SENATE BILL No. 359

By Committee on Assessment and Taxation

1-25

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

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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.
- (c) Once certified, an eligible Kansas appraiser may retain that status only through successful completion of additional appraisal courses at intervals as determined by the director of property valuation. The director shall be required to conduct training courses annually for the purpose of providing the additional curriculum required for retention of Kansas appraiser status. The director may accept recognized appraisal courses as an alternative to courses conducted by the director's office to fulfill this requirement for the maintenance of eligible Kansas appraiser status.
- (1) The director of property valuation may remove any person from the list of persons eligible to be appointed to the office of appraiser for any of the following acts or omissions:
- (A) Failing to meet the minimum qualifications established by this section;
- (B) a plea of guilty or nolo contendere to, or conviction of: (i) Any crime involving moral turpitude; or (ii) any felony charge; or
 - (C) entry of a final civil judgment against the person on grounds of fraud, misrepresentation or deceit in the making of any appraisal of real or personal property.

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(2) Any person removed from the list of persons eligible to be appointed to the office of county appraiser under the provisions of this subsection shall immediately forfeit the office of county or district appraiser.

- (3) An appeal may be taken to the state board of tax appeals from any final action of the director of property valuation under the provisions of this subsection pursuant to K.S.A. 74-2438, and amendments thereto.
- (4) The director of property valuation may relist a person as an eligible county appraiser upon a showing of mitigating circumstances, 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 *annually* 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.
 - Sec. 3. K.S.A. 19-432 and 79-1460a are hereby repealed.
- Sec. 4. This act shall take effect and be in force from and after its publication in the statute book.