

STATE OF KANSAS

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Department of Revenue  
Division of Property Valuation

**DIRECTIVE #92-015**

**TO: County Appraisers and County Clerks**

**SUBJECT: Owner of Record**

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This directive is adopted pursuant to the provisions of L. 1992, ch. 249, § 1, and shall be in force and effect from and after the Director's approval date.

County clerks shall change the real property assessment and tax rolls to indicate the new owner of record whenever a deed or other instrument conveying real property is recorded.

K.S.A. 1991 Supp. 79-1460 provides in part that the term "taxpayer" shall be the person in ownership of the property as indicated on the records of the office of register of deeds or county clerk.

K.S.A. 58-2221 provides:

"Every instrument in writing that conveys real estate ... may be recorded in the office of register of deeds of the county in which such real estate is situated[.]"...

The grantor, ... grantee ... or any other person conveying or receiving real property or other interest in real property upon recording the instrument in the office of register of deeds shall furnish the full name and last known post-office address of the person to whom the property is conveyed or his or her designee.

The register of deeds shall forward such information to the county clerk of the county who shall make any necessary changes in address records for mailing tax statements."

K.S.A. 1991 Supp. 79-2001 requires the county treasurer to mail tax statements to taxpayers, as shown by the tax rolls. In order to comply with

**K.S.A. 58-2221, the county clerk shall change the tax rolls to indicate the name and address of the grantee or such grantee's designee. The real property assessment roll shall also be changed to indicate the name and address of the grantee or such grantee's designee. However, the real property tax roll shall not be changed after the first day of November of the current year .**

**Approved: November 30, 1992  
(Date)**

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**David C. Cunningham  
Director of Property Valuation**