

## SENATE BILL No. 272

By Committee on Assessment and Taxation

1-15

---

1 AN ACT concerning property taxation; relating to county appraisers and  
2 the state board of tax appeals; prohibiting valuation increases of county  
3 appraised property in valuation appeals; amending K.S.A. 74-2433f,  
4 79-1448, 79-1609 and 79-2005 and repealing the existing sections.

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

7 Section 1. K.S.A. 74-2433f is hereby amended to read as follows: 74-  
8 2433f. (a) There shall be a division of the state board of tax appeals known  
9 as the small claims and expedited hearings division. Hearing officers  
10 appointed by the chief hearing officer shall have authority to hear and  
11 decide cases heard in the small claims and expedited hearings division.

12 (b) The small claims and expedited hearings division shall have  
13 jurisdiction over hearing and deciding applications for the refund of  
14 protested taxes under the provisions of K.S.A. 79-2005, and amendments  
15 thereto, and hearing and deciding appeals from decisions rendered  
16 pursuant to the provisions of K.S.A. 79-1448, and amendments thereto,  
17 and of article 16 of chapter 79 of the Kansas Statutes Annotated, and  
18 amendments thereto, with regard to single-family residential property. The  
19 filing of an appeal with the small claims and expedited hearings division  
20 shall be a prerequisite for filing an appeal with the state board of tax  
21 appeals for appeals involving single-family residential property.

22 (c) At the election of the taxpayer, the small claims and expedited  
23 hearings division shall have jurisdiction over: (1) Any appeal of a decision,  
24 finding, order or ruling of the director of taxation, except an appeal,  
25 finding, order or ruling relating to an assessment issued pursuant to K.S.A.  
26 79-5201 et seq., and amendments thereto, in which the amount of tax in  
27 controversy does not exceed \$15,000; (2) hearing and deciding  
28 applications for the refund of protested taxes under the provisions of  
29 K.S.A. 79-2005, and amendments thereto, where the value of the property,  
30 other than property devoted to agricultural use, is less than \$3,000,000 as  
31 reflected on the valuation notice; and (3) hearing and deciding appeals  
32 from decisions rendered pursuant to the provisions of K.S.A. 79-1448, and  
33 amendments thereto, and of article 16 of chapter 79 of the Kansas Statutes  
34 Annotated, and amendments thereto, other than those relating to land  
35 devoted to agricultural use, wherein the value of the property is less than  
36 \$3,000,000 as reflected on the valuation notice.

1 (d) In accordance with the provisions of K.S.A. 74-2438, and  
2 amendments thereto, any party may elect to appeal any application or  
3 decision referenced in subsection (b) to the state board of tax appeals.  
4 Except as provided in subsection (b) regarding single-family residential  
5 property, the filing of an appeal with the small claims and expedited  
6 hearings division shall not be a prerequisite for filing an appeal with the  
7 state board of tax appeals under this section. Final decisions of the small  
8 claims and expedited hearings division may be appealed to the state board  
9 of tax appeals. An appeal of a decision of the small claims and expedited  
10 hearings division to the state board of tax appeals shall be de novo. The  
11 county bears the burden of proof in any appeal filed by the county  
12 pursuant to this section. *With regard to any matter properly submitted to*  
13 *the board relating to the determination of valuation of property for*  
14 *taxation purposes pursuant to this subsection, the board shall not increase*  
15 *the appraised valuation of the property to an amount greater than the final*  
16 *determination of appraised value by the county appraiser from which the*  
17 *taxpayer appealed to the small claims and expedited hearings division.*

18 (e) A taxpayer shall commence a proceeding in the small claims and  
19 expedited hearings division by filing a notice of appeal in the form  
20 prescribed by the rules of the state board of tax appeals which shall state  
21 the nature of the taxpayer's claim. The notice of appeal may be signed by  
22 the taxpayer, any person with an executed declaration of representative  
23 form from the property valuation division of the department of revenue or  
24 any person authorized to represent the taxpayer in subsection (f). Notice of  
25 appeal shall be provided to the appropriate unit of government named in  
26 the notice of appeal by the taxpayer. In any valuation appeal or tax protest  
27 commenced pursuant to articles 14 and 20 of chapter 79 of the Kansas  
28 Statutes Annotated, and amendments thereto, the hearing shall be  
29 conducted in the county where the property is located or a county adjacent  
30 thereto. In any appeal from a final determination by the secretary of  
31 revenue, the hearing shall be conducted in the county in which the  
32 taxpayer resides or a county adjacent thereto.

33 (f) The hearing in the small claims and expedited hearings division  
34 shall be informal. The hearing officer may hear any testimony and receive  
35 any evidence the hearing officer deems necessary or desirable for a just  
36 determination of the case. A hearing officer shall have the authority to  
37 administer oaths in all matters before the hearing officer. All testimony  
38 shall be given under oath. A party may appear personally or may be  
39 represented by an attorney, a certified public accountant, a certified general  
40 appraiser, a tax representative or agent, a member of the taxpayer's  
41 immediate family or an authorized employee of the taxpayer. A county or  
42 unified government may be represented by the county appraiser, designee  
43 of the county appraiser, county attorney or counselor or other

1 representatives so designated. No transcript of the proceedings shall be  
2 kept.

3 (g) The hearing in the small claims and expedited hearings division  
4 shall be conducted within 60 days after the appeal is filed in the small  
5 claims and expedited hearings division unless such time period is waived  
6 by the taxpayer. A decision shall be rendered by the hearing officer within  
7 30 days after the hearing is concluded and, in cases arising from appeals  
8 described by subsections (b) and (c)(2) and (3), shall be accompanied by a  
9 written explanation of the reasoning upon which such decision is based.  
10 Documents provided by a taxpayer or county or district appraiser shall be  
11 returned to the taxpayer or the county or district appraiser by the hearing  
12 officer and shall not become a part of the board's permanent records.  
13 Documents provided to the hearing officer shall be confidential and may  
14 not be disclosed, except as otherwise specifically provided.

15 (h) With regard to any matter properly submitted to the division  
16 relating to the determination of valuation of property for taxation purposes,  
17 it shall be the duty of the county appraiser to initiate the production of  
18 evidence to demonstrate, by a preponderance of the evidence, the validity  
19 and correctness of such determination. No presumption shall exist in favor  
20 of the county appraiser with respect to the validity and correctness of such  
21 determination. With regard to leased commercial and industrial property,  
22 the burden of proof shall be on the taxpayer unless the taxpayer has  
23 furnished the county or district appraiser, within 30 calendar days  
24 following the informal meeting required by K.S.A. 79-1448, and  
25 amendments thereto, or within 30 calendar days following the informal  
26 meeting required by K.S.A. 79-2005, and amendments thereto, a complete  
27 income and expense statement for the property for the three years next  
28 preceding the year of appeal. Such income and expense statement shall be  
29 in such format that is regularly maintained by the taxpayer in the ordinary  
30 course of the taxpayer's business. If the taxpayer submits a single property  
31 appraisal with an effective date of January 1 of the year appealed, the  
32 burden of proof shall return to the county appraiser. *With regard to any  
33 matter properly submitted to the division relating to the determination of  
34 valuation of property for taxation purposes, the hearing officer shall not  
35 increase the appraised valuation of the property to an amount greater than  
36 the final determination of appraised value by the county appraiser from  
37 which the taxpayer appealed.*

38 Sec. 2. K.S.A. 79-1448 is hereby amended to read as follows: 79-  
39 1448. Any taxpayer may complain or appeal to the county appraiser from  
40 the classification or appraisal of the taxpayer's property by giving notice to  
41 the county appraiser within 30 days subsequent to the date of mailing of  
42 the valuation notice required by K.S.A. 79-1460, and amendments thereto,  
43 for real property, and on or before May 15 for personal property. The

1 county appraiser or the appraiser's designee shall arrange to hold an  
2 informal meeting with the aggrieved taxpayer with reference to the  
3 property in question. At such meeting it shall be the duty of the county  
4 appraiser or the county appraiser's designee to initiate production of  
5 evidence to substantiate the valuation of such property, including, a  
6 summary of the reasons that the valuation of the property has been  
7 increased over the previous year, any assumptions used by the county  
8 appraiser to determine the value of the property and a description of the  
9 individual property characteristics, property specific valuation records and  
10 conclusions. The taxpayer shall be provided with the opportunity to review  
11 the data sheets applicable to the valuation approach utilized for the subject  
12 property. The county appraiser shall take into account any evidence  
13 provided by the taxpayer which relates to the amount of deferred  
14 maintenance and depreciation for the property. In any appeal from the  
15 appraisal of leased commercial and industrial property, the county or  
16 district appraiser's appraised value shall be presumed to be valid and  
17 correct and may only be rebutted by a preponderance of the evidence,  
18 unless the property owner furnishes the county or district appraiser a  
19 complete income and expense statement for the property for the three  
20 years next preceding the year of appeal within 30 calendar days following  
21 the informal meeting. In any appeal from the reclassification of property  
22 that was classified as land devoted to agricultural use for the preceding  
23 year, the taxpayer's classification of the property as land devoted to  
24 agricultural use shall be presumed to be valid and correct if the taxpayer  
25 provides an executed lease agreement or other documentation  
26 demonstrating a commitment to use the property for agricultural use, if no  
27 other actual use is evident. The county appraiser may extend the time in  
28 which the taxpayer may informally appeal from the classification or  
29 appraisal of the taxpayer's property for just and adequate reasons. Except  
30 as provided in K.S.A. 79-1404, and amendments thereto, no informal  
31 meeting regarding real property shall be scheduled to take place after May  
32 15, nor shall a final determination be given by the appraiser after May 20.  
33 Any final determination shall be accompanied by a written explanation of  
34 the reasoning upon which such determination is based when such  
35 determination is not in favor of the taxpayer. *The county appraiser shall*  
36 *not increase the appraised valuation of the property as a result of the*  
37 *informal meeting.* Any taxpayer who is aggrieved by the final  
38 determination of the county appraiser may appeal to the hearing officer or  
39 panel appointed pursuant to K.S.A. 79-1611, and amendments thereto, and  
40 such hearing officer, or panel, for just cause shown and recorded, is  
41 authorized to change the classification or valuation of specific tracts or  
42 individual items of real or personal property in the same manner provided  
43 for in K.S.A. 79-1606, and amendments thereto. In lieu of appealing to a

1 hearing officer or panel appointed pursuant to K.S.A. 79-1611, and  
2 amendments thereto, any taxpayer aggrieved by the final determination of  
3 the county appraiser, except with regard to land devoted to agricultural  
4 use, wherein the value of the property, is less than \$3,000,000, as reflected  
5 on the valuation notice, or the property constitutes single family residential  
6 property, may appeal to the small claims and expedited hearings division  
7 of the state board of tax appeals within the time period prescribed by  
8 K.S.A. 79-1606, and amendments thereto. Any taxpayer who is aggrieved  
9 by the final determination of a hearing officer or panel may appeal to the  
10 state board of tax appeals as provided in K.S.A. 79-1609, and amendments  
11 thereto. An informal meeting with the county appraiser or the appraiser's  
12 designee shall be a condition precedent to an appeal to the county or  
13 district hearing panel.

14 Sec. 3. K.S.A. 79-1609 is hereby amended to read as follows: 79-  
15 1609. Any person aggrieved by any order of the hearing officer or panel,  
16 or by the classification and appraisal of an independent appraiser, as  
17 provided in K.S.A. 79-5b03, and amendments thereto, may appeal to the  
18 state board of tax appeals by filing a written notice of appeal, on forms  
19 approved by the state board of tax appeals and provided by the county  
20 clerk for such purpose, stating the grounds thereof and a description of any  
21 comparable property or properties and the appraisal thereof upon which  
22 they rely as evidence of inequality of the appraisal of their property, if that  
23 be a ground of the appeal, with the state board of tax appeals and by filing  
24 a copy thereof with the county clerk within 30 days after the date of the  
25 order from which the appeal is taken. The notice of appeal may be signed  
26 by the taxpayer, any person with an executed declaration of representative  
27 form from the property valuation division of the department of revenue or  
28 any person authorized to represent the taxpayer in K.S.A. 74-2433f(f), and  
29 amendments thereto. A county or district appraiser may appeal to the state  
30 board of tax appeals from any order of the hearing officer or panel. With  
31 regard to any matter properly submitted to the board relating to the  
32 determination of valuation of residential property or real property used for  
33 commercial and industrial purposes for taxation purposes, it shall be the  
34 duty of the county appraiser to initiate the production of evidence to  
35 demonstrate, by a preponderance of the evidence, the validity and  
36 correctness of such determination. With regard to leased commercial and  
37 industrial property, the burden of proof shall be on the taxpayer unless,  
38 within 30 calendar days following the informal meeting required by  
39 K.S.A. 79-1448, and amendments thereto, the taxpayer furnished to the  
40 county or district appraiser a complete income and expense statement for  
41 the property for the three years next preceding the year of appeal. Such  
42 income and expense statement shall be in such format that is regularly  
43 maintained by the taxpayer in the ordinary course of the taxpayer's

1 business. If the taxpayer submits a single property appraisal with an  
2 effective date of January 1 of the year appealed, the burden of proof shall  
3 return to the county appraiser. *With regard to any matter properly*  
4 *submitted to the board relating to the determination of valuation of*  
5 *property for taxation purposes, the board shall not increase the appraised*  
6 *valuation of the property to an amount greater than the final*  
7 *determination of appraised value by the county appraiser from which the*  
8 *taxpayer appealed.*

9 Sec. 4. K.S.A. 79-2005 is hereby amended to read as follows: 79-  
10 2005. (a) Any taxpayer, before protesting the payment of such taxpayer's  
11 taxes, shall be required, either at the time of paying such taxes, or, if the  
12 whole or part of the taxes are paid prior to December 20, no later than  
13 December 20, or, with respect to taxes paid in whole or in part in an  
14 amount equal to at least  $\frac{1}{2}$  of such taxes on or before December 20 by an  
15 escrow or tax service agent, no later than January 31 of the next year, to  
16 file a written statement with the county treasurer, on forms approved by  
17 the state board of tax appeals and provided by the county treasurer, clearly  
18 stating the grounds on which the whole or any part of such taxes are  
19 protested and citing any law, statute or facts on which such taxpayer relies  
20 in protesting the whole or any part of such taxes. When the grounds of  
21 such protest is an assessment of taxes made pursuant to K.S.A. 79-332a  
22 and 79-1427a, and amendments thereto, the county treasurer may not  
23 distribute the taxes paid under protest until such time as the appeal is final.  
24 When the grounds of such protest is that the valuation or assessment of the  
25 property upon which the taxes are levied is illegal or void, the county  
26 treasurer shall forward a copy of the written statement of protest to the  
27 county appraiser who shall within 15 days of the receipt thereof, schedule  
28 an informal meeting with the taxpayer or such taxpayer's agent or attorney  
29 with reference to the property in question. At the informal meeting, it shall  
30 be the duty of the county appraiser or the county appraiser's designee to  
31 initiate production of evidence to substantiate the valuation of such  
32 property, including a summary of the reasons that the valuation of the  
33 property has been increased over the preceding year, any assumptions used  
34 by the county appraiser to determine the value of the property and a  
35 description of the individual property characteristics, property specific  
36 valuation records and conclusions. The taxpayer shall be provided with the  
37 opportunity to review the data sheets applicable to the valuation approach  
38 utilized for the subject property. The county appraiser shall take into  
39 account any evidence provided by the taxpayer which relates to the  
40 amount of deferred maintenance and depreciation of the property. The  
41 county appraiser shall review the appraisal of the taxpayer's property with  
42 the taxpayer or such taxpayer's agent or attorney and may change the  
43 valuation of the taxpayer's property, if in the county appraiser's opinion a

1 change in the valuation of the taxpayer's property is required to assure that  
2 the taxpayer's property is valued according to law, and shall, within 15  
3 business days thereof, notify the taxpayer in the event the valuation of the  
4 taxpayer's property is changed, in writing of the results of the meeting.  
5 *The county appraiser shall not increase the appraised valuation of the*  
6 *property as a result of the informal meeting.* In the event the valuation of  
7 the taxpayer's property is changed and such change requires a refund of  
8 taxes and interest thereon, the county treasurer shall process the refund in  
9 the manner provided by subsection (l).

10 (b) No protest appealing the valuation or assessment of property shall  
11 be filed pertaining to any year's valuation or assessment when an appeal of  
12 such valuation or assessment was commenced pursuant to K.S.A. 79-1448,  
13 and amendments thereto, nor shall the second half payment of taxes be  
14 protested when the first half payment of taxes has been protested.  
15 Notwithstanding the foregoing, this provision shall not prevent any  
16 subsequent owner from protesting taxes levied for the year in which such  
17 property was acquired, nor shall it prevent any taxpayer from protesting  
18 taxes when the valuation or assessment of such taxpayer's property has  
19 been changed pursuant to an order of the director of property valuation.

20 (c) A protest shall not be necessary to protect the right to a refund of  
21 taxes in the event a refund is required because the final resolution of an  
22 appeal commenced pursuant to K.S.A. 79-1448, and amendments thereto,  
23 occurs after the final date prescribed for the protest of taxes.

24 (d) If the grounds of such protest shall be that the valuation or  
25 assessment of the property upon which the taxes so protested are levied is  
26 illegal or void, such statement shall further state the exact amount of  
27 valuation or assessment which the taxpayer admits to be valid and the  
28 exact portion of such taxes which is being protested.

29 (e) If the grounds of such protest shall be that any tax levy, or any  
30 part thereof, is illegal, such statement shall further state the exact portion  
31 of such tax which is being protested.

32 (f) Upon the filing of a written statement of protest, the grounds of  
33 which shall be that any tax levied, or any part thereof, is illegal, the county  
34 treasurer shall mail a copy of such written statement of protest to the state  
35 board of tax appeals and the governing body of the taxing district making  
36 the levy being protested.

37 (g) Within 30 days after notification of the results of the informal  
38 meeting with the county appraiser pursuant to subsection (a), the  
39 protesting taxpayer may, if aggrieved by the results of the informal  
40 meeting with the county appraiser, appeal such results to the state board of  
41 tax appeals.

42 (h) After examination of the copy of the written statement of protest  
43 and a copy of the written notification of the results of the informal meeting

1 with the county appraiser in cases where the grounds of such protest is that  
2 the valuation or assessment of the property upon which the taxes are levied  
3 is illegal or void, the board shall conduct a hearing in accordance with the  
4 provisions of the Kansas administrative procedure act, unless waived by  
5 the interested parties in writing. If the grounds of such protest is that the  
6 valuation or assessment of the property is illegal or void the board shall  
7 notify the county appraiser thereof.

8 (i) In the event of a hearing, the same shall be originally set not later  
9 than 90 days after the filing of the copy of the written statement of protest  
10 and a copy, when applicable, of the written notification of the results of the  
11 informal meeting with the county appraiser with the board. With regard to  
12 any matter properly submitted to the board relating to the determination of  
13 valuation of residential property or real property used for commercial and  
14 industrial purposes for taxation purposes, it shall be the duty of the county  
15 appraiser to initiate the production of evidence to demonstrate, by a  
16 preponderance of the evidence, the validity and correctness of such  
17 determination except that no such duty shall accrue to the county or  
18 district appraiser with regard to leased commercial and industrial property  
19 unless the property owner has furnished to the county or district appraiser  
20 a complete income and expense statement for the property for the three  
21 years next preceding the year of appeal. No presumption shall exist in  
22 favor of the county appraiser with respect to the validity and correctness of  
23 such determination. In all instances where the board sets a request for  
24 hearing and requires the representation of the county by its attorney or  
25 counselor at such hearing, the county shall be represented by its county  
26 attorney or counselor. The board shall take into account any evidence  
27 provided by the taxpayer which relates to the amount of deferred  
28 maintenance and depreciation for the property. In any appeal from the  
29 reclassification of property that was classified as land devoted to  
30 agricultural use for the preceding year, the taxpayer's classification of the  
31 property as land devoted to agricultural use shall be presumed to be valid  
32 and correct if the taxpayer provides an executed lease agreement or other  
33 documentation demonstrating a commitment to use the property for  
34 agricultural use, if no other actual use is evident. *With regard to any  
35 matter properly submitted to the board relating to the determination of  
36 valuation of property for taxation purposes, the board shall not increase  
37 the appraised valuation of the property to an amount greater than the  
38 appraised value reflected in the notification of the results of the informal  
39 meeting with the county appraiser from which the taxpayer appealed.*

40 (j) When a determination is made as to the merits of the tax protest,  
41 the board shall render and serve its order thereon. The county treasurer  
42 shall notify all affected taxing districts of the amount by which tax  
43 revenues will be reduced as a result of a refund.



1 (k) If a protesting taxpayer fails to file a copy of the written statement  
2 of protest and a copy, when applicable, of the written notification of the  
3 results of the informal meeting with the county appraiser with the board  
4 within the time limit prescribed, such protest shall become null and void  
5 and of no effect whatsoever.

6 (l) (1) In the event the board orders that a refund be made pursuant to  
7 this section or the provisions of K.S.A. 79-1609, and amendments thereto,  
8 or a court of competent jurisdiction orders that a refund be made, and no  
9 appeal is taken from such order, or in the event a change in valuation  
10 which results in a refund pursuant to subsection (a), the county treasurer  
11 shall, as soon thereafter as reasonably practicable, refund to the taxpayer  
12 such protested taxes and, with respect to protests or appeals commenced  
13 after the effective date of this act, interest computed at the rate prescribed  
14 by K.S.A. 79-2968, and amendments thereto, minus two percentage points,  
15 per annum from the date of payment of such taxes from tax moneys  
16 collected but not distributed. Upon making such refund, the county  
17 treasurer shall charge the fund or funds having received such protested  
18 taxes, except that, with respect to that portion of any such refund  
19 attributable to interest the county treasurer shall charge the county general  
20 fund. In the event that the state board of tax appeals or a court of  
21 competent jurisdiction finds that any time delay in making its decision is  
22 unreasonable and is attributable to the taxpayer, it may order that no  
23 interest or only a portion thereof be added to such refund of taxes.

24 (2) No interest shall be allowed pursuant to paragraph (1) in any case  
25 where the tax paid under protest was inclusive of delinquent taxes.

26 (m) Whenever, by reason of the refund of taxes previously received  
27 or the reduction of taxes levied but not received as a result of decreases in  
28 assessed valuation, it will be impossible to pay for imperative functions for  
29 the current budget year, the governing body of the taxing district affected  
30 may issue no-fund warrants in the amount necessary. Such warrants shall  
31 conform to the requirements prescribed by K.S.A. 79-2940, and  
32 amendments thereto, except they shall not bear the notation required by  
33 such section and may be issued without the approval of the state board of  
34 tax appeals. The governing body of such taxing district shall make a tax  
35 levy at the time fixed for the certification of tax levies to the county clerk  
36 next following the issuance of such warrants sufficient to pay such  
37 warrants and the interest thereon. All such tax levies shall be in addition to  
38 all other levies authorized by law.

39 (n) Whenever a taxpayer appeals to the board of tax appeals pursuant  
40 to the provisions of K.S.A. 79-1609, and amendments thereto, or pays  
41 taxes under protest related to one property whereby the assessed valuation  
42 of such property exceeds 5% of the total county assessed valuation of all  
43 property located within such county and the taxpayer receives a refund of

1 such taxes paid under protest or a refund made pursuant to the provisions  
2 of K.S.A. 79-1609, and amendments thereto, the county treasurer or the  
3 governing body of any taxing subdivision within a county may request the  
4 pooled money investment board to make a loan to such county or taxing  
5 subdivision as provided in this section. The pooled money investment  
6 board is authorized and directed to loan to such county or taxing  
7 subdivision sufficient funds to enable the county or taxing subdivision to  
8 refund such taxes to the taxpayer. The pooled money investment board is  
9 authorized and directed to use any moneys in the operating accounts,  
10 investment accounts or other investments of the state of Kansas to provide  
11 the funds for such loan. Each loan shall bear interest at a rate equal to the  
12 net earnings rate of the pooled money investment portfolio at the time of  
13 the making of such loan. The total aggregate amount of loans under this  
14 program shall not exceed \$50,000,000 of unencumbered funds pursuant to  
15 article 42 of chapter 75 of the Kansas Statutes Annotated, and amendments  
16 thereto. Such loan shall not be deemed to be an indebtedness or debt of the  
17 state of Kansas within the meaning of section 6 of article 11 of the  
18 constitution of the state of Kansas. Upon certification to the pooled money  
19 investment board by the county treasurer or governing body of the amount  
20 of each loan authorized pursuant to this subsection, the pooled money  
21 investment board shall transfer each such amount certified by the county  
22 treasurer or governing body from the state bank account or accounts  
23 prescribed in this subsection to the county treasurer who shall deposit such  
24 amount in the county treasury. Any such loan authorized pursuant to this  
25 subsection shall be repaid within four years. The county or taxing  
26 subdivision shall make not more than four equal annual tax levies at the  
27 time fixed for the certification of tax levies to the county clerk following  
28 the making of such loan sufficient to pay such loan within the time period  
29 required under such loan. All such tax levies shall be in addition to all  
30 other levies authorized by law.

31 (o) The county treasurer shall disburse to the proper funds all portions  
32 of taxes paid under protest and shall maintain a record of all portions of  
33 such taxes which are so protested and shall notify the governing body of  
34 the taxing district levying such taxes thereof and the director of accounts  
35 and reports if any tax protested was levied by the state.

36 (p) This statute shall not apply to the valuation and assessment of  
37 property assessed by the director of property valuation and it shall not be  
38 necessary for any owner of state assessed property, who has an appeal  
39 pending before the state board of tax appeals, to protest the payment of  
40 taxes under this statute solely for the purpose of protecting the right to a  
41 refund of taxes paid under protest should that owner be successful in that  
42 appeal.

43 Sec. 5. K.S.A. 74-2433f, 79-1448, 79-1609 and 79-2005 are hereby

1 repealed.

2       Sec. 6. This act shall take effect and be in force from and after its  
3 publication in the statute book.