

Senate Assessment and Taxation Committee
Senator Caryn Tyson, Chair
Senate Bill 264

Kansas County Appraisers Association
SB264 - Neutral

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Regarding SB264 as introduced, the Kansas County Appraisers Association is neutral.

The Supreme Court in *Robert K Miller v Board of County Commissioners, Wabaunsee County, Kansas* (No. 111,569) says that KSA 19-431 *"is susceptible to different meanings with different effects on our understanding of the word terminate"*.

The Court goes on to opine, *"...an appraiser who was terminated by a county board is considered only suspended when the decision is reviewed by the PVD. That suggestion leads us to understand that a termination by a county board is not a final termination, but one that is conditioned on the PVD's later consistent decision regarding the appraiser's employment status."*

Additionally the Court wrote, *"In sum, our consideration of the legislative history leads us to understand that the legislature did not intend to give a county board the authority to end an appraiser's employment, salary, or benefits. Rather, it meant to give a board suspension power until the PVD could consider the appraiser's employment."* *"This interpretation results in a statutory scheme that insulates a county appraiser from political pressures, thus ensuring uniformity and integrity across our State's tax valuation system."*

The Court concludes its ruling in *Miller* by stating, *"When we construe KSA 2014 Supp. 19-431 as a whole, consider statutes regarding the same subject, and look to the legislative history and public policy considerations, we are persuaded that the legislature never intended a board to have the power to end an appraiser's employment, salary, or benefits unless the appraiser does not seek review. Rather, it intended the PVD to wield this authority. We hold that KSA 2014 Supp. 19-431 gives a board of county commissioners the authority only to temporarily relieve an appraiser of his or her duties until the PVD decides termination is appropriate, or the appraiser chooses not to request review within the 15-day time limit prescribed by statute."*

As it is currently constructed, there is ambiguity in KSA 19-431 and SB264 regarding the word "terminate." KCAA is opposed to SB264 unless at least one of two wordings is revised.

If KSA 19-431 (which provides framing and definition for SB264) is amended to reflect the Supreme Court interpretation in *Miller*, then the KCAA would support SB264.

In the absence of legislation revising KSA 19-431, if SB264 is amended to read, (D) **removal** of the person from the office of county or district appraiser in one or more counties, then the KCAA would support SB264.

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