

House Taxation Committee
Testimony of Roger Hamm: House Bill 2440
Deputy Director, Division of Property Valuation
February 19, 2020

The Division of Property Valuation of the Kansas Department of Revenue takes a neutral position on House Bill 2440 but would like to offer a brief overview of elected and appointed county appraisers in Kansas.

Prior to 1977 county appraisers, then called county assessors, were elected in Kansas. In smaller counties, the elected county clerk served as *ex officio* county assessor. Elected county assessors were often unwilling to value their neighbor's property at full market value. County assessors who valued property below its market value and who changed values infrequently were more popular and more apt to be reelected. The term "competitive undervaluation" was coined for this time in Kansas history.

In 1974, K.S.A. 19-430 was enacted requiring county appraiser to be appointed on January 15, 1977, and on the 1st day of July every fourth year thereafter. Current provisions of K.S.A. 19-430 directs the board of county commissioners to appoint by resolution a qualified county appraiser for a four-year term. The current term began July 1, 2017 and expires June 30, 2021.

Once appointed, only the board of county commissioners or the director of property valuation may suspend or remove the county appraiser from office for provisions found in K.S.A. 19-431.

The county appraiser must be well versed in appraisal concepts and have a thorough knowledge of Kansas property tax law. The county appraiser is required to have one or more of four professional appraisal designations provided in K.S.A. 19-430: (1) Registered Mass Appraiser ("RMA") issued by the Kansas Department of Revenue pursuant to K.A.R. 93-6-1 et seq.; (2) Certified Assessment Evaluator ("CAE") issued by the International Association of Assessing Officers ("IAAO"); (3) Residential Evaluation Specialist ("RES") issued by the IAAO; or (4) General Certification issued by the Kansas Real Estate Appraisal Board ("KREAB").

In addition, the county appraiser must have at least 3 years mass appraisal experience and must be on the "eligibility list" maintained by the director of property valuation. Inclusion on the list requires the successful completion of an eligibility examination. The county appraiser must complete continuing education requirements of 120 hours every 4 years.

It is important to keep our county appraisers insulated from outside influences or pressures to meet the constitutional requirement that Kansas property be taxed uniformly and equally according to its fair market value.