

STATE OF KANSAS

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Department of Revenue
Division of Property Valuation

DIRECTIVE #92-010

TO: County Appraisers

SUBJECT: Final Review

This directive is adopted pursuant to the provisions of L. 1992, ch. 249, § 1, and shall be in force and effect from and after the Director's approval date.

County appraisers shall conduct final review before value estimates can be finalized and change of value notices can be mailed.

It is critical that adequate time and resources be allocated for the accurate and timely completion of this phase. (§ 16, of the Appraisal Maintenance Specifications).

Phase 690 - - Final Review:

A qualified appraiser shall make a field inspection 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 quality of the recorded data has been ascertained and determined to be correct. This phase shall be completed prior to mailing of change of value.

Final review must be done not only according to specifications, but the finalization of a value must be carefully documented by notation on the comp and/or ICS sheets. Notation shall include the initials or ID number of the review appraiser and the date of the review. This documentation must be retained for verification of the final review and in compliance with K.S.A. 45-

Approved: _____
(Date)

David C. Cunningham
Director of Property Valuation