 trict, county clerk, county treasurer, *county appraiser*, register of deeds,
18 county attorney, sheriff, township trustee, township treasurer, township
19 clerk.

20 Sec. 11. K.S.A. 75-5105a is hereby amended to read as follows: 75-
21 5105a. The director of property valuation shall:

22 (a) Devise and prescribe uniform assessment forms and records,
23 property-identification maps, land-classification maps, land-value maps,
24 permanent record cards, and other essential assessment tools, and to assist
25 each county with the installation and maintenance of the same.

26 (b) Devise or prescribe guides, or both, for the valuation of personal
27 property. The director of property valuation may furnish to each county
28 one copy of each guide so prescribed and a copy or copies of each guide
29 so devised. In the preparation of such guides, the director of property
30 valuation shall confer with representatives of the county appraisers ~~and~~
31 ~~district appraisers~~, and shall seek counsel from official representatives of
32 organized groups interested in and familiar with the value of classes of
33 property with which they are concerned.

34 (c) Render all assistance possible toward uniform assessments within
35 the counties and throughout the state.

36 (d) Assist county appraisers ~~and district appraisers~~ to determine the
37 fair market value in money of nonstate assessed properties, the valuation
38 of which requires specialized technical knowledge.

39 (e) Compile sales ratio data as provided by K.S.A. 79-1486 through
40 79-1493, and amendments thereto, and to analyze such assessment data.

41 (f) Perform such other duties as may be prescribed by law.

42 Sec. 12. K.S.A. 79-1412a is hereby amended to read as follows: 79-
43 1412a. (a) County appraisers ~~and district appraisers~~ shall perform the

1 following duties:

2 *First.* Install and maintain such records and data relating to all property
3 in the county, taxable and exempt, as may be required by the director of
4 property valuation.

5 *Second.* Annually, as of January 1, supervise the listing and appraisal of
6 all real estate and personal property in the county subject to taxation
7 except state-appraised property.

8 *Third.* Attend meetings of the county board of equalization for the
9 purpose of aiding such board in the proper discharge of its duties, making
10 all records available to the county board of equalization.

11 *Fourth.* Prepare the appraisal roll and certify such rolls to the county
12 clerk.

13 *Fifth.* Supervise the township trustees, assistants, appraisers and other
14 employees appointed by the appraiser in the performance of their duties.

15 *Sixth.* The county appraiser ~~or district appraiser~~ in setting values for
16 various types of personal property, shall conform to the values for such
17 property as shown in the personal property appraisal guides devised or
18 prescribed by the director of property valuation.

19 *Seventh.* Carry on continuously throughout the year the process of
20 appraising real property.

21 *Eighth.* If the county appraiser ~~or district appraiser~~ deems it advisable,
22 such appraiser may appoint one or more advisory committees of not less
23 than five persons representative of the various economic interests and
24 geographic areas of the county to assist the appraiser in establishing unit
25 land values, unit values for structures, productivity, classifications for ag-
26 ricultural lands, adjustments for location factors, and generally to advise
27 on assessment procedures and methods.

28 *Ninth.* Perform such other duties as may be required by law.

29 (b) The director of property valuation shall give notice to county ~~and~~
30 ~~district appraisers and county boards of equalization~~ of any proposed
31 changes in the guides, schedules or methodology for use in valuing prop-
32 erty prescribed to the county ~~and district~~ appraisers for use in setting
33 values for property within the county ~~or district~~. Such notice shall also be
34 published in the Kansas register and shall provide that such changes are
35 available for public inspection. Changes and modifications in guides,
36 schedules or methodology for use in valuing property which are pre-
37 scribed by the director of property valuation for use by county and district
38 appraisers on or after July 1 in any year shall not be utilized in establishing
39 the value, for the current tax year, of any property, the value of which
40 has previously been established for such year.

41 Sec. 13. K.S.A. 79-1455 is hereby amended to read as follows: 79-
42 1455. ~~Except for counties which have formed appraisal districts pursuant~~
43 ~~to K.S.A. 19-425 et seq.,~~ Each county shall comprise a separate appraisal

1 unit, and the county appraiser shall have the duty of appraising all real
2 and tangible personal property in the county.

3 ~~District appraisers shall have the powers and duties vested in and im-~~
4 ~~posed upon county appraisers. The term "county appraiser" shall be con-~~
5 ~~strued to include "district appraiser."~~

6 Each year all taxable and exempt real and tangible personal property
7 shall be appraised by the county appraiser at its fair market value as of
8 January 1 in accordance with K.S.A. 79-503a unless otherwise specified
9 by law.

10 Sec. 14. K.S.A. 2006 Supp. 79-1476 is hereby amended to read as
11 follows: 79-1476. The director of property valuation is hereby directed
12 and empowered to administer and supervise a statewide program of re-
13 appraisal of all real property located within the state. ~~Except as otherwise~~
14 ~~authorized by K.S.A. 19-428, and amendments thereto, Each county shall~~
15 ~~comprise a separate appraisal district under such program, and the county~~
16 ~~appraiser shall have the duty of reappraising all of the real property in~~
17 ~~the county pursuant to guidelines and timetables prescribed by the di-~~
18 ~~rector of property valuation and of updating the same on an annual basis.~~
19 ~~In the case of multi-county appraisal districts, the district appraiser shall~~
20 ~~have the duty of reappraising all of the real property in each of the coun-~~
21 ~~ties comprising the district pursuant to such guidelines and timetables~~
22 ~~and of updating the same on an annual basis. Commencing in 2000, every~~
23 ~~parcel of real property shall be actually viewed and inspected by the~~
24 ~~county or district appraiser once every six years. Any county or district~~
25 ~~appraiser shall be deemed to be in compliance with the foregoing re-~~
26 ~~quirement in any year if 17% or more of the parcels in such county or~~
27 ~~district are actually viewed and inspected.~~

28 Compilation of data for the initial preparation or updating of invento-
29 ries for each parcel of real property and entry thereof into the state com-
30 puter system as provided for in K.S.A. 79-1477, and amendments thereto,
31 shall be completed not later than January 1, 1989. Whenever the director
32 determines that reappraisal of all real property within a county is com-
33 plete, notification thereof shall be given to the governor and to the state
34 board of tax appeals.

35 Valuations shall be established for each parcel of real property at its
36 fair market value in money in accordance with the provisions of K.S.A.
37 79-503a, and amendments thereto.

38 In addition thereto valuations shall be established for each parcel of
39 land devoted to agricultural use upon the basis of the agricultural income
40 or productivity attributable to the inherent capabilities of such land in its
41 current usage under a degree of management reflecting median produc-
42 tion levels in the manner hereinafter provided. A classification system for
43 all land devoted to agricultural use shall be adopted by the director of

1 property valuation using criteria established by the United States depart-
2 ment of agriculture soil conservation service. For all taxable years com-
3 mencing after December 31, 1989, all land devoted to agricultural use
4 which is subject to the federal conservation reserve program shall be
5 classified as cultivated dry land for the purpose of valuation for property
6 tax purposes pursuant to this section. For all taxable years commencing
7 after December 31, 1999, all land devoted to agricultural use which is
8 subject to the federal wetlands reserve program shall be classified as nat-
9 ive grassland for the purpose of valuation for property tax purposes pur-
10 suant to this section. Productivity of land devoted to agricultural use shall
11 be determined for all land classes within each county or homogeneous
12 region based on an average of the eight calendar years immediately pre-
13 ceding the calendar year which immediately precedes the year of valua-
14 tion, at a degree of management reflecting median production levels. The
15 director of property valuation shall determine median production levels
16 based on information available from state and federal crop and livestock
17 reporting services, the soil conservation service, and any other sources of
18 data that the director considers appropriate.

19 The share of net income from land in the various land classes within
20 each county or homogeneous region which is normally received by the
21 landlord shall be used as the basis for determining agricultural income
22 for all land devoted to agricultural use except pasture or rangeland. The
23 net income normally received by the landlord from such land shall be
24 determined by deducting expenses normally incurred by the landlord
25 from the share of the gross income normally received by the landlord.
26 The net rental income normally received by the landlord from pasture or
27 rangeland within each county or homogeneous region shall be used as
28 the basis for determining agricultural income from such land. The net
29 rental income from pasture and rangeland which is normally received by
30 the landlord shall be determined by deducting expenses normally in-
31 curred from the gross income normally received by the landlord. Com-
32 modity prices, crop yields and pasture and rangeland rental rates and
33 expenses shall be based on an average of the eight calendar years im-
34 mediately preceding the calendar year which immediately precedes the
35 year of valuation. Net income for every land class within each county or
36 homogeneous region shall be capitalized at a rate determined to be the
37 sum of the contract rate of interest on new federal land bank loans in
38 Kansas on July 1 of each year averaged over a five-year period which
39 includes the five years immediately preceding the calendar year which
40 immediately precedes the year of valuation, plus a percentage not less
41 than .75% nor more than 2.75%, as determined by the director of prop-
42 erty valuation, except that the capitalization rate calculated for property
43 tax year 2003, and all such years thereafter, shall not be less than 11%

1 nor more than 12%.

2 Based on the foregoing procedures the director of property valuation
3 shall make an annual determination of the value of land within each of
4 the various classes of land devoted to agricultural use within each county
5 or homogeneous region and furnish the same to the several county ap-
6 praisers who shall classify such land according to its current usage and
7 apply the value applicable to such class of land according to the valuation
8 schedules prepared and adopted by the director of property valuation
9 under the provisions of this section.

10 It is the intent of the legislature that appraisal judgment and appraisal
11 standards be followed and incorporated throughout the process of data
12 collection and analysis and establishment of values pursuant to this
13 section.

14 For the purpose of the foregoing provisions of this section the phrase
15 "land devoted to agricultural use" shall mean and include land, regardless
16 of whether it is located in the unincorporated area of the county or within
17 the corporate limits of a city, which is devoted to the production of plants,
18 animals or horticultural products, including but not limited to: Forages;
19 grains and feed crops; dairy animals and dairy products; poultry and poul-
20 try products; beef cattle, sheep, swine and horses; bees and apiary prod-
21 ucts; trees and forest products; fruits, nuts and berries; vegetables; nurs-
22 ery, floral, ornamental and greenhouse products. Land devoted to
23 agricultural use shall not include those lands which are used for recrea-
24 tional purposes, other than that land established as a controlled shooting
25 area pursuant to K.S.A. 32-943, and amendments thereto, which shall be
26 deemed to be land devoted to agricultural use, suburban residential acre-
27 ages, rural home sites or farm home sites and yard plots whose primary
28 function is for residential or recreational purposes even though such prop-
29 erties may produce or maintain some of those plants or animals listed in
30 the foregoing definition.

31 The term "expenses" shall mean those expenses typically incurred in
32 producing the plants, animals and horticultural products described above
33 including management fees, production costs, maintenance and depre-
34 ciation of fences, irrigation wells, irrigation laterals and real estate taxes,
35 but the term shall not include those expenses incurred in providing tem-
36 porary or permanent buildings used in the production of such plants,
37 animals and horticultural products.

38 The provisions of this act shall not be construed to conflict with any
39 other provisions of law relating to the appraisal of tangible property for
40 taxation purposes including the equalization processes of the county and
41 state board of tax appeals.

42 Sec. 15. K.S.A. 79-1479 is hereby amended to read as follows: 79-
43 1479. (a) On or before January 15, 1992, and quarterly thereafter, the

1 county ~~or district~~ appraiser shall submit to the director of property val-
2 uation a progress report indicating actions taken during the preceding
3 quarter calendar year to implement the appraisal of property in the county
4 ~~or district~~. Whenever the director of property valuation shall determine
5 that any county has failed, neglected or refused to properly provide for
6 the appraisal of property or the updating of the appraisals on an annual
7 basis in substantial compliance with the provisions of law and the guide-
8 lines and timetables prescribed by the director, the director shall file with
9 the state board of tax appeals a complaint stating the facts upon which
10 the director has made the determination of noncompliance as provided
11 by K.S.A. 79-1413a, and amendments thereto. If, as a result of such pro-
12 ceeding, the state board of tax appeals finds that the county is not in
13 substantial compliance with the provisions of law and the guidelines and
14 timetables of the director of property valuation providing for the appraisal
15 of all property in the county or the updating of the appraisals on an annual
16 basis, it shall order the immediate assumption of the duties of the office
17 of county appraiser by the director of the division of property valuation
18 until such time as the director of property valuation determines that the
19 county is in substantial compliance with the provisions of law. In addition,
20 the board shall order the state treasurer to withhold all or a portion of
21 the county's entitlement to moneys from either or both of the local ad-
22 valorem tax reduction fund and the city and county revenue sharing fund
23 for the year following the year in which the order is issued. Upon service
24 of any such order on the board of county commissioners, the appraiser
25 shall immediately deliver to the director of property valuation, or the
26 director's designee, all books, records and papers pertaining to the ap-
27 praiser's office.

28 Any county for which the director of the division of property valuation
29 is ordered by the state board of tax appeals to assume the responsibility
30 and duties of the office of county appraiser shall reimburse the state for
31 the actual costs incurred by the director of the division of property val-
32 uation in the assumption and carrying out of such responsibility and du-
33 ties, including any contracting costs in the event it is necessary for the
34 director of property valuation to contract with private appraisal firms to
35 carry out such responsibilities and duties.

36 (b) On or before June 1 of each year, the director of property valu-
37 ation shall review the appraisal of property in each county or district to
38 determine if property within the county ~~or district~~ is being appraised or
39 valued in accordance with the requirements of law. If the director deter-
40 mines the property in any county ~~or district~~ is not being appraised in
41 accordance with the requirements of law, the director of property valu-
42 ation shall notify the county ~~or district~~ appraiser and the board of county
43 commissioners of any county ~~or counties~~ affected that the county has 30

1 days within which to submit to the director a plan for bringing the ap-
2 praisal of property within the county into compliance.

3 If a plan is submitted and approved by the director, the county ~~or~~
4 ~~district~~ shall proceed to implement the plan as submitted. The director
5 shall continue to monitor the program to insure that the plan is imple-
6 mented as submitted. If no plan is submitted or if the director does not
7 approve the plan, the director shall petition the state board of tax appeals
8 for a review of the plan or, if no plan is submitted, for authority for the
9 division of property valuation to assume control of the appraisal program
10 of the county and to proceed to bring the same into compliance with the
11 requirements of law.

12 If the state board of tax appeals approves the plan, the county ~~or district~~
13 appraiser shall proceed to implement the plan as submitted. If no plan
14 has been submitted or the plan submitted is not approved, the board shall
15 fix a time within which the county may submit a plan or an amended plan
16 for approval. If no plan is submitted and approved within the time pre-
17 scribed by the board, the board shall order the division of property val-
18 uation to assume control of the appraisal program of the county and shall
19 certify its order to the state treasurer who shall withhold distributions of
20 the county's share of moneys from the county and city revenue sharing
21 fund and the local ad valorem tax reduction fund and credit the same to
22 the general fund of the state for the year following the year in which the
23 board's order is made. The director of property valuation shall certify the
24 amount of the cost incurred by the division in bringing the program in
25 compliance to the state board of tax appeals. The board shall order the
26 county commissioners to reimburse the state for such costs.

27 (c) The state board of tax appeals shall within 60 days after the pub-
28 lication of the Kansas assessment/sales ratio study review such publication
29 to determine county compliance with K.S.A. 79-1439, and amendments
30 thereto. If in the determination of the board one or more counties are
31 not in substantial compliance and the director of property valuation has
32 not acted under subsection (b) above, the board shall order the director
33 of property valuation to take such corrective action as is necessary or to
34 show cause for noncompliance.

35 Sec. 16. K.S.A. 19-425, 19-426, 19-428, 19-431, 19-432, 19-433, 19-
36 434, 19-435, 25-101, 75-5105a, 79-1412a, 79-1455 and 79-1479 and
37 K.S.A. 2006 Supp. 19-430, 25-213, 25-611 and 79-1476 are hereby
38 repealed.

39 Sec. 17. This act shall take effect and be in force from and after its
40 publication in the statute book.