

Division of Property Valuation
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To: Senate Committee on Assessment and Taxation
From: David Harper, Director, Kansas Division of Property Valuation
Date: March 16, 2023
RE: SB 263 Neutral Testimony

Currently there are 31 appraiser directives, intended to provide guidance and clarification to Kansas County appraisers needed for the performance of appraisals and assessments in connection with Kansas ad valorem taxation laws and rules and regulations. A list of the current directives is included with this testimony and also available on the Property Valuation Division (PVD) website at <https://www.ksrevenue.gov/pvddirtoc.html>

PVD supports the transparency and opportunity for increased input from all interested parties in the issuance of appraiser directives this legislation may provide. It should be noted that prior to the issuance of new directives, PVD does publish in the Kansas Register notices of public hearings which are held to discuss the pending directives. This practice would not change under SB 263.

PVD does have concerns over the time it does take to promulgate rules and regulations, and the very likely scenario that a number of current directives will expire due to the June 30, 2024, deadline to reestablish current directives through rules and regulations. During a period in which we are hearing concerns about uniform application of appraisal and assessment practices, removing clarification currently provided by appraiser directives will only lessen the reference material available for county appraisers.

PVD would request consideration of an amendment to SB 263 to require all directives be scheduled for public hearing and comment, and directives be briefed before the Joint Committee on Administrative Rules and Regulations but stopping short of establishing directives under the rules and regulations filing act.

DIRECTIVE #	SUBJECT	ISSUE DATE
92-001	Rescission of Directives	11/3/1992
92-009	Abatement of tax penalties pursuant to KSA 79-332a, 79-1422, etc.	11/3/1992
92-011	Leasehold improvements	11/30/1992
92-013	Appraisal of subdivision lots	11/30/1992
92-014	Computation of interest on delinquent taxes following reduction by BOTA	11/3/1992
92-015	Owner of record	11/30/1992
19-017	Water shed exemption	
92-018	Valuation changes	11/30/1992
92-020	Controlled shooting areas	11/30/1992
19-023	19-023 - Informal meetings; scheduling and posting; "no shows"	7/10/2019
92-024	Representation forms	11/30/1992
92-025	Exemptions	11/30/1992
94-029	Appraisal of pollution control structures	6/22/1994
98-031	Classification and Valuation of RE under Construction	6/12/1998
98-032	Classification and valuation of C/I machinery and equipment under construction	6/12/1998
98-033	Listing Prices and Fair Market Value	8/27/1998
99-034	Classification of Land used for C-I	2/24/2000
98-035	Building Permits and Fair Market Value	12/11/1998
99-037	Merch. and Manuf. Inventory Exemption	2/24/2000
19-038	Classification—Real Property Used for Mixed Purposes	4/30/2019
19-039	Classification and Valuation of Bed and Breakfast Facilities	4/30/2019
20-040	Special Assessments	2/24/2000
19-041	Real Estate Sales Validation Questionnaires; Submission Requirements	
11-043	View and Inspection Requirements	9/29/2011
19-044	Land Based Classification Standards (LBCS) Function Codes	
19-045	Private Private Appraisal Firm Requirements (Supersedes Directive #12-045)	7/10/2019
20-046	Scope of Work and Substantial Compliance (Supersedes Directive #19-046)	7/16/2020
19-048	Procedures and Guidelines for Valuing Property	3/24/2019
17-049	Hearing Officers and Panels	1/23/2017
20-052	Mobile and Manufactured Home Classification	12/30/2020
21-051	Uniform Standards of Professional Appraisal Practice	10/27/2021