

## 2021 Kansas Statutes

**74-2438. Appeals to state board; notice and hearing; interest tolled, when; procedure; duties of county or district appraisers.** (a) An appeal may be taken to the state board of tax appeals from any finding, ruling, order, decision, final determination or other final action, including action relating to abatement or reduction of penalty and interest, on any case of the secretary of revenue or the secretary's designee by any person aggrieved thereby. Notice of such appeal shall be filed with the secretary of the board within 30 days after such finding, ruling, order, decision, final determination or other action on a case, and a copy served upon the secretary of revenue or the secretary's designee. An appeal may also be taken to the state board of tax appeals at any time when no final determination has been made by the secretary of revenue or the secretary's designee after 270 days has passed since the date of the request for informal conference pursuant to K.S.A. 79-3226, and amendments thereto, and no written agreement by the parties to further extend the time for making such final determination is in effect.

(b) Upon receipt of a timely appeal, the board shall conduct a hearing in accordance with the provisions of the Kansas administrative procedure act. The hearing before the board shall be a de novo hearing unless the parties agree to submit the case on the record made before the secretary of revenue or the secretary's designee.

(c) (1) With regard to any matter properly submitted to the board relating to the determination of valuation of residential property or real property used for commercial and industrial purposes for taxation purposes, it shall be the duty of the county or district appraiser to initiate the production of evidence to demonstrate, by a preponderance of the evidence, the validity and correctness of such determination, except that no such duty shall accrue with regard to leased commercial and industrial property unless the property owner has furnished to the county or district appraiser a complete income and expense statement for the property for the three years next preceding the year of appeal. Any appraisal made by the county or district appraiser must be released through the discovery process to the taxpayer, the taxpayer's attorney or the taxpayer's representative. No presumption shall exist in favor of the county or district appraiser with respect to the validity and correctness of such determination. If a taxpayer presents a single property appraisal with an effective date of January 1 of the year appealed which has been conducted by a certified general real property appraiser which determines the subject property's valuation to be less than that determined by a mass real estate appraisal conducted by the county or district appraiser, then the taxpayer's property-specific appraisal shall be accepted into evidence by the board. No interest shall accrue on the amount of the assessment of tax subject to any such appeal beyond 120 days after the date the matter was fully submitted, except that, if a final order is issued within such time period, interest shall continue to accrue until such time as the tax liability is fully satisfied, and if a final order is issued beyond such time period, interest shall recommence to accrue from the date of such order until such time as the tax liability is fully satisfied.

(2) With regard to any matter properly submitted to the board relating to the determination of valuation of real property, if the director of property valuation has developed and adopted methodologies to value such type of property, then it shall be the duty of the county or district appraiser to demonstrate compliance with such methodologies.

**History:** L. 1957, ch. 429, § 11; L. 1963, ch. 404, § 1; L. 1972, ch. 342, § 80; L. 1987, ch. 293, § 1; L. 1988, ch. 356, § 288; L. 1996, ch. 264, § 10; L. 1997, ch. 126, § 5; L. 1999, ch. 126, § 8; L. 2002, ch. 186, § 3; L. 2008, ch. 109, § 16; L. 2014, ch. 141, § 6; L. 2016, ch. 112, § 5; July 1.