

DIRECTIVE #17-049

TO: County Appraisers, County Clerks and County Commissioners

SUBJECT: Hearing Officers and Panels

This Directive Supersedes Directives #92-008 and #92-012

This directive is adopted pursuant to the provisions of K.S.A. 2016 Supp. 79-1611, and shall take effect and be in force from and after the Director's approval date.

The director of property valuation establishes the following qualifications for hearing officers and hearing panel members serving pursuant to K.S.A. 2016 Supp. 79-1611.

Hearing officers and hearing panel members should have education, experience and training in the field of property appraisal and property tax administration. At a minimum, each individual appointed as a hearing officer and hearing panel member shall attend and complete:

- 1) A training program designed for county hearing officers and panel members conducted by the director of property valuation or the director's designee; and
- 2) International Association of Assessing Officers (IAAO) Course 101 or its equivalent; and
- 3) IAAO Course 102 or its equivalent in order to hear commercial property appeals.

Alternatively, an appraiser licensed or certified by the Kansas Real Estate Appraisal Board in good standing may serve as a hearing officer or hearing panel member after attending and completing a training program designed for county hearing officers and panel members conducted by the director of property valuation or the director's designee.

With respect to a training program designed for county hearing officers and panel members conducted by the director of property valuation or the director's designee, each individual shall have attended and completed such program on or after January 1, 2017.

“Any person who has performed an appraisal of any property the appraised valuation of which is appealed to a hearing officer or the county or district hearing panel shall not hear such appeal and may not participate in any deliberations on such appeal.” K.S.A. 2016 Supp. 79-1611

Appeals of the valuation and classification of property for purposes of ad valorem taxation shall be decided in accordance with the laws of the state of Kansas. K.S.A. 79-1606 and K.S.A. 79-1610 specifically govern the appeal procedure before the hearing officer or panel and provide the duties of the county clerk in such process.

In addition, the county appraiser or the appraiser's designee should maintain a copy of the appeal form, hearing date and a copy of the decision of the hearing officer/panel in the appeal tracking portion of the computer assisted mass appraisal system.

A handwritten signature in black ink that reads "David A Harper". The signature is written in a cursive, slightly slanted style.

Approved: January 23, 2017

David N. Harper
Director of Property Valuation