

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

LEGISLATURE *of* THE STATE *of* KANSAS  
*Legislative Attorneys transforming ideas into legislation.*

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**MEMORANDUM**

To: Madam Chairperson and Members of the Committee on Assessment and Taxation  
From: Office of Revisor of Statutes  
Date: February 4, 2021  
Subject: Senate Bill No. 72

**Summary**

Senate Bill No. 72 relates to property tax and would amend qualifications of county appraisers and require appraisal courses for members of the state board of tax appeals and county appraisers to be courses approved by the Kansas real estate appraisal board.

Section 1 would amend K.S.A. 2020 Supp. 19-430 to remove the residential evaluation specialist and certified assessment evaluation designations of the international association of assessing officers from the certification qualifications which allow a person to be appointed to the office of the county or district appraiser. The bill would also add that, on and after July 1, 2022, all appraisal courses to qualify for and retain the registered mass appraiser designation shall be courses approved by the Kansas real estate appraisal board pursuant to K.S.A. 58-4105, and amendments thereto.

Section 2 would amend K.S.A. 2020 Supp. 19-432 to allow the director of property valuation to accept appraisal courses approved by the Kansas real estate appraisal board pursuant to K.S.A. 58-4105, and amendments thereto, as alternative courses to courses conducted by the director's office to fulfill requirements to retain eligibility to be a Kansas appraiser.

Section 3 would amend K.S.A. 74-2433 to require that the course requirements enumerated in the statute for members of the state board of tax appeals shall be courses approved by the Kansas real estate appraisal board pursuant to K.S.A. 58-4105, and amendments thereto.

The bill would take effect from and after its publication in the statute book.