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MEMORANDUM

To: Members of the House Committee on Taxation

From: Adam Siebers, Assistant Revisor

Date: March 22, 2021

Subject: Senate Bill No. 72

Summary

Senate Bill No. 72 amends the qualifications of county appraisers, requires appraisal courses for members of the state board of tax appeals and requires courses approved by the Kansas real estate appraisal board.

Section 1 – removes 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 bill would also add that, on and after July 1, 2022, all appraisal courses to qualify for and retain the registered mass appraiser designation shall be courses approved by the Kansas real estate appraisal board.

Section 2 – allows the director of property valuation to accept appraisal courses approved by the Kansas real estate appraisal board as alternative courses to courses conducted by the director's office to fulfill requirements to retain eligibility to be a Kansas appraiser.

Section 3 – requires that the course requirements enumerated in the statute for members of the state board of tax appeals shall be courses approved by the Kansas real estate appraisal board.