

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

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FISCAL IMPACT STATEMENT

LS 6762

BILL NUMBER: HB 1166

NOTE PREPARED: Apr 6, 2021

BILL AMENDED: Apr 6, 2021

SUBJECT: Assessor Competency.

FIRST AUTHOR: Rep. Soliday

FIRST SPONSOR: Sen. Holdman

BILL STATUS: CR Adopted - 2nd House

FUNDS AFFECTED: **GENERAL**
 DEDICATED
 FEDERAL

IMPACT: State & Local

Summary of Legislation: (Amended) This bill provides that a taxpayer may submit a written complaint to the Department of Local Government Finance (DLGF) if the taxpayer has reason to believe the assessing official failed to adhere to Uniform Standards of Professional Appraisal Practice (USPAP) or does not have the necessary competency to perform the assessment.

Effective Date: (Amended) Upon Passage.

Explanation of State Expenditures: (Revised) Under current law, local assessors must be competent to perform an assessment, must acquire said competency, or must contract with a competent appraiser. The assessor must also adhere to USPAP. Currently, the DLGF may revoke the certification of a local assessor for gross incompetence in the performance of an assessment.

This bill permits a taxpayer to submit a complaint to the DLGF and requires the DLGF to respond in writing within 30 days.

This bill may cause a slight increase in administrative duties for the DLGF.

Explanation of State Revenues:

Explanation of Local Expenditures:

Explanation of Local Revenues:

State Agencies Affected: Department of Local Government Finance (DLGF)

Local Agencies Affected: Local assessors.

Information Sources:

Fiscal Analyst: Bob Sigalow, 317-232-9859.