

Approved January 20, 1988
Date

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION

The meeting was called to order by Senator Fred A. Kerr at
Chairperson

11:00 a.m./~~p.m.~~ on January 19, 1988 in room 519-S of the Capitol.

All members were present except:

Senator William Mulich

Committee staff present:

Tom Severn, Research
Chris Courtwright, Research
Don Hayward, Revisor's Office
Sue Pettet, Secretary to the Committee

Conferees appearing before the committee:

Chairman Kerr called the meeting to order and introduced his legislative intern, Dave Shupe. He also introduced the staff that will be serving the committee this year.

Chairman Kerr then introduced Mr. George Donatello, Kansas Reappraisal Coordinator to give an update on the reappraisal.

Mr. Donatello testified, (Attachments 1, 2 & 3). He stated that a Reappraisal Paper, describing the Kansas reappraisal, will be published in the March/April issue of Assessment Digest, which is a publication of the International Association of Assessing Officers.

He explained several areas and the phase status of those areas. Some of them were:

1. Mapping. Photo enlargements are 100% complete. Thirty-two counties have completed mapping programs. All counties will have received 100% of their preliminary maps by the end of March, 1988. Mapping is 79% complete.
2. Appraisal/field operations. Mr. Donatello stated that data has been collected on approximately 48% of the over one million improved parcels in Kansas. All but ten counties will have started data collection by the end of the month.
3. KSCAMA Mr. Donatello said that they are receiving approximately 50 calls per week from the counties regarding this system. Enhancements requested by counties have been reviewed and evaluated by the RAC.

Senator Frey asked a question regarding complaints some of the counties have had regarding the allocation of computer time.

Secretary Harley Duncan, Department of Revenue addressed the question, stating that there were two issues involved. He stated that:

1. The Department encouraged counties to invest in System 36 to handle the CAMA as well as the VIPS System. He stated that if the System 36 was purchased, the state would reimburse the cost of the central processor. This would reduce the expense to the counties, but increase the cost to the state. He stated that one problem that has arisen is priority and management of the computers.
2. Secretary Duncan stated that the issue of priority time concerning the computers is very difficult. He stated that the Commissioners are in charge of the courthouses and they have to set their priorities. Unfortunately, because of cost factor, the system isn't equipped to run all programs necessary at the same time.

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION,

room 519-S, Statehouse, at 11:00 a.m./~~p.m.~~ on January 19, 19 88

Senator Burke asked Mr. Donatello if he thought reappraisal was going to be able to finish on schedule.

Mr. Donatello stated that he felt it would be finished for use in 1989.

Chairman Kerr gave words of appreciation concerning the magnitude of the reappraisal and the effort that is being put into the project to keep it on schedule.

Senator Hayden made a motion to adopt the minutes of the January 14 meeting. Senator Montgomery seconded. Motion carried.

Meeting adjourned.

ASSESSMENT AND TAXATION

OBSERVERS
(PLEASE PRINT)

DATE	NAME	ADDRESS	REPRESENTING
1-19-88	Diana Fennell	Topeka	Budget
1-19-88	Heidi DeVore	Topeka	PVD
"	John T. Torbett	"	ASSOC. OF COUNTIES
"	Ben BRADLEY	"	RAC
"	Ruth Wilbur	"	S.S.
"	YIC MILLER	"	SELF
"	RON CALBERT	NEWTON	U. J. U.
"	RICH DAME	HOISINGTON	B.L.E.
"	Alan Steppat	Topeka	McGill & Associates
"	Karen J. McClain	Topeka	Ks. Assoc. of REALTOR
"	Janet Stubbs	"	WBAK
"	JAT BARNES	"	Ks. Motor Car Dealers Assn
"	Dean Trinnell	Council Grove	Ks. Motor Car Dealers
"	Harold W. Jacoby	Topeka	St Francis Med Center
"	Richard Funk	Topeka	KASW
"	Bill Luba	Topeka	KLA
"	TREVA POTTER	"	PEOPLES NAT. GAS
"	Jim McBride	Topeka	observer

REAPPRAISAL UPDATE

George A. Donatello
Reappraisal Coordinator

SENATE TAXATION COMMITTEE
January 19, 1988

I. Opening Remarks

Reappraisal Paper - Will be published in the March/April issue of Assessment Digest, a publication of the International Association of Assessing Officers

II. Section/Phase Status

A. Mapping

1. **Photo Enlargements** are 100% complete. There are approximately 29,645 map sheets statewide.

Aerial photo negatives are being stored at the Kansas University Map Library. PVD and the counties have immediate access to the film, or it can be transmitted to a qualified photogrammetry firm.

2. **Approximately 32** counties have completed their mapping programs and received final delivery of all items. All counties have received some of their preliminary maps. All counties will have received 100% of their preliminary maps by the end of March 1988.
3. **Mapping** is 79.56% complete (1,113,500 parcels)
4. **Soil Overlays** - 77 counties are contracting; 28 are producing the overlays in-house. 7 counties are having their soils digitized and loaded into their systems.
5. **Map Maintenance** - 3 counties have submitted contracts for approval.

B. Appraisal/Field Operations

1. **Data has been collected** on approximately 48.4% (about 552,400 parcels) of the 1.14 million improved parcels in Kansas.

Counties and/or their contractor are required to quality control check 10% of the data collected

parcels. PVD quality control checks about 1%. So far our staff has maintained the requirement and checked 5,563 parcels.

2. **All but 10** counties will have started data collection by the end of the month. They will all have begun by the end of February. All are contracted counties.
3. **Working on updates** or complete revisions to the Manufactured Housing Appraisal Guide and Grain Elevator Guides.
4. **Preparing benchmark guidelines** for appraising common types of commercial and industrial properties (including motels, mini storage warehouses, fast food restaurants, beef packing plants and shopping centers). This information will assist the smaller counties in particular.

C. **KSCAMA**

1. **The section** is averaging 50 calls per week from the counties.
2. **Release 3** and corresponding User Manual updates were sent to all S/36 counties. Testing for Release 3A has begun and 4 is in the planning stages.
3. **Enhancements** (requested by counties) to the KSCAMA System have been reviewed, sized, evaluated, and approved by the RAC. We are now in the process of contracting with CLT for the enhancements. Among others, enhancements included will provide:

The capability to define a more detailed description of dwelling age/depreciation

An additional link between the Assessment Administration file and CAMA through the Owner's Name field

More flexibility for performing user-defined calculations/reports

Additional online assistance and help

D. Use Value

1. **Grassland** - Most of the research relating to the preliminary valuation of grassland has been completed.
2. **Dryland** - Owners/operators in 84 counties have been interviewed relating to yields and production costs. Analysis of the data is complete, and preliminary value conclusions have been reached for most areas of the state. All of the interviews will be finished by May 1988.
3. **Irrigated Land** - The Irrigated Land Advisory Committee met on January 5th to develop "final" recommendations for dealing with the many variables associated with the valuation of irrigated land (type of system, depth of well, amount of water available, etc.). Their proposed procedures were presented to the RAC and approved on January 8th. Values will be established using a water ratio based on Gallons Per Minute Per Acre.
4. **Commercial Feedlots** - Some recommendations concerning commercial feedlots should be ready by mid-March. The Feedlot Advisory Committee will prepare a report for the RAC.
5. **Use Value Guidelines** - In order to secure the highest possible degree of uniformity, additional guidelines relating to the identification process for ag land are being prepared. They will include suggested procedures for accounting for possible adverse influences which may be present. The guidelines should be completed and mailed to the counties by the end of February.
6. **Final Values** - Final value conclusions for the various categories of land found in each county are scheduled to be completed no later than September 1, 1988.

E. Education

1. **13 schools** were held a total of 53 times in 1987 with over 1200 students. 18 schools (including 4 new courses and 3 new seminars) are scheduled a total of 60 times in 1988.

2. **The emphasis in 1988** will be on training in the most complex analysis techniques and in the hearing and appeals process.
3. **Three courses** are planned for non-appraisal government officials, including specialized training for county BOE officials. We are hoping that commissioners especially take advantage of the opportunity to learn and understand more about the appraisal process.

F. Public Relations

1. **Recently completed** a Use Value slide presentation and brochure. Copies of each have been distributed to all counties for their use.
2. **Currently working** with K-State to complete a slide presentation and brochure dealing with the appraisal of residential property.
3. **Projects for 1988** include a slide presentation and brochure on the hearing and appeals process.
4. **We also plan** to begin developing bimonthly press release packets for distribution to counties so that they can keep their local media up-to-date as they complete their projects and proceed toward hearings and appeals. The participation of an informed public is vital to the success of reappraisal.

III. Funding/Reimbursement

- A. **\$9.4 million** was allocated for FY88 for county reimbursement. \$4.5 million of that amount has already been distributed to the counties. \$276,500 was withheld to pay for the KSCAMA system and enhancements (any of this money not spent will be distributed back to counties in 4th Quarter FY88).
- B. **\$15 million** has been requested for FY89. This is the amount necessary to complete the 50% funding commitment for the total \$65 million cost of reappraisal.
- C. **Through the 3rd quarter** of calendar year 1987, counties reported that they had spent a total of \$29,943,998 on their reappraisal projects. Through the same period, the state had reimbursed them \$11,319,564. This results in a 37.8% actual reimbursement rate thus far.

- D. **Quarterly reports** were due in January 15th. Checks should be issued in about 1 month. Counties will receive about \$1.58 per parcel. Because of the importance of having updated plans at this juncture in the project, this quarter checks will be withheld until counties have a complete, approved plan on file.

IV. **Reappraisal Advisory Committee**

- A. **Although the full committee** met only twice in 1987, a number of sub-committees were active.
1. **Feedlot Advisory Committee** - Continuing to develop recommendations
 2. **Irrigated Land Advisory Committee** - Recently submitted final recommendations
 3. **BOE Appeals Sub-Committee** - Recently submitted final recommendations
 4. **CAMA/Tax Administration Interface Sub-Committee** - Recently appointed; first meeting is 1/21
 5. **Geographic Information System Sub-Committee** - Formation of the committee has been approved but members not yet appointed
- B. **Attached is a list of RAC members.** Some personnel changes have been made over the past year.

IV. **Proposed Legislation for 1988**

- A. **County Board of Equalization Appeals Process** - The Reappraisal Advisory Committee has recommended several legislative changes to facilitate the hearing/appeal procedure.
- B. **Certificate of Value** - This would become a public document and the information contained would be expanded so that all the pertinent sales data could be analyzed and used to help arrive at a more fair market value for each property.
- C. **We will seek** some legislative assistance in defining some terms as used for appraisal purposes, e.g. vacant lot.
- D. **We must also** begin thinking of funding for the maintenance effort that will begin in 1989. Each year counties must update all property values and conduct a physical inspection of 25% of all properties. We

believe that continued maintenance of the reappraised values will depend heavily upon continued state financial support.

V. **County Rating Status**

- A. 77 counties at Level 1 - On schedule; no major problems
- B. 23 counties at Level 2 - Some slight delay or a project too large for district appraiser
- C. 5 counties at Level 3 - Manager prepares written rpt
- D. NO counties at Level 4 - Technical non-compliance

VI. **Conclusion**

REAPPRAISAL ADVISORY COMMITTEE

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WHAT IS USE VALUE?

USE VALUE APPRAISAL of agricultural land in Kansas is a procedure used to value land for ad valorem tax purposes, as defined specifically by the Kansas Legislature. The value of the land is based on the productive potential directly attributed to the natural capabilities of the land.

The basis for determining agricultural income is the net income a landlord could expect to receive from each of the different productivity groups established within each county in Kansas. This is known as the "Landlord's Share Concept."

WHY USE THE LANDLORD'S SHARE CONCEPT?

The appraisal of agricultural land based on a Use Value or "income approach" to determine the net income of each productivity group can be done in two ways. These are the Owner-Operator Income and Expense Statement and the Landlord's Income and Expense Statement.

The analysis of an owner-operator income and expense statement is complex and time-consuming. It is often difficult to separate the income received from agricultural land and the income received from non-real estate operations or the farming business. It is also difficult to take into consideration differences in management practices.

On the other hand, the landlord's income and expense statement for agricultural land is based entirely on the land's natural production capability. It is not related to any income received from other farm enterprises. Crop share rental agreements or cash rent paid for pasture or rangeland clearly define and identify that income as coming from the land. Thus processing net rental income received by the landlord requires fewer assumptions and is much more objective than the detailed analysis of an owner-operator income and expense statement.

In addition, the landlord's share concept is generally accepted by lending institutions, easily understood by investors and operators, and directly relates value *only* to the productive capability of the agricultural land.

Kansas Senate Bill 164, based on these considerations, specifies that the landlord's share of the net income shall be used as the basis for determining agricultural income from the land.

HOW ARE THE DIFFERENT LAND CLASSES IDENTIFIED?

The United States Department of Agriculture's Soil Conservation Service relates all soil types to eight (8) major land capability classes. In addition, each major land class has four subclasses; raising the possibility of a total of 32 different land capability classes. The majority of real estate appraisers are *not* soil scientists and do not have the ability to determine the different land capability subclasses.

Therefore, the Kansas Department of Revenue and the Soil Conservation Service developed a system of identification that is easy to understand and explain. This system associates the various soil types with the crop production capabilities in each county in Kansas. Those soil types having similar crop production capabilities are placed into one of several groups.

Rangeland and pasture land are identified in much the same way. The Soil Conservation Service has grouped the various soil types in each county into range sites based on the stocking rate or "carrying capacity" for each range site.

These procedures enable county appraisers and/or their agents to properly identify the land class based on its productive capability.

An additional step requires that appraisers identify the "current use" of the land—whether it is being used for crop production or pasture.



WHAT THINGS ARE CONSIDERED WHEN ESTIMATING USE VALUE?

There are several factors considered by appraisers in determining the landlord's share of net income for each of the various land productivity groups. The following procedures represent accepted appraisal practices in use:

1. Determine the typical cropping practice.
2. Calculate the commodity price paid for the various commodities—averaged over the past eight years.
3. Establish the typical production level for the major crops common to the area *and* average production levels over the past eight years.
4. Determine the typical landlord expenses for the various crops grown on the different land productivity groups—averaged over the past eight years.
5. Establish the gross cash rent paid for rangeland and pasture land—average over the past eight years.
6. Determine typical landlord expenses for rangeland and/or pasture land—averaged over the past eight years.
7. "Capitalize into value" the estimated landlord's share of net income. This is done for each land productivity group that is identified on each individual's property.

HOW IS A TYPICAL CROPPING PRACTICE DETERMINED?

This is done on the basis of the major crops grown and harvested in each county in Kansas. It is not possible to analyze each and every farm operation to determine each individual's cropping practice—and cropping practices can change from year to year.

To determine the major crops grown—and the typical cropping practices in each county, appraisers determine the total acres harvested of all crops grown. These major crops are then "weighted" according to their importance. The percentage weight established for the major crops also will be used to weight gross income and expenses.

This procedure reflects the typical cropping practices in each county and eliminates consideration of *only* high or low dollar crops.

I DO NOT SELL ALL OF MY CROPS AT THE SAME TIME. HOW DOES THE APPRAISAL PROCESS ACCOUNT FOR THAT?

It is an accepted fact that all producers do not sell their commodities at the same time, electing to carry-over part of the crop from one year to the next.

To account for this practice, appraisers weight the mid-month price for a particular commodity by the percentage of the crop sold each month within the crop reporting districts. The mid-month price paid—multiplied by the percentage of crop sold in each month—will produce the weighted price for that crop for that year. This will reflect the actual cash flow into a particular crop reporting district for *each* crop. This "weighted" yearly price paid for each crop will be averaged over an eight-year period.

Because the appraisal process estimates the typical gross income that a particular acre of land is capable of producing—assuming an average level of management—the amount of crop carried-over will not affect the end result.

HOW ARE THE PRODUCTION LEVELS DETERMINED?

Yield data for various crops in each county are available from several published sources. The majority of this crop-yield information is based on county-wide averages, but county appraisers must relate crop yields to specific soils with known production capabilities.

While the published crop yield data can be used as a benchmark, the most reliable information on typical yields in a county comes from interviews with local owners and operators.

It is important to remember that appraisers will establish median levels of production—not high or low extremes.



PRODUCTION EXPENSES ARE DIFFERENT FOR VARIOUS CROPS. IS THIS TAKEN INTO ACCOUNT?

The landlord's share of expenses will be established for each of the major crops common to each county. The landlord's share of expenses associated with producing a particular crop on a specified class of soil will be based on an eight-year average of those expenses. These expenses also will be weighted in the same manner as income is weighted.

For appraisal purposes, expenses shall mean those costs typically incurred in producing crops common to the area. This will include management fees, direct production costs, maintenance and depreciation of stock watering facilities located on rangeland and/or pasture land, maintenance and depreciation of irrigation equipment, and real estate taxes.

Expenses *do not* include those costs incurred in providing temporary or permanent buildings used in the production of those crops common to the area.

HOW WILL RANGELAND AND PASTURE LAND BE VALUED?

Rangeland and pasture land will be valued based on the productive capability of the land—recognizing that the major crop is grass. Of course, all grassland is not capable of producing the same amount of forage—again depending on the type of soil. The USDA's Soil Conservation Service has identified the various range sites in each county in Kansas based on the production capability of the several soil types.

The SCS also has established the carrying capacity of the various range sites based on a stocking rate of Animal Unit Months Per Acre. The Animal Unit Month provides a unit of comparison between two properties that may have different forage production capabilities per acre of land.

After the rangeland or pasture land has been identified and classified, the appraiser determines a gross rental rate based on "dollars per animal unit month." This procedure requires that appraisers obtain rental income information from the actual experiences of owners and operators over the past five years and determine an eight-year average of the rental paid. In the same manner, the appropriate expenses for grassland production are determined and averaged for an eight-year period—these

averaged expenses are deducted from the averaged gross income, leaving the net income per acre. The net income per acre is then "capitalized into value" by the appraiser.

WHAT IS MEANT BY "CAPITALIZED INTO VALUE"?

Capitalization of income reflects the relationship between annual net earnings from a property and the value of that property. For example, if you had \$50.00 deposited in a bank and you received an annual dividend—or income—of \$5.00 from that \$50.00 "property", you would have earned annual income at an interest rate of 10 percent.

On the other hand, you or an appraiser can determine the earned net income from an acre of agricultural land, but the value of the land is unknown. To determine that value, the net income is divided by the interest or capitalization rate selected. The rate establishes the relationship between net earnings and the value of the property. This is usually expressed as a percentage which is called the capitalization rate. It is important to remember that the lower the interest or capitalization rate, the higher the value of the property. An illustration:

Net Income Received	Capitalization Rate	Value
\$50.00 per acre	5%	= \$1,000 per acre
\$50.00 per acre	10%	= \$500 per acre

The capitalization rate used in the use value appraisal of agricultural land is based on a prescribed formula established by the Kansas Legislature and set forth in Senate Bill 164. The formula is:

"Net income for every land class within each county or homogeneous region shall be capitalized at a rate to be determined to be the sum of the contract rate of interest on new Federal Land Bank loans in Kansas on July 1 of each year, averaged over a five-year period which includes the five years immediately preceding the calendar year which immediately precedes the year of valuation, plus a percentage not less than .75 percent nor more than 2.75 percent as determined by the Director of Property Valuation."

The five-year period will include the years 1983 through 1987.



WHO WILL ESTABLISH THE VALUE OF AGRICULTURAL LAND IN KANSAS?

By legislation the Division of Property Valuation is required to make a determination of value for each of the various Productivity Groups of soils found in each county and/or homogeneous region and to furnish those values to each county appraiser.

However, it is important to note that the values determined by the Division of Property Valuation will assume normal conditions relating to all of the various Productivity Groups. Adverse influences that may affect some individual tracts of land, such as frequent flooding, canopy cover on grass, etc. must be identified and accounted for by the appraisal contractor or county appraiser. If the adverse influence is severe enough to affect the productive capability of the land, an adjustment in value should be made by the appraiser.

The identification process and adjustments in the value of agricultural land, if any, are the responsibility of the appraisal contractor and/or the county appraiser.

QUESTIONS and ANSWERS about USE VALUE APPRAISAL of AGRICULTURAL LAND in KANSAS



KANSAS REAPPRAISAL

George A. Donatello
Reappraisal Coordinator

Kansas Department of Revenue
Division of Property Valuation

KANSAS REAPPRAISAL

I. Background/Overview

The current Kansas reappraisal was proposed by the 1985 Legislature and was approved and signed into law in April of that year¹. Legislators were uneasy because the last reappraisal had been performed in the 1960's and values had not been kept up to date. Uniformity of assessment within a county is measured by their coefficient of dispersion or COD; this is the percentage by which various individual assessments differ, on average, from the median. Eighty percent of the counties in Kansas had COD's averaging above forty, some were as high as 150², but the law requires a COD of less than twenty³. Indications were that if a reappraisal wasn't mandated soon, a lawsuit would trigger the courts to order one.

By mandating the reappraisal themselves, the Kansas Legislature was able to set certain requirements. One of the most prominent is the date chosen for completion of the project: January 1, 1989. Three and a half years is not much time to hire a state oversight staff of 40 experienced appraisers and cartographers; orient and develop a comprehensive training program for hundreds of project supervisors and technical personnel hired by the counties; map 80,000 square miles of land; locate, measure and list 5 to 6 million improvements; install or upgrade a computer system in every county; and appraise 1.5 million parcels of property. Meeting the deadline is made even more imperative by the fact that a recent Constitutional Amendment⁴ implements a property assessment classification system on that same January 1, 1989 date, whether reappraisal is completed or not.

The legislators also specified that this is to be a joint effort between county and state; the work is to be performed by each of the 105 individual counties (Figure 1) while the Property Valuation Division establishes uniform, statewide guidelines and oversees their work. The only way the project will succeed is through good organization, planning and leadership by the State

¹ Kansas Statutes Annotated 1986 Supplement 79-1476 *et. seq.* All citations of "Reappraisal Legislation" refer to these statutes.

² Real Estate Assessment/Sales Ratio Study 1984 (and preceding years), compiled by the Kansas Department of Revenue, Division of Property Valuation.

³ Kansas Statutes Annotated 79-1436b.

⁴ Constitution of Kansas, Article 11, Section 1(b)

4,377	5,000	4,730	5,542	7,400	7,191	6,861	7,900	9,500	8,000	9,781	6,925
Cheyenne	Rawlins	Decatur	Norton	Phillips	Smith	Republic	Washington	Marshall	Nemaha	Brown	Dorphan
7,026	7,512	3,852	6,300	6,342	6,534	8,672	7,067	Pottawatomie	8,000	9,583	Leavenworth
Sherman	Thomas	Sheridan	Graham	Rooks	Osborne	Cloud	Clay	11,300	Jackson	14,500	19,622
3,365	4,502	6,700	4,236	14,566	7,543	6,000	21,120	67,790	13,977	32,297	135,000
Wallace	Logan	Gove	Trego	Ellis	Russell	Lincoln	Ottawa	Wabaunsee	Shawnee	Douglas	Johnson
3,232	3,658	4,600	3,739	5,500	4,800	5,760	23,623	10,432	9,400	13,778	12,520
Grealey	Wichita	Scott	Lane	Ness	Rush	Ellsworth	Saline	Dickinson	Morris	Osage	Franklin
3,810	3,575	13,100	3,493	5,997	6,906	9,153	17,777	6,041	19,961	8,686	6,940
Hamilton	Kearny	Firney	Hodgeman	Pawnee	Barton	McPherson	13,258	4,128	Lyon	Colley	Anderson
3,104	4,109	3,392	4,424	4,424	Stallford	Reno	15,500	24,000	9,467	5,093	10,600
Stanton	Grant	Haskell	Gray	Edwards	Pratt	7,317	161,533	Greenwood	11,118	12,637	24,843
4,587	5,191	11,439	4,919	4,037	4,010	7,357	17,399	4,623	Wilson	Neosho	Crawford
Morton	Stevens	Seward	Meade	Clark	Comanche	Barber	Harper	21,000	5,318	33,359	16,123
									Chau-tauqua	Labette	Cherokee

PARCEL COUNTS PER COUNTY

Figure 1

coupled with cooperation and hard work by the counties.

Reappraisal work began in earnest in August 1985 with the first step necessary in any mass appraisal process: the preparation of up-to-date cadastral or property ownership maps. Before the data collection can begin, the appraiser must first be able to locate and identify the property.

The State contracted with a number of firms to produce aerial photographic negatives of the entire state. These negatives were then supplied to all counties for enlargement onto mylar. The photographs form the base over which the property ownership lines are placed. All types of public records are researched before actually inking the property ownership line overlay: deeds, plats, maps, etc. The bulk of the mapping project is contained in this research phase which determines exactly where the property ownership lines will be placed.

The Reappraisal Bureau's cartography staff developed a set of uniform technical specifications for producing property ownership maps along with a sample mapping contract. Nearly all counties have chosen to contract with private companies to produce their maps (Figure 2). The Reappraisal Bureau has reviewed and approved all contracts. A few counties are producing the maps themselves, and they must follow the same stringent requirements set for contractors, including the use of specific pen and line weights; utilization of the permanent map and parcel numbering system; showing scaled dimensions on the maps when the measurements are beyond specified tolerances; splitting parcels at tax unit boundaries and section lines, etc.

The mapping phase is well on the way to completion. As of January 1, 1988, approximately 1,135,000 parcels or 80% of the total had been mapped. Thirty

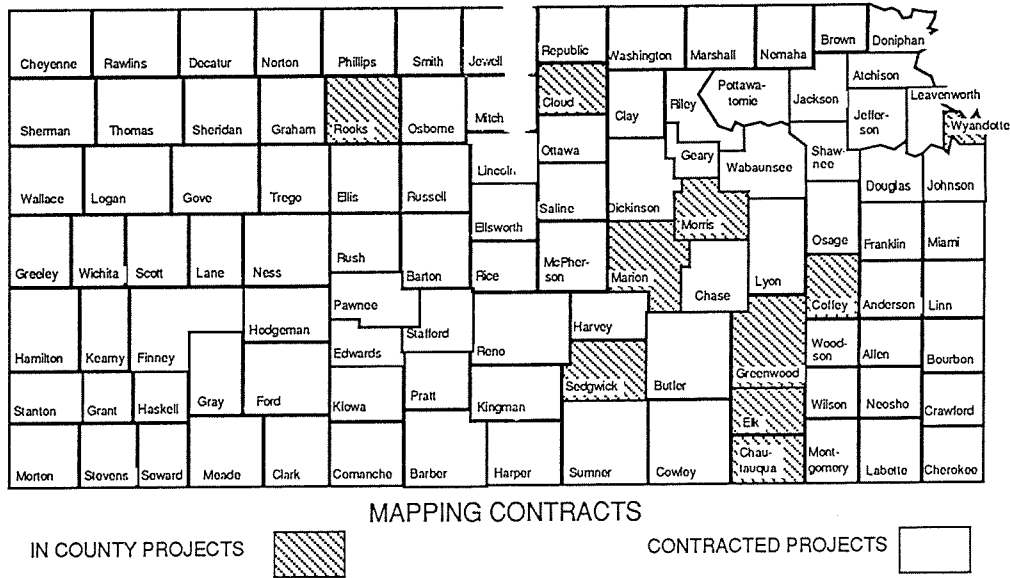


Figure 2

two counties have completed their programs and received final delivery of all items. These counties are now beginning the maintenance phase. The state is developing guidelines, courses and workshops for those counties who choose to keep their maps up-to-date themselves; counties also have the option of contracting for the work.

Statewide, the total cost of the mapping process will be about \$20.6 million or \$14.50 per parcel (Figure 3).

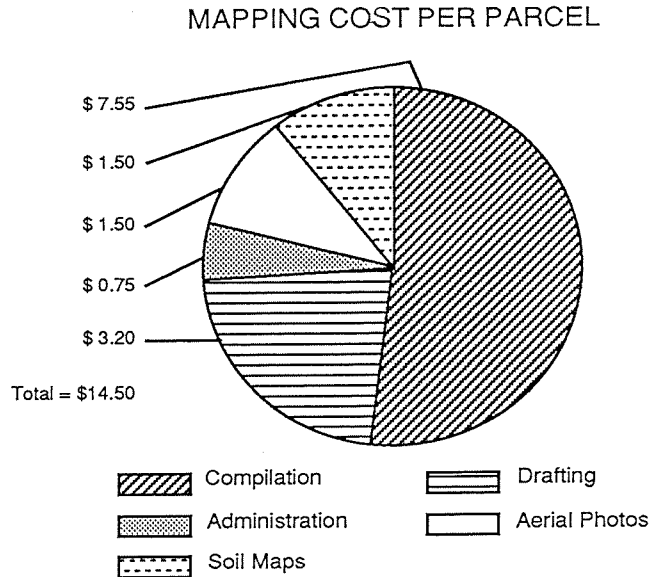


Figure 3

The legislation also required that this be a computer assisted mass appraisal (CAMA) project. In other words, after a physical inspection and inventory of each parcel, property characteristic data is entered into the computer to undergo sophisticated analysis and valuation modeling.

THE COMPUTER DOES NOT TAKE THE PLACE OF AN APPRAISER OR APPRAISAL JUDGMENT. What it does do is allow the use of very rigorous valuation techniques such as market analysis and multiple regression. The computer can overnight perform work that might very well take years of manual labor. Setting up such a system in each county has also afforded the opportunity to automate other areas of their work. Most counties are now planning to automate their tax roll preparation and tax statement generation functions; they are adding word processing and spreadsheet applications.

The CAMA portion of the project adds only about \$4.3 million or \$3.00 per parcel to the total cost (Figure 4).

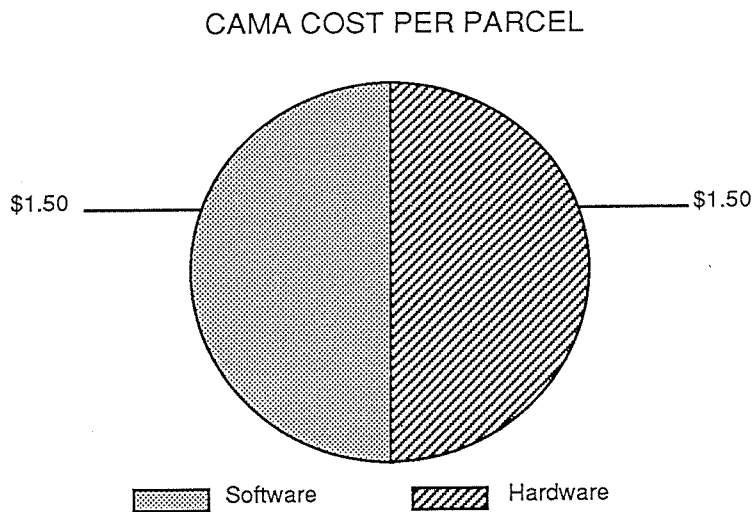


Figure 4

The most time consuming, most visible part of the project is the actual appraisal phase. About 80% of the counties are contracting with private firms to perform this work which involves the data collection, analysis and valuation phases (Figure 5). Data collectors inspect the property, measure all improvements, and record construction type information. They also ask questions about the interior components. An experienced appraiser then inspects the property and makes judgments regarding the quality of construction and the amount of depreciation. For commercial/industrial properties, information about income and expenses is also collected. Actual sale prices for comparable properties are taken into consideration for all types of properties. After a final field review is made, a final estimate of value for the property is then formulated.

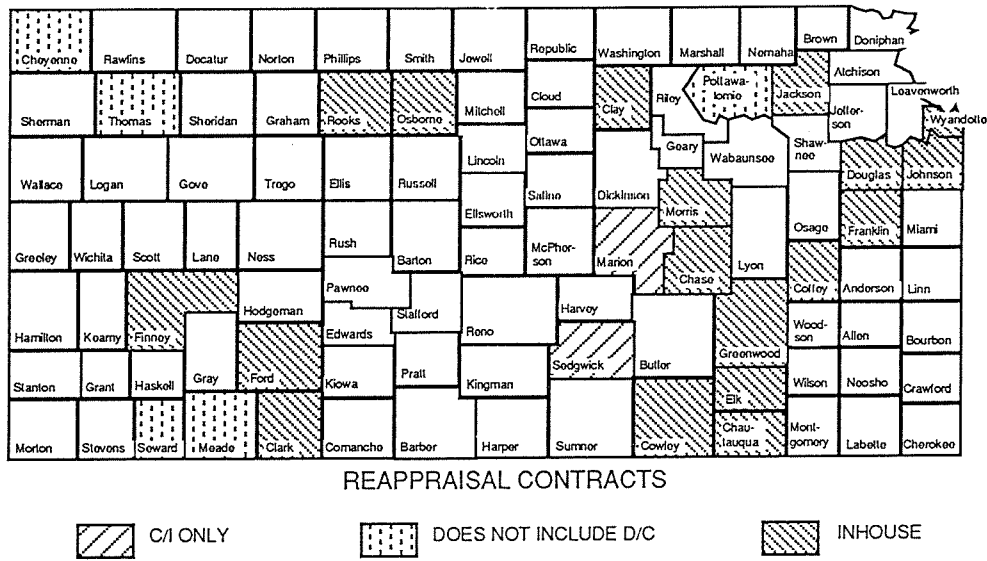


Figure 5

The Reappraisal Bureau worked extensively with the CAMA software contractor to develop the comprehensive Kansas Reappraisal Manual. This document instructs counties and their contractors on the type of data that must be collected and analyzed in order to arrive at an accurate value. The volume is customized with photographs and examples taken directly from actual Kansas properties. Supplemental data collection manuals have also been developed for residential, rural/agricultural, and exempt property.

The bureau also developed a standard contract and rigid technical specifications to be used statewide during the data collection/appraisal phase. Project supervisors, principal residential appraisers and commercial/industrial appraisers all must meet minimum qualification requirements, and a field supervisor must be present for every five data collectors working in the field. Objective data fields must meet strict quality control criteria, including an allowable percentage of field errors, measurement errors and impact on Replacement Cost New. Subjective data can be recorded only by qualified appraisers. Any deviation from guidelines, examples and specifications must be supported by comprehensive documentation.

Counties began the data collection phase in the spring of 1987. As of January 1, 1988, 552,400 parcels or 48% of the state improved parcel total have been collected.

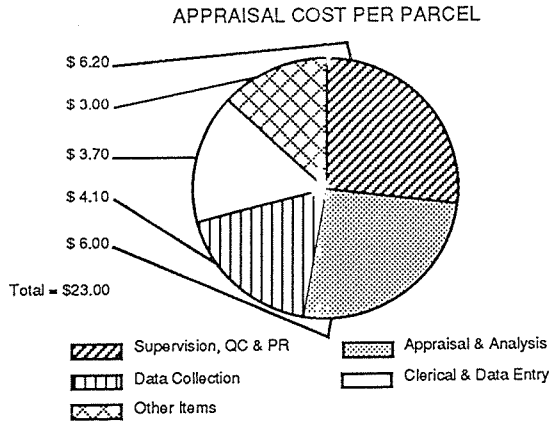


Figure 6

The total price for appraisal services, statewide, is about \$32.7 million or \$23.00 per parcel (Figure 6). When miscellaneous administrative costs are added, the total cost of reappraisal in Kansas will be about \$65 million or \$45.70 per parcel (Figures 7 & 8)

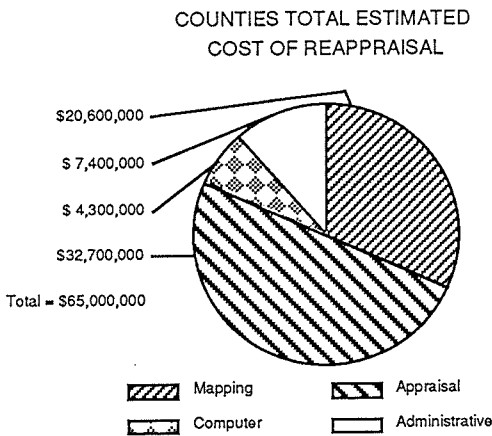


Figure 7

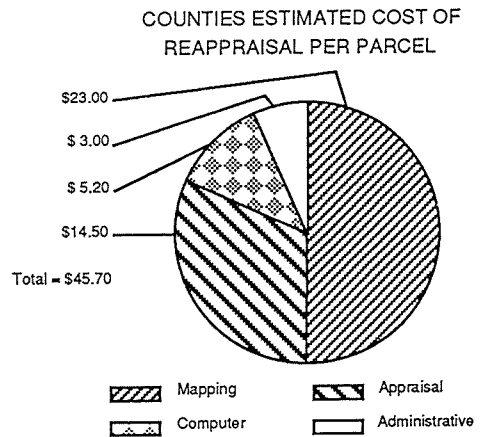


Figure 8

II. Reappraisal Advisory Committee

The Legislature recognized the importance of county participation in the planning process and required the formation of the Reappraisal Advisory Committee. This group of 15 county officials — appraisers, commissioners, clerks, registers of deeds and treasurers — was originally intended only to review the CAMA system selection process. The profound importance of this statewide communications link quickly became apparent. The committee's role expanded to involve a prereview and endorsement of all important policy implementations, including mapping specifications and appraisal guidelines.

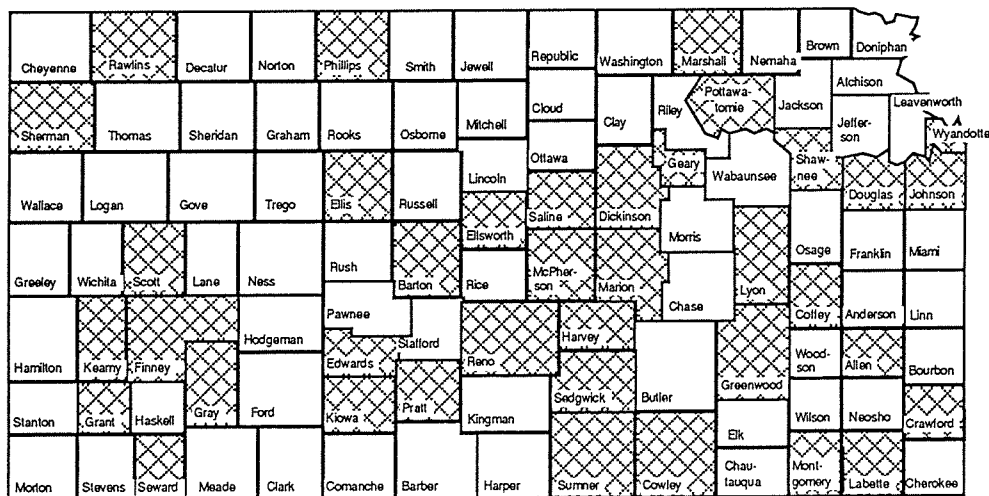
Although most major policy decisions have already been made, the committee continues to meet and receives regular updates on the program. Currently procedures are being implemented whereby they will review and approve proposed enhancements to the KSCAMA System.

This group gives input needed from all county offices (because they are all affected by reappraisal). They are also an extremely valuable public relations tool – counties are consulted prior to crucial decision-making. This is important to the counties and also the public.

III. CAMA

Once the mapping process had begun, an Invitation for Bids for a consultant to assist in the hardware/software selection process was prepared. Although our staff is experienced in not only reappraisal, but also computer assisted reappraisal, we felt that having a consultant was absolutely essential. CAMA is a field that has seen some important developments in the past few years. We were being given the opportunity to implement a State of the Art program, and we wanted to be sure that we received the best possible system. This was one of the best decisions we have made. Our CAMA consultant continues to be invaluable as we proceed through implementation.

Four proposals were received from interested consultants, and after an extensive evaluation of experience and expertise, the contract was awarded to CAMA Technology, Inc., of New Kent, Virginia. They immediately began interviewing and polling county and state officials to determine their level of computer experience and CAMA system expectations. Most counties had no previous experience with any type of computer (Figure 9).



COUNTIES WITH COMPUTERS PRIOR TO REAPPRAISAL

Figure 9

From their research, an extensive Systems Requirement Definition (SRD) using SDM/Structured Development Methodology was developed. This gave an overview of the entire project and described system objectives. Phases and timeframes were developed; possible design and cost alternatives and their implications were discussed. Also presented were five scenarios which took into account varying configurations and cost sharing proposals.

Based on the SRD and additional input from state and county officials, CAMA Technology, Inc. then developed an Invitation for Bids for CAMA software. Interested firms were given the option of providing software for either mini or micro computers. Included in the requirements were provision of complete installation services, comprehensive training for both state and county personnel, and maintenance and support through 1990. We received five proposals which ranged from \$989,000 to just over \$4 million. After exhaustive analysis and evaluation of the proposals that were submitted, the contract was awarded to the Cole-Layer-Trumble Co. (CLT), of Dayton, Ohio.

CLT's proposal offered several versions of software which would operate on various types of hardware. The survey of computer types already located throughout the counties had shown that IBM was the most prevalent with 11 IBM S/36's plus 5 counties with IBM mainframes.

Consideration was then given to another Kansas Department of Revenue application to be distributed to the counties, the Vehicle Information Processing System (VIPS). VIPS is a distributed data processing system designed to streamline various functions of the county treasurers and the State Division of Vehicles relating to the registration, renewal and titling of vehicles as well as collecting, reporting and depositing motor vehicle related fees.

Originally both CAMA and VIPS were intended to stand alone, but after the reconsideration of all vendor proposals for VIPS microcomputer equipment in May 1986, linking the two and operating them on a mini computer began to sound increasingly attractive. It would minimize the difficulty of supporting both systems; using the same equipment would be easier for county personnel; other state agencies are considering future county level applications which could be added; VIPS requires much internal memory storage which would make inefficient use of micro computers; having a state contract for standardized hardware allows for significant cost reductions; and combining the two applications on one CPU in each county was less expensive than purchasing two independent micro systems. The decision eventually was made that it was in the best interest of both the state and counties to link both VIPS and CAMA together and operate them on one mini computer, the IBM S/36.

The reappraisal legislation requires the state to reimburse counties for "a portion" of their reappraisal-related costs. Thus far, the legislature has appropriated approximately 50% of the estimated total price for this purpose

STATE FUNDING OF COUNTIES REAPPRAISAL COST

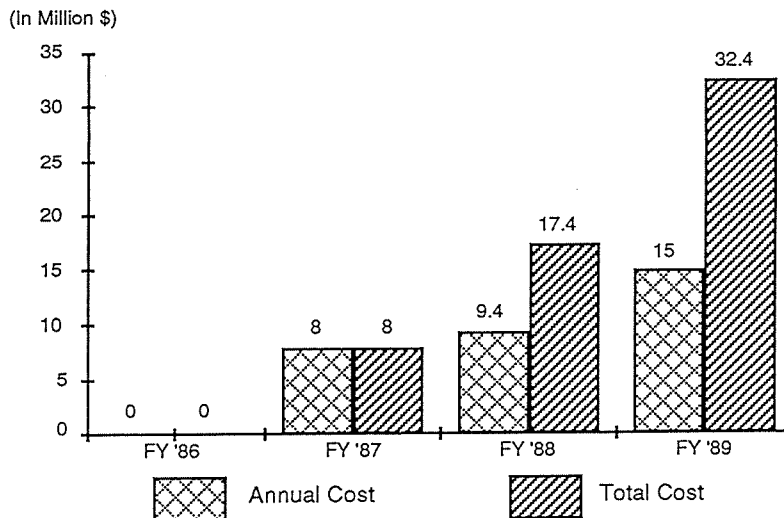


Figure 10

(Figure 10). The Department of Revenue had intended to purchase outright the equipment needed to operate the VIPS project in each county. Reappraisal costs are paid upfront by counties and then reimbursed by the state at an average rate of 50%. In this instance, however, it was proposed to the counties that if they would purchase a central processing unit large enough to operate both systems, they will receive reimbursement for its entire cost when the VIPS program is implemented. Additionally, VIPS will purchase all of the peripherals necessary for its application, while counties receive their approximate 50% reimbursement for reappraisal-related peripherals. This agreement made the cost of computers more affordable for the counties and has saved the state several million dollars.

The implementation phase began with the determination of an individual computer configuration for each county (Figure 11). These were developed by a project team consisting of personnel from CAMA Technology, CLT, VIPS, and other state agencies. The recommended CPU was adequate to operate both CAMA and VIPS. As expected, most counties (81%) chose to purchase larger systems and microcomputer workstations so that they could add their own applications (Figure 12). Reimbursement, however, will be based upon only our recommended configuration — larger CPU's, additional peripherals and software will be paid for by the counties.

Both IBM and CLT have presented a number of workshops, each held in at least nine locations throughout the state, which have helped a great deal in our KSCAMA System implementation. Last August, before many counties had even ordered their equipment, IBM sponsored a series of pre-installation workshops which told counties how to prepare for the arrival and installation of their hardware. Details of how to prepare wiring and cabling, room layout, and basic computer concepts were discussed. The first hardware installations took place in September of 1986.

CONFIG4

KANSAS REAPPRAISAL
WORKSHEET

001 Allen County, Kansas

Parcels	12,168	
Total FY87 Reimbursement	\$65,159	
1st Quarter Reimbursement	\$16,290	
Kansas CAMA Cost FY87	\$11,579	
2nd - 4th Quarter Reimbursement	\$12,430	Per Quarter

Kansas CAMA Software Cost

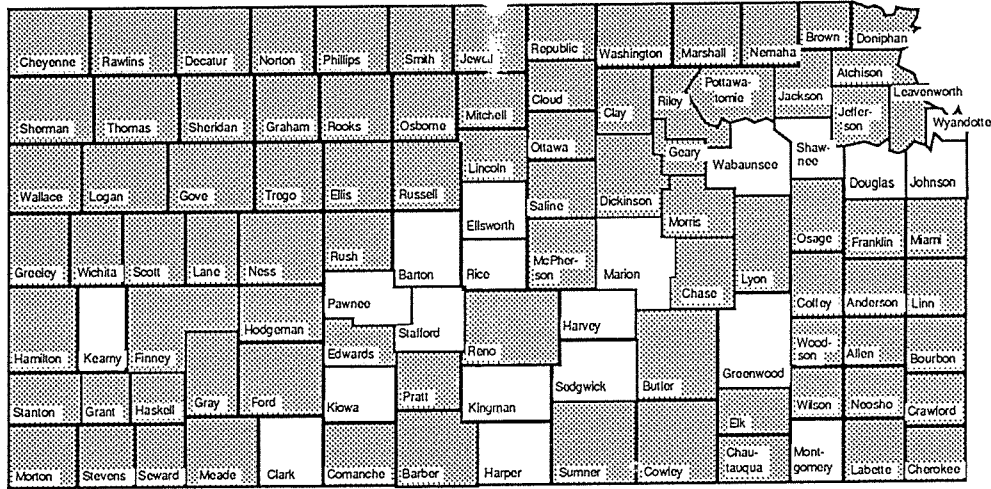
	FY87	FY88	FY89	TOTAL
	=====	=====	=====	=====
Software	\$7,320			\$7,320
Training	\$2,036	\$977		\$3,014
Software Support	\$2,223	\$790	\$790	\$3,803
=====	=====	=====	=====	=====
TOTAL	\$11,579	\$1,767	\$790	\$14,136

IBM System 36 Hardware for CAMA and CPU for CAMA and VIPS
(Approximate Total Cost)

Model No.	Description	Qty	Price Each	Total Cost	State Share	County Share	Annual Maint	MONTHLY Cost to Purchase BEF VIPS	MONTHLY Cost to Purchase AFT VIPS
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
5360-200	CPU 1 MB Mem(1)	1 X	\$36,025 =	\$36,025	\$36,025 (VIPS)	\$0	\$2,328	\$780	\$0
3196	Terminals	3 X	\$842 =	\$2,526	\$1,263 (REAP)	\$1,263	\$150	\$55	\$55
4234	Printer	1 X	\$7,040 =	\$7,040	\$3,520 (REAP)	\$3,520	\$1,020	\$152	\$152
6157	Tape	1 X	\$1,795 =	\$1,795	\$1,795 (VIPS)	\$0	\$144	\$39	\$0
	Modem	1 X	\$361 =	\$361	\$181 (REAP)	\$181	-	\$8	\$8
	PC XT/Prntr (2)	1 X	\$3,400 =	\$3,400	\$1,700 (REAP)	\$1,700	- (5)	\$74	\$74
	Installation	1 X	\$550 =	\$550	\$275 (REAP)	\$275	\$0	\$0	\$0
	System Software	1 X	\$5,500 =	\$5,500	\$5,500 (VIPS)	\$0	\$0	\$122	\$0
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
Total				\$57,197 (3)	\$50,259 (4)	\$6,939	\$3,642 (6)	\$1,229 (7)	\$289

- (1) The approximate CPU price shown includes some additional hardware required for communications.
- (2) It is strongly recommended that each county purchase this hardware option. It will provide stand alone software applications (word processing, spread sheets, etc.) and back-up support to the main system printer. If this option is NOT selected an additional 200 CPS printer(s) (Model 4214), and terminal(s) (Model 3196) should be substituted in the basic configuration on a one for one basis.
- (3) The county is initially responsible for payment of the system. Reimbursement of the CPU, Tape, and System software by VIPS is planned to occur upon VIPS installation if the county qualifies under the reimbursement criteria. VIPS Terminals and Printers will be purchased by the State at the time of VIPS installation.
- (4) \$6,939 of this total is part of the State's 50% Reappraisal cost reimbursement.
- (5) Due to the reliability of this device we do not recommend annual maintenance. Maintenance options should be discussed with your IBM representative.
- (6) It is currently anticipated that the State will pay some portion of the maintenance of the VIPS and CAMA required CPU and any VIPS related peripherals when they are installed. Annual maintenance is not included for the PC/XT, Proprinter, or Modem. If the county chooses to place this equipment under maintenance contract they may discuss this with their IBM representative.
- (7) This figure represents the monthly cost of the system (not including maintenance) to the county until the anticipated VIPS portion is paid for by the state. Figures are based upon a Lease/Purchase with a 60 Month @ 10.82% annual rate.

Figure 11



COUNTIES WHICH CHOSE TO UPGRADE TO SYSTEM 36
CONFIGURATION PURCHASED FOR CAMA AND VIPS

Figure 12

CLT's initial workshop introduced counties to the entire CAMA concept as well as the features unique to the Kansas CAMA System. Data requirements were discussed, and counties were instructed in some of the administrative issues involved in converting from a manual system to a computer system. This round of sessions was completed in November, 1986.

IBM's second workshop was scheduled from November through February, 1986, and was roughly designed to precede CLT installation in each county by about a month. This course trained county personnel on the operation of the computer system, both as users and system operators. Specific topics discussed were more advanced computer concepts, security considerations, workstation and system operations, and configuring the computer operating system.

KSCAMA System installation began in December, 1986. About a week following each installation, each county received 4 days of intensive, in-house training on operating the system from CLT. Each county was also supplied with a 1200-page KSCAMA System user's manual, which references technical operating system issues. Approximately 5 counties per week received this training, and the entire process was completed in April of 1987.

Still to be scheduled are workshops from both CLT and IBM. These will review topics previously covered as well as discuss advanced operating and system features, problem resolution, model building and report generation.

To aid counties in operating the KSCAMA System and monitor the types of problems being encountered, the Department of Revenue has set up a telephone support center. Counties call the center on a state network line and ask questions or relate problems they are having. Support Center operators either assist the callers directly or refer the problem to PVD, CLT or IBM. All

calls are computer-logged and double checked to be sure that they have been resolved (Figure 13). Target resolution time is two hours. The Support Center now receives over 300 reappraisal-related calls a month with an average response time of 20 minutes. The responsibilities have been recently expanded to also cover VIPS and on-line driver's license programs.

```

***** RESPONSE LINE CALL LOGGING ***** ENTER
CUSTNO: 0023091  PHONE : 913 8997581
NAME   : SHERMAN
OPERATOR : RICHARD BATCHELLOR  TECH .EP :          DELETED      EXP.DT
CONTRACTS 8136211  IBM5360200 3196 4234 6157

          8136211  CAMA          5727 5710

COMMENTS: C.A.RICHARD BATCHELLOR
-----
CALLER: RICK
PRODUCT: 5360      MODULE: PVD      AREA: 1
REP: 015      DATE: 110287      TIME IN: 1536
PROBLEM: PROCESSOR RED CHECK LITE CAME ON-WENT THRU PROBLEM DETERMINATION
ACTION : CALLED IBM FOR SERVICE . . . .

CAUSE: 2  STATUS: 12  TIME: 15  APR: 2551      PGM/PROC: AA

          PRESS ENTER TO UPDATE or CMD4 TO DELETE
          ROLL TO PAGE
          CMD6 - HELP
          CMD7 - RETURN TO OPTIONS

```

Figure 13

IV. Education and Training

Education and training of county officials and contractors has been a prime concern throughout the reappraisal program. Most Kansas county appraisers have not conducted a reappraisal before, so the Reappraisal Bureau has been responsible for developing and presenting courses dealing with all aspects of the process (Figure 14).

Initial courses covered setting up and managing a project, including office layout, hiring employees, etc. Others have dealt with data collection fundamentals, introduction to CAMA, map editing and agricultural use value. Most courses have reached the advanced level now, and topics covered include market model building, grading, construction quality, and developing a cost index. The Division also sponsors 4 to 5 IAAO courses a year.

Overall, 15 - 20 different courses are offered each year and are held in a total of 50 - 60 locations. Introductory courses are repeated periodically due to employee turnover. Because these sessions are such an important part of the Bureau's work, considerable attention has been given to employing the most effective methods of training. Staff has attended both introductory and advanced "Train the Trainer" schools to help assure maximum effectiveness in conveying the critical information which must be retained and applied.

1988 EDUCATION SUMMARY

<u>Course Name</u>	<u>Times Offered</u>
Appraisal Seminars for the Non-Appraiser	9
Apprl of Ag Land & Improvements	1
Basic Mapping	2
Cmml/Ind Cost & Income Models in KSCAMA	5
Construction Qlty Grade, Specs & Depr in KSCAMA	1
Data Coll Fndmntls, Nbrhd Anlys & Land Vltm	1
Dev of Cost Index & Res Depr Study	2
Formal Hearing & Appeals Process	9
Fundamentals of Real Property Appraisal (IAAO)	3
Hearing Process for Appraisers	4
Income Approach to Value (IAAO)	2
Inking & Final Map Preparation	1
Map Maintenance	4
Quality Control Using KSCAMA Reports	5
Res Modeling & Mkt Valuation in KSCAMA	4
Rpprl Project Admin, Adv Data Coll & Tech System Issues	1
Use Value of Rural Lands	1
Year End Processing	<u>5</u>
TOTAL	60

Figure 14

V. Importance of Planning

Kansas has attempted to avoid as many problems as possible by planning thoroughly before acting. In January 1986 each county was required to develop and submit a comprehensive three-year reappraisal plan containing staffing charts, phase delineations and budget information (Figure 15). The budget data is revised on a quarterly basis, and the entire plan is updated each year. Phase delineation charts (from both counties and contractors) are examined carefully and checked against actual production to be sure that no county falls excessively behind schedule.

REAPPRAISAL PLAN	
<u>TABLE OF CONTENTS</u>	
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4. Reappraisal Schedule	7
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7. Data Processing & Records Control	33
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Figure 15

Valuable CAMA planning assistance has been received through IBM's Multiples Marketing Market Support Program in Atlanta. This office provides a wide variety of services designed to share the knowledge of experts in planning and implementing a large project.

Our initial session was a Market Support Planning Session, which was conducted for 3 days in Atlanta in August, 1986. Representatives from both CAMA and VIPS, as well as CLT, attended. We discussed our project and plans

for administration, training, documentation, usability, installation, support, etc. This gave us tremendous insight into the scope of the project and helped organize and coordinate our thoughts and planning process.

Staff from the Support Center went to Atlanta for 3 days in October of 1986 to learn about getting started. They got ideas on room layout, equipment, and telephone techniques, as well as determining and analyzing problems over the phone. They also worked with the Automated Response Call Handling (ARCH) system which is the program used to log all calls. By spending this time beforehand, they were absolutely ready to start taking calls and answering questions on the day they opened.

The most insightful session was a usability evaluation of the data entry training process, user's manual, and associated software. Two days were spent planning for the session in Topeka and three days actually evaluating in Atlanta. Three typical users attempted to operate the CAMA system in Atlanta after undergoing the same training that would be offered counties. Representatives from our technical staff and support center, CLT, and IBM were viewing thru a one-way window to analyze the problems encountered and assist when necessary.

Everything was recorded on videotape (we controlled the camera and were able to zoom in on the screen, keyboard, etc.) and all problems synchronized and computer logged so that we could evaluate and identify areas of concern. This experience provided us with a formidable understanding of the problems and questions our users would have, and most of them were resolved before actual distribution of the software.

No amount of planning, however, eliminates all problems. Although, when the tremendous accomplishments that we have made since the beginning the project are considered, the problems seem minor.

One obstacle we have is that of communications. With 24 appraisers and cartographers working with 105 counties, it is difficult to keep all lines of communication open. Initial delays in modifying and testing our software and some equipment delivery delays caused minor concern. We have also encountered problems with data collection quality as a result of some counties not adhering to the rigid standards specified in all contracts.

The biggest problem that we have is information management. It is extremely difficult to efficiently compile and analyze the data received each week. A number of reporting forms are regularly completed by our staff, county appraisers and contractors. All contracted and in-house counties must submit monthly progress reports which are matched against their respective phase delineation charts using an innovative computer assisted tracking program. State appraisers complete a County Status Report after each county inspection; they are sent to the office weekly. Counties submit quarterly budget updates (Figures 16, 17, 18 & 19).

INVOICE

Appraisal Billing Progress Form

County Name : _____ No. _____
 Company : _____
 Total Contract : _____

Date : ____ / ____ / ____
 Invoice No. : _____
 Billing Period : ____ / ____ / ____ Thru ____ / ____ / ____

Appraisal Phase	Phase Value	Percent of Total	Total Units	Unit of Measure	**Previously Completed**			* Completed this Period *			**Completion to Date**		
					Units	Percent	Billed	Units	Percent	Amount	Units	Percent	Amount
001 Exec Supervision	_____	_____	_____	Days	_____	_____	_____	_____	_____	_____	_____	_____	_____
002 Proj Supervision	_____	_____	_____	Days	_____	_____	_____	_____	_____	_____	_____	_____	_____
003 Off Supervision	_____	_____	_____	Days	_____	_____	_____	_____	_____	_____	_____	_____	_____
004 Fld Supervision	_____	_____	_____	Days	_____	_____	_____	_____	_____	_____	_____	_____	_____
100 General Clerk/DE	_____	_____	_____	Days	_____	_____	_____	_____	_____	_____	_____	_____	_____
110 NAL File Data E	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
150 Public Relations	_____	_____	_____	% Phase	_____	_____	_____	_____	_____	_____	_____	_____	_____
200 Sales Data Coll	_____	_____	_____	Months	_____	_____	_____	_____	_____	_____	_____	_____	_____
210 Neigh Del & Anly	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
220 Index/Depr Study	_____	_____	_____	Days	_____	_____	_____	_____	_____	_____	_____	_____	_____
230 New Con Appraisl	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
310 Urban Res Land	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
320 Urb Res Data Col	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
330 Urb Res Grade	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
340 Rural Res Land	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
350 Rural Res Data C	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
360 Rur Res Grade	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
370 Data Ent Res Imp	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
380 Urb Res MRA Mod	_____	_____	_____	Days	_____	_____	_____	_____	_____	_____	_____	_____	_____
390 Res Final Review	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
410 Comm/Apt Land	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
420 Comm/Apt Data Co	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
430 Comm/Apt Grade	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
440 Data Ent Com/Apt	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
450 Com/Apt VE Anly	_____	_____	_____	Days	_____	_____	_____	_____	_____	_____	_____	_____	_____
490 Comm/Apt Final	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
510 Industrial Land	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
520 Indust Data Coll	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
530 Indust Grade	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
540 Data Ent Indust	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
550 Indust VE Anly	_____	_____	_____	Days	_____	_____	_____	_____	_____	_____	_____	_____	_____
560 Indust Final Rev	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
570 Sp Use Narrative	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
610 Ag Mkt Val Land	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
620 Ag Use Val Land	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
625 Soil Map Overlay	_____	_____	_____	Maps	_____	_____	_____	_____	_____	_____	_____	_____	_____
630 Imp Ag Data Coll	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
640 Imp Ag Grade	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
650 Data Ent Ag Imp	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
660 Ag Final Review	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
710 Exempt Land	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
720 Exempt Data Coll	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
730 Exempt Grade	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
740 Data Ent Exempt	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
760 Exempt Final Rev	_____	_____	_____	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____
810 Inf Conf & Rechk	_____	_____	_____	Days	_____	_____	_____	_____	_____	_____	_____	_____	_____
820 BOE Hearing Appr	_____	_____	_____	Days	_____	_____	_____	_____	_____	_____	_____	_____	_____
910 Bond/Insurance	_____	_____	_____	% Phase	_____	_____	_____	_____	_____	_____	_____	_____	_____
920 Rent/Utilities	_____	_____	_____	Months	_____	_____	_____	_____	_____	_____	_____	_____	_____
930 Supplies/Misc	_____	_____	_____	% Phase	_____	_____	_____	_____	_____	_____	_____	_____	_____

Total Bid _____

Previous Billing _____
 Less Retainage _____

This Bill _____
 Less Retainage _____

Total to Date _____
 Total Retain _____
 Total Percent Complete to Date _____

Figure 16

County Name : _____ County, Kansas

Company : _____

	1986												1987												1988												1989					
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun						
001 Exec Supervision																																										
002 Prj Supervision																																										
003 Off Supervision																																										
004 Fld Supervision																																										
100 General Clerk/DE																																										
110 NAL File Data E																																										
150 Public Relations																																										
200 Sales Data Coll																																										
210 Neigh Del & Anly																																										
220 Index/Depr Study																																										
230 New Con Appraisl																																										
310 Urban Res Land																																										
320 Urb Res Data Col																																										
330 Urb Res Grade																																										
340 Rural Res Land																																										
350 Rural Res Data C																																										
360 Rur Res Grade																																										
370 Data Ent Res Imp																																										
380 Urb Res MRA Mod																																										
390 Res Final Review																																										
410 Comm/Apt Land																																										
420 Comm/Apt Data Co																																										
430 Comm/Apt Grade																																										
440 Data Ent Com/Apt																																										
450 Com/Apt VE Anly																																										
490 Comm/Apt Final																																										
510 Industrial Land																																										
520 Indust Data Coll																																										
530 Indust Grade																																										
540 Data Ent Indust																																										
550 Indust VE Anly																																										
560 Indust Final Rev																																										
570 Sp Use Narrative																																										
610 Ag Mkt Val Land																																										
620 Ag Use Val Land																																										
625 Soil Map Overlay																																										
630 Imp Ag Data Coll																																										
640 Imp Ag Grade																																										
650 Data Ent Ag Imp																																										
660 Ag Final Review																																										
710 Exempt Land																																										
720 Exempt Data Coll																																										
730 Exempt Grade																																										
740 Data Ent Exempt																																										
760 Exempt Final Rev																																										
810 Inf Conf & Rechk																																										
820 BOE Hearing Appr																																										
910 Bond/insurance																																										
920 Rent/Utilities																																										
930 Supplies/Msc																																										

PHASE DELINEATION CHART

Figure 17

COUNTY ST. TUS REPORT

County _____ Reg _____ Dist _____ Date _____

_____ Co. Appr _____

_____ Reap. Coor _____

_____ Appraisal Office Staff _____ County Commissioners _____

Contacted _____

Contractor _____ Amount _____

Photo Enlargement _____

Mapping _____ per parcel cost _____

Appraisal _____ per parcel cost _____

Parcel count _____

ITEMS REVIEWED

Comment

PVD Correspondence _____

Quarterly Reports Submitted _____

	1986				1987				1988				1989			
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4

Mapping Status General _____

Appraisal Status General _____

Training Held For _____

Data Quality: No. of Samples Checked in Field _____

Data Collection Quality Summary Sheets Attached _____ Standards Met _____ Yes/No _____

Co. &/or Contractor QC _____

Public Relations/Clippings _____

Other (Specify) _____

General Comments _____

Monthly Reappraisal Progress Reviewed Per Schedule For Month Of: ____/____/____

Contractor Phases Late Per Schedule (>5%) _____

County Phases Late Per Schedule (>5%) _____

Monthly Phase Completion Summary Attached For: ____/____/____
Mo. Yr.

Ratio Study Cards Reviewed & Picked Up For: ____/____/____
Mo. Yr.

Routing:

Director Coor. Oper. Mgr. C. Cart. S.S. Mgr. CAMA Mgr.

Legal Other (Specify) _____

Signature - Title _____

Figure 18

COUNTY _____

REAPPRAISAL QUARTERLY REPORT

Date _____

QUARTER/YEAR _____

Appraiser's Signature _____

MONTHS OF QUARTER	ESTIMATED		ACTUAL		COMMENTS	PVD
	Man. Days	Expntr.	Man. Days	Expntr.		
PERSONNEL						
Administration						
Appraisal						
Data Processing						
Mapping						
Total Wages						
OASI						
KPERS (Retirement)						
Workers' Compensation						
Group Health/Life Ins.						
Unemployment Ins.						
Total Personnel Costs						
CONTRACTUAL SERVICES						
Mapping Contract						
Appraisal Contracts						
Data Processing/Software						
Other Contracts (Explain)						

Total Contractual Services						
OTHER EXPENSES						
Education & Training						
Mileage/Travel						
Supplies, Forms & Manuals						
Postage						
Printing & Binding						
Office Equipment						
Furniture & Fixtures						
Computer Hardware						
Rent/Renovation						
Telephone						
Utilities						
Other Costs						
Total Other Expenses						
TOTAL						

Figure 19

From all of this information, reappraisal managers are responsible for developing accurate status reports on each county. Most of the information is computerized as it is received, but this in itself is a time-consuming process. Plans are to provide portable personal computers to field appraisers so that they can access the state's S/36 by modem and enter the information directly.

Another unique computerized management aid is a county information logging system. All phone calls, correspondence, meetings, inspections, etc. are logged by county number and contain brief "To/From" and "Subject" information (Figure 20). This allows a day by day or even minute by minute breakdown of county contact. It is anticipated that field employees will soon be able to access this system with their personal computers. This type of detailed record is becoming extremely valuable as the Legislature increases the level of accountability and depth of information required from the bureau.

COUNTY INFORMATION LOG ENTRY			
SECURITY LEVEL 1	DATE 871105	TIME 1127 A	
TO	DONATELLO, GEORGE		
FROM	SMITH, TOM		
CNTY	116		
SUBJECT	20	MESSAGE TYPE PC	
DESCRIPTION	DISCUSSED THE REVISION OF THE COUNTY'S REAPPRAISAL PHASE DELINEATION CHART		
VALID MESSAGE TYPES: PC = PHONE CALL, LE = LETTERS, MO = MEMO, ME = MEETING VI = VISIT, CL = CLASS, IN = SUPPORT CENTER INQUIRY, OT = OTHER			
CMD3-PRIOR MENU CMD7-PRIOR SCREEN HELP-HELP SCREEN ENTER-ACCEPT DATA CMD10-REFRESH SCREEN			

Figure 20

VI. Conclusion

Thus far we have encountered no unrecoverable delays. A few counties have invariably had problems with contractors or difficulty with various phases. Should serious problems arise, the reappraisal legislation has given the state the power to step in and take over an entire county appraisal program. To date, this has not been necessary. At this point we are confident that Kansas is progressing toward the successful completion of reappraisal.

In keeping with our philosophy, however, we are making plans for the future. Educational sessions are beginning to revolve around the appeals process; special sessions are planned for the county Boards of Equalization. A sub-

committee appointed by the Reappraisal Advisory Committee has studied the Board of Equalization appeals process and made legislative recommendations to make operations more smooth and effective. A committee made up of state officials from several agencies is studying the idea of implementing a statewide Geographic Information System based on the property ownership maps developed for reappraisal. The Legislature has done its share of planning too; by requiring that all values be updated annually after reappraisal with a physical inspection of 25% of the properties every year.

In conclusion, the Kansas Reappraisal Program may not turn out as the optimum model for a statewide project. In spite of careful planning and the very best intentions, problems have been and will continue to be encountered. It is impossible to say that 105 county reappraisals will be completed exactly on January 1, 1989. However, Kansas has already accomplished many things that no other state has even attempted. A uniform statewide property ownership mapping program is well on its way to being completed in record time; every county has been computerized; one computer assisted mass appraisal system is being used throughout the state; and implementation of a statewide GIS system is a very real possibility. In short, Kansas has become a forerunner in the mass appraisal field and past indications are that the future will bring success.

The following source documents, unless otherwise noted, are the property of the Kansas Department of Revenue, Division of Property Valuation and are available upon request:

1986 Cumulative Supplement to the Kansas Statutes Annotated, Volume 6A, distributed by the Office of the Secretary of State (79-1476 et. seq.)

Real Estate Assessment/Sales Ratio Study 1984

Kansas Statutes Annotated, Volume 6A, distributed by the Office of the Secretary of State (79-1436b)

Constitution of the State of Kansas, distributed by the Office of the Secretary of State [Article 11, Section 1(b)]

Invitation for Bids for the Division of Property Valuation's Aerial Photography

Contract Agreement and Technical Specifications for Rectified Aerial Photography Enlargements for _____ County, Kansas

Contract Agreement and Technical Specifications for Property Ownership Mapping Services and Ownership Maps for _____ County, Kansas

Kansas Reappraisal Manual

Residential Data Collection Procedures

Rural/Agricultural Data Collection Procedures

Exempt Property Data Collection Procedures

Bidder Instructions, Reappraisal Specifications, Bid Proposal and Contract for the Proposed Reappraisal of Real Property for _____ County, Kansas

Invitation for Bids for Consultant Services for Computer Assisted Mass Appraisal System

KSCAMA Systems Requirement Definition (SRD)

Invitation for Bids for CAMA Software

KSCAMA User's Manual

"How We Support You And Your System" [DP-115 (11/86)], developed by Kansas Department of Revenue Data Processing Services

Division of Property Valuation Continuing Appraisal Education Course Catalog, 1986 & 1987