

## SENATE BILL No. 152

By Senator Schmidt

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1 AN ACT concerning property taxation; relating to valuation appeals;  
2 establishing an appeal process to the board of county commissioners  
3 for certain residential and commercial real property; providing for the  
4 purchase of such property by the county under certain conditions.  
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6 *Be it enacted by the Legislature of the State of Kansas:*

7 Section 1. Within 30 days after the date the notice of informal  
8 meeting results or final determination is mailed to the taxpayer pursuant to  
9 K.S.A. 79-1448, 79-1496 or 79-2005, and amendments thereto, any  
10 taxpayer aggrieved by the final determination of the county appraiser  
11 relating to the valuation of residential or commercial real property where  
12 the value of such property on the valuation notice is less than \$1,000,000,  
13 who has not filed an appeal with the board of tax appeals pursuant to  
14 K.S.A. 74-2433f, 79-1448, 79-1609, 79-1611 or 79-2005, and amendments  
15 thereto, may file an appeal with the board of county commissioners. The  
16 hearing before the board of county commissioners shall be informal. A  
17 decision shall be rendered by the board of county commissioners within 30  
18 days after the hearing is concluded. Within 30 days after the decision of  
19 the board of county commissioners, if the taxpayer is aggrieved by the  
20 decision, the taxpayer may offer to sell the property to the county for an  
21 amount equal to 90% of the appraised value determined by the board of  
22 county commissioners by submitting a written offer to the board of county  
23 commissioners. Within 30 days from the date the taxpayer's offer is  
24 received, the board of county commissioners shall lower the appraised  
25 value of the property by no less than 15% or agree to purchase the  
26 property for an amount equal to 90% of the appraised value. In the event  
27 the board of county commissioners agrees to purchase the property  
28 pursuant to this section, the sale transaction shall close within 90 days.

29 Sec. 2. This act shall take effect and be in force from and after its  
30 publication in the statute book.