

SESSION OF 2020

**SUPPLEMENTAL NOTE ON SENATE BILL NO. 297**

As Recommended by Senate Committee on  
Assessment and Taxation

**Brief\***

SB 297 would remove the authority of the Director of Property Valuation, Department of Revenue, to adopt rules and regulations concerning appropriate standards for the performance of appraisals for property taxation. [Note: Current language directing the Director to adopt appraiser directives on the same topic would be retained.]

The bill would require that appraisals be performed in compliance with the Uniform Standards of Professional Appraisal Practice (USPAP). The Director would only be permitted to require compliance with additional standards to the extent these standards do not conflict with USPAP.

**Background**

The bill was introduced by the Senate Committee on Assessment and Taxation at the request of Senator Alley. In the Senate Committee hearing, the Director of Property Valuation and representatives of the Kansas Chamber of Commerce and Kansas Policy Institute testified in support of the bill stating that the bill would ensure property in Kansas is appraised under the highest standards of appraisal practice. No other testimony was provided.

The Senate Committee recommended the bill be placed on the Consent Calendar.

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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>

According to the fiscal note prepared by the Division of the Budget, the Department of Revenue states the bill would have no fiscal effect.