

Senate Assessment and Taxation Committee

Testimony of Roger Hamm: Senate Bill 264

Division of Property Valuation

January 22, 2020

The Division of Property Valuation of the Kansas Department of Revenue takes a neutral position on Senate Bill 264 but would like to offer a brief overview of the appointment of county appraiser.

K.S.A. 19-430 directs the board of county commissioners to appoint by resolution a qualified county appraiser for a four-year term. The current term began July 1, 2017 and expires June 30, 2021.

Once appointed, only the board of county commissioners or the director of property valuation may suspend or remove the county appraiser from office. A county appraiser may only be suspended or removed from office when:

“[T]he board of county commissioners . . . by evidence satisfactory to said board [finds] that the appraiser of such county . . . has failed or neglected to properly perform the duties of office, by reasons of incompetency or for any other cause . . .” *or when*

“[T]he director of property valuation shall on such director’s own motion conclude, after inquiry, that the appraiser of any county . . . has failed or neglected to discharge his duties as required by law and that the interest of the public service will be promoted by the removal of such appraiser . . .” K.S.A. 19-431.

Within 15 days after service of an order of suspension or termination, a county appraiser may request a hearing on the suspension or removal.

In a 2017 opinion by the Kansas Supreme Court, “K.S.A. 2014 Supp. 19-431 does not give a board of county commissioners the authority to immediately end an appraiser’s employment, salary, or benefits. Rather, it gives a board of county commissioners the authority to temporarily relieve an appraiser of his or her duties until the director of property valuation decides the appraiser’s permanent removal is appropriate, or the appraiser chooses not to request review by the director of property valuation within the statutorily prescribed time limit.” *Miller v. Board of Co. Comm’rs, Wabaunsee County, Kansas*, 305 Kan. 1056, Syl. ¶ 5, 390 P.3d 504, 513 (2017).

The county appraiser must be on the “eligibility list” maintained by the director of property valuation. Inclusion on the list requires the successful completion of an eligibility examination.

Effective July 1, 2016, the director of property valuation may remove a person from the eligibility list for: 1) failing to meet the minimum qualifications, 2) a conviction of any crime involving moral turpitude or a felony, or 3) a civil judgment on grounds of fraud, misrepresentation or deceit in the making of an appraisal. 2016 H. Sub. For S.B. No. 280, § 2 (K.S.A. 19-432).

SB 264 would add “*termination of the person from the office of county or district appraiser in one or more counties*” as a fourth item to the list for removal from the eligibility list. It also provides for a reporting and tracking mechanism for county appraisers that leave the office of county appraiser before the 4-year term ends. In these cases, the director of property valuation is to keep a record of the reason the county appraiser has vacated the office during the 4-year term. It is the board of county commissioner’s responsibility to provide the director the reason for the vacated office of county appraiser any time before the 4-year term expires.