

Approved On: _____

Minutes of the House Committee on Taxation. The meeting was called to order by E. C. Rolfs, Chairman, at 9:00 a.m. on February 19, 1988 in room 519 South at the Capitol of the State of Kansas.

The following members were absent (excused):

Representatives Wunsch, Vancrum, Smith and Fry

Committee staff present:

Tom Severn, Legislative Research
Chris Courtright, Legislative Research
Don Hayward, Reviser of Statutes
Millie Foose, Committee Secretary

The first item on the agenda was HB-2905 - AN ACT relating to state tax levies for contributions; concerning the imposition and disposition thereof. Tom Severn explained the bill. Mr. Michael O'Keefe, Budget Director, said there is a real need to extend the time for at least one year, and then find a long-term solution to the problem. This concluded the public hearing on HB-2905.

Don Hayward distributed copies of the balloon amendment to HB-2702 which the committee had requested. (Attachment 1) Representative Wagnon moved, second by Representative Aylward, that the balloon be amended into HB-2702. The motion carried. Representative Leach moved, second by Representative Francisco, that 10% of taxes filed in protest be held in escrow. The motion did not pass. Representative Leach moved, second by Representative Aylward, that HB-2702 as amended be passed favorably. The motion carried.

HB-2948 - AN ACT relating to sales taxation; prescribing certain duties for the Department of Revenue relating to letter rulings and bond and registration certificate requirements, was discussed. Tom Severn discussed the validity of letter ruling. Chairman Rolfs said he has a problem with the 60-day provision, but all agreed that something along this line is needed to help the small business.

The minutes of February 18 were approved.

There being no further business, the meeting was adjourned.



E. C. Rolfs, Chairman

HOUSE BILL No. 2702

By Committee on Taxation

1-25

0017 AN ACT relating to property taxation; concerning the appeals
 0018 process for taxpayer grievances resulting from the appraisal
 0019 and valuation of property; amending K.S.A. 79-1448, 79-1470,
 0020 79-1472, 79-1603, 79-1606, 79-1607 and 79-1608 and K.S.A.
 0021 1987 Supp. 79-1460, 79-1481, 79-1602 and 79-1610 and re-
 0022 pealing the existing sections; also repealing K.S.A. 79-1464.

and 79-1609

0023 *Be it enacted by the Legislature of the State of Kansas:*
 0024 Section 1. K.S.A. 79-1448 is hereby amended to read as fol-
 0025 lows: 79-1448. Any taxpayer may complain or appeal to the
 0026 county appraiser from the classification or appraisal of the tax-
 0027 payer's property by giving notification of such dissatisfaction to
 0028 the county appraiser. Meetings in regard to such matters shall be
 0029 conducted as prescribed in ~~K.S.A. 79-1464~~. The county appraiser
 0030 shall arrange to hold an informal meeting with the aggrieved
 0031 taxpayer with reference to the property in question. In no event
 0032 shall an informal meeting be scheduled to take place after April
 0033 1 in the year in which valuations for real property established
 0034 pursuant to the program of statewide reappraisal are first
 0035 applied as a basis for the levy of taxes. Any taxpayer who is
 0036 aggrieved by the final determination of the county appraiser may
 0037 appeal to the hearing officer or panel or the county board of
 0038 equalization in the same manner as appeals are made to such
 0039 board under K.S.A. 79-1606, and any amendments thereto, and
 0040 such hearing officer, panel or board, for just cause shown and
 0041 recorded, is authorized to change the classification or valuation
 0042 of specific tracts or individual items of real or personal property
 0043 in the same manner provided for in K.S.A. 79-1602 *et seq.* and
 0044 amendments thereto.

or the appraiser's designee

appointed pursuant to K.S.A. 79-1602, and amendments thereto,

, only in cases where no hearing officer or panel has been appointed, to

Any taxpayer who is aggrieved by the final determination of a hearing officer or panel may appeal to the county board of equalization in the same manner as appeals are made to such board under K.S.A. 79-1606, and amendments thereto. All such appeals shall be heard by the board de novo.

0045 Sec. 2. K.S.A. 1987 Supp. 79-1460 is hereby amended to read
 0046 as follows: 79-1460. The county appraiser shall notify each tax-

0047 payer in the county annually on or before April 1 for real
0048 property and May 1 for personal property, by mail directed to the
0049 taxpayer's last known address, of any change in the classification
0050 or appraised valuation of the taxpayer's property, *except that, in*
0051 *the year in which valuations for real property established pur-*
0052 *suant to the program of statewide reappraisal are first applied*
0053 *as a basis for the levy of taxes, such notice in the case of real*
0054 *property shall be mailed on or before March 1.* For the purposes
0055 of this section *and in the case of real property*, the term "tax-
0056 payer" shall be deemed to be the person in ownership of the
0057 property as indicated on the records of the office of register of
0058 deeds or county clerk. Except for the year in which valuations for
0059 real property established pursuant to the program of statewide
0060 reappraisal are first applied as a basis for the levy of taxes, such
0061 notice shall specify separately both the previous and current
0062 appraised and assessed values for the land and buildings situated
0063 on such lands. In the year following the year in which valuations
0064 for tangible property established under the program of statewide
0065 reappraisal are applied as a basis for the levy of taxes, and in each
0066 year thereafter, such notice shall include the most recent county
0067 sales ratio for the particular subclass of property to which the
0068 notice relates, except that no such ratio shall be disclosed on any
0069 such notices sent in any year when the total assessed valuation of
0070 the county is increased or decreased due to reappraisal of all of
0071 the property within the county. Such notice shall also contain a
0072 statement of the taxpayer's right to appeal. Failure to receive
0073 such notice shall in no way invalidate the classification or ap-
0074 praised valuation as changed.

0075 Sec. 3. K.S.A. 79-1470 is hereby amended to read as follows:
0076 79-1470. In any year during the month of April for real property
0077 and the month of May for personal property, the county appraiser
0078 may request the *hearing officer or panel or the county board of*
0079 *equalization to order a change in the classification or the ap-*
0080 *praised valuation of property on the certified appraisal rolls. Any*
0081 *such request shall be made to the hearing officer or panel, if*
0082 *any, otherwise to the county board of equalization.* The county
0083 appraiser shall utilize the appraised value appeal form when

and in such year the notice shall be accompanied by the criteria upon
which the valuation of such property was obtained

0084 making such requests.

0085 Sec. 4. K.S.A. 79-1472 is hereby amended to read as follows:
0086 79-1472. The county appraiser or the appraiser's designee shall
0087 attend meetings of the *hearing officer or panel or the county*
0088 *board of equalization* for the purpose of aiding such *hearing*
0089 *officer or panel or board* in matters involving the appraisal of
0090 property, and the county appraiser shall make all records con-
0091 cerned therewith available to the *hearing officer or panel or the*
0092 *county board of equalization*. The absence of the county ap-
0093 praiser or the appraiser's designee from any *such* meeting of
0094 ~~such board~~ shall not affect the authority of ~~such board~~ to meet
0095 and conduct the business of the *hearing officer or panel or the*
0096 *board*.

0097 Sec. 5. K.S.A. 1987 Supp. 79-1481 is hereby amended to read
0098 as follows: 79-1481. No *hearing officer or panel or county board*
0099 *of equalization* shall issue an order applicable uniformly to all
0100 property in any class in any area or areas of the county, which
0101 order changes the assessment of such class of property in such
0102 area or areas, without the approval of the state board of tax
0103 appeals. Whenever any *hearing officer or panel or county board*
0104 *of equalization* proposes to issue any such order, it shall make
0105 written application to the state board of tax appeals for a hearing
0106 on such matter *if such change constitutes the final decision of*
0107 *the county*. The state board of tax appeals shall set a time and
0108 place for a hearing thereon within five days of receipt of such
0109 application. The time set for hearing such matter shall in no
0110 event be more than 30 days following the date of receipt of such
0111 application. The state board of tax appeals shall notify the *hear-*
0112 *ing officer or panel or county board of equalization*, the county
0113 or district appraiser and the director of property valuation, of the
0114 time and place set for hearing. The director of property valuation
0115 shall be made a party to such hearing. The state board of tax
0116 appeals shall make its determination upon such matter within 10
0117 days of the conclusion of the hearing thereon and notify the
0118 county board and director of property valuation by mail of its
0119 determination within five days after the date such determination
0120 is made.

0121 The director of property valuation shall require written jus-
0122 tification from the *hearing officer or panel or the county board of*
0123 *equalization when that such officer, panel or board issues an*
0124 *order modifying the valuation of individual tracts of real property*
0125 *if such change constitutes the final decision of the county. The*
0126 *justification shall be conveyed on forms prescribed by the di-*
0127 *rector, notifying the director of such actions of the hearing*
0128 *officer or panel or the county board of equalization and con-*
0129 *veyed by certified mail, return receipt requested, or personally*
0130 *delivered to the director of property valuation or his designee.*
0131 The director shall within 90 30 days after receipt of such justifi-
0132 cation review such justification to determine compliance with
0133 K.S.A. 79-503a, and amendments thereto, *except that, the direc-*
0134 *tor may extend such time in intervals of 30 days not to exceed*
0135 *two such extensions, for just cause shown. If the director finds*
0136 *such hearing officer's or panel's or the county board's actions are*
0137 *not in compliance with K.S.A. 79-503a, and amendments thereto,*
0138 *the director shall appeal the decision of the county board of*
0139 *equalization to the state board of tax appeals which shall admin-*
0140 *ister the appeal order reinstatement of the appraiser's valuation.*
0141 *Any party aggrieved by the director's order may within 30 days*
0142 *appeal such order to the state board of tax appeals.*

0143 Sec. 6. K.S.A. 1987 Supp. 79-1602 is hereby amended to read
0144 as follows: 79-1602. The *hearing officer or panel or the county*
0145 *board thus constituted of equalization, or a majority of the*
0146 *members thereof, may on and after January 15 of each year, meet*
0147 *at any time that such board may deem deemed necessary. All*
0148 *such meetings of such board shall be held in a suitable place in*
0149 *the county courthouse. Such hearing officer or panel or the*
0150 *board shall on the first business day in April of each year meet for*
0151 *the purpose of inquiring into the valuation of real property and*
0152 *shall, on May 15 or the next following business day if such date*
0153 *shall fall on a day other than a regular business day, meet for the*
0154 *purpose of inquiring into the valuation of tangible personal*
0155 *property in the county, and shall review the appraisal rolls of the*
0156 *county as to accuracy, completeness and uniformity of appraisal,*
0157 *and shall make such changes in the appraisal of property as shall*

0158 be necessary in order to secure uniform and equal application to
0159 all property.

0160 In all cases where it shall become necessary to increase the
0161 appraised value of specific tracts or individual items of real or
0162 personal property, except where the appraised value of a class or
0163 classes of property in any area or areas of the county is raised by a
0164 general order of the state board of tax appeals applicable to all
0165 property in such class or classes for the purpose of equalization,
0166 the county clerk shall, at least 10 days prior to hearing, mail or
0167 cause to be mailed a notice to the person to be affected thereby at
0168 such person's post-office address as shown by the assessment
0169 rolls, stating in substance that it is proposed to increase the
0170 assessment of such specific tracts or individual items of such
0171 person's real or personal property, and fixing the time and place
0172 when a hearing thereon will be had.

0173 The *hearing officer or panel or the board* shall hear and
0174 determine any appeal made by any taxpayer as to the valuation of
0175 any property in the county which may be made to the *hearing*
0176 *officer or panel or the board* by the owner of such property or
0177 such owner's agent or attorney, and shall perform the duties

only in cases where no hearing officer or panel has been appointed

0178 prescribed in this section. The session of the *hearing officer or*
0179 *panel or the board* held for the purpose of considering the
0180 valuation of real property shall commence not later than the first
0181 business day in April and shall remain in session until *May 15, or*
0182 *the next business day, except that a county board of equaliza-*
0183 *tion shall remain in session until the last business day in April,*
0184 *May.* During which such time the *hearing officer or panel or the*
0185 board may adjourn from time to time as may be necessary, and at
0186 the expiration of the last business day in *April May,* the board
0187 shall adjourn until *May June 5,* when it shall again reconvene for
0188 the purpose of hearing appeals from persons who have been
0189 notified by the county clerk of pending changes in the valuation
0190 of their real property as provided above, but such adjourned
0191 session shall not continue for more than 10 days, after which the
0192 board shall adjourn sine die, which adjournment must be taken
0193 on or before *May June 15,* or if such day shall fall on Sunday,
0194 then such final adjournment shall be taken on *May 16 the next*

agent or.

All determinations made by a hearing officer or panel may be appealed to the county board of equalization and all such appeals shall be heard de novo.

and appeals from determinations made by a hearing officer or panel

0195 *business day* and the board shall have no authority to be in
0196 session thereafter. After such final adjournment the board shall
0197 not change the appraised or assessed valuation of the real prop-
0198 erty of any person, except for the correction of clerical errors as
0199 authorized by law, or reduce the aggregate amount of the ap-
0200 praised or assessed valuation of the taxable real property of the
0201 county.

0202 The session of the board held for the purpose of considering
0203 the valuation of personal property shall commence not later than
0204 May 15 or the next following business day if such date shall fall
0205 on a day other than a regular business day and shall remain in
0206 session until the last business day in May, during which time the
0207 board may adjourn from time to time as may be necessary, and at
0208 the expiration of the last business day in May, the board shall
0209 adjourn until June 5, when it shall again reconvene for the
0210 purpose of hearing appeals from persons who have been notified
0211 by the county clerk of pending changes in the valuation of their
0212 personal property as provided above, but such adjourned session
0213 shall not continue for more than 10 days, after which the board
0214 shall adjourn sine die, which adjournment must be taken on or
0215 before June 15, or if such day shall fall on Sunday, then such final
0216 adjournment shall be taken on June 16 and the board shall have
0217 no authority to be in session thereafter. After such final adjourn-
0218 ment the board shall not change the appraised or assessed
0219 valuation of the personal property of any person, except for the
0220 correction of clerical errors as authorized by law or reduce the
0221 aggregate amount of the appraised or assessed valuation of the
0222 taxable personal property of the county.

0223 The *hearing officer or panel or the board* shall provide for
0224 sufficient evening and Saturday meetings during the sessions
0225 hereinbefore prescribed for the performance of its duties as shall
0226 be necessary to hear all parties making requests for such evening
0227 or Saturday meetings.

0228 In order to more efficiently and effectively hear and determine
0229 appeals by taxpayers or their representatives which may result
0230 from *changes in* valuations of real property due to the statewide
0231 program of reappraisal of real property, the county board of

0232 equalization of Johnson county board of county commissioners
 0233 may appoint an advisory hearing panel hearing officers or panels
 0234 to accomplish such purpose. Any such panel officers or panels
 0235 shall have a membership composed of be persons having expe-
 0236 rience in the field of real property appraisal and valuation and
 0237 shall perform such duties and functions as may be prescribed by
 0238 the county board to provide assistance in the making of its
 0239 determinations relating to such taxpayer appeals certified by the
 0240 director of property valuation. No person who has performed an
 0241 appraisal of any real property the reappraised valuation of which
 0242 is appealed to the county board of equalization shall be eligible
 0243 to serve as a member of any such panel with respect to a hearing
 0244 on the appeal of such valuation of such property. The director of
 0245 property valuation shall prescribe guidelines governing the
 0246 composition and duties of such panels.

0247 Sec. 7. K.S.A. 79-1603 is hereby amended to read as follows:
 0248 79-1603. It shall be the duty of the county clerk to give notice, by
 0249 publishing in the first week in March in each year within seven
 0250 days of the date the first notice of change in classification or
 0251 appraised valuation is mailed and the two (2) weeks next fol-
 0252 lowing in some the official county newspaper having general
 0253 circulation in his or her county, of the annual meeting meetings
 0254 of the hearing officers or panels or the county board of equali-
 0255 zation held for the purpose of considering appeals from the
 0256 valuation of property; at which meetings all persons feeling
 0257 themselves aggrieved can appear and have all errors in the
 0258 returns and all excessive valuation corrected. The board of
 0259 county commissioners shall not allow any bill for the publication
 0260 of any notice provided for in this section until the person pub-
 0261 lishing such notice shall file with the county clerk a copy of the
 0262 newspaper in which such notice is published, to which shall be
 0263 attached his or her an affidavit stating that such notice has been
 0264 published in accordance with law.

0265 Sec. 8. K.S.A. 79-1606 is hereby amended to read as follows:
 0266 79-1606. The hearing officers or panels or the county board of
 0267 equalization in each county shall adopt, use and maintain the
 0268 following records, the form and method of use of which shall be

who have attended a training program conducted
 or the director's designee

No member of the county board of equalization shall be a hearing officer or serve as a member of a hearing panel but all such members shall be required to attend a training program conducted by the director of property valuation or the director's designee.

0269 prescribed by the director of property valuation: (a) Appeal form,
0270 (b) hearing docket, and (c) record of cases, including the dispo-
0271 sition thereof. The county clerk shall furnish appeal forms to any
0272 owner of property which has been appraised who desires to
0273 further appeal to the *hearing officers or panels or the county*
0274 *board of equalization as to the classification, appraised valuation,*
0275 *assessment or assessment equalization of real property made*
0276 *prior to April 1 of the year of assessment or as to the classifica-*
0277 *tion, appraised valuation, assessment or assessment equalization*
0278 *of personal property made prior to May 1 of the year of assess-*
0279 *ment by the county appraiser. Any such appeal in writing in-*
0280 *volving the classification, appraised valuation, assessment or*
0281 *assessment equalization of real property must be filed with the*
0282 *county clerk on or before April 10 of the year in which the*
0283 *assessment was made and any appeal in writing involving the*
0284 *classification, appraised valuation, assessment or assessment*
0285 *equalization of personal property must be filed with the county*
0286 *clerk on or before May 10 of the year in which the assessment is*
0287 *made within [seven] days of the date that a notice of change in*
0288 *value was mailed by the hearing officer or panel or board of*
0289 *equalization, except as provided in K.S.A. 79-1609, and amend-*
0290 *ments thereto.*

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0291 Every appeal so filed shall be set for hearing by the *hearing*
0292 *officers or panels or the county board of equalization which*
0293 *hearing must, if the same involves the classification, appraised*
0294 *valuation, assessment or assessment equalization of real estate,*
0295 *be held on or before the last business day of April and such*
0296 *hearing must, if the same involves the classification, appraised*
0297 *valuation, assessment or assessment equalization of personal*
0298 *property, be held on or before the last business day in May, and*
0299 *May 15, if heard by a hearing officer or panel, and May 30, if*
0300 *heard by a county board of equalization. The county clerk shall*
0301 *notify each appellant and the county appraiser of the date for*
0302 *hearing of the taxpayer's appeal at least five 10 days in advance*
0303 *of such hearing. Every such appeal shall be determined by order*
0304 *of the hearing officer or panel or the county board of equaliza-*
0305 *tion and such order shall, if the same involves the classification,*

0306 appraised valuation, assessment or assessment equalization of
0307 real estate, be recorded in the minutes of such *officer, panel or*
0308 board on or before the last business day of April, and if the same
0309 involves the classification, appraised valuation, assessment or
0310 assessment equalization of personal property, be recorded in the
0311 minutes of such board on or before the last business day of May
0312 *May 15, if heard by a hearing officer or panel, and May 30, if*
0313 *heard by a county board of equalization.* Such recorded orders
0314 and minutes shall be open to public inspection. Notice as to
0315 disposition of the appeal shall be mailed to the taxpayer within
0316 five days after the determination.

0317 Sec. 9. K.S.A. 79-1607 is hereby amended to read as follows:
0318 79-1607. The board of county commissioners of any county may
0319 employ expert, clerical, or other qualified assistants, *hearing*
0320 *officers or panels* to aid such board in the performance of its
0321 duties as the county board of equalization, and the compensation
0322 of such assistant or assistants, *hearing officers or panels* shall be
0323 paid from the county general fund. *Any county is authorized to*
0324 *exceed the general fund levy and tax lid limitation by an amount*
0325 *not to exceed the related costs of such assistants, hearing of-*
0326 *icers or panels.* The board of county commissioners of any
0327 county which shall employ assistants pursuant to the provisions
0328 of this section shall by resolution specify the duties and com-
0329 pensation of any assistant or assistants so employed, and no such
0330 assistant or assistants shall be employed until such duties and
0331 compensation be so specified: ~~Provided,~~ *That except that,* if in
0332 its discretion the board of commissioners of any county shall
0333 deem it necessary to contract for an appraisal of all or any part of
0334 the properties within such county for the purpose of aiding the
0335 board in assessment equalization, said *the* board may contract for
0336 the same, and for the purpose of paying for the same may pay all
0337 or any part of the costs thereof from the county general fund, or
0338 may pay all or any part thereof by the issuance of no-fund
0339 warrants, as hereinafter provided. The board of commissioners of
0340 any county contracting for the purposes hereinbefore provided is
0341 hereby authorized and empowered to issue no-fund warrants in
0342 the amount necessary to pay for the same.

0343 Such no-fund warrants shall be issued in the manner and form,
0344 bear interest and be redeemed as prescribed by K.S.A. 79-2940,
0345 and ~~acts amendatory thereof~~ *amendments thereto*, except that
0346 they may be issued without approval of the state board of tax
0347 appeals, and without the notation required by K.S.A. 79-2940,
0348 ~~and amendments thereto~~. Whenever no-fund warrants are issued
0349 under the authority of this act, the board shall make a tax levy at
0350 the first tax levying period after such warrants are issued, suffi-
0351 cient to pay such warrants and the interest thereon; *Provided,*
0352 ~~That except that~~ in lieu of making only one tax levy, such board,
0353 if it deems it advisable, may make a tax levy each year for not to
0354 exceed five (5) years in approximately equal installments for the
0355 purpose of paying said *such* warrants and the interest thereon.
0356 All such tax levies shall be in addition to all other levies autho-
0357 rized or limited by law, and none of the tax limitations provided
0358 by article 19 of chapter 79 of the Kansas Statutes Annotated, and
0359 acts amendatory thereof, shall apply to such levies.

0360 Sec. 10. K.S.A. 79-1608 is hereby amended to read as fol-
0361 lows: 79-1608. The board of county commissioners of any county
0362 by resolution is hereby authorized and empowered to transfer at
0363 the close of any budget year all or any part of the balance of the
0364 money in the county general fund, and subject to legal expendi-
0365 ture in such year, to a special assessment equalization fund.
0366 Upon the adoption of such resolution, a copy thereof shall be
0367 delivered to the county treasurer and ~~he or she~~ *the treasurer*
0368 shall credit the amount provided in such resolution to such
0369 special fund and shall debit the general fund.

0370 Such transfers may be made notwithstanding the provisions of
0371 K.S.A. 79-2925 to 79-2937, ~~or acts amendatory thereof or supple-~~
0372 ~~mental and amendments thereto~~. All moncy credits to such
0373 special fund shall be used by the county for the purpose of
0374 employment of or contracting for assistants, *hearing officers or*
0375 *panels* to aid the county board of equalization in the performance
0376 of its duties or to make appraisals of all or any part of the
0377 properties in such county for the purpose of aiding the board in
0378 assessment equalization; and. Such special assessment equali-
0379 zation fund shall not be subject to the provisions of K.S.A.

0380 79-2925 to 79-2937, or acts amendatory thereof or supplemental
 0381 and amendments thereto, except that in making the budgets of
 0382 such counties the amounts credited to, and the amount on hand
 0383 in such special fund, and the amount expended therefrom shall
 0384 be shown thereon for the information of the taxpayers of the
 0385 county.

0386 If the board of county commissioners shall determine at any
 0387 time that all or any part of the money which has been transferred
 0388 to such special fund is not needed for the purposes for which so
 0389 transferred, said the board of county commissioners is hereby
 0390 authorized and empowered by resolution to retransfer such
 0391 amount not needed to the general fund of the county, and such
 0392 retransfer and expenditure thereof shall be subject to the provi-
 0393 sions of K.S.A. 79-2925 to 79-2937, or acts amendatory thereof or
 0394 supplemental and amendments thereto.

0395 Sec. 11. K.S.A. 1987 Supp. 79-1610 is hereby amended to
 0396 read as follows: 79-1610. Notice of the decision of the *hearing*
 0397 *officer or panel or the board of equalization* on any appeal shall
 0398 be mailed to the taxpayer within five days after the date of the
 0399 making of such decision *or the date of approval of the director of*
 0400 *property valuation, whichever occurs later.* Notice of all
 0401 changes of *classification or valuation* of property, including the
 0402 justification for such changes, shall, within five days, be mailed
 0403 to the director of property valuation pursuant to K.S.A. 1987
 0404 Supp. 79-1481, and amendments thereto, if such change consti-
 0405 tutes the final decision of the county. Any appeal duly perfected
 0406 not heard by the board on or before the date of final adjournment
 0407 of the board, shall be deemed to have been denied as of the date
 0408 of final adjournment and the board shall mail a notice of such
 0409 denial to the taxpayer within five days after the date of such final
 0410 adjournment.

0411 Sec. 12. K.S.A. 79-1448, 79-1464, 79-1470, 79-1472, 79-1603,
 0412 79-1606, 79-1607 and 79-1608, and K.S.A. 1987 Supp. 79-1460,
 0413 79-1481, 79-1602 and 79-1610 are hereby repealed.

0414 Sec. 13. This act shall take effect and be in force from and
 0415 after its publication in the statute book.

Sec. 11. K.S.A. 79-1609 is hereby amended to read as follows: 79-1609. Any person being aggrieved by any order of the county board of equalization may appeal to the state board of tax appeals by filing a written notice of appeal, on forms approved by the state board of tax appeals and provided by the county board of equalization for such purpose, stating the grounds thereof and a description of any comparable property or properties and the assessment thereof upon which they rely as evidence of inequality of assessment of their property, if that be a ground of the appeal, with the board of tax appeals and by filing a copy thereof with the clerk of said the county board of equalization within ~~forty-five-(45)~~ 45 days after the date of the order from which the appeal is taken. A county assessor appraiser may appeal to the state board of tax appeals from any order of the county board of equalization. Unless excusable neglect on the part of the taxpayer is found, the state board of tax appeals shall not hear any appeal or consider any application for refund of taxes filed pursuant to K.S.A. 79-2005, and amendments thereto, based upon a change of valuation in tax year 1989 of a taxpayer's property unless and until the taxpayer has complied with the provisions of law relating to the process of hearing such grievances by county officers.

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and 79-1609