



STATE OF KANSAS

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ATTORNEY GENERAL OPINION NO. 90- 51

The Honorable B. D. Kanan  
State Senator, Fifth District  
5111 Garfield  
Kansas City, Kansas 66102

Re: Taxation--Property Valuation, Equalizing Assessments, Appraisers and Assessment of Property--Notification of Taxpayer of Change in Classification or Appraised Valuation of Property; Tax Year 1990; Senate Bill No. 332

Synopsis: Pursuant to 1990 Senate Bill No. 332, county appraisers may increase the appraised valuation of real property in tax year 1990 only if a specific review, including a physical inspection, has been made of the property. Such an inspection is not required to increase the valuation of land devoted to an agricultural use. Cited herein: K.S.A. 79-1460; 1990 Senate Bill No. 332.

\* \* \*

Dear Senator Kanan:

You request our opinion regarding section 5 of 1990 Senate Bill No. 332 which provides in pertinent part:

"K.S.A. 79-1460 is hereby amended to read as follows: 79-1460. (a) The county appraiser shall notify each taxpayer in the county annually on or before April 1 for real property and May 1 for personal property, by mail directed to the

taxpayer's last known address, of any change in the classification or appraised valuation of the taxpayer's property, except that, in the year in which valuations for real property established pursuant to the program of statewide reappraisal are first applied as a basis for the levy of taxes, such notice in the case of real property shall be mailed on or before March 1 for tax year 1990, such notices shall be mailed on or before April 16 for real property, and the valuation for all real property shall not be increased and notices need not be sent unless such notice is requested by the taxpayer or an increase in the appraised valuation of the real property occurs due to a specific review thereof, including an individual physical inspection of such property by the county or district appraiser provided that no such inspection shall be required to change the valuation of land devoted to agricultural use. For the purposes of this section and in the case of real property, the term 'taxpayer' shall be deemed to be the person in ownership of the property as indicated on the records of the office of register of deeds or county clerk." (Strike type and underscoring denote deleted and new language respectively.)

You state your belief that the new language in this bill prohibits counties from increasing the appraised valuation of real property in 1990 unless a specific review, including a physical inspection, has been made of the property. It is our opinion that your understanding of this language is correct.

The provision prohibiting changes in valuation in tax year 1990 was added by the House Committee on Taxation on March 7, 1990. The supplemental note prepared by the legislative research department subsequent to this amendment stated that pursuant to this amendment "[c]ounties would be prohibited from changing values for tax year 1990 for any real property other than irrigated agricultural land unless there was a specific review made of the property, including a physical inspection, which resulted in an increase or decrease in appraised value." The House Committee of the Whole amended

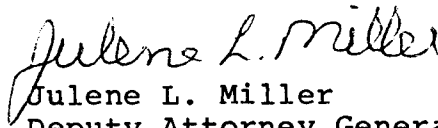
the bill so that only increases in appraised valuation would require a specific review, including physical inspection, of the property. Again, the supplemental note prepared by the legislative research department reflected this. We are aware that supplemental notes do not necessarily express legislative intent, but in this case we believe the language of the statute is clear and we have found no legislative history to the contrary. Additionally, the department of revenue, division of property valuation has also interpreted this provision to prohibit increasing valuations without a physical inspection of the property. See Memorandum from Director Luttjohann to all counties dated March 22, 1990, Re: Appraisal Moratorium.

It is therefore our opinion that county appraiser may not increase the appraised valuation of any real property except pursuant to a specific review, including an individual physical inspection, of the property.

Very truly yours,



ROBERT T. STEPHAN  
Attorney General of Kansas



Julene L. Miller  
Deputy Attorney General

RTS:JLM:jm