

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

LEGISLATURE *of* THE STATE *of* KANSAS  
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**MEMORANDUM**

To: Madam Chair and Members of the Committee on Assessment and Taxation  
From: Amelia Kovar-Donohue, Assistant Revisor  
Date: February 18, 2020  
Subject: Senate Bill No. 297

**Summary**

Senate Bill No. 297 relates to property taxation and amends K.S.A. 79-505 to require that appraiser directives adopted by the director of property valuation for the performance of appraisals in connection with ad valorem taxation require, at a minimum, that all appraisals be performed in compliance with the uniform standards of professional appraisal practice, commonly referred to as “USPAP.” Currently, the director of property valuation may also require compliance with additional standards if a determination is made in writing that such standards are required in order to properly carry out statutory responsibilities. The bill adds a requirement to the determination that such additional standards do not conflict with USPAP. The bill also removes the director’s rules and regulations authority relating to prescribing standards for the performance of appraisals in connection with ad valorem taxation in this state.

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