

April 6, 2023

The Honorable Mike Thompson, Chairperson  
Senate Committee on Federal and State Affairs  
300 SW 10th Avenue, Room 144-S  
Topeka, Kansas 66612

Dear Senator Thompson:

**SUBJECT:** Fiscal Note for SB 323 by Senate Committee on Assessment and Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning SB 323 is respectfully submitted to your committee.

SB 323 would require that county appraisers be elected instead of appointed beginning with the 2024 general election. The county appraisers would serve four-year terms and would be required to execute and file with the county treasurer a corporate surety bond, conditioned on the faithful performance of the duties of office. The boards of county commissioners would be required to fix the amount of the bond, but it could be no less than \$10,000. A person would be required to be a certified Kansas appraiser to be eligible for nomination or election as county appraiser. The bill outlines the procedure for appointing a county appraiser should a vacancy in the office occur. The bill would eliminate the district appraisers and amend statutes related to county appraisers to reflect the county appraiser as an elected office rather than appointed. The bill would also amend various elections statutes to add county appraisers to the list of elected offices.

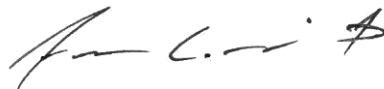
The Department of Revenue estimates that SB 323 has the potential to increase expenditures in its Property Valuation Division (PVD) beginning in FY 2025 to the extent that PVD is required to provide someone to perform the functions of county appraiser when there is no one qualified and elected to hold the office of county appraiser; and in instances when a county appraiser is elected but does not possess sufficient mass appraisal experience. The Department indicates that this has the potential to increase the staff time and resources for PVD to perform this function for counties; however, it is not known how many counties would require this assistance and how long that assistance would be needed to provide a precise fiscal effect as a result of this bill. PVD indicates that there are 85 individuals serving as the county appraiser for the 105 counties. The move to an elected official could further reduce the number of individuals qualified

and interested in serving as a county appraiser. The Board of Tax Appeals indicates the bill would have no fiscal effect on its operations.

The Secretary of State indicates it would be required to provide training and update manuals for county election officials; update the agency website, documents, and information provided to the public; work with media, political parties, candidates, and the public to ensure knowledge of the election for a county appraiser in each county. These costs are estimated to be negligible and could be absorbed within existing resources. Any fiscal effect associated with SB 323 is not reflected in *The FY 2024 Governor's Budget Report*.

The Kansas Association of Counties indicates the costs of adding a new office to the local election ballot would be negligible and likely could be absorbed within existing resources. The bill has the potential to increase costs for counties that are unable to attract qualified individuals to run for the appraiser position or could make keeping qualified appraisers in place a challenge that may require an increase in pay to attract and retain quality candidates.

Sincerely,

A handwritten signature in black ink, appearing to read "Adam Proffitt". The signature is fluid and cursive, with a distinct flourish at the end.

Adam Proffitt  
Director of the Budget

cc: Lynn Robinson, Department of Revenue  
Jody Allen, Board of Tax Appeals  
Jay Hall, Kansas Association of Counties  
Sandy Tompkins, Office of the Secretary of State