

Article 9. – Complex Industrial Property

93-9-1. Appraiser qualifications; appraisal reports. (a) Each appraiser of any complex industrial property who is included on the list of qualified appraisers required to be maintained by the director of property valuation pursuant to K.S.A. 2014 Supp. 79-5b01, and amendments thereto, shall be certified or licensed pursuant to the state certified and licensed real property appraisers act, K.S.A. 58-4101 et seq. and amendments thereto.

(b) Each request for an appraisal of any complex industrial property shall be submitted on a form prescribed by the director of property valuation.

(c) Each appraisal report shall meet the following requirements:

(1) Be developed and reported in compliance with the 2014–2015 edition of the uniform standards of professional appraisal practice or later versions as established in regulations adopted by the Kansas real estate appraisal board, Kansas statutes and regulations, and the personal property appraisal guide promulgated by the director of property valuation pursuant to K.S.A. 75-5105a and amendments thereto; and

(2) include a determination of whether commercial and industrial machinery and equipment should be classified as real property or as personal property.

(d) Any appraiser may be required to defend that appraiser's classification and valuation determinations pursuant to the property tax hearings and appeals processes prescribed by K.S.A. 79-1448, 79-1606, 79-1609, and 79-2005, and amendments thereto. (Authorized by K.S.A. 2014 Supp. 79-5b04; implementing K.S.A. 2014 Supp. 79-5b01; effective P- _____.)