

Approved Saturday, April 27, 1991
Date

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION

The meeting was called to order by Senator Dan Thiessen at
Chairperson

11:00 a.m./p.m. on Friday, March 8, 1991 in room 519-S of the Capitol.

All members were present except:

Committee staff present:

Don Hayward, Assistant Revisor

Bill Edds, Assistant Revisor

Tom Severn, Research Department

Chris Courtwright, Research Department

Marion Anzek, Committee Secretary

Conferees appearing before the committee:

Senator Phil Martin

Chairman Dan Thiessen called the meeting to order at 11:08 and recognized a former House of Representatives member visiting today, Representative Campbell.

The Chairman said the committee has a lot of bills to take action on and he turned attention to SB8 and recognized Senator Phil Martin who had a proposed amendment.

Senator Phil Martin said the Department of Revenue worked the proposed amendments with Larry Clark, County Appraisers Association. He said the proposed amendment basically changes dates around so the taxpayer will have a longer time frame with the County Appraiser than what he has now. He said, with the notices that are being sent out on an annual basis, he said, he felt it would be better to give the taxpayers a little bit more time with the local jurisdictions, and he said this proposal does this, with both the county appraiser and the Board of Equalization. (ATTACHMENT 1)

After committee discussion, Senator Martin asked Don Hayward to help brief the members on the amendment dates.

Don Hayward said they have to have the notices out by March 1 on real property, and the taxpayers have until April 5 for the first appeal, then it goes to May 1 for the local county appraiser. He said they have 30 days from the date they receive their notice to file and appeal with the county appraiser, and the county appraiser has to act by March 31 and April 5.

Senator Martin said then you extend the deadlines on what they have before the local Board of Equalization, from April 1 to May 31. He said, this time is longer for the Board of Equalization than for the county appraiser, and they have to have all of it settled by June 15. The taxpayer has up until the time that statements would be issued, you can pay under protest or you can file immediately after a decision by the county commissioner.

Senator Martin said if a taxpayer pays one-half before June 20, then they have eliminated their right to appeal to the Board of Tax Appeals.

Don Hayward said the proposed amendment is the same procedure as HB2005 on page 6.

Senator Martin said the Department of Revenue will be asking for changes in sending notices.

Senator Phil Martin moved to adopt the proposed amendments on SB8, 2nd by Senator Gerald Karr. The motion to amend SB8 carried.

Chairman Thiessen turned attention to SB9 and Senator Martin said we had a proposed amendment from Douglas County on 1-31-91, called the Douglas County plan. Senator Martin said if the committee makes the changes to begin to correct the A through Z problem, then you reduce it down further.

Senator Steineger said we are stripping away \$24.M that mandates local taxing units, and this will drive up property taxes by \$24.M statewide.

CONTINUATION SHEET

MINUTES OF THE Senate COMMITTEE ON Assessment and Taxation,

room 519-S, Statehouse, at 11:00 a.m./~~p.m.~~ on Friday, March 8, 1991.

Tom Severn said he was not sure that this should be said, that this bill does that. He said, there is a temporary regulation in effect with the Department of Revenue which already does that part. This part of the bill is already current law. That is the \$24.M reduction. He said, the other part of the bill, to prorate the levies, increases the taxes by about \$7.3M, and he said, the bill in statute equalizes the valuation, but that simply codifies the regulation, and also equalizes the levies, by prorating the levies and that increases the taxes for 1992 by about \$17.3M.

Don Hayward said the Douglas County Plan is in the bill now, but what we didn't do was to hold everybody harmless.

Tom Severn said the end result is equal treatment. He said, there were 2 Attorney General Opinions, (1) said, they could prorate the valuations as they did in the regulations, and (2) said, they could not prorate the levy rate.

He said, according to the Attorney General Opinion the Department of Revenue doesn't have the authority to that part of SB9 that relates to prorating levies.

After committee discussion, Chairman Thiessen recognized Senator Martin.

Senator Phil Martin moved to favorably pass SB9, 2nd by Senator Janis Lee. The motion carried.

Chairman Thiessen turned attention to SB72 and he recognized Senator Martin.

Senator Phil Martin said he has a proposed amendment to SB72 prepared by the Department of Revenue. He said the intent of the bill is the same as the original SB72 as introduced, but this re-codifies and puts it in a different section in the statutes, and he said the amendments were prepared by the Division of Property Valuation and basically gives the ability to request an appraisal of property by an individual, if they are out of compliance, and then the corrective action that refers to the time frame that would be necessary. (ATTACHMENT 2)

Senator Jack Steineger moved to adopt the proposed amendment to SB72, seconded by Senator Phil Martin. The motion carried.

Senator Martin moved to favorably pass SB72 as amended, 2nd by Senator Steineger. The motion carried.

Chairman Thiessen turned attention to SB222, SB223 and SB230 and reminded the members these (3) bills are the Liberal airport gas well problem, that we held hearings on and asked for the pleasure of the committee.

Don Hayward said if the committee finds SB230 favorable for passage, they wouldn't need SB222 and SB223.

After committee discussion on the above bills Chairman Dan Thiessen adjourned the meeting at 11:59 a.m..

Proposed Amendment to SB 8

On page 1, in line 18, before "property" by inserting "real"; in line 19, by striking all after "appraiser"; in line 21, before the period by inserting "on or before March 1"; in line 25, by striking "appraisal" and inserting "appraised value"; in line 28, by striking "May 1" and inserting "March 31"; in line 29, by striking "May" and inserting "April"; in line 31, by striking all after "appeal"; by striking all in lines 32 and 33; in line 36, by striking "hearing officer, panel or"; in line 38, by striking all after the first "of"; in line 40, by striking all after the period; by striking all in lines 41 and 42; in line 43, by striking all before "Each";

On page 2, in line 6, by striking "March" and inserting "February"; in line 7, by striking "May" and inserting "April"; in line 21, after "Such" by inserting "real property"; by striking all in lines 24 to 26, inclusive; in line 27, by striking "such" and inserting "Such"; in line 28, by striking all after "relates"; by striking all in lines 29 and 30; in line 31, by striking all before the period and inserting "as shown by the ratio study required by K.S.A. 79-1437, and amendments thereto"; in line 35, by striking "as changed"; after line 35, by inserting three new sections to read as follows:

"New Sec. 3. Any taxpayer may complain or appeal to the county appraiser from the classification or appraisal of the taxpayer's personal property by giving notification of such dissatisfaction to the county appraiser on or before April 15. The county appraiser or the appraiser's designee shall arrange to hold an informal meeting with the aggrieved taxpayer with reference to the property in question. The county appraiser may extend the time in which the taxpayer may informally appeal from the classification or appraised value of the taxpayer's property for just and adequate reasons. In no event shall an informal

meeting regarding personal property be scheduled to take place after May 1, nor shall a final determination be given by the appraiser after May 5. Any taxpayer who is aggrieved by the final determination of the county appraiser 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, and such board, for just cause shown and recorded, is authorized to change the classification or valuation of property in the same manner provided for in K.S.A. 79-1602 et seq., and amendments thereto. Each step in the county's established informal and formal appeal process must be completed before the taxpayer may appeal to the next level except as provided in K.S.A. 79-1609, and amendments thereto.

Sec. 4. K.S.A. 79-306 is hereby amended to read as follows: 79-306. On or before March 1 of each year, or the next following business day if such date falls on a day other than a regular business day, every person, except a corporation, domestic or foreign, in which case the filing date shall be on or before ~~April 1~~ March 15, or the next following business day if such date falls on a day other than a regular business day, required by this act to list property shall make and sign a statement listing all tangible personal property which by this act such person is required to list, either as the owner thereof, or as parent, guardian, trustee, executor, administrator, receiver, accounting officer, partner or agent, as the case may be, and deliver the same to the county appraiser of the county where such property has its situs for the purpose of taxation.

Sec. 5. K.S.A. 1990 Supp. 79-2005 is hereby amended to read as follows: 79-2005. (a) Any taxpayer, before protesting the payment of such taxpayer's taxes, shall be required ~~either at the time of paying such taxes, or if the whole or part of the taxes are paid prior to December 20, no later than December 20, or with respect to taxes levied in 1989, if the whole or part of the taxes are paid on or before January 16, 1990, no later than January 16, 1990~~ to file a written statement with the county

treasurer, on forms approved by the state board of tax appeals and provided by the county treasurer, clearly stating the grounds on which the whole or any part of such taxes are protested and citing any law, statute or facts on which such taxpayer relies in protesting the whole or any part of such taxes. The county treasurer shall forward a copy of the written statement of protest to the county appraiser who shall within 15 days of the receipt thereof, schedule a formal meeting with the taxpayer or such taxpayer's agent or attorney with reference to the property in question. The county appraiser shall review the appraisal of the taxpayer's property with the taxpayer or such taxpayer's agent or attorney and may change the valuation of the taxpayer's property, if in the county appraiser's opinion a change in the valuation of the taxpayer's property is required to assure that the taxpayer's property is valued according to law, and shall, within 15 business days thereof, notify the taxpayer and the state board of tax appeals, in the event the valuation of the taxpayer's property is changed, in writing of the results of the formal meeting. The state board of tax appeals may within 45 days after receipt of notification of such change review such change and schedule a hearing thereon upon a finding that the taxpayer's property may not be valued according to law. If the state board of tax appeals takes no action within such 45 day period, the results of the formal meeting shall be final.

(b) If the grounds of such protest shall be that the valuation or assessment of the property upon which the taxes so protested are levied is illegal or void, such statement shall further state the exact amount of valuation or assessment which the taxpayer admits to be valid and the exact portion of such taxes which is being protested.

(c) If the grounds of such protest shall be that any tax levy, or any part thereof, is illegal, such statement shall further state the exact portion of such tax which is being protested.

(d) Upon the filing of a written statement of protest, the

grounds of which shall be that any tax levied, or any part thereof, is illegal, the county treasurer shall mail a copy of such protest to the governing body of the taxing district making the levy being protested.

(e) -- Within 30 days after notification of the results of the formal meeting, the protesting taxpayer may, if aggrieved by the results of the formal meeting with the county appraiser, appeal such results to the board of county commissioners, or the hearing officer or panel appointed pursuant to K.S.A. 79-1602, of the county wherein the property is located by filing a notice of such appeal with the county clerk, or, at the taxpayer's option, the taxpayer may appeal the results of the formal meeting directly to the state board of tax appeals, on forms approved by the state board of tax appeals and provided by the county treasurer, together with a copy of the written statement of protest. A copy of the written notification of the results of the formal meeting with the county appraiser shall be provided by the county appraiser.

(f) -- Upon receipt of the copy of the written statement of protest and a copy of the written notification of the results of the formal meeting with the county appraiser, the board of county commissioners or hearing officer or panel shall within 30 days of such receipt hear the taxpayer's appeal and shall within 15 days thereafter notify the taxpayer and the state board of tax appeals, in the event the valuation of the taxpayer's property is changed. The state board of tax appeals may within 45 days after receipt of notification of such change review such change and schedule a hearing thereon upon a finding that the taxpayer's property may not be valued according to law. If the state board of tax appeals takes no action within such 45 day period, the decision of the board of county commissioners or the hearing officer or panel shall be final. If the taxpayer remains aggrieved by the results of such hearing, such taxpayer may appeal such results to the state board of tax appeals within 30 days of the date of such notice. Thereupon, the board shall

docket-the-same-and-notify-the-taxpayer-and-the-county--treasurer of--such-fact.--In-addition-thereto-if-the-grounds-of-such-protest is-that-the-valuation-or-assessment-of-the-property-is-illegal-or void-the-board-shall-notify-the-county-appraiser-thereof.

(g)--After-examination-of-the-copy-of-the--written--statement of--protest-and-a-copy-of-the-written-notification-of-the-results of-the-formal-meeting-with-the-county-appraiser,--the-board--shall conduct-a-hearing-in-accordance-with-the-provisions-of-the-Kansas administrative--procedure--act,--unless--waived-by-the-interested parties-in-writing.--If-the-grounds-of-such-protest-is--that--the valuation--or--assessment--of-the-property-is-illegal-or-void-the board-shall-notify-the-county-appraiser-thereof.

(h)--In-the-event-of-a-hearing,--the-same-shall-be--originally set--not--later--than-90-days-after-the-filing-of-the-copy-of-the written--statement--of--protest--and--a--copy--of--the--written notification-of-the-results-of-the-formal-meeting-with-the-county appraiser--with-the-board.--In-all-instances-where-the-board-sets a-request-for-hearing-and--requires--the--representation--of--the county--by--its-attorney-or-counselor-at-such-hearing,--the-county shall-be-represented-by-its-county-attorney-or-counselor.

(i)--When-a-determination-is-made-as-to-the-merits-of-the-tax protest,--the-board-shall-render-and-serve-its-order-thereon.--The county-treasurer-shall-notify-all-affected--taxing--districts--of the-amount-by-which-tax-revenues-will-be-reduced-as-a-result-of-a refund.

(j)--If--a--protesting--taxpayer--fails-to-file-a-copy-of-the written--statement--of--protest--and--a--copy--of--the--written notification-of-the-results-of-the-formal-meeting-with-the-county appraiser--with--the-board-within-the-time-limit-prescribed,--such protest-shall-become-null-and-void-and-of-no-effect-whatsoever.

(k)--In-the-event-the-board-orders-that-a-refund-be-made--and no--appeal--is-taken-from-such-order,--the-county-treasurer-shall, as-soon-thereafter--as--reasonably--practicable,--refund--to--the taxpayer--such--protested-taxes-from-tax-moneys-collected-but-not distributed.--Upon-making-such-refund,--the-county-treasurer-shall

~~charge-the-fund-or-funds-having-received-such-protested-taxes-~~

(e) If the valuation of the property upon which the taxes so protested has been the subject of an appeal pursuant to K.S.A. 79-1448, and amendments thereto, the county shall forward the written statement of protest to the state board of tax appeals. Thereupon, the board shall docket the same and notify the taxpayer and the county appraiser of such fact.

If the valuation of the property upon which the taxes so protested has not been the subject of an appeal pursuant to K.S.A. 79-1448, and amendments thereto, the county treasurer shall forward the written statement of protest to the county appraiser who shall within 15 days of the receipt thereof, schedule a formal meeting with the taxpayer or such taxpayer's agent or attorney with reference to the property in question. The county appraiser shall review the appraisal of the taxpayer's property with the taxpayer or such taxpayer's agent or attorney and may change the valuation of the taxpayer's property, if in the county appraiser's opinion a change in the valuation of the taxpayer's property is required to assure that the taxpayer's property is valued according to law. In the event the valuation of the taxpayer's property is changed, the county appraiser shall notify the taxpayer and the state board of tax appeals, in writing, of such change. The state board of tax appeals may within 45 days review such change and determine whether sufficient justification exists for such change. If the state board of tax appeals finds the property is valued according to law, or takes no action within 45 days of receipt of notification of such change, the results of the formal meeting shall be final and the board shall notify the county clerk of the final value within 15 days thereof. The county clerk shall, within five business days of receipt of such notification from the state board of tax appeals, notify the county treasurer and the county appraiser of the final value. Upon a finding that the taxpayer's property may not be valued according to law, the state board of tax appeals shall schedule a hearing thereon and notify the

taxpayer and the county appraiser of such fact.

If the county appraiser makes no change in value as a result of the formal meeting with the taxpayer, or makes a change in value that is not satisfactory to the taxpayer, the county appraiser shall, within 15 business days thereof, notify the taxpayer in writing of the results of the formal meeting, and shall forward a copy of such results, with the taxpayer's written statement of protest, to the state board of tax appeals.

(f) In the event of a hearing, the state board of tax appeals shall conduct the hearing in accordance with the provisions of the Kansas administrative procedure act, unless waived by the interested parties in writing. In all instances where the board requires the representation of the county by its attorney or counselor at such hearing, the county shall be represented by its county attorney or counselor.

When the board has rendered a decision on the merits of the tax protest, the board shall serve notice on the county appraiser and the county clerk. The county clerk shall, within five business days of receipt of such notification from the state board of tax appeals, notify the county treasurer of the final value.

(g) In the event the board orders that a refund be made and no appeal is taken from such order, the county treasurer shall, as soon thereafter as reasonably practicable, refund to the taxpayer such protested taxes from tax moneys collected but not distributed. Upon making such refund, the county treasurer shall charge the fund or funds having received such protested taxes. The county treasurer shall notify all affected taxing districts of the amount by which tax revenues will be reduced as a result of a refund.

(†) (h) Whenever, by reason of the refund of taxes previously received or the reduction of taxes levied but not received as a result of decreases in assessed valuation, it will be impossible to pay for imperative functions for the current budget year, the governing body of the taxing district affected

may issue no-fund warrants in the amount necessary. Such warrants shall conform to the requirements prescribed by K.S.A. 79-2940, and amendments thereto, except they shall not bear the notation required by such section and may be issued without the approval of the state board of tax appeals. The governing body of such taxing district shall make a tax levy at the time fixed for the certification of tax levies to the county clerk next following the issuance of such warrants sufficient to pay such warrants and the interest thereon. All such tax levies shall be in addition to all other levies authorized by law.

(m) (i) The county treasurer shall disburse to the proper funds all portions of taxes paid under protest and shall maintain a record of all portions of such taxes which are so protested and shall notify the governing body of the taxing district levying such taxes thereof and the director of accounts and reports if any tax protested was levied by the state.

(n) (j) This statute shall not apply to the valuation and assessment of property assessed by the director of property valuation and it shall not be necessary for any owner of state assessed property, who has an appeal pending before the board of tax appeals, to protest the payment of taxes under this statute solely for the purpose of protecting the right to a refund of taxes paid under protest should that owner be successful in that appeal.";

By renumbering existing sections 3 to 5, inclusive, as sections 6 to 8, respectively;

Also, on page 2, in line 38, by striking "1990 Supp. 79-1448 and 79-1460" and inserting "79-306 and K.S.A. 1990 Supp. 79-1448, 79-1460 and 79-2005";

In the title, in line 11, before the semicolon, by inserting "and protesting payment of taxes"; also in line 11, before "1990" by inserting "79-306 and K.S.A."; in line 12, by striking "and 79-1460" and inserting ", 79-1460 and 79-2005";

Proposed Amendment to SB 72

On page 1, in line 15, by striking "any"; in line 16, by striking all before the first comma; in line 20, by striking all after "of"; in line 21, by striking "and" and inserting "real property or"; in line 22, before the comma by inserting "and the guidelines and timetables prescribed by the director of property valuation"; in line 23, before "board" by inserting "state"; in line 24, by striking "taxable"; in line 25, by striking "district" and inserting "county"; in line 26, before "board" by inserting "state"; in line 28, before "board" by inserting "state"; in line 34, after "valuation" by inserting ", who shall be made a party to the proceeding,"; in line 35, before "board" by inserting "state"; in line 36, by striking "estate" and inserting "property"; in line 40, before "board" by inserting "state";

On page 2, in line 7, by striking "estate" and inserting "property"; in line 10, by striking "estate" and inserting "property"; in line 11, before the comma by inserting "as shall be ordered by the state board of tax appeals"; in line 13, after "same" by inserting "upon completion"; in line 18, by striking all after "appeals"; in line 19, by striking all before the period; in line 22, before "reappraisal" by inserting "contracted"; in line 24, by striking "parties" and inserting "contractors";

On page 3, after line 13, by inserting a new section to read as follows:

"Sec. 2. K.S.A. 79-1479 is hereby amended to read as follows: 79-1479. (a) On or before January 15, ~~1986~~ 1992, and quarterly thereafter, the county or district appraiser shall submit to the director of property valuation a progress report indicating actions taken during the preceding quarter calendar year to implement ~~reappraisal~~ the appraisal of ~~real~~ property in

the county or district. Whenever the director of property valuation shall determine that any county has failed, neglected or refused to properly provide for the ~~reappraisal~~ appraisal of property or the updating of the appraisals on an annual basis in substantial compliance with the provisions of ~~this--act~~ law and the guidelines and timetables prescribed by the director ~~pursuant to--K.S.A.--1985--Supp.--79-1476~~, the director shall file with the state board of tax appeals a complaint stating the facts upon which the director has made the determination of noncompliance as provided by K.S.A. 79-1413a, and amendments thereto. ~~Within--15 days--after--receipt--of--any--such--complaint,--the--state--board--of--tax appeals--shall--hold--a--summary--proceeding--on--such--complaint. Notice--of--the--time--and--place--fixed--for--such--proceeding--shall--be mailed---to---the---county---appraiser---and---the---board---of---county commissioners--of--the--county--involved--and--to--the--director--of property--valuation.~~ If, as a result of such proceeding, the state board of tax appeals finds that the county is not in substantial compliance with the provisions of ~~this--act~~ law and the guidelines and timetables of the director of property valuation providing for the ~~progress---and---conclusion---of reappraisal~~ appraisal of all ~~real~~ property in the county or the updating of the appraisals on an annual basis, it shall order the immediate assumption of the duties of ~~reappraising--of--real property~~ the office of county appraiser by the personnel of the division of property valuation until such time as the director of property valuation determines that ~~progress--in~~ the county ~~under the--program--of--reappraisal--is--sufficient--to--restore--such--duties to--the--county~~ is in substantial compliance with the provisions of law. In addition, the board shall order the state treasurer to withhold all or a portion of the county's entitlement to moneys from either or both of the local ad valorem tax reduction fund and the city and county revenue sharing fund for the year following the year in which the order is issued. Upon service of any such order on the board of county commissioners, the appraiser shall immediately deliver to the director of property

valuation, or the director's designee, all books, records and papers pertaining to the appraiser's office.

Any county for which the state division of property valuation is ordered by the state board of tax appeals to assume the responsibility and duties of ~~reappraising-of-real-property~~ the office of county appraiser shall reimburse the state for the actual costs incurred by the division of property valuation in the assumption and carrying out of such responsibility and duties, including any contracting costs in the event it is necessary for the director of property valuation to contract with private appraisal firms to carry out such responsibilities and duties.

(b) On or before ~~August-15~~ April 30 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~~ law. If the director determines the property in any county or district is not being appraised in accordance with the requirements of ~~this--act~~ law, 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--state--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~~ law.

If the state 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 or the plan 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 ~~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 state 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~~ such publication to determine county compliance with K.S.A. 79-1439, and amendments thereto. 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 corrective action as is necessary

or to show cause for noncompliance.";

By renumbering existing sections 2 and 3 as sections 3 and 4;
Also, on page 3, in line 14, by striking "is" and inserting
", 79-1451 and 79-1479 are";

In the title, in line 9, before "and" by inserting "and
79-1479"; in line 10, by striking "section" and inserting
"sections; also repealing K.S.A. 79-1451";