

SESSION OF 2020

SUPPLEMENTAL NOTE ON SENATE BILL NO. 266

As Amended by Senate Committee on
Assessment and Taxation

Brief*

SB 266, as amended, would amend law related to the qualifications of county and district appraisers and members of the State Board of Tax Appeals.

The bill would eliminate a provision providing that a person may be qualified for the position of county or district appraiser by holding a valid residential evaluation specialist or certified assessment evaluation designation from the International Association of Assessing Officers.

The bill also would require any continuing education courses required of appraisers for retaining their status on the list of eligible appraisers that are not offered by the Property Valuation Division be courses approved by the Kansas Real Estate Appraisal Board.

On and after July 1, 2021, the bill would require courses necessary for the qualification of a registered mass appraiser designation and subsequent continuing education courses to be approved by the Kansas Real Estate Appraisal Board.

Finally, the bill would require that mandatory courses for members of the State Board of Tax Appeals that are not otherwise state-certified general real property appraisers be approved by the Kansas Real Estate Appraisal Board.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

Background

The bill was introduced by the Senate Committee on Assessment and Taxation at the request of Senator Alley.

In the Senate Committee hearing, representatives of the Kansas Policy Institute and the Kansas Chamber of Commerce testified in favor of the bill stating that this change would result in appraisal training more accurately reflecting Kansas law. Written-only testimony in support of the bill was provided by the Kansas Association of Realtors and the Kansas Cooperative Council. Representatives of the Kansas Association of Counties and the Kansas County Appraisers Association testified in opposition to the bill stating that the bill would make it difficult for counties to find qualified appraisers. A representative of the Property Valuation Division, Kansas Department of Revenue, gave neutral testimony on the bill.

The Senate Committee amended the bill to change to July 1, 2021, the date upon which appraisal courses necessary to qualify for the designation of registered mass appraiser and all continuing education courses required to retain such designation be approved by the Kansas Real Estate Appraisal Board.

According to the fiscal note prepared by the Division of the Budget on the bill, as introduced, the Kansas Real Estate Appraisal Board indicates enactment of the bill has the potential to increase administrative costs, but such costs are estimated to be negligible and would likely be recouped by increased course appraisal fees. The Department of Revenue indicates the bill has the potential to increase costs, but the additional costs cannot be estimated. The Board of Tax Appeals estimates the bill would have no fiscal effect on its operations. The Kansas Association of Counties indicates the bill has the potential to increase costs for counties. Any fiscal effect associated with enactment of the bill is not reflected in *The FY 2021 Governor's Budget Report*.