

Senate Assessment and Taxation Committee
Senator Caryn Tyson, Chair
Senate Bill 295

Kansas County Appraisers Association
SB295-Neutral



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The Kansas County Appraisers Association is neutral on SB295 as introduced.

The language modifying KSA 79-1460 in SB295 is unnecessary, since it is already not common practice by appraisers to raise a property value based solely on normal repair, replacement, or maintenance.

Appraisers consider hundreds of property characteristics each year and determine those characteristics' value in the marketplace, but new shingles, replacement windows, and landscaping are examples of characteristics that are not, individually, taken into consideration when determining a property value.

Appraisers consider the overall condition of properties when determining the market value, but unless the repair, replacement, or maintenance is substantial in nature, normal maintenance will very rarely have an effect on the condition of a property as a whole.

Although SB295 would not change how appraisers determine market value, setting boundaries of what can, or cannot, be considered in the determination of value undermines the process of valuing properties at market value. Appraisers need to be able to identify what property characteristics are valuable to buyers and sellers in the marketplace.

Sean Robertson
Kansas County Appraisers Association