

## HOUSE BILL No. 2514

By Representative Rhiley

1-28

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1 AN ACT concerning counties; relating to disputes of property valuation;  
2 requiring the purchase of certain properties by counties subject to  
3 valuation dispute.  
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5 *Be it enacted by the Legislature of the State of Kansas:*

6 Section 1. (a) Subject to the limitations set forth in subsection (b), a  
7 taxpayer may force the sale of real property to the county where such  
8 property is located if the taxpayer challenged the valuation of such  
9 property to the board of tax appeals and was issued a summary decision or  
10 full and complete opinion from the board establishing the value of such  
11 property. The taxpayer shall have 30 days after receipt of the summary  
12 decision or full and complete opinion to elect to force the sale of the  
13 property. After the taxpayer elects to force the sale, the sale shall occur  
14 within 60 days of the election. The property shall be sold to the county for  
15 the value established by the board of tax appeals. The taxpayer shall be  
16 liable for the pro-rated share of property taxes to the date that the sale  
17 occurs.

18 (b) The provisions of subsection (a) shall only apply to single-family  
19 residential property or land devoted to agricultural use.

20 Sec. 2. This act shall take effect and be in force from and after its  
21 publication in the statute book.