

January 21, 2020

The Honorable Caryn Tyson, Chairperson  
Senate Committee on Assessment and Taxation  
Statehouse, Room 123-E  
Topeka, Kansas 66612

Dear Senator Tyson:

**SUBJECT:** Fiscal Note for SB 264 by Senate Committee on Assessment and Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning SB 264 is respectfully submitted to your committee.

Under current law, the Director of Property Valuation at the Department of Revenue is required to maintain a list of persons eligible to be appointed to the office of county or district appraiser. SB 264 would allow the Director to remove a person from the list if the county or district appraiser has been terminated from the office in one or more counties. The board of county commissioners or governing body of any unified government of each county would be required to immediately notify the Director when a person no longer holds the office of county appraiser. The notification would include the reason why the person did not complete their four-year term. The Director would be required to make a notation on any eligibility list record of the person when the person no longer holds the office of county appraiser before the expiration of a four-year term or the person does not complete a four-year term.

The Department of Revenue indicates SB 264 would have no fiscal effect on state or local property tax revenues. The Department of Revenue indicates that the Director of Property Valuation already maintains the list of persons eligible to be appointed to the office of county or district appraiser and indicates that the additional duties detailed in the bill would have a negligible fiscal effect on the operations of the Property Valuation Division.

The Kansas Association of Counties indicates that the bill has the potential to increase costs for counties by limiting the number of qualified appraisers in the state. County governments may be required to pay higher wages or pay other higher costs (mileage and other benefits) to attract

qualified individuals to work as appraisers, particularly in certain areas of the state where there are fewer qualified and eligible individuals to perform these duties. However, the Kansas Association of Counties did not provide a precise estimate of any increased costs.

Sincerely,

A handwritten signature in black ink, appearing to read "L. L. Campbell". The signature is fluid and cursive, with a large initial "L" and a long, sweeping underline.

Larry L. Campbell  
Director of the Budget

cc: Lynn Robinson, Department of Revenue  
Jay Hall, Association of Counties