

Department of Revenue
Division of Property Valuation

Permanent Administrative Regulations

Article 4.—REAL ESTATE RATIO STUDY

93-4-1. (Authorized by K.S.A. 79-1441; implementing K.S.A. 79-1437; effective T-85-13, May 3, 1984; effective May 1, 1985, revoked June 26, 1998.)

93-4-2. Annotation and disposition of real estate sales validation questionnaires; duties of county officials. (a) Not later than three business days after the receipt of a real estate sales validation questionnaire, the register of deeds shall annotate each copy with the following information:

- (1) the volume and page entry from the general index, indicating where the deed, instrument, or affidavit of equitable interest that accompanies it is recorded;
- (2) the county official validation number; and
- (3) the recording date.

The register of deeds shall then forward the county appraiser's copy and the director of property valuation's copy to the county appraiser. The register of deeds shall retain the original copy, but an electronic copy may be retained instead when the register of deeds has been authorized by the director of property valuation to process real estate sales validation questionnaires by electronic imaging.

- (b) Not later than three business days after the receipt of the county appraiser's and the director's copies, the county appraiser shall enter the parcel identification number on both copies. (Authorized by K.S.A. 79-1491; implementing K.S.A. 79-1487; effective June 26, 1998.)

93-4-3. Split real estate parcel sales; duties of county officials. Not later than 10 business days after the receipt of a real estate sales validation questionnaire concerning a split real estate parcel sale, the county appraiser shall perform one of the following:

- (a) enter the sales information on the parent parcel record in the county's computer-assisted mass appraisal system; or
- (b) enter the sales information on the split parcel record in the county's computer-assisted mass appraisal system after the transmission of the real property appraisals has been completed pursuant to K.S.A. 79-1466, and amendments thereto. (Authorized by the K.S.A. 79-1491; implementing K.S.A. 79-1487; effective June 26, 1998.)

93-4-4. Assemblage and entering of sales data; accounting for real estate sales validation questionnaires; duties of county officials. Not later than the 10th day of each month, the county appraiser shall assemble and enter into the county's computer-assisted mass appraisal system the sales data pertaining to sales that occurred on or before the last day of the preceding month, as obtained from the real estate sales validation questionnaires received from the register of deeds.

The county appraiser shall account for all real estate sales validation questionnaires by entering sales information from all questionnaires into the data base fields in the county's computer-assisted mass appraisal system. The county appraiser shall maintain in a void file those questionnaires that cannot be matched with a parcel of real estate, those that contain information that cannot be entered in the county's computer-assisted mass appraisal system, and those that were not required by K.S.A. 79-1437e, and amendments thereto. (Authorized by K.S.A. 79-1491; implementing K.S.A. 79-1487; effective June 26, 1998.)

93-4-5. Access to county records by the director of property valuation; duties of county officials. (a) The county shall make its computer-assisted mass appraisal system available to the director of property valuation and the director's agents, to generate and print reports and to prepare data files to enable the electronic extraction of sale information on a monthly basis.

(b) Upon written request by the director of property valuation, the county appraiser shall prepare and transmit the electronic assessment administration file to the director not later than 10 business days after the receipt of the request.

(c) The county appraiser shall maintain extracted sales files in the county's computer file library for at least 15 business days before being deleted or erased. (Authorized by K.S.A. 79-1491; implementing K.S.A. 79-1487; effective June 26, 1998.)

93-4-6. Standards. The "standard on ratio studies," adopted by the executive board of the international association of assessing officers in July 1999, shall constitute the minimum standard for the design, preparation, and use of the ratio study. The performance standards, summarized in table 7 of the "standard on ratio studies," shall be used to evaluate the appraisal of residential and commercial and industrial real estate, except that the coefficient of dispersion shall be 20 or less, with a confidence interval of 95 percent. (Authorized by K.S.A. 79-1491; implementing K.S.A. 79-1485, 79-1486, 79-1487, 79-1488, 79-1489, 79-1490, 79-1492, 79-1493; effective June 26, 1998; amended April 20, 2001.)

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