

February 10, 2026

The Honorable Adam Smith, Chairperson
House Committee on Taxation
300 SW 10th Avenue, Room 346-S
Topeka, Kansas 66612

Dear Representative Smith:

SUBJECT: Fiscal Note for HB 2516 by House Committee on Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning HB 2516 is respectfully submitted to your committee.

HB 2516 would amend the law governing county appraiser qualifications and appointments. Under current law, a person must have at least three years of mass appraisal experience and be qualified by the Director of Property Valuation at the Department of Revenue to be appointed as a county appraiser. The bill would eliminate the experience requirement and instead establish a system of “regular” and “provisional” appraiser certifications. The Director of Property Valuation would be required to maintain a list of all certified regular appraisers in the state.

A person could be certified as a regular appraiser if the person is a certified general real property appraiser, a registered mass appraiser, or has successfully completed a course of study prescribed by the Director of Property Valuation. A person certified as a regular appraiser could serve as a county appraiser without completing additional coursework. If a person appointed as a county appraiser is not on the list of certified regular appraisers, the person could serve under a provisional appointment for up to two years. During this period, the person would be required to complete the prescribed course of study, which would not include a comprehensive exam requirement. Upon completion of the coursework, the provisional appointee would be certified as a regular appraiser. If the person fails to complete the course within two years, the provisional appointment would end.

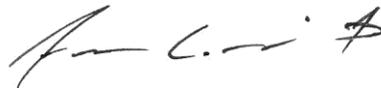
The bill would also revise the requirements for filling a vacancy in the office of county appraiser. A replacement would need to be either a certified general real property appraiser or a

registered mass appraiser. The bill would transfer rulemaking authority from the Secretary of Revenue to the Director of Property Valuation for establishing qualifications for registered mass appraisers and for the transition from provisional to regular appraiser status.

The Department of Revenue indicates that HB 2516 would have no fiscal effect on state revenues or expenditures. The Department notes that the Director of Property Valuation would be required to maintain a list of regular appraisers and review and adjust coursework and exams for county appraisers, but that the administrative costs associated with these duties could be absorbed within existing resources. The Real Estate Appraisal Board indicates the bill would have no fiscal effect on its operations. Any fiscal effect associated with HB 2516 is not reflected in *The FY 2027 Governor's Budget Report*.

The Kansas Association of Counties indicates the bill could reduce costs for county governments if the provisional appointment process makes it easier to hire appraisers; however, the Association was unable to calculate a fiscal effect estimate.

Sincerely,

A handwritten signature in black ink, appearing to read "Adam C. Proffitt", with a stylized flourish at the end.

Adam C. Proffitt
Director of the Budget

cc: Lynn Robinson, Department of Revenue
Alycia Smith, Real Estate Appraisal Board
Jay Hall, Kansas Association of Counties