

February 2, 2016

The Honorable Les Donovan, Sr., Chairperson
Senate Committee on Assessment and Taxation
Statehouse, Room 123-E
Topeka, Kansas 66612

Dear Senator Donovan:

SUBJECT: Fiscal Note for SB 359 by Senate Committee on Assessment and Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning SB 359 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 appraiser. SB 359 would allow the Director to remove from the list of persons eligible to be appointed to the office of appraiser for not meeting certain minimum qualifications including being convicted of certain criminal offenses, having a civil judgment against the person on the grounds of fraud, or misrepresentation or deceit in the making of any appraisal of real or personal property. Any person removed from the list would immediately forfeit their office and could appeal to be reinstated to the Board of Tax Appeals. The bill would allow the Director to relist a person as an eligible county appraiser upon a showing of mitigating circumstances, restitution, or expungement. The bill also allows the county appraiser the option of publishing the results of the market study analysis on the official county website instead of only in the official county newspaper.

The Department of Revenue indicates SB 359 would have no fiscal effect on state revenues or expenditures. The Board of Tax Appeals indicates the bill would allow a county appraiser that has been removed from the eligibility list to appeal to the Board to be reinstated. The Board indicates that the costs associated with a potential appeal are estimated to be negligible and could be absorbed within its existing budget. The Kansas Association of Counties indicates the removal of an appraiser would have no fiscal effect on the county and would be treated like any other vacancy in a county that must be filled. The bill has the potential to save expenditures for the county if it chooses to only publish the results of the market study analysis on the official county website and not in the official county newspaper; however, the amount of

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potential cost savings would vary by county. Any fiscal effect associated with SB 359 is not reflected in *The FY 2017 Governor's Budget Report*.

Sincerely,

A handwritten signature in black ink, appearing to read "Shawn Sullivan", with a horizontal line extending to the right.

Shawn Sullivan,
Director of the Budget

cc: Jack Smith, Department of Revenue
Melissa Wangemann, Association of Counties
Jody Allen, Tax Appeals