

KANSAS OFFICE of
REVISOR of STATUTES

LEGISLATURE of THE STATE of KANSAS
Legislative Attorneys transforming ideas into legislation.

300 SW TENTH AVENUE ■ SUITE 24-E ■ TOPEKA, KS 66612 ■ (785) 296-2321

MEMORANDUM

To: Madam Chair and Members of the Committee on Assessment and Taxation
From: Amelia Kovar-Donohue, Assistant Revisor
Date: January 29, 2020
Subject: Senate Bill No. 272

Summary

Senate Bill No. 272 relates to county appraisers, the state board of tax appeals and valuation appeal processes.

Section 1 amends K.S.A. 74-2433f to provide that, with regard to any matter properly submitted to the small claims and expedited hearings division relating to the determination of valuation of property for taxation purposes, the small claims hearing officer shall not increase the appraised valuation of the property to an amount greater than the final determination of the county appraiser from which the taxpayer appealed, and with regard to appeals to the board of tax appeals from the small claims hearing officer decision, the board shall not increase the appraised valuation of the property to an amount greater than the final determination of the county appraiser from which the taxpayer appealed to the small claims and expedited hearings division.

Section 2 amends K.S.A. 79-1448 to provide that the county appraiser shall not increase the appraised valuation of the property as a result of the informal meeting.

Section 3 amends K.S.A. 79-1609 to provide that, with regard to any matter properly submitted to the board of tax appeals relating to the determination of valuation of property for taxation purposes, the board shall not increase the appraised valuation of the property to an amount greater than the final determination of the county appraiser from which the taxpayer appealed.

KANSAS OFFICE *of*
REVISOR *of* STATUTES
LEGISLATURE *of* THE STATE *of* KANSAS

Section 4 amends K.S.A. 79-2005, the payment under protest appeal statute, to provide that the county appraiser shall not increase the appraised valuation of the property as a result of the informal meeting and, with regard to any matter properly submitted to the state board of tax appeals relating to the determination of valuation of property for taxation purposes, the board shall not increase the appraised valuation of the property to an amount greater than the appraised value reflected in the notification of the results of the informal meeting with the county appraiser from which the taxpayer appealed.

The bill would take effect from and after its publication in the statute book.