

# County Appraiser's Office

**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.

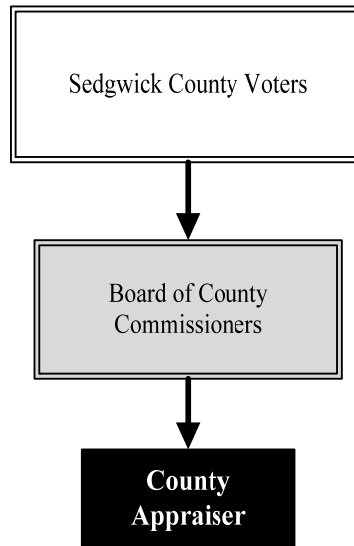
**Michael S. Borchard, CAE, RMA**  
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## Overview

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 219,957 residential, agricultural, multi-family, commercial, and industrial parcels, as well as 33,950 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 2013, the Sedgwick County Appraiser's Office was recognized by the Kansas Department of Revenue, Property Valuation Division for achieving Substantial Compliance
- Three Appraiser's Office employees received professional development designations from the International Association of Assessing Officers and the Kansas Department of Revenue's Property Valuation Division



# 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 \$44,000 by not mailing valuation notices to owners of properties that did not experience a change in value or classification from 2013 to 2014.

In 2013, 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) acquiring current information to ensure accuracy.



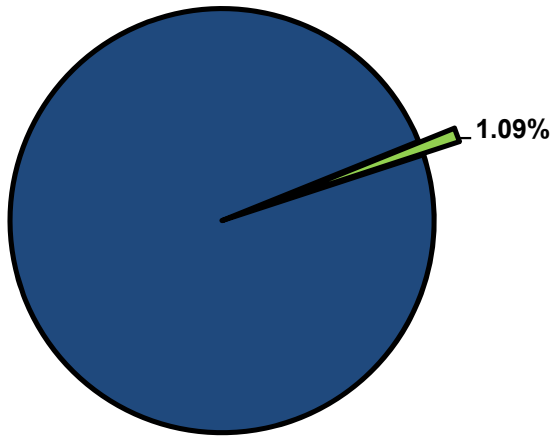
## Significant Budget Adjustments

There are no significant adjustments to the County Appraiser's 2015 budget.

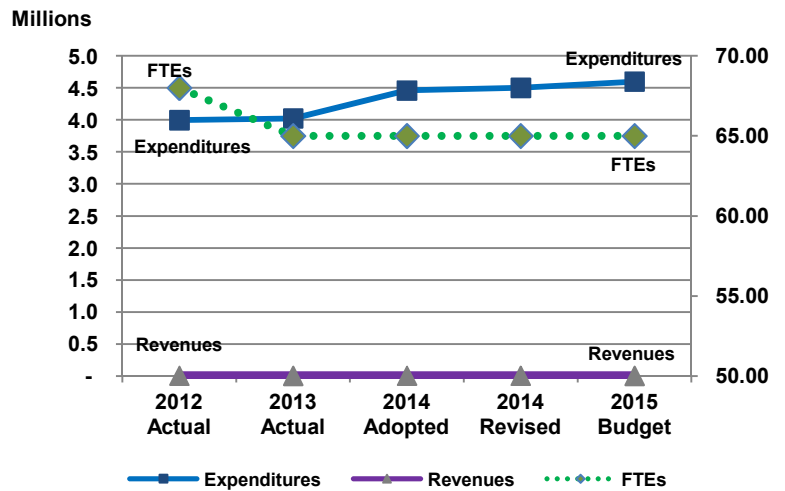


**Departmental Graphical Summary**

**County Appraiser**  
Percent of Total County Operating Budget



**Expenditures, Program Revenue & FTEs**  
All Operating Funds



**Budget Summary by Category**

	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amount Chg '14 Rev.-'15	% Chg '14 Rev.-'15
<b>Expenditures</b>							
Personnel	3,527,631	3,526,068	3,895,224	3,936,359	4,044,725	108,366	2.75%
Contractual Services	425,646	400,584	472,463	472,363	462,572	(9,791)	-2.07%
Debt Service	-	-	-	-	-	-	-
Commodities	42,649	97,326	91,838	91,938	91,122	(816)	-0.89%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>3,995,926</b>	<b>4,023,979</b>	<b>4,459,525</b>	<b>4,500,660</b>	<b>4,598,418</b>	<b>97,758</b>	<b>2.17%</b>
<b>Revenues</b>							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
All Other Revenue	5,582	3,960	5,900	5,900	4,176	(1,724)	-29.22%
<b>Total Revenues</b>	<b>5,582</b>	<b>3,960</b>	<b>5,900</b>	<b>5,900</b>	<b>4,176</b>	<b>(1,724)</b>	<b>-29.22%</b>
<b>Full-Time Equivalents (FTEs)</b>							
Property Tax Funded	68.00	65.00	65.00	65.00	65.00	-	0.00%
Non-Property Tax Funded	-	-	-	-	-	-	-
<b>Total FTEs</b>	<b>68.00</b>	<b>65.00</b>	<b>65.00</b>	<b>65.00</b>	<b>65.00</b>	<b>-</b>	<b>0.00%</b>

**Budget Summary by Fund**

Fund	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amount Chg '14 Rev.-'15	% Chg '14 Rev.-'15
General Fund	3,995,926	4,023,979	4,459,525	4,500,660	4,598,418	97,758	2.17%
<b>Total Expenditures</b>	<b>3,995,926</b>	<b>4,023,979</b>	<b>4,459,525</b>	<b>4,500,660</b>	<b>4,598,418</b>	<b>97,758</b>	<b>2.17%</b>

**Significant Budget Adjustments from Prior Year Revised Budget**

Expenditures      Revenues      FTEs

Total      -      -      -

**Budget Summary by Program**

Program	Fund	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	% Chg '14 Rev.-'15	2015 FTEs
Administration	110	571,774	623,212	663,528	668,877	683,303	2.16%	3.00
Commercial	110	855,204	855,564	920,812	934,172	957,281	2.47%	13.00
Residential & Agriculture	110	903,455	894,221	1,017,215	1,030,815	1,069,307	3.73%	17.00
Special Use Property	110	753,681	725,781	831,462	835,265	840,034	0.57%	13.00
Support Staff	110	911,813	925,201	1,026,508	1,031,532	1,048,493	1.64%	19.00
<b>Total</b>		<b>3,995,926</b>	<b>4,023,979</b>	<b>4,459,525</b>	<b>4,500,660</b>	<b>4,598,418</b>	<b>2.17%</b>	<b>65.00</b>

**Personnel Summary By Fund**

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2014 Adopted	2014 Revised	2015 Budget	2014 Adopted	2014 Revised	2015 Budget
County Appraiser	110	GRADE139	104,268	110,896	110,896	1.00	1.00	1.00
Senior Administrative Project Manager	110	GRADE133	70,947	73,983	73,983	1.00	1.00	1.00
Administrative Manager	110	GRADE132	129,641	135,192	135,192	2.00	2.00	2.00
Assistant Chief Deputy Appraiser	110	GRADE132	66,567	69,400	69,400	1.00	1.00	1.00
Management Analyst I	110	GRADE132	40,191	52,499	-	1.00	1.00	-
Commercial BOTA Specialist	110	GRADE129	43,958	60,756	60,756	1.00	1.00	1.00
Appraisal Modeler II	110	GRADE127	-	-	87,576	-	-	2.00
Department Application Manager	110	GRADE127	-	-	42,121	-	-	1.00
Senior Administrative Officer	110	GRADE127	232,035	248,335	248,335	5.00	5.00	5.00
Senior Commercial Appraiser	110	GRADE127	-	-	110,825	-	-	2.00
Appraisal Modeler II	110	GRADE126	-	47,899	-	-	1.00	-
Commercial Land Analyst	110	GRADE126	-	-	36,776	-	-	1.00
Management Analyst I	110	GRADE126	-	-	89,814	-	-	2.00
Senior Land Analyst	110	GRADE126	-	-	38,034	-	-	1.00
Senior Residential Appraiser	110	GRADE126	-	-	190,937	-	-	4.00
Department Application Manager	110	GRADE125	37,385	42,121	-	1.00	1.00	-
Management Analyst I	110	GRADE125	34,054	37,315	-	1.00	1.00	-
Senior Commercial Appraiser	110	GRADE125	107,336	110,825	-	2.00	2.00	-
Senior Land Analyst	110	GRADE125	39,666	38,034	-	1.00	1.00	-
Administrative Officer	110	GRADE124	179,853	187,488	187,488	4.00	4.00	4.00
Commercial Apprasier	110	GRADE124	-	-	172,274	-	-	5.00
Senior Residential Appraiser	110	GRADE124	184,549	190,937	-	4.00	4.00	-
Appraisal Modeler II	110	GRADE123	85,159	39,677	-	2.00	1.00	-
Commercial Apprasier	110	GRADE123	158,562	172,274	-	5.00	5.00	-
Commercial Land Analyst	110	GRADE123	34,921	36,776	-	1.00	1.00	-
Residential Appraiser	110	GRADE123	270,016	315,453	315,453	9.00	9.00	9.00
Senior Personal Property Appraiser	110	GRADE123	-	-	92,191	-	-	2.00
Personal Property Appraiser	110	GRADE121	-	-	93,990	-	-	3.00
Senior Personal Property Appraiser	110	GRADE121	89,427	92,191	-	2.00	2.00	-
Appraisal Support Specialist	110	GRADE120	462,391	458,665	458,665	15.00	15.00	15.00
Personal Property Appraiser	110	GRADE120	87,681	93,990	-	3.00	3.00	-
Problem Resolution Specialist	110	GRADE120	126,281	128,260	128,260	3.00	3.00	3.00
<b>Subtotal</b>					<b>2,742,966</b>			
Add:								
Budgeted Personnel Savings					(52,472)			
Compensation Adjustments					83,152			
Overtime/On Call/Holiday Pay					5,373			
Benefits					1,265,705			
<b>Total Personnel Budget</b>					<b>4,044,725</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): County General Fund 110**

Expenditures	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amnt. Chg. '14 - '15	% Chg. '14 - '15
Personnel	241,651	256,271	260,848	266,297	288,004	21,707	8.2%
Contractual Services	288,686	271,894	310,997	310,897	304,331	(6,566)	-2.1%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	41,437	95,047	91,683	91,683	90,968	(715)	-0.8%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>571,774</b>	<b>623,212</b>	<b>663,528</b>	<b>668,877</b>	<b>683,303</b>	<b>14,426</b>	<b>2.2%</b>
<b>Revenues</b>							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	5,572	3,880	5,889	5,889	4,084	(1,805)	-30.7%
<b>Total Revenues</b>	<b>5,572</b>	<b>3,880</b>	<b>5,889</b>	<b>5,889</b>	<b>4,084</b>	<b>(1,805)</b>	<b>-30.7%</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>4.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>0.0%</b>

**• 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): County General Fund 110**

Expenditures	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amnt. Chg. '14 - '15	% Chg. '14 - '15
Personnel	793,348	800,511	844,249	857,609	881,316	23,707	2.8%
Contractual Services	61,261	55,053	76,448	76,448	75,851	(597)	-0.8%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	595	-	115	115	114	(1)	-0.9%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>855,204</b>	<b>855,564</b>	<b>920,812</b>	<b>934,172</b>	<b>957,281</b>	<b>23,109</b>	<b>2.5%</b>
<b>Revenues</b>							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	10	-	11	11	11	-	0.0%
<b>Total Revenues</b>	<b>10</b>	<b>-</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>-</b>	<b>0.0%</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>-</b>	<b>0.0%</b>

**• 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 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): County General Fund 110**

Expenditures	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amnt. Chg. '14 - '15	% Chg. '14 - '15
Personnel	853,742	846,959	964,865	978,465	1,019,329	40,865	4.2%
Contractual Services	49,232	47,262	52,350	52,350	49,978	(2,372)	-4.5%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	481	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>903,455</b>	<b>894,221</b>	<b>1,017,215</b>	<b>1,030,815</b>	<b>1,069,307</b>	<b>38,492</b>	<b>3.7%</b>
<b>Revenues</b>							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	60	-	-	60	60	0.0%
<b>Total Revenues</b>	<b>-</b>	<b>60</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>60</b>	<b>0.0%</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>-</b>	<b>0.0%</b>

**• 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): County General Fund 110**

Expenditures	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amnt. Chg. '14 - '15	% Chg. '14 - '15
Personnel	736,791	708,761	811,867	815,570	820,591	5,021	0.6%
Contractual Services	16,754	14,791	19,555	19,555	19,403	(152)	-0.8%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	136	2,229	40	140	40	(100)	-71.4%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>753,681</b>	<b>725,781</b>	<b>831,462</b>	<b>835,265</b>	<b>840,034</b>	<b>4,769</b>	<b>0.6%</b>
<b>Revenues</b>							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>15.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>-</b>	<b>0.0%</b>



• 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): County General Fund 110

Expenditures	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2015 Budget	Amnt. Chg. '14 - '15	% Chg. '14 - '15
Personnel	902,099	913,566	1,013,395	1,018,419	1,035,484	17,065	1.7%
Contractual Services	9,714	11,585	13,113	13,113	13,009	(104)	-0.8%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	51	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>911,813</b>	<b>925,201</b>	<b>1,026,508</b>	<b>1,031,532</b>	<b>1,048,493</b>	<b>16,961</b>	<b>1.6%</b>
<b>Revenues</b>							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	20	-	-	21	21	0.0%
<b>Total Revenues</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>21</b>	<b>21</b>	<b>0.0%</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>-</b>	<b>0.0%</b>