



STATE OF KANSAS

## Office of the Attorney General

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Attorney General

May 23, 1978

### ATTORNEY GENERAL OPINION NO. 78-170

Mr. Leonard L. Buddenbohm  
Atchison County Counselor  
109 North Sixth Street  
Atchison, Kansas 66002

Re: Taxation--Reappraisal--Effect Of Senate Bill No. 971  
Enacted By The 1978 Session--K.S.A. 79-1436b

Synopsis: The entire matter of taxation, especially assessments, is legislative in character, and does not exist apart from statute. The legislature is empowered to provide the means and agencies for carrying out its responsibilities in matters of taxation. The 1978 Session of the Kansas Legislature enacted a law postponing its directive to the Director of Property Valuation to order any county-wide reappraisal until December 31, 1981, and prohibiting any county from applying valuations from a county-wide reappraisal until that date. The legislature gave its reasons for such enactment, which appear clear and logical. All Kansas counties are bound by it.

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Dear Mr. Buddenbohm:

Your letter of May 17, 1978, requests this office to advise your County Commissioners as to the effect on your county of Senate Bill No. 971. You state that over \$150,000 has been spent in Atchison County for a county-wide reappraisal and that the Board of Equalization has completed its equalization hearings thereon. You complain that this bill contravenes other statutes requiring fair market value appraisal, and you ask if Atchison County is bound to follow this law.

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Senate Bill No. 971 was signed by the Governor on May 9, 1978, and took effect on its publication in the official state paper on May 12, 1978. It is a general law, applying to all Kansas counties alike, including Atchison County. It amends K.S.A. 79-1436b to postpone its directive to the Director of Property Valuation to order county-wide reappraisals until December 31, 1980. It announces a comprehensive study of the state-wide structure of the ad valorem taxation system. It explains that, to allow isolated counties to conduct county-wide reappraisals "without a coordinated approach by all counties," would "frustrate rather than effectuate" equality and uniformity in tax rates as between counties during this period of study.

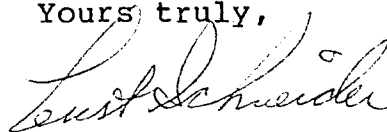
In our opinion it is the clear expression of legislative intent by this act to institute in subsequent years a state-wide comprehensive plan of county reappraisals to be put into effect on or after the 1981 tax year, and, until this can be done, to prevent any county from implementing or using its own county-wide reappraisal. This act applies to Atchison county, just like every other county in Kansas.

We further believe that the entire matter of taxation, especially assessments, is legislative in character, and does not exist apart from statute. *Joseph v. McNeive*, 215 Kan. 270, 271, 524 P.2d 765 (1974), *Board of County Commissioners of Shawnee County v. Brookover*, 198 Kan. 70, 73, 422 P.2d 906, (1967); *McManaman v. Board of County Commissioners*, 205 Kan. 118, 123, 468 P.2d 243 (1970). These cases also hold that the legislature is empowered to provide the means and agencies for carrying out its responsibilities in matters of taxation.

Disparity of assessed values on a state-wide basis has long plagued the taxpayers of this state. The Kansas Supreme Court has approved the making of a state-wide system to provide equal and uniform assessment. *State ex rel. v. Dwyer*, 208 Kan. 437, 446, 493 P.2d 1095 (1972).

We conclude that the Kansas legislature is properly exercising its legislative function in committing itself to a comprehensive study of the state-wide structure of the ad valorem taxation system at this time, and in taking steps to prevent any disruption of that function.

Yours truly,



CURT T. SCHNEIDER  
Attorney General