

SESSION OF 2021

SUPPLEMENTAL NOTE ON SENATE BILL NO. 119

As Recommended by Senate Committee on
Assessment and Taxation

Brief*

SB 119 would amend law related to the list of eligible county appraisers, appraisal standards, Board of Tax Appeals (BOTA) administration, and property valuation appeals.

List of Eligible County Appraisers

The bill would stipulate that the Department of Revenue's Director of Property Valuation (Director) provide notice to certain persons and provide an opportunity for a hearing under the Kansas Administrative Procedure Act (KAPA) prior to removing their names from the eligibility list for the office of county appraiser for certain acts or omissions.

The bill also would require county commissions to notify the Director when persons no longer hold the office of county appraiser, except upon expiration of a four-year term, and include the reason for separation from employment unless otherwise precluded by law from doing so. The Director subsequently would be required to make notations on eligibility list records of such persons.

Appraisal Standards

The bill would remove the authority of the Director to adopt rules and regulations concerning appropriate standards for the performance of appraisals for property taxation. [*Note:*

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

Current language directing the Director to adopt appraiser directives on the same topic would be retained.]

The bill would require appraisals to be performed in compliance with the Uniform Standards of Professional Appraisal Practice (USPAP). The Director would be permitted to require compliance with additional standards only to the extent these standards do not conflict with USPAP.

BOTA Administration

The bill would change the time in which aggrieved parties may request a full and complete opinion from BOTA from 14 days following the receipt of a summary decision from BOTA to 21 days following service of a summary decision from BOTA. Service would be defined according to KAPA.

The bill would require BOTA to serve orders and notices *via* electronic means to parties and their attorneys who have requested and consented to such electronic service. Any service by electronic means would be deemed complete upon transmission.

Property Valuation Appeals

The bill would prohibit BOTA or a county appraiser from increasing the appraised valuation of property as a result of an appeal of the valuation of the property or an informal meeting concerning the property in question.

Background

The bill was introduced by the Senate Committee on Assessment and Taxation at the request of Senator Tyson.

[*Note:* The bill contains the provisions of 2020 SB 262, as amended by the Senate Committee on Assessment and

Taxation; 2020 SB 264, as amended by the Senate Committee of the Whole; 2020 SB 265; 2020 SB 272; and 2020 SB 297.]

Senate Committee on Assessment and Taxation

In the Senate Committee hearing, **proponent** testimony was provided by representatives of the Kansas Chamber of Commerce, the Kansas Policy Institute, and jointly the Kansas Grain and Feed Association and the Renew Kansas Biofuels Association. Proponents stated the provisions of the bill would simplify numerous elements of the property valuation process. Written-only **proponent** testimony was provided by a representative of the Kansas Cooperative Council.

Written-only **opponent** testimony was provided by a representative of the Kansas County Appraisers Association.

Neutral testimony was provided by a representative of the Kansas Association of Counties.

Fiscal Information

According to the fiscal note prepared by the Division of the Budget on the bill, the provisions of the bill are expected to have a negligible or indeterminate impact on state revenues and expenditures.

Taxation; property tax; Board of Tax Appeals; property valuation