

Appraiser's Office

DATE: February 17, 2023
TO: Committee Members
FROM: David Beau Boisvert, RMA
SUBJECT: HB2232

This Bill focuses on allowing the Property Valuation Division of the Department of Revenue the ability to approve the education requirements for the County Appraisers. As you are aware, the Director of PVD had this authority in the past. In attempting to work with the KREB, it has been difficult to have specific courses approved that are vital to our position as County Appraisers. The feeling of other County Appraisers and myself are that KREB does not have the time to work with our group to establish or approve specific courses for our business. We follow the standard appraisal practices like our counter parts in the Fee Appraisal world but there are some differences which are spelled out in the National Unified Professional Appraisal Practices (USPAP). The Standard 6 of USPAP focuses on the Mass Appraisal Process. This valuation method is typically utilized in the ad valorem valuations since County Appraisers must determine which specific variables are influencing the sales of properties and to what degree do each variable have in determining the sale price. Fee Appraisals do not typically utilize this method because they focused on one subject property at a time. They are reviewing sales and then adjusting the sales to represent the subject. In Mass Appraisal we are applying the adjustments to hundreds/thousands of properties after reviewing all sales of similar properties.

The other key reason the Director of PVD should be permitted to approve our courses is that we fall under the Jurisdictional Exception Rule for several of the properties within our responsibility. This Rule requires the County Appraiser to step away from standard appraisal practices when the Legislature has determined a special consideration in valuing a property such as agriculturally operated parcels. The market appraisal on these properties would still be completed by a Fee Appraiser for mortgages, refinancing or for selling the property. However, for property tax purposes, the County Appraiser must value these properties under a special formula. There are classes related to the legal aspect of our duties that would be essential education that PVD has provided and can provide. The KREB does not have courses that handle this issue. Additional topics that PVD can provide along with other organizations is the training for our statewide valuation system, Orion, along with courses to train County Appraisers on other exceptions such as personal property issues, tax incentive properties etc. in the law.

I came to Kansas from Arizona in which their State Statutes require the Department of Revenue to be responsible for training and educating the County Appraisers for the reasons mentioned above. In my 28 years in this industry, I have interacted with many jurisdictions across the nation, and cannot think of one in which the Appraisal Board is responsible for the training or continued education of County Appraisers. With the significant complexity with valuations and jurisdictional exceptions, there needs to be educational responsibility assigned to an organization that is actively involved in the same specific work.

Respectfully Submitted,

David Beau Boisvert

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