



STATE OF KANSAS

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October 26, 1983

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ATTORNEY GENERAL OPINION NO. 83- 157

C. Robert Bell
Assistant County Counselor
Legal Department
Suite 315
County Courthouse
Wichita, Kansas 67203

Re: Taxation -- Property Valuation, Equalization,
Assessment -- Powers of the Director of Property
Valuation

Synopsis: The Director of Property Valuation has ample
authority under the provisions of K.S.A. 79-1404
to issue orders or directives regarding the
appraisal of any property, real or personal,
which, in the judgment of the Director, are just
and necessary to assure that all property in
this state is valued and assessed in accordance
with the law. Cited herein: K.S.A. 79-1404.

* * *

Dear Mr. Bell:

With authorization from the Sedgwick County Counselor, you
seek an opinion on behalf of the Sedgwick County Appraiser's
Office concerning the statutory authority of the Director of
Property Valuation to issue orders or directives to county
appraisers regarding the appraisal of real property. Spe-
cifically, you inquire whether the Director has the authority
to issue orders or directives regarding the appraisal of
real property which must be followed by county appraisers.

This inquiry is answered by the specific provisions of K.S.A.
79-1404, wherein the legislature has prescribed:

"It shall be the duty of the director of property valuation, and he or she shall have the power and authority:

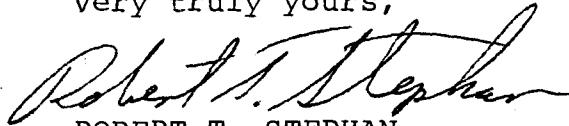
. . . .

"Sixteenth [G]enerally to do and perform any act or to make any order or direction to any county board of equalization or any local assessor as to the valuation of any property or any class of property in any township, city or county which, in the judgment of said director of property valuation, may seem just and necessary, to the end that all property shall be valued and assessed in the same manner and to the same extent as any and all other property, real or personal, required to be listed for taxation." (Emphasis added.)

Moreover, the Court's statements in McManaman v. Board of County Commissioners, 205 Kan. 118 (1970), at pages 124 through 127 make it clear, in no uncertain terms, that the powers vested in the Director of Property Valuation pursuant to K.S.A. 79-1404 carry with them the corresponding responsibility to assure that all property, real and personal, is valued and assessed in accordance with the law.

Thus, we have no hesitancy in concluding that the Director of Property Valuation has ample authority under the provisions of K.S.A. 79-1404 to issue orders or directives regarding the appraisal of any property, real or personal, which, in the judgment of the Director, are just and necessary to assure that all property in this state is valued and assessed in accordance with the law.

Very truly yours,



ROBERT T. STEPHAN
ATTORNEY GENERAL OF KANSAS



Rodney J. Bieker
Assistant Attorney General

RTS:BJS:RJB:hle