

DIRECTIVE #24-046

TO: County Appraisers

SUBJECT: Scope of Work and Substantial Compliance
This Directive Supersedes Directive #20-046

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

The following criteria and standards shall be used for appraisals developed in the 2024 valuation cycle (in preparation for January 1, 2024 valuation date) and subsequent years to determine whether a county is in substantial compliance with the statutory requirement to uniformly appraise real and personal property at its fair market value, as defined by K.S.A. 79-503a, and amendments thereto. To establish compliance or lack of compliance in each county, the Division of Property Valuation (PVD) shall conduct a ratio study to develop statistical performance measures as required by K.S.A. 79-1485 *et. seq.* PVD shall also conduct a procedural audit in each county covering items deemed essential to establishing fair market value. PVD shall determine whether specific Kansas statutes pertaining to property taxation have been followed. In accordance with K.S.A. 79-1445, PVD will publish a list of the substantial compliance results for each county annually.

Criteria and Standards

The annual substantial compliance process uses an objective scoring system that PVD has developed to evaluate completion of key mass appraisal steps, accomplishment of assessment administration functions, and achievement of accuracy standards in each county. Points are awarded when a county meets minimum statistical performance measures, documentation is verified to confirm that mass appraisal procedures have been followed, and statutory requirements have been met. A maximum score of 100 is possible. A county must achieve a minimum score of 70 to attain substantial compliance. Any county achieving a score less than 70 shall be found in noncompliance and may be required to submit a detailed plan to correct areas of noncompliance.

Substantial compliance is based upon ratio study performance measures, an audit of procedural steps required to develop a credible mass appraisal, and verification that important statutory mandates have been met. The ratio study conducted by PVD is used to verify that overall value conclusions meet minimum standards of reasonableness, consistency, and accuracy. Refusal by county officials to cooperate in the ratio study may result in a noncompliance order. The procedural phases are tied to Kansas statutes, Rules and Regulations, Appraisal Maintenance Specifications, PVD Directives, and the Uniform Standards of Professional Appraisal Practice (USPAP). Refusal by a county or district appraiser to perform any procedural step may result in a noncompliance order. Kansas statutes require critical functions to be

performed and annual processing deadlines to be met by the county or district appraiser. Refusal to comply with any statutory requirement may result in a noncompliance order.

If a county is determined to be in noncompliance, the director may pursue all legal options, including, but not limited to, proceedings before the Board of Tax Appeals and/or the removal of the county or district appraiser from office. PVD may require the county to submit a detailed plan to correct areas of non-compliance. A PVD audit of all property tax functions and responsibilities may be initiated if the county does not implement its approved plan or the plan is ineffective in bringing the county back into compliance.

The director may include an administrative note on the final report if a county fails to achieve industry standard ratio study performance measures. Counties receiving an administrative note may be required to submit a plan to correct the area or areas not meeting the basic statistical standards.

The Compliance Scorecard along with the points possible follows:

SAMPLE County XXXX Compliance Scorecard							
SUBCLASS WEIGHTING:							
	SUBCLASS			APPRAISED VALUE	% OF TOTAL		
	RESIDENTIAL						
	COMM./IND.						
	TOTAL						
	MEASURES	RATIO STUDY	CONFIDENCE RANGE (IN/OUT)	POINTS ALLOCATED	SUBCLASS WEIGHT	POINTS POSSIBLE	POINTS RECEIVED
1.	STATISTICAL PERFORMANCE						
a.	RESIDENTIAL						
	LEVEL: MEDIAN RATIO			25			
	UNIFORMITY: COD			25			
b.	COMMERCIAL/INDUSTRIAL						
	LEVEL: MEDIAN RATIO			25			
	UNIFORMITY: COD			25			
	STATISTICAL TOTAL						
2.	MASS APPRAISAL PROCESS						
A.	SCOPE of WORK						
a1.	Scope of work appraisal plan			2			
a2.	Quarterly appraisal progress reporting			2			
B.	SALES FILE			4			
C.	PARCEL MAINTENANCE INSPECTION AND QC						
c1.	Data collection re-inspection			3			
c2.	Quality control			1			
D.	LAND VALUATION						
d1.	Land valuation calibration and analysis			2			
d2.	Market ag. land valuation			1			
d3.	Land trend analysis			1			
d4.	Documentation for land override (site value/unit price)			1			

SAMPLE County XXXX Compliance Scorecard - Continued

E. CONSTRUCTION COST MULTIPLIER ANALYSIS				
e1. Residential cost analysis, trend, statistical testing, conclus	1			
e2. Com./ind. cost analysis, trend, statistical testing, conclusi	1			
F. DEPRECIATION ANALYSIS				
f1. Residential depreciation analysis	2			
f2. Residential depreciation trend analysis	1			
f3. Manufactured home depreciation analysis	2			
f4. Manufactured home depreciation trend analysis	1			
f5. Commercial depreciation analysis	2			
f6. Commercial depreciation trend analysis	1			
f7. Economic factor analysis	1			
f8. Building override documentation	1			
f9. Non-building occupancy depreciation review 162/163	1			
G. INCOME APPROACH				
g1. Income model analysis	2			
g2. Capitalization rate analysis	1			
g3. Effective tax rate study	1			
g4. I/E multiplier override documentation	1			
H. COMPARABLE SALES ANALYSIS	2			
I. FINAL REVIEW PROCESS				
i1. Final review +/- 10%	1			
i2. Miscellaneous improvement /site value documentation	1			
i3. Residential index study	1			
i4. Commercial index study	1			
APPRAISAL PROCEDURE SUBTOTAL	42			
3. AGRICULTURAL USE VALUATION				
Ag1. Adverse influence guidelines followed	1			
Ag2. 100% verification of current use verification every 2 years	1			
Ag3. Current ag use tables updated	1			
Ag4. Web soil survey matches Orion soils	2			
Ag5. Review of Division of Water Resources report	1			
4. CADASTRAL MAPPING	2			
PROCEDURAL POINT TOTAL	50			
STATISTICAL POINT TOTAL	50			
5. STATUTORY COMPLIANCE				
a. TREND STUDY PUBLICATION & CVN MAILING	-5			
b. INFORMAL HEARINGS	-5			
c. APPRAISED VALUE CERTIFICATION	-5			
d. PERSONAL PROPERTY	-5			
e. PRESERVATION/PROTECTION OF PROPERTY TAX RECORDS	-5			
f. USE OF PRESCRIBED PVD VALUATION GUIDES	-5			
STATUTORY NON-COMPLIANCE DEDUCTION				
I. TOTAL POSSIBLE				100.0
II. TOTAL RECEIVED				
OVERALL SCORE (II/I)*100				

1. STATISTICAL MEASURES COMPLIANCE REVIEW (50 points)

Statistical compliance for the *residential* and *commercial/industrial* subclasses shall be determined separately. A maximum of 50 ratio study compliance points are possible for a county that achieves the median ratio (25 points) and COD (25 points) performance goals through statistical point estimates in both subclasses. Subclass points shall be weighted by the percentage of appraised value within the combined subclasses, as derived from the most recent statistical abstract. The percentage of appraised value, divided between the residential and commercial/industrial subclass will be shown at the top of the form. These percentages will be used to develop the point weighting for each statistical measure in the two subclasses. Subclass weights are expected to vary from county to county and from year to year.

The following is an example of the weighting procedure:

Subclass	Appraised Value	Percent of Total Appraised Value
Residential	\$250,000,000	84.7
Commercial/Industrial	\$45,000,000	15.3
Total Appraised Value	\$295,000,000	100.0

Subclass	Percent of Appraised Value (weighted)	Compliance Points Possible	Weighted Points	Points Received
1. Statistical Measures				
Residential				
Appraisal Level	84.7	25	21.2	
Appraisal Uniformity	84.7	25	21.2	
Commercial/Industrial				
Appraisal Level	15.3	25	3.8	
Appraisal Uniformity	15.3	25	3.8	
Statistical Compliance Points			50.0	

- Sum the residential and commercial/industrial appraised value
 $(\$250,000,000 + \$45,000,000 = \$295,000,000)$
- Divide each subclass appraised value by the total appraised value.
 $\$250,000,000 / \$295,000,000 = 84.7 \text{ percent (Residential)}$
 $\$45,000,000 / \$295,000,000 = 15.3 \text{ percent (Commercial-Industrial)}$
- Multiply the percent of appraised value (weighted) by the compliance points possible in each subclass for both the median ratio and COD.
 $.847 \text{ times } 25 = 21.2$
 $.847 \text{ times } 25 = 21.2$
 $.153 \text{ times } 25 = 3.8$
 $.153 \text{ times } 25 = 3.8$

In addition to the statistical point estimates for the median ratio and COD, the confidence intervals will be examined. A 95% confidence interval will be used for sample sizes greater than five (5), 90% confidence intervals for a sample size of five (5), 85% confidence intervals for a sample size of four (4) and 70% confidence intervals for a sample size of three (3). Although point estimates are calculated as part of the statistical compliance performance process, the confidence interval is used to determine

statistical compliance. If the confidence interval reaches or overlaps the statistical performance goal, the compliance points allocated to the subclass and statistical measure in question are awarded. If the confidence interval fails to reach or overlap the minimum performance goal, the points allocated to the statistical measures for that subclass are not awarded. If the sample size for the subclass is less than 3, the points allocated to the statistical measures for that subclass shall be subtracted from the total compliance points, thereby establishing a new base for total possible points. The total points assigned to a county shall be divided by the total possible and multiplied by 100 to arrive at the total score used to determine substantial compliance. This will shift emphasis to the procedural review and statutory components of the review.

The following sales ratio study review shall be used to establish whether the county's appraisal performance measures are in statistical compliance, pursuant to minimum standards established by PVD (see Compliance Scoring Example).

a. Appraisal Level

The median ratio measure of central tendency must suggest the overall level of appraised value for the *residential* and *commercial/industrial* subclass falls between 90 and 110 percent.

If, at the 95% level of confidence, the subclass reaches or overlaps a portion of the prescribed range, the appraisal level shall be found to be in statistical compliance. If the confidence interval range is not met, the measure will be found to be out of compliance.

For example, a ratio study subclass with a sample size of 30:

Median ratio: 85.0 is not within the acceptable range. **95% Confidence interval:** 80.0 to 90.0

This example would be considered in statistical compliance because it reaches the lower end of the acceptable standard of 90.0 to 110.0 percent.

Median ratio: 85.2 is not within the acceptable range. **95% Confidence interval:** 80.0 to 89.9

This example would not be considered in statistical compliance because it does not reach the lower end of the acceptable standard of 90.0 to 110.0 percent.

Median ratio: 97.7 is within the acceptable range. **95% Confidence interval:** 80.0 to 115.0

This example would be considered in statistical compliance because the confidence interval overlaps the entire acceptable range of 90.0 to 110.0 percent.

Median ratio: 114.9 is not within the acceptable range. **95% Confidence interval:** 110.0 to 120.0

This example would be considered in statistical compliance because the lower end reaches the acceptable range of 90.0 to 110.0 percent.

Median ratio: 115.2 is not within the acceptable range. **95% Confidence interval:** 110.1 to 120.0

This example would not be considered in statistical compliance because the lower end (110.1) does not reach the acceptable range of 90.0 to 110.0 percent.

b. Appraisal Uniformity

The average deviation of ratios about the median appraisal level shall be measured by the coefficient of dispersion (COD). The COD measure must suggest a deviation of 20.0 or less for both the *residential* subclass and *commercial/industrial* subclasses to achieve statistical compliance. If the range estimate

for the subclass includes a COD of 20.0 or less at the 95% level of confidence, appraisal uniformity shall be found to be in statistical compliance. If the confidence interval range is not met, the measure will be found to be out of compliance.

For example:

COD: 18.0 is under the statistical measure. 95% Confidence interval: 13.0 to 22.0

This example is considered in compliance because the COD confidence interval range overlaps and is under the acceptable measure of 20 (the maximum limit for compliance).

COD: 30.0 is above the statistical measure. 95% Confidence interval: 22.0 to 38.0

This example is considered out of compliance because the lower range of the 95% COD confidence interval does not fall below 20.0 (the maximum limit for compliance).

COD: 22.0 is above the statistical measure. 95% Confidence interval: 17.0 to 26.0

This example is considered in compliance because the COD confidence interval range overlaps and is under the acceptable measure of 20. (the maximum limit for compliance).

c. Sample Size

If less than six valid sales are collected for a subclass during the study period, valid sales within the same subclass from the four previous study periods may be included to develop a larger and more reliable sample for analysis.

If less than three valid sales are available in a subclass sample, ratio study performance measures will not be used to determine statistical compliance. The points allocated to the statistical measures for that subclass shall be subtracted from the total compliance points, thereby establishing a new base of total possible points.

If more than half the sales in a subclass sample have been validated from a previous appraisal year ratio study, performance measures will not be used to determine statistical compliance. The points allocated to the statistical measures for that subclass shall be subtracted from the total compliance points, thereby establishing a new base of total possible points.

2. PROCEDURAL COMPLIANCE REVIEW (42 points)

The following procedural review is designed to establish whether the county's appraisal performance meets the substantial compliance standards. The county or district appraiser must be competent to perform the required appraisal functions required by Kansas statutes, the Uniform Standards of Professional Appraisal Practice, PVD manuals, PVD guidelines and PVD directives. Selection of a private firm whose services are necessary to perform mass appraisal assignments, develop components of a mass appraisal, provide technical appraisal services, or complete project maintenance phases must be made from a list of approved firms supplied by the director of property valuation in accordance with Directive #19-045 (or succeeding version). Reference the Procedural Compliance Scoring Example for point allocations.

a. Scope of Work Appraisal Plan (4 points)

The county or district appraiser shall prepare an annual Scope of Work (SOW) appraisal maintenance plan. A copy of the preliminary plan shall be submitted electronically to PVD by April 30 of each year, detailing the maintenance plan for the current calendar year and in accordance with the Appraisal

Maintenance Specifications. The preliminary plan must include a copy of the budget that supports the project.

The SOW is an ongoing process in a mass appraisal assignment. Significant changes during the assignment should be noted in the working SOW document. A copy of the final SOW document, including the signed SOW certification shall be submitted electronically to PVD by July 1st. Four points are allocated, two points for timely submission of the SOW document and two points for timely submission of the Quarterly Reports required by K.S.A. 79-1479.

b. Sales File (4 points)

PVD shall verify the county has a sales file that documents the validity of sales, field inspection of data and sales price adjustments in accordance with the Appraisal Maintenance Specifications and PVD sales validation guidelines. Both physical and/or electronic files must be continually maintained and updated on a regular basis.

c. Parcel Maintenance Inspection (4 points)

PVD shall verify the county has performed the required data collection reinspection in accordance with the Appraisal Maintenance Specifications. Field review documentation must be detailed on the field review document or electronic device showing the data collection changes, quality assignment, and depreciation assignment application. Quality control activities must also be documented and entered into the CAMA system. All reinspection activity must be documented and have an inspection history record entered into the CAMA system showing the reviewer name, inspection date, and process code to adequately indicate the purpose of the review. Four points are allocated for two independent phases, reinspection (3) and quality control (1).

d. Land Valuation Model Calibration (5 points)

PVD shall verify that the county has developed and calibrated land valuation models in accordance with the Appraisal Maintenance Specifications. Neighborhood analysis forms, analysis documentation, and data summary must be complete to be considered in compliance. PVD shall also confirm land pricing tables have been updated. A market analysis for agricultural land must also be documented. All overrides to land valuation models must be documented. Deviations from model assignments must be documented. Five points are allocated over four independent phases.

e. Construction Cost Multiplier Analysis (2 points)

If the county deviates from the current cost valuation system, PVD shall verify the county has a current residential and/or commercial/agricultural construction cost multiplier analysis in accordance with the Appraisal Maintenance Specifications. If the county recognizes a deviation from the current cost valuation system, cost tables must be updated to reflect the study. Deviation from the current cost valuation system without documentation will result in the loss of two points for the applicable property type. Sales of newly constructed properties may be used in the analysis for actual construction cost when appropriate. Two points are allocated for this phase. One point for residential and one point for commercial.

f. Depreciation Analysis (12 points)

PVD shall verify the county has developed a depreciation analysis in accordance with the Appraisal Maintenance Specifications and PVD sales validation guidelines that utilizes all available valid sales. The county must include appropriate statistics, graphics reports and statistical analyses to test percent

good calibration assignments. All forms of depreciation must be documented. The county must update percent good tables, if appropriate, with the results of the yearly analysis. Deviations from model assignments must be documented. This phase is inclusive of all structure types requiring depreciation. Twelve points are allocated over nine independent phases.

g. Income Approach (5 points)

PVD shall verify the county has made an attempt to collect current I&E data to develop or attempt to develop income models to value appropriate properties in accordance with the Appraisal Maintenance Specifications. The appraiser must document all I&E, cap rate, and effective tax rate analysis and conclusions must match Orion tables. Deviations from model assignments and all overrides must be documented. Five points are allocated over four independent phases.

h. Comparable Sales Approach (2 points)

PVD shall verify the county has developed a sales comparison valuation model by analyzing the relationship between the sales prices and the real property characteristics. The county must document all sales approach analysis, model specification, model calibration and conclusions in accordance with the Appraisal Maintenance Specifications. Deviations from model assignments must be documented.

i. Final Review Process (4 points)

PVD shall verify that the county has performed the final review of values in accordance with the Appraisal Maintenance Specifications. The county must document the date and person performing the final review. All deviations beyond the PVD specified threshold must be documented. Four points are allocated over four independent phases.

3. AGRICULTURAL USE VALUATION (6 points)

PVD shall verify that the county has met the review/inspection requirements for current agricultural use and influence factors in accordance with the Appraisal Maintenance Specifications. The county must identify current use of agricultural land, which includes cropland, grassland, irrigated land, waterways, non-productive land, and farm home sites. Agricultural use values issued annually by PVD must be updated in the CAMA system. Use of published Division of Water Resource Report (or comparable water report) will be verified. Six points are allocated over five independent phases.

4. CADASTRAL MAPPING (2 points)

PVD shall verify accurate property ownership maps are being maintained in accordance with the Appraisal Maintenance Specifications. Updated field maps (showing new plats, splits, and combinations), an updated assessment administration file and adherence to the parcel definition must be maintained.

5. STATUTORY COMPLIANCE

The following review areas are to verify the county is adhering to Kansas statutes not previously covered. No points are allocated to the line-item entries in this section. However, five points will be deducted for non-compliance of each statutory requirement.

- a. A real estate value trend study is published in the official county newspaper and on the official county website, if the county maintains a county website, at least ten business days prior to the mailing of the CVN's (K.S.A. 79-1460a). Change of value notices are mailed on or before the statutory deadline, provided an extension has not been granted pursuant to K.S.A. 79-1404, *Seventeenth*, or an alternate form of notification approved pursuant to K.S.A. 79-1460 (K.S.A. 79-1460).
- b. Informal hearings are held within statutory timeframe, provided an extension has not been granted pursuant to K.S.A. 79-1404, *Seventeenth* (K.S.A. 79-1448).
- c. Values are certified to county clerk by statutory deadline, provided an extension has not been granted pursuant to K.S.A. 79-1404, *Seventeenth* (K.S.A. 79-1466 and 79-1467).
- d. Personal property is listed as required and penalties applied where applicable (K.S.A. 79-306 and 79-1422; K.S.A. 79-332a).
- e. The preservation and protection of all property tax records (K.S.A. 45-403).
- f. Valuation Guides prescribed by the Director of Property Valuation are adhered to (K.S.A. 79-1456)

COMPLIANCE SCORING EXAMPLE

The following scorecard demonstrates the scoring process based on the following information.

- A total of 50 points are possible for procedures, agricultural use valuation, cadastral mapping and statutory compliance.
- A total of 50 points is possible for statistical compliance.
- The residential subclass median point estimate meets the required level of appraisal statistical standard. The 95% confidential interval range also overlaps the acceptable range of 90.0 to 110.0. The 20.0 points possible are awarded.
- The residential subclass COD point estimate meets the uniformity requirement. The 95% COD confidence interval range also overlaps the acceptable range of 0 to 20.0. The 20.0 points possible are awarded.
- The commercial subclass median point estimate does not meet the required level of appraisal statistical standard. The 95% confidential interval range does overlap the acceptable range of 90.0 to 110.0. The 5.0 points possible are awarded.
- The commercial subclass COD point estimate does not meet the uniformity requirement. The 95% COD confidence interval range does not overlap the acceptable range of 0 to 20.0. The 5.0 points possible are not awarded.
- The total points received for the statistical compliance total is 45 of a possible 50 ($50 - 5 = 45$).
- The procedural compliance requirement for Sales File compliance is not met. Therefore, the 4 possible points are deducted for not meeting the requirements.
- The total points received for procedural totals 46 out of a possible 50 ($50 \text{ possible} - 4 = 46$).
- The total compliance points possible is 100.0 and the total received is 91.0. The 91.0 points received divided by the 100.0 points possible = a final substantial compliance score of 91.0.
- Substantial compliance is achieved in this example because the total score of 91.0 exceeds the required score of 70.0 points.

SAMPLE County XXXX Compliance Scorecard

SUBCLASS WEIGHTING:

SUBCLASS	APPRAISED VALUE	% OF TOTAL
RESIDENTIAL	\$991,567,348	80.2
COMM./IND.	\$245,331,224	19.8
TOTAL	\$1,236,898,572	100.0

MEASURES	RATIO STUDY	CONFIDENCE RANGE (IN/OUT)	POINTS ALLOCATED	SUBCLASS WEIGHT	POINTS POSSIBLE	POINTS RECEIVED
1. STATISTICAL PERFORMANCE						
a. RESIDENTIAL						
LEVEL: MEDIAN RATIO	90.9	IN (87.2, 97.9)	25	0.802	20.0	20.0
UNIFORMITY: COD	19.2	IN (17.2, 22.0)	25	0.802	20.0	20.0
b. COMMERCIAL/INDUSTRIAL						
LEVEL: MEDIAN RATIO	71.2	IN (49.8, 90.7)	25	0.198	5.0	5.0
UNIFORMITY: COD	39.2	OUT (27.5, 67.8)	25	0.198	5.0	0.0
STATISTICAL TOTAL					50.0	45.0
2. MASS APPRAISAL PROCESS						
A. SCOPE of WORK						
a1. Scope of work appraisal plan			2		2.0	2.0
a2. Quarterly appraisal progress reporting			2		2.0	2.0
B. SALES FILE						
			4		4.0	0.0
C. PARCEL MAINTENANCE INSPECTION AND QC						
c1. Data collection re-inspection			3		3.0	3.0
c2. Quality control			1		1.0	1.0
D. LAND VALUATION						
d1. Land valuation calibration and analysis			2		2.0	2.0
d2. Market ag. land valuation			1		1.0	1.0
d3. Land trend analysis			1		1.0	1.0
d4. Documentation for land override (site value/unit price)			1		1.0	1.0
E. CONSTRUCTION COST MULTIPLIER ANALYSIS						
e1. Residential cost analysis, trend, statistical testing, conclusion			1		1.0	1.0
e2. Com./ind. cost analysis, trend, statistical testing, conclusions			1		1.0	1.0
F. DEPRECIATION ANALYSIS						
f1. Residential depreciation analysis			2		2.0	2.0
f2. Residential depreciation trend analysis			1		1.0	1.0
f3. Manufactured home depreciation analysis			2		2.0	2.0
f4. Manufactured home depreciation trend analysis			1		1.0	1.0
f5. Commercial depreciation analysis			2		2.0	2.0
f6. Commercial depreciation trend analysis			1		1.0	1.0
f7. Economic factor analysis			1		1.0	1.0
f8. Building override documentation			1		1.0	1.0
f9. Non-building occupancy depreciation review 162/163			1		1.0	1.0

SAMPLE County XXXX Compliance Scorecard - Continued					
G. INCOME APPROACH					
g1. Income model analysis	2		2.0	2.0	
g2. Capitalization rate analysis	1		1.0	1.0	
g3. Effective tax rate study	1		1.0	1.0	
g4. I/E multiplier override documentation	1		1.0	1.0	
H. COMPARABLE SALES ANALYSIS	2		2.0	2.0	
I. FINAL REVIEW PROCESS					
i1. Final review +/- 10%	1		1.0	1.0	
i2. Miscellaneous improvement /site value documentation	1		1.0	1.0	
i3. Residential index study	1		1.0	1.0	
i4. Commercial index study	1		1.0	1.0	
APPRAISAL PROCEDURE SUBTOTAL	42		42.0	38.0	
3. AGRICULTURAL USE VALUATION					
Ag1. Adverse influence guidelines followed	1		1.0	1.0	
Ag2. 100% verification of current use verification every 2 years	1		1.0	1.0	
Ag3. Current ag use tables updated	1		1.0	1.0	
Ag4. Web soil survey matches Orion soils	2		2.0	2.0	
Ag5. Review of Division of Water Resources report	1		1.0	1.0	
4. CADASTRAL MAPPING	2		2.0	2.0	
PROCEDURAL POINT TOTAL			50.0	46.0	
STATISTICAL POINT TOTAL			50.0	45.0	
5. STATUTORY COMPLIANCE					
a. TREND STUDY PUBLICATION & CVN MAILING				0.0	
b. INFORMAL HEARINGS				0.0	
c. APPRAISED VALUE CERTIFICATION				0.0	
d. PERSONAL PROPERTY				0.0	
e. PRESERVATION/PROTECTION OF PROPERTY TAX RECORDS				0.0	
f. USE OF PRESCRIBED PVD VALUATION GUIDES				0.0	
STATUTORY NON-COMPLIANCE DEDUCTION				0.0	
I. TOTAL POSSIBLE				100.0	
II. TOTAL RECEIVED				91.0	
OVERALL SCORE (II/I)*100				91.0	

Approved:

David N. Harper
Director of Property Valuation