

HOUSE BILL No. 2641

By Representative LeDoux

2-7

1 AN ACT concerning county appraisers; providing for the election of
2 county appraisers; amending K.S.A. 19-425, 19-432, 19-433, 19-434,
3 19-435, 75-5105a, 79-1412a and 79-1455 and K.S.A. 2011 Supp. 25-
4 101, 25-213, 25-611, 79-1476 and 79-1479 and repealing the existing
5 sections; also repealing K.S.A. 19-426, 19-428, 19-430 and K.S.A.
6 2011 Supp. 19-431.

7

8 *Be it enacted by the Legislature of the State of Kansas:*

9 New Section 1. At the general election in 2016 and each fourth year
10 thereafter, a county appraiser shall be elected in each county for a term of
11 four years. Such county appraiser, before entering upon the duties of
12 office, shall execute and file with the county treasurer a good and
13 sufficient corporate surety bond, conditioned on the faithful performance
14 of the duties of office. Such bond shall be issued by a company authorized
15 to do business in Kansas, in an amount fixed by the board of county
16 commissioners of not less than \$10,000. No person shall be eligible for the
17 nomination or election to the office of county appraiser unless such person
18 is a certified Kansas appraiser.

19 New Sec. 2. If a vacancy in the office of county appraiser should
20 occur by death, resignation or otherwise, the vacancy shall be filled by
21 appointment of a qualified elector of the county in the manner herein
22 provided. If the vacancy occurs on or after May 1 of the second year of the
23 term, the person so appointed shall serve for the remainder of the
24 unexpired term and until a successor is elected and qualifies. If the
25 vacancy occurs before May 1 of the second year of the term, the person
26 appointed to fill the vacancy shall serve until a successor is elected and
27 qualifies at the next general election to serve the remainder of the
28 unexpired term. Nomination and election of such successor shall be in the
29 same manner as nomination and election of a county appraiser for a
30 regular term. Appointments hereunder shall be made in the manner
31 provided by law for filling vacancies in the office of member of the house
32 of representatives.

33 Sec. 3. K.S.A. 19-425 is hereby amended to read as follows: 19-425.
34 The county or district appraiser ~~appointed~~ *elected* under the provisions of
35 this act shall have all the powers and duties vested in and imposed upon
36 county assessors by law except as otherwise provided herein. From and

1 after the effective date of this act any reference in the Kansas Statutes
2 Annotated ~~or~~ *and* amendments thereto, to the "assessor" or "county
3 assessor" or words of similar import shall be construed as referring to the
4 "county appraiser." ~~or "district appraiser."~~ *He*~~The county appraiser~~ shall
5 appoint deputy appraisers and fix their salaries with the consent and
6 approval of the board of county commissioners ~~or district board~~. Each
7 deputy appraiser, before entering upon the duties of ~~his~~ office, shall take
8 and subscribe to an oath in like manner as that provided for the ~~county or~~
9 ~~district~~ appraiser. With the consent and approval of the board of county
10 commissioners ~~or district board~~, ~~he~~, *the appraiser* may appoint such
11 specialized help as ~~he~~ may ~~need~~ *be needed* to properly assess specific
12 properties and may pay them such compensation as the board of county
13 commissioners ~~or district board~~ shall provide. The board of county
14 commissioners ~~or district board~~ shall furnish ~~him~~ necessary office space
15 and such clerical help as may be needed to carry out the duties of ~~his~~ *the*
16 office.

17 Sec. 4. K.S.A. 19-432 is hereby amended to read as follows: 19-432.
18 The director of property valuation shall maintain a current list of persons
19 ~~eligible to be appointed to the office of appraiser~~ *qualified as certified*
20 *Kansas appraisers*. Periodic issuance of this list shall constitute the official
21 list of eligible Kansas appraisers ~~who are candidates for appointment~~.
22 Inclusion on this list shall be made dependent upon successful completion
23 of a written examination as adopted and administered by the director.

24 The director of property valuation shall be required to conduct training
25 courses annually for the purpose of training appraisal candidates. These
26 courses shall be designed to prepare students to successfully complete the
27 written examinations required for eligible Kansas appraiser status.

28 Once certified, an eligible Kansas appraiser may retain that status only
29 through successful completion of additional appraisal courses at intervals
30 as determined by the director of property valuation. The director shall be
31 required to conduct training courses annually for the purpose of providing
32 the additional curriculum required for retention of Kansas appraiser status.
33 The director may accept recognized appraisal courses as an alternative to
34 courses conducted by the ~~director's office~~ *division of property valuations*
35 to fulfill this requirement for the maintenance of eligible Kansas appraiser
36 status.

37 Sec. 5. K.S.A. 19-433 is hereby amended to read as follows: 19-433.
38 The county ~~or district~~ appraiser ~~appointed under the provisions of this act~~
39 shall take and subscribe to an oath as ~~a county official~~ *official*.

40 Sec. 6. K.S.A. 19-434 is hereby amended to read as follows: 19-434.
41 The appraiser of each county ~~or district~~ ~~appointed under the provisions of~~
42 ~~this act~~ shall receive an annual salary in an amount which shall be fixed by
43 resolution of the board of county commissioners of the county ~~or district~~

1 ~~board of the district.~~

2 Sec. 7. K.S.A. 19-435 is hereby amended to read as follows: 19-435.
3 The board of county commissioners ~~or district board~~ shall allow any
4 appraiser, deputy, or employee ~~his~~ actual and necessary travel and
5 subsistence expense incurred in the performance of ~~his~~ *such* duties and
6 shall allow mileage to any such officer, deputy, or employee at the rate
7 prescribed by law for each mile actually and necessarily traveled in a
8 privately owned vehicle in the performance of ~~his~~ *such* duties.

9 Sec. 8. K.S.A. 2011 Supp. 25-101 is hereby amended to read as
10 follows: 25-101. (a) On the Tuesday succeeding the first Monday in
11 November of each even-numbered year, there shall be held a general
12 election to elect officers as follows:

13 (1) At each alternate election, prior to the year in which the term of
14 office of the president and vice-president of the United States will expire,
15 there shall be elected the electors of president and vice-president of the
16 United States to which the state may be entitled at the time of such
17 election;

18 (2) at each such election, when the term of a United States senator for
19 this state shall expire during the next year, there shall be elected a United
20 States senator;

21 (3) at each such election there shall be elected the representatives in
22 congress to which the state may be entitled at the time of such election;

23 (4) at each alternate election, prior to the year in which their regular
24 terms of office will expire, there shall be elected a governor, lieutenant
25 governor, secretary of state, attorney general, state treasurer and state
26 commissioner of insurance;

27 (5) at each such election there shall be elected such members of the
28 state board of education as provided by law;

29 (6) at each such election, when, in a judicial district in which judges
30 of the district court are elected, the term of any district judge expires
31 during the next year, or a vacancy in a district judgeship has been filled by
32 appointment more than 30 days prior to the election, there shall be elected
33 a district judge of such judicial district;

34 (7) at each such election, when, in a judicial district in which judges
35 of the district court are elected, the term of any district magistrate judge
36 expires during the next year, or a vacancy in a district magistrate judgeship
37 has been filled by appointment more than 30 days prior to the election,
38 there shall be elected a district magistrate judge of such judicial district;

39 (8) at each alternate election, prior to the year in which the regular
40 term of office of state senators shall expire, there shall be elected a state
41 senator in each state senatorial district;

42 (9) at each election there shall be elected a representative from each
43 state representative district;

1 (10) at each alternate election there shall be elected, in each county, a
 2 county clerk, county treasurer, register of deeds, *county appraiser*, county
 3 or district attorney, sheriff and such other officers as provided by law; and

4 (11) at each election, when the term of county commissioner in any
 5 district in any county shall expire during the next year, there shall be
 6 elected from such district a county commissioner.

7 (b) This section shall apply to the filling of vacancies only so far as is
 8 consistent with the provisions of law relating thereto.

9 Sec. 9. K.S.A. 2011 Supp. 25-213 is hereby amended to read as
 10 follows: 25-213. At all national and state primary elections, the national
 11 and state offices as specified for each in this section shall be printed upon
 12 the official primary election ballot for national and state offices and the
 13 county and township offices as specified for each in this section shall be
 14 printed upon the official primary election ballot for county and township
 15 offices. The official primary election ballots shall have the following
 16 heading:

17
 18 OFFICIAL PRIMARY ELECTION BALLOT

19 _____ Party

20 To vote for a person whose name is printed on the ballot make a cross
 21 or check mark in the square at the left of the person's name. To vote for a
 22 person whose name is not printed on the ballot, write the person's name in
 23 the blank space, if any is provided, and make a cross or check mark in the
 24 square to the left.

25 The words national and state or the words county and township shall
 26 appear on the line preceding the part of the form shown above.

27 The form shown shall be followed by the names of the persons for
 28 whom nomination petitions or declarations have been filed according to
 29 law for political parties having primary elections, and for the national and
 30 state offices in the following order: United States senator, United States
 31 representative from _____ district, governor and lieutenant governor,
 32 secretary of state, attorney general, state treasurer, commissioner of
 33 insurance, senator _____ district, representative _____ district, district
 34 judge _____ district, district magistrate judge _____ district, district
 35 attorney _____ judicial district, and member state board of education
 36 _____ district. For county and township offices the form shall be followed
 37 by the names of persons for whom nomination petitions or declarations
 38 have been filed according to law for political parties having primary
 39 elections in the following order: commissioner _____ district, county clerk,
 40 treasurer, register of deeds, *appraiser*, county attorney, sheriff, township
 41 trustee, township treasurer, township clerk. When any office is not to be
 42 elected, it shall be omitted from the ballot. Other offices to be elected but
 43 not listed, shall be inserted in the proper places. For each office there shall

1 be a statement of the number to vote for.

2 To the left of each name there shall be printed a square. Official
3 primary election ballots may be printed in one or more columns. The
4 names certified by the secretary of state or county election officer shall be
5 printed on official primary election ballots and no others. In case there are
6 no nomination petitions or declarations on file for any particular office, the
7 title to the office shall be printed on the ballot followed by a blank line
8 with a square, and such title, followed by a blank line, may be printed in
9 the list of candidates published in the official paper. No blank line shall be
10 printed following any office where there are nomination petitions or
11 declarations on file for the office except following the offices of precinct
12 committeeman and precinct committeewoman. Except as otherwise
13 provided in this section, no person's name shall be printed more than once
14 on either the official primary election ballot for national and state offices
15 or the official primary election ballot for county and township offices. No
16 name that is printed on the official primary election ballot as a candidate of
17 a political party shall be printed or written in as a candidate for any office
18 on the official primary election ballot of any other political party. If a
19 person is a candidate for the unexpired term for an office, the person's
20 name may be printed on the same ballot as a candidate for the next regular
21 term for such office. The name of any candidate on the ballot may be
22 printed on the same ballot as such candidate and also as a candidate for
23 precinct committeeman or committeewoman. No name that is printed on
24 the official primary election ballot for national and state offices shall be
25 printed or written in elsewhere on such ballot or on the official primary
26 election ballot for county and township offices except for precinct
27 committeeman or committeewoman. No name that is printed on the
28 official primary election ballot for county and township offices shall be
29 printed or written in on the official primary election ballot for national and
30 state offices or elsewhere on such county and township ballot except for
31 precinct committeeman or committeewoman.

32 No person shall be elected to the office of precinct committeeman or
33 precinct committeewoman where no nomination petitions or declarations
34 have been filed, unless the person receives at least five write-in votes. As a
35 result of a primary election, no person shall receive the nomination and no
36 person's name shall be printed on the official general election ballot when
37 no nomination petitions or declarations were filed, unless the person
38 receives votes equal in number to not less than 5% of the total of the
39 current voter registration designated in the state, county or district in
40 which the office is sought, as compiled by the office of the secretary of
41 state, except that a candidate for township office may receive the
42 nomination and have such person's name printed on the ballot where no
43 nomination petitions or declarations have been filed if such candidate

1 receives three or more write-in votes. No such person shall be required to
2 obtain more than 5,000 votes.

3 Sec. 10. K.S.A. 2011 Supp. 25-611 is hereby amended to read as
4 follows: 25-611. (a) The arrangement of offices on the official general
5 ballot for national and state offices for those offices to be elected shall be
6 in the following order: Names of candidates for the offices of president
7 and vice-president, United States senator, United States representative
8 _____ district, governor and lieutenant governor running together,
9 secretary of state, attorney general, (and any other officers elected from the
10 state as a whole), state senator _____ district, state representative _____
11 district, district judge _____ district, district magistrate judge _____
12 district, district attorney _____ judicial district, and state board of
13 education member _____ district.

14 (b) The arrangement of offices on the official general ballot for
15 county and township offices for those offices to be elected shall be in the
16 following order: Names of candidates for county commissioner _____
17 district, county clerk, county treasurer, *county appraiser*, register of deeds,
18 county attorney, sheriff, township trustee, township treasurer, township
19 clerk.

20 Sec. 11. K.S.A. 75-5105a is hereby amended to read as follows: 75-
21 5105a. The director of property valuation shall:

22 (a) Devise and prescribe uniform assessment forms and records,
23 property-identification maps, land-classification maps, land-value maps,
24 permanent record cards, and other essential assessment tools, and to assist
25 each county with the installation and maintenance of the same.

26 (b) Devise or prescribe guides, or both, for the valuation of personal
27 property. The director of property valuation may furnish to each county
28 one copy of each guide so prescribed and a copy or copies of each guide so
29 devised. In the preparation of such guides, the director of property
30 valuation shall confer with representatives of the county appraisers ~~and~~
31 ~~district appraisers~~, and shall seek counsel from official representatives of
32 organized groups interested in and familiar with the value of classes of
33 property with which they are concerned.

34 (c) Render all assistance possible toward uniform assessments within
35 the counties and throughout the state.

36 (d) Assist county appraisers ~~and district appraisers~~ to determine the
37 fair market value in money of nonstate assessed properties, the valuation
38 of which requires specialized technical knowledge.

39 (e) Compile sales ratio data as provided by K.S.A. 79-1486 through
40 79-1493, and amendments thereto, and to analyze such assessment data.

41 (f) Perform such other duties as may be prescribed by law.

42 Sec. 12. K.S.A. 79-1412a is hereby amended to read as follows: 79-
43 1412a. (a) County appraisers ~~and district appraisers~~ shall perform the

1 following duties:

2 *First.* Install and maintain such records and data relating to all property
3 in the county, taxable and exempt, as may be required by the director of
4 property valuation.

5 *Second.* Annually, as of January 1, supervise the listing and appraisal of
6 all real estate and personal property in the county subject to taxation
7 except state-appraised property.

8 *Third.* Attend meetings of the county board of equalization for the
9 purpose of aiding such board in the proper discharge of its duties, making
10 all records available to the county board of equalization.

11 *Fourth.* Prepare the appraisal roll and certify such rolls to the county
12 clerk.

13 *Fifth.* Supervise the township trustees, assistants, appraisers and other
14 employees appointed by the appraiser in the performance of their duties.

15 *Sixth.* The county appraiser ~~or district appraiser~~ in setting values for
16 various types of personal property, shall conform to the values for such
17 property as shown in the personal property appraisal guides devised or
18 prescribed by the director of property valuation.

19 *Seventh.* Carry on continuously throughout the year the process of
20 appraising real property.

21 *Eighth.* If the county appraiser ~~or district appraiser~~ deems it advisable,
22 such appraiser may appoint one or more advisory committees of not less
23 than five persons representative of the various economic interests and
24 geographic areas of the county to assist the appraiser in establishing unit
25 land values, unit values for structures, productivity, classifications for
26 agricultural lands, adjustments for location factors, and generally to advise
27 on assessment procedures and methods.

28 *Ninth.* Perform such other duties as may be required by law.

29 (b) The director of property valuation shall give notice to county ~~and~~
30 ~~district appraisers and county boards of equalization~~ of any proposed
31 changes in the guides, schedules or methodology for use in valuing
32 property prescribed to the county and district appraisers for use in setting
33 values for property within the county or district. Such notice shall also be
34 published in the Kansas register and shall provide that such changes are
35 available for public inspection. Changes and modifications in guides,
36 schedules or methodology for use in valuing property which are prescribed
37 by the director of property valuation for use by county and district
38 appraisers on or after July 1 in any year shall not be utilized in establishing
39 the value, for the current tax year, of any property, the value of which has
40 previously been established for such year.

41 Sec. 13. K.S.A. 79-1455 is hereby amended to read as follows: 79-
42 1455. ~~Except for counties which have formed appraisal districts pursuant~~
43 ~~to K.S.A. 19-425 et seq.,~~ Each county shall comprise a separate appraisal

1 unit, and the county appraiser shall have the duty of appraising all real and
2 tangible personal property in the county.

3 ~~District appraisers shall have the powers and duties vested in and~~
4 ~~imposed upon county appraisers. The term "county appraiser" shall be~~
5 ~~construed to include "district appraiser."~~

6 Each year all taxable and exempt real and tangible personal property
7 shall be appraised by the county appraiser at its fair market value as of
8 January 1 in accordance with K.S.A. 79-503a, *and amendments thereto*,
9 unless otherwise specified by law.

10 Sec. 14. K.S.A. 2011 Supp. 79-1476 is hereby amended to read as
11 follows: 79-1476. The director of property valuation is hereby directed and
12 empowered to administer and supervise a statewide program of reappraisal
13 of all real property located within the state. ~~Except as otherwise authorized~~
14 ~~by K.S.A. 19-428, and amendments thereto, Each county shall comprise a~~
15 ~~separate appraisal district under such program, and the county appraiser~~
16 ~~shall have the duty of reappraising all of the real property in the county~~
17 ~~pursuant to guidelines and timetables prescribed by the director of~~
18 ~~property valuation and of updating the same on an annual basis. In the case~~
19 ~~of multi-county appraisal districts, the district appraiser shall have the duty~~
20 ~~of reappraising all of the real property in each of the counties comprising~~
21 ~~the district pursuant to such guidelines and timetables and of updating the~~
22 ~~same on an annual basis. Commencing in 2000, Every parcel of real~~
23 ~~property shall be actually viewed and inspected by the county or district~~
24 ~~appraiser once every six years. Any county or district appraiser shall be~~
25 ~~deemed to be in compliance with the foregoing requirement in any year if~~
26 ~~17% or more of the parcels in such county or district are actually viewed~~
27 ~~and inspected.~~

28 Compilation of data for the initial preparation or updating of
29 inventories for each parcel of real property and entry thereof into the state
30 computer system as provided for in K.S.A. 79-1477, and amendments
31 thereto, shall be completed not later than January 1, 1989. Whenever the
32 director determines that reappraisal of all real property within a county is
33 complete, notification thereof shall be given to the governor and to the
34 state court of tax appeals.

35 Valuations shall be established for each parcel of real property at its fair
36 market value in money in accordance with the provisions of K.S.A. 79-
37 503a, and amendments thereto.

38 In addition thereto valuations shall be established for each parcel of
39 land devoted to agricultural use upon the basis of the agricultural income
40 or productivity attributable to the inherent capabilities of such land in its
41 current usage under a degree of management reflecting median production
42 levels in the manner hereinafter provided. A classification system for all
43 land devoted to agricultural use shall be adopted by the director of

1 property valuation using criteria established by the United States
2 department of agriculture soil conservation service. For all taxable years
3 commencing after December 31, 1989, all land devoted to agricultural use
4 which is subject to the federal conservation reserve program shall be
5 classified as cultivated dry land for the purpose of valuation for property
6 tax purposes pursuant to this section. For all taxable years commencing
7 after December 31, 1999, all land devoted to agricultural use which is
8 subject to the federal wetlands reserve program shall be classified as native
9 grassland for the purpose of valuation for property tax purposes pursuant
10 to this section. Productivity of land devoted to agricultural use shall be
11 determined for all land classes within each county or homogeneous region
12 based on an average of the eight calendar years immediately preceding the
13 calendar year which immediately precedes the year of valuation, at a
14 degree of management reflecting median production levels. The director of
15 property valuation shall determine median production levels based on
16 information available from state and federal crop and livestock reporting
17 services, the soil conservation service, and any other sources of data that
18 the director considers appropriate.

19 The share of net income from land in the various land classes within
20 each county or homogeneous region which is normally received by the
21 landlord shall be used as the basis for determining agricultural income for
22 all land devoted to agricultural use except pasture or rangeland. The net
23 income normally received by the landlord from such land shall be
24 determined by deducting expenses normally incurred by the landlord from
25 the share of the gross income normally received by the landlord. The net
26 rental income normally received by the landlord from pasture or rangeland
27 within each county or homogeneous region shall be used as the basis for
28 determining agricultural income from such land. The net rental income
29 from pasture and rangeland which is normally received by the landlord
30 shall be determined by deducting expenses normally incurred from the
31 gross income normally received by the landlord. Commodity prices, crop
32 yields and pasture and rangeland rental rates and expenses shall be based
33 on an average of the eight calendar years immediately preceding the
34 calendar year which immediately precedes the year of valuation. Net
35 income for every land class within each county or homogeneous region
36 shall be capitalized at a rate determined to be the sum of the contract rate
37 of interest on new federal land bank loans in Kansas on July 1 of each year
38 averaged over a five-year period which includes the five years
39 immediately preceding the calendar year which immediately precedes the
40 year of valuation, plus a percentage not less than .75% nor more than
41 2.75%, as determined by the director of property valuation, except that the
42 capitalization rate calculated for property tax year 2003, and all such years
43 thereafter, shall not be less than 11% nor more than 12%.

1 Based on the foregoing procedures the director of property valuation
2 shall make an annual determination of the value of land within each of the
3 various classes of land devoted to agricultural use within each county or
4 homogeneous region and furnish the same to the several county appraisers
5 who shall classify such land according to its current usage and apply the
6 value applicable to such class of land according to the valuation schedules
7 prepared and adopted by the director of property valuation under the
8 provisions of this section.

9 It is the intent of the legislature that appraisal judgment and appraisal
10 standards be followed and incorporated throughout the process of data
11 collection and analysis and establishment of values pursuant to this
12 section.

13 For the purpose of the foregoing provisions of this section the phrase
14 "land devoted to agricultural use" shall mean and include land, regardless
15 of whether it is located in the unincorporated area of the county or within
16 the corporate limits of a city, which is devoted to the production of plants,
17 animals or horticultural products, including but not limited to: Forages;
18 grains and feed crops; dairy animals and dairy products; poultry and
19 poultry products; beef cattle, sheep, swine and horses; bees and apiary
20 products; trees and forest products; fruits, nuts and berries; vegetables;
21 nursery, floral, ornamental and greenhouse products. Land devoted to
22 agricultural use shall not include those lands which are used for
23 recreational purposes, other than that land established as a controlled
24 shooting area pursuant to K.S.A. 32-943, and amendments thereto, which
25 shall be deemed to be land devoted to agricultural use, suburban
26 residential acreages, rural home sites or farm home sites and yard plots
27 whose primary function is for residential or recreational purposes even
28 though such properties may produce or maintain some of those plants or
29 animals listed in the foregoing definition.

30 The term "expenses" shall mean those expenses typically incurred in
31 producing the plants, animals and horticultural products described above
32 including management fees, production costs, maintenance and
33 depreciation of fences, irrigation wells, irrigation laterals and real estate
34 taxes, but the term shall not include those expenses incurred in providing
35 temporary or permanent buildings used in the production of such plants,
36 animals and horticultural products.

37 The provisions of this act shall not be construed to conflict with any
38 other provisions of law relating to the appraisal of tangible property for
39 taxation purposes including the equalization processes of the county and
40 state court of tax appeals.

41 Sec. 15. K.S.A. 2011 Supp. 79-1479 is hereby amended to read as
42 follows: 79-1479. (a) On or before January 15, 1992, and quarterly
43 thereafter, the county ~~or district~~ appraiser shall submit to the director of

1 property valuation a progress report indicating actions taken during the
2 preceding quarter calendar year to implement the appraisal of property in
3 the county ~~or district~~. Whenever the director of property valuation shall
4 determine that any county has failed, neglected or refused to properly
5 provide for the appraisal of property or the updating of the appraisals on an
6 annual basis in substantial compliance with the provisions of law and the
7 guidelines and timetables prescribed by the director, the director shall file
8 with the state court of tax appeals a complaint stating the facts upon which
9 the director has made the determination of noncompliance as provided by
10 K.S.A. 79-1413a, and amendments thereto. If, as a result of such
11 proceeding, the state court of tax appeals finds that the county is not in
12 substantial compliance with the provisions of law and the guidelines and
13 timetables of the director of property valuation providing for the appraisal
14 of all property in the county or the updating of the appraisals on an annual
15 basis, it shall order the immediate assumption of the duties of the office of
16 county appraiser by the director of the division of property valuation until
17 such time as the director of property valuation determines that the county
18 is in substantial compliance with the provisions of law. In addition, the
19 court shall order the state treasurer to withhold all or a portion of the
20 county's entitlement to moneys from either or both of the local ad valorem
21 tax reduction fund and the city and county revenue sharing fund for the
22 year following the year in which the order is issued. Upon service of any
23 such order on the board of county commissioners, the appraiser shall
24 immediately deliver to the director of property valuation, or the director's
25 designee, all books, records and papers pertaining to the appraiser's office.

26 Any county for which the director of the division of property valuation
27 is ordered by the state court of tax appeals to assume the responsibility and
28 duties of the office of county appraiser shall reimburse the state for the
29 actual costs incurred by the director of the division of property valuation in
30 the assumption and carrying out of such responsibility and duties,
31 including any contracting costs in the event it is necessary for the director
32 of property valuation to contract with private appraisal firms to carry out
33 such responsibilities and duties.

34 (b) On or before June 1 of each year, the director of property
35 valuation shall review the appraisal of property in each county ~~or district~~
36 to determine if property within the county ~~or district~~ is being appraised or
37 valued in accordance with the requirements of law. If the director
38 determines the property in any county ~~or district~~ is not being appraised in
39 accordance with the requirements of law, the director of property valuation
40 shall notify the county ~~or district~~ appraiser and the board of county
41 commissioners of any county ~~or counties~~ affected that the county has 30
42 days within which to submit to the director a plan for bringing the
43 appraisal of property within the county into compliance.

1 If a plan is submitted and approved by the director, the county or
2 ~~district~~ shall proceed to implement the plan as submitted. The director
3 shall continue to monitor the program to insure that the plan is
4 implemented as submitted. If no plan is submitted or if the director does
5 not approve the plan, the director shall petition the state court of tax
6 appeals for a review of the plan or, if no plan is submitted, for authority for
7 the division of property valuation to assume control of the appraisal
8 program of the county and to proceed to bring the same into compliance
9 with the requirements of law.

10 If the state court of tax appeals approves the plan, the county or ~~district~~
11 appraiser shall proceed to implement the plan as submitted. If no plan has
12 been submitted or the plan submitted is not approved, the court shall fix a
13 time within which the county may submit a plan or an amended plan for
14 approval. If no plan is submitted and approved within the time prescribed
15 by the court, the court shall order the division of property valuation to
16 assume control of the appraisal program of the county and shall certify its
17 order to the state treasurer who shall withhold distributions of the county's
18 share of moneys from the county and city revenue sharing fund and the
19 local *ad valorem* tax reduction fund and credit the same to the general fund
20 of the state for the year following the year in which the court's order is
21 made. The director of property valuation shall certify the amount of the
22 cost incurred by the division in bringing the program in compliance to the
23 state court of tax appeals. The court shall order the county commissioners
24 to reimburse the state for such costs.

25 (c) The state court of tax appeals shall within 60 days after the
26 publication of the Kansas assessment/sales ratio study review such
27 publication to determine county compliance with K.S.A. 79-1439, and
28 amendments thereto. If in the determination of the court one or more
29 counties are not in substantial compliance and the director of property
30 valuation has not acted under subsection (b) above, the court shall order
31 the director of property valuation to take such corrective action as is
32 necessary or to show cause for noncompliance.

33 Sec. 16. K.S.A. 19-425, 19-426, 19-428, 19-430, 19-432, 19-433, 19-
34 434, 19-435, 75-5105a, 79-1412a and 79-1455 and K.S.A. 2011 Supp. 19-
35 431, 25-101, 25-213, 25-611, 79-1476 and 79-1479 are hereby repealed.

36 Sec. 17. This act shall take effect and be in force from and after its
37 publication in the statute book.