



**APPRAISAL MAINTENANCE SPECIFICATIONS**

**FOR THE**

**APPRAISAL**

**OF**

**PROPERTY**

**FOR**

**2010**

**(January 1, 2011 Values)**

**REVISED**

**08/09**

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## APPRAISAL MAINTENANCE SPECIFICATIONS STATE OF KANSAS

### 1. PURPOSE OF APPRAISAL MAINTENANCE SPECIFICATIONS:

- 1.1 An appraisal and classification of all parcels of real property shall be made on an annual basis and shall be conducted in such a manner as to comply with the provision of K.S.A. 79-1476 et seq. and K.S.A. 79-1439. The county shall follow the provisions of Kansas statutes, directives issued by the Director, Division of Property Valuation (Division), and the uniform standards of Professional Appraisal Practice as set forth in Directive # 92-006. The county shall be guided by the, Appraisal Manuals, CAMA User's Manuals, PVD course material, official directives, procedure guides, valuation guides, monographs, and instructional memos. It is not the intent of the Division that this material replace the judgment of the county appraiser, but that the county appraiser follow the methods and procedures provided when practical or produce substantial and compelling reason for departure. It is the purpose and intent of these specifications to assist the county in the performance of the annual appraisal maintenance and to conform with accepted standards of mass appraisal. These specifications are not intended to provide a comprehensive countywide appraisal program. Variations from these specifications are covered in 22.
- 1.2 The value estimates prepared for each parcel of property shall be the full "fair market value in money" in accordance with provisions of K.S.A. 79-503a and amendments thereto. Whenever practical, these estimates shall be prepared with the aid of the Computer Assisted Mass Appraisal (CAMA) system. For each study or analysis completed as a part of the appraisal process, the appraiser will produce a summary of the method prior to mailing valuation notices. The summary must contain a conclusion detailing the results of the analysis and its application. This summary may be in the form of one or more of the following: 1) a narrative explanation, 2) a spreadsheet clearly showing the results, 3) or any other method that adequately demonstrates how the results of a study were obtained and applied. In addition, land classified as agricultural shall be appraised at its use value.
- 1.3 An appraisal of all listings of personal property shall be made on an annual basis and shall be conducted in such a manner as to comply with the provision of K.S.A. 79-301 et seq. and with the standards, directives, guidelines and manuals issued by the Division.
- 1.4 The effective date of appraisal for all property values shall be January 1, 2011.
- 1.5 An appraisal contractor/consultant may be employed by the county to assist the county appraiser. Any appraisal contractor/consultant employed by the county shall be on Division's appraisal contractor's approved vendor list. All contracts for the appraisal of an entire class, an entire subclass, or a general reappraisal in all or part of the county shall be approved by the Director of the Division. Contracts for individual properties or for assistance in an individual phase of the appraisal maintenance shall not require the approval of the director. All final value estimate decisions as to the "fair market value in money" shall be the responsibility of the county appraiser, and nothing in these specifications shall be construed or interpreted as usurping this authority and responsibility.

## 2. SCOPE OF APPRAISAL MAINTENANCE:

- 2.1 A complete and uniform revaluation of all real property shall be performed annually.
- 2.2 It shall be the responsibility of the supervisory personnel to plan, initiate and complete the appraisal of all said real property using accepted mass appraisal methods and cost effective procedures to produce defensible estimates of values.
- 2.3 The number of parcels of real property, estimated as of January 1, 2010, categorized by predominate assessment subclass and located within the county, shall be appraised. The total parcel count and the parcel breakdown shall be provided to the Division of Property Valuation upon submission of a maintenance plan submittal form.
- 2.4 Qualified properties shall be classified as “not for profit” in accordance with K.S.A. 79-1439a. Documentation demonstrating the reason for each parcel being classified as “not for profit” shall be maintained in a file available for inspection by Division staff.
- 2.5 The number of renditions of personal property, estimated as of January 1, 2010, categorized by Individual, Commercial and Oil/Gas and located within the County, shall be appraised. The total rendition count shall be categorized and provided to the Division of Property Valuation upon submission of a maintenance plan form.

## 3. PERSONNEL:

- 3.1 The appraisal maintenance program is of major importance to the state and county, therefore requiring that personnel have experience and depth of knowledge in both the computer assisted mass appraisal process and computerized data processing areas. Professional appraisers, thoroughly trained technicians and capable support staff shall be employed to comply with the standards and specifications contained herein.

## 4. SALES DATA COLLECTION:

- 4.1 Qualified personnel shall be assigned to acquire and verify data for every property that has been sold in the county per the current Sales Validations Guidelines.
- 4.2 A paper or electronic document file shall be created and maintained for sales of all parcels. The sales shall be carefully reviewed to identify any transfers which are not fair market transactions. Maintenance and update of the paper or electronic file shall be performed continuously. All sales shall be entered on the CAMA file by the 10th day of month following the month in which the sales occur.
  - 4.2.1 Sales Maps - A county must use all analytical tools necessary to meet the statistical compliance standards for all classes of property. This includes, but is not limited to, analytical spreadsheets, graphs, CAMA reports, and mass appraisal modeling techniques. For the residential and commercial subclasses of property, the county may choose to utilize a comprehensive sales report in lieu of sales maps if the county has met the statistical compliance standards two consecutive years in the respective subclass. If the county fails to meet the statistical

compliance standards in either residential or commercial subclass in any year, all analytical tools available including sales maps must be utilized for the respective class of property. See the *Guide to Sales Files Development* for the specifications on the sales maps and sales reports.

- 4.3 All valid residential sales which occur at least through July 31, shall be incorporated into the data base and employed in the direct sales comparison approach and market modeling component of the CAMA system. The CAMA sales history file shall be used to preserve the descriptive characteristics of residential property as they existed at the time of sale.
- 4.4 When local data is insufficient to develop or support defensible estimates of value for any class or type of property, the search for and procurement of valid sales shall extend outside the county boundaries. Research may include but not limited to search of regional county data, the Division's *Commercial Sales Data Base* and/or internet sources.

## 5. NEIGHBORHOOD ANALYSIS AND APPRAISAL OF LAND:

- 5.1 Qualified personnel shall review and analyze current descriptive physical, economic, governmental and social characteristics within the county to recognize changes and redefine the boundaries of unique market neighborhoods if necessary. Each residential, rural, commercial and industrial neighborhood shall be assigned a unique identification number. Sufficient and compelling documentation shall be provided to account for local market conditions. The market analysis shall be available for public inspection (see Section 1.2).
- 5.2 An estimate of the "fair market value in money" shall be prepared for the land portion of each parcel and shown separately from improvement values on the CAMA system. A detailed study of current land values shall be made. Local market data shall be procured, compiled, verified, and analyzed for use in the valuation of land in relation to size and shape in order to apply uniform methods of comparison. Although emphasis shall be placed upon the sales comparison approach in preparing estimates of market value for land, other customary methods such as abstraction, allocation and capitalization of ground rent shall be utilized when vacant land sales are unavailable or insufficient in number to perform analysis.
- 5.3 All factors affecting the value of land in the defined neighborhood shall be carefully considered in developing Computer Assisted Land Pricing (CALP) models. Adjustments shall be made to individual parcels when unique measurable differences within the neighborhood can be identified or informed judgment dictates.
- 5.4 Appropriate units of comparison shall be derived from the market and, to the extent practical, land value models should conform to the following CALP method categories:
  - a) Residential--Front foot values, square foot values, or site values.
  - b) Commercial--Front foot values or square foot values.
  - c) Industrial--Square foot values or acre values.
  - d) Rural Residential--Acre values or site values.
  - e) Agricultural--Acre values.

- 5.5 All individual parcel influence factors shall be assigned by qualified appraisers and supported by the analysis of market data.
- 5.6 All land, including agricultural land shall be classified according to its current use and appraised according to its "fair market value in money" in accordance with K.S.A. 79-503a, 79-1439 and K.S.A. 79-1476. In addition thereto valuations shall be established for each parcel of land devoted to agricultural use upon the basis of the capitalization of agricultural income. The valuation of agricultural and horticultural land shall be in compliance with the Laws of the State of Kansas relative to values as set forth in K.S.A. 79-1476 and guidelines promulgated by the director of property valuation. Agricultural use value estimates by soil type, shall be developed and provided to the county by the Division of Property Valuation.

## 6. IMPROVED PROPERTY:

- 6.1 A high degree of accuracy shall be maintained in the CAMA property characteristic database.
  - 6.1.1 Each objective property characteristic's data field shall be maintained at an accuracy level of ninety percent (90%) or better on data collected in the field. Measurement data shall be in error if there is a variation of two (2) feet or more from actual dimensions or more than five percent (5%) of the actual area.
  - 6.1.2 All subjective evaluations shall be made in a uniform and consistent manner to all sold and unsold properties in the county. The guidelines, specifications, examples, tables and schedules provided by the Division shall be closely followed by the county appraiser. Sufficient and compelling documentation shall be provided to support any alterations proposed to account for local market conditions. All subjective percentage adjustments shall be supported by a formal market analysis of the local influences of such characteristics on sale prices of property. The formal market analysis shall be available for public inspection (see Section 1.2). All subjective factors and adjustments shall be made and recorded by qualified appraisal personnel.
- 6.2 In arriving at the value of each parcel of improved property, it shall be the responsibility of the appraiser to consider all three approaches (replacement cost new less depreciation, direct sales comparison, and capitalization of income) to value where applicable.
- 6.3 An investigation of the replacement cost of newly constructed buildings and improvements in the county or region shall be made in order to adjust cost model components and calibrate the time and location construction index. All necessary documentation, statistical analysis and tests to support the conclusions drawn from the study shall be available for public inspection (see Section 1.2).
- 6.4 A study and analysis of the useful life expectancies and observed condition, desirability, and utility of recently sold buildings in the county shall be made in order to calibrate depreciation schedules and tables. All necessary documentation, statistical analysis and tests to support schedules and tables shall be made available for public inspection (See Section 1.2).

- 6.5 All schedules, table changes and indexes shall be subject to the guidelines and specifications prepared by the Division of Property Valuation.
- 6.6 The value of improvements under construction or partially complete as of January 1, shall be estimated in relation to their percentage of completion and coded for future review.
- 6.7 All improved properties shall be classified and appraised at its "fair market value" in accordance to K.S.A. 79-1439 and K.S.A. 79-503a. Parcels with mixed use shall be classified and appraised as set forth in Directive 99-038.

## 7. RESIDENTIAL PROPERTY:

- 7.1 The County shall inspect the exterior of each newly constructed structure. Interior data shall be obtained through a personal interview with the occupant, builder or property agent if an interior inspection is not practical. Construction features, characteristics, attachments, accessory buildings, and yard improvements for each property shall be recorded on the data collection or field review document in the fields provided. Construction quality shall be distinctly considered and shall be based upon the guidelines set forth for each assignment.
- 7.2 A proportional perimeter sketch of each newly constructed residential dwelling shall be drawn and all necessary dimensions and identification symbols shall be placed on this sketch. All attachments such as garages, porches, and carports shall be clearly shown, dimensioned and labeled. Outbuildings shall be measured, listed, and valued. Exterior dimensions shall be rounded to the nearest foot. When the dwelling is too large or complex to be sketched on the data collection document, a separate sketch shall be made and attached to the document. All building and structure dimensions required for listing the improvement on the data collection document shall be verified.
- 7.3 Depreciation estimates for dwellings shall be based on the year built, physical condition, functional utility, locational desirability and all other factors that may influence the accrued depreciation. It shall be the responsibility of a qualified appraiser to consider the accrued effect of all types of depreciation in a meticulous and uniform manner when assigning the appropriate depreciation rating(s) to each dwelling. The county shall also establish a base locational depreciation range for each market area. This will be the depreciation range which the majority of dwellings within the market area will fall.
  - 7.3.1 A routine inspection of all subjective data characteristics, including land influence factors, construction quality, depreciation ratings, and condition, shall be made by qualified appraisal staff to ensure the proper and uniform application. Corrections shall be made where applicable by qualified appraisal staff.
  - 7.3.2 The appraiser assigned to verify the depreciation ratings for residential properties shall document individual dwelling deviations from the base locational rating range assigned to the neighborhood by the application of a depreciation reason code or a comment specific to the deviation. A deviation shall include any override to a percent good factor. A depreciation reason code or comment specific to the deviation shall not be required for parcels that are within plus or minus one depreciation step of the base rating.

- 7.4 If an interior inspection of the dwelling is not practical, the appraiser shall interview the occupant to verify required construction data.
- 7.4.1 If the interior construction data cannot be verified, the appraiser shall verify by a return visit, telephone interview, or data questionnaire. If none of the foregoing methods of interior verification are productive, the county will assume that interior data is typical for the age, size, quality and the condition of the dwelling and in conformity with similar dwellings.
- 7.5 The time and date of inspection and reviewer's identification code shall be recorded in the CAMA system. The interviewee's name and relationship to the property shall also be recorded in the CAMA system if contact was made at the property.
- 7.6 If the residence is vacant or permission to inspect the exterior is denied, the reviewer shall estimate the data based upon previous appraisal information and comparable properties in the neighborhood. A full explanation of any denial shall be recorded in the notes section of the data collection.
- 7.7 For residential dwellings, the preferred method of valuation is the comparable sales approach. Therefore, major emphasis shall be placed on utilizing the Residential Market Modeling program provided with the CAMA system (also see Section 6.2).
- 7.8 Manufactured housing meeting the criteria of real property provided for in K.S.A. 79-340 shall be listed and appraisal estimates prepared from guidelines and schedules set forth in the Manufactured Housing Appraisal cost guide or from guidelines developed with current local data within the county. Approval by PVD must be obtained to use the county alternate cost guide. The county shall research local and regional sales to develop local depreciation tables. If a mobile home is considered personal property for the purpose of ad valorem taxation, the owner's name, make and model of the mobile home shall be recorded in the note section of the data collection document for informational purposes.

## 8. APARTMENT PROPERTY:

- 8.1 Guidelines as set forth in the Commercial Data Collection Manual shall be followed in the inspection and listing of all newly constructed apartment units or structures with five (5) or more dwelling units. Building features, components, and characteristics as specified shall be identified, measured, and listed. The dates and extent of all major remodeling shall be recorded in the note section of the data collection document. Other newly constructed improvements such as paved drives, fencing, pools, patios, tennis courts, etc., shall be identified, measured, listed, and valued. The number of rental units in each building, categorized by bedroom and bathroom arrangements, shall be verified and recorded.
- 8.2 A site plan shall be drawn for all apartment complex parcels showing all structures and buildings in proper size and relative location including dimensions and number of stories. A site plan will not be required for small multi-family properties where the structure type can be shown on a printed data collection document sketch grid.

- 8.3 The depreciation rating(s) for each building or structure shall be estimated by a qualified appraiser. The application of an economic condition factor shall also be considered by the appraiser and recorded in the CAMA system.
- 8.4 The appraiser shall utilize recognized mass appraisal methods and techniques along with procedures specified in the CAMA manuals and Division of Property Valuation course workbooks to prepare income capitalization models in the CAMA system. Alternative methods may be used to augment CAMA, subject to PVD approval. The income and expense data requirements shall be identical to those described for commercial and industrial property in Section 9.4.1 of these specifications.
- 8.5 When applicable, the three approaches to value shall be considered by qualified appraisal personnel in arriving at the final estimate of "fair market value in money" as defined in K.S.A. 79-503a.
- 8.6 When appropriate, major emphasis shall be placed upon utilizing the Income and Expense Modeling program provided with the CAMA system. Alternative programs may be used to augment CAMA, subject to PVD approval (also see Section 6.2).
- 8.6.1 Income capitalization models shall be developed for use in the CAMA system for apartment properties on a neighborhood group basis, whenever practical. A comprehensive data collection effort shall be conducted to obtain current market rents, vacancy and collection loss rates, operating expenses, effective tax rates and capitalization rates by neighborhood. Information shall also be obtained through a formal mailing of questionnaires and supplemented with tenant interviews during the data collection or reinspection phase. Capitalization rates shall be derived from the local market analysis, supplemented by published data and by the experienced and informed judgment of the analyst.
- 8.6.2 The Income and Expense files shall become a permanent part of the property record database and are protected by the Open Records Act.
- 8.6.3 The summary analysis and supporting documentation not protected by the Open Records Act shall be available for public inspection.
- 8.7 The appraisal shall be supported by valuation models developed in the CAMA (or another system approved by the Property Valuation Division) system whenever practical or in a narrative report. The computer modeled estimates of value of all apartment properties shall be correlated with all other value indicators referenced in K.S.A. 79-503a during final review by qualified appraisal personnel and adjustments or corrections made where applicable.

## 9. COMMERCIAL AND INDUSTRIAL PROPERTY:

- 9.1 Guidelines specified in the Commercial Industrial Data Collection manual shall be followed in the inspection and listing of all new construction on commercial and industrial properties. Building features, components and characteristics as specified shall be identified, measured, and listed. The dates and extent of all major remodeling shall be determined and recorded in the note section of the data collection document. The uses within each structure type shall be verified at the time of inspection and recorded on the

- data collection document. All building features and attached improvements specified in the Commercial Industrial Data Collection manual shall be measured and listed.
- 9.2 A site plan shall be drawn for all industrial and/or commercial sites showing all major structures and secondary buildings in proper size and relative location including dimensions and number of stories. A site plan will not be required for commercial and industrial properties where all necessary information can be shown on a printed CAMA sketch grid.
- 9.3 The depreciation rating(s) for each building or structure shall be estimated by a qualified appraiser. The application of an economic condition factor shall also be considered by the appraiser and its effect on the total improvement value and shall be recorded on the data collection document. A routine inspection of all subjective data characteristics, including land influence factors, construction quality, physical condition, functional utility, and economic obsolescence shall be made by qualified appraisal staff to ensure the proper and uniform application. Corrections shall be made where applicable by qualified appraisal staff.
- 9.4 The appraiser shall utilize recognized mass appraisal methods and techniques along with procedures specified in the CAMA manuals and Division of Property Valuation course workbooks to prepare income capitalization models in the CAMA system. When applicable, major emphasis shall be placed upon utilizing the Income and Expense Valuation program provided with the CAMA system. Alternative methods may be used to augment CAMA, subject to PVD approval (also see Section 6.2).
- 9.4.1 Income capitalization models shall be developed for use in the CAMA system for commercial and industrial properties by income use group and neighborhood basis whenever practical. Current lease, rental, vacancy and expense data on commercial and industrial property shall be obtained through a formal mailing of questionnaires and/or landlord, manager, and tenant interviews. Capitalization rates shall be derived from the local market, supplemented by published data and by the experienced and informed judgment of the analyst.
- 9.4.2 The Income and Expense files shall become a permanent part of the property record data base and are protected by the Open Records Act.
- 9.4.3 The summary analysis and supporting documentation not protected by the Open Records Act shall be available for public inspection.

## 10. AGRICULTURAL PROPERTY:

- 10.1 Guidelines as specified in the CAMA manuals shall be followed in the inspection and listing of all newly constructed agricultural improvements. Farm buildings and improvements shall be measured and described individually on the data collection document.
- 10.2 Newly constructed dwellings on farm homesites shall be drawn proportionally in the grid space provided on the data collection document and all necessary dimensions and identification symbols shall be placed on this sketch. Attachments such as garages and porches shall be clearly shown, dimensioned and labeled.

- 10.3 Structures and other buildings which are not shown on the data collection document sketch grid shall be noted on a separate general location diagram. A description shall be noted on the location diagram to indicate the type of structure and the approximate location of these improvements relative to the dwelling drawn on the sketch grid.
- 10.4 The yard plot or area of land used for residential purposes shall be delineated using the photo base map and verified in the field during the data collection phase and reconfirmed during the reinspection phase. The residential homesite shall be appraised in the same manner as other comparable rural residential sites.
- 10.5 All dwellings on farm homesites shall be listed and valued in the same manner as other rural residential dwellings, using the same residential modeling techniques and appraisal methods employed for rural and urban residential parcels.
- 10.6 Consideration shall be given to agricultural outbuildings first individually with respect to their use and adaptability and then as a group, taking into account the extent their presence adds to the farm value as a unit. The appraiser is expected to exercise sound judgment in the application of each physical condition, functional utility, and economic condition rating to arrive at a fair and equitable estimate of contributory value.

11. SINGLE PURPOSE NARRATIVES, BUILDINGS ON LEASED LAND, EXEMPT, MIXED USE AND STATE APPRAISED PROPERTY:

- 11.1 Narrative appraisals may be prepared for those limited market, special use or single purpose commercial and industrial properties that are not addressed by the valuation models within the CAMA system.
  - 11.1.1 Land and improvements shall be valued and placed on the assessment rolls in accordance with K.S.A. 79-412.
- 11.2 Tax exempt parcels shall be inspected, described, and appraised in a manner similar to other improved parcels with a comparable utility. The income, replacement cost, and sales comparison approach shall be considered in arriving at the final estimate of property value when sufficient data is available. Kansas Board of Tax Appeals orders will be kept on file for any parcels added to the exempt classes when the exemption requires a Board of Tax Appeals order.
- 11.3 The value of an improvement which is not distinctly and exclusively used or intended to be used for residential, commercial, or industrial purposes, but some combination thereof shall be identified and apportioned on separate parcel record cards by subclass. The market value of mixed use parcels shall be based upon the highest and best use of the property as a whole. The value of such property shall then be apportioned for assessment classification purposes based upon the percentage devoted to each use.
  - 11.3.1 Mixed uses which are transient or incidental and are so integrated with the predominate use as to be indistinguishable shall not be segregated for assessment classification purposes.
  - 11.3.2 For appraisal progress reporting purposes only, the property shall be categorized by its predominate use.

11.4 Listing, measuring or valuing shall not be required for newly constructed improvements on state appraised utility property which has filed the required form 10A with the Division of Property Valuation. The data collection document shall be noted with the type of improvement and the minimum locational data required for data entry into the CAMA file.

11.4.1 For appraisal progress reporting purposes, the minimum descriptive data requirements on state appraised utility property shall be considered a clerical/data entry function.

## 12. DATA COLLECTION REINSPECTION:

12.1 The selection of parcels for inspection shall be performed in such a manner to ensure that 100% of the parcels are viewed and inspected every six years. The sample of parcels shall be selected in such a manner that will allow the parcels recollected to be easily tracked (such as map number, class, neighborhood, etc.). A CAMA report shall first be run to identify the parcels due for reinspection. Parcels, located in any map area, known to have experienced significant physical changes (i.e. new construction, additions, damage, demolition, etc.) shall be included as part of the reinspection. Parcels that have sold during the year may be counted as part of the reinspection if a validation inspection has been made. Properties that have sold only need to be remeasured one time during the year. Vacant lots and unimproved agricultural properties located within the sample areas selected shall be reinspected and counted.

12.1.1 Counties may choose to augment the required six year reinspection process by using digital data in addition to an on-site physical inspection. Alternative methods for the measurement verification of structures must be outlined in the county's maintenance plan, as stated in Section 22, Exceptions and Deviations.

12.1.2 Counties may also choose to utilize digital tools in lieu of certain field inspections. The county appraiser shall submit a variance request for approval by the Director of any plan to utilize digital technology tools in lieu of on-site field inspections. Approval will be made on a case-by-case basis. County plans shall clearly identify the type of on-site physical field inspection(s) the county intends to replace with digital tools and shall adhere to Directive #07-042.

12.2 An on-site physical reinspection of each improved parcel shall be made in every map area, class, or other grouping selected.

12.2.1 Current Field Review Documents shall be employed as the primary source document for the on-site inspection.

12.2.2 It is the responsibility of the County Appraiser to ensure all objective and subjective data characteristics and measurements of all structures in the county meet a high degree of accuracy. All objective and subjective data characteristics shall be carefully examined and corrections or revisions made by a qualified reviewer. The overall length of 2 adjoining sides including all attachments and/or additions shall be remeasured. A variance from this measurement requirement may be exercised by the county after completing an internal quality control review, using the standards outlined in Section 6.1.1, on a sample of the parcels to

be reinspected. A successful review shall have measurement errors on no more than 10% of the parcels. The results of this QC review shall be retained until the sample is due for inspection again. Based on a review of the county's QC policy or level of measurement accuracy, the Director of Property Valuation may require a county to implement the full measurement policy for some or all classes of property.

12.2.3 The two sides of the dwelling remeasured by the reviewer shall be clearly indicated on the building sketch for quality control verification. If any wall measurement is found to be in error by two feet or more, the entire building and all attached structures shall be remeasured.

12.2.4 Residential interior data shall be reverified through an interview at the time of the reinspection or by utilizing an alternative procedure described in Sections 7.5 and 7.6 of these Specifications. Commercial, industrial and agricultural buildings shall receive an interior inspection whenever practical.

12.3 Agricultural Use Review: Each year the county appraiser shall classify all agricultural land according to its current usage. Current agricultural use must be delineated on agricultural use maps.

Due to the re-inspection requirement outlined in K.S.A. 79-1476, a physical inspection of each parcel, including agricultural land is required at least once every six years (See Section 12.1). While a physical inspection is considered the most reliable method of determining current use, it is time-consuming and expensive. Therefore, when a parcel is not within a map area to be counted as part of the re-inspection phase, the county may use one of the options listed below to verify if there is any "agricultural use" change. (1) A review of the current year FSA aerial images, where available; (2) A questionnaire completed or verified by the owner/representative; (3) A review of annual reports from state/federal agencies. If option (1) is used, the personnel performing this phase must have training from a qualified individual prior to beginning this procedure.

Land in agricultural use shall be categorized as dry cropland, irrigated land, tame grass, or native grass. When a parcel of land in agricultural production contains more than one category of use, each use shall be identified along with the acreage devoted thereto. See phase description 620 for additional information.

The following procedures shall be followed in cases where an adverse influence is applied to land used for agricultural purposes:

12.3.1 Qualified personnel shall view parcel to verify that actual conditions exist that warrant an adjustment.

12.3.2 Qualified personnel shall delineate the area impacted on a composite ownership map or have a GIS file available capable of producing a map showing the area.

12.3.3 Qualified personnel shall determine appropriate reduction in accordance with current guidelines promulgated by the director of property valuation.

12.3.4 A record shall be maintained containing appropriate documentation to substantiate and/or verify the reduction. The required documentation shall consist

of reviewer identification, party interviewed (if applicable), date visited and field notes that present justification for the influence application. Additionally, documentation for the frequent flooding adjustment must indicate the years flooding occurred and the eight year range studied. Optional: Photographs showing the adverse influence may be included as additional supporting documentation.

12.4 Data Correction and Processing: Corrections, changes and wall measurement rechecks noted on the Field Review Document printouts shall be made in such a manner as to stand out clearly for recognition by data entry and quality control personnel.

12.4.1 The inspection shall be documented on the CAMA data base to indicate the on-site date, time, reviewer ID, and the appropriate process code for each parcel counted in the objective data/measurement portion of the reinspection. The interviewee's name and relationship to the property shall also be recorded if applicable.

12.4.2 All reinspected CAMA records shall be updated by computer data entry to reflect all corrections and changes noted on the Field Review Document printouts before the analysis and model building phases begin.

12.5 A qualified appraisal supervisor shall select and recollect all data on a random sample consisting of two percent (2%) or 10 parcels, which ever is greatest, of the parcels reinspected by each reviewer during the first month of work on this phase. A random sample consisting of 1% of the balance of the parcels reinspected by each reviewer shall also be recollectd.

12.5.1 A report file shall be prepared and maintained on the performance of each reviewer. The file shall contain an ICS printout or photocopy of said document for each parcel selected in a quality control field review sample. All data collection errors found during the quality control inspection shall be clearly indicated on each document. The quality control inspection date, time, identification code of the appraisal supervisor, shall be recorded on the document. The name of the interviewee and their relationship to the property shall also be recorded on the review document.

12.5.2 During the reinspection phase of the maintenance program, a summary of the overall data accuracy shall be prepared and reviewed in detail with the respective reviewer within 30 days of the last date recorded on the first month's work. If Property Valuation Division is to do the quality control review the county shall notify the Division in writing at least 30 days prior to the beginning of the reinspection phase to allow time for Division personnel to be scheduled to do timely reviews. (see Section 12.5.4)

12.5.3 All errors found during the quality control inspection shall be delivered to data entry for correction immediately after each weekly reviewer's performance review has been completed. The appraisal process section shall be updated on the CAMA database to indicate the quality control on-site inspection date, time, appraiser ID, and process code.

12.5.4 An appraiser shall not perform a quality control review on his or her own field reinspections nor include any such work as part of the total quality control review. In a county where the county appraiser does the reinspection alone and does not have a qualified person to quality control the work done by the appraiser, Property Valuation will perform a quality control review.

12.5.5 Data characteristics shall be expected to meet the accuracy standards addressed in Section 6.1 of these Specifications.

12.5.6 Alternative methods of verifying measurements of structures as detailed in Section 22 are subject to the same quality control requirements as traditional methods.

### 13. REAL ESTATE PERFORMANCE STANDARDS:

13.1 By applying recognized appraisal and mass appraisal methods and procedures to all designated parcels in the County, qualified appraisal personnel are expected to achieve a high degree of uniformity and equity in the valuation of properties. The level of appraisal accuracy and appraisal uniformity shall be measured by statistical reports produced by the CAMA system. In order to be in satisfactory compliance, the performance standards defined in Property Valuation Division directives defining performance standards must be met.

### 14. APPRAISAL QUALITY CONTROL:

14.1 As a part of the appraisal maintenance program, a quality control plan shall be developed and implemented. The activities addressed in this plan shall include, but not be limited to:

14.1.1 A qualified member of the supervisory staff shall recollect all data for twenty-five (25) of the first residential parcels listed by each new reviewer during their first week of field work.

14.1.2 In addition, the supervisory staff shall recollect ten (10) of the first parcels in each of the vacant lot, agricultural/farm homesite, and commercial/industrial subclass collected by each new reviewer within ten (10) days of the date of inspection.

14.1.3 In all cases where an individual or a group of reviewer(s) are collecting data erroneously, due to lack of skills, the reviewer(s) shall be recalled for intensified retraining or other action. The work of those collectors who have been retrained shall be recollected at a frequency of two (2) out of every five (5) parcels for the next twenty-five (25) parcels within five (5) days of initial inspection. Continued failure to collect data properly after retraining shall constitute cause for disciplinary action as outlined in the applicable county personnel policy.

14.2 The Division of Property Valuation shall have the option to investigate the quality of the appraisal maintenance program by drawing a randomly selected sample of the data collection documents. The quality of objective and subjective data shall conform to the stated specifications in Section 6.1.

### 15. DATA ENTRY AND PROCESSING:

- 15.1 All CAMA data files shall be saved at least once every week. Saved data shall be securely stored at an off-site location at least once every week.
- 15.2 The county appraiser shall establish and implement procedures to properly enter, maintain, store and transport all project data in a manner that will ensure a high degree of accuracy and minimize the possibility of data loss. Data entry, shall be maintained at a ninety-nine (99%) percent level of accuracy. All data collection documents which contain cross edit errors or measurements which cannot be made to close with a single one foot (1') wall adjustment, shall be returned to the appraisal supervisor for field verification and correction.

## 16. FINAL REVIEW:

- 16.1 Prior to finalizing the appraisal estimates and printing change of value notices, a physical inspection or a review of the latest physical inspection record shall be conducted and a critical examination of the preliminary indicators of value shall be made for each parcel of property in the county. If any class of property fails to meet the criteria for statistical compliance in the previous year, as defined by the Director of Property valuation in Directive # 92-002, an actual physical field review shall be performed prior to finalizing the value for 2011. If a county has a sufficient number of sales occurring in the previous two years, a ratio study using recent sales and 2010 model based values may be used to demonstrate which parcel groupings (neighborhood, neighborhood group, model, or use group) within the county meet the standards. The study shall include, at a minimum, the median sales ratio and a coefficient of dispersion for the grouping meeting the requirements of Directive 92-002. Final field review need only be performed in those parcel groupings failing to meet the standards.

All parcels selected as part of the data re-inspection sample shall be physically examined as part of the final review process. If available, still or video images may be used for this physical examination provided they accurately reflect the current property attributes needed to establish market value and the county has met the statistical requirements referenced above. Images may be no more than six years old prior to the review. Final review of agricultural land values shall not be required provided the county has completed a review of agricultural land uses as specified in Section 12.3.

The following phase work shall be completed before final review documents are printed:

- 16.1.1 All changes resulting from the maintenance reinspection and sales verification data entry shall be complete in the map area under review and free of input errors.
- 16.1.2 All quality control re-inspection shall be completed in the maps selected for re-inspection. The documentation used to determine that minimum quality specifications have been met shall be available for inspection.
- 16.1.3 All local construction index and cost model component adjustments, depreciation tables and schedule changes shall be complete, verified and updated in the CAMA system. Full file residential, commercial, and sales history cost runs shall be executed.
- 16.1.4 All residential market modeling and comparable sales selection criteria shall be complete, tested and evaluated.

- 16.1.5 All commercial/industrial income and expense (I/E) data collection and analysis shall be complete. I/E models, whether constructed in the CAMA system or a secondary system, shall be complete, pretested on benchmark parcels prior to printing documents used for the review process.
- 16.2 The final field review shall be conducted by a qualified member of the appraisal staff to develop a final opinion of market value for each parcel of property as required in Section 16.1. This review shall be conducted by correlating the estimates derived through the CAMA models, or alternative valuation models approved by the Director, along with considerations of all other relevant data. A record shall be maintained containing appropriate documentation to substantiate the final value estimates as outlined in section 16.6. Each “qualified member of the appraisal staff” shall be required to demonstrate the ability to perform the final review and have one year of experience in appraisal work.
- 16.2.1 The review process shall be used to:
- a) Determine that value estimates assigned to improvements and land reflect the actual market value of the property.
  - b) Verify and adjust for locational obsolescence factors to reflect market trends originating outside the property.
  - c) Correlate the indicated value from the approaches used to estimate value.
  - d) Ensure that each property has been valued equitably in relation to other like properties.
  - e) Determine that the classification assigned to each parcel truly reflects the actual use or uses of the parcel.
- 16.3 The review appraisers assigned to conduct this phase of the project shall have CAMA valuation expertise and knowledge of the valuation techniques employed in the county as well as complete familiarity with the neighborhood economic trends in the county.
- 16.4 The review appraiser shall sign an approval of each parcel or groups of parcels estimates of value. If the review appraiser does not accept a value estimate, the necessary adjustments shall be made to the parcel data or valuation models adjusting the property value in line with market indicators. The review appraiser shall select the value that can be documented as most representative of the true property value.
- 16.5 A daily log or other type of record shall be kept showing a review date, beginning and ending parcels, and the reviewer’s name or ID code. All work documents utilized during the final review process shall be retained and available for inspection for a period of two years.
- 16.6 It is the County Appraiser’s responsibility to ensure the performance standards defined in Property Valuation Division directives defining performance standards must be met. The review appraiser shall have the ability to exercise informed judgment in arriving at a final estimate of market value. When in the appraiser's judgment an override of a calibrated mass appraisal model is required, a notation shall be recorded in the CAMA system, in

the form of a unique override code that explains the value methodology. The pertinent mass appraisal models include the land, cost, sales comparison or income model. The county must maintain a translation report, accessible to the public, defining each code and their explicit intent as an explanation of the appraiser's judgment for the override. This override code must be maintained in a way that will allow a query to select, sort and print specific property data through the CAMA system. In addition to the override codes described above, when the final appraised value deviates by more than 10%, from an estimate provided by a current market based valuation model, supporting documentation shall be recorded on the final review document and retained for reference. The additional documentation required on the final review document shall consist of the reviewer identification, date reviewed, the valuation methodology and any observations that present justification for the final market value estimate. Overrides shall not be made for parcels that are found to have data errors. Parcels with data errors shall be corrected and reprocessed before any override is considered to a model derived estimate of value. Reference phase description 690 and the appendix for additional information.

16.7 All video or still digital images used for final review shall be of "high quality." A "high quality" video image shall, at a minimum, include the following:

16.7.1 Unobstructed curbside, public right-of-way views of each land parcel.

16.7.2 Clearly focused image.

16.7.3 Proper horizontal and vertical centering of each parcel.

16.7.4 Adequate tint, brightness and contrast so that a viewer with 20/20 vision may accurately and easily distinguish color and property detail.

16.7.5 The appropriate distance from each parcel shall be utilized so that the image is adequately captured but that the detail may be distinguished. A telephotographic lens may be required to secure the proper image.

## 17. MAP MAINTENANCE:

17.1 The map maintenance for the county shall be performed by qualified personnel to ensure compliance with Technical Specifications for Property Ownership Mapping, Technical Specifications for Aerial Photography, Technical Specifications for Rectified Aerial Photography, Soil Overlay Enlargements, and the Kansas GIS Cadastral Standards.

17.2 All ownership records must be continually maintained. All previous year map changes must be updated on the final inked mylar or digital map system by March 31.

17.3 For those counties planning to implement a Geographic Information System (GIS) or another automated mapping system for map maintenance, the county appraiser shall notify the Director of Property Valuation in writing. An implementation plan shall be submitted if requested by the Director.

17.4 All exempt watershed documentation and information shall be current, along with workmaps for verification in compliance with the Watershed Exemption Workshop, Property Valuation course 8-145-2.

## 18. INFORMAL CONFERENCE WITH PROPERTY OWNERS:

- 18.1 On or before March 1, the County shall mail an official change of valuation notice for each parcel of property as outlined in K.S.A. 79-1460. If there has been no change of value from the previous year, an alternate form of notification approved by the Director of Property Valuation may be used. The valuation notice shall specify the procedure to be used to request an informal conference with the county appraiser. Taxpayers may complain or appeal to the county appraiser from the classification or appraisal of the property by giving notice of such appeal to the appraiser within 30 days after change of value notices are mailed. The notice shall give the phone number to be called to schedule an individual appointment and provide information as to the place, times and dates of such meetings or the county may provide mail in cards with which to request hearings.
- 18.1.1 At least five (5) business days prior to mailing change of valuation notices for each parcel of real property the results of the annual market trend analysis shall be published in the official county newspaper. (K.S.A. 79-1460a)
- 18.2 The county shall use the CAMA Hearing/Appeals Tracking System or an equivalent system approved by the director of property valuation to schedule and monitor appeal activity at all levels.
- 18.3 All appraisals and related records that constitute the work of the Appraisal Maintenance Program and open to public inspection, shall be made available to taxpayers upon request.
- 18.4 After the hearings have been held, the disputed appraisals reviewed, field inspections completed where data characteristics are disputed, and corrections made where necessary to reflect "fair market value in money," official renotification of the results of the informal hearing shall be sent to the property owner prior to May 20.
- 18.5 A daily audit trail report produced for all data maintenance activity of the CAMA system after change of value notices have been mailed should be reviewed and retained. The listing shall indicate the before and after status of data maintained, the responsible person for ordering such changes, and time and date of maintenance to the CAMA files. This report shall be correlated and accompanied with comprehensive supporting documentation to support all valuation changes.
- 18.6 The county appraiser or a qualified member of the appraisal staff shall be present at the Hearing Panel/Officer hearings conducted by the County or at Small Claims Division hearings conducted by the Board of Tax Appeals.

## 19. SCHEDULE, FORMS AND PROGRESS MONITORING:

19.1 The appraisal maintenance program shall be carried on without interruption and such work shall be completed in accordance with a phase delineation chart that provides a detailed work schedule. All value estimates and value notifications to taxpayers shall be prepared to include the valuation of all new parcels created through January 1 and all new construction completed or partially completed on January 1.

### 19.2 PHASE DELINEATION CHART

As part of a corrective action measure, the Director of Property Valuation may require the county to submit a detailed phase delineation schedule indicating the beginning and ending month of each phase of the project. The schedule shall indicate the minimum projected percentage of completion for each phase at the end of each month, after work on a phase has begun. The standard Phase Delineation Chart activities shall follow the phase descriptions defined in Section 21.2 of the specifications. The Phase Delineation Chart shall be used as a basis for evaluating performance of the work covered by the Quarterly Appraisal Progress form. In addition, a Personnel Allocation Chart, using the form provided, may be submitted to the Division of Property Valuation for review.

The Phase Delineation Chart shall be used to indicate on a phase by phase basis the percentage of production projected to be completed by the end of each month. This monthly completion estimate shall be shown as a cumulative percent. At a specified point in the project, each phase is expected to reach one hundred percent (100%) completion. The "UNITS OF MEASURE" field shall indicate the total number of units to be worked or the total man days required for the appraisal year.

### 19.3 QUARTERLY APPRAISAL PROGRESS REPORT

In addition to the Phase delineation Chart required by the director, a Quarterly Appraisal Progress report shall be prepared and submitted. Each report shall declare the type or types of work performed the preceding quarter and summary showing percentage of completion for each project phase.

The appraisal progress report shall be submitted to the Division of Property Valuation prior to the 15th day of the month following the end of the quarter. The progress report shall contain the following information for each phase of the project:

- a) Previous reported units of completed work.
- b) Units of work completed for the quarter.
- c) Total units of work completed.
- d) Phase percent complete

The Division of Property Valuation shall have the option to inspect all work that has been declared on the Progress Report. This inspection may include the production of computer reports, table listings, property record card prints and modeling runs during times which are reasonable and convenient to both parties and will not necessarily cause any undue delays in the progress of the program.

#### 19.4 PERSONNEL ALLOCATION CHART

The Personnel Allocation Chart may be used to indicate the phase responsibility of each person and the man-days scheduled for each month for that person. The Personnel Allocation Chart may be submitted with the Appraisal Maintenance Plan as necessary. In cases where a complete reappraisal is being completed in a county, a Personnel Allocation Chart shall be a part of the Plan.

#### 19.5 MAN-DAY REQUIREMENT STUDY

The Man-day Requirement Study form may be used to show the number of man-days required for each phase. Units of production and production levels are used to calculate the number of man-days needed for each phase. The Man-day Requirement Study may be included with the Appraisal Maintenance Plan as necessary. In cases where a complete reappraisal is being completed in a county, a Man-day Requirement Study form shall be a part of the Appraisal Maintenance Plan.

- 19.6 All new CAMA software program releases, record files, tables, libraries, models and templates supplied to the County shall be loaded into the CAMA system as soon as possible.

### 20. PERSONAL PROPERTY:

- 20.1 A complete and uniform valuation of all personal property shall be performed annually. Qualified personnel shall process personal property renditions as they are received, classify and value personal property in accordance with the Personal Property Guide, and document any deviations allowed by law. (K.S.A. 1439(a), K.S.A. 79-1412a Sixth, K.S.A. 79-306d (b), K.S.A. 79-1456).
- 20.2 Qualified personnel shall review each rendition filed for completeness, accuracy and correctness of the classification and valuation placed on the property. The review of all renditions shall include, at a minimum: (1) a verification that the rendition has been properly signed (K.S.A. 79-306); (2) a verification that the rendition indicates the date it was received by the county appraiser's office; (3) a verification that the proper penalty was applied where required by law (K.S.A. 79-1422(a); and (4) a verification that the descriptions of the property listed are sufficient to allow for the property to be correctly classified and valued. In those instances where the descriptions of property are not sufficient to allow for the property to be correctly classified and valued, qualified personnel shall follow-up by making telephone or written inquiries to the taxpayer in an effort to obtain the needed information, and the appropriate classification and valuation shall be made. (K.S.A. 79-1412a Second, K.S.A. 79-1411b, K.S.A. 79-1461).
- 20.3 Qualified personnel shall develop and implement procedures to discover any taxpayers failing to file a personal property rendition when required by law (K.S.A. 79-1412a Second, K.S.A. 79-1411b, K.S.A. 79-1461). These procedures shall be conducted in a manner that will require planning and developing an overall strategy to reasonably ensure all taxpayers failing to file a personal property rendition when required by law have been discovered. It is recommended that this overall strategy incorporates methods for discovering business and non-business taxpayers, including reconciliation of the

following lists to the personal property tax roll: KDWP boat list, sales tax list, FAA aircraft list, apportioned motor vehicle list and any other useful sources of information. When possible and applicable, the county should reconcile these lists and inform new taxpayers of their filing requirements prior to the filing deadlines in order to help avoid taxpayer penalties. The county strategy for taxpayer discovery shall be included into each county's maintenance plan.

- 20.4 Qualified personnel shall develop and implement procedures to discover any omitted or underreported personal property (K.S.A. 79-1412a Second, K.S.A. 79-1411b, K.S.A. 79-1461). Qualified personnel shall annually perform: a desk review, a field check/canvas or a detailed financial record/field audit of a sampling of renditions filed by business and non-business taxpayers. Selection of which procedures to use (desk review, field check/canvas or detailed financial record/field audit) will depend on the taxpayer and what the circumstances warrant. However, similar taxpayers should be subject to similar procedures when under comparable circumstances. The sample of renditions selected for desk review, field check or field audit shall be conducted in a manner which will require planning and developing an overall strategy to ensure the review of all renditions over a reasonable period of time. In general, emphasis should be placed on (1) checking new accounts, (2) major accounts, (3) accounts with significant changes from the previous year, (4) accounts with no changes for a significant number of years, (5) accounts that are suspected of being improperly reported, (6) accounts which fail to file (7) accounts of similar businesses/taxpayers (8) accounts which have not been checked for a significant number of years. All accounts should be checked periodically. This county strategy for rendition selection shall be included into each county's maintenance plan.
- 20.5 The desk review of taxpayers shall include a comparison of the personal property reported on the rendition to: 1) the personal property of similar accounts; 2) public information; and/or 3) the taxpayer's financial records. The field check/canvas of a taxpayer shall include a visual inspection of the personal property and a comparison of the data obtained through the visual inspection to the personal property reported on the rendition. The detailed financial record/field audit of a taxpayer shall include a comparison of the rendition to the taxpayer's financial records and an on-site inspection as well.

## 21. APPRAISAL MAINTENANCE PLAN:

- 21.1 The county shall submit an Appraisal Maintenance Plan to the Director of Property Valuation for approval each year. In lieu of submitting the comprehensive plan published by the division, the county may choose to submit one of the attached form letters (see Appendix) to the Director. The form letters indicate the county's intention to adhere to the published Appraisal Maintenance Specifications, Kansas Statutes, PVD Directives and Guides and the Uniform Standards of Professional Appraisal Practices (USPAP). The appraiser may request approval for a variance from the published Appraisal Maintenance Specifications by submitting the appropriate form letter to the Director. A copy of the appraiser's 2010 budget, required by K.S.A 79-1471, must be attached.
- 21.1.1 As part of the Division of Property Valuation's substantial compliance review, procedural appraisal phases will be reviewed. If the county was deficient (received a "No" or a "See Note" reference) in any of the procedural areas in the previous year, plans to correct the deficient areas must be submitted as part of the appraisal maintenance plan or as an addendum thereto.

- 21.1.2 If a county does not meet the statistical requirements as outlined in Directive 92-002, plans to correct the statistical deficiencies must be submitted as part of the appraisal maintenance plan or as an addendum thereto.
- 21.2 The basic requirements for each appraisal phase shall include, but not be limited to, the phase summaries below. Refer to the Quarterly Appraisal Progress Report form and Section 19 of these Specifications for an explanation of the units of measure and how to complete said report.

050--Map Maintenance: The map maintenance for the county shall be performed by qualified personnel to ensure compliance with Technical Specifications for Property Ownership Mapping, Technical Specifications for Aerial Photography, and Technical Specifications for Rectified Aerial Photography and Soil Overlay Enlargements. All necessary changes will be made in a timely manner to the county's existing map coverages. These changes shall be based on, but not limited to the recorded documents, plats, court cases, soil surveys, aerial photography, etc., as required by the Revised Technical Specifications for Property Ownership Mapping. This shall include adherence to the county's timetables approved by Property Valuation Division in the GIS/automated mapping system implementation plan, when applicable.

060--Assessment Administrations Maintenance: These changes shall be recorded and entered into the AA file and routed throughout the offices so as to insure that information is consistent throughout all offices working with the real estate rolls.

070--Updated Map Availability: All property ownership mapping documents, whether manual or GIS, shall be current no later than March 31 for the previous calendar year. Updated maps are to be available for data collection, agricultural use delineation/calculation, and valuation reviews as described in 325, 620, and 690 of this section.

100--Clerical/Data Entry: Duties to be performed shall include the conditioning, review, distribution and filing of data collection and field review documents, lot sizing of each new parcel, and photocopying any needed documents. Data entry work shall include the processing and editing of documents returned from the field, the data entry of other type forms as needed, such as income and expense forms and residential data questionnaires.

200--Sales Verification: All validation work, analysis and field inspection related to sales verification shall follow guidelines by the Division of Property Valuation. It may become necessary to cooperate with the surrounding counties for comparable sales when the availability of sufficient comparable sales data cannot be obtained within the county.

220—Residential Cost Index Study: A comprehensive analysis of local construction costs shall be made to determine if a cost index/local multiplier adjustment should be applied to the residential cost approach model. A final study reflecting the index for January 1 of the tax year shall be completed prior to the start of the final review of values. The procedures shall follow guidelines prescribed by the Division of Property Valuation. The study should summarize the method utilized and include a clear conclusion detailing the results of the analysis.

220.1—Commercial Cost Index Study: A comprehensive analysis of local construction costs shall be made to determine if a cost index/local multiplier adjustment should be applied to the commercial cost approach model. A final study reflecting the index for January 1 of the tax year shall be completed prior to the start of the final review of values. The procedures shall follow guidelines prescribed by the Division of Property Valuation. The study should summarize the method utilized and include a clear conclusion detailing the results of the analysis.

225—Residential Depreciation Study: A depreciation study depicting the effects of accrued depreciation on residential properties shall be developed prior to the final review process. All forms of accrued depreciation for all depreciation ratings must be addressed for all properties. The procedures shall follow guidelines prescribed by the Division of Property Valuation. The study should summarize the method utilized and a clear conclusion detailing the results of the analysis.

225.1—Commercial Depreciation Study: A depreciation study depicting the effects of accrued depreciation on commercial properties shall be developed prior to the final review process. All forms of accrued depreciation for all depreciation ratings must be addressed for all properties. The procedures shall follow guidelines prescribed by the Division of Property Valuation. The study should summarize the method utilized and include a clear conclusion detailing the results of the analysis.

230--New Construction: All new construction shall be listed and appraised by qualified individuals. Trained reviewers shall observe and record construction data, conduct interviews with property owners, identify, measure and sketch buildings. A qualified review appraiser shall make a field inspection to assign the construction grade to all newly constructed improvements and review reviewer's work.

310--Neighborhood Analysis and Review: The Neighborhood Analysis Forms shall include all information required for the county to delineate NBHD boundaries and establish land values. The form should include a profile of the neighborhood's current economic status, land use mix, and other descriptors necessary to properly identify the neighborhood. The data on the forms should also reflect overall market trends, typical sale ranges (vacant and improved) and market rents if applicable. Any necessary changes or updates shall be made to the county's Neighborhood Delineation Map(s).

315--Land Value Model Recalibration: Recent market data shall be collected and analyzed to determine appropriate units of comparison, develop base value estimates and formulate influence adjustments necessary to recalibrate Computer Assisted Land Pricing (CALP) models in CAMA and prepare land value estimates for every property in the county. Phase 310 shall be completed for the neighborhood or model area before this phase can begin. The study should summarize the method utilized and include a clear conclusion detailing the results of the analysis for each active land model.

325--Data Collection Reinspection: A comprehensive physical review shall be completed on all parcels due for reinspection. The selection of parcels for reinspection shall be performed in such a manner to ensure that 100% of the parcels are viewed and inspected every six years. The reviewer shall verify all subjective and objective property characteristics and measurements.

330--Quality Control: This phase shall include the quality control field work performed in conjunction with new reviewer indoctrination, reinspection, and new construction.

335--Grade Review: This phase shall be completed when determined necessary by the county appraiser.

340--Depreciation Rating Assignment: This phase shall not be finalized in a neighborhood before phase 310, 325 and 330 have been completed. Prior to performing the field inspection, preliminary analysis and valuation estimates shall be reviewed by a qualified appraiser. The appraiser assigned to review residential depreciation ratings shall enter a reason code or comment for any dwelling that deviates from the base depreciation rating assigned to the neighborhood.

380--Residential Market Model Building: The appraisal staff shall use the CAMA system to develop a model or models based upon valid sales of residential properties and prepare comparable selection criteria. By the time the phase is 90% complete, the models shall be updated, pretested, and ready for final review. The remaining 10% of the phase shall be used for a final field review of newly constructed residences, refinement of the comparable selection criteria, and printing of comparable sales reports. The final market modeling reports for all steps of the market valuation process should be retained. These reports will serve as a summary and conclusion for the modeling process.

450--Commercial/Industrial/Apartment Income Approach Analysis: Market rent, vacancy study, operating expenses and capitalization rate analysis shall be made on a neighborhood basis where practical for all classes of income producing commercial, industrial and apartment property in the county. By the time this phase is 90% complete, all models shall be built, pretested and ready for final review. The final 10% of the phase shall be used for a field review on newly constructed parcels and model refinement. The study should be summarized and include a clear conclusion detailing the results of the analysis.

570--Single Purpose Narrative: A narrative appraisal report shall be prepared for those limited market, single purpose or special use properties which are not addressed through models prepared in the CAMA System.

620--Current Agricultural Use Verification: Using soil map overlays and cadastral maps, a detailed inventory of current agricultural use by soil map unit shall be maintained each year. During a field inspection, any changes in agricultural use or adverse influence factors shall be noted for documentation and recorded for mapping updates. Notes documenting the grounds for applying the adverse influence shall include at a minimum: the date of inspection, the reviewer's name, the type of adverse influence applied and any decision making rationale supporting the application of any adverse influence adjustment (See Section 12.3.)

690--Final Review: A qualified appraiser shall make a final review to carefully and critically examine the appraisal estimates developed for each parcel of property. The indicator which most accurately reflects the market value shall be selected after the descriptive data has been determined to be correct. An override to an appraised value not based on documented model must be accompanied by notations that explain the appraiser's theory for choosing the final value. A comment simply suggesting "Appraisal Judgement was used" is not adequate documentation and should incorporate what

motivated the appraiser to the final determination of value. This phase shall be completed prior to mailing of change of value notices. Refer to section 16 of these specifications for specific information on the final review process. Refer to the appendix for suggestions of various reason code options and the corresponding rationale.

710--General Personal Property Processing: Qualified personnel shall process and value personal property using prescribed guides. Any variation from prescribed guides shall be documented showing justification for the variance. Qualified personnel shall review all personal property renditions to verify that the listing is reasonable and sufficient to allow the personal property to be valued correctly. Qualified personnel shall also assure that the proper penalties are applied.

720--Special Personal Property Desk Reviews, Field Checks or Field Audits: The appraisal staff shall annually select a sample of renditions to be subject to a desk review, field check or field audit to determine whether personal property has been listed fully and properly. In addition, the appraisal staff shall annually perform discovery procedures to detect taxpayers that fail to list personal property as required by law. See Section 20 herein.

810--Informal Conferences: After change of value notices have been mailed, property owners shall have the opportunity to call or visit the office to discuss or question the approach used to value their property and confirm data on record. Taxpayers can submit additional information needed to reconsider the appraised value estimate. The appraisal staff shall make a field visit to verify, review and collect additional information on parcels when necessary.

820--Hearings: A qualified appraiser shall prepare and defend the value estimates for each property appealed to the Hearing Panel/Officer or Small Claims Division of the Board of Tax Appeals.

825--Payment Under Protest Hearings: A qualified appraiser shall prepare and defend the value estimates for each property appealed.

## 22. EXCEPTIONS AND DEVIATIONS:

22.1 Any exceptions or deviations from the specifications must be submitted to the Director and approved in writing before implementation by the county.

## 23. APPENDIX: (see letters on following pages):

County Appraiser Name  
 Blank County Appraiser  
 Address  
 City, State and Zip

Date

Mark Beck, Director  
 Division of Property Valuation  
 915 SW Harrison Street  
 Topeka, KS

Dear Mr. Beck:

This letter is to confirm that \_\_\_\_\_ County will adhere to the 2010 Appraisal Maintenance Specifications as published with no deviations. A copy of the Appraiser's 2010 budget, required by K.S.A. 79-1471, and any other necessary addendums are attached.

The total parcels of real property and personal property renditions to be appraised in \_\_\_\_\_ County are summarized below. The totals are estimated as of January 1, 2010.

| <b>Real Property</b>     | <b>Parcels</b> | <b>Personal Property</b> | <b>Renditions</b> |
|--------------------------|----------------|--------------------------|-------------------|
| a) Residential           |                | a) Individual            |                   |
| b) Farm with Homesite    |                |                          |                   |
| c) Agricultural Improved |                | b) Commercial            |                   |
| d) Agricultural Land     |                |                          |                   |
| e) Vacant Lot            |                | c) Oil and Gas           |                   |
| f) Commercial/Industrial |                |                          |                   |
| g) Not for Profit        |                |                          |                   |
| h) Other                 |                |                          |                   |
| i) Exempt                |                |                          |                   |
| <b>RE Total</b>          |                | <b>PP Total</b>          |                   |

Sincerely,

County Appraiser Printed Name

County Appraiser Name  
 Blank County Appraiser  
 Address  
 City, State and Zip

Date

Mark Beck, Director  
 Division of Property Valuation  
 915 SW Harrison Street  
 Topeka, Kansas

Dear Mr. Beck:

This letter is to confirm that \_\_\_\_\_ County will adhere to the 2010 Appraisal Maintenance Specifications as published, except with the Director's approval, the specific alternative sections listed below. A copy of the Appraiser's 2010 budget, required by K.S.A. 79-1471, and any other necessary addendums are attached.

Section XXXX

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The total parcels of real property and personal property renditions to be appraised in \_\_\_\_\_ County are summarized below. The totals are estimated as of January 1, 2010.

| <b>Real Property</b>     | <b>Parcels</b> | <b>Personal Property</b> | <b>Renditions</b> |
|--------------------------|----------------|--------------------------|-------------------|
| a) Residential           |                | a) Individual            |                   |
| b) Farm with Homesite    |                |                          |                   |
| c) Agricultural Improved |                | b) Commercial            |                   |
| d) Agricultural Land     |                |                          |                   |
| e) Vacant Lot            |                | c) Oil and Gas           |                   |
| f) Commercial/Industrial |                |                          |                   |
| g) Not for Profit        |                |                          |                   |
| h) Other                 |                |                          |                   |
| i) Exempt                |                |                          |                   |
| <b>RE Total</b>          |                | <b>PP Total</b>          |                   |

Sincerely,

County Appraiser Printed Name