

**Senate Committee on Assessment and Taxation Testimony in Support of Senate Bill 263** Presented by Eric Stafford, Vice President of Government Affairs

Thursday, March 16, 2023

Madam Chair and members of the committee, my name is Eric Stafford, Vice President of Government Affairs for the Kansas Chamber. The Kansas Chamber appreciates the opportunity to submit testimony in support of Senate Bill 263, a bill that requires appraiser directives from the Department of Revenue to be adopted through the rule and regulation process.

The current process of allowing the Property and Valuation Division (PVD) to adopt directives for appraisers has virtually no oversight by the legislature to ensure appraisers are being trained and educated to follow the law as established. While SB 263 proposes to use the rule and reg process for these directives, what happens if a directive conflicts with legislative intent as to how to tax property? We have seen how limited legislative oversight can be when it comes to the rule and reg process so we do ultimately have reluctance with this change and would suggest other possibilities such as prescriptive statute instead of rules and regulations or directives all together.

We would be curious to hear feedback from various parties on alternatives to directives or rules and regulations, but ultimately support strengthening legislative oversight on these appraiser directives We appreciate the opportunity to submit testimony in support of Senate Bill 263, and I am happy to answer any questions at the appropriate time.