

SESSION OF 2021

**SUPPLEMENTAL NOTE ON SENATE BILL NO. 72**

As Recommended by Senate Committee on  
Assessment and Taxation

**Brief\***

SB 72 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 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, Department of Revenue, to be courses approved by the Kansas Real Estate Appraisal Board.

On and after July 1, 2022, the bill would require courses necessary to qualify for a registered mass appraiser designation and subsequent continuing education courses to be approved by the Kansas Real Estate Appraisal Board.

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

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\*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 Tyson.

### ***Senate Committee on Assessment and Taxation***

In the Senate Committee hearing, **proponent** testimony was provided by representatives of the Kansas Chamber of Commerce and the Kansas Policy Institute, who stated the bill's provisions would ensure Kansas appraisal training and qualifications are in accord with Kansas law. Written-only proponent testimony was provided by a representative of the Kansas Agribusiness Retailers Association, Kansas Grain and Feed Association, and Renew Kansas Biofuels Association and by a representative of the Kansas Cooperative Council.

**Opponent** testimony was provided by a representative of Riley County, who stated the bill's provisions would hinder the State's ability to ensure uniform and equal property appraisal. Written-only opponent testimony was provided by representatives of the Board of County Commissioners of Barton County, the International Association of Assessing Officers, the Kansas Association of Counties, and the Kansas County Appraisers Association and by a real estate appraiser.

Neutral testimony was provided by the Director of Property Valuation.

## **Fiscal Information**

According to the fiscal note prepared by the Division of the Budget, the Real Estate Appraisal Board, the Department of Revenue, and the Kansas Association of Counties indicate enactment of the bill could increase costs associated with training, credentialing, and employing county appraisers, but specific costs could not be estimated. Any fiscal effect

associated with the bill is not reflected in *The FY 2022 Governor's Budget Report*.

Taxation; property tax; appraisers; appraiser qualifications; Real Estate Appraisal Board