

HOUSE BILL No. 2764

By Committee on Taxation

3-14

1 AN ACT concerning property tax; county appraisers; duties of the county
2 appraiser; violations; amending K.S.A. 19-432 and 79-1412a and
3 repealing the existing sections.
4

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

6 Section 1. K.S.A. 19-432 is hereby amended to read as follows: 19-
7 432. The director of property valuation shall maintain a current list of
8 persons eligible to be appointed to the office of appraiser. Periodic
9 issuance of this list shall constitute the official list of eligible Kansas
10 appraisers who are candidates for appointment. Inclusion on this list shall
11 be made dependent upon successful completion of a written examination
12 as adopted and administered by the director.

13 The director of property valuation shall be required to conduct training
14 courses annually for the purpose of training appraisal candidates. These
15 courses shall be designed to prepare students to successfully complete the
16 written examinations required for eligible Kansas appraiser status.

17 Once certified, an eligible Kansas appraiser may retain that status only
18 through successful completion of additional appraisal courses at intervals
19 as determined by the director of property valuation. The director shall be
20 required to conduct training courses annually for the purpose of providing
21 the additional curriculum required for retention of Kansas appraiser status.
22 The director may accept recognized appraisal courses as an alternative to
23 courses conducted by the director's office to fulfill this requirement for the
24 maintenance of eligible Kansas appraiser status.

25 *Any person found to have violated K.S.A. 79-1412a, and amendments*
26 *thereto, as it relates to the classification of commercial and industrial*
27 *machinery and equipment as personal property shall not be listed by the*
28 *director as eligible to be appointed to the office of appraiser.*

29 Sec. 2. K.S.A. 79-1412a is hereby amended to read as follows: 79-
30 1412a. (a) County appraisers and district appraisers shall perform the
31 following duties:

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

35 *Second.* Annually, as of January 1, supervise the listing and appraisal of
36 all real estate and personal property in the county subject to taxation

1 except state-appraised property.

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

5 *Fourth.* Prepare the appraisal roll and certify such rolls to the county
6 clerk.

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

9 *Sixth.* The county appraiser or district appraiser in setting values for
10 various types of personal property, shall conform to the values for such
11 property as shown in the personal property appraisal guides devised or
12 prescribed by the director of property valuation.

13 *Seventh.* Carry on continuously throughout the year the process of
14 appraising real property.

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

22 *Ninth.* *The county appraiser or district appraiser in classifying*
23 *commercial and industrial machinery and equipment as personal property*
24 *shall follow the policies, procedures and guidelines of the director of*
25 *property valuation.*

26 *Tenth.* Perform such other duties as may be required by law.

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

39 Sec. 3. K.S.A. 19-432 and 79-1412a are hereby repealed.

40 Sec. 4. This act shall take effect and be in force from and after its
41 publication in the statute book.