

House Taxation Committee
Testimony of David Harper: House Bill 2057
February 5, 2013

Mr. Chairman, Members of the Committee, House Bill 2057 amends K.S.A. 2012 Supp. 19-430 to allow the board of county commissioners to appoint an interim county appraiser for a period not to exceed six months in the event of a vacancy in the office of county appraiser.

Currently K.S.A. 2012 Supp. 19-430 requires county appraisers to have at least three years of mass appraisal experience and be qualified by the director of property valuation as an eligible county appraiser. In addition, the county appraiser must have one of four designations: (1) a certified general real property appraiser, as established by the Kansas Real Estate Appraisal Board; (2) a registered mass appraiser pursuant to rules and regulations established by the secretary of revenue; (3) a residential evaluation specialist from the International Association of Assessing Officers; or (4) a certified assessment evaluator from the International Association of Assessing Officers. The interim county appraiser would not have to meet all of these requirements, but the appointment would be subject to the approval of the director of property valuation.

Many times, particularly when there is an unexpected vacancy in the office of county appraiser, the county does not have immediate access to a county appraiser who meets the experience and designation requirements of K.S.A. 2012 Supp. 19-430. In those cases, the county generally contracts with the division of property valuation to provide appraisal services to the county while they recruit, interview and appoint a county appraiser.

In the past two years, there have been five counties for which PVD has served as acting county appraiser. House Bill 2057 would enable the county to appoint an interim county appraiser for a period not to exceed six months, subject to the approval of the director of property valuation. Therefore, although the interim county appraiser would not have to meet the full requirements of K.S.A. 2012 Supp. 19-430, the director would determine whether the candidate has the experience and training necessary to do the job short term.

The qualifying and renewal standards Kansas has set for county appraisers is recognized as one of the most comprehensive programs in the ad valorem property tax field. Typically, it is expected to take between three to four years to meet the education and work experience requirements to qualify to serve as a Kansas county appraiser. Kansas is also one of only four states which requires by statute compliance by county appraisers with the Uniform Standards of Professional Appraisal Practice (USPAP).

Our intent with House Bill 2057 is not to weaken these standards. However, House Bill 2057 would enable more continuity in the office of county appraiser. It would save the county the cost of contracting with the division of property valuation for appraisal services during the vacancy. It would free up personnel of the division of property valuation who are frequently diverted from their duties to provide appraisal services to counties pursuant to contract so that they may attend to their regular duties.

Finally, the next appraisal term commences on July 1, 2013. It is anticipated that there will be several retirements at that time. House Bill 2057 would provide a means to fill those vacancies while the county recruits, interview and appoints a county appraiser.