

STATE OF KANSAS

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Department of Revenue
Division of Property Valuation

DIRECTIVE #92-018

TO: County Appraisers

SUBJECT: Valuation Changes

This directive is adopted pursuant to the provisions of L. 1992, ch. 249, § 1, and shall be in force and effect from and after the Director's approval date.

County appraisers shall make changes in classification and/or appraised value of property only in the following circumstances.

First: The county appraiser may make changes in the classification and/or appraised value of property any time before the appraisal rolls are certified to the county clerk. See K.S.A. 79-1465. K.S.A. 79-1466, as amended by L. 1992, ch. 282, § 5, provides that the county appraiser shall on or before June 15 of each year deliver a document certifying that the real property appraisal rolls are complete. K.S.A. 79-1467, as amended by L. 1992, ch. 282, § 6, provides that the county appraiser shall on or before June 15 of each year deliver a document certifying that the personal property appraisal rolls are complete.

Second: The county appraiser may change the classification and/or appraised value of property that is the subject of an informal meeting with the county appraiser or the appraiser's designee pursuant to K.S.A. 1991 Supp. 79-1448, as amended by L. 1992, ch. 282, § 3.

Third: The county appraiser may request that the hearing officers or panels appointed by the county commission pursuant to L. 1992, ch. 282, § 7, makes changes in the classification and/or appraised valuation while they are in session as such hearing officers or panels. The county clerk notifies the taxpayer of the proposed change to the classification and/or appraised valuation of such taxpayer's property at least 10 days before a hearing on such proposed change, fixing a time and place for such hearing. In each of these circumstances, either the hearing officer or panel orders the actual change in classification and/or

appraised value of the taxpayer's property. The county clerk or their designee pursuant to such orders actually and physically makes such changes in the certified appraisal rolls.

Fourth: The county appraiser has no authority to correct clerical errors in the assessment rolls. Such authority is vested in the county clerk (K.S.A. 79-1701), the board of county commissioners (K.S.A. 79-1701a), and the state board of tax appeals (K.S.A.79-1702). The county appraiser does have statutory authority to request the correction of clerical errors in the assessment rolls; however, it is the county clerk who actually and physically corrects the assessment rolls pursuant to either K.S.A. 79-1701, or as ordered by the board of county commissioners or the state board of tax appeals pursuant to K.S.A. 79-1701a or K.S.A. 79-1702 respectively.

Fifth: Hearing officers and panels have no authority to be in session after July 1. L. 1992, ch. 282, § 10, unless reconvened by order of the director of property valuation pursuant to K.S.A. 79-1404, *Sixteenth*. K.S.A. 79-1404.

If changes in the classification and/or appraised value of properties are made by the hearing officer or panel pursuant to the reconvening order of the director of property valuation, the only appeal available to taxpayers aggrieved by such changes is the "tax protest" provided by K.S.A. 79-2005.

Sixth: K.S.A. 79-2005, as amended by House Bill 2001, Kansas Register, Vol. 8, No. 50, December 14, 1989 (now K.S.A. 1991 Supp. 79-2005), reopened the "hearing" and appeals process." The county appraiser may change value as a result of the formal meeting with the taxpayer required by K.S.A. 1991 Supp. 79-2005, subject to the approval of the state board of tax appeals. The state board of tax appeals may schedule a hearing on such changes. If the state board of tax appeals takes no action within 45 days of the notice of such changes, such changes become final. Such "final changes" may be appealed by the taxpayer to the county commissioners or the state board of tax appeals.

In summary, while the county appraiser is statutorily limited to making changes in the classification and/or appraised value of property in the county within specific time frames, there are other taxing officials who may order changes in such classification and/or appraised value during other time frames.

Approved: _____
(Date)

David C. Cunningham
Director of Property Valuation