



STATE OF KANSAS

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July 17, 1980

ATTORNEY GENERAL OPINION NO. 80- 153

Dorothy K. White  
Sedgwick County Clerk  
Sedgwick County Courthouse  
Wichita, Kansas 67203

W. O. Williams  
Sedgwick County Appraiser  
Sedgwick County Courthouse  
Wichita, Kansas 67203

Re: Taxation -- Listing and Valuation of Real Estate --  
Duties of County Clerk and County Appraiser in  
Preparing Real Estate Assessment Rolls

Synopsis: In the preparation of real estate assessment rolls used in the collection of property taxes, the legislature has established a chronological procedure which, in order to work, depends on the use of cutoff dates. Beyond these dates, no further work is permitted on that particular phase of the procedure, whether it be valuation, equalization, correction of clerical errors or omissions, or the assessing of the tax itself. One such date is March 31, which is set by K.S.A. 79-408 as the time when the completed, verified assessment rolls are to be completed by the county appraiser and returned to the county clerk. While the statute was written with a manual system of record-keeping in mind, the procedural framework established by the statute remains necessary even when an automated, computer-based system is

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used. Accordingly, following the county appraiser's verification that the assessment figures contained in the computer as of March 31 are complete, these figures alone may be used to provide the basis for the individual tax assessments made on or before November 1 of the same year, subject to such modifications which the county clerk is required by law to make. Cited herein: K.S.A. 79-405, 79-406, 79-408, 79-409, 79-410, 79-417, 79-419, 79-1409, 79-1412a, 79-1602, 79-1604, 79-1606, 79-1701.

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Dear Ms. White and Mr. Williams:

As the County Clerk and County Appraiser of Sedgwick County, respectively, you have requested our opinion concerning a problem which has arisen regarding the entry of valuation changes on the real estate assessment rolls used in the collection of property taxes. We are informed that Sedgwick County now operates through a computer-based, rather than manual, system, and that valuation figures which previously could be determined only by looking at the rolls themselves can now be instantly retrieved from the computer and displayed on a terminal. As a result, access to information on the rolls is not determined by physical control of the rolls themselves. Your inquiries concern whether this fact in some way allows the appraiser to enter valuation changes after March 31, which is set by law (K.S.A. 79-408) as the cutoff date.

Pursuant to K.S.A. 79-408, the county clerk must provide the county appraiser with the assessment rolls by December 15 of each year, so that the latter official may perform his valuation of property functions in the next year. A previous opinion of this office, No. 77-383, indicated that in a computerized environment it was unnecessary for an actual hard-copy printout to be made of the figures contained in the computer as of that date. Rather, it was sufficient that the county clerk certify that all the information necessary was available as of that date, in lieu of a printout.

Following the receipt of the tax rolls (or, as here, the data contained therein), the county appraiser directs his deputies in determining an assessed value for each parcel of real property contained in the county. This process must be completed by March 1, when the forms filled out by the deputies must be returned. The county appraiser then has the rest of the month to transfer the assessed value figures to the rolls themselves. Once this is done, but "in no case later than

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the thirty-first of March," the rolls must be verified and signed by the appraiser and returned to the county clerk. (K.S.A. 79-408.) As his final involvement in the procedure, the appraiser is required to notify by April 1 those owners whose property valuation has changed. (K.S.A. 79-1412a, Third.)

Your query involves the entry of changes on the assessment rolls after March 31. While you ask five separate questions, in essence they all concern this point, namely can the county appraiser employ the available technology to continue entering changes in valuation, or is his role in the preparation of the rolls ended as of March 31, when custody of them passes to the county clerk? Upon reviewing the statutory scheme, of which K.S.A. 79-408 is a part, together with relevant Kansas case law, it is our opinion that the March 31 deadline is as applicable in a computer-based system as in a manual one, and that it should be complied with here.

An examination of Chapter 79 of the Kansas Statutes Annotated indicates that the legislature has endeavored to establish an orderly and predictable system for the assessment and collection of taxes, which, as a matter of practical necessity, involves the use of cutoff dates. Mobil Oil Corp. v. Medcalf, 207 Kan. 100 (1971), Benn v. Slaymaker, 93 Kan. 64 (1914). The system is orderly in the sense that it requires each official involved (clerk, appraiser, treasurer, county commissioner or director of valuation) to complete certain assigned functions, and is predictable because of the deadlines which are imposed at each step of the process. Some of these deadlines have already been noted. Others appear at K.S.A. 79-1602 (county commissioners meet as board of equalization, starting on the first business day in April and concluding on the 15th of May), K.S.A. 79-1604 (clerk must have abstract of assessment rolls sent to state director of valuation by July 1), and K.S.A. 79-1409 (state board of equalization meets from July 11 to August 25 to hear appeals from aggrieved taxpayers).

In order to allow each step of the process to proceed, it is necessary that the previous step be completed. In the case of the appraiser, his duties must be completed by March 31 for at least two reasons. First, they must be finished in order to allow individual property owners an opportunity to appeal any facet of the assessment of their property to the county board of equalization no later than April 10. (K.S.A. 79-1606.) Thereafter, beginning on the first business day in April, the county board rules on such appeals, with all of its work to be finished by the last business day of April. Additionally, the clerk

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is required to notify the owners of all tracts where assessment is to be increased at least 10 days prior to the hearing date. (K.S.A. 79-1602.) The county board hears such cases along with those mentioned above, with the additional provision that an extra 10 days may be so taken beginning on May 5. Clearly, this entire system could be thrown into disarray if the appraiser were to continue to enter the value of properties on the assessment rolls after the March 31 cutoff date. While the appraiser is mandated by law to continue his work of appraising properties throughout the year (K.S.A. 79-1412a, Eighth), entries upon the assessment rolls made after March 31 cannot be used in figuring taxes for that year. By statutory command, that date is established as the point in time when this phase of the appraising and taxation process must end. See Mills v. McCarty, 206 Kan. 93, 95 (1970), Girard Gas Co. v. Crawford County Commissioners, 139 Kan. 452, 455 (1934).

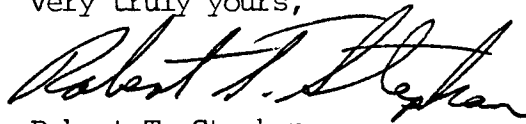
This is of course not to say that no corrections of any kind can be made on the assessment rolls after March 31. The statutes are explicit on the power of the county clerk to place on the rolls any land which has been overlooked (K.S.A. 79-417), subdivided (K.S.A. 79-405, 79-406) or partitioned by court order (K.S.A. 79-419). Additionally, clerical errors may be corrected, even after the county and state boards of equalization have completed their work, with only the actual due date of taxes (November 1) acting as a cutoff date. (K.S.A. 79-1701.) However, all of these changes are made by the county clerk, and even if an error is discovered by the county appraiser, he may only notify the clerk of this fact so that this official may make the necessary correction. (K.S.A. 79-410.) The reason for this is, in our opinion, obvious, for to allow two officials to make corrections in the same set of records would be to invite duplication of effort, overlapping of authority and inefficiency in the result. This is even more evident in a computer-based system, where corrections need to be made on both the data stored in the machine and on the official printed documents.

In conclusion, in the preparation of real estate assessment rolls used in the collection of property taxes, the legislature has established a chronological procedure which, in order to work, depends on the use of cutoff dates. Beyond these dates, no further work is permitted on that particular phase of the procedure, whether it be valuation, equalization, correction of clerical errors or omissions, or the assessing of the tax itself. One such date is March 31, which is set by K.S.A. 79-408 as the time when the completed, verified assessment rolls are to be completed by the county appraiser and returned to the county clerk. While the statute was written with a manual system of

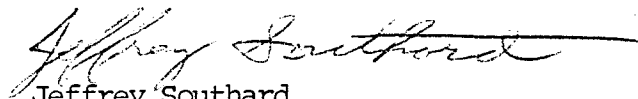
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record-keeping in mind, the procedural framework established by the statute remains necessary even when an automated, computer-based system is used. Accordingly, following the county appraiser's verification that the assessment figures contained in the computer as of March 31 are complete, these figures alone may be used to provide the basis for the individual tax assessments made on or before November 1 of the same year, subject to such modifications which the county clerk is required by law to make.

Very truly yours,



Robert T. Stephan  
Attorney General of Kansas



Jeffrey Southard  
Assistant Attorney General

RTS:BJS:JS:my