

**House Committee on Taxation  
Testimony in Support of Senate Bill 72  
Presented by Eric Stafford, Vice President of Government Affairs**

**Monday, March 22, 2021**

Mister Chairman and members of the committee, my name is Eric Stafford, Vice President of Government Affairs for the Kansas Chamber. The Kansas Chamber represents small, medium and large businesses of all industry segments across the state. The Kansas Chamber appreciates the opportunity to testify in support of Senate Bill 72, which requires all education courses required to qualify for the designation of a registered mass appraiser be approved by the Kansas real estate appraisal board. SB 72 is identical to SB 266, which passed the Senate by a vote of 29-11 last year.

SB 72 also amends requirements of who can be appointed as an appraiser in Kansas. Under current law, “no person shall be appointed to the office of county or district appraiser or to fill a vacancy therein unless such person is currently: (1) A certified general real property appraiser pursuant to article 41 of chapter 58 of the Kansas Statutes Annotated, and amendments thereto; (2) a registered mass appraiser pursuant to rules and regulations adopted by the secretary of revenue; or (3) holding a valid residential evaluation specialist or certified assessment evaluation designation from the international association of assessing officers.”

SB 72 proposes to strike item (3) from Kansas law. The IAAO has openly advocated for major changes in the way properties are valued through a national paper, while leaving the impression to casual readers it’s simply a recap of current law across the country, and specifically, Kansas. The IAAO advocates for changing the meaning of fee simple and changing what property rights are to be valued. Their paper suggests that real property be valued according to the success of the tenant in the property. This concept is contrary to the teachings of the Appraisal Institute and will cause and is causing discriminatory valuation and taxation.

Senate Bill 72 simply would require appraisers to register their mass appraisal (RMA) designation from PVD and that county appraisers take coursework that our state’s appraiser licensing board approves for appraiser designations. Additionally, taxpayer money should not be used to fund an organization (IAAO) which teaches appraisal methods that violate Kansas law. Kansas law states real estate is to be valued in fee simple, guaranteeing that all property be valued uniformly and equally without regard to the owner or tenant.

Finally, SB 72 would benefit county appraisers as the RMA is not recognized anywhere other than Kansas. If an appraiser gets his/her appraisal education from KREAB approved coursework, the appraiser may earn a designation that would be recognized in other states.

We appreciate the opportunity to testify in support of Senate Bill 72 and would be happy to answer questions at the appropriate time.