Session of 2015

HOUSE BILL No. 2071

By Committee on Taxation

1-21

AN ACT concerning property taxation; relating to county appraisers, market study analysis, persons eligible to be appointed to office of appraiser; amending K.S.A. 19-432 and 79-1460a and repealing the existing sections.

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

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

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

19 (c) Once certified, an eligible Kansas appraiser may retain that status 20 only through successful completion of additional appraisal courses at 21 intervals as determined by the director of property valuation. The director 22 shall be required to conduct training courses annually for the purpose of 23 providing the additional curriculum required for retention of Kansas 24 appraiser status. The director may accept recognized appraisal courses as 25 an alternative to courses conducted by the director's office to fulfill this requirement for the maintenance of eligible Kansas appraiser status. 26

(d) The director of property valuation may remove from the list of
persons eligible to be appointed to the office of appraiser any person for
any of the following acts or omissions:

30 (1) Failing to meet the minimum qualifications established by this 31 section;

(2) a plea of guilty or nolo contendere to, or conviction of: (A)
Forgery, embezzlement, obtaining money under false pretenses, larceny,
extortion, conspiracy to defraud or any other similar offense; (B) a crime
involving moral turpitude; or (C) any felony charge; or

36 (3) entry of a final civil judgment against the person on grounds of

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fraud, misrepresentation or deceit in the making of any appraisal of real
 or personal property.

3 (e) Any person removed from the list of persons eligible to be 4 appointed to the office of county appraiser under the provisions of this 5 section shall immediately forfeit the office of county or district appraiser.

6 (f) An appeal may be taken to the state board of tax appeals from any 7 final action of the director of property valuation under the provisions of 8 this section pursuant to K.S.A. 74-2438, and amendments thereto.

9 (g) The director of property valuation may relist a person as an 10 eligible county appraiser upon a showing of mitigating circumstances, 11 restitution or expungement.

Sec. 2. K.S.A. 79-1460a is hereby amended to read as follows: 79-1460a. Annually, at least five business days-prior to the mailing of change of valuation notices pursuant to K.S.A. 79-1460, and amendments thereto, the county or district appraiser shall cause to be published in the official county newspaper *or on the official county website* the results of the market study analysis as prescribed by the director of the division of property valuation of the department of revenue.

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Sec. 3. K.S.A. 19-432 and 79-1460a are hereby repealed.

20 Sec. 4. This act shall take effect and be in force from and after its 21 publication in the statute book.