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Laura Kelly, Governor

To: House Committee on Taxation  
From: David Harper, Director, Kansas Division of Property Valuation  
Date: February 21, 2023  
RE: House Bill 2232

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Thank you, Chairman Smith and Committee members, for the opportunity to provide proponent testimony for HB 2232. This bill amends the education approval process for the Department of Revenue's (KDOR), Registered Mass Appraiser, (RMA), designation. The RMA is a designation specifically tailored towards the education and training necessary for those involved in appraisals and administration of the Kansas Property tax system.

K.S.A. 2022 Supp. 19-430 requires for an individual to be eligible for appointment as a Kansas County appraiser they must currently be either a certified general real property appraiser under the Kansas Real Estate Appraisal Board (KREAB), or a registered mass appraiser pursuant to rules and regulations adopted by the Secretary of Revenue. As shown below, 94% of those eligible to be appointed as a Kansas County appraiser, rely on the RMA to meet the statutory requirement.

	#	% of Total
RMA Only	203	94%
General Only	6	3%
Both RMA and General	8	4%
Total	217	

As required by federal law, each state has a state appraiser regulatory agency that is responsible for certifying and licensing real estate appraisers performing appraisal work in connection with a real estate-related financial transaction. The KREAB serves as the Kansas regulatory agency for private appraisers doing real estate appraisal for financial transactions. KREAB education policy prohibit licensing for an appraiser who specializes only in ad valorem property tax appraisals.

Due to the limitations the KREAB sets on acceptance of "mass appraisal" experience, Kansas county appraisers were, and are still, unable to obtain the KREAB general certification based solely on their experience in the county appraisers' office. Due to this, in 1997 the Kansas Legislature created the RMA designation. From 1997 to 2021, the Kansas Department of Revenue has maintained the RMA and developed the rules and regulations to establish the qualifications. The requirements for the number of work hours and education hours for the RMA were patterned after the Kansas General Appraiser certification issued by the Kansas Real Estate Appraisal Board. The RMA did differ though from the General certification in that it focuses on experience and appraisal education related directly to the duties of our Kansas county appraisers.

2021 legislation amended K.S.A. 2022 Supp. 19-430 to require all appraisal courses necessary to qualify for the designation of a RMA and all continuing education appraisal courses necessary to retain the designation shall be courses approved by the KREAB.

One of PVD's primary duties is to provide appraisal training for county appraisers and their staff. PVD offers annually over 60 appraisal educational sessions for over 1,100 students. These courses are developed by PVD staff and focus on the completion of ad valorem property tax appraisals in compliance with Kansas law. Numerous training courses are also offered on the use of the Kansas computer assisted mass appraisal system, (CAMA), provided and supported by KDOR and utilized by all 105 counties. PVD does not offer courses developed by other appraisal organizations.

In the 2022 PVD did comply with the changes in statute and submitted approval requests and filing fees for PVD developed courses to the KREAB. The results are seven courses which are essential in the training process for county appraisers were denied approval for credit for the designation focusing on the duties of the Kansas County appraiser. Courses denied for RMA credit include:

- Kansas Property Tax Law
- Review of Kansas Exemptions
- Introduction to Personal Property
- Oil and Gas Seminar
- Personal Property Valuation and Assessment
- Personal Property/Motor Vehicle Class Codes
- Personal Property/Motor Vehicle Valuation Workshop

House Bill 2232 would allow appraisal courses developed by the director of property valuation specifically related to the administration of the assessment and tax laws of the state, or courses approved by the KREAB, to qualify as qualifying and continuing education for the RMA designation.