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300 SW TENTH AVENUE ■ SUITE 24-E ■ TOPEKA, KS 66612 ■ (785) 296-2321

MEMORANDUM

To: Madam Chair and Members of the Committee on Assessment and Taxation

From: Amelia Kovar-Donohue, Assistant Revisor

Date: January 22, 2020

Subject: Senate Bill No. 266

Summary

Senate Bill No. 266 relates to property tax, amends qualifications of county appraisers and requires appraisal courses for members of the state board of tax appeals and county appraisers to be courses approved by the Kansas real estate appraisal board.

Section 1 amends K.S.A. 2019 Supp. 19-430 to remove the residential evaluation specialist and certified assessment evaluation designations of the international association of assessing officers from the certification qualifications which allow a person to be appointed to the office of the county or district appraiser. The section also provides that, on and after July 1, 2020, all appraisal courses to qualify for and retain the registered mass appraiser designation shall be courses approved by the Kansas real estate appraisal board pursuant to K.S.A. 58-4105, and amendments thereto.

Section 2 amends K.S.A. 2019 Supp. 19-432 to allow the director of property valuation to accept appraisal courses approved by the Kansas real estate appraisal board pursuant to K.S.A. 58-4105, and amendments thereto, as alternative courses to courses conducted by the director's office to fulfill requirements to retain eligibility to be a Kansas appraiser.

Section 3 amends K.S.A. 74-2433 to require that the course requirements enumerated in the statute for members of the state board of tax appeals must be courses approved by the Kansas real estate appraisal board pursuant to K.S.A. 58-4105, and amendments thereto.

The bill would take effect from and after its publication in the statute book.