

MINUTES OF THE HOUSE COMMITTEE ON ASSESSMENT AND TAXATION

The meeting was called to order by Representative Jim Braden at  
Chairperson

9:00 a.m./~~XXX~~p.m. on February 13, 1984 in room 519S of the Capitol.

All members were present except: Representative Aylward who was excused.

Committee staff present:

Wayne Morris, Legislative Research Department  
Tom Severn, Legislative Research Department  
Don Hayward, Revisor of Statutes' Office  
Nancy Wolff, Secretary to the Committee

Conferees appearing before the committee:

Representative Keith Farrar

The minutes of the meeting held on February 7, 1984, were approved as printed.

Wayne Morris, of staff, reviewed Senate Bill 275 which would require that a statewide gathering of reappraised values of property for tax purposes be conducted over a 3 1/2 year period and that the reappraisal be completed not later than January 1, 1987. The bill would also impose a uniform tax lid from which taxing subdivisions could exempt themselves after the first year of its imposition. Mr. Morris reviewed the bill on a section by section basis in the form that was amended by the House committee during the 1983 session of the legislature. (Exhibit I)

Discussions were held on House Bill 2926 which would allow cities and school districts to reduce a one mill tax levy to a lower figure when the recreation commission is not utilizing the entire one mill. As the law is currently written, a recreation commission may either have a one-mill levy or no levy as the law does not allow for a reduction in the levy.

Representative Farrar, sponsor of the legislation, spoke in support of House Bill 2926.

Representative Frey made a motion that House Bill 2926 be reported favorable for passage. Representative Roe seconded the motion. The motion carried.

Discussion was held on House Bill 2827 which amends K.S.A. 79-32,107 to reduce the penalty for late filings of income tax withholding from 20 to 10 percent.

Representative Rolfs made a motion to conceptually amend HB 2827 to provide for a 10% penalty on withholding tax filings when they originally become delinquent as is currently set out in the bill but to provide for an additional 10% penalty when such filing becomes 60 days past due. Representative Crowell seconded the motion. The motion carried.

Representative Rolfs made a motion that House Bill 2827 be conceptually amended to take effect when published in the statute books. Representative Frey seconded the motion. The motion carried.

Representative Rolfs made a motion that House Bill 2827 be reported favorable for passage as amended and Representative Vancrum seconded the motion. The motion carried.

The Chairman then asked Tom Severn of staff to present information on House Bill 2806 as it relates to the taxes generated by a production worker employed in Kansas. (Exhibit II) The Chairman appointed a subcommittee to review this bill and report back to the committee on February 20, 1984. The committee is comprised of Representative Bob

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON ASSESSMENT AND TAXATION,  
room 519S, Statehouse, at 9:00 a.m.~~9:00~~ on February 13, 1984.

Wunsch, Chairman, Representative Dennis Spaniol and Representative Joan Wagnon.

The meeting was adjourned.

DATE: Feb. 13, 1984

GUEST REGISTER  
HOUSE  
ASSESSMENT & TAXATION  
COMMITTEE

NAME	ORGANIZATION	ADDRESS
Bill Curtis	KASB	Topeka
Janice Mancum	PVD	"
Marian Harriner	BWVA	Lawrence
D. Ferrell	Budget	Topeka
Tom Whitaker	Ks MOTOR CARRIERS Assn	Topeka
Ron Caches	KCCI	TOPEKA
PAT HUBBELL	Ks RAILROAD ASSN.	TOPEKA
Rick Kready	KPL / Gas Service Co.	Topeka
BILL PERDUE	" "	"
John Schoenly	<del>_____</del>	Lewis
By <del>_____</del>	<del>_____</del>	Kinsley
Susan Schieder	Municipal Budget	Topeka
Theresa Shure	Intern	Topeka
Chip Wheeler	Ks Legis Policy Group	"
Sam Van Leem	<del>_____</del>	Junction City
Marilyn Underly	JCDU	Junction City
Scott Cain	KSU	J.C.
Harriette Janke	United Methodist Church	Hollon, Ks
John Richter	" " "	" "
John Blythe	Ks Farm Bureau	Manhattan

As Amended by House Committee

[As Amended by Senate Committee of the Whole]

As Amended by Senate Committee

Session of 1983

## SENATE BILL No. 275

By Committee on Assessment and Taxation

2-14

0024 AN ACT relating to the taxation of tangible property; mandating  
0025 a program of statewide reappraisal of real property; providing  
0026 for the administration of such program and duties of certain  
0027 state and county officers; prescribing limitations upon the  
0028 levy of taxes upon tangible property by taxing districts after  
0029 implementation of valuations determined under such reap-  
0030 praisal program and providing for exemptions therefrom;  
0031 amending K.S.A. 79-1412a and 79-1602 and K.S.A. 1982 Supp.  
0032 79-1460 and repealing the existing sections; also repealing  
0033 K.S.A. 79-1437b and 79-1440 and K.S.A. 1982 Supp. 79-1452 to  
0034 79-1454, inclusive.

0035 *Be it enacted by the Legislature of the State of Kansas:*

0036 New Section 1. ~~(a)~~ The director of property valuation is  
0037 hereby directed and empowered to administer and supervise a  
0038 statewide program of reappraisal of all real property located  
0039 within the state. Except as otherwise authorized by K.S.A. 19-  
0040 428, each county shall comprise a separate appraisal district  
0041 under such program, and the county appraiser shall have the  
0042 duty of reappraising all of the real property in the county pursu-  
0043 ant to the plan approved under subsection (b) in accordance with  
0044 guidelines and timetables prescribed by the director of property  
0045 valuation and of updating the same on an annual basis. In the  
0046 case of multi-county appraisal districts, the district appraiser  
0047 shall have the duty of reappraising all of the real property in each  
0048 of the counties comprising the district pursuant to such guide-  
0049 lines and timetables and of updating the same on an annual  
0050 basis. Following completion of the statewide program of reap-

SESSION OF 1983

SUPPLEMENTAL NOTE ON SENATE BILL NO. 275

As Amended by House Committee on  
Assessment and Taxation

### Brief of Bill\*

S.B. 275, as amended, would require that a statewide gathering of reappraised values of property for tax purposes be conducted over a 3 1/2 year period and that the reappraisal be completed not later than January 1, 1987. The bill would also impose a uniform tax lid from which taxing subdivisions could exempt themselves after the first year of its imposition. A section-by-section analysis of the bill follows.

Section 1 requires that the Director of Property Valuation initiate, administer and supervise a statewide program of gathering of reappraised values of all real property in the state, which is to be completed by January 1, 1987. The section provides that the duty of reappraising real property rests with the county or district appraisers within their respective jurisdictions and that such duty shall be accomplished in accordance with guidelines and timetables prescribed by the Director. It also requires that the reappraised values be updated annually, and that the appraiser actually view and inspect each parcel of real property once every four years following reappraisal. The valuation for each parcel of real estate will be established at its fair market value in money in accordance with K.S.A. 79-503a. Finally, the section prohibits the reappraised values from being applied as the basis for the levy of taxes until expressly authorized by the Legislature.

EX. I 2/13/84

EXHIBIT I

0051 praisal, every parcel of real property shall be actually viewed and  
0052 inspected by the county or district appraiser once every four  
0053 years. The director shall require the initiation of such program of  
0054 statewide reappraisal immediately after the effective date of this  
0055 act.

0056 (b)(1) The director shall submit to the legislature on the first  
0057 day of its regular session in 1984, the program of statewide  
0058 reappraisal for its approval. If not disapproved by a concurrent  
0059 resolution so providing within 45 days after its submission, the  
0060 program shall be deemed approved. If such program is not  
0061 approved, the director shall submit an amended program to the  
0062 legislature within 10 days after the date of adoption of the  
0063 resolution so disapproving. (2) Each county or district appraiser  
0064 shall submit a plan for the reappraisal of property within the  
0065 county or district pursuant to this act to the director of property  
0066 valuation, not later than July 15, 1984. Such plan shall include  
0067 the schedule for the employment of personnel, acquisition of  
0068 data processing equipment and programs and the level of fi-  
0069 nancing made available to pay the cost of such program. If the  
0070 plan is approved by the director, the county or district appraiser  
0071 shall proceed to implement the plan as submitted. If such plan is  
0072 not approved by the director, the county may petition the state  
0073 board of tax appeals for a review of the plan or may submit an  
0074 amended plan to the director. If the state board of tax appeals  
0075 approves the plan or the director approves the amended plan, the  
0076 county or district appraiser shall proceed to implement the plan  
0077 as submitted [or amended]. If the director does not approve the  
0078 amended plan, the county shall petition the board of tax appeals  
0079 for a review of the plan and if the board approves such amended  
0080 plan the county or district appraiser shall implement the plan as  
0081 amended. If the state board does not approve the plan the board  
0082 shall fix a time within which the county or district may submit an  
0083 amended plan for approval. If no amended plan is submitted and  
0084 approved within the time prescribed by the board, the board  
0085 shall order the division of property valuation to conduct the  
0086 reappraisal of property within the county or district. If the  
0087 reappraisal is conducted by the division of property valuation,

0000 the director shall certify the amount of the cost incurred by the  
0001 division in the conduct of the reappraisal to the state treasurer  
0002 who shall withhold such amount from distributions of the  
0003 county's share of moneys from the county and city revenue  
0004 sharing fund and the local ad valorem tax reduction fund and  
0005 credit the same to the general fund of the state.

0006 (e) Compilation of data for the initial preparation or updating  
0007 of inventories for each parcel of real property and entry thereof  
0008 into the state computer system as provided for in section 2 of this  
0009 act shall be completed not later than January 1, ~~1988~~ 1987.

0010 Whenever the director determines that reappraisal of all real  
0011 property within a county is complete, notification thereof shall  
0012 be given to the governor and to the state board of tax appeals.

0013 Valuations shall be established for each parcel of real property  
0014 at its fair market value in money in accordance with the provi-  
0015 sions of K.S.A. 1982 Supp. 79-503a.

0016 In addition thereto valuations shall be established for each  
0017 parcel of land devoted to agricultural use upon the basis of the  
0018 agricultural income or productivity attributable to the inherent  
0019 capabilities of such land in its current usage under a degree of  
0020 management reflecting median production levels in the manner  
0021 hereinafter provided. A classification system for all land devoted  
0022 to agricultural use shall be adopted by the director of property  
0023 valuation using criteria established by the United States depart-  
0024 ment of agriculture soil conservation service. Productivity of  
0025 land devoted to agricultural use shall be determined for all land  
0026 classes within each county or homogeneous region based on an  
0027 average of the eight calendar years immediately preceding the  
0028 calendar year which immediately precedes the year of valuation,  
0029 at a degree of management reflecting median production levels.  
0030 The director of property valuation shall determine median pro-  
0031 duction levels based on information available from state and  
0032 federal crop and livestock reporting services, the soil conserva-  
0033 tion service, and any other sources of data that the director  
0034 considers appropriate.

0035 The share of net income from land in the various land classes  
0036 within each county or homogeneous region which is normally

0125 received by the landlord shall be used as the basis for determin-  
26 ing agricultural income for all land devoted to agricultural use  
0127 except pasture or rangeland. The net income normally received  
0128 by the landlord from such land shall be determined by deducting  
0129 expenses normally incurred by the landlord from the share of the  
0130 gross income normally received by the landlord. The net rental  
0131 income normally received by the landlord from pasture or  
0132 rangeland within each county or homogeneous region shall be  
0133 used as the basis for determining agricultural income from such  
0134 land. The net rental income from pasture and rangeland which is  
0135 normally received by the landlord shall be determined by de-  
0136 ducting expenses normally incurred from the gross income nor-  
0137 mally received by the landlord. Commodity prices and pasture  
0138 and rangeland rental rates and expenses shall be based on an  
0139 average of the eight calendar years immediately preceding the  
0140 calendar year which immediately precedes the year of valuation.  
0141 Net income for every land class within each county or homoge-  
0142 neous region shall be capitalized at a rate or rates prescribed by  
0143 the legislature.

0144 Based on the foregoing procedures the director of property  
0145 valuation shall make an annual determination of the value of  
0146 land within each of the various classes of land devoted to agri-  
0147 cultural use within each county or homogeneous region and  
0148 furnish the same to the several county appraisers who shall  
0149 classify such land according to its current usage and apply the  
0150 value applicable to such class of land according to the valuation  
0151 schedules prepared and adopted by the director of property  
0152 valuation under the provisions of this section.

0153 For the purpose of the foregoing provisions of this section the  
0154 phrase "land devoted to agricultural use" shall mean and include  
0155 land, regardless of whether it is located in the unincorporated  
0156 area of the county or within the corporate limits of a city, which is  
0157 devoted to the production of plants, animals or horticultural  
0158 products, including but not limited to: Forages; grains and feed  
0159 crops; dairy animals and dairy products; poultry and poultry  
0160 products; beef cattle; sheep; swine and horses; bees and apiary  
0161 products; trees and forest products; fruits, nuts, and berries;

0162 vegetables; nursery, floral, ornamental and greenhouse products.  
 0163 Land devoted to agricultural use shall not include those lands  
 0164 which are used for recreational purposes, suburban residential  
 0165 acresages, rural home sites or farm home sites and yard plots  
 0166 whose primary function is for residential or recreational pur-  
 0167 poses even though such properties may produce or maintain  
 0168 some of those plants or animals listed in the foregoing definition.  
 0169 The term "expenses" shall mean those expenses typically  
 0170 incurred in producing the plants, animals and horticultural  
 0171 products described above including management fees, produc-  
 0172 tion costs, maintenance and depreciation of fences, irrigation  
 0173 wells, irrigation laterals and real estate taxes; but the term shall  
 0174 not include those expenses incurred in providing temporary or  
 0175 permanent buildings used in the production of such plants,  
 0176 animals and horticultural products.

0177 The valuations established for tangible property under the  
 0178 program of statewide reappraisal shall not be applied by any  
 0179 county as a basis for the levy of taxes until expressly authorized  
 0180 to do so by legislative enactment. The provisions of this act shall  
 0181 not be construed to conflict with any other provisions of law  
 0182 relating to the appraisal of tangible property for taxation pur-  
 0183 poses including the equalization processes of the county and  
 0184 state board of tax appeals.

0185 New Sec. 2. (a) The secretary of revenue shall provide for  
 0186 the development of a comprehensive computer program provid-  
 0187 ing for the processing of such data on tangible property located  
 0188 in this state as deemed necessary for the effective and efficient  
 0189 administration of the appraisal, assessment and equalization  
 0190 laws of the state of Kansas, methods for updating such data on an  
 0191 annual basis, and such other functions as determined necessary  
 0192 for the efficient administration of the property tax laws of this  
 0193 state, including but not limited to the preparation and publishing  
 0194 of annual statistical reports and ratio studies. In the development  
 0195 of such program, the secretary shall confer with county and  
 0196 district appraisers and with other county officials involved in the  
 0197 administration of the property tax laws of the state.

0198 (b) There is hereby established an advisory committee to

Section 2 requires the Secretary of Revenue to provide for a comprehensive computer program for necessary data processing, including publishing statistical reports. In developing the program, the Secretary is required to confer with county appraisers and other county officials involved in the administration of the property tax.



0199 ~~confer with and assist the secretary of revenue in the perform-~~  
 0200 ~~ance of the duties prescribed in subsection (a). Such committee~~  
 0201 ~~shall be composed of 18 members to be appointed as follows:~~  
 0202 ~~Three members shall be appointed by the Kansas association of~~  
 0203 ~~counties, such members to have expertise in data processing,~~  
 0204 ~~three members shall be appointed by the Kansas association of~~  
 0205 ~~county commissioners, three members shall be appointed by the~~  
 0206 ~~Kansas appraisers association and nine members shall be ap-~~  
 0207 ~~pointed by the secretary of revenue. The director of property~~  
 0208 ~~valuation shall call the initial meeting of the committee at which~~  
 0209 ~~time it shall elect from its membership a chairperson who shall~~  
 0210 ~~call all other meetings necessary to accomplish the duties of the~~  
 0211 ~~committee.~~

0212 New Sec. 3. The state shall assume a portion of the costs  
 0213 incurred by any county in complying with the provisions of this  
 0214 act. The portion of the cost to be paid to each such county by the  
 0215 state shall be determined in accordance with a statewide pay-  
 0216 ment schedule adopted by the secretary of revenue. Such  
 0217 schedule shall contain a specified amount according to class or  
 0218 subclass of property as specified in K.S.A. 1982 Supp. 79-1459 to  
 0219 be paid by the state to each county on a per parcel basis.  
 0220 Payments shall be made to counties as authorized under the  
 0221 provisions of this section in accordance with appropriation acts  
 0222 of the legislature. No county for which the state board of tax  
 0223 appeals has issued an order pursuant to section 4 shall be  
 0224 entitled to receive any payment from the state under the provi-  
 0225 sions of this section for the period of time such an order is in  
 0226 effect.

0227 The state division of property valuation ~~may~~ shall make as-  
 0228 sistance available to any county in the reappraisal of commercial  
 0229 and industrial property located in such county upon such  
 0230 county's request. Any county requesting such assistance shall  
 0231 make reimbursement for the costs incurred by the state in pro-  
 0232 viding the same. Counties are hereby authorized to contract with  
 0233 private appraisal firms to conduct the reappraisal of special  
 0234 characterized property within the county, subject to the approval  
 0235 of the director of property valuation.

Section 3 requires the state to assume a portion of the costs incurred by any county in the reappraisal in accordance with a statewide payment schedule adopted by the Secretary. Such schedule shall provide for payment on a per parcel basis of a specified amount in accordance with the classes and subclasses of property prescribed in K.S.A. 1982 Supp. 79-1459 and in accordance with appropriation acts of the Legislature. It also provides that, upon the request of any county, the Division of Property Valuation shall assist the county appraiser in reappraising commercial and industrial property and that the county shall reimburse the state for the actual costs incurred in providing such assistance. The section also authorizes the county, subject to the approval of the Director of Property Valuation, to contract with private reappraisal firms to conduct reappraisals of specially characterized properties.

0237 New Sec. 4. (a) On or before January 5 15 of each year the  
 0238 county or district appraiser shall submit to the director of prop-  
 0239 erty valuation a progress report indicating actions taken during  
 0240 the preceding year for the purpose of implementing the plan  
 0241 submitted pursuant to section 1 of this act. If any county or  
 0242 district appraiser fails to submit such report or the director  
 0243 determines that the appraisal is not progressing according to the  
 0244 plan approved, the director shall petition the state board of tax  
 0245 appeals for a determination thereof and the state board may take  
 0246 action to insure implementation of the plan in the same manner  
 0247 as that authorized for requiring the adoption of the plan or  
 0248 reappraisal under the provisions of section 1.

0249 New Sec. 4. (a) On or before January 15, 1984, and quarterly  
 0250 thereafter, the county or district appraiser shall submit to the  
 0251 director of property valuation a progress report indicating actions  
 0252 taken during the preceding quarter calendar year to implement  
 0253 reappraisal of real property in the county or district. Whenever  
 0254 the director of property valuation shall determine that any  
 0255 county has failed, neglected or refused to properly provide for  
 0256 the reappraisal of property or the updating of the appraisals on an  
 0257 annual basis in substantial compliance with the provisions of this  
 0258 act and the guidelines and timetables prescribed by the director  
 0259 pursuant to section 1, the director shall file with the state board  
 0260 of tax appeals a complaint stating the facts upon which the  
 0261 director has made the determination of noncompliance. Upon  
 0262 receipt of any such complaint, the state board of tax appeals shall  
 0263 hold a summary proceeding on such complaint. Notice of the  
 0264 time and place fixed for such proceeding shall be mailed to the  
 0265 county appraiser and the board of county commissioners of the  
 0266 county involved and to the director of property valuation. If, as a  
 0267 result of such proceeding, the state board of tax appeals finds that  
 0268 the county is not in substantial compliance with the provisions of  
 0269 this act and the guidelines and timetables of the director of  
 0270 property valuation providing for the progress and conclusion of  
 0271 reappraisal of all real property in the county or the updating of  
 0272 the appraisals on an annual basis, it shall order the immediate  
 assumption of the duties of reappraising of real property by the

Section 4 requires county appraisers to submit progress reports to the Director of Property Valuation on January 15, 1984, and quarterly thereafter. Personnel of the Division of Property Valuation would assume the duties of reappraising real property in any county whenever the State Board of Tax Appeals, upon complaint by the Director of Property Valuation, determines that the county has failed, neglected or refused to provide for the reappraisal of property or the updating of the appraisals on an annual basis in accordance with the Director's guidelines and timetables. Personnel of the Division would perform the duties until the Director determines that progress was sufficient to restore the duties to the county.

0273 personnel of the division of property valuation until such time as  
 0274 the director of property valuation determines that progress in the  
 0275 county under the program of reappraisal is sufficient to restore  
 0276 such duties to the county. In addition, the board shall order the  
 0277 state treasurer to withhold all or a portion of the county's enti-  
 0278 tlement to moneys from either or both of the local ad valorem tax  
 0279 reduction fund and the city and county revenue sharing fund for  
 0280 the year following the year in which the order is issued. Upon  
 0281 service of any such order on the board of county commissioners,  
 0282 the appraiser shall immediately deliver to the director of prop-  
 0283 erty valuation, or the director's designee, all books, records and  
 0284 papers pertaining to the appraiser's office.

0285 Any county for which the state division of property valuation is  
 0286 ordered by the state board of tax appeals to assume the respon-  
 0287 sibility and duties of reappraising of real property shall reim-  
 0288 burse the state for the actual costs incurred by the division of  
 0289 property valuation in the assumption and carrying out of such  
 0290 responsibility and duties.

0291 (b) On or before January 15 of each year following the utili-  
 0292 zation of valuations established under the program of statewide  
 0293 reappraisal as a basis for the levy of taxes, the state board of tax  
 0294 appeals shall review the program of appraisal of property in each  
 0295 county or district to determine if property within the county or  
 0296 district is being appraised or valued in accordance with the  
 0297 requirements of this act. If the board determines that the prop-  
 0298 erty in any county or district is not being appraised in accordance  
 0299 with the requirements of this act, such board shall, within 10  
 0300 days, direct the director of property valuation to notify the county  
 0301 or district appraiser and the board of county commissioners of  
 0302 any county or counties affected that the county has 60 days  
 0303 within which to submit to the director a plan for bringing the  
 0304 appraisal of property within the county into compliance or the  
 0305 director will petition the board of tax appeals for authority for the  
 0306 division of property valuation to assume control of such appraisal  
 0307 program and bring it into compliance. If a plan is submitted and  
 0308 approved by the director the county or district shall proceed to  
 0309 implement the plan as submitted. The director shall continue to

In addition, the Board shall order the State Treasurer to withhold all or a portion of the county's entitlements from either or both of the Local Ad Valorem Tax Reduction Fund and the County and City Revenue Sharing Fund. The county would also be required to reimburse the state for the actual costs incurred by the Division in the assumption and carrying out of the county's duties.

The Board would also review annually the program of appraisal in each county and if property is not being appraised in accordance with law, the county would have 60 days within which to submit to the Director a plan for bringing appraisal within the county into compliance. If no plan is submitted or if the Director does not approve the plan, the Director must petition the State Board of Tax Appeals for a review of the plan, or, if no plan is submitted, for authority to assume control of the appraisal program of the county so as to bring it into compliance with law. If the Board approves the plan, the county shall implement it. However, if the Board does not approve the plan, or if no plan was submitted, the Board shall set a time for submission of a plan or amended plan for approval. If no plan is timely submitted and approved, the Board then orders the Division of Property Valuation to assume control of the appraisal program of the county. Costs incurred by the Division shall be recovered from the county's share of Local Ad Valorem Tax Reduction Fund and County and City Revenue Sharing Fund distributions.

0311 monitor the program to insure that the plan is implemented as  
0312 submitted. If no plan is submitted or if the director does not  
0313 approve the plan, the director shall petition the state board of tax  
0314 appeals for a review of the plan or if no plan is submitted for  
0315 authority for the division of property valuation to assume control  
0316 of the appraisal program of the county and to proceed to bring the  
0317 same into compliance with the requirements of this act. If the  
0318 board of tax appeals approves the plan, the county or district  
0319 shall proceed to implement the plan as submitted. If no plan has  
0320 been submitted or the plan submitted is not approved, the board  
0321 shall fix a time within which the county may submit a plan or an  
0322 amended plan for approval. If no plan is submitted and approved  
0323 within the time prescribed by the board, the board shall order  
0324 the division of property valuation to assume control of the ap-  
0325 praisal program of the county and to bring the same into compli-  
0326 ance with the provisions of this act. If the division assumes  
0327 control of the appraisal program of any county, the director of  
0328 property valuation shall certify the amount of the cost incurred  
0329 by the division in bringing the program into compliance to the  
0330 state treasurer who shall withhold such amount from distribu-  
0331 tions of the county's share of moneys from the county and city  
0332 revenue sharing fund and the local ad valorem tax reduction fund  
0332 and credit the same to the general fund of the state.

0333 New Sec. 5. From and after January 1 of the year in which  
0334 valuations for real property determined under the program of  
0335 statewide reappraisal are implemented, each county shall main-  
0336 tain in the office of the county clerk multiple copies of a listing of  
0337 the assessed valuations of each parcel of real property located  
0338 within the county. Such listing shall contain separate valuations  
0339 for the land and for the buildings located thereon. Such listing  
0340 shall be arranged alphabetically by city and street name and  
0341 prepared in a manner that each parcel of real property is listed in  
0342 progressive order by numerical street address for property lo-  
0343 cated within the corporate limits of cities and so far as possible  
0344 for property located outside of the corporate limits of cities  
0345 within the county. Property for which no street addresses exist  
0346 shall be listed separately from property with street addresses and

Section 5 requires that each county, in its clerk's office, maintain multiple copies of the assessed valuations of each parcel of real property for public inspection during normal business hours. The listings shall contain separate valuations for land and buildings and be arranged alphabetically and in progressive order by city and street name and number. Property for which no street addresses exist shall be listed separately and arranged in alphabetical order by township and owner's name.

0347 arranged in alphabetical order by township and owner's name  
0348 with information sufficient to disclose the location thereof. Such  
0349 listings shall be open to public inspection during all normal  
0350 working hours of the office of the county clerk.

0351 New Sec. 6. No county board of equalization shall issue an  
0352 order applicable uniformly to all property in any class in any area  
0353 or areas of the county, which order changes the appraisal or  
0354 assessment of such class of property in such area or areas,  
0355 without the approval of the state board of tax appeals. Whenever  
0356 any county board of equalization proposes to issue any such  
0357 order, it shall make written application to the state board of tax  
0358 appeals for a hearing on such matter. The state board of tax  
0359 appeals shall set a time and place for a hearing thereon within  
0360 five days of receipt of such application. The time set for hearing  
0361 such matter shall in no event be more than 30 days following the  
0362 date of receipt of such application. The state board of tax appeals  
0363 shall notify the county board, the county or district appraiser and  
0364 the director of property valuation, of the time and place set for  
0365 hearing. The director of property valuation shall be made a party  
0366 to such hearing. The state board of tax appeals shall make its  
0367 determination upon such matter within 10 days of the conclusion  
0368 of the hearing thereon and notify the county board and director  
0369 of property valuation by mail of its determination within five  
0370 days after the date such determination is made.

0371 New Sec. 7. The board of county commissioners of each  
0372 county is hereby authorized to levy a tax upon all taxable tangi-  
0373 ble property in the county in an amount necessary to pay all costs  
0374 incurred in conducting programs of countywide reappraisal and  
0375 complying with the provisions of this act. Such tax levies shall  
0376 not be included in computing the aggregate tax levies of the  
0377 county and are exempt from the limitations imposed under the  
0378 provisions of K.S.A. 79-5001 to 79-5016, inclusive, and amend-  
0379 ments thereto. The proceeds of such tax levies shall be credited  
0380 to a special countywide reappraisal fund and shall be used only  
31 for the purposes of implementing the provisions of this act. Such  
0382 countywide reappraisal fund shall not be subject to the provi-  
0383 sions of K.S.A. 79-2925 to 79-2937, and amendments thereto,

Section 6 prohibits any county board of equalization from issuing any blanket order which changes the assessment of any class of property without first seeking and receiving approval of the State Board of Tax Appeals.

Section 7 permits counties to make a levy for the costs of reappraisal. The levy would be outside the tax lid.

except that in making the budgets of such counties the amounts credited to, the amount on hand in such special fund, and the amount expended therefrom shall be shown thereon for the information of the taxpayers of the county.

Sec. 8. K.S.A. 79-1412a is hereby amended to read as follows: 79-1412a. County appraisers and district appraisers shall perform the following duties:

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

*Second. (b)* Annually, as of January 1, supervise the listing and assessment appraisal of all real estate and personal property in the county subject to taxation except state-assessed appraised property.

*Third.* Notify each taxpayer on or before April first by mail directed to his or her last known address as to the assessed value placed on each parcel of his or her real property whenever the assessed value of any parcel has been changed from the assessment shown for the preceding year. Failure to receive such notice shall in nowise invalidate the assessment.

*Fourth. (c)* Attend meetings of the county board of equalization for the purpose of aiding such board in the proper discharge of its duties, making all records available to the county board of equalization.

*Fifth. (d)* Prepare the assessment roll and certify such rolls to the county clerk.

*Sixth. (e)* Supervise the township trustees, assistants, appraisers and other employees appointed by him or her the appraiser in the performance of their duties.

*Seventh. (f)* The county appraiser or district appraiser in setting values for various types of personal property, shall conform to the values for such property as shown in the personal property assessment appraisal guides devised and/or prescribed by the director of property valuation.

*Eighth. (g)* Carry on continuously throughout the year the process of appraising real property.

*Ninth. (h)* If the county appraiser or district appraiser deems

Section 8 amends K.S.A. 79-1412a by deleting the requirement of notifying the taxpayer of valuation changes, as a more comprehensive requirement is contained in section 9.

04122 it advisable, ~~he or she~~ *such appraiser* may appoint one or more  
 04123 advisory committees of not less than five ~~(5)~~ persons representa-  
 04124 tive of the various economic interests and geographic areas of the  
 04125 county to assist ~~him or her~~ in establishing unit land values, unit  
 04126 values for structures, productivity, classifications for agricultural  
 04127 lands, adjustments for location factors, and generally to advise on  
 04127 assessment appraisal procedures and methods.

04128 ~~Tenth.~~ (i) Perform such other duties as may be required by  
 04129 law.

04130 Sec. 9. K.S.A. 1982 Supp. 79-1460 is hereby amended to read  
 04131 as follows: 79-1460. The county appraiser shall notify each tax-  
 04132 payer in the county annually on or before April 1 for real  
 04133 property and May 1 for personal property, by mail directed to the  
 04134 taxpayer's last known address, of any change in the classification  
 04135 or appraised valuation of the taxpayer's property. *For the pur-*  
 04136 *poses of this section, the term "taxpayer" shall be deemed to be*  
 04137 *the person in ownership of the property as indicated on the*  
 04138 *records of the office of register of deeds. Such notice shall*  
 04139 *specify separately both the previous and current appraised and*  
 04140 *assessed values for the land and each of the buildings situated*  
 04141 *on such lands. In the year following the year in which valua-*  
 04142 *tions for tangible property established under the program of*  
 04143 *statewide reappraisal are applied as a basis for the levy of taxes,*  
 04144 *and in each year thereafter, such notice shall include the most*  
 04145 *recent county sales ratio for the particular subclass of property*  
 04146 *to which the notice relates, except that no such ratio shall be*  
 04147 *disclosed on any such notices sent in any year when the total*  
 04148 *assessed valuation of the county is increased or decreased due to*  
 04149 *reappraisal of all of the property within the county. Such notice*  
 04150 *shall also contain a statement of the taxpayer's right to appeal.*  
 04151 Failure to receive such notice shall in no way invalidate the  
 04152 classification or appraised valuation as changed.

04153 Sec. 10. K.S.A. 79-1602 is hereby amended to read as fol-  
 04154 lows: 79-1602. The county board thus constituted, or a majority  
 04155 of the members thereof, may on and after January 15 of each year,  
 04156 meet at any time that such board may deem necessary. All  
 04157 meetings of such board shall be held in a suitable place in the

Section 9 amends K.S.A. 1982 Supp. 79-1460 to more  
 comprehensively notify taxpayers of changes in the classifica-  
 tion and valuation of their property. The county appraiser is  
 to mail any such notification of change to the owner of the  
 real property on or before April 1 of each year of change.  
 "Owner" is defined as being the owner of the property as  
 reflected by the records of the county register of deeds. Also,  
 the notice is to contain both the previous and current ap-  
 praised and assessed values for land and buildings and, after  
 reappraised values are applied, shall contain the most recent  
 county sales ratio for the subclass of property to which the  
 notice relates. Failure to receive the notice shall not invali-  
 date the assessment on the property.

Section 10 amends K.S.A. 79-1602 to require that meet-  
 ings of county boards of equalization considering valuations of  
 property be held in the evening or on Saturdays as necessary to  
 hear parties making requests for hearings at such times.

0458 county courthouse. Such board shall on the first business day in  
0459 April of each year meet for the purpose of inquiring into the  
0460 valuation of real property and shall, on ~~the fifteenth day in~~ May  
0461 15 or the next following business day if such date shall fall on a  
0462 day other than a regular business day, meet for the purpose of  
0463 inquiring into the valuation of tangible personal property in the  
0464 county, and shall review the assessment appraisal rolls of the  
0465 county as to accuracy, completeness and uniformity of assess-  
0466 ment appraisal, and shall make such changes in the assessment  
0467 appraisal of property as shall be necessary in order to secure  
0468 uniform and equal assessment of application to all property.

0469 In all cases where it shall become necessary to increase the  
0470 assessment appraised value of specific tracts or individual items  
0471 of real or personal property, except where the assessment ap-  
0472 praised value of a class or classes of property in any area or areas  
0473 of the county is raised by a general order of the board of tax  
0474 appeals applicable to all property in such class or classes for the  
0475 purpose of equalization, the county clerk shall, at least ~~ten~~ (10)  
0476 10 days prior to hearing, mail or cause to be mailed a notice to the  
0477 person to be affected thereby at ~~his or her~~ *such person's* post-of-  
0478 fice address as shown by the assessment rolls, stating in sub-  
0479 stance that it is proposed to increase the assessment of such  
0480 specific tracts or individual items of ~~his or her~~ *such person's* real  
0481 or personal property, and fixing the time and place when a  
0482 hearing thereon will be had.

0483 The board shall hear and determine any appeal made by any  
0484 taxpayer as to the assessment and valuation of any property in the  
0485 county which may be made to the board by the owner of such  
0486 property or ~~his or her~~ *such owner's* agent or attorney, and shall  
0487 perform the duties ~~hereinbefore set out~~ *prescribed* in this sec-  
0488 tion. The session of the board held for the purpose of considering  
0489 the valuation of real property shall commence not later than the  
0490 first business day in April and shall remain in session until the  
0491 last business day in April, during which time the board may  
0492 adjourn from time to time as may be necessary, and at the  
0493 expiration of the last business day in April, the board shall  
0494 adjourn until May ~~fifth~~ 5, when it shall again reconvene for the



0495 purpose of hearing appeals from persons who have been notified  
0496 by the county clerk of pending changes in the valuation of their  
0497 real property as provided above, but such adjourned session  
0498 shall not continue for more than ~~ten (10)~~ 10 days, after which the  
0499 board shall adjourn sine die, which adjournment must be taken  
0500 on or before ~~the 15th day of~~ May 15, or if such day shall fall on  
0501 Sunday, then such final adjournment shall be taken on ~~the 16th~~  
0502 ~~day of~~ May 16 and the board shall have no authority to be in  
0503 session thereafter; and after such final adjournment the board  
0504 shall not change the appraised or assessed valuation of the real  
0505 property of any person, **except for the correction of clerical errors**  
0506 **as authorized by law**, or reduce the aggregate amount of the  
0507 appraised or assessed valuation of the taxable real property of the  
0508 county.

0509 The session of the board held for the purpose of considering  
0510 the valuation of personal property shall commence not later than  
0511 ~~the fifteenth day in~~ May 15 or the next following business day if  
0512 such date shall fall on a day other than a regular business day and  
0513 shall remain in session until the last business day in May, during  
0514 which time the board may adjourn from time to time as may be  
0515 necessary, and at the expiration of the last business day in May,  
0516 the board shall adjourn until June ~~fifth~~ 5, when it shall again  
0517 reconvene for the purpose of hearing appeals from persons who  
0518 have been notified by the county clerk of pending changes in the  
0519 valuation of their personal property as provided above, but such  
0520 adjourned session shall not continue for more than ~~ten (10)~~ 10  
0521 days, after which the board shall adjourn sine die, which ad-  
0522 journment must be taken on or before ~~the 15th day of~~ June 15, or  
0523 if such day shall fall on Sunday, then such final adjournment  
0524 shall be taken on ~~the 16th day of~~ June 16 and the board shall have  
0525 no authority to be in session thereafter; and after such final  
0526 adjournment the board shall not change the appraised or as-  
0527 sessed valuation of the personal property of any person, **except**  
0528 **for the correction of clerical errors as authorized by law**, or  
529 reduce the aggregate amount of the appraised or assessed valua-  
0530 tion of the taxable personal property of the county.

0531 *The board shall provide for sufficient evening and Saturday*

0532 meetings during the sessions hereinbefore prescribed for the  
 0533 performance of its duties as shall be necessary to hear all parties  
 0534 making requests for such evening or Saturday meetings.

0535 New Sec. 11. As used in sections 11 to 25, inclusive, "taxing  
 0536 subdivision" means every taxing district in the state of Kansas  
 0537 other than the state.

0538 New Sec. 12. In the year in which the valuations established  
 0539 under the program of statewide reappraisal are used as a basis for  
 0540 the levy of taxes and in each year thereafter, all existing statutory  
 0541 fund and aggregate levy limitations on taxing subdivisions are  
 0542 hereby suspended. Except as otherwise hereinafter provided, in  
 0543 such year and in each year thereafter, any taxing subdivision is  
 0544 authorized to levy taxes upon tangible property which in the  
 0545 aggregate produces an amount not in excess of the amount which  
 0546 was authorized to be levied by such taxing subdivision in the  
 0547 next preceding year, but no taxing subdivision shall certify to the  
 0548 county clerk of the county any tax levies upon tangible property,  
 0549 excluding taxes levied as special assessments and excluding  
 0550 levies specified in section 18, which in the aggregate will pro-  
 0551 duce an amount in excess of the amount which was levied by  
 0552 such taxing subdivision in the next preceding year.

0553 New Sec. 13. Whenever any taxing subdivision shall certify  
 0554 aggregate tangible property tax levies in excess of that permitted  
 0555 under the provisions of sections 11 to 25, inclusive, the county  
 0556 clerk shall forthwith adjust the aggregate amount of such levies  
 0557 to the maximum levy authorized under the provisions of this act  
 0558 and notify the taxing subdivision certifying the same. It is the  
 0559 intent of this act to prescribe a limitation, with specified excep-  
 0560 tions, upon the aggregate amount which may be levied upon  
 0561 tangible property by each of the several taxing subdivisions of  
 0562 the state and not to prescribe a limitation upon the amount  
 0563 produced by each of the several levies imposed by such taxing  
 0564 subdivisions for their various tax supported funds. It shall be the  
 0565 duty of the governing body of each taxing subdivision to adjust  
 0566 legally authorized levies for separate funds or functions of the  
 0567 taxing subdivision within the aggregate limitation imposed  
 0568 under the provisions of sections 11 to 25, inclusive, of this act.

Sections 11 through 25 enact a new uniform tax lid.

Section 11 defines "taxing subdivision" to mean every taxing district in Kansas, other than the state.

Section 12 subjects taxing subdivisions to a new, uniform property tax lid which suspends all existing statutory fund and aggregate levy limitations and authorizes subdivisions to levy taxes not to exceed the prior year's amount. No levies other than those listed in sections 18 and 25 would be exempt from the lid.

Section 13 imposes a limitation, subject to specified exemptions, on the aggregate amount (in dollars) which may be levied by taxing subdivisions.

0569 Whenever a county clerk shall disagree with the governing  
0570 body of a taxing subdivision concerning the maximum amount of  
0571 the aggregate tangible property tax levies permitted under sec-  
0572 tions 11 to 25, inclusive, of this act for such taxing subdivision,  
0573 the disagreement may be submitted to the state board of tax  
0574 appeals by any such county clerk or by the governing body of tax  
0575 such taxing subdivision, and the disagreement shall thereupon  
0576 be promptly and conclusively determined by the state board of  
0577 tax appeals.

0578 New Sec. 14. Whenever the taxable assessed tangible valu-  
0579 ation of any taxing subdivision is increased by new improve-  
0580 ments on real estate and by added personal property in the year  
0581 in which valuations established under the program of statewide  
0582 reappraisal are used as a basis for the levy of taxes or in any year  
0583 thereafter, the amount which would be produced by the aggre-  
0584 gate tax levy limitation of such taxing subdivision computed in  
0585 accordance with section 12 shall be divided by the taxable  
0586 assessed tangible valuation of such taxing subdivision in the  
0587 current year, omitting the assessed valuation of such new im-  
0588 provements and added personal property, to derive a levy rate.  
0589 The levy rate so computed shall then be applied to the assessed  
0590 valuation of such new improvements and added personal prop-  
0591 erty, and such taxing subdivision may then levy the amount  
0592 permitted under section 12 and in addition thereto the amount  
0593 produced by the levy on such new improvements and added  
0594 personal property as provided in this section.

0595 New Sec. 15. In the event that any territory is added to an  
0596 existing taxing subdivision, the amount which would be pro-  
0597 duced by the aggregate tax levy otherwise authorized under  
0598 sections 12 and 14 shall be adjusted to increase the amount  
0599 authorized in the proportion that the assessed valuation of the  
0600 tangible taxable property in the territory added bears to the total  
0601 taxable assessed tangible valuation of the taxing subdivision,  
0602 excluding the property in such added territory.

0603 New Sec. 16. In the event that any taxable tangible property  
0604 is excluded from the boundaries of any taxing subdivision, the  
0605 amount which would be produced by the aggregate tax levy

Section 14 allows an increase in the amount of taxes produced by the aggregate tax levy limitation prescribed by Section 12 due to increases in valuations from new improvements on real property and added personal property.

Section 15 provides an adjustment for territory added to a taxing subdivision.

Section 16 provides an adjustment for territory excluded from a taxing subdivision.

5 authorized under the provisions of sections 12 and 14 shall be  
0607 adjusted to decrease the amount authorized in the proportion  
0608 that the assessed valuation of the tangible property excluded  
0609 bears to the total taxable assessed valuation of the taxing sub-  
0610 division, including such excluded property.

0611 New Sec. 17. (a) Whenever the authority and responsibility  
0612 for the performance of any function or for providing any service,  
0613 for which a tax levy is specifically authorized and provided by  
0614 law, is transferred to any taxing subdivision, the aggregate limi-  
0615 tation imposed under the provisions of sections 11 to 25, inclu-  
0616 sive, upon the tax levies of the taxing subdivisions to which such  
0617 authority or responsibility is transferred shall be increased by an  
0618 amount equal to that levied for such purpose, by the political or  
0619 taxing subdivision from which such authority or responsibility  
0620 was transferred, in the year next preceding the year in which  
0621 such transfer shall become effective and the aggregate limitation  
0622 upon the tax levies of any taxing subdivision from which such  
0623 authority or responsibility is transferred shall be reduced by  
0624 such amount.

0625 (b) Whenever the authority and responsibility for the per-  
0626 formance of any function or the providing of any service, for  
0627 which a tax levy, subject to the aggregate limitation prescribed  
0628 by sections 11 to 25, inclusive, is specifically authorized and  
0629 provided by law, is transferred from any taxing subdivision to the  
0630 state of Kansas, the aggregate limitation imposed under the  
0631 provisions of this act upon the tax levies of the taxing subdivision  
0632 from which such authority and responsibility is transferred shall  
0633 be reduced by an amount equal to that levied for such purpose  
0634 by the taxing subdivision in the year next preceding the year in  
0635 which such transfer shall become effective.

0636 New Sec. 18. The provisions of sections 11 to 25, inclusive,  
0637 shall not apply to or limit the levy of taxes for the payment of:

0638 (a) Principal and interest upon bonds and temporary notes;  
0639 (b) no-fund warrants authorized by the state board of tax  
0640 appeals subject to the conditions and requirements of K.S.A.  
0641 79-2938, 79-2941 and 79-2951 and K.S.A. 1982 Supp. 79-2939 and  
0642 where such board in addition specifically has found that an

Section 17 provides an adjustment if a function or  
service is transferred to or from a taxing subdivision.

Section 18 exempts: principal and interest on bonds and  
notes; no-fund warrants; judgments; legal expenses and in-  
surance premiums for tort claims; social security, workmen's  
compensation, unemployment insurance, and retirement and  
pension programs; and added expenditures mandated by state  
or federal law.

0643 extreme emergency exists;

0644 (c) judgments rendered against taxing subdivisions;

0645 (d) expenses for legal counsel and defense of legal actions  
0646 against officers or employees of taxing subdivisions or premiums  
0647 on insurance providing such protection as authorized by article  
0648 61 of chapter 75 of the Kansas Statutes Annotated and amend-  
0649 ments thereto;

0650 (e) employer contributions for social security, workmen's  
0651 compensation, unemployment insurance and employee retire-  
0652 ment and pension programs; or

0653 (f) added expenditures which are specifically mandated or  
0654 required by state or federal law and which are initially incurred  
0655 by the taxing subdivision after the effective date of this act, less  
0656 any expenditures which were specifically mandated or required  
0657 by state or federal law prior to the effective date of this act and  
0658 are no longer mandated or required.

0659 Amounts produced from any levy specified in this section shall  
0660 not be used in computing any aggregate limitation under the  
0661 provisions of this act.

0662 New Sec. 19. The limitation imposed by this act upon the  
0663 amount produced by the aggregate levy of taxes upon tangible  
0664 property by any taxing subdivision may be suspended for any  
0665 one year or for a specified number of years, and levies may be  
0666 made for such year or years which will produce an amount in  
0667 excess of that prescribed by sections 11 to 25, inclusive, when-  
0668 ever a majority of the electors of such taxing subdivision voting  
0669 on a proposition to suspend such limitation at an election pro-  
0670 vided for herein shall vote in favor thereof. Any individual levy  
0671 or levies for a particular purpose or purposes may be exempted  
0672 from the limitation imposed by sections 11 to 25, inclusive, for  
0673 any one year or a specified number of years whenever a majority  
0674 of the electors of such taxing subdivision voting on a proposition  
0675 to exempt such levy or levies from such limitation at an election  
0676 provided for herein shall vote in favor thereof. On motion of the  
0677 governing body of such taxing subdivision, any such proposition  
0678 may be submitted at either a special election to be held on the  
0679 first Tuesday in June, at any general election held in April or

Section 19 permits a taxing subdivision to exceed the lid for one or a specified number of years with voter approval. It also permits exceeding the lid for certain specific purposes and allows a vote at any primary or general election.

0680 November or at any primary election, and any such proposition  
0681 shall be submitted at any such election whenever a petition  
0682 requesting the same, signed by electors of such subdivision  
0683 equal in number to not less than 5% of the qualified electors of  
0684 such taxing subdivision, shall be filed in the office of the county  
0685 election officer at least 60 days prior to the date of such election.

0686 New Sec. 20. When it is apparent to the governing body of  
0687 any taxing subdivision that the maximum aggregate tax levy  
0688 permitted under the provisions of sections 11 to 25, inclusive, is  
0689 insufficient to finance the necessary operations of such subdivi-  
0690 sion, such governing body may make application to the state  
0691 board of tax appeals for authority to levy taxes in excess of the  
0692 aggregate amount permitted under the provisions of sections 11  
0693 to 25. The application shall contain a detailed statement showing  
0694 why the expenditures of such taxing subdivisions cannot be  
0695 financed within the limitations prescribed by sections 11 to 25,  
0696 inclusive, shall state the exact increase requested, and the period  
0697 of time for which such increase is requested.

0698 If the state board of tax appeals shall find and determine that  
0699 the evidence submitted in support of the application shows an  
0700 extreme emergency need for the increase requested and that the  
0701 cost of an election to approve the increase would be dispropor-  
0702 tionate to the amount of the increase sought, such board is  
0703 hereby empowered to authorize such taxing subdivision to levy  
0704 taxes in excess of the aggregate amount permitted under the  
0705 provisions of sections 11 to 25, inclusive. The term "extreme  
0706 emergency need" shall include, but not be limited to, amounts  
0707 required to comply with state or federal requirements in such  
0708 areas as sewage treatment and solid waste disposal and to pro-  
0709 vide police protection, fire protection, ambulance service, or  
0710 similar services essential to the public health and safety. The  
0711 order of the board of tax appeals shall state the exact amount of  
0712 the increase authorized and that the authorization is for a period  
0713 of time, the length of which shall be specified. Any increase in  
0714 tax levy authority granted by the board of tax appeals shall be  
0715 added to the aggregate limitations computed under sections 11 to  
0716 25, inclusive, for the period of time specified by the board.

Section 20 authorizes levies outside the lid if the Board of Tax Appeals finds that an extreme emergency need exists and that the cost of an election to approve such increase would be disproportionate to the increase sought. Publication of any such order of the Board would be required and would be subject to election upon a 10 percent protest petition.

17 The county election officer shall cause a notice of any order of  
 0718 the board of tax appeals issued ~~after the effective date of this act~~  
 0719 *[pursuant to this section]* to be published once each week for  
 0720 three consecutive weeks in the official newspaper of the taxing  
 0721 subdivision, or if none, in a newspaper of general circulation in  
 0722 such subdivision. If within 30 days next following the date of the  
 0723 last publication of such notice a petition signed by not less than  
 0724 10% of the qualified electors of the taxing subdivision requesting  
 0725 an election upon the proposition to levy such increased taxes is  
 0726 filed in the office of the county election officer, no such in-  
 0727 creased levy shall be made without first receiving the approval of  
 0728 a majority of the electors of such taxing subdivision voting at an  
 0729 election called and held thereon.

0730 New Sec. 21. The state board of tax appeals shall not autho-  
 0731 rize the issuance of no-fund warrants by any taxing subdivision  
 0732 of the state under the provisions of K.S.A. 79-2938, 79-2941 or  
 0733 79-2951 and K.S.A. 1982 Supp. 79-2939, except upon the basis of  
 0734 a finding of extreme emergency need.

0735 New Sec. 22. Whenever any taxing subdivision of this state  
 0736 shall be required by law to levy taxes for the financing of the  
 0737 budget of any political or governmental subdivision of this state  
 0738 which is not authorized by law to levy taxes on its own behalf,  
 0739 and the governing body of such taxing subdivision is not autho-  
 0740 rized or empowered to modify or reduce the amount of taxes  
 0741 levied therefor, the tax levies of such political or governmental  
 0742 subdivision shall not be included in or considered in computing  
 0743 the aggregate limitations upon the property tax levies of the  
 0744 taxing subdivisions levying taxes for such political or govern-  
 0745 mental subdivision.

0746 New Sec. 23. The state board of tax appeals may upon com-  
 0747 plaint filed within 30 days after the public hearing held pursuant  
 0748 to K.S.A. 1982 Supp. 79-2929 by any taxpayer inquire into the  
 0749 levy of taxes by any taxing subdivision for the purpose of deter-  
 0750 mining if such taxing subdivision is operating in compliance  
 0751 with the limitations and provisions of sections 11 to 25, inclusive.  
 0752 If upon preliminary inquiry it shall appear that such subdivision  
 0753 is failing to comply with the requirements of sections 11 to 25,

Section 21 allows the Board of Tax Appeals to authorize the issuance of a no-fund warrant upon a finding of an extreme emergency.

Section 22 excludes levies for a subdivision not authorized to levy on its own behalf when computing the aggregate limitation.

Section 23 allows taxpayers to appeal to the Board of Tax Appeals to determine if a subdivision is in compliance with the lid.

54 inclusive, the board of tax appeals shall fix a time and place for a  
0755 hearing upon such matter and shall notify the governing body of  
0756 the taxing subdivision thereof. If upon the basis of such hearing  
0757 the state board of tax appeals shall determine that such taxing  
0758 subdivision is operating in violation of the limitations and pro-  
0759 visions of sections 11 to 25, inclusive, such board may order the  
0760 adjustment of any tax levies to be adjusted in such manner as to  
0761 comply with the requirements of this act.

0762 New Sec. 24. Any election held under the provisions of  
0763 sections 11 to 25, inclusive, shall be called and held in accord-  
0764 ance with the provisions of K.S.A. 10-120.

0765 New Sec. 25. The provisions of sections 11 to 24, inclusive,  
0766 shall not be applicable to the general fund levies of unified  
0767 school districts.

0768 New Sec. 26. (a) The governing body of any city, in the year  
0769 next following the year in which the assessed valuations estab-  
0770 lished under the program of statewide reappraisal are used as a  
0771 basis for the levy of taxes or in any year thereafter, may elect, in  
0772 the manner prescribed by and subject to the limitations of  
0773 section 5 of article 12 of the Kansas Constitution, to exempt such  
0774 city from the provisions of sections 11 to 23, inclusive.

0775 (b) The governing body of any county, in the year next  
0776 following the year in which the assessed valuations established  
0777 under the program of statewide reappraisal are used as a basis for  
0778 the levy of taxes or in any year thereafter, may elect, in the  
0779 manner prescribed by and subject to the limitations of K.S.A.  
0780 19-101b, and amendments thereto, to exempt such county from  
0781 the provisions of sections 11 to 23, inclusive.

0782 (c) The governing body of any other taxing subdivision sub-  
0783 ject to the provisions of sections 11 to 23, inclusive, in the year  
0784 next following the year in which the assessed valuations estab-  
0785 lished under the program of statewide reappraisal are used as a  
0786 basis for the levy of taxes or in any year thereafter, may elect, in  
0787 the manner prescribed by and subject to the limitations of K.S.A.  
0788 19-101b, and amendments thereto, insofar as such section may  
0789 be made applicable, to exempt such subdivision from the provi-  
0790 sions of sections 11 to 23, inclusive.

Section 24 requires that elections under the tax lid law  
be conducted as under the general bond law (K.S.A. 10-120).

Section 25 exempts from the lid the general fund levies  
of unified school districts.

Section 26 allows any taxing subdivision to exempt itself  
from the provisions of the tax lid after the first year of its  
imposition. The election for the exemptions would be subject  
to a 10 percent protest petition.



0791 New Sec. 27. Upon implementation for purposes of levying  
 0792 taxes of valuations for real property derived under the program of  
 0793 statewide reappraisal, all existing statutory debt limitations  
 0794 computed on the basis of a percentage of assessed valuation are  
 0795 hereby suspended. In such year of implementation and in all  
 0796 years thereafter any indebtedness of a taxing district governed by  
 0797 such statutory limitations shall be limited to a percentage of  
 0798 assessed valuation, which percentage is determined by dividing  
 0799 the amount of indebtedness authorized for such taxing district in  
 0800 the year before implementation of such valuations by the as-  
 0801 sessed valuation in the year of implementation.

0802 New Sec. 28. The secretary of revenue shall adopt rules and  
 0803 regulations providing for the administration of this act ~~subject to~~  
 0804 ~~review and approval of the reappraisal review board.~~ The direc-  
 0805 tor of property valuation shall prescribe ~~and furnish~~ forms to the  
 0806 county appraisers necessary to their duties hereunder.

0807 New Sec. 29. If any sentence, clause, subsection or section  
 0808 of this act is held unconstitutional or invalid by any court of  
 0809 competent jurisdiction, it shall be conclusively presumed that  
 0810 the legislature would have enacted the remainder of the act not  
 0811 so held unconstitutional or invalid.

0812 Sec. 30. K.S.A. 79-1412a, 79-1437b, 79-1440 and 79-1602 and  
 0813 K.S.A. 1982 Supp. 79-1452 to 79-1454, inclusive, and 79-1460 are  
 0814 hereby repealed.

0815 Sec. 31. This act shall take effect and be in force from and  
 0816 after its publication in the statute book.

Section 27 suspends, in the year when values are first used for the levying of taxes, all existing statutory debt limitations computed on the basis of a percentage of assessed valuation. The section also imposes a percentage limitation on such indebtedness to be computed so as to prevent any increase therein resulting from the use of reappraised valuations.

Section 28 requires the Secretary of Revenue to adopt rules and regulations necessary to administer this Act and directs the Director of Property Valuation to prescribe and furnish forms to the county appraisers necessary to perform their duties under the Act.

Section 29 is the severability clause.

Section 30 repeals the statutes amended in the Act and also repeals five additional statutes, K.S.A. 79-1437b, K.S.A. 79-1440, and K.S.A. 1981 Supp. 79-1452 to 79-1454. K.S.A. 79-1437b prohibits the use of real estate assessment ratio studies published by the Director of Property Valuation as evidence in actions concerning the assessment of property, sales of which are not required to be reported to the Director. K.S.A. 79-1440 suspends fund and aggregate tax levy limits and debt limitations in the event of a countywide reappraisal and also establishes an aggregate levy limitation in such event. K.S.A. 1981 Supp. 79-1452 to 79-1454 are statutes that have been sunsetted and are no longer in effect.

Section 31 prescribes the effective date of the Act.

### Background

Statewide reappraisal has been the recommendation of interim committees of the Legislature to the 1979, 1980, and 1982 Sessions.

KANSAS LEGISLATIVE RESEARCH DEPARTMENT

Room 545-N - Statehouse

Phone 296-3181

Date March 13, 1984

TO: REPRESENTATIVE JIM BRADEN Office No. 112-S  
RE: ESTIMATED INDIVIDUAL INCOME AND SALES TAXES FOR PRODUCTION  
WORKERS

This memorandum is in response to your request for an estimate of the amount of individual income and sales taxes that a production worker might pay in Kansas.

According to officials at Goodyear, the average hourly wage paid to production workers there for a recent week was \$12.66 and the average workweek was 42.5 hours. If a worker had 50 such weeks and 2 weeks vacation at 40 hours, the annual salary would be approximately \$27,915. A single worker filing a standard deduction would pay \$5,445 of federal income tax and \$1,164 of Kansas income tax. A married worker with one child and a \$1,000 IRA would pay federal income tax of \$3,501 and Kansas income tax of \$745.

According to the 1983 optional state sales tax tables published by the Internal Revenue Service, the single taxpayer would pay approximately \$169 while the married taxpayer would pay approximately \$225 of state sales tax. The single taxpayer also would pay \$56 of local sales taxes, and the married taxpayer would pay \$75 of local sales taxes, if they shopped in a jurisdiction with a 1 percent local rate.

I hope this information is useful to you. If you have further questions please contact me.



Thomas A. Severn  
Principal Analyst

TAS/jsf

Enclosure