



COUNSELOR'S OFFICE

115 N. 4<sup>th</sup> Street, 3rd Floor  
Manhattan, Kansas 66502  
Phone: 785-565-6844  
Fax: 785-565-6847  
Email: [choleman@rileycountyks.gov](mailto:choleman@rileycountyks.gov)

February 4, 2021

The Honorable Chair Caryn Tyson  
Senate Assessment and Taxation  
Capitol Building, Room 548-S  
Topeka, KS 66612

Re: Verbal Testimony in Opposition to S.B. 72  
Clancy Holeman, Riley County Counselor

Dear Chair Tyson and Members of the Committee:

On behalf of my client, the Board of Riley County Commissioners, I must ask you to reject S.B. 72 as bad public policy. S.B. 72 represents a dramatic break from the existing system of statewide supervision of the mass property appraisal work conducted by approximately 100 county appraisers. Currently, the Kansas Department of Revenue (KDOR) and its Property Valuation Division (PVD) annually measure the accuracy of property appraisals made by all those county appraisers. The state does so based upon sales data generated by property sales in each county. Such county sales data provides an objective standard for determining a range of "fair market value" on all taxed property in each county. The accuracy of this range of fair market is validated by comparing it to the objective "mass appraisal" guidelines and standards created by KDOR and PVD. The statewide supervision of all Kansas county appraisers is supported by required education programs developed and taught by the Department of Revenue and PVD. These required education programs include written examinations focusing upon the foregoing "mass appraisal" guidelines and standards. Such focus is essential, because "mass appraisal" by county appraisers, conducted pursuant to the data-driven "mass appraisal" guidelines and standards created by KDOR and PVD are intended to result in property values statewide which meet the Kansas constitution's mandate for a "uniform and equal" rate of assessment.

In contrast to the currently working "mass appraisal" system of state supervision, S.B. 72 injects private sector appraisal principles into the world of mass appraisal. That is dangerous, my client believes, because private sector appraisal goals and training are very different from the goals and training for mass appraisals. First, the most important distinction between the two types of appraisals is this: private appraisals are not measured by the state annually to ensure a constitutional "uniform and equal" rate of assessment between the property appraised and all other comparable properties. Inaccurate private appraisals under KREAB standards cannot lead to statewide reappraisal. However, inaccurate "mass appraisals" could. A second distinction between "mass" and "private" appraisals results from the educational standards of the two primary and private professional education organizations serving these very different two types of appraisers. KREAB educational programs do not focus upon the standards

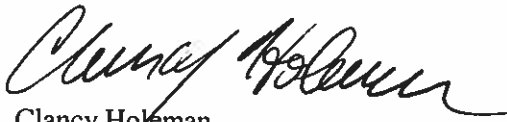
and guidelines of KDOR and PVD. KREAB educational programs are not designed to train students to be qualified and professional “mass appraisers.” But IAAO educational programs have a long and respected history of providing precisely the type of training essential for students interested in working as mass appraisers.

My client believes an unintended consequence of S.B. 72 will be to reduce the ability of the state of Kansas to continue ensuring that, statewide, property appraisals in 105 counties continue to result in “uniform and equal” rates of assessment. Please do not undermine a system of property valuation that is the envy of assessment authorities in other states.

Please reject S.B. 72.

Thank you for allowing me to express my client’s opposition to S.B. 72.

Sincerely,

A handwritten signature in black ink, appearing to read "Clancy Holman". The signature is fluid and cursive, with a long horizontal stroke at the end.

Clancy Holman  
Riley County Counselor

cc: Board of Riley County Commissioners