

February 16, 2026

The Honorable Caryn Tyson, Chairperson  
Senate Committee on Assessment and Taxation  
300 SW 10th Avenue, Room 548-S  
Topeka, Kansas 66612

Dear Senator Tyson:

**SUBJECT:** Fiscal Note for SB 365 by Senate Committee on Assessment and Taxation

In accordance with KSA 75-3715a, the following fiscal note concerning SB 365 is respectfully submitted to your committee.

SB 365 would provide for the election of county appraisers beginning with the 2028 general election. Under current law, county appraisers are appointed by boards of county commissioners for four-year terms. The bill would replace this appointment process with a partisan election, with each county appraiser serving a four-year term commencing on the July 1 following the election. Before taking office, the elected appraiser would be required to execute a corporate surety bond of not less than \$10,000. The bill would also eliminate the authority for counties to form multi-county appraisal districts with district appraisers.

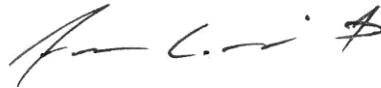
Beginning July 1, 2029, the county appraiser or at least one deputy, employee, or contractor of the county appraiser's office would be required to have at least three years of mass appraisal experience and be either a certified general real property appraiser or a registered mass appraiser. The bill would provide filling vacancies in the office of county appraiser by appointment, with the appointed person serving until the next general election or for the remainder of the unexpired term, depending on when the vacancy occurs. Various statutes would be amended to remove references to district appraisers and appraisal districts and to update related provisions.

The Department of Revenue indicates that SB 365 would have no fiscal effect on state revenues or expenditures. The Department indicates that the administrative effect on the Division of Property Valuation could be absorbed within existing resources. The Secretary of State indicates that enactment of the bill would have no fiscal effect on the agency. The Secretary of State would utilize existing resources to provide training and update manuals for county election

officials and to update its website and public-facing documents. The Secretary of State also indicates that the bill would add an office to county election ballots, but that the cost to local county election offices could likely be absorbed within existing resources. Any fiscal effect associated with SB 365 is not reflected in *The FY 2027 Governor's Budget Report*.

The Kansas Association of Counties indicates that enactment of the bill would increase expenditures by county governments, particularly those that currently share a county appraiser with another county through an appraisal district. The Association notes that if the person elected as county appraiser is not qualified as an appraiser, the bill would require the county to have a qualified person on staff, resulting in the county paying both the elected appraiser's salary and the salary of the qualified staff person.

Sincerely,

A handwritten signature in black ink, appearing to read "Adam C. Proffitt", with a stylized flourish at the end.

Adam C. Proffitt  
Director of the Budget

cc: Lynn Robinson, Department of Revenue  
Jennifer Cook, Office of the Secretary of State  
Bruce Chladny, Kansas Association of Counties