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To: Bob Kent, Property Valuation Director
From: Ted E. Smith, KDOR Chief Counsel
Date: August 11, 2026
Subject: Application of HB 2644 (2026) to prior non-appealed years

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Issue:

When a final determination reducing the valuation of residential property is made on or after January 1, 2026, does House Bill 2644 (2026) merely require review of subsequent tax years, or does it also authorize a county appraiser or the Board of Tax Appeals to reopen and adjust an intervening tax year for which no appeal was filed, the taxes were paid, and the valuation otherwise became final?

Answer:

HB 2644 imposes a substantive obligation on county appraisers to review qualifying subsequent tax years following a final determination reducing the valuation of residential property that is made on or after January 1, 2026. For the five taxable years following the taxable year whose valuation was reduced, if the property valuation in any year exceeds the previous year's value by more than five percent, excluding new construction, change in use, or change in classification, the county appraiser must either adjust the valuation based on the information provided in the prior appeal or obtain an independent fee simple appraisal. The statute does not, however, expressly authorize county appraisers or the Board of Tax Appeals (BOTA) to reopen and adjust a tax year that became final because no appeal was filed and the taxes were paid.

The Legislature tied the five-year review requirement to the date of the final determination, rather than the valuation year under appeal. Accordingly, a final determination entered on or after January 1, 2026, may trigger the review requirements of HB 2644 even though the appealed valuation predates 2026. The statute therefore applies based upon when the final determination is entered, not which tax year was appealed.

The central question is not whether HB 2644 creates a duty to review those subsequent tax years. Rather, it is whether the Legislature also created the procedural authority necessary to reopen a tax year that otherwise became final. The better interpretation is that it did not. Nothing in HB 2644 expands BOTA's jurisdiction, amends the statutory procedures governing correction of tax rolls, refunds, abatements, or tax protests, or otherwise authorizes county officials to reopen closed tax years or recoup tax revenues previously distributed to local taxing subdivisions.

Accordingly, where a 2024 residential valuation is reduced by a final determination entered after January 1, 2026, HB 2644 should not be construed to alter an intervening 2025 valuation that became final because it was not appealed and the taxes were paid. The 2025 tax year nevertheless remains part of the five-year review period. Its status as a closed year does not terminate or restart that period; it simply means that the review obligation continues for the remaining years without reopening 2025.

Analysis:

Resolution of this question depends upon distinguishing between the Legislature's creation of a substantive review obligation and its creation of procedural authority to implement changes to otherwise final tax years. HB 2644 clearly accomplishes the former. Whether it also accomplishes the latter is the principal question presented by the amendment.

A. HB 2644 Creates a New Review Obligation

HB 2644 amended K.S.A. 79-1460 by extending the carry-forward review requirement for residential real property and personal property mobile homes used for residential purposes. The county appraiser must review the property's computer-assisted mass appraisal for the next five taxable years following a valuation reduction resulting from a final determination made on or after January 1, 2026. If the valuation in any of those years exceeds the prior year's value by more than five percent, excluding new construction, change in use, or change in classification, the county appraiser must either adjust the valuation based on the information provided in the previous appeal or obtain an independent fee simple appraisal.

The operative trigger is the date of the final determination, not the tax year under appeal. Consequently, a final determination entered after January 1, 2026, involving tax year 2024 may trigger the five-year review provisions even though the appealed valuation predates the statute's operative date.

B. HB 2644 Does Not Create a Procedure for Reopening Closed Tax Years

Although HB 2644 establishes a substantive review requirement, it does not create a procedural mechanism for reopening otherwise final tax years. Kansas law contains detailed statutes governing valuation appeals, correction of tax rolls, implementation of appeal decisions, refunds, abatements, and payment-under-protest proceedings. Those statutes include K.S.A. 79-1466, 79-1479a, K.S.A. 79-1701 through 79-1703, and K.S.A. 79-2005. HB 2644 does not amend those statutes to authorize county officials or BOTA to reopen tax years that became final because no appeal was filed.

Likewise, HB 2644 does not enlarge the jurisdiction of BOTA. The Board possesses only the authority granted by statute. *Walkemeyer v. Stevens County Oil Gas Co*., 205 Kan. 486, 491 (1970). Nothing in the amendment authorizes BOTA to modify valuations for tax years that were never before it or to order refunds for tax years that became final without appeal. The Legislature did provide one express implementation mechanism. Subsection (c) authorizes the county appraiser, under limited circumstances, to amend the current year's appraisal roll after certification to the county clerk to implement the statute, provided the amendment is made before October 31 of the current year. Notably absent is any comparable authority permitting county officials to reopen prior tax years that have already become final, amend previously certified appraisal rolls for those years, or issue refunds after taxes have been levied, collected, and distributed.

The Legislature's silence is significant. Had it intended HB 2644 to reopen closed tax years, it could have amended the statutes governing correction of tax rolls, refunds, abatements, implementation of BOTA decisions, or BOTA jurisdiction. It did not. An agency cannot infer additional authority merely because that authority might make a statutory scheme more effective or easier to administer. See *Pork Motel Corp v. Kansas Department of Health & Environment*, 234 Kan. 374, 378 (1983); see also *Fort Hays State University v. Fort Hays State University Chapter, American Ass'n of Univ. Professors*, 290 Kan. 446, 455 (2010).

C. Existing Kansas Law Preserves the Finality of Closed Tax Years

Kansas property tax law generally treats each tax year as a separate annual assessment and appeal. Taxpayers may preserve their rights by timely appealing the notice of value or by timely paying taxes under protest pursuant to K.S.A. 79-2005. When those statutory remedies are not pursued, the valuation ordinarily becomes final. Interpreting HB 2644 to require reopening closed tax years would create substantial procedural and fiscal consequences that the Legislature did not address. Once taxes have been levied, collected, and distributed, HB 2644 provides no mechanism requiring counties, cities, school districts, or other taxing subdivisions to return or reallocate previously distributed revenues. Nor does it expressly authorize a county appraiser or county clerk to reopen a previously certified appraisal roll solely to implement the new five year review requirement.

K.S.A. 79-1703 provides procedures for implementing corrections and resulting refunds when a correction is otherwise authorized by law. It does not independently create authority to reopen a tax year outside the statutory correction framework established elsewhere in Chapter 79. Reading HB 2644 as implicitly creating such authority would therefore require both an expansion of administrative power and a refund mechanism that the Legislature did not provide.

D. Application

Assume a residential property's 2024 valuation of $106,000 is reduced to $100,000 by a final determination made in 2026. Because the final determination was made on or after January 1, 2026, the five-year review provision applies to tax years 2025- through 2029. Assume further that the taxpayer did not appeal the 2025 valuation (increase greater than 5%) and paid the 2025 taxes. Under these circumstances, the 2025 valuation should remain undisturbed because it became final under existing Kansas law, and HB 2644 provides no procedural authority to reopen that tax year.

The five-year review obligation, however, is not extinguished by the existence of the closed 2025 tax year. Rather, the review continues prospectively for the remaining tax years within the statutory period that remain legally subject to review. Even though the year 2025 has not reopened, it is still factored in for purposes of the five-year limit for residential property. Thus, assuming no statutory exception applies, the county appraiser must apply the review requirements of HB 2644 beginning with the next applicable tax year. Under this example, the 2026 valuation would generally be limited to $110,250 or less unless supported by an independent fee simple appraisal or another exception expressly recognized by the statute.

This interpretation gives effect to both HB 2644 and the existing statutory framework. It recognizes the Legislature's creation of a new substantive review obligation while preserving existing law governing the finality of assessments, BOTA's jurisdiction, correction of tax rolls, refunds, and tax protests. It also avoids reading into HB 2644 a retroactive reopening mechanism, administrative authority, and fiscal consequences that the Legislature did not enact.

Cited Statutory Authorities:

HB 2644 (2026), amending K.S.A. 79-1460.
K.S.A. 79-1466.
K.S.A. 2025 Supp. 79-1479.
K.S.A. 79-1701/K.S.A. 79-1701a.
K.S.A. 79-1702.
K.S.A. 79-1703.
K.S.A. 2025 Supp. 79-2005.
Chapter 74, Kansas Statutes Annotated (Board of Tax Appeals jurisdiction).