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Position: FAV

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**HEARING DATE:** March 27, 2025

**BILL:** SB0146

**TITLE:** State Department of Assessments and Taxation - County Supervisor Residency Requirement and Location of County Assessment Offices - Alteration

**SDAT POSITION:** SUPPORT

The Department of Assessments and Taxation supports Senate Bill 146. This legislation would remove the requirement that the office must be in the county seat, and the requirement that the supervisor has to live in the county they serve.

Under current law, the requirement to locate local assessment offices in the same municipality (incorporated or otherwise) as the county administrative office severely limits available and cost-effective office space in smaller counties. This constraint can restrict the Department to one or two buildings which may be inconveniently located for residents, making it difficult to secure facilities that are operationally suitable and publicly accessible. Furthermore, the current statute limits the pool of qualified candidates for assessment supervisors. Assessors with extensive experience serving a particular county may be ineligible solely due to residency, despite their institutional knowledge and qualifications. This limitation can reduce continuity and restrict the selection of the most qualified leadership.

The proposed legislation would remove both of these statutory requirements. Eliminating the county seat location rule provides the Department with greater flexibility to identify office locations that are appropriately priced, operationally suitable, and accessible to county residents. Removing the residency requirement expands the pool of eligible candidates while preserving counties' authority to propose and select their preferred supervisors, effectively expanding the pool of eligible candidates counties may select from.

Accordingly, the Department respectfully requests a **FAVORABLE** report on Senate Bill 146.

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