Division of Property Valuation 300 SW 29th Street PO Box 3506 Topeka KS 66601-3506



Phone: 785-296-2365 Fax: 785-296-2320 www.ksrevenue.gov Laura Kelly, Governor

Mark Burghart, Secretary

DIRECTIVE #19-023

TO: County Appraisers

SUBJECT: Informal meetings; scheduling and posting; "no shows"

This Directive Supersedes Directives #92-004 and #92-023

This directive is adopted pursuant to the provisions of K.S.A. 79-505(a), and shall be in force and effect from and after the Director's approval date.

The county appraiser shall input all informal meetings scheduled pursuant to K.S.A. 79-1448 ("change of value notice appeals") and K.S.A. 79-2005(a) ("payment under protest appeals") pertaining to real property into the Kansas ORION appeal tracking system, except where the director of property valuation has granted a variance for an approved alternate tracking system. An alternate appeal tracking system shall be developed by the county appraiser and used to track personal property appeals.

The county appraiser shall not generate an informal notification of results form (PV-RA-32 and PV-RA-35) through the appeal tracking system for "no shows." "No shows" are not entitled to continue with the formal appeal process and should not be misled by the instructions printed on the bottom of the form.

Real property valuation changes made pursuant to the clerical error statutes (K.S.A. 79-1701 and K.S.A. 79-1701a) shall be input into the Kansas ORION appeal tracking system, except where the director of property valuation has granted a variance for an approved alternate tracking system.

Whenever possible, the county appraiser should reschedule an informal meeting when just and adequate reasons are shown for the failure to appear at the scheduled meeting. When rescheduling informal meetings, the county appraiser must keep in mind that all real property informal meetings scheduled or rescheduled pursuant to K.S.A. 79-1448 must be completed prior to May 15th, except where the director of property valuation has approved an extension as provided by K.S.A. 79-1404, *Seventeenth*.

Informal meetings may be conducted by telephone where circumstances necessitate.

Approved: July 10, 2019

David N. Harper

Director of Property Valuation

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