

DIRECTIVE #20-046

TO: County Appraisers

SUBJECT: Scope of Work and Substantial Compliance
This Directive Supersedes Directive #19-046

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 2021 valuation cycle (in preparation for January 1, 2021 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 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 annually a list of the substantial compliance results for each county.

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 75 to attain substantial compliance. Any county achieving a score less than 75 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 steps are tied to Kansas statutes and regulations, the International Association of Assessing Officers (IAAO) Standard on Mass Appraisal 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:

XXXX COMPLIANCE SCORECARD

SUBCLASS WEIGHTING:						
SUBCLASS			APPRAISED VALUE	% OF TOTAL		
RESIDENTIAL						
COMM./IND.						
TOTAL						
MEASURE	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			
TOTAL						
2. PROCEDURES						
a1. SCOPE OF WORK APPRAISAL PLAN			2		2.0	
a2. QUARTERLY APPRAISAL PROGRESS REPORTING			2		2.0	
b. SALES FILE			4		4.0	
c1. PARCEL MAINTENANCE : RE-INSPECTION			3		3.0	
c2. PARCEL MAINTENANCE : QC			1		1.0	
d1. LAND VALUATION MODEL CALIBRATION / ANALYSIS			2		2.0	
d2. MARKET AG LAND VALUATION			1		1.0	
d3. LAND TREND ANALYSIS			1		1.0	
d4. DOCUMENTATION FOR LAND OVERRIDES (SITE VALUE/UNIT PRICE)			1		1.0	
e. CONSTRUCTION COST MULTIPLIER ANALYSIS			2		2.0	
f1. RESIDENTIAL DEPRECIATION ANALYSIS			2		2.0	
f2. RESIDENTIAL DEPRECIATION TREND ANALYSIS			1		1.0	
f3. MANUFACTURED HOME DEPRECIATION ANALYSIS			2		2.0	
f4. MANUFACTURED HOME DEPRECIATION TREND ANALYSIS			1		1.0	
f5. COMMERCIAL DEPRECIATION ANALYSIS			2		2.0	
f6. COMMERCIAL DEPREICATION TREND ANALYSIS			1		1.0	
f7. ECONOMIC FACTOR ANALYSIS			1		1.0	
f8. BUILDING OVERRIDE DOCUMENTATION			1		1.0	
f9. NON-BUILDING OCCUPANCY DEPRECIATION REVIEW			1		1.0	
g1. INCOME MODEL ANALYSIS			2		2.0	
g2. CAPITALIZATION RATE ANALYSIS			1		1.0	
g3. EFFECTIVE TAX RATE ANALYSIS			1		1.0	
g4. I/E MULTIPLIER OVERRIDE DOCUMENTED			1		1.0	
h. COMPARABLE SALES APPROACH			2		2.0	
i1. FINAL REVIEW +/- 10%			1		1.0	
i2. MISC. IMPROVEMENT / SITE VALUE DOCUMENTATION			1		1.0	
i3. RESIDENTIAL INDEX ANALYSIS			1		1.0	
i4. COMMERCIAL INDEX ANALYSIS			1		1.0	
TOTAL			42		42.0	
3. AGRICULTURAL USE VALUATION			2		6.0	
ag1. ADVERSE INFLUENCES FOLLOW GUIDELINES			1		1.0	
ag2. 100% VERIFICATION OF CURRENT AG USE EVERY 2 YEARS			1		1.0	
ag3. ORION TABLES UPDATED WITH CURRENT AG USE VALUES			1		1.0	
ag4. WEB SOIL SURVEY MATCHES ORION SOILS			2		2.0	
ag5. REVIEW OF DIVISION OF WATER RESOURCE REPORT			1		1.0	
4. CADASTRAL MAPPING			2		2.0	
5. STATUTORY COMPLIANCE						
a. TREND STUDY PUBLICATION / WEBSITE AND CVN MAILING					-5.0	
b. INFORMAL HEARINGS					-5.0	
c. APPRAISED VALUE CERTIFICATION					-5.0	
d. PERSONAL PROPERTY					-5.0	
e. PRESERVATION & PROTECTION OF PROPERTY TAX RECORDS					-5.0	
f. USE OF PRESCRIBED PVD VALUATION GUIDES					-5.0	
TOTAL						
I. TOTAL POSSIBLE						
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.

$$.847 \text{ times } 25 = 21.2$$

$$.847 \text{ times } 25 = 21.2$$

$$.153 \text{ times } 25 = 3.8$$

$$.153 \text{ times } 25 = 3.8$$

If the statistical point estimate for the median ratio or COD does not meet the minimum ratio study performance goals, the confidence intervals will be examined. 95% confidence intervals 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). If the confidence interval fails to reach or overlap the statistical performance goal, the compliance points allocated to the subclass and statistical measure in question will be lost. If the confidence interval reaches or overlaps the minimum performance goal, 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. 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 adjusted base, total possible, and multiplied by 100 to arrive at the total score used to determine substantial compliance. This method will shift more emphasis to the procedural review and statutory components.

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 a subclass falls between 90 and 110 percent.

If the median ratio point estimate does not fall within the compliance range, confidence interval estimates shall be developed to provide an indication of reliability. If, at the 95% level of confidence, the subclass reaches or overlaps a portion of the prescribed range, the appraisal level shall not be found out of statistical compliance.

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

Median ratio: 85.0 95% Confidence interval: 80.0 to 90.0 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 95% Confidence interval: 80.0 to 89.9 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 95% Confidence interval: 80.0 to 115.0 would be considered in statistical compliance because the point estimate is within the required range and the confidence interval overlaps the entire acceptable range of 90.0 to 110.0 percent.

Median ratio: 114.9 95% Confidence interval: 110.0 to 120.0 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 95% Confidence interval: 110.1 to 120.0 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 the *residential*

subclass and the *commercial/industrial* subclass to achieve statistical compliance. If a subclass fails to meet this goal, confidence interval estimates shall be developed about the COD. If the range estimate for the subclass includes a COD of 20.0 or less at the 95% level of confidence, appraisal uniformity shall not be found out of statistical compliance.

For example:

COD: 18.0 95% Confidence interval: 13.0 to 22.0

This example is not considered out of compliance because the COD point estimate is less than 20.0. The confidence interval does suggest, however, there is a small probability the true COD could be greater than 20.0, due to sampling error.

COD: 30.0 95% Confidence interval: 22.0 to 38.0

This example is considered out of compliance because the COD point estimate is 30.0 and the lower range of the 95% confidence interval does not fall below 20.0 (the maximum limit for compliance).

COD: 22.0 95% Confidence interval: 17.0 to 26.0

This example is not considered out of compliance although the COD point estimate is 22.0. Due to sampling error, it is probable that the true COD is somewhere within the range of 17.0 to 26.0 at the 95% level of confidence. The county would not fail the compliance test because of insufficient statistical confirmation. The lower end of the confidence interval does fall below 20.0 (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 #12-045 (see Compliance Scoring Example).

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 Revaluation 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 within 30 days of the appraiser's certification of the appraisal roll to the county clerk as mandated in K.S.A. 79-1466. Four (4) points are allocated. 2 points allocated for timely submission of the SOW document and 2 points shall be allocated for timely submission of the Quarterly Reports required by K.S.A. 79-1479.

b. Sales File (4 points)

PVD shall verify that the county has a sales file that documents the validity of sales, field inspection of data and sales price adjustments in accordance with the Revaluation Maintenance Specifications and PVD sales validation guidelines. Both physical and computer 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 Revaluation Maintenance Specifications. Field review documentation must be detailed on the field review document showing the data collection changes, quality assignment, and depreciation application. Quality control activities must also be documented. All reinspection activity must 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. – Five (5) points are allocated over two (2) independent phases. Re-inspection is 3 points and QC is 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 Revaluation 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 (5) points are allocated over four (4) 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 Revaluation 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 (2) points are allocated for this phase. 1 point for residential and 1 point for commercial are the point allocations.

f. Depreciation Analysis (12 points)

PVD shall verify the county has developed a depreciation analysis in accordance with the Revaluation 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 (12) points are allocated over nine (9) 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. 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 (5) points are allocated over four (4) independent phases. Comparable Sales Approach (2 points)

h. Comparable Sales Approach (2 points)

PVD shall verify the county has developed a sales comparison approach to value 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 Revaluation 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 Revaluation 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 (4) points are allocated over four (4) 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 Revaluation 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 into the CAMA system (see Compliance Scoring Example). Use of published Division of Water Resource Report will be verified. Six (6) points are allocated over five (5) independent phases.

4. CADASTRAL MAPPING (2 points)

PVD shall verify that accurate property ownership maps are being maintained in accordance with the Revaluation 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 (see Compliance Scoring Example).

5. STATUTORY COMPLIANCE No points allocated; 5 points deducted for non-compliance of each statutory requirement.

The following review areas are to establish whether the county is following Kansas statutes not previously covered (see Compliance Scoring Example). No points are allocated to these line item entries but point deductions are possible if requirements are not met.

- 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.

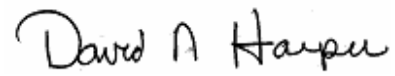
- The residential subclass does not meet the required level of appraisal (median ratio) statistical standards and does not receive the 21.6 points possible.
- The residential subclass does meet the uniformity (COD) requirement and does receive the 21.6 points possible.
- The commercial subclass has less than three (3) sales; therefore, there is zero points possible for the commercial/industrial subclass for both the level and uniformity. The total weighted points possible for statistical analysis changes to 43.2.
- A total of 50 points are possible for procedures, agricultural use valuation, cadastral mapping and statutory compliance.
- The procedural compliance requirement for Land Valuation Model Calibration/Analysis is not met. Therefore, the 2 possible points are deducted for failure to provide adequate documentation.
- The change of value notice mailing did not meet the statutory deadline so 5 points are deducted.
- The total points received for procedural totals 43 out of a possible 50 (50 possible – 2 – 5 = 43).
- The total compliance points possible is 93.2 and the total received is 64.6. The 64.6 points received divided by the 93.2 points possible = a final substantial compliance score of 69.3 percent.
- Substantial compliance is not achieved in this example because the total score achieved (69.3 percent) does not meet the required score of 75.0 percent.

XXXX COMPLIANCE SCORECARD

SUBCLASS WEIGHTING:			
SUBCLASS		APPRAISED VALUE	% OF TOTAL
RESIDENTIAL		\$311,890,478	86.4
COMM./IND.		\$48,972,172	13.6
TOTAL		\$360,862,650	100.0

MEASURE	RATIO STUDY	CONFIDENCE RANGE (IN/OUT)	POINTS ALLOCATED	SUBCLASS WEIGHT	POINTS POSSIBLE	POINTS RECEIVED
1. STATISTICAL PERFORMANCE						
a. RESIDENTIAL						
LEVEL: MEDIAN RATIO	84.7	IN(90.1, 99.0)	25	0.864	21.6	0.0
UNIFORMITY: COD	15.0	IN(12.5, 18.4)	25	0.864	21.6	21.6
b. COMMERCIAL/INDUSTRIAL						
LEVEL: MEDIAN RATIO			25	0.136		
UNIFORMITY: COD			25	0.136		
TOTAL					43.2	21.6
2. PROCEDURES						
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	4.0
c1. PARCEL MAINTENANCE : RE-INSPECTION			3		3.0	3.0
c2. PARCEL MAINTENANCE : QC			1		1.0	1.0
d1. LAND VALUATION MODEL CALIBRATION / ANALYSIS			2		2.0	0.0
d2. MARKET AG LAND VALUATION			1		1.0	1.0
d3. LAND TREND ANALYSIS			1		1.0	1.0
d4. DOCUMENTATION FOR LAND OVERRIDES (SITE VALUE/UNIT PRICE)			1		1.0	1.0
e. CONSTRUCTION COST MULTIPLIER ANALYSIS			2		2.0	2.0
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			1		1.0	1.0
g1. INCOME MODEL ANALYSIS			2		2.0	2.0
g2. CAPITALIZATION RATE ANALYSIS			1		1.0	1.0
g3. EFFECTIVE TAX RATE ANALYSIS			1		1.0	1.0
g4. I/E MULTIPLIER OVERRIDE DOCUMENTED			1		1.0	1.0
h. COMPARABLE SALES APPROACH			2		2.0	2.0
i1. FINAL REVIEW +/- 10%			1		1.0	1.0
i2. MISC. IMPROVEMENT / SITE VALUE DOCUMENTATION			1		1.0	1.0
i3. RESIDENTIAL INDEX ANALYSIS			1		1.0	1.0
i4. COMMERCIAL INDEX ANALYSIS			1		1.0	1.0
TOTAL			42		42.0	40.0
3. AGRICULTURAL USE VALUATION			2		6.0	6.0
ag1. ADVERSE INFLUENCES FOLLOW GUIDELINES			1		1.0	1.0
ag2. 100% VERIFICATION OF CURRENT AG USE EVERY 2 YEARS			1		1.0	1.0
ag3. ORION TABLES UPDATED WITH CURRENT AG USE VALUES			1		1.0	1.0
ag4. WEB SOIL SURVEY MATCHES ORION SOILS			2		2.0	1.0
ag5. REVIEW OF DIVISION OF WATER RESOURCE REPORT			1		1.0	1.0
4. CADASTRAL MAPPING			2		2.0	2.0
5. STATUTORY COMPLIANCE						
a. TREND STUDY PUBLICATION / WEBSITE AND CVN MAILING					-5.0	-5.0
b. INFORMAL HEARINGS					-5.0	
c. APPRAISED VALUE CERTIFICATION					-5.0	
d. PERSONAL PROPERTY					-5.0	
e. PRESERVATION & PROTECTION OF PROPERTY TAX RECORDS					-5.0	
f. USE OF PRESCRIBED PVD VALUATION GUIDES					-5.0	
TOTAL						-5.0
I. TOTAL POSSIBLE						93.2
II. TOTAL RECEIVED						64.6
OVERALL SCORE (II/I)*100						69.3

Approved: July 16, 2020

A handwritten signature in black ink that reads "David N. Harper". The signature is written in a cursive style with a horizontal line underneath it.

David N. Harper
Director of Property Valuation