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Division of Property Valuation

DIRECTIVE #98-036
(Supersedes DIRECTIVE #92-005)

TO: County Appraisers

SUBJECT: Procedures and Guidelines for Valuing Property

This directive is adopted pursuant to the provisions of K.S.A. 79-505, and shall be in force and effect from and after the Director's approval date.

The county appraiser shall follow the procedures and guidelines set forth in the Division of Property Valuation's specifications, manuals, guides and tutorials, as promulgated by the Director. These include, but are not limited to:

- A. Appraisal Maintenance Specifications
- B. Kansas Reappraisal Manual
- C. Agricultural Use Valuation Course Manual
- D. Revised Technical Specifications for Property Ownership Mapping
- E. Kansas GIS Cadastral Standards
- F. Technical Specifications for Aerial Photography
- G. Technical Specifications for Rectified Aerial Photography and Soil Overlay Enlargements
- H. Guides:
 1. Manufactured Housing Guide
 2. Subsidized Housing Guide
 3. Sale Validation Guide
 4. Oil and Gas Price Guide
 5. Oil and Gas Appraisal Guide
 6. Commercial Feedlot Appraisal Guide
 7. Guide to Sales File Development
 8. Personal property guides provided by and/or prescribed by the Director of Property Valuation:
 - a. Personal Property Guide
 - b. Truck Blue Book
 - c. ABOS Marine Blue Book
 - d. Vref Airplane Book

- e. NADA Used Car Guide
- f. NADA Motorcycle/Snowmobile/ATV/
Personal Watercraft Appraisal Guide
- g. NADA Older Used Car Guide
- h. Vehicle Value Release Forms
- i. Red Book (optional)
- j. Older Truck Blue Book (optional)
- k. ABOS Older Marine Blue Book

In valuing property required to be valued at fair market value, the county appraiser may deviate from the values shown in such guides on an individual piece of property for just cause shown and in a manner consistent with achieving fair market value. K.S.A. 79-1456; In re Tax Appeal of Director of Property Valuation, 14 Kan. App. 2d 348, 791 P.2d 1338 (1989) rev. denied 246 Kan. 767 (1990).

Approved: _____ .

Mark S. Beck
Director of Property Valuation