## SESSION OF 2014

## SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2057

As Amended by Senate Committee on Assessment and Taxation

## **Brief\***

HB 2057 would authorize boards of county commissioners or the governing body of any unified government to appoint interim county appraisers, subject to approval by the Director of Property Valuation, for up to six months in the event of vacancies. It also would specify an appraiser's term would expire on June 30 of the fourth year.

## **Background**

The bill was introduced in the House Committee on Taxation. The Director of Property Valuation, Department of Revenue, supported the bill and noted that counties experiencing vacancies often do not have immediate access to individuals who meet the specific set of qualification criteria established for county appraisers. As a result, staff from the Division of Property Valuation (PVD) have had to serve as acting county appraisers until fully qualified replacements have been hired. According to testimony, the bill would allow counties to fill vacancies on a temporary basis with persons not otherwise qualified to serve as full-time county appraisers, subject to PVD approval.

The Senate Committee amended the bill to allow a governing body of any unified government, in addition to the board of county commissioners, the responsibility of appointing an appraiser or interim appraiser. It also amended

<sup>\*</sup>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

the bill to specify that an appraiser's term would expire on June 30 of the fourth year and to update statutory references.

The fiscal note indicates that, while the bill would not have any significant impact to the state, counties experiencing vacancies could save costs borne under current law to contract with PVD to provide acting county appraisers.