

## 2023 Kansas Statutes

**79-1478a. Withholding of appraisal maintenance cost moneys, when; duties and authorities of director of property valuation.** The director of property valuation shall order the state treasurer to withhold all or a portion of funds appropriated by the legislature pursuant to K.S.A. 79-1478, and amendments thereto, upon a finding by the director that a county is not in compliance with statutes, rules and regulations or directives governing property taxation. The order of the director shall be served on the county as provided in K.S.A. 60-304, and amendments thereto. Any county aggrieved by such order may appeal to the state board of tax appeals as provided in K.S.A. 74-2438, and amendments thereto, which shall conduct a summary proceeding thereon pursuant to the Kansas administrative procedure act.

Unless the funds withheld under this section are restored by the state board of tax appeals, such funds shall be deposited in a special training fund to be utilized by the director of property valuation to correct the problem resulting in the withholding of the funds and to provide training for county officials.

**History:** L. 1992, ch. 48, § 1; L. 2008, ch. 109, § 91; L. 2014, ch. 141, § 99; July 1.