

SESSION OF 2023

**SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2232**

As Recommended by House Committee on  
Taxation

**Brief\***

HB 2232 would provide that appraisal courses and continuing education appraisal courses for the designation of registered mass appraiser could include courses developed by the Director of Property Valuation specifically related to the administration of assessment and tax laws of Kansas.

[*Note:* Current law requires that such courses be limited to those approved by the Kansas Real Estate Appraisal Board.]

**Background**

The bill was introduced by the House Committee on Taxation at the request of Representative Vic Miller.

***House Committee on Taxation***

In the House Committee hearing, **proponent** testimony was provided by the Director of Property Valuation and representatives of the Kansas County Appraisers Association and the Kansas Association of Counties. Proponents generally stated the bill was necessary because the Kansas Real Estate Appraisal Board does not evaluate for approval any courses related to personal property or property tax administration.

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\*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>

Written-only proponent testimony was provided by representatives of the Kansas Association of Realtors and the Johnson County Appraiser and by a private citizen.

No other testimony was provided.

### **Fiscal Information**

According to the fiscal note prepared by the Division of the Budget on the bill, the Department of Revenue indicates enactment of the bill could reduce state costs by a negligible amount. Any fiscal effect associated with the bill is not reflected in *The FY 2024 Governor's Budget Report*.

Taxation; property tax; appraisers; appraisal courses; course approval