

January 27, 2020

The Honorable Steven Johnson, Chairperson  
House Committee on Taxation  
Statehouse, Room 185A-N  
Topeka, Kansas 66612

Dear Representative Johnson:

**SUBJECT:** Fiscal Note for HB 2440 by House Committee on Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2440 is respectfully submitted to your committee.

HB 2440 would require that county appraisers be elected instead of appointed beginning with the general election in calendar year 2022. The county appraisers would serve four-year terms and would be required to execute and file with the county treasurer a corporate surety bond, conditioned on the faithful performance of the duties of office. The boards of county commissioners would be required to fix the amount of the bond, but it could be no less than \$10,000. A person would be required to be a certified Kansas appraiser to be eligible for nomination or election as county appraiser. The bill outlines the procedure for appointing a county appraiser should a vacancy in office occur. The bill would eliminate the district appraisers and amend statutes related to county appraisers to reflect the county appraiser as an elected office rather than appointed. The bill would also amend various elections statutes to add county appraisers to the list of elected offices.

The Department of Revenue estimates that HB 2440 has the potential to increase expenditures in its Property Valuation Division (PVD) beginning in FY 2022 to the extent that PVD is required to provide someone to perform the functions of county appraiser when there is no one qualified and elected to hold the office of county appraiser; and in instances when a county appraiser is elected, but does not possess sufficient mass appraisal experience. The Department indicates that this has the potential to increase the staff time and resources for PVD to perform this function for counties; however, it is not known how many counties would require this assistance and how long that assistance would be needed to provide a precise fiscal effect as a result of this bill. The Board of Tax Appeals indicates the bill would have no fiscal effect on its operations.

The Secretary of State indicates the bill would have no fiscal effect on its operations. The Secretary of State indicates that counties would assume additional costs to receive candidate filings and financial reports, print ballots, and program voting machines in all 105 counties; however, the additional costs are estimated to be negligible.

The Kansas Association of Counties indicates the costs of adding a new office to the local election ballot would be negligible and likely could be absorbed within existing resources. The bill has the potential to increase costs for counties that are unable to attract qualified individuals to run for the appraiser position or could make keeping qualified appraisers in place a challenge that may require an increase in pay to attract and retain quality candidates. Any fiscal effect associated with HB 2440 is not reflected in *The FY 2021 Governor's Budget Report*.

Sincerely,

A handwritten signature in black ink that reads "L. L. Campbell". The signature is fluid and cursive, with the first and last letters of each name being capitalized and prominent.

Larry L. Campbell  
Director of the Budget

cc: Jay Hall, Association of Counties  
Lynn Robinson, Department of Revenue  
Jody Allen, Tax Appeals  
Sandy Tompkins, Office of the Secretary of State