

2023 Kansas Statutes

79-1611. Appointment of hearing officers and panels to hear appeals from valuation and classification of property; qualifications and salary; removal of appointees, when. The board of county commissioners of each county may appoint at least one hearing officer or county hearing panel of not fewer than three individuals to hear and determine appeals from the final determination of classification and appraised valuation of real or personal property by the county appraiser. The board of county commissioners, with the approval of the director of property valuation, may unite with the board of county commissioners of one or more counties to form a district for the purpose of appointing at least one hearing officer or district hearing panel of not fewer than three individuals. In any county wherein a hearing officer or county or district hearing panel is not appointed pursuant to this section any appeal from the final determination of the county appraiser shall be filed directly with the state board of tax appeals as provided in K.S.A. 79-1609, and amendments thereto.

The board of county commissioners shall fix the salary to be paid the hearing officer or each member of the county hearing panel. In the case of a district hearing officer or district hearing panel, the salary to be paid shall be fixed by joint resolution by the boards of county commissioners published in the official county newspaper of each county. The board of county commissioners of each county is hereby authorized to levy a tax upon all taxable tangible property in the county in an amount necessary to pay all costs incurred in complying with this section and K.S.A. 79-1494, and amendments thereto.

No person may serve as a hearing officer or on a county or district hearing panel who is not qualified by virtue of experience and training in the field of property appraisal and property tax administration, such qualifications to be determined by the director of property valuation who shall prescribe guidelines governing the duties of the hearing officers or county and district hearing panels. Each hearing officer and member of a county or district hearing panel shall attend and complete a training program conducted by the director of property valuation or the director's designee. Any person who has performed an appraisal of any property the appraised valuation of which is appealed to a hearing officer or the county or district hearing panel shall not hear such appeal and may not participate in any deliberations on such appeal. The board of county commissioners, or individual members thereof, may serve as a hearing officer or as members of the county or district hearing panel provided they meet the foregoing requirements.

Whenever the director of property valuation shall conclude that any person appointed as a hearing officer or to a county or district hearing panel has failed or neglected to discharge such person's duties as required by law and that the interest of the public will be promoted by the removal of such person, the director of property valuation shall issue an order suspending or terminating such person as a hearing officer or member of the hearing panel in the same manner and subject to the same conditions provided in subsection (b) of K.S.A. 19-431, and amendments thereto.

The provisions of this section shall apply to all taxable years commencing after December 31, 1997.

History: L. 1992, ch. 282, § 7; L. 1998, ch. 146, § 10; L. 2008, ch. 109, § 96; L. 2014, ch. 141, § 103; July 1.