

# County Appraiser

**Mission:** To fairly and accurately discover, list and value all tangible taxable property within Sedgwick County; meet all statutory requirements; maintain in-house training; attain current information to ensure accuracy; provide information to all who come in contact with our office in a courteous, professional manner and educate the public and private sectors relative to the appraisal process.

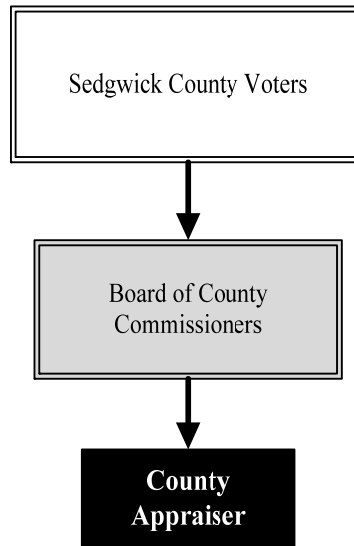
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## Overview

The Appraiser's Office is required by law to annually appraise all tangible, taxable property by January first each year. In Sedgwick County, this means the Appraiser's Office determines value for 219,798 residential, agricultural, multi-family, commercial, and industrial parcels, as well as 35,300 personal property accounts. In addition to appraising property, the Office must apply classification rates and determine the eligibility of certain religious, charitable, educational, and municipal property tax exemptions. The Appraiser's Office maintains an extensive property information system as the basis for appraised valuations and property ownership tracking. The Office continues to advance in computer and other technologies to ensure better service and fair equal appraisals of property in the County.



## Strategic Goals:

- *Develop and maintain positive, cohesive relationships that promote a positive image*
- *Provide government services to citizens at a convenient location outside the main courthouse*
- *Be a model of appraisal excellence with a reputation for delivering equitable, accurate and understandable appraisals that meet statutory requirements*

## Highlights

- In 2012, the Sedgwick County Appraiser's Office was recognized by the Kansas Department of Revenue, Property Valuation Division for achieving Substantial Compliance
- Four Appraiser's Office employees received professional designations from the International Association of Assessing Officers



# Accomplishments and Priorities

## Accomplishments

In 2013, the State of Kansas Division of Property Valuation approved Sedgwick County's request to use an alternative form of property valuation notification. The Sedgwick County Appraiser's Office requested the change in an effort to save approximately \$40,000 by not mailing valuation notices to owners of properties that did not experience a change in value or classification from 2012 to 2013.

In 2012, the State of Kansas Division of Property Valuation commended the Sedgwick County Appraiser's Office for successfully achieving substantial compliance.

## Priorities

Priorities of the Sedgwick County Appraiser's Office are to continue working toward fulfillment of its mission, which includes 1) fair and accurate discovery, listing and valuation of all tangible taxable property within Sedgwick County; 2) meeting all statutory requirements of the office, 3) providing information to all who come in contact with the office in a courteous, professional manner and educating the public and private sectors relative to the appraisal process; 4) maintaining in-house training; and, 5) attaining current information to ensure accuracy.



## Significant Budget Adjustments

The 2014 County Appraiser's Office budget includes no significant adjustments.





**Significant Adjustments From Previous Budget Year**

Expenditures   Revenue   FTEs

**Total**                                                               

<b>Budget Summary by Category</b>						<b>Budget Summary by Fund</b>		
	2012 Actual	2013 Adopted	2013 Revised	2014 Budget	% Chg. '13-'14	Expenditures	2013 Revised	2014 Budget
<b>Expenditures</b>								
Personnel	3,527,631	3,687,453	3,762,923	3,895,224	3.5%	General Fund-110	4,327,055	4,459,525
Contractual Services	425,646	445,190	445,190	472,463	6.1%			
Debt Service	-	-	-	-	-			
Commodities	42,649	118,942	118,942	91,838	-22.8%			
Capital Improvements	-	-	-	-	-			
Capital Equipment	-	-	-	-	-			
Interfund Transfers	-	-	-	-	-			
<b>Total Expenditures</b>	<b>3,995,926</b>	<b>4,251,585</b>	<b>4,327,055</b>	<b>4,459,525</b>	<b>3.1%</b>	<b>Total Expenditures</b>	<b>4,327,055</b>	<b>4,459,525</b>
<b>Revenue</b>								
Taxes	-	-	-	-	-			
Intergovernmental	-	-	-	-	-			
Charges For Service	-	-	-	-	-			
Other Revenue	5,582	5,239	5,239	5,900	12.6%			
<b>Total Revenue</b>	<b>5,582</b>	<b>5,239</b>	<b>5,239</b>	<b>5,900</b>	<b>12.6%</b>			
<b>Full-Time Equivalents (FTEs)</b>	<b>65.00</b>	<b>65.00</b>	<b>65.00</b>	<b>65.00</b>	<b>0.0%</b>			

<b>Budget Summary by Program</b>							<b>Full-Time Equivalents (FTEs)</b>		
Program	Fund	Expenditures				% Chg. '13-'14	2013 Adopted	2013 Revised	2014 Budget
		2012 Actual	2013 Adopted	2013 Revised	2014 Budget				
Administration	110	571,774	673,560	679,071	663,528	-2.3%	3.00	3.00	3.00
Commercial	110	855,204	837,483	892,782	920,812	3.1%	13.00	13.00	13.00
Residential & Agricultural	110	903,455	985,375	965,065	1,017,215	5.4%	17.00	17.00	17.00
Special Use Property	110	753,681	797,358	813,564	831,462	2.2%	13.00	13.00	13.00
Support Staff	110	911,813	957,809	976,573	1,026,508	5.1%	19.00	19.00	19.00
<b>Total</b>		<b>3,995,926</b>	<b>4,251,585</b>	<b>4,327,055</b>	<b>4,459,525</b>	<b>3.1%</b>	<b>65.00</b>	<b>65.00</b>	<b>65.00</b>





**• Administration**

Administration provides general management services to all divisions within the Appraiser’s Office including: human resource management, inventory, budget development and oversight, technology planning, office communication, public relations as well as education and professional development. Administration also serves as liaison to other County departments, professional organizations and different levels of state government.

**Fund(s): General Fund 110**

75002-110

	2012	2013	2013	2014	% Chg.
	Actual	Adopted	Revised	Budget	'13-'14
<b>Expenditures</b>					
Personnel	241,651	240,853	246,364	260,848	5.9%
Contractual Services	288,686	332,756	332,756	310,997	-6.5%
Debt Service	-	-	-	-	
Commodities	41,437	99,951	99,951	91,683	-8.3%
Capital Improvements	-	-	-	-	
Capital Equipment	-	-	-	-	
Interfund Transfers	-	-	-	-	
<b>Total Expenditures</b>	<b>571,774</b>	<b>673,560</b>	<b>679,071</b>	<b>663,528</b>	<b>-2.3%</b>
<b>Revenue</b>					
Taxes	-	-	-	-	
Intergovernmental	-	-	-	-	
Charges For Service	-	-	-	-	
Other Revenue	5,572	5,041	5,041	5,889	16.8%
<b>Total Revenue</b>	<b>5,572</b>	<b>5,041</b>	<b>5,041</b>	<b>5,889</b>	<b>16.8%</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.0%</b>

**Goal(s):**

- Develop and maintain positive, cohesive relationships that promote a positive image
- Communicate timely and accurate reports to employees, departments, citizens, legislators and professional state and national organizations
- Provide educational opportunities to employees, other departments, appraisal offices and citizens

**• Commercial**

Commercial Real Estate is responsible for discovery, listing and valuation of all commercial real property parcels in Sedgwick County. This is accomplished through the use of properly applied mass appraisal techniques for commercial properties in accordance with the State of Kansas statutes and the Kansas Department of Revenue Property Valuation Division directives and guidelines. This division is also responsible for the review and defense of values through the appeal processes.

**Fund(s): General Fund 110**

75004-110

	2012	2013	2013	2014	% Chg.
	Actual	Adopted	Revised	Budget	'13-'14
<b>Expenditures</b>					
Personnel	793,348	786,611	841,910	844,249	0.3%
Contractual Services	61,261	45,976	45,976	76,448	66.3%
Debt Service	-	-	-	-	
Commodities	595	4,896	4,896	115	-97.7%
Capital Improvements	-	-	-	-	
Capital Equipment	-	-	-	-	
Interfund Transfers	-	-	-	-	
<b>Total Expenditures</b>	<b>855,204</b>	<b>837,483</b>	<b>892,782</b>	<b>920,812</b>	<b>3.1%</b>
<b>Revenue</b>					
Taxes	-	-	-	-	
Intergovernmental	-	-	-	-	
Charges For Service	-	-	-	-	
Other Revenue	10	198	198	11	-94.4%
<b>Total Revenue</b>	<b>10</b>	<b>198</b>	<b>198</b>	<b>11</b>	<b>-94.4%</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>0.0%</b>

**Goal(s):**

- Be a model of appraisal excellence with a reputation for delivering equitable, accurate and understandable appraisals that meet statutory requirements
- Provide prompt, courteous and professional assistance to the citizens served by Sedgwick County and to fellow employees
- Create a work environment that will attract and retain quality workers dedicated to establishing cost-effective mass appraisal values



**• Residential and Agricultural**

Residential and Agricultural Real Estate is responsible for discovery, listing and valuation of all residential/agricultural real property parcels in Sedgwick County. This is accomplished through the use of properly applied mass appraisal techniques for residential and agricultural properties in accordance with the State of Kansas statutes and the Kansas Department of Revenue Property Valuation Division directives and guidelines. This division is also responsible for the review and defense of values through the appeal processes.

**Fund(s): General Fund 110**

75005-110

	2012	2013	2013	2014	% Chg.
	Actual	Adopted	Revised	Budget	'13-'14
<b>Expenditures</b>					
Personnel	853,742	939,994	919,684	964,865	4.9%
Contractual Services	49,232	41,019	41,019	52,350	27.6%
Debt Service	-	-	-	-	-
Commodities	481	4,362	4,362	-	-100.0%
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
<b>Total Expenditures</b>	<b>903,455</b>	<b>985,375</b>	<b>965,065</b>	<b>1,017,215</b>	<b>5.4%</b>
<b>Revenue</b>					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>0.0%</b>

**Goal(s):**

- Accurately discover, list and value all residential and agricultural real estate
- Promote professionalism by educating staff in appraisal standards, techniques and the use of technology
- Facilitate open and honest communication with internal and external customers to build positive relationships and provide high quality service

**• Special Use Property**

The Special Use Property Division is responsible for discovery, listing and valuation of all business and individual personal property in Sedgwick County in accordance with the State of Kansas statutes and the Kansas Department of Revenue Property Valuation Division directives and guidelines. This division is responsible for the review and defense of values through the appeal processes. In addition, the Special Use Property Division is responsible for Information & Assistance. Information & Assistance provides accurate, general information and technical assistance in a timely, professional, and courteous manner to the public regarding all aspects of the property tax system. The division is responsible for processing all exemption requests. The Special Use Property Division works closely with the Kansas Court of Tax Appeals (COTA) regarding hearings, tax grievances and exemptions.

**Fund(s): General Fund 110**

75006-110

	2012	2013	2013	2014	% Chg.
	Actual	Adopted	Revised	Budget	'13-'14
<b>Expenditures</b>					
Personnel	736,791	775,451	791,657	811,867	2.6%
Contractual Services	16,754	17,728	17,728	19,555	10.3%
Debt Service	-	-	-	-	-
Commodities	136	4,179	4,179	40	-99.0%
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
<b>Total Expenditures</b>	<b>753,681</b>	<b>797,358</b>	<b>813,564</b>	<b>831,462</b>	<b>2.2%</b>
<b>Revenue</b>					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>0.0%</b>

**Goal(s):**

- Accurately appraise all reported property in a timely and efficient manner according to the laws of Kansas and using accepted tools and techniques as outlined by the Property Valuation Division of the Kansas Department of Revenue.
- Create an environment of good quality public service that fosters the communication of accurate and timely information to the public in a professional and courteous manner
- Assist property owners in the exemption process so accurate information is available to make recommendations to the Kansas Court of Tax Appeals in a timely and professional manner.



● Support Staff

Appraisal Support is responsible for providing support to the Commercial, Residential and Agricultural Real Property Divisions as well as the Personal Property Division. Support includes record imaging, record maintenance, map maintenance, logging and tracking of field processes, quality control of appraisal data, and fulfillment of data requests from external customers.

Fund(s): General Fund 110

75007-110

	2012	2013	2013	2014	% Chg.
	Actual	Adopted	Revised	Budget	'13-'14
<b>Expenditures</b>					
Personnel	902,099	944,544	963,308	1,013,395	5.2%
Contractual Services	9,714	7,711	7,711	13,113	70.1%
Debt Service	-	-	-	-	-
Commodities	-	5,554	5,554	-	-100.0%
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
<b>Total Expenditures</b>	<b>911,813</b>	<b>957,809</b>	<b>976,573</b>	<b>1,026,508</b>	<b>5.1%</b>
<b>Revenue</b>					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>0.0%</b>

Goal(s):

- Provide accurate information and resources necessary to facilitate the appraisers in the completion of appraisal processes
- Achieve performance targets through communication and teamwork
- Provide assistance with a courteous and friendly attitude
- Optimize our knowledge through education and training opportunities

