

MINUTES OF THE Senate COMMITTEE ON Assessment and Taxation

The meeting was called to order by Senator Fred A. Kerr at  
Chairperson

8:00 &  
11:00 a.m./~~XXX~~ on Friday, March 1, 1985 in room 526-S of the Capitol.

All members were present ~~XXXX~~

Committee staff present:

Tom Severn, Research Department  
Melinda Hanson, Research Department  
Don Hayward, Revisor's Office  
LaVonne Mumert, Secretary to the Committee

Conferees appearing before the committee:

Vic Miller, Property Valuation Division

S.C.R. 1615 - Constitutional amendment; classification of property for purposes of taxation

S.C.R. 1616 - Constitutional amendment; classification of property for purposes of taxation

Senator Parrish moved that an explanatory amendment (Attachment 1) be made to S.C.R. 1616. Senator Salisbury seconded the motion, and the motion carried.

Senator Karr talked about a proposal that would exempt livestock and merchants' and manufacturers' inventories rather than exempting all personal property. He said this would clarify questions of realty and personalty and would also slightly enhance the ratio for railroads. Senator Karr pointed out this would not erode the tax base as much as a blanket exemption and would provide a slight advantage with regard to ag land. Committee members discussed that such a proposal would mean that business machinery would still be taxed while farm machinery would be exempt. The Committee also talked about statutory exemptions vs. constitutional exemptions. It was brought out that if business property continues to be taxed and if commercial and industrial property is to be at 30%, this would mean a substantially higher burden on commercial and industrial property.

Senator Karr moved that S.C.R. 1616 be amended to provide that instead of all personal property being exempted, that livestock and inventories be exempted. Senator Parrish seconded the motion. In a discussion of the problem of defining what property is personal (if exempted) and what property is real, Chairman Kerr suggested that S.B. 190 not be passed (this bill would change the definition of personal property) and that the assumption be made that property currently defined as real or personal stay that way. He said it might be good to have an interim study regarding S.B. 190. After discussion, the motion to amend S.C.R. 1616 failed. Senator Hayden moved that S.C.R. 1616, as amended, be recommended favorably for adoption. Senator Parrish seconded the motion. Committee discussion followed. It was pointed out that S.C.R. 1616 contained only two classes of property and that this is desirable tax policy. Members mentioned that with personal property exempt, there would be fewer classes of property paying tax but that total assessed valuations would be broader because so much property would be at the 30% level. Some members expressed support for putting the capitalization rate in the constitution but others said the constitution should not contain details of that nature. The motion carried.

The meeting was adjourned until 11:00.

\* \* \* \* \*

S.B. 164 - Statewide reappraisal of property; aggregate levy limit on taxing subdivisions

Vic Miller explained suggested amendments contained in a balloon of S.B. 164 (Attachment 2). Chairman Kerr advised that the amendments are conceptual and the Revisor is authorized to make necessary revisions. Amendment #1 (as

Unless specifically noted, the individual remarks recorded herein have not been transcribed verbatim. Individual remarks as reported herein have not been submitted to the individuals appearing before the committee for editing or corrections.

## CONTINUATION SHEET

MINUTES OF THE Senate COMMITTEE ON Assessment and Taxation,  
 room 526-S, Statehouse, at 8:00 & 11:00 a.m./~~PM~~ on Friday, March 1, 1985

identified in the balloon) is a clean-up amendment. Senator Karr moved that the amendment be adopted. Senator Hayden seconded the motion, and the motion carried. Amendments #2 and #3 would provide that the advisory committee will assist with the development of the computer system as well as with other issues. Senator Karr moved that the amendment be adopted. Senator Mulich seconded the motion, and the motion carried. Amendment #4 pertains to the advisory committee. Senator Allen moved that the amendment be adopted and Senator Karr seconded the motion. After comments by representatives of county officials who expressed support for the compromise advisory committee language, the motion carried 6-5. Amendment #5 provides that PVD may assist with reappraisal of any kind of property when requested. Senator Hayden moved that the amendment be adopted. Senator Mulich seconded the motion, and the motion carried. Amendment #6 relates to the selection of contracting firms for reappraisal work. Senator Hayden moved that the amendment be adopted. Senator Karr seconded the motion, and the motion carried. Amendment #7 also pertains to reappraisal contracts. Senator Mulich moved that the amendment be adopted. Senator Salisbury seconded the motion, and the motion carried. Amendment #7a is a clarifying amendment relating to the establishment of a time frame for the Board of Tax Appeals. Senator Salisbury moved that the amendment be adopted. Senator Mulich seconded the motion, and the motion carried. Amendment #8 puts the initial responsibility on PVD to see that counties are in compliance, provides procedures for non-compliance and allows the Board of Tax Appeals to render a third-party opinion. Senator Burke moved that the amendment be adopted. Senator Mulich seconded the motion, and the motion carried. Amendment #9 is a clean-up amendment. Senator Parrish moved that the amendment be adopted. Senator Karr seconded the motion, and the motion carried. Amendment #10 provides for notification to PVD whenever there is a change by the Board of Equalization and allows PVD to go directly to the Board of Tax Appeals. After considerable discussion, Senator Frey moved that Amendment #10 be adopted but that the following sentence be stricken: "No such order of the county board shall be effective until receipt notice of said documentation is received by the county board of equalization." Senator Montgomery seconded the motion. The Chairman reminded members that the Revisor would have the authority to draft language to carry out the intent of the motion. The motion carried. Amendments #11 and #12 are clean-up language. Senator Hayden moved that the two amendments be adopted. Senator Mulich seconded the motion, and the motion carried.

Senator Thiessen moved that lines 95-97 of the bill be amended as follows: "Net income for every land class within each county or homogeneous region shall be capitalized at a rate or rates comparable to, but not more than, the rate or rates prescribed by the Director of Property Valuation for utilities and other properties for which income capitalization is used to determine appraised value and not less than a rate determined to be the sum of the contract rate of interest on new federal land bank loans in Kansas on July 1 of each year averaged over a five-year period, which includes the five years immediately preceding the calendar year which immediately precedes the year of valuation, plus .75%. Senator Allen seconded the motion. Senator Burke made a conceptual substitute motion that the bill be amended to provide a capitalization rate equal to the federal land bank rate mentioned above plus .75%. Senator Salisbury seconded the motion, and the substitute motion failed on a 5-5 vote. Senator Burke made a substitute motion that S.B. 164, as amended, be recommended favorably for passage. Senator Frey seconded the motion, and the substitute motion carried.

Meeting adjourned.

Proposed Amendment to SCR1616

On page 3, by striking all in lines 121 to 124, inclusive; after line 124, by inserting the following:

"A vote for the proposition would provide that all residential property would be assessed at 12% of its fair market value while all other taxable property would be assessed at 30% of its fair market value, except that land devoted to agricultural use would be assessed at 30% of its use value. Also, certain categories of personal property would be exempted from property taxation."

# SENATE BILL No. 164

By Committee on Assessment and Taxation

2-6

0017 AN ACT relating to the taxation of tangible property; mandating  
0018 a program of statewide reappraisal of real property; providing  
0019 for the administration of such program and duties of certain  
0020 state and county officers; prescribing limitations upon the  
0021 levy of taxes upon tangible property by taxing districts after  
0022 implementation of valuations determined under such reap-  
0023 praisal program and providing for exemptions therefrom;  
0024 amending K.S.A. 79-1412a, 79-1460 and 79-1602 and repealing  
0025 the existing sections; also repealing K.S.A. 79-1437b, 79-1440  
0026 and 79-1452 to 79-1454, inclusive.

0027 *Be it enacted by the Legislature of the State of Kansas:*

0028 New Section 1. The director of property valuation is hereby  
0029 directed and empowered to administer and supervise a state-  
0030 wide program of reappraisal of all real property located within  
0031 the state. Except as otherwise authorized by K.S.A. 19-428, and  
0032 amendments thereto, each county shall comprise a separate  
0033 appraisal district under such program, and the county appraiser  
0034 shall have the duty of reappraising all of the real property in the  
0035 county pursuant to guidelines and timetables prescribed by the  
0036 director of property valuation and of updating the same on an  
0037 annual basis. In the case of multi-county appraisal districts, the  
0038 district appraiser shall have the duty of reappraising all of the  
0039 real property in each of the counties comprising the district  
0040 pursuant to such guidelines and timetables and of updating the  
0041 same on an annual basis. Following completion of the statewide  
0042 program of reappraisal, every parcel of real property shall be  
0043 actually viewed and inspected by the county or district appraiser  
0044 once every four years. The director shall require the initiation of  
0045 such program of statewide reappraisal immediately after the  
0046 effective date of this act.

Attachment 2

0047 Compilation of data for the initial preparation or updating of  
0048 inventories for each parcel of real property and entry thereof into  
0049 the state computer system as provided for in section 2 of this act  
0050 shall be completed not later than January 1, 1989. Whenever the  
0051 director determines that reappraisal of all real property within a  
0052 county is complete, notification thereof shall be given to the  
0053 governor and to the state board of tax appeals.

0054 Valuations shall be established for each parcel of real property  
0055 at its fair market value in money in accordance with the provi-  
0056 sions of K.S.A. 79-503a, and amendments thereto.

0057 In addition thereto valuations shall be established for each  
0058 parcel of land devoted to agricultural use upon the basis of the  
0059 agricultural income or productivity attributable to the inherent  
0060 capabilities of such land in its current usage under a degree of  
0061 management reflecting median production levels in the manner  
0062 hereinafter provided. A classification system for all land devoted  
0063 to agricultural use shall be adopted by the director of property  
0064 valuation using criteria established by the United States depart-  
0065 ment of agriculture soil conservation service. Productivity of  
0066 land devoted to agricultural use shall be determined for all land  
0067 classes within each county or homogeneous region based on an  
0068 average of the eight calendar years immediately preceding the  
0069 calendar year which immediately precedes the year of valuation,  
0070 at a degree of management reflecting median production levels.  
0071 The director of property valuation shall determine median pro-  
0072 duction levels based on information available from state and  
0073 federal crop and livestock reporting services, the soil conserva-  
0074 tion service, and any other sources of data that the director  
0075 considers appropriate.

0076 The share of net income from land in the various land classes  
0077 within each county or homogeneous region which is normally  
0078 received by the landlord shall be used as the basis for determin-  
0079 ing agricultural income for all land devoted to agricultural use  
0080 except pasture or rangeland. The net income normally received  
0081 by the landlord from such land shall be determined by deducting  
0082 expenses normally incurred by the landlord from the share of the  
0083 gross income normally received by the landlord. The net rental

0084 income normally received by the landlord from pasture or  
 0085 rangeland within each county or homogeneous region shall be  
 0086 used as the basis for determining agricultural income from such  
 0087 land. The net rental income from pasture and rangeland which is  
 0088 normally received by the landlord shall be determined by de-  
 0089 ducting expenses normally incurred from the gross income nor-  
 0090 mally received by the landlord. Commodity prices and pasture  
 0091 and rangeland rental rates and expenses shall be based on an  
 0092 average of the eight calendar years immediately preceding the  
 0093 calendar year which immediately precedes the year of valuation.  
 0094 Net income for every land class within each county or homoge-  
 0095 neous region shall be capitalized at a rate or rates prescribed by  
 0096 the legislature.

0097 Based on the foregoing procedures the director of property  
 0098 valuation shall make an annual determination of the value of  
 0099 land within each of the various classes of land devoted to agri-  
 0100 cultural use within each county or homogeneous region and  
 0101 furnish the same to the several county appraisers who shall  
 0102 classify such land according to its current usage and apply the  
 0103 value applicable to such class of land according to the valuation  
 0104 schedules prepared and adopted by the director of property  
 0105 valuation under the provisions of this section.

0106 For the purpose of the foregoing provisions of this section the  
 0107 phrase "land devoted to agricultural use" shall mean and include  
 0108 land, regardless of whether it is located in the unincorporated  
 0109 area of the county or within the corporate limits of a city, which is  
 0110 devoted to the production of plants, animals or horticultural  
 0111 products, including but not limited to: Forages; grains and feed  
 0112 crops; dairy animals and dairy products; poultry and poultry  
 0113 products; beef cattle, sheep, swine and horses; bees and apiary  
 0114 products; trees and forest products; fruits, nuts and berries;  
 0115 vegetables; nursery, floral, ornamental and greenhouse products.  
 0116 Land devoted to agricultural use shall not include those lands  
 0117 which are used for recreational purposes, suburban residential  
 0118 acreages, rural home sites or farm home sites and yard plots  
 0119 whose primary function is for residential or recreational pur-  
 0120 poses even though such properties may produce or maintain

#1  
 , crop yields

Note: Computations for use-values of ag land in past PVD studies have assumed a cap-rate equal to the federal land bank rate plus .75%

0122 some of those plants or animals listed in the foregoing definition.  
 0123 The term "expenses" shall mean those expenses typically  
 0124 incurred in producing the plants, animals and horticultural  
 0125 products described above including management fees, produc-  
 0126 tion costs, maintenance and depreciation of fences, irrigation  
 0127 wells, irrigation laterals and real estate taxes, but the term shall  
 0128 not include those expenses incurred in providing temporary or  
 0129 permanent buildings used in the production of such plants,  
 0130 animals and horticultural products.

0131 The valuations established for tangible property under the  
 0132 program of statewide reappraisal shall not be applied by any  
 0133 county as a basis for the levy of taxes until expressly authorized  
 0134 to do so by legislative enactment. The provisions of this act shall  
 0135 not be construed to conflict with any other provisions of law  
 0136 relating to the appraisal of tangible property for taxation pur-  
 0137 poses including the equalization processes of the county and  
 0138 state board of tax appeals.

0139 New Sec. 2. (a) The secretary of revenue shall provide for  
 0140 the development of a comprehensive computer program provid-  
 0141 ing for the processing of such data on tangible property located  
 0142 in this state as deemed necessary for the effective and efficient  
 0143 administration of the appraisal, assessment and equalization  
 0144 laws of the state of Kansas, methods for updating such data on an  
 0145 annual basis, and such other functions as determined necessary  
 0146 for the efficient administration of the property tax laws of this  
 0147 state, including but not limited to the preparation and publishing  
 0148 of annual statistical reports and ratio studies.

0149 ~~(b) - There is hereby established an advisory committee to~~  
 0150 ~~confer with and assist the secretary of revenue in the perform-~~  
 0151 ~~ance of the duties prescribed in subsection (a). Such committee~~  
 0152 ~~shall be composed of 18 members to be appointed as follows:~~  
 0153 ~~Three members shall be appointed by the Kansas association of~~  
 0154 ~~counties; such members to have expertise in data processing;~~  
 0155 ~~three members shall be appointed by the Kansas association of~~  
 0156 ~~county commissioners; three members shall be appointed by the~~  
 0157 ~~Kansas appraisers association and nine members shall be ap-~~  
 0158 ~~pointed by the secretary of revenue. - The director of property~~

with the assistance of the advisory committee described in subsection (b),  
 computer system #2

(b) The secretary of revenue shall establish an advisory committee, chaired by the director of property valuation, to assist the secretary in the performance of the duties prescribed in subsection (a). Members shall be selected from nominees of the Kansas association of counties, the Kansas association of county commissioners and the Kansas appraisers association. #4

0159 valuation shall call the initial meeting of the committee at which  
 0160 time it shall elect from its membership a chairperson who shall  
 0161 call all other meetings necessary to accomplish the duties of the  
 0162 committee.

0163 New Sec. 3. The state shall assume a portion of the costs  
 0164 incurred by any county in complying with the provisions of this  
 0165 act. The portion of the cost to be paid to each such county by the  
 0166 state shall be determined in accordance with a statewide pay-  
 0167 ment schedule adopted by the secretary of revenue. Such  
 0168 schedule shall contain a specified amount according to class or  
 0169 subclass of property as specified in K.S.A. 79-1459, and amend-  
 0170 ments thereto, to be paid by the state to each county on a per  
 0171 parcel basis. Payments shall be made to counties as authorized  
 0172 under the provisions of this section in accordance with appro-  
 0173 priation acts of the legislature. No county for which the state  
 0174 board of tax appeals has issued an order pursuant to section 4  
 0175 shall be entitled to receive any payment from the state under the  
 0176 provisions of this section for the period of time such an order is in  
 0177 effect.

0178 The state division of property valuation shall make assistance  
 0179 available to any county in the reappraisal of ~~commercial and~~ <sup>#5</sup>  
 0180 ~~industrial~~ property located in such county upon such county's  
 0181 request. Any county requesting such assistance shall make re-  
 0182 imbursement for the costs incurred by the state in providing the  
 0183 same. Counties are hereby authorized to contract with private  
 0184 appraisal firms to conduct the reappraisal of ~~special-character-~~ <sup>#6</sup>  
 0185 ~~ized~~ property within the county ~~subject to the approval of the~~  
 0186 ~~director of property valuation.~~

0187 New Sec. 4. (a) On or before January 15, 1986, and quarterly  
 0188 thereafter, the county or district appraiser shall submit to the  
 0189 director of property valuation a progress report indicating actions  
 0190 taken during the preceding quarter calendar year to implement  
 0191 reappraisal of real property in the county or district. Whenever  
 0192 the director of property valuation shall determine that any  
 0193 county has failed, neglected or refused to properly provide for  
 0194 the reappraisal of property or the updating of the appraisals on an  
 annual basis in substantial compliance with the provisions of this

#7  
 . Selection of a private firm whose products or services are necessary to conduct a reap-  
 praisal must be made from a list of approved firms supplied by the director of property  
 valuation. Contracts executed between counties and such firms must meet the specifications  
 of the director of property valuation.

0196 act and the guidelines and timetables prescribed by the direct  
0197 pursuant to section 1, the director shall file with the state boar  
0198 of tax appeals a complaint stating the facts upon which th  
0199 director has made the determination of noncompliance. Upon  
0200 receipt of any such complaint, the state board of tax appeals sha  
0201 hold a summary proceeding on such complaint. Notice of th  
0202 time and place fixed for such proceeding shall be mailed to th  
0203 county appraiser and the board of county commissioners of th  
0204 county involved and to the director of property valuation. If, as  
0205 result of such proceeding, the state board of tax appeals finds tha  
0206 the county is not in substantial compliance with the provisions o  
0207 this act and the guidelines and timetables of the director o  
0208 property valuation providing for the progress and conclusion o  
0209 reappraisal of all real property in the county or the updating o  
0210 the appraisals on an annual basis, it shall order the immediate  
0211 assumption of the duties of reappraising of real property by the  
0212 personnel of the division of property valuation until such time as  
0213 the director of property valuation determines that progress in the  
0214 county under the program of reappraisal is sufficient to restore  
0215 such duties to the county. In addition, the board shall order the  
0216 state treasurer to withhold all or a portion of the county's enti-  
0217 tlement to moneys from either or both of the local ad valorem tax  
0218 reduction fund and the city and county revenue sharing fund for  
0219 the year following the year in which the order is issued. Upon  
0220 service of any such order on the board of county commissioners,  
0221 the appraiser shall immediately deliver to the director of prop-  
0222 erty valuation, or the director's designee, all books, records and  
0223 papers pertaining to the appraiser's office.  
0224 Any county for which the state division of property valuation is  
0225 ordered by the state board of tax appeals to assume the respon-  
0226 sibility and duties of reappraising of real property shall reim-  
0227 burse the state for the actual costs incurred by the division of  
0228 property valuation in the assumption and carrying out of such  
0229 responsibility and duties.

0230 ~~(b) - On or before January 15 of each year following the utili-~~  
0231 ~~zation of valuations established under the program of statewide~~  
0232 ~~reappraisal as a basis for the levy of taxes, the state board of tax~~

# 7a  
Within 15 days after

# 8

(b) On or before August 15 of each year following the utilization of valuations established under the program of statewide reappraisal as a basis for the levy of taxes, the director of property valuation shall review the appraisal of property in each county or district to determine if property within the county or district is being appraised or valued in accordance with the requirements of this act. If the director determines the property in any county or district is not being appraised in accordance with the requirements of this act, the director of property valuation shall notify the county or district appraiser and the board of county commissioners of any county or counties affected that the county has 30 days within which to submit to the director a plan for bringing the appraisal of property within the county into compliance or the director will petition the board of tax appeals for authority for the division of property valuation to assume control of such appraisal program and bring it into compliance.

If a plan is submitted and approved by the director the county or district shall proceed to implement the plan as submitted. The director shall continue to monitor the program to insure that the plan is implemented as submitted. If no plan is submitted or if the director does not approve the plan, the director shall petition the state board of tax appeals for a review of the plan or if no plan is submitted for authority for the division of property valuation to assume control of the appraisal program of the county and to proceed to bring the same into compliance with the requirements of this act.

If the board of tax appeals approves the plan, the county or district appraiser shall proceed to implement the plan as submitted. If no plan has been submitted is not approved, the board shall fix a time within which the county may submit a plan or an amended plan for approval. If no plan is submitted and approved within the time prescribed by the board, the board shall order the division of property valuation to assume control of the appraisal program of the county and

0233 ~~appeals shall review the program of appraisal of property in each~~  
0234 ~~county or district to determine if property within the county or~~  
0235 ~~district is being appraised or valued in accordance with the~~  
0236 ~~requirements of this act. If the board determines that the prop-~~  
0237 ~~erty in any county or district is not being appraised in accordance~~  
0238 ~~with the requirements of this act, such board shall, within 10~~  
0239 ~~days, direct the director of property valuation to notify the county~~  
0240 ~~or district appraiser and the board of county commissioners of~~  
0241 ~~any county or counties affected that the county has 60 days~~  
0242 ~~within which to submit to the director a plan for bringing the~~  
0243 ~~appraisal of property within the county into compliance or the~~  
0244 ~~director will petition the board of tax appeals for authority for the~~  
0245 ~~division of property valuation to assume control of such appraisal~~  
0246 ~~program and bring it into compliance. If a plan is submitted and~~  
0247 ~~approved by the director the county or district shall proceed to~~  
0248 ~~implement the plan as submitted. The director shall continue to~~  
0249 ~~monitor the program to insure that the plan is implemented as~~  
0250 ~~submitted. If no plan is submitted or if the director does not~~  
0251 ~~approve the plan, the director shall petition the state board of tax~~  
0252 ~~appeals for a review of the plan or if no plan is submitted for~~  
0253 ~~authority for the division of property valuation to assume control~~  
0254 ~~of the appraisal program of the county and to proceed to bring the~~  
0255 ~~same into compliance with the requirements of this act. If the~~  
0256 ~~board of tax appeals approves the plan, the county or district~~  
0257 ~~shall proceed to implement the plan as submitted. If no plan has~~  
0258 ~~been submitted or the plan submitted is not approved, the board~~  
0259 ~~shall fix a time within which the county may submit a plan or an~~  
0260 ~~amended plan for approval. If no plan is submitted and approved~~  
0261 ~~within the time prescribed by the board, the board shall order~~  
0262 ~~the division of property valuation to assume control of the ap-~~  
0263 ~~praisal program of the county and to bring the same into compli-~~  
0264 ~~ance with the provisions of this act. If the division assumes~~  
0265 ~~control of the appraisal program of any county, the director of~~  
0266 ~~property valuation shall certify the amount of the cost incurred~~  
0267 ~~by the division in bringing the program into compliance to the~~  
0268 ~~state treasurer who shall withhold such amount from distribu-~~  
0269 ~~tions of the county's share of moneys from the county and city~~

to bring the same into compliance with the provisions of this act. If the division assumes control of the appraisal program of any county, the state board of tax appeals shall certify its order to the state treasurer who shall withhold distributions of the county's share of moneys from the county and city revenue sharing fund and the local ad valorem tax reduction fund and credit the same to the general fund of the state for the year following the year in which the board's order is made. The director of property valuation shall certify the amount of the cost incurred by the division in bringing the program in compliance to the board of tax appeals. The board shall order the county commissioners to reimburse the state for such costs.

(c) From and after the year following the utilization of valuations established under the program of statewide reappraisal, the state board of tax appeals shall within 60 days after the publication of the Kansas Assessment/Sales Ratio Study review said publication to determine county compliance with K.S.A. 79-1439. If in the determination of the board one or more counties are not in substantial compliance and the director of property valuation has not acted under subsection (b) above, the board shall order the director of property valuation to take such action or to show cause for noncompliance.

0270 revenue sharing fund and the local ad-valorem tax reduction fund  
0271 and credit the same to the general fund of the state.

0272 New Sec. 5. From and after January 1 of the year in which  
0273 valuations for real property determined under the program of  
0274 statewide reappraisal are implemented, each county shall main-  
0275 tain in the office of the county clerk multiple copies of a listing of  
0276 the assessed valuations of each parcel of real property located  
0277 within the county. Such listing shall contain separate valuations  
0278 for the land and for the buildings located thereon. Such listing  
0279 shall be arranged alphabetically by city and street name and  
0280 prepared in a manner that each parcel of real property is listed in  
0281 progressive order by numerical street address for property lo-  
0282 cated within the corporate limits of cities and so far as possible  
0283 for property located outside of the corporate limits of cities  
0284 within the county. Property for which no street addresses exist  
0285 shall be listed separately from property with street addresses and  
0286 arranged in alphabetical order by township and owner's name  
0287 with information sufficient to disclose the location thereof. Such  
0288 listings shall be open to public inspection during all normal  
0289 working hours of the office of the county clerk.

or city

#9

0290 New Sec. 6. No county board of equalization shall issue an  
0291 order applicable uniformly to all property in any class in any area  
0292 or areas of the county, which order changes the assessment of  
0293 such class of property in such area or areas, without the approval  
0294 of the state board of tax appeals. Whenever any county board of  
0295 equalization proposes to issue any such order, it shall make  
0296 written application to the state board of tax appeals for a hearing  
0297 on such matter. The state board of tax appeals shall set a time and  
0298 place for a hearing thereon within five days of receipt of such  
0299 application. The time set for hearing such matter shall in no  
0300 event be more than 30 days following the date of receipt of such  
0301 application. The state board of tax appeals shall notify the county  
0302 board, the county or district appraiser and the director of prop-  
0303 erty valuation, of the time and place set for hearing. The director  
0304 of property valuation shall be made a party to such hearing. The  
0305 state board of tax appeals shall make its determination upon such  
0306 matter within 10 days of the conclusion of the hearing thereon

0307 and notify the county board and director of property valuation by  
0 mail of its determination within five days after the date such  
0309 determination is made.

#10

0310 New Sec. 7. The board of county commissioners of each  
0311 county is hereby authorized to levy a tax upon all taxable tangi-  
0312 ble property in the county in an amount necessary to pay all costs  
0313 incurred in conducting programs of countywide reappraisal and  
0314 complying with the provisions of this act. Such tax levies shall  
0315 not be included in computing the aggregate tax levies of the  
0316 county and are exempt from the limitations imposed under the  
0317 provisions of K.S.A. 79-5001 to 79-5016, inclusive, and amend-  
0318 ments thereto. The proceeds of such tax levies shall be credited  
0319 to a special countywide reappraisal fund and shall be used only  
0320 for the purposes of implementing the provisions of this act. Such  
0321 countywide reappraisal fund shall not be subject to the provi-  
0322 sions of K.S.A. 79-2925 to 79-2937, and amendments thereto,  
0323 except that in making the budgets of such counties the amounts  
0324 credited to, the amount on hand in such special fund, and the  
0325 amount expended therefrom shall be shown thereon for the  
0326 information of the taxpayers of the county.

The director of property valuation shall require written justification from the county board of equalization when that board issues an order modifying the valuation of individual tracts of real property. The justification shall be conveyed on forms prescribed by the director, notifying the director of such actions of the county board and conveyed by certified mail, return receipt requested or personally delivered to the director of property valuation or his designee. No such order of the county board shall be effective until receipt notice of said documentation is received by the county board of equalization. The director shall within 90 days review said justification to determine compliance with K.S.A. 79-503a. If the director finds the county board's actions are not in compliance with K.S.A. 503a, the director shall appeal the decision of the county board of equalization to the state board of tax appeals who shall administer the appeal.

0327 Sec. 8. K.S.A. 79-1412a is hereby amended to read as fol-  
0328 lows: 79-1412a. County appraisers and district appraisers shall  
0329 perform the following duties:

0330 *First.* (a) Install and maintain such records and data relating  
0331 to all property in the county, taxable and exempt, as may be  
0332 required by the director of property valuation.

0333 *Second.* (b) Annually, as of January 1, supervise the listing  
0334 and assessment of all real estate and personal property in the  
0335 county subject to taxation except ~~state-assessed~~ state-appraised  
0336 property.

#11

appraisal

0337 *Third.* Notify each taxpayer on or before April first by mail  
0338 directed to his or her last known address as to the assessed value  
0339 placed on each parcel of his or her real property whenever the  
0340 assessed value of any parcel has been changed from the assess-  
0341 ment shown for the preceding year. Failure to receive such  
0342 notice shall in nowise invalidate the assessment.

0343 *Fourth.* (c) Attend meetings of the county board of equaliza-

0344 tion for the purpose of aiding such board in the proper discharge  
0345 of its duties, making all records available to the county board of  
0346 equalization.

0347 *Fifth. (d)* Prepare the assessment roll and certify such rolls to  
0348 the county clerk.

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0349 *Sixth. (e)* Supervise the township trustees, assistants, ap-  
0350 praisers and other employees appointed by ~~him or her~~ the  
0351 appraiser in the performance of their duties.

0352 *Seventh. (f)* The county appraiser or district appraiser in  
0353 setting values for various types of personal property, shall con-  
0354 form to the values for such property as shown in the personal  
0355 property ~~assessment~~ appraisal guides devised and/or prescribed  
0356 by the director of property valuation.

0357 *Eighth. (g)* Carry on continuously throughout the year the  
0358 process of appraising real property.

0359 *Ninth. (h)* If the county appraiser or district appraiser deems  
0360 it advisable, ~~he or she~~ such appraiser may appoint one or more  
0361 advisory committees of not less than five (5) persons representa-  
0362 tive of the various economic interests and geographic areas of the  
0363 county to assist ~~him or her~~ in establishing unit land values, unit  
0364 values for structures, productivity, classifications for agricultural  
0365 lands, adjustments for location factors, and generally to advise on  
0366 assessment procedures and methods.

0367 *Tenth. (i)* Perform such other duties as may be required by  
0368 law.

0369 Sec. 9. K.S.A. 79-1460 is hereby amended to read as follows:  
0370 79-1460. The county appraiser shall notify each taxpayer in the  
0371 county annually on or before April 1 for real property and May 1  
0372 for personal property, by mail directed to the taxpayer's last  
0373 known address, of any change in the classification or appraised  
0374 valuation of the taxpayer's property. *For the purposes of this*  
0375 *section, the term "taxpayer" shall be deemed to be the person in*  
0376 *ownership of the property as indicated on the records of the*  
0377 *office of register of deeds. Such notice shall specify separately*  
0378 *both the previous and current appraised and assessed values for*  
0379 *the land and each of the buildings situated on such lands. In the*  
0380 *year following the year in which valuations for tangible prop-*

erty established under the program of statewide reappraisal are applied as a basis for the levy of taxes, and in each year thereafter, such notice shall include the most recent county sales ratio for the particular subclass of property to which the notice relates, except that no such ratio shall be disclosed on any such notices sent in any year when the total assessed valuation of the county is increased or decreased due to reappraisal of all of the property within the county. Such notice shall also contain a statement of the taxpayer's right to appeal. Failure to receive such notice shall in no way invalidate the classification or appraised valuation as changed.

Sec. 10. K.S.A. 79-1602 is hereby amended to read as follows: 79-1602. The county board thus constituted, or a majority of the members thereof, may on and after January 15 of each year, meet at any time that such board may deem necessary. All meetings of such board shall be held in a suitable place in the county courthouse. Such board shall on the first business day in April of each year meet for the purpose of inquiring into the valuation of real property and shall, on the fifteenth day in May 15 or the next following business day if such date shall fall on a day other than a regular business day, meet for the purpose of inquiring into the valuation of tangible personal property in the county, and shall review the assessment appraisal rolls of the county as to accuracy, completeness and uniformity of assessment appraisal, and shall make such changes in the assessment appraisal of property as shall be necessary in order to secure uniform and equal assessment of application to all property.

In all cases where it shall become necessary to increase the assessment appraised value of specific tracts or individual items of real or personal property, except where the assessment appraised value of a class or classes of property in any area or areas of the county is raised by a general order of the state board of tax appeals applicable to all property in such class or classes for the purpose of equalization, the county clerk shall, at least ten (10) 10 days prior to hearing, mail or cause to be mailed a notice to the person to be affected thereby at his or her such person's post-office address as shown by the assessment rolls, stating in sub-

0418 stance that it is proposed to increase the assessment of such  
0419 specific tracts or individual items of ~~his or her~~ *such person's* real  
0420 or personal property, and fixing the time and place when a  
0421 hearing thereon will be had.

0422 The board shall hear and determine any appeal made by any  
0423 taxpayer as to the ~~assessment and~~ valuation of any property in the  
0424 county which may be made to the board by the owner of such  
0425 property or ~~his or her~~ *such owner's* agent or attorney, and shall  
0426 perform the duties ~~hereinbefore set out~~ *prescribed* in this sec-  
0427 tion. The session of the board held for the purpose of considering  
0428 the valuation of real property shall commence not later than the  
0429 first business day in April and shall remain in session until the  
0430 last business day in April, during which time the board may  
0431 adjourn from time to time as may be necessary, and at the  
0432 expiration of the last business day in April, the board shall  
0433 adjourn until May ~~fifth~~ 5, when it shall again reconvene for the  
0434 purpose of hearing appeals from persons who have been notified  
0435 by the county clerk of pending changes in the valuation of their  
0436 real property as provided above, but such adjourned session  
0437 shall not continue for more than ~~ten (10)~~ 10 days, after which the  
0438 board shall adjourn sine die, which adjournment must be taken  
0439 on or before ~~the 15th day of~~ May 15, or if such day shall fall on  
0440 Sunday, then such final adjournment shall be taken on ~~the 16th~~  
0441 ~~day of~~ May 16 and the board shall have no authority to be in  
0442 session thereafter; ~~and~~. After such final adjournment the board  
0443 shall not change the *appraised or assessed* valuation of the real  
0444 property of any person, *except for the correction of clerical*  
0445 *errors as authorized by law*, or reduce the aggregate amount of  
0446 the *appraised or assessed* valuation of the taxable real property  
0447 of the county.

0448 The session of the board held for the purpose of considering  
0449 the valuation of personal property shall commence not later than  
0450 ~~the fifteenth day in~~ May 15 or the next following business day if  
0451 such date shall fall on a day other than a regular business day and  
0452 shall remain in session until the last business day in May, during  
0453 which time the board may adjourn from time to time as may be  
0454 necessary, and at the expiration of the last business day in May,

0455 the board shall adjourn until June ~~five~~ 5, when it shall again  
0456 reconvene for the purpose of hearing appeals from persons who  
0457 have been notified by the county clerk of pending changes in the  
0458 valuation of their personal property as provided above, but such  
0459 adjourned session shall not continue for more than ~~ten (10)~~ 10  
0460 days, after which the board shall adjourn sine die, which ad-  
0461 journment must be taken on or before ~~the 15th day of~~ June 15, or  
0462 if such day shall fall on Sunday, then such final adjournment  
0463 shall be taken on ~~the 16th day of~~ June 16 and the board shall have  
0464 no authority to be in session thereafter; ~~and~~. After such final  
0465 adjournment the board shall not change the *appraised or as-*  
0466 *essed valuation of the personal property of any person, except*  
0467 *for the correction of clerical errors as authorized by law or*  
0468 *reduce the aggregate amount of the appraised or assessed valu-*  
0469 *ation of the taxable personal property of the county.*

0470 *The board shall provide for sufficient evening and Saturday*  
0471 *meetings during the sessions hereinbefore prescribed for the*  
0472 *performance of its duties as shall be necessary to hear all parties*  
0473 *making requests for such evening or Saturday meetings.*

0474 New Sec. 11. As used in sections 11 to 25, inclusive, "taxing  
0475 subdivision" means every taxing district in the state of Kansas  
0476 other than the state.

0477 New Sec. 12. In the year in which the valuations established  
0478 under the program of statewide reappraisal are used as a basis for  
0479 the levy of taxes and in each year thereafter, all existing statutory  
0480 fund and aggregate levy limitations on taxing subdivisions are  
0481 hereby suspended. Except as otherwise hereinafter provided, in  
0482 such year and in each year thereafter, any taxing subdivision is  
0483 authorized to levy taxes upon tangible property which in the  
0484 aggregate produces an amount not in excess of the amount which  
0485 was authorized to be levied by such taxing subdivision in the  
0486 next preceding year, but no taxing subdivision shall certify to the  
0487 county clerk of the county any tax levies upon tangible property,  
0488 excluding taxes levied as special assessments and excluding  
0489 levies specified in section 18, which in the aggregate will pro-  
0490 duce an amount in excess of the amount which was levied by  
0491 h taxing subdivision in the next preceding year.

0492 New Sec. 13. Whenever any taxing subdivision shall certify  
0493 aggregate tangible property tax levies in excess of that permitted  
0494 under the provisions of sections 11 to 25, inclusive, the county  
0495 clerk shall forthwith adjust the aggregate amount of such levies  
0496 to the maximum levy authorized under the provisions of this act  
0497 and notify the taxing subdivision certifying the same. It is the  
0498 intent of this act to prescribe a limitation, with specified excep-  
0499 tions, upon the aggregate amount which may be levied upon  
0500 tangible property by each of the several taxing subdivisions of  
0501 the state and not to prescribe a limitation upon the amount  
0502 produced by each of the several levies imposed by such taxing  
0503 subdivisions for their various tax supported funds. It shall be the  
0504 duty of the governing body of each taxing subdivision to adjust  
0505 legally authorized levies for separate funds or functions of the  
0506 taxing subdivision within the aggregate limitation imposed  
0507 under the provisions of sections 11 to 25, inclusive, of this act.

0508 Whenever a county clerk shall disagree with the governing  
0509 body of a taxing subdivision concerning the maximum amount of  
0510 the aggregate tangible property tax levies permitted under sec-  
0511 tions 11 to 25, inclusive, of this act for such taxing subdivision,  
0512 the disagreement may be submitted to the state board of tax  
0513 appeals by any such county clerk or by the governing body of  
0514 such taxing subdivision, and the disagreement shall thereupon  
0515 be promptly and conclusively determined by the state board of  
0516 tax appeals.

0517 New Sec. 14. Whenever the taxable assessed tangible valu-  
0518 ation of any taxing subdivision is increased by new improve-  
0519 ments on real estate and by added personal property in the year  
0520 in which valuations established under the program of statewide  
0521 reappraisal are used as a basis for the levy of taxes or in any year  
0522 thereafter, the amount which would be produced by the aggre-  
0523 gate tax levy limitation of such taxing subdivision computed in  
0524 accordance with section 12 shall be divided by the taxable  
0525 assessed tangible valuation of such taxing subdivision in the  
0526 current year, omitting the assessed valuation of such new im-  
0527 provements and added personal property, to derive a levy rate.  
0528 The levy rate so computed shall then be applied to the assessed

0520 valuation of such new improvements and added personal prop-  
erty, and such taxing subdivision may then levy the amount  
0531 permitted under section 12 and in addition thereto the amount  
0532 produced by the levy on such new improvements and added  
0533 personal property as provided in this section.

0534 New Sec. 15. In the event that any territory is added to an  
0535 existing taxing subdivision, the amount which would be pro-  
0536 duced by the aggregate tax levy otherwise authorized under  
0537 sections 12 and 14 shall be adjusted to increase the amount  
0538 authorized in the proportion that the assessed valuation of the  
0539 tangible taxable property in the territory added bears to the total  
0540 taxable assessed tangible valuation of the taxing subdivision,  
0541 excluding the property in such added territory.

0542 New Sec. 16. In the event that any taxable tangible property  
0543 is excluded from the boundaries of any taxing subdivision, the  
0544 amount which would be produced by the aggregate tax levy  
0545 authorized under the provisions of sections 12 and 14 shall be  
0546 adjusted to decrease the amount authorized in the proportion  
0547 that the assessed valuation of the tangible property excluded  
0548 bears to the total taxable assessed valuation of the taxing sub-  
0549 division, including such excluded property.

0550 New Sec. 17. (a) Whenever the authority and responsibility  
0551 for the performance of any function or for providing any service,  
0552 for which a tax levy is specifically authorized and provided by  
0553 law, is transferred to any taxing subdivision, the aggregate limi-  
0554 tation imposed under the provisions of sections 11 to 25, inclu-  
0555 sive, upon the tax levies of the taxing subdivisions to which such  
0556 authority or responsibility is transferred shall be increased by an  
0557 amount equal to that levied for such purpose, by the political or  
0558 taxing subdivision from which such authority or responsibility  
0559 was transferred, in the year next preceding the year in which  
0560 such transfer shall become effective and the aggregate limitation  
0561 upon the tax levies of any taxing subdivision from which such  
0562 authority or responsibility is transferred shall be reduced by  
0563 such amount.

0564 (b) Whenever the authority and responsibility for the per-  
0565 formance of any function or the providing of any service, for

0566 which a tax levy, subject to the aggregate limitation prescribed  
0567 by sections 11 to 25, inclusive, is specifically authorized and  
0568 provided by law, is transferred from any taxing subdivision to the  
0569 state of Kansas, the aggregate limitation imposed under the  
0570 provisions of this act upon the tax levies of the taxing subdivision  
0571 from which such authority and responsibility is transferred shall  
0572 be reduced by an amount equal to that levied for such purpose  
0573 by the taxing subdivision in the year next preceding the year in  
0574 which such transfer shall become effective.

0575 New Sec. 18. The provisions of sections 11 to 25, inclusive,  
0576 shall not apply to or limit the levy of taxes for the payment of:

0577 (a) Principal and interest upon bonds and temporary notes;

0578 (b) no-fund warrants authorized by the state board of tax  
0579 appeals subject to the conditions and requirements of K.S.A.

0580 79-2938, 79-2939, 79-2941 and 79-2951 and where such board in  
0581 addition specifically has found that an extreme emergency  
0582 exists;

0583 (c) judgments rendered against taxing subdivisions;

0584 (d) expenses for legal counsel and defense of legal actions  
0585 against officers or employees of taxing subdivisions or premiums

0586 on insurance providing such protection as authorized by article  
0587 61 of chapter 75 of the Kansas Statutes Annotated and amend-  
0588 ments thereto;

0589 (e) employer contributions for social security, workmen's  
0590 compensation, unemployment insurance and employee retire-  
0591 ment and pension programs; or

0592 (f) added expenditures which are specifically mandated or  
0593 required by state or federal law and which are initially incurred  
0594 by the taxing subdivision after the effective date of this act, less  
0595 any expenditures which were specifically mandated or required  
0596 by state or federal law prior to the effective date of this act and  
0597 are no longer mandated or required.

0598 Amounts produced from any levy specified in this section shall  
0599 not be used in computing any aggregate limitation under the  
0600 provisions of this act.

0601 New Sec. 19. The limitation imposed by this act upon the  
0602 amount produced by the aggregate levy of taxes upon tangible

0603 property by any taxing subdivision may be suspended for any  
0604 one year or for a specified number of years, and levies may be  
0605 made for such year or years which will produce an amount in  
0606 excess of that prescribed by sections 11 to 25, inclusive, when-  
0607 ever a majority of the electors of such taxing subdivision voting  
0608 on a proposition to suspend such limitation at an election pro-  
0609 vided for herein shall vote in favor thereof. Any individual levy  
0610 or levies for a particular purpose or purposes may be exempted  
0611 from the limitation imposed by sections 11 to 25, inclusive, for  
0612 any one year or a specified number of years whenever a majority  
0613 of the electors of such taxing subdivision voting on a proposition  
0614 to exempt such levy or levies from such limitation at an election  
0615 provided for herein shall vote in favor thereof. On motion of the  
0616 governing body of such taxing subdivision, any such proposition  
0617 may be submitted at either a special election to be held on the  
0618 first Tuesday in June, at any general election held in April or  
0619 November or at any primary election, and any such proposition  
0620 shall be submitted at any such election whenever a petition  
0621 requesting the same, signed by electors of such subdivision  
0622 equal in number to not less than 5% of the qualified electors of  
0623 such taxing subdivision, shall be filed in the office of the county  
0624 election officer at least 60 days prior to the date of such election.

0625 New Sec. 20. When it is apparent to the governing body of  
0626 any taxing subdivision that the maximum aggregate tax levy  
0627 permitted under the provisions of sections 11 to 25, inclusive, is  
0628 insufficient to finance the necessary operations of such subdivi-  
0629 sion, such governing body may make application to the state  
0630 board of tax appeals for authority to levy taxes in excess of the  
0631 aggregate amount permitted under the provisions of sections 11  
0632 to 25, inclusive. The application shall contain a detailed state-  
0633 ment showing why the expenditures of such taxing subdivisions  
0634 cannot be financed within the limitations prescribed by sections  
0635 11 to 25, inclusive, shall state the exact increase requested, and  
0636 the period of time for which such increase is requested.

0637 If the state board of tax appeals shall find and determine that  
0638 the evidence submitted in support of the application shows an  
0639 extreme emergency need for the increase requested and that the

0640 cost of an election to approve the increase would be dispropor-  
0641 tionate to the amount of the increase sought, such board is  
0642 hereby empowered to authorize such taxing subdivision to levy  
0643 taxes in excess of the aggregate amount permitted under the  
0644 provisions of sections 11 to 25, inclusive. The term "extreme  
0645 emergency need" shall include, but not be limited to, amounts  
0646 required to comply with state or federal requirements in such  
0647 areas as sewage treatment and solid waste disposal and to pro-  
0648 vide police protection, fire protection, ambulance service, or  
0649 similar services essential to the public health and safety. The  
0650 order of the board of tax appeals shall state the exact amount of  
0651 the increase authorized and that the authorization is for a period  
0652 of time, the length of which shall be specified. Any increase in  
0653 tax levy authority granted by the board of tax appeals shall be  
0654 added to the aggregate limitations computed under sections 11 to  
0655 25, inclusive, for the period of time specified by the board.

0656 The county election officer shall cause a notice of any order of  
0657 the board of tax appeals issued pursuant to this section to be  
0658 published once each week for three consecutive weeks in the  
0659 official newspaper of the taxing subdivision or, if none, in a  
0660 newspaper of general circulation in such subdivision. If within  
0661 30 days next following the date of the last publication of such  
0662 notice a petition signed by not less than 10% of the qualified  
0663 electors of the taxing subdivision requesting an election upon  
0664 the proposition to levy such increased taxes is filed in the office  
0665 of the county election officer, no such increased levy shall be  
0666 made without first receiving the approval of a majority of the  
0667 electors of such taxing subdivision voting at an election called  
0668 and held thereon.

0669 New Sec. 21. The state board of tax appeals shall not autho-  
0670 rize the issuance of no-fund warrants by any taxing subdivision  
0671 of the state under the provisions of K.S.A. 79-2938, 79-2939,  
0672 79-2941 or 79-2951, and amendments to such sections, except  
0673 upon the basis of a finding of extreme emergency need.

0674 New Sec. 22. Whenever any taxing subdivision of this state  
0675 shall be required by law to levy taxes for the financing of the  
0676 budget of any political or governmental subdivision of this state

0677 which is not authorized by law to levy taxes on its own behalf,  
0678 and the governing body of such taxing subdivision is not autho-  
0679 rized or empowered to modify or reduce the amount of taxes  
0680 levied therefor, the tax levies of such political or governmental  
0681 subdivision shall not be included in or considered in computing  
0682 the aggregate limitations upon the property tax levies of the  
0683 taxing subdivisions levying taxes for such political or govern-  
0684 mental subdivision.

0685 New Sec. 23. The state board of tax appeals may upon com-  
0686 plaint filed within 30 days after the public hearing held pursuant  
0687 to K.S.A. 79-2929, and amendments thereto, by any taxpayer  
0688 inquire into the levy of taxes by any taxing subdivision for the  
0689 purpose of determining if such taxing subdivision is operating in  
0690 compliance with the limitations and provisions of sections 11 to  
0691 25, inclusive. If upon preliminary inquiry it shall appear that  
0692 such subdivision is failing to comply with the requirements of  
0693 sections 11 to 25, inclusive, the board of tax appeals shall fix a  
0694 time and place for a hearing upon such matter and shall notify  
0695 the governing body of the taxing subdivision thereof. If upon the  
0696 basis of such hearing the state board of tax appeals shall deter-  
0697 mine that such taxing subdivision is operating in violation of the  
0698 limitations and provisions of sections 11 to 25, inclusive, such  
0699 board may order the adjustment of any tax levies to be adjusted  
0700 in such manner as to comply with the requirements of this act.

0701 New Sec. 24. Any election held under the provisions of  
0702 sections 11 to 25, inclusive, shall be called and held in accord-  
0703 ance with the provisions of K.S.A. 10-120, and amendments  
0704 thereto.

0705 New Sec. 25. The provisions of sections 11 to 24, inclusive,  
0706 shall not be applicable to the general fund levies of unified  
0707 school districts.

0708 New Sec. 26. (a) The governing body of any city, in the year  
0709 next following the year in which the valuations established  
0710 under the program of statewide reappraisal are used as a basis for  
0711 the levy of taxes or in any year thereafter, may elect, in the  
0712 manner prescribed by and subject to the limitations of section 5  
0713 of article 12 of the Kansas Constitution, to exempt such city from

0714 the provisions of sections 11 to 23, inclusive.

0715 (b) The governing body of any county, in the year nex  
0716 following the year in which the valuations established under the  
0717 program of statewide reappraisal are used as a basis for the levy  
0718 of taxes or in any year thereafter, may elect, in the manne  
0719 prescribed by and subject to the limitations of K.S.A. 19-101b  
0720 and amendments thereto, to exempt such county from the provi  
0721 sions of sections 11 to 23, inclusive.

0722 (c) The governing body of any other taxing subdivision sub  
0723 ject to the provisions of sections 11 to 23, inclusive, in the year  
0724 next following the year in which the valuations establishec  
0725 under the program of statewide reappraisal are used as a basis for  
0726 the levy of taxes or in any year thereafter, may elect, in the  
0727 manner prescribed by and subject to the limitations of K.S.A.  
0728 19-101b, and amendments thereto, insofar as such section may  
0729 be made applicable, to exempt such subdivision from the provi-  
0730 sions of sections 11 to 23, inclusive.

0731 New Sec. 27. Upon implementation for purposes of levying  
0732 taxes of valuations for real property derived under the program of  
0733 statewide reappraisal, all existing statutory debt limitations  
0734 computed on the basis of a percentage of assessed valuation are  
0735 hereby suspended. In such year of implementation and in all  
0736 years thereafter any indebtedness of a taxing district governed by  
0737 such statutory limitations shall be limited to a percentage of  
0738 assessed valuation, which percentage is determined by dividing  
0739 the amount of indebtedness authorized for such taxing district in  
0740 the year before implementation of such valuations by the as-  
0741 sessed valuation in the year of implementation.

0742 New Sec. 28. The secretary of revenue shall adopt rules and  
0743 regulations providing for the administration of this act. The  
0744 director of property valuation shall prescribe and furnish forms  
0745 to the county appraisers necessary to their duties hereunder.

0746 New Sec. 29. If any sentence, clause, subsection or section  
0747 of this act is held unconstitutional or invalid by any court of  
0748 competent jurisdiction, it shall be conclusively presumed that  
0749 the legislature would have enacted the remainder of the act not  
0750 so held unconstitutional or invalid.

0751 Sec. 30. K.S.A. 79-1412a, 79-1437b, 79-1440, 79-1452 to 79-  
1454, inclusive, 79-1460 and 79-1602 are hereby repealed.

0753 Sec. 31. This act shall take effect and be in force from and  
0754 after its publication in the statute book.