

HOUSE BILL No. 2322

By Committee on Elections and Governmental Organization

1-31

9 AN ACT concerning certain county officers; relating to county apprais-
10 ers; amending K.S.A. 19-431 and K.S.A. 2006 Supp. 79-1611 and re-
11 pealing the existing sections.
12

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

14 Section 1. K.S.A. 19-431 is hereby amended to read as follows: 19-
15 431. (a) Whenever it shall be made to appear to the board of county
16 commissioners of any county or the district board of an appraisal district
17 by evidence satisfactory to such board that the appraiser of such county
18 or district has failed or neglected to properly perform the duties of office,
19 by reasons of incompetency or for any other cause, the board shall enter
20 upon its journal an order suspending or terminating the county or district
21 appraiser from office. Such order shall state the reasons for such suspen-
22 sion or termination, and upon the service of any such order upon the
23 appraiser suspended or terminated such appraiser shall at once be di-
24 vested of all power as county or district appraiser and shall immediately
25 deliver to the person appointed to discharge the duties of the office of
26 such appraiser, all books, records and papers pertaining to the office. The
27 board of county commissioners or district board shall appoint a temporary
28 appraiser to discharge the duties of the office until the suspension is
29 removed or the vacancy filled, and the person so appointed shall take the
30 oath of office required by law and thereupon such person shall be invested
31 with all of the powers and duties of the office.

32 ~~Within 15 days after service of an order of suspension or termination,~~
33 ~~the appraiser may request a hearing on the order before the director of~~
34 ~~property valuation. Upon receipt of a timely request, the director of prop-~~
35 ~~erty valuation shall conduct a hearing in accordance with the provisions~~
36 ~~of the Kansas administrative procedure act. If the appraiser is a county~~
37 ~~appraiser, the hearing shall be held at the county seat of such county or~~
38 ~~if such appraiser is a district appraiser at the county seat of the county~~
39 ~~within the district having the greater population. At the hearing the di-~~
40 ~~rector of property valuation shall make inquiry as to all facts connected~~
41 ~~with such suspension or termination, and if after such inquiry is made~~
42 ~~the director of property valuation shall determine that the appraiser sus-~~
43 ~~pended should be removed permanently and such appraiser's office de-~~

1 ~~elared vacated or should be terminated, then the director of property~~
2 ~~valuation shall render an order removing such appraiser. A copy of such~~
3 ~~order, duly certified and under the seal of the director of property valuation,~~
4 ~~shall be sent to the board of county commissioners or district board~~
5 ~~employing such appraiser who shall cause the same to be recorded in full~~
6 ~~upon the journal of the board. Immediately upon the service of such order~~
7 ~~by the director of property valuation such office of appraiser shall be~~
8 ~~vacant, and the board of county commissioners or district board shall~~
9 ~~appoint an eligible Kansas appraiser as appraiser to fill such vacancy, who~~
10 ~~shall qualify as provided by law in such cases. Should the person appointed~~
11 ~~be other than the person appointed to discharge the duties of~~
12 ~~the office temporarily, the person discharging the duties of the office~~
13 ~~temporarily shall immediately transfer to the person appointed to fill the~~
14 ~~vacancy all the books, records and files of the office.~~

15 ~~—(b)—Whenever the director of property valuation shall on such direc-~~
16 ~~tor's own motion conclude, after inquiry, that the appraiser of any county~~
17 ~~or district has failed or neglected to discharge such appraiser's duties as~~
18 ~~required by law and that the interest of the public service will be pro-~~
19 ~~moted by the removal of such appraiser, the director of property valuation~~
20 ~~shall enter upon the record of proceeding in such director's office an~~
21 ~~order suspending or terminating such appraiser from office. Such order~~
22 ~~shall state the reason for such suspension or termination and from and~~
23 ~~after the date of service of such order upon such appraiser and the board~~
24 ~~of county commissioners or district board employing such appraiser, the~~
25 ~~person suspended or terminated shall be divested of all power as appraiser~~
26 ~~and shall immediately deliver to the person appointed to discharge the~~
27 ~~duties of the office of such appraiser, all books, records and papers per-~~
28 ~~taining to the office. Upon receipt of an order by the director of property~~
29 ~~valuation suspending or terminating the appraiser of the county or dis-~~
30 ~~trict, the board of county commissioners or district board shall appoint a~~
31 ~~temporary appraiser to discharge the duties of the office until the sus-~~
32 ~~sension is removed or the vacancy filled, and the person appointed shall~~
33 ~~take the oath of office required by law and thereupon such person shall~~
34 ~~be invested with all of the powers and duties of the office.~~

35 ~~—Within 15 days after service of an order of suspension or termination~~
36 ~~by the director of property valuation under this subsection, the appraiser~~
37 ~~may request a hearing on the order before the state board of tax appeals.~~
38 ~~Upon receipt of a timely request, the board of tax appeals shall conduct~~
39 ~~a hearing in accordance with the provisions of the Kansas administrative~~
40 ~~procedure act. If the appraiser is a county appraiser, the hearing shall be~~
41 ~~held at the county seat of such county or if such appraiser is a district~~
42 ~~appraiser such hearing shall be held at the county seat of the county within~~
43 ~~such district having the greatest population. At the hearing, the board of~~

1 ~~tax appeals shall make inquiry as to all facts connected with such suspen-~~
2 ~~sion or termination, and if after such inquiry is made the board of tax~~
3 ~~appeals determines that the appraiser suspended should be removed per-~~
4 ~~manently and such appraiser's office declared vacated or should be ter-~~
5 ~~minated, then the board of tax appeals shall render an order removing~~
6 ~~such appraiser. A copy of such order, duly certified by the secretary under~~
7 ~~the seal of the board, shall be sent to the board of county commissioners~~
8 ~~or district board, who shall cause the same to be recorded in full upon~~
9 ~~the journal of the board. Immediately upon the service of such order by~~
10 ~~the board of tax appeals such office of county appraiser shall be vacant,~~
11 ~~and the board of county commissioners or district board shall appoint an~~
12 ~~eligible Kansas appraiser as appraiser to fill such vacancy, who shall qualify~~
13 ~~as provided by law in such cases. Should the person appointed be other~~
14 ~~than the person appointed to discharge the duties of the office tempo-~~
15 ~~rarily, the person discharging the duties of the office temporarily shall~~
16 ~~immediately transfer to the person appointed to fill the vacancy all the~~
17 ~~books, records and files of the office.~~

18 Sec. 2. K.S.A. 2006 Supp. 79-1611 is hereby amended to read as
19 follows: 79-1611. (a) The board of county commissioners of each county
20 may appoint at least one hearing officer or county hearing panel of not
21 fewer than three individuals to hear and determine appeals from the final
22 determination of classification and appraised valuation of real or personal
23 property by the county appraiser. The board of county commissioners,
24 with the approval of the director of property valuation, may unite with
25 the board of county commissioners of one or more counties to form a
26 district for the purpose of appointing at least one hearing officer or district
27 hearing panel of not fewer than three individuals. In any county wherein
28 a hearing officer or county or district hearing panel is not appointed pur-
29 suant to this section any appeal from the final determination of the county
30 appraiser shall be filed directly with the state board of tax appeals as
31 provided in K.S.A. 79-1609, and amendments thereto.

32 The board of county commissioners shall fix the salary to be paid the
33 hearing officer or each member of the county hearing panel. In the case
34 of a district hearing officer or district hearing panel, the salary to be paid
35 shall be fixed by joint resolution by the boards of county commissioners
36 published in the official county newspaper of each county. The board of
37 county commissioners of each county is hereby authorized to levy a tax
38 upon all taxable tangible property in the county in an amount necessary
39 to pay all costs incurred in complying with this section and K.S.A. 79-
40 1494.

41 No person may serve as a hearing officer or on a county or district
42 hearing panel who is not qualified by virtue of experience and training in
43 the field of property appraisal and property tax administration, such qual-

1 ifications to be determined by the director of property valuation who shall
2 prescribe guidelines governing the duties of the hearing officers or county
3 and district hearing panels. Each hearing officer and member of a county
4 or district hearing panel shall attend and complete a training program
5 conducted by the director of property valuation or the director's designee.
6 Any person who has performed an appraisal of any property the appraised
7 valuation of which is appealed to a hearing officer or the county or district
8 hearing panel shall not hear such appeal and may not participate in any
9 deliberations on such appeal. The board of county commissioners, or
10 individual members thereof, may serve as a hearing officer or as members
11 of the county or district hearing panel provided they meet the foregoing
12 requirements.

13 Whenever the director of property valuation shall conclude that any
14 person appointed as a hearing officer or to a county or district hearing
15 panel has failed or neglected to discharge such person's duties as required
16 by law and that the interest of the public will be promoted by the removal
17 of such person, the director of property valuation shall issue an order
18 suspending or terminating such person as a hearing officer or member of
19 the hearing panel in the same manner and subject to the same conditions
20 provided in subsection (b) of K.S.A. 19-431, and amendments thereto.

21 *(b) Within 15 days after service of an order of suspension or termi-*
22 *nation, the hearing officer or panel member may request a hearing on the*
23 *order before the director of property valuation. Upon receipt of a timely*
24 *request, the director of property valuation shall conduct a hearing in*
25 *accordance with the provisions of the Kansas administrative procedure*
26 *act. The hearing shall be held at the county seat of such county. At the*
27 *hearing the director of property valuation shall make inquiry as to all*
28 *facts connected with such suspension or termination, and if after such*
29 *inquiry is made the director of property valuation shall determine that*
30 *the hearing officer or panel member suspended should be removed per-*
31 *manently and such appraiser's office declared vacated or should be ter-*
32 *minated, then the director of property valuation shall render an order*
33 *removing such person. A copy of such order, duly certified and under the*
34 *seal of the director of property valuation, shall be sent to the board of*
35 *county commissioners employing such hearing officer or panel member*
36 *who shall cause the same to be recorded in full upon the journal of the*
37 *board. Immediately upon the service of such order by the director of*
38 *property valuation such office of hearing officer or panel member shall*
39 *be vacant, and the board of county commissioners shall appoint an eligible*
40 *person as hearing officer or panel member to fill such vacancy, who shall*
41 *qualify as provided by law in such cases. Should the person appointed be*
42 *other than the person appointed to discharge the duties of the office tem-*
43 *porarily, the person discharging the duties of the office temporarily shall*

1 *immediately transfer to the person appointed to fill the vacancy all the*
2 *books, records and files of the office.*

3 *Whenever the director of property valuation shall on such director's*
4 *own motion conclude, after inquiry, that the hearing officer or panel mem-*
5 *ber of any county has failed or neglected to discharge such duties as*
6 *required by law and that the interest of the public service will be promoted*
7 *by the removal of such person, the director of property valuation shall*
8 *enter upon the record of proceeding in such director's office an order*
9 *suspending or terminating such person from office. Such order shall state*
10 *the reason for such suspension or termination and from and after the date*
11 *of service of such order upon such hearing officer or panel member and*
12 *the board of county commissioners employing such person, the person*
13 *suspended or terminated shall be divested of all power as hearing officer*
14 *or panel member and shall immediately deliver to the person appointed*
15 *to discharge the duties of the office, all books, records and papers per-*
16 *taining to the office. Upon receipt of an order by the director of property*
17 *valuation suspending or terminating such hearing officer or panel member*
18 *of the county, the board of county commissioners shall appoint a tempo-*
19 *rary hearing officer or panel member to discharge the duties of the office*
20 *until the suspension is removed or the vacancy filled, and the person*
21 *appointed shall take the oath of office required by law and thereupon such*
22 *person shall be invested with all of the powers and duties of the office.*

23 *Within 15 days after service of an order of suspension or termination*
24 *by the director of property valuation under this subsection, the hearing*
25 *officer or panel member may request a hearing on the order before the*
26 *state board of tax appeals. Upon receipt of a timely request, the board of*
27 *tax appeals shall conduct a hearing in accordance with the provisions of*
28 *the Kansas administrative procedure act. The hearing shall be held at the*
29 *county seat of such county. At the hearing, the board of tax appeals shall*
30 *make inquiry as to all facts connected with such suspension or termina-*
31 *tion, and if after such inquiry is made the board of tax appeals determines*
32 *that the hearing officer or panel member suspended should be removed*
33 *permanently and such office declared vacated or should be terminated,*
34 *then the board of tax appeals shall render an order removing such person.*
35 *A copy of such order, duly certified by the secretary under the seal of the*
36 *board, shall be sent to the board of county commissioners, who shall cause*
37 *the same to be recorded in full upon the journal of the board. Immediately*
38 *upon the service of such order by the board of tax appeals such office of*
39 *hearing officer or panel member shall be vacant, and the board of county*
40 *commissioners shall appoint an eligible Kansas hearing officer or panel*
41 *member as appraiser to fill such vacancy, who shall qualify as provided*
42 *by law in such cases. Should the person appointed be other than the*
43 *person appointed to discharge the duties of the office temporarily, the*

1 *person discharging the duties of the office temporarily shall immediately*
2 *transfer to the person appointed to fill the vacancy all the books, records*
3 *and files of the office.*

4 The provisions of this section shall apply to all taxable years commenc-
5 ing after December 31, ~~1997~~ 2006.

6 Sec. 3. K.S.A. 19-431 and K.S.A. 2006 Supp. 79-1611 are hereby
7 repealed.

8 Sec. 4. This act shall take effect and be in force from and after its
9 publication in the statute book.