

## HOUSE BILL No. 2408

By Committee on Taxation

3-22

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1 AN ACT concerning property taxation; relating to appeals; allowing for  
2 the filing of an appraisal by a certified residential real property  
3 appraiser; amending K.S.A. 2018 Supp. 79-1496 and repealing the  
4 existing section.  
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6 *Be it enacted by the Legislature of the State of Kansas:*

7 Section 1. K.S.A. 2018 Supp. 79-1496 is hereby amended to read as  
8 follows: 79-1496. Within 60 days after the date the notice of informal  
9 meeting results or final determination is mailed to the taxpayer pursuant to  
10 K.S.A. 79-1448, and amendments thereto, any taxpayer aggrieved by the  
11 final determination of the county appraiser, who has not filed an appeal  
12 with the board of tax appeals pursuant to K.S.A. 74-2433f, 79-1448, 79-  
13 1609 or 79-1611, and amendments thereto, may file with the county  
14 appraiser a third-party fee simple appraisal performed by a Kansas  
15 certified general real property appraiser that reflects the value of the  
16 property as of January 1 for the same tax year being appealed. *For*  
17 *determinations and appeals relating to residential property pursuant to*  
18 *this section, a taxpayer may file with the county appraiser a third-party fee*  
19 *simple appraisal performed by either a Kansas certified residential real*  
20 *property appraiser or a Kansas certified general real property appraiser*  
21 *that reflects the value of the property as of January 1 for the same tax year*  
22 *being appealed.* Within 15 days after receipt of the appraisal, the county  
23 appraiser shall review and consider such appraisal in the determination of  
24 valuation or classification of the taxpayer's property and mail a  
25 supplemental notice of final determination. If the final determination is  
26 not in favor of the taxpayer then the county appraiser shall notify the  
27 taxpayer that the county is required to perform its own, or commission a  
28 fee simple single property appraisal. The county appraiser shall then have  
29 90 days to furnish that appraisal along with a new supplemental notice of  
30 determination and if not in favor of the taxpayer include an explanation of  
31 the reasons the county appraiser did not rely upon the taxpayer's fee simple  
32 single property appraisal. Whenever a taxpayer submits a fee simple single  
33 property appraisal the burden of proof shall be on the county appraiser to  
34 dispute the value of that appraisal. Any taxpayer aggrieved by the final  
35 determination of the county appraiser may appeal to the state board of tax  
36 appeals as provided in K.S.A. 79-1609, and amendments thereto, within 30

1 days subsequent to the date of mailing of the supplemental notice of final  
2 determination.

3 Sec. 2. K.S.A. 2018 Supp. 79-1496 is hereby repealed.

4 Sec. 3. This act shall take effect and be in force from and after its  
5 publication in the statute book.