



House Taxation Committee
Steven Johnson, Chair
HB2440

The Kansas County Appraisers Association is opposed to HB2440 as introduced.

The system currently used for selecting county appraisers in Kansas has been configured in such a way as to diminish any political intrusion into property valuations and should remain as such. Boards of County Commissioners appoint a county appraiser to a 4-year term beginning in a non-election year and ending in a non-election year. The timing of this cycle is important, because it systematically diminishes any influence a Board of County Commissioners may have over an appraiser yet the commission still gets to pick the appraiser they wish perform that role during their term.

During the 4-year appointment of an appraiser, Kansas Department of Revenue Property Valuation Division has compliance oversight of the appraiser regarding the statutory appraisal requirements (KSA 79-1445). This process provides for appraiser accountability in an objective, non-political way. Additionally, a Board of County Commissioners can currently suspend an appraiser during the 4-year appointment (pending a review from PVD). This step will no longer be an option to county commissioners if county appraisers are elected.

County appraiser offices are administrative entities who identify assessed values in a county, and then those values are used by taxing entities to fairly and equitably distribute the tax liability later in the property taxation process. The position of county appraiser requires a high level of specialized knowledge and experience and should never be subjected to political intrusion. The judgements made by county appraisers must be allowed to remain qualified, trained, and non-political in order to retain the integrity of a fair and equal property taxation system.

Sean Robertson
Kansas County Appraisers Association