

Agency 93

Kansas Department of Revenue— Division of Property Valuation

Articles

93-4. REAL ESTATE RATIO STUDY.

93-6. REGISTERED MASS APPRAISER.

Article 4.—REAL ESTATE RATIO STUDY

93-4-2. Annotation and disposition of real estate sales validation questionnaires; duties of county officials. (a) Not later than three business days after the receipt of a three-part real estate sales validation questionnaire, the register of deeds shall annotate each copy with the following information:

(1) The volume and page entry from the general index, indicating where the deed, instrument, or affidavit of equitable interest that accompanies it is recorded;

(2) the county official validation number;

(3) the type of instrument; and

(4) the recording date.

The register of deeds shall retain the original copy and forward the county appraiser's copy and the director of property valuation's copy to the county appraiser. Not later than three business days after the receipt of the county appraiser's and the director's copies, the county appraiser shall enter the parcel identification number on both paper copies of each real estate sales validation questionnaire received from the register of deeds.

(b) The register of deeds may accept a one-part real estate sales validation questionnaire when authorized by the director of property valuation to process real estate sales validation questionnaires by electronic imaging. An electronic copy may be accepted by the register of deeds if questionnaires are received by means of digital media transmission and retained in an electronic document management system. (Authorized by K.S.A. 79-1491; implementing K.S.A. 79-1487 and 79-1488; effective June 26, 1998; amended Oct. 3, 2014.)

93-4-3. Split and combined real estate parcel sales; duties of county officials. Not later than 10 business days after the receipt of a

real estate sales validation questionnaire concerning the sale of a split parcel or a parcel to be combined with one or more parcels, the county appraiser shall perform one of the following:

(a) On or after January 1 of the current appraisal year and before the creation of working files for the next appraisal year, enter the sales information on the parent parcel record in the county's computer-assisted mass appraisal system; or

(b) on or after the creation of working files for the next appraisal year and before January 1 of the next appraisal year, enter the sales information on the split or combined parcel record in the county's computer-assisted mass appraisal system. (Authorized by K.S.A. 79-1491; implementing K.S.A. 79-1487; effective June 26, 1998; amended Oct. 3, 2014.)

93-4-4. Assemblage and entering of sales data; accounting for real estate sales validation questionnaires; duties of county officials. (a) Not later than the 10th day of each month, the county appraiser shall assemble and enter into the county's computer-assisted mass appraisal system the sales data pertaining to property transfers that were recorded on or before the last day of the preceding month, as obtained from the real estate sales validation questionnaires received from the register of deeds.

(b) The county appraiser shall meet the following requirements:

(1) Account for all real estate sales validation questionnaires by entering sales information from all questionnaires into the database fields in the county's computer-assisted mass appraisal system;

(2) maintain in a void file those questionnaires that cannot be matched with a parcel of real estate, those that contain information that cannot be entered in the county's computer-assisted mass

appraisal system, and those that were not required by K.S.A. 79-1437e and amendments thereto;

(3) electronically upload the recorded monthly sales data from the county’s computer-assisted mass appraisal system to the current year’s ratio study database at the division of property valuation, not later than the 15th day of the following month; and

(4) perform one of the following, not later than the 15th day of the following month:

(A) Submit the complete set of sales validation questionnaire documents recorded in the previous month to the director of property valuation or the director’s agents; or

(B) electronically upload the complete set of recorded monthly sales as digital image files that meet specified file-naming conventions, resolution, and format standards to the sales validation questionnaire database at the division of property valuation. (Authorized by K.S.A. 79-1491; implementing K.S.A. 79-1487 and 79-1488; effective June 26, 1998; amended Oct. 3, 2014.)

93-4-5. Access to county records by the director of property valuation; duties of county officials. (a) The county shall make its computer-assisted mass appraisal system available to the director of property valuation and the director’s agents, to generate and print reports and to prepare data files to enable the electronic extraction of sale information on a monthly basis.

(b) The county appraiser shall prepare and transmit the electronic assessment administration file of all appraised values to the director not later than three business days after the mailing of the annual valuation notices pursuant to K.S.A. 79-1460, and amendments thereto. (Authorized by K.S.A. 79-1491; implementing K.S.A. 79-1487; effective June 26, 1998; amended Oct. 3, 2014.)

93-4-6. Performance standards. Table 2-3 of the “standard on ratio studies,” adopted by the executive board of the international association of assessing officers in April 2013, is hereby adopted by reference and shall constitute the performance standards used to evaluate the appraisal of residential and commercial and industrial real estate. However, the coefficient of dispersion shall have a range of 5.0 to 20.0, with a level of confidence of 95 percent. (Authorized by K.S.A. 79-1491; implementing K.S.A. 79-1485, 79-1486, 79-1487, and 79-1488, K.S.A. 2013 Supp. 79-1489, K.S.A. 79-1490, 79-1492, and 79-1493; ef-

fective June 26, 1998; amended April 20, 2001; amended Oct. 3, 2014.)

Article 6.—REGISTERED MASS APPRAISER

93-6-2. Education requirements. (a)

Each candidate for the registered mass appraiser (RMA) designation shall complete 200 hours of courses, which shall include those courses specified in subsection (b). Each course shall require the successful completion of a written exam. “Hour,” as used in this regulation, shall mean one clock-hour of at least 50 minutes.

(b) Mandatory courses shall consist of the following:

International association of assessing officers (IAAO) course 101 or equivalent course approved by the secretary of revenue	30 hours
IAAO course 102 or equivalent course approved by the secretary of revenue	30 hours
IAAO course 151 or equivalent course approved by the secretary of revenue	15 hours
IAAO course 300, 311, 312, or 331 or equivalent course approved by the secretary of revenue	30 hours
IAAO course 400 or equivalent course approved by the secretary of revenue	30 hours
Kansas property tax law course approved by the secretary of revenue	20 hours
Personal property course approved by the secretary of revenue	15 hours
Total mandatory course hours	170 hours

Any candidate may substitute successfully completed appraisal courses with an emphasis on mass appraisal approved by the real estate appraisal board appointed by the governor pursuant to K.S.A. 58-4104, and amendments thereto. However, no course substitution shall be permitted for the Kansas property tax law course and the personal property course. Course substitution shall be subject to the approval of the secretary of revenue upon finding that the course approved by the real estate appraisal board is substantially equivalent to the corresponding course required by this regulation.

(c) The remaining 30 course hours may be selected from courses offered or approved by the secretary of revenue. To obtain course approval, the candidate shall demonstrate that the content of the course is directly related to the appraisal of real or personal property for ad valorem taxation purposes. (Authorized by and implementing K.S.A. 2013 Supp. 19-430; effective, T-93-8-29-97, Aug. 29, 1997; effective Dec. 5, 1997; amended April 20, 2001; amended Dec. 20, 2013.)

93-6-3. Continuing education requirements. (a)(1) Each individual who has obtained the registered mass appraiser (RMA) designation shall successfully complete at least 120 hours of continuing education every four years in order to retain the designation. "Hour," as used in this regulation, shall mean one clock-hour of at least 50 minutes. The four-year period shall correspond with the four-year appointment period for county appraisers pursuant to K.S.A. 19-430, and amendments thereto. Each individual who first obtains the RMA designation during any of the six-month periods of the appointment period specified in this paragraph shall successfully complete course hours during the remainder of the appointment period as follows:

First six months	120 hours
Second six months	105 hours
Third six months	90 hours
Fourth six months	75 hours
Fifth six months	60 hours
Sixth six months	45 hours
Seventh six months	30 hours

An individual who obtains the RMA designation during the final six months of the appointment period shall not be required to complete any course hours.

No more than half of the course hours shall be obtained from workshops or seminars.

(2)(A)(i) At least 60 hours of continuing education shall be accumulated through appraisal courses, each of which shall require the successful

completion of a written exam. No more than 21 of these 60 hours may be accumulated through online courses, each of which shall include a non-proctored exam.

(ii) The remaining 60 hours of continuing education may be seminar hours.

(B) At least 90 hours of continuing education shall be completed during each four-year period. No more than 30 hours may be carried forward from one four-year period to the next four-year period.

(b) The continuing education courses shall include those established by the director of property valuation for an eligible Kansas appraiser pursuant to K.S.A. 19-432, and amendments thereto. In addition, each individual with the RMA designation shall complete the following courses and workshop during each four-year period:

(1) IAAO (international association of assessing officers) course 151 or IAAO course 191 or equivalent course approved by the secretary of revenue;

(2) the Kansas property tax law course or the Kansas property tax law update course; and

(3) the Kansas standards of mass appraisal workshop. (Authorized by and implementing K.S.A. 2012 Supp. 19-430; effective, T-93-8-29-97, Aug. 29, 1997; effective Dec. 5, 1997; amended April 20, 2001; amended Dec. 20, 2013.)

93-6-6. Reciprocity. Any candidate for the registered mass appraiser (RMA) designation who has completed one or more case studies as a prerequisite for obtaining a professional designation from the international association of assessing officers may file an application with the secretary of revenue to waive either or both of the case study requirements of K.A.R. 93-6-5. Either or both of the case study requirements of K.A.R. 93-6-5 may be waived by the secretary of revenue upon finding that the candidate has completed a case study that is comparable to the case study sought to be waived. (Authorized by and implementing K.S.A. 2012 Supp. 19-430; effective, T-93-8-29-97, Aug. 29, 1997; effective Dec. 5, 1997; amended Dec. 20, 2013.)