



House Taxation Committee  
 Adam Smith-Chair  
 Senate Bill 72

SB72 eliminates the Residential Evaluation Specialist (RES) and Certified Assessment Evaluator (CAE) designations from the International Association of Assessing Officers (IAAO) as designations that would qualify a person to be eligible to become a county appraiser.

There are just 79 people who are appraisers in the 105 Kansas counties, in part, due to a shortage of qualified appraisers. Eliminating 2 of the 4 designations by which a person can qualify to be a county appraiser would only exacerbate the problem by reducing the number of candidates from which a Board of County Commissioners could choose an appraiser to an even lower number than it is currently.

SB72 would require the education for the Registered Mass Appraiser (RMA) designation, issued and administered by Kansas Department of Revenue-Property Valuation Division, to be approved by the Kansas Real Estate Appraisal Board. As the issuing entity of the RMA designation, KDOR-PVD knows better than any other entity, or board, what education is needed to be a qualified and competent county appraiser in Kansas. The Kansas Real Estate Appraisal Board serves its purpose and members well, but KREAB has little/no education for county appraisers in the areas of personal property valuation, oil/gas valuation, Kansas property tax law, ratio studies, and assessment office administration (all necessary to be a competent county appraiser).

As evidenced by the statewide ratio studies over the past several years comparing county values to sale prices of properties (below), the education and direction currently being received by Kansas county appraisers produces good results.

2019	Commercial	89.7%	Residential	94.3%
2018	Commercial	90.7%	Residential	94.6%
2017	Commercial	90.9%	Residential	94.3%
2016	Commercial	92.5%	Residential	98.4%
2015	Commercial	90.2%	Residential	96.2%

This statewide, big picture view shows that county appraisers' ability to identify market value for the fair and equitable property taxation in Kansas is impeccable. This is due in no small part to the designations held by those appraisers and the education they have received to get those designations.

Sean Robertson  
 Kansas County Appraisers Association