

SESSION OF 2016

SUPPLEMENTAL NOTE ON SENATE BILL NO. 359

As Amended by Senate Committee on
Assessment and Taxation

Brief*

SB 359, as amended, would amend law related to eligibility to be appointed county appraiser and publication requirements for the results of a market study analysis.

The bill would allow the Director of Property Valuation to remove any person from the list of those eligible to be county appraiser if the person fails to meet minimum qualifications provided by statute; the person pleads guilty to, *nolo contendere* to, or is convicted of any felony or a crime involving moral turpitude; or final judgment is entered against the person on grounds of fraud, misrepresentation, or deceit in appraising any property. The bill also would provide for appeal and reinstatement proceedings for any person removed from such list.

An additional provision of the bill would require appraisers to publish the results of the annual market study analysis in both the the official county newspaper and on the official county website, if the county has an official county website. Current law only requires publication in the official county newspaper. The bill also would change the timing of publication from at least five business days prior to the mailing of valuation notices to at least ten business days prior to the mailing of the valuation notices.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

Background

The bill was introduced by the Senate Committee on Assessment and Taxation at the request of the Kansas Department of Revenue. At the Senate Committee hearing on the bill, a representative of the Kansas Department of Revenue provided testimony in support of the bill and a representative of the Kansas Press Association provided testimony in opposition to the bill. There was no neutral testimony.

The Senate Committee amended the bill to require the results of the market study analysis be published on the official county website. Current law requires the results to be published in the newspaper. The introduced bill would have allowed a county the option of publishing the results either on the website or in the newspaper. The Committee also added a provision to change the timing of the publication of the results.

A fiscal note prepared by the Division of the Budget on the bill, as introduced, indicates the bill would have no fiscal effect on state revenues or expenditures. A revised fiscal note on the bill, as amended, was not immediately available.