

County Appraiser

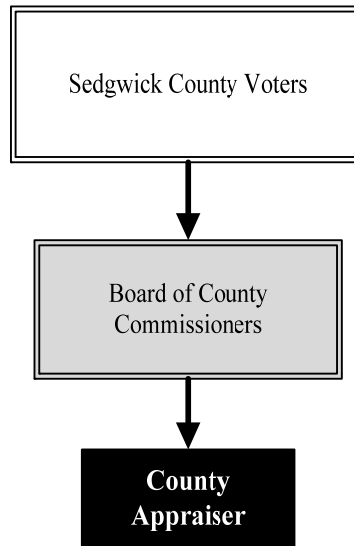
Mission: To provide quality customer service to the citizens of Sedgwick County, while providing a fair and equitable appraisal roll to our clients and intended users; in accordance with the requirements of the statutory compliance review used in the formulation of funding for quality public services in our community.

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Sedgwick County Appraiser

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Overview

The Appraiser’s Office is required by law to annually appraise all tangible, taxable, and exempt property by January 1. In Sedgwick County, this means the Appraiser’s Office determines value for 234,840 residential, agricultural, multi-family, commercial, and industrial parcels, as well as 37,000 personal property accounts. In addition to appraising property, the Office must apply classification rates and determine the eligibility of certain 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 uniform and fair appraisals of property in the County.

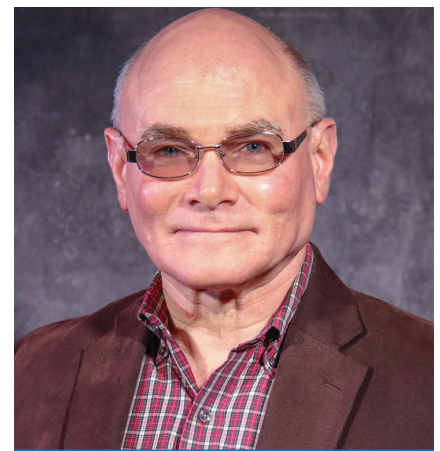


Strategic Goals:

- *Develop and maintain positive, cohesive relationships that promote a professional image*
- *Provide annual appraisal for ad valorem tax purposes while building public trust and educating stakeholders*
- *Be a model of appraisal excellence with a reputation for delivering equitable, accurate, and understandable appraisals that meet statutory requirements*

Highlights

- Thirteen Appraiser’s Office employees have professional development designations from the International Association of Assessing Officers (IAAO), the Appraisal Institute, and the Kansas Department of Revenue’s Property Valuation Division (PVD)



Accomplishments and Strategic Results

Accomplishments

In 2023, the PVD commended the Sedgwick County Appraiser’s Office for successfully achieving substantial compliance.

The Appraiser’s Office successfully accomplished timely certification of the appraisal roll to the Clerk’s Office. IAAO conducted an audit of the Sedgwick County Appraiser’s Office which showed that the Office follows Kansas law and PVD directives and guidelines, makes effective and efficient use of technology, and is efficient in its processes. However, the Office needs more staff and more updated technology.

Strategic Results

Strategic Results for the Appraiser’s Office included the following measures in 2023:

- The Appraiser’s Office is required to achieve a rate of 75.0 percent by the Annual Substantial Compliance Audit conducted by the PVD. This measurement ensures the burden of taxation is distributed equally among property owners in Sedgwick County. In 2023, the Appraiser’s Office achieved a rate of 91.0 percent; and
- The Appraiser’s Office has a goal of having an appeal ratio of less than 5.0 percent. The appeal ratio is a measure that indicates if the Appraiser’s Office is reflective of market conditions as expected by the property owners of Sedgwick County. In 2023, the Appraiser’s Office achieved an appeal ratio of 2.0 percent.

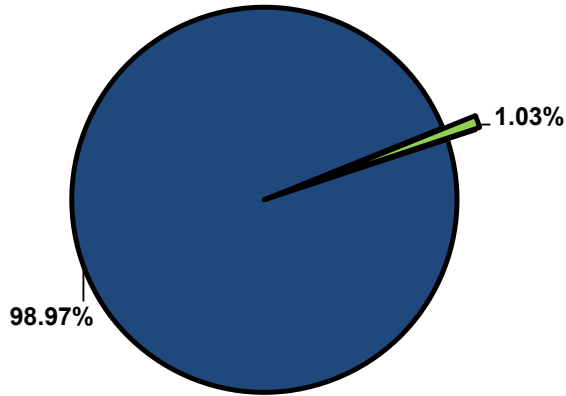


Significant Budget Adjustments

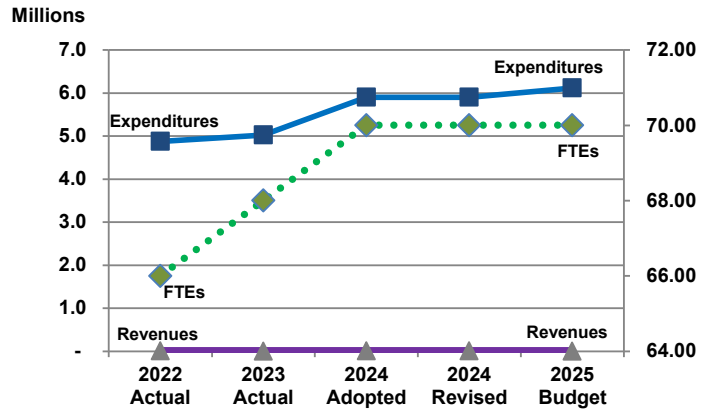
Significant adjustments to the County Appraiser’s 2025 budget include a \$35,000 increase in expenditures due to the increased cost for appraisal processes as well as a \$6,600 decrease in contractals due to shifting costs to the Division of Information Technology.

Departmental Graphical Summary

County Appraiser
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amount Chg '24 Rev.-'25	% Chg '24 Rev.-'25
Expenditures							
Personnel	4,580,588	4,716,473	5,594,923	5,594,923	5,779,154	184,231	3.29%
Contractual Services	231,405	228,464	222,822	222,822	252,280	29,458	13.22%
Debt Service	-	-	-	-	-	-	-
Commodities	65,180	80,893	84,797	84,797	84,797	-	0.00%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	4,877,173	5,025,829	5,902,542	5,902,542	6,116,231	213,689	3.62%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	875	-	910	910	-	(910)	-100.00%
All Other Revenue	4,799	4,454	4,992	4,992	4,632	(360)	-7.22%
Total Revenues	5,674	4,454	5,903	5,903	4,632	(1,271)	-21.53%
Full-Time Equivalents (FTEs)							
Property Tax Funded	66.00	68.00	70.00	70.00	70.00	-	0.00%
Non-Property Tax Funded	-	-	-	-	-	-	-
Total FTEs	66.00	68.00	70.00	70.00	70.00	-	0.00%

Budget Summary by Fund

Fund	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amount Chg '24 Rev.-'25	% Chg '24 Rev.-'25
General Fund	4,877,173	5,025,829	5,902,542	5,902,542	6,116,231	213,689	3.62%
Total Expenditures	4,877,173	5,025,829	5,902,542	5,902,542	6,116,231	213,689	3.62%

Significant Budget Adjustments from Prior Year Revised Budget

	Expenditures	Revenues	FTEs
Increase in contractals due to an increased cost in processes	35,000		
Decrease in contractals due to shifting costs to the Division of Information Technology	(6,600)		
Total	28,400	-	-

Budget Summary by Program

Program	Fund	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	% Chg '24 Rev.-'25	24'-25' FTEs
Administration	110	498,903	601,038	687,017	687,017	724,975	5.53%	5.00
Commercial	110	1,203,806	1,205,895	1,326,056	1,316,856	1,363,880	3.57%	14.00
Residential & Agriculture	110	1,335,306	1,528,679	1,809,883	2,299,883	2,248,249	-2.25%	28.00
Special Use Property	110	751,167	827,421	918,419	997,619	1,033,650	3.61%	13.00
Land Records	110	1,087,990	862,796	1,161,167	601,167	745,477	24.00%	10.00
Total		4,877,173	5,025,829	5,902,542	5,902,542	6,116,231	3.62%	70.00

Personnel Summary by Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2024 Adopted	2024 Revised	2025 Budget	2024 Adopted	2024 Revised	2025 Budget
County Appraiser	110	APPOINT	121,653	125,293	125,293	1.00	1.00	1.00
Chief Deputy Appraiser	110	GRADE 70	95,578	98,445	98,445	1.00	1.00	1.00
Appraisal Project Leader	110	GRADE 67	275,067	273,345	273,345	3.00	3.00	3.00
Commercial Real Estate Analyst	110	FROZEN	77,133	79,447	79,447	1.00	1.00	1.00
Administrative Manager	110	GRADE 61	194,438	200,253	200,253	3.00	3.00	3.00
Senior Commercial Appraiser	110	GRADE 60	124,873	130,032	130,032	2.00	2.00	2.00
Administrative Officer	110	GRADE 58	62,094	64,264	64,264	1.00	1.00	1.00
Senior Administrative Officer	110	GRADE 59	114,891	120,804	120,804	2.00	2.00	2.00
Senior Real Estate Analyst	110	GRADE 60	63,278	58,037	58,037	1.00	1.00	1.00
Appraisal Modeler	110	GRADE 60	223,288	229,986	229,986	4.00	4.00	4.00
Administrative Support V	110	GRADE 56	107,827	111,062	111,062	2.00	2.00	2.00
Appraiser Application Specialist	110	GRADE 60	53,261	54,859	54,859	1.00	1.00	1.00
Sr. Personal Property Appraiser	110	GRADE 56	157,985	163,372	163,372	3.00	3.00	3.00
Commercial Appraiser	110	RANGE 58	206,028	210,192	210,192	4.00	4.00	4.00
Administrative Supervisor I	110	GRADE 56	104,076	103,892	103,892	2.00	2.00	2.00
Administrative Supervisor II	110	GRADE 58	53,108	51,203	51,203	1.00	1.00	1.00
Senior Residential Appraiser	110	GRADE 58	340,463	355,981	355,981	7.00	7.00	7.00
Agricultural Appraiser	110	GRADE 58	97,376	100,264	100,264	2.00	2.00	2.00
Appraisal Market Data Analyst	110	GRADE 58	47,746	49,169	49,169	1.00	1.00	1.00
Commercial Land Analyst	110	GRADE 58	47,083	48,495	48,495	1.00	1.00	1.00
Residential Appraiser	110	GRADE 57	320,785	328,574	328,574	7.00	7.00	7.00
Personal Property Appraiser	110	GRADE 55	134,868	138,869	138,869	3.00	3.00	3.00
Appraisal Support Specialist II	110	GRADE 53	331,974	344,668	344,668	8.00	8.00	8.00
Problem Resolution Specialist	110	GRADE 53	125,146	127,367	127,367	3.00	3.00	3.00
Appraisal Support Specialist I	110	GRADE 51	200,180	204,988	204,988	6.00	6.00	6.00
Subtotal					3,772,860			
Add:								
Budgeted Personnel Savings					(57,651)			
Compensation Adjustments					199,835			
Overtime/On Call/Holiday Pay					5,588			
Benefits					1,858,523			
Total Personnel Budget					5,779,154	70.00	70.00	70.00

• Administration

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

Fund(s): County General Fund 110

Expenditures	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amnt. Chg. '24 - '25	% Chg. '24 - '25
Personnel	391,508	496,099	569,096	569,096	590,378	21,283	3.7%
Contractual Services	42,237	24,046	33,124	33,124	49,800	16,676	50.3%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	65,159	80,893	84,797	84,797	84,797	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	498,903	601,038	687,017	687,017	724,975	37,959	5.5%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	875	-	910	910	-	(910)	-100.0%
All Other Revenue	3,986	4,454	4,146	4,146	4,632	486	11.7%
Total Revenues	4,861	4,454	5,057	5,057	4,632	(425)	-8.4%
Full-Time Equivalents (FTEs)	3.00	5.00	5.00	5.00	5.00	-	0.0%

• 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 State of Kansas statutes and the Kansas Department of Revenue Property Valuation Division (PVD) directives and guidelines. This program is also responsible for the review of values through the appeal processes.

Fund(s): County General Fund 110

Expenditures	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amnt. Chg. '24 - '25	% Chg. '24 - '25
Personnel	1,117,227	1,124,689	1,239,456	1,239,456	1,286,770	47,314	3.8%
Contractual Services	86,558	81,206	86,600	77,400	77,110	(290)	-0.4%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	21	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	1,203,806	1,205,895	1,326,056	1,316,856	1,363,880	47,024	3.6%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	813	-	846	846	-	(846)	-100.0%
Total Revenues	813	-	846	846	-	(846)	-100.0%
Full-Time Equivalents (FTEs)	14.00	14.00	14.00	14.00	14.00	-	0.0%

• Residential and Agriculture

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 State of Kansas Statutes and the Kansas Department of Revenue PVD directives and guidelines. This program is also responsible for the review of values through the appeal processes.

Fund(s): County General Fund 110

Expenditures	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amnt. Chg. '24 - '25	% Chg. '24 - '25
Personnel	1,263,054	1,442,321	1,739,300	2,229,300	2,166,163	(63,138)	-2.8%
Contractual Services	72,252	86,358	70,583	70,583	82,086	11,503	16.3%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	1,335,306	1,528,679	1,809,883	2,299,883	2,248,249	(51,634)	-2.2%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	-	-	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	18.00	19.00	21.00	28.00	28.00	-	0.0%

• Special Use Property

The Special Use Property Program is responsible for discovery, listing, and valuation of all business and individual personal property in Sedgwick County in accordance with State of Kansas Statutes and the Kansas Department of Revenue PVD directives and guidelines. This program is responsible for the review of values through the appeals process. In addition, the Special Use Property Program is responsible for Information and Assistance. Information and 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 program is responsible for processing all exemption applications. The Special Use Property Program works closely with the Kansas Board of Tax Appeals (BOTA) regarding hearings, tax grievances, and exemptions.

Fund(s): County General Fund 110

Expenditures	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amnt. Chg. '24 - '25	% Chg. '24 - '25
Personnel	730,269	797,425	895,369	965,369	998,600	33,231	3.4%
Contractual Services	20,898	29,997	23,050	32,250	35,050	2,800	8.7%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	751,167	827,421	918,419	997,619	1,033,650	36,031	3.6%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	-	-	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	12.00	12.00	12.00	13.00	13.00	-	0.0%

• Land Records

The Land Records Division is responsible for discovery, listing, data maintenance valuation, and appeals of all vacant and undeveloped real property parcels in Sedgwick County. This is accomplished through the use of properly applied mass appraisal techniques for vacant and undeveloped properties in accordance with State of Kansas statutes and the Kansas Department of Revenue, PVD directives and guidelines.

Fund(s): County General Fund 110

Expenditures	2022 Actual	2023 Actual	2024 Adopted	2024 Revised	2025 Budget	Amnt. Chg. '24 - '25	% Chg. '24 - '25
Personnel	1,078,529	855,939	1,151,702	591,702	737,243	145,541	24.6%
Contractual Services	9,461	6,858	9,465	9,465	8,234	(1,231)	-13.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	1,087,990	862,796	1,161,167	601,167	745,477	144,310	24.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	-	-	-	-	-	-	0.0%
Full-Time Equivalents (FTEs)	19.00	18.00	18.00	10.00	10.00	-	0.0%