

Approved: Jan 18, 1996  
Date

## MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION.

The meeting was called to order by Chairperson Audrey Langworthy at 11:00 a.m. on January 17, 1996 in Room 519--S of the Capitol.

Members present: Senator Langworthy, Senator Corbin, Senator Martin, Senator Bond, Senator Clark, Senator Feleciano, Jr., Senator Hardenburger, Senator Lee, Senator Ranson and Senator Sallee

Committee staff present: Tom Severn, Legislative Research Department  
Chris Courtwright, Legislative Research Department  
Don Hayward, Revisor of Statutes  
Elizabeth Carlson, Secretary to the Committee

Conferees appearing before the committee: Gus Bogina, Chairman, Board of Tax Appeals  
Karl Peterjohn, Kansas Taxpayers Network  
Tim Kennedy, Kansas Taxpayers Network

Others attending: See attached list

### APPROVAL OF MINUTES

Senator Bond made a motion to approve the minutes of January 16, 1996. The motion was seconded by Senator Lee. The motion carried.

### INTRODUCTION OF BILLS

Bill Anderson, representing Water District #1 of Johnson County, requested the committee introduce a bill to extend the income tax exemption for the retired employees of the Water District #1 of Johnson County. He said the loss to the state would be approximately \$7,500.

Senator Bond made a motion to introduce this bill. The motion was seconded by Senator Martin. The motion passed.

### UPDATE ON BOARD OF TAX APPEALS

Chairman Gus Bogina of the Board of Tax Appeals appeared before the committee to report on the update of the Board. (Attachment 1) He related how hearings are being held simultaneously and in the taxpayer's location. The cases are then reviewed by the Board as a whole. He believes this process will help in resolving the residential appeals of taxpayers in a timely manner. Hearings of appeals of commercial properties are heard in Topeka by the entire board, with some hearings being held simultaneously with the five member board split numerically between the proceedings. He did not, at this time, present any requests for changes in the statutes but may do so later in the 1996 Legislative Session. He reviewed the chart of the caseloads and said all 1995 residential appeals that were not represented by an attorney and/or a tax representative were heard in 1995.

In response to a questions from Senator Sallee, he said they are trying to provide convenience to the taxpayers by meeting in their locality. Senator Sallee also asked about problems in the smaller counties where sales are few. The valuation is increased and yet there has been very little action in sales.

Mr. Bogina replied the sales is not the only way to figure the value. It is also based on replacement value and looking at comparables but it is difficult to find these in the smaller areas.

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION, Room 519-S  
Statehouse, at 11:00 a.m. on January 17, 1996.

**CONTINUED HEARINGS--OPPONENTS**  
**SB 429--PROPERTY TAX ADMINISTRATION PROCEDURES AND PRACTICES**  
**SB 430--QUALIFICATIONS OF COUNTY APPRAISERS**

Karl Peterjohn, Kansas Taxpayers Network, introduced Tim Kennedy, who testified for their group.

Tim Kennedy, representing the Kansas Taxpayers Network, spoke of his background as an appraiser, his work with the Property Valuation Division and his work as an independent fee appraiser. He said their opposition in **SB 429** was to proposed changes specified in Section 1 and 3 because they felt the changes are unnecessary. (Attachment 2) He said, clearly, the statutes already require the appraiser to list and appraise all taxable personal property. Section 3, which requires the taxpayer to notify the county appraiser rather than the county clerk, he said they believe this could be harmful.

Mr. Kennedy then spoke about the changes in **SB 430** which sets the qualifications for appointment of a county appraiser. Their objection is with the addition of the IAAO designations as an alternative to certification by the Kansas Real Estate Appraisal Board. He said the Kansas Taxpayers Network felt this change did nothing to promote confidence that the county appraisers will be able to effectively comply with the statutes requiring professional standards for appraisals.

Senator Langworthy asked what solutions Mr. Kennedy would offer. He replied he thought the appraisers were already empowered to conduct specific property rendition audits.

Senator Feleciano asked about appraisers appearing unannounced to check the books of local businesses. He said he has had complaints from constituents concerning the fear of this happening.

Mr. Kennedy said he would prefer to see different wording.

Senator Langworthy asked if there might be a shortage of appraisers and is it difficult for counties to hire qualified appraisers?

Mr. Kennedy said he thought there were about 1,500 licensed appraisers.

Senator Langworthy asked if there were any other people in the audience who would like to testify and there were none.

The meeting was adjourned at 11:50 a.m.

The next meeting is scheduled for January 23, 1996.

# SENATE ASSESSMENT AND TAXATION COMMITTEE GUEST LIST

DATE: January 17, 1996

NAME	REPRESENTING
Jerry Clark	Ks. County Commissioners
Betty McBride	KDOR
Rick Scheibe	KDOR
Mae Hatcher	Western Resources
Shelley Smith	RKTA
Paul E. Fleener	Kansas Farm Bureau
Carol S. Flower	Kansas Farm Bureau
Bill Waters	KDOR - PVD
MARK Beck	KDOR
Shirley Sicilian	KDOR
Chris McKenzie	League of Ks. Municipalities
Jeff Sonnich	Heartland Community Banker
Art Brown	Mid-America Consumers APSA
Jack Doran	KWSWA
Ed Walbourn	Warehouse

COMMENTS TO  
SENATE ASSESSMENT AND TAXATION COMMITTEE  
JANUARY 17, 1996

Madam Chair and Members of the Committee, I welcome the opportunity of discussing with you the operation and function of the Board of Tax Appeals. During my appearance before the interim committee on November 7, 1995, I presented those members with information that indicated a sampling of the types of decisions that the Board encounters. Also included therewith was a tabulation of the case load that existed at that point in time. Since the majority of your members did not serve on that interim committee, I am enclosing copies of those same documents. With your indulgence, this will be a duplication for those members who served on the interim committee. Also included in your packet is an updated report of the case filings/case workload measures of the Board.

As an update, I would note that the Governor's budget recommendations for the Board do reflect that we have reduced our appropriations for fiscal year 1996 by 1 1/2% and reduced our FTE by 2%. We have also reduced our FTE by 3% for the next fiscal year with the appropriations reflecting those adjustments.

I believe we have fulfilled our intention to bring a more timely closure to the appeals process, especially the non-represented residential requests for relief. All of the residential appeals that were not represented by an attorney and/or a tax representative that were filed in 1995 were heard in 1995. We accomplished this goal by assigning a Board member as a hearing officer and holding hearings in the taxpayer's locality. Through this process we were able to schedule as many as four different hearings in different cities to accommodate the taxpayer/appellee. Each of these hearings was audio-recorded with a staff attorney present. The Board, as a

*Sew. Assess + Tax  
Jan 17, 1996  
attach 1-1*

whole, then was able to review the case by using the file, audio-recording, and notes prepared by the hearing officer and the attorney. Although every participant may not have been totally pleased by the results of those hearings, I believe the process was well accepted. We will continue this format to resolve the residential appeals of taxpayers.

Hearings of appeals of commercial properties are heard in Topeka by the entire board. Occasionally, we do have hearings simultaneously in each of our two hearing rooms with our five member board split numerically between those proceedings. A record of all of the commercial and industrial hearings is prepared by a certified court reporter member of our staff. I have enclosed herewith a copy of our calendars through April, 1996, which indicate the commercial (Comm), Director of Taxation (DT) and represented residential hearings (HRGS).

I am not, at this time, prepared to furnish recommendations to you for statutory changes to improve the operation of our Board. I would submit, however, in response to the interim committee's request, a tabulation of a survey of the "Arbitration of Classification or Valuation Grievances." The result of that survey is as follows:

ARBITRATION OF  
CLASSIFICATION OR VALUATION GRIEVANCES  
KSA 79-1494 (as per County officials)

Ellis County - one appeal  
Shawnee County - zero appeals  
Lyon County - four appeals ('95 Condo project, 124 separate parcels)  
Saline County - seventeen appeals

Comments:

- ◆ The process was a waste of time.
- ◆ Each party had only a "one shot deal."
- ◆ Total failure because of lack of documentation of the method used to determine value.

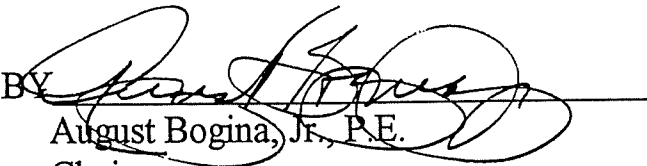
- ◆ The Arbitrator is not required to determine fair market value.
- ◆ The Arbitrator believed their task was to seek a middle ground.
- ◆ The taxpayer always had due process opportunities (their choice to choose normal appeal or arbitration).
- ◆ The county is denied due process because they have no choice if the taxpayer requests arbitration of the appeal.

I and members of the Board, as well as our staff, are committed to providing the best service possible consistent with real values, legislative intent, case law, the statutes, our Constitution, and common sense. That commitment, I believe, is real and a worthy goal for our agency.

I thank you and welcome the opportunity to appear before you at any time to discuss the Board of Tax Appeals' role in our state government.

Respectfully submitted,

BOARD OF TAX APPEALS

BY   
August Bogina, Jr., P.E.  
Chairman

Attachments

## Financial Reports for FY96 Case Filings/Case Workload Measures

	<u>Fiscal Year</u>									
	Dec 31, 1995									
	<u>87</u>	<u>88</u>	<u>89</u>	<u>90</u>	<u>91</u>	<u>92</u>	<u>93</u>	<u>94</u>	<u>95</u>	<u>96</u>
<u>Special Appeals</u>										
Protests	0	1,053	1,242	15,468	3,831	3,619	6,035	3,652	2,344	326
Exemptions	1,403	3,691	4,023	3,635	4,263	6,562	8,899	5,267	5,038	1,631
Grievances	<u>6,867</u>	<u>1,056</u>	<u>1,620</u>	<u>1,607</u>	<u>2,093</u>	<u>2,734</u>	<u>3,026</u>	<u>2,661</u>	<u>2,396</u>	<u>1,512</u>
Subtotal Special Appeals	<u>8,270</u>	<u>5,800</u>	<u>6,885</u>	<u>20,710</u>	<u>10,187</u>	<u>12,915</u>	<u>17,960</u>	<u>11,580</u>	<u>9,778</u>	<u>3,469</u>
<u>Other Appeals</u>										
Co Bd of EQ	74	55	361	1,769	1,058	2,309	1,524	1,870	1,780	1,918
Dir of Tax	44	29	32	54	66	69	111	131	130	64
Dir of PV	28	0	3	20	26	28	17	35	12	5
No-fund Warrants	37	27	27	48	43	23	21	36	22	9
School Dist	5	9	44	72	0	0	0	2	1	0
Ind Rev Bond Exempt	148	28	41	47	22	34	45	38	39	16
Eco-Dev Exempt	0	27	46	76	71	71	37	45	73	40
Other	0	0	4	1	0	0	6	12	18	3
Subtotal Other Appeals	<u>336</u>	<u>175</u>	<u>558</u>	<u>2,087</u>	<u>1,286</u>	<u>2,534</u>	<u>1,761</u>	<u>2,169</u>	<u>2,075</u>	<u>2,055</u>
Subtotal All Appeals	<u>8,606</u>	<u>5,975</u>	<u>7,443</u>	<u>22,797</u>	<u>11,473</u>	<u>15,449</u>	<u>19,721</u>	<u>13,749</u>	<u>11,853</u>	<u>5,524</u>
Informal Review Results	0	10	11	51,611	13,197	12,619	8,494	6,929	213	0
Total Findings	<u>8,606</u>	<u>5,985</u>	<u>7,454</u>	<u>74,408</u>	<u>24,670</u>	<u>28,068</u>	<u>28,215</u>	<u>20,678</u>	<u>12,066</u>	<u>5,524</u>
Hearings @ BOTA by Case Filing		1,342	1,045	2,286	4,945	3,441	3,134	2,878	2,154	2,172
Pre-hearing by Case Filing		0	0	0	0	0	0	2,103	2,319	902
Orders Written by Case Filing		<u>6,097</u>	<u>7,099</u>	<u>7,470</u>	<u>21,239</u>	<u>16,832</u>	<u>21,332</u>	<u>16,426</u>	<u>22,742</u>	<u>7,653</u>
Cases Closed by Case Filing		6,071	6,978	7,231	21,224	16,716	21,187	14,391	15,696	6,586
Open Cases by Case Filing		7,748	8,213	23,779	14,028	12,761	11,295	10,653	6,810	5,748
School Levy Cases/Pending Crt Dec.		0	0	0	0	0	2,801	375	24	0
School Levy Cases Closed									-3200	0
Contaminated Cases/Pending Crt Dec.				1	72	85	175	79	112	0
Contaminated Cases Closed										-319
Crt Cases Status 24/28 '87 to Present		<u>23</u>	<u>59</u>	<u>195</u>	<u>80</u>	<u>203</u>	<u>420</u>	<u>453</u>	<u>565</u>	<u>137</u>
Subtotal Crt Case/Pending Crt Cases		23	59	196	152	288	3,396	907	-2,499	-182
Accumulative Crt/Pending Crt Cases		<u>23</u>	<u>82</u>	<u>278</u>	<u>430</u>	<u>718</u>	<u>4,114</u>	<u>5,021</u>	<u>2,522</u>	<u>2,340</u>
Current Active Cases		<u>7,725</u>	<u>8,131</u>	<u>23,501</u>	<u>13,598</u>	<u>12,043</u>	<u>7,181</u>	<u>5,632</u>	<u>4,288</u>	<u>3,635</u>

Gen. Cases & Tax  
 Jan 11, 1995  
 1-4

# January 1996

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	1	2	3	4	5	6
7	8	9	10	11	12	13
	TOPEKA - WY Co Comm/Mark					
	TOPEKA - Comm hrgs/Tony					
	TOPEKA - JO Co Comm/Jan					
14	15 DAY OFF	16 TOPEKA - Comm hrgs/ Carl	17	18	19 TOPEKA - Comm hrgs/ Carl	20
	TOPEKA - SN Co. Comm/Becky					
21	22 TOPEKA - Saline Co. Comm/Mark	23	24	25	26	27
	TOPEKA - Saline Co. Comm/Mark					
	TOPEKA - DT hrgs/Carl					
	TOPEKA - DG Co. Comm/Stephen					
28	29	30	31			
	TOPEKA - Comm hrgs/Tony					
	TOPEKA - SG Co Comm/Becky					

December 1995

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

February 1996

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		



# February 1996

SUNDAY

MONDAY

TUESDAY

WEDNESDAY

THURSDAY

FRIDAY

SATURDAY

				1	2 Topeka - SN Co. Pre-Hrgs/	3
				TOPEKA - SG Co. Comm/Becky		
4	5	6	7	8	9	10
				TOPEKA - Comm hrgs/Carl		
	TOPEKA - JO Co. Comm hrgs/Stephen					
11	12	13	14	15	16	17
	TOPEKA - SN Co. Comm/Tony					
	TOPEKA - WY Co. Comm/Becky					
18	19	20	21	22	23	24
	TOPEKA - Comm hrgs/Mark					
	TOPEKA - DG Co. Comm/Carl					
25	26	27	28	29		
	IAAO Course I					

January

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

March

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

# March 1996

SUNDAY

MONDAY

TUESDAY

WEDNESDAY

THURSDAY

FRIDAY

SATURDAY

					1 IAAO Course I	2
3	4	5	6	7	8	9
	IAAO Course II					
10	11 10:00am TOPEKA - RN Co./Bank IV/Mark	12 Topeka - PV & DT hrgs/Carl/ Tony	13	14	15	16
		Topeka - PV & DT hrgs/Carl/...				
	Topeka - SG Co. Comm/Becky					
17 St. Patrick's	18	19	20 Spring begins	21	22 9:00am TOPEKA - FW Woolworth/ Tony	23
	JO Co. Hrgs/Stephen					
	Topeka - Comm Hrgs/Jan					
24	25	26	27	28	29	30
	Topeka - DT Hrgs/Carl/Tony					
	TOPEKA - SN Co. hrgs/Mark					
31 Palm Sunday						

February

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

April

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

# April 1996

SUNDAY

MONDAY

TUESDAY

WEDNESDAY

THURSDAY

FRIDAY

SATURDAY

1 <i>April Fools Day</i>	2	3	4	5 <i>Good Friday</i>	6
TOPEKA - Comm hrgs/Tony					

7 <i>Easter Daylight Savings--set ahead 1 hour</i>	8 TOPEKA - Comm hrgs/Tony	9	10	11	12	13
TOPEKA - Comm hrgs/Becky						
TOPEKA - WY Co. hrgs/Jan						

14	15	16	17	18	19	20
TOPEKA - Comm hrgs/Carl						
TOPEKA - Comm Hrgs/Stephen						

21	22	23	24	25	26	27
TOPEKA - SN Co. hrgs/Becky						
TOPEKA - SG Co Comm/Mark						

28	29	30
Topeka - DT Hrgs		
TOPEKA - JO Co. Comm/Resi...		

March

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

May

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

**COMMENTS TO ASSESSMENT AND TAXATION INTERIM COMMITTEE**

**NOVEMBER 7, 1995**

**Mr. Chairman and Members of the Committee I want to thank you for the opportunity of again discussing with you the operation of the Board of Tax Appeals. The ability to explain why and how we function is, I believe, advantageous to all of us in our government.**

**First and foremost, I agree with Governor Graves that we must reduce the size of government while maintaining our service to the public. We have prepared a FY 97 budget that is adequate but not inflationary, have agreed to reduce the current appropriations by 1 1/2%, reduce FTE by 2% this year and 3% next fiscal year. Since the great majority of our expenditures are for salaries, we will increase the percentage of salary shrinkage by leaving positions open and as stated eliminate FTE positions. While accomplishing these worthy goals we are also committed to furthering the Kansas Quality Management program and provide better and more effective service to the public.**

**I have heard concerns expressed about the length of time required to bring closure to appeals of tax issues before BOTA. I and our entire staff share those concerns and are truly committed to**

**IF RECONSIDERATION GRANTED**

**Schedule rehearing  
Staff attorney review  
Hearing  
BOTA order of decision**

**IF NOT GRANTED OR IF RECONSIDERED**

**Taxpayer can appeal to District Court  
Court of Appeals  
Supreme Court**

**In commercial cases the process allows for legal representation of the parties involved which could include combined dockets of taxpayers that have similar issues (comparable to class action determinations). Commercial docket cases generally include additional procedures. They could involve all or part of the following:**

**Informal hearing with taxing authority**

**Formal hearing with hearing officer panel**

**File appeal documents with BOTA**

**File representation appointee documents  
Pre-hearing to determine issues  
Interrogatories by opposing counsel  
Discovery  
Attorney briefs  
Subpoena of records or witnesses  
Limit issues  
Show cause order  
Formal hearings  
Attorney briefs  
BOTA order (decision)  
Request for reconsideration by either party  
Grant or deny reconsideration order**

**interrogatories, subpoenas, discovery, etc. of the legal representatives of the participants. We have no intention of restricting legal recourse, therefore the dockets remain open until conclusion of those activities. Non-represented individuals, real and personal property, tax appeals are handled expeditiously in the locality of the taxpayer by a Hearing Officer (Board Member), Staff Attorney and audio recording of the formal hearing. I believe those hearings have been well received by the appellants and county representatives and are acceptable solutions to reducing and retaining an acceptable level of backlog of cases.**

**There has been discussion of the workload of BOTA and the companion repercussions. Attached herewith are some examples of routine type of Orders that the Board must issue in accordance with the statutes. In most cases, the county authorities review the case and make recommendations to the board. In virtually (not all) every case the Board does agree with the County and issues an Order accordingly. Reviewing those orders you will note that they include granting exemptions from taxation of property owned by cities, schools, religious organizations, fraternal groups, farm equipment, counties, 30 year old aircraft or those used exclusively for business, counties, abatement of penalties, etc. We have no objection to creating these orders, but they are a part of our work load and file retention.**

**Taxpayer agree to a negotiated settlement and create a stipulation of value. There have been complaints that the Board does not always adopt those stipulations. That complaint is correct because we do not accept any settlements that are not founded in fact and have compelling reasons as justifications for the stipulation. It is my belief that the fact that the parties agree to a value does not necessarily create an accurate and proper decision.**

**The Board of Tax Appeals is a part of the Executive Branch of government that is a creature of legislative enactments. I am committed to reducing our reliance on paper trails by using other tools available to us. I welcome the opportunity of working with you to attain our mutual goals.**

**Thank you for the opportunity to again appear before you and discuss the Board's role in our governmental system.**

**Respectfully submitted,**

**BOARD OF TAX APPEALS**

**August Bogina, Jr., P.E., Chairman**

**AB:ra**

**Attachments**

**Director of Taxation Appeals** - Appeals from all taxes administered by the Director i.e. Income, Sales, Motor Fuels, etc.

**Property Valuation Appeals** - Appeals of actions of the Property Valuation Department of the values of State assessed property including utilities, railroads, etc., agricultural use value assessments.

**Reappraisal Appeals** - Individual taxpayers, taxpayer groups or Property Valuation Department appeals for relief of values when County Appraisals are deemed to be out of compliance with the Constitution, Statutes, Rules and Regulations.

**School Appeals** - School District appeals for the opportunity to exceed statutory mill levy when excessive enrollment growth is experienced and new schools are opened.

**Tax Settlement** - Request for bankruptcy justification for abatement of taxes.

**Complaints** - Compliance issues originated by the County and Property Valuation Department.

**Protest Justification Rejects** - No longer receive these issues but some open cases exist. Appeals and questions about the rejection of tax protests.



## KANSAS TAXPAYERS NETWORK

P.O. Box 2005  
Wichita, KS 67208

(316) 684-0082  
(316) 684-7527

Senators, I come before you today to speak in opposition to proposed amendments detailed in Senate Bills 429 and 430. Our opposition to Senate Bill 429 is limited to the proposed changes specified in Sections 1, and 3. As to Senate Bill 430, our opposition is to any change in the existing statute.

Section 1 of Senate Bill 429 provides that K.S.A. 79-1412a, detailing the duties of the county or district appraiser, be amended to require the appraiser to "*Conduct specific property rendition audits*". Our opposition to this change is grounded in the fact that the change is unnecessary. K.S.A. 79-1412a *First* currently requires the appraiser install and maintain records and data relating to *all* property in the county. K.S.A. 79-1412a *Second* requires the appraiser supervise the listing and appraisal of *all* real estate and personal property in the county. K.S.A. 79-1411b reiterates the requirement that the appraiser has the duty of appraising all tangible property. The second paragraph of this statute specifically states "Notwithstanding the provisions of this act which require persons, associations, companies, or corporations to list tangible personal property, for assessment, the county or district appraiser also shall have the duty of listing and appraising all taxable tangible personal property in his or her county...". Clearly, the statutes already require the appraiser to list and appraise all taxable personal property.

As to the change proposed in Section 3 of Senate Bill 429, our opposition is technical in nature. K.S.A. 1995 Supp. 79-1609 deals with a valuation appeal from the decision of the Hearing Officer Panel. The change would require the taxpayer to notify the county appraiser of the appeal, rather than the county clerk. We believe this change is not only unnecessary, but could be harmful. The

Sen. Auses + Jay  
Jan 17, 1996  
attach 2-1

county appraiser is currently notified of any appeal from the decision of the HOP, presumably by the county clerk, and certainly by the Board of Tax Appeals. Furthermore, it is appropriate that the clerk be notified by any appeal because the clerk is the custodian of the tax roll at this point of the tax calendar. It is only proper that the clerk be notified because the clerk is the official charged with the responsibility of changing the tax roll in the event the appeal results in a reduction of the value of the property.

Senate Bill 430 concerns changes to K.S.A. 19-430 which sets the qualifications for appointment of a county appraiser. The proposed changes would add an optional requirement to be appointed county appraiser, and extend the time for compliance for current county appraisers. Our primary objection to this amendment is with the addition of the IAAO designations as an alternative to certification by the Kansas Real Estate Appraisal Board. During the 1992 session, this legislature passed K.S.A. 79-506, adopting the Uniform Standards of Professional Appraisal Practice (USPAP) as promulgated by the Appraisal Standards Board, as interim standards for appraisals for property tax purposes. This legislature also passed 79-504 and 79-505 dealing with these standards and making compliance permanent. Subsequently, the Director of Property issued Directive 92-006, requiring county appraisers comply with relevant USPAP standards. This legislature also amended 19-430 to require county appraisers be licensed by the Real Estate Appraisal Board as a condition of appointment to the office. While it is commendable that the county appraisers are conscious of professional designations, the IAAO designations do not carry with them a requirement to comply with the Uniform Standards of Professional Appraisal Practice, as dictated by the statutes. From the perspective of the taxpayers, this change does nothing to promote confidence that the county appraisers will be able to effectively comply with the statutes requiring professional standards for appraisals.