



**K A N S A S**

JOAN WAGNON, SECRETARY

DEPARTMENT OF REVENUE  
DIVISION OF PROPERTY VALUATION

KATHLEEN SEBELIUS, GOVERNOR

**DIRECTIVE #07-042**

**TO: County Appraisers**

**SUBJECT: View and Inspection Requirements**

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This directive is adopted pursuant to the provisions of K.S.A. 79-505, and shall take effect and be in force from and after its publication in the Kansas Register.

A question has arisen as to whether recent, digital technology tools can be used to replace routine, cyclical field inspections of real property performed for ad valorem tax purposes. Field inspections are performed by county appraisers for primarily three purposes: (1) 6-year reinspections; (2) discovery (accurately listing all real property in the county on an annual basis); and (3) final reviews performed for valuation purposes. See the laws below.

Relevant Laws:

(1) Every parcel of real property shall be actually viewed and inspected by the county or district appraiser once every six years. (K.S.A. 79-1476).

(2) The county appraiser shall list and appraise all real property in the county on an annual basis. (K.S.A. 79-1455). When real property subject to taxation has been omitted from the tax rolls, such property shall immediately be listed on the tax roll for the current year, and up to two prior years. (K.S.A. 79-1475).

(3) The county appraiser shall determine the fair market value of each parcel of real property as of January 1 each year from an actual view and inspection of the property. (K.S.A. 79-501, 79-503a).

(4) The county appraiser shall not increase the valuation of real property unless the record of the latest physical inspection is reviewed and documentation exists to support the increase in compliance with the Directives and Specifications of the Director of Property Valuation. (K.S.A. 79-1460 (a)).

(5) The county appraiser shall prepare and maintain an annual appraisal record for each parcel of real property and every improvement thereon, including the location, measurements, descriptors and other information necessary to accurately value and assess it for ad valorem tax purposes. (See K.S.A. 79-1459(b) and (c) for a more complete list of requirements).

### Analysis:

Laws currently in effect were written at a time when it was not possible to measure or adequately review property characteristics without an on-site, physical inspection or “field” inspection. New developments in technology provide opportunities for efficiency and greater uniformity and accuracy; however, certain elements of their use also pose risks. At this time, the decision of whether to allow a county to utilize digital tools in place of certain field inspections shall be made on a case-by-case basis. Once the technology and business rules are sufficiently developed to allow incorporation into the annual Maintenance Specifications, the approval process required by this Directive will become obsolete. In the meantime, the following guidelines shall apply.

### Guidelines:

(1) The Maintenance Specifications currently allow a county appraiser to utilize still or video images to perform certain aspects of final review. *See* Maintenance Specifications Section 16.7, Final Review. Any request to deviate from the Maintenance Specifications must be submitted in advance by the county for the Director’s approval. *See also* Directive No. 92-003.

(2) The Maintenance Specifications currently allow a county to augment the 6-year re-inspection process using digital data, but only *in addition to* an on-site physical inspection. Furthermore, alternative methods for measurements must be approved. *See* Maintenance Specifications Section 12.1.1., Re-inspections. Therefore, a county appraiser shall submit a request for approval of any plan to utilize digital technology tools *in lieu of* on-site field inspections. For those counties that are not in compliance, the county must also show that the implementation of the new procedures will not adversely impact the county’s plan to regain compliance.

(3) County plans shall clearly identify the on-site physical field inspection(s) the county intends to replace with digital tools and shall include, at a minimum:

- Specifications for the images and software to be utilized.
  - If the county plans to utilize orthophoto images for discovery purposes, it shall require images to have a minimum 6” pixel resolution in urban/suburban and 12” resolution in rural areas. Such county plans shall ensure that images are updated at least every two years in rapid growth areas, or every six years in slow growth areas. Such images are not sufficient for 6-year reinspection purposes.
  - If the county plans to utilize low-level oblique images for 6-year reinspection purposes, it shall require images to have four cardinal directions, and a minimum 6” pixel resolution in urban/suburban & 12” pixel resolution in rural areas. Such county plans shall ensure that the image of every parcel of real property in the county is updated at least once every six years.
- County plans shall present quality control procedures that utilize on-site, physical field inspections to independently confirm the accuracy of the imagery and measurements.

- County plans shall present implementation plans and post-implementation business rules for the new technology.
- County plans shall include an attached copy of the contract or proposed contract for software and/or services.

(3) Once the county's plan is implemented, the county real property records shall indicate the type of field inspection (physical or digital) performed on each property.

(4) A county appraiser shall continue to perform on-site, physical field inspections in order to:

- List new construction or additions.
- List demolition or catastrophic damage.
- Review the listings of real property that has sold.
- Review real property with unclear or obstructed imagery, regardless of whether that imagery is street-level or aerial, if the ambiguity affects value.
- Review the listing of real property requiring a valuation appeal decision based upon a property characteristic or condition.
- Review neighborhood condition, trends, conformity, parameters, etc.
- Review real property when the current measurement on record varies from the measurement determined by digital imagery and software by more than 2 feet or 5%. This review may be performed on a sample basis.

The purpose of the last, bulleted review above is to conform to current Maintenance Specifications 6.1 (data integrity of improvements) and 12.5 (quality control reviews of re-inspections). Even if a county requesting to use new technology has an existing measurement variance, the county shall perform the review. The county is proposing to utilize a new method of performing a field inspection and quality control review of measurements. The integrity of the new method must be confirmed.

(5) Once the county appraiser has documented that measurements obtained through use of new technology and methods is at least as reliable as measurements performed during an on-site, physical field inspection, the new technology may be used to perform quality control reviews of measurements.

(6) The use of digital tools to perform certain field inspections does not supplant the county appraiser's duty to monitor interior property characteristics and property uses by means of building permits, interviews or questionnaires. *See, e.g.*, Maintenance Specifications 7.1 and 7.4 (residential property); 8.6.1 and 9.4.1 (tenants); 12.3 (land devoted to agricultural use); Section 12.2.4 (re-verification); 12.4.1 (records).

A handwritten signature in black ink, appearing to read "M. S. Beck", is centered within a light gray rectangular box.

Approved: May 15, 2007

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Mark S. Beck  
Director of Property Valuation