

SENATE BILL No. 72

By Committee on Assessment and Taxation

1-25

1 AN ACT concerning property taxation; relating to county appraisers,
2 qualifications and appraisal courses for registered mass appraiser
3 designation; state board of tax appeals, appraisal course requirements;
4 appraisal courses approved by the real estate appraisal board; amending
5 K.S.A. 74-2433 and K.S.A. 2020 Supp. 19-430 and 19-432 and
6 repealing the existing sections.
7

8 *Be it enacted by the Legislature of the State of Kansas:*

9 Section 1. K.S.A. 2020 Supp. 19-430 is hereby amended to read as
10 follows: 19-430. (a) On July 1, 1993, and on July 1 of each fourth year
11 thereafter, the board of county commissioners or governing body of any
12 unified government of each county shall by resolution appoint a county
13 appraiser for such county who shall serve for a term of four years expiring
14 on June 30 of the fourth year thereafter. No person shall be appointed or
15 reappointed to or serve as county appraiser in any county under the
16 provisions of this act unless such person shall have at least three years of
17 mass appraisal experience and be qualified by the director of property
18 valuation as an eligible Kansas appraiser under the provisions of this act.
19 Whenever a vacancy shall occur in the office of county appraiser the board
20 of county commissioners or governing body of any unified government
21 shall appoint an eligible Kansas appraiser to fill such vacancy for the
22 unexpired term. The person holding the office of county or district
23 appraiser or performing the duties thereof on the effective date of this act
24 shall continue to hold such office and perform such duties until a county
25 appraiser is appointed under the provisions of this act. No person shall be
26 appointed to the office of county or district appraiser or to fill a vacancy
27 therein unless such person is currently: (1) A certified general real property
28 appraiser pursuant to article 41 of chapter 58 of the Kansas Statutes
29 Annotated, and amendments thereto; *or* (2) a registered mass appraiser
30 pursuant to rules and regulations adopted by the secretary of revenue; ~~or~~
31 ~~(3) holding a valid residential evaluation specialist or certified assessment~~
32 ~~evaluation designation from the international association of assessing~~
33 ~~officers.~~ Notwithstanding the foregoing provision, the board of county
34 commissioners or governing body of any unified government may appoint
35 an interim county appraiser, subject to the approval of the director of
36 property valuation, for a period not to exceed six months to fill a vacancy

1 in the office of county appraiser pending the appointment of an eligible
2 county appraiser under the provisions of this act.

3 (b) The secretary of revenue shall adopt rules and regulations ~~prior to~~
4 ~~October 1, 1997~~, necessary to establish qualifications for the designation
5 of a registered mass appraiser.

6 (c) *On and after July 1, 2022, all appraisal courses necessary to*
7 *qualify for the designation of a registered mass appraiser and all*
8 *continuing education appraisal courses necessary to retain such*
9 *designation shall be courses approved by the Kansas real estate appraisal*
10 *board pursuant to K.S.A. 58-4105, and amendments thereto.*

11 Sec. 2. K.S.A. 2020 Supp. 19-432 is hereby amended to read as
12 follows: 19-432. (a) The director of property valuation shall maintain a
13 current list of persons eligible to be appointed to the office of appraiser.
14 Periodic issuance of this list shall constitute the official list of eligible
15 Kansas appraisers who are candidates for appointment. Inclusion on this
16 list shall be made dependent upon successful completion of a written
17 examination as adopted and administered by the director.

18 (b) The director of property valuation shall be required to conduct
19 training courses annually for the purpose of training appraisal candidates.
20 These courses shall be designed to prepare students to successfully
21 complete the written examinations required for eligible Kansas appraiser
22 status.

23 (c) Once certified, an eligible Kansas appraiser may retain that status
24 only through successful completion of additional appraisal courses at
25 intervals as determined by the director of property valuation. The director
26 shall be required to conduct training courses annually for the purpose of
27 providing the additional curriculum required for retention of Kansas
28 appraiser status. The director may accept ~~recognized~~ appraisal courses
29 *approved by the Kansas real estate appraisal board pursuant to K.S.A. 58-*
30 *4105, and amendments thereto*, as an alternative to courses conducted by
31 the director's office to fulfill this requirement for the maintenance of
32 eligible Kansas appraiser status.

33 (1) The director of property valuation may remove any person from
34 the list of persons eligible to be appointed to the office of appraiser for any
35 of the following acts or omissions:

36 (A) Failing to meet the minimum qualifications established by this
37 section;

38 (B) a plea of guilty or nolo contendere to, or conviction of: (i) Any
39 crime involving moral turpitude; or (ii) any felony charge; or

40 (C) entry of a final civil judgment against the person on grounds of
41 fraud, misrepresentation or deceit in the making of any appraisal of real or
42 personal property.

43 (2) Any person removed from the list of persons eligible to be

1 appointed to the office of county appraiser under the provisions of this
2 section shall immediately forfeit the office of county or district appraiser.

3 (3) An appeal may be taken to the state board of tax appeals from any
4 final action of the director of property valuation under the provisions of
5 this section pursuant to K.S.A. 74-2438, and amendments thereto.

6 (4) The director of property valuation may relist a person as an
7 eligible county appraiser upon a showing of mitigating circumstances,
8 restitution or expungement.

9 Sec. 3. K.S.A. 74-2433 is hereby amended to read as follows: 74-

10 2433. (a) There is hereby created a state board of tax appeals, referred to in
11 this act as the board. The board shall be composed of three members who
12 shall be appointed by the governor, subject to confirmation by the senate
13 as provided in K.S.A. 75-4315b, and amendments thereto. For members
14 appointed after June 30, 2014, one of such members shall have been
15 regularly admitted to practice law in the state of Kansas and for a period of
16 at least five years, have engaged in the active practice of law as a lawyer,
17 judge of a court of record or any other court in this state; one of such
18 members shall have engaged in active practice as a certified public
19 accountant for a period of at least five years and one such member shall be
20 a licensed certified general real property appraiser. In addition, the
21 governor shall also appoint a chief hearing officer, subject to confirmation
22 by the senate as provided in K.S.A. 75-4315b, and amendments thereto,
23 who, in addition to other duties prescribed by this act, shall serve as a
24 member pro tempore of the board. No successor shall be appointed for any
25 judge of the court of tax appeals appointed before July 1, 2014. Such
26 persons shall continue to serve as members on the board of tax appeals
27 until their terms expire. Except as provided by K.S.A. 46-2601, and
28 amendments thereto, no person appointed to the board, including the chief
29 hearing officer, shall exercise any power, duty or function as a member of
30 the board until confirmed by the senate. Not more than two members of
31 the board shall be of the same political party. Members of the board,
32 including the chief hearing officer, shall be residents of the state. Subject
33 to the provisions of K.S.A. 75-4315c, and amendments thereto, no more
34 than one member shall be appointed from any one of the congressional
35 districts of Kansas unless, after having exercised due diligence, the
36 governor is unable to find a qualified replacement within 90 days after any
37 vacancy on the board occurs. The members of the board, including the
38 chief hearing officer, shall be selected with special reference to training
39 and experience for duties imposed by this act and shall be individuals with
40 legal, tax, accounting or appraisal training and experience. State board of
41 tax appeals members shall be subject to the supreme court rules of judicial
42 conduct applicable to all judges of the district court. The board shall be
43 bound by the doctrine of stare decisis limited to published decisions of an

1 appellate court. Members of the board, including the chief hearing officer,
2 shall hold office for terms of four years. A member may continue to serve
3 for a period of 90 days after the expiration of the member's term, or until a
4 successor has been appointed and confirmed, whichever is shorter. Except
5 as otherwise provided, such terms of office shall expire on January 15 of
6 the last year of such term. If a vacancy occurs on the board, or in the
7 position for chief hearing officer, the governor shall appoint a successor to
8 fill the vacancy for the unexpired term. Nothing in this section shall be
9 construed to prohibit the governor from reappointing any member of the
10 board, including the chief hearing officer, for additional four-year terms.
11 The governor shall select one of its members to serve as chairperson. The
12 votes of two members shall be required for any final order to be issued by
13 the board. Meetings may be called by the chairperson and shall be called
14 on request of a majority of the members of the board and when otherwise
15 prescribed by statute.

16 (b) Any member appointed to the state board of tax appeals and the
17 chief hearing officer may be removed by the governor for cause, after
18 public hearing conducted in accordance with the provisions of the Kansas
19 administrative procedure act.

20 (c) The state board of tax appeals shall appoint, subject to approval
21 by the governor, an executive director of the board, to serve at the pleasure
22 of the board. The executive director shall: (1) Be in the unclassified
23 service under the Kansas civil service act; (2) devote full time to the
24 executive director's assigned duties; (3) receive such compensation as
25 determined by the board, subject to the limitations of appropriations
26 thereof; and (4) have familiarity with the tax appeals process sufficient to
27 fulfill the duties of the office of executive director. The executive director
28 shall perform such other duties as directed by the board.

29 (d) Appeals decided by the state board of tax appeals shall be made
30 available to the public and shall be published by the board on the board's
31 website within 30 days after the decision has been rendered. The board
32 shall also publish a monthly report that includes all appeals decided that
33 month as well as all appeals which have not yet been decided and are
34 beyond the time limitations as set forth in K.S.A. 74-2426, and
35 amendments thereto. Such report shall be made available to the public and
36 transmitted by the board to the members of the Kansas legislature.

37 (e) After appointment, members of the state board of tax appeals that
38 are not otherwise a state certified general real property appraiser shall
39 complete the following course requirements: (1) A tested appraisal course
40 of not less than 30 clock hours of instruction consisting of the
41 fundamentals of real property appraisal with an emphasis on the cost and
42 sales approaches to value; (2) a tested appraisal course of not less than 30
43 clock hours of instruction consisting of the fundamentals of real property

1 appraisal with an emphasis on the income approach to value; (3) a tested
2 appraisal course of not less than 30 clock hours of instruction with an
3 emphasis on mass appraisal; (4) an appraisal course with an emphasis on
4 Kansas property tax laws; (5) an appraisal course on the techniques and
5 procedures for the valuation of state assessed properties with an emphasis
6 on unit valuation; and (6) a tested appraisal course on the techniques and
7 procedures for the valuation of land devoted to agricultural use pursuant to
8 K.S.A. 79-1476, and amendments thereto. *Such courses shall be courses*
9 *approved by the Kansas real estate appraisal board pursuant to K.S.A. 58-*
10 *4105, and amendments thereto.* Any member appointed to the board who
11 is a certified real property appraiser shall only be required to take such
12 educational courses as are required to maintain the appraisal license. The
13 executive director shall adopt rules and regulations prescribing a timetable
14 for the completion of the course requirements and prescribing continued
15 education requirements for members of the board.

16 (f) The state board of tax appeals shall have no capacity or power to
17 sue or be sued.

18 (g) It is the intent of the legislature that proceedings in front of the
19 board of tax appeals be conducted in a fair and impartial manner and that
20 all taxpayers are entitled to a neutral interpretation of the tax laws of the
21 state of Kansas. The provisions of the tax laws of this state shall be applied
22 impartially to both taxpayers and taxing districts in cases before the board.
23 Valuation appeals before the board shall be decided upon a determination
24 of the fair market value of the fee simple of the property. Nothing in this
25 section shall prohibit a property owner, during a property valuation appeal
26 before the board, from raising arguments regarding classification. Cases
27 before the board shall not be decided upon arguments concerning the
28 shifting of the tax burden or upon any revenue loss or gain which may be
29 experienced by the taxing district.

30 Sec. 4. K.S.A. 74-2433 and K.S.A. 2020 Supp. 19-430 and 19-432
31 are hereby repealed.

32 Sec. 5. This act shall take effect and be in force from and after its
33 publication in the statute book.