

STATE OF KANSAS

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Department of Revenue
Division of Property Valuation

DIRECTIVE #92-024

TO: County Appraisers

SUBJECT: Representation Forms

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.

A county appraiser shall not require an attorney to complete a representation form in order to represent a taxpayer during the hearing and appeals process.

Longstanding Kansas case law establishes that an attorney's authority to appear on a client's behalf is presumed, and his or her acts bind the client, unless clearly shown unauthorized. Hendrix v. Fuller, 7 Kan. 331 (1871); Kerr v. Reece, 27 Kan. 469 (1882); Reynolds v. Fleming, 30 Kan. 106, 1 P. 61, 46 Am.Rep. 86 (1883); Overlander v. Overlander, 129 Kan. 709, 284 P. 614 (1930); Kackley State Bank of Kackley v. Nichols, 162 Kan. 648, 179 P.2d 186 (1947); Meyer v. Schmidt, 184 Kan. 21, 334 P.2d 345 (1959); Shinkle v. State Highway Commission, 202 Kan. 311, 448 P.2d 12 (1968); Meyer v. Meyer, 209 Kan. 31, 495 P.2d 942 (1972). The discipline of attorneys is handled by the Kansas Board for Discipline of Attorneys appointed by the Kansas Supreme Court. Consequently, the unauthorized representation of a client by an attorney may subject such attorney to discipline by the Disciplinary Board. Since the unauthorized representation of taxpayers by attorneys can be handled under existing procedures, it is not necessary to require them to complete a representation form.

Nonetheless, attorneys are encouraged to voluntarily complete client representation forms. The representation forms are intended to protect both the client and the representative.

Approved: _____
(Date)

David C. Cunningham
Director of Property Valuation