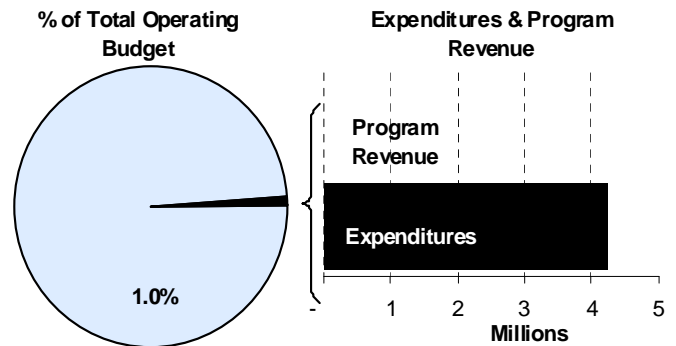
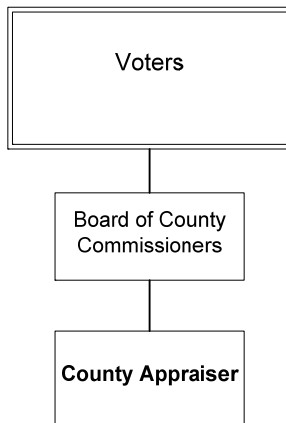




**Michael S. Borchard, CAE, RMA**  
 Sedgwick County Appraiser  
 4035 E. Harry Street  
 Wichita, Kansas 67218  
 316-660-9110  
[mborchard@sedgwick.gov](mailto:mborchard@sedgwick.gov)

**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.



**Description of Major Services**

The Appraiser’s Office is required by law to annually appraise all tangible taxable property by January 1st. In Sedgwick County this means the Appraiser’s Office determines value for 219,728 individual parcels, including residential, agricultural, multi-family, commercial, industrial, as well as 38,568 personal property accounts.

In addition to appraising property, the Appraiser’s 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.

The Appraiser values property based on market transactions. In turn, the Appraiser has the responsibility to study those transactions and appraise property accordingly. Market value is determined through the use

of generally accepted appraisal methods. This process ensures that each property owner pays no more or less than a fair share of the cost of providing government services.

The Appraiser’s Office works with cities and the County on the application process for various economic development tools: Industrial Revenue Bonds (IRB) and Economic Development Exemptions (EDX), Neighborhood Revitalization Programs (NRP) and Tax Increment Financing (TIF). These economic development tools are used by cities to promote, support and facilitate the creation of wealth and employment opportunities in the region. The Office has varying responsibilities depending on the tool being used, but one constant is that the Office must participate, cooperate, and collaborate with the diverse array of involved stakeholders. The Appraiser also responds to requests by County offices and other units of government, wanting impact statements or estimated valuations for constructing certain structures or from developers inquiring about building structures in specific areas in the County.

The Appraiser’s Office works to mitigate its impact on the environment in numerous ways. The Office implemented the use of a Data Verification Van which reduced the number of field appraisers driving in personal vehicles producing harmful gas emissions. This process is successful and offers the same amount of productivity by incorporating multiple appraisers within the same vehicle. In conjunction with the Data Verification Van, the Office has recently implemented new technology allowing for review of property characteristic data from desktop images.

The Appraiser’s Office ensures the delivery of services in a fair and equitable manner by providing customer service training skills and ensuring that County Values are considered in every aspect of their daily work. Additionally, the Appraiser’s Office makes every possible attempt to improve technology. The improvements in technology allow for more effectiveness and accuracy in the service provided to the property owners of Sedgwick County.

**Programs and Functions**

More than 30 Kansas statutes govern the duties and processes of the Sedgwick County Appraiser’s Office. These statutes, which cover general education, real property and personal property appraisal duties, provide the legal basis for the work that the Appraiser’s Office undertakes in serving its customers and providing services that the citizens have come to expect.

**Current and Emerging Issues**

The Appraiser’s Office is planning for the future by providing professional development, educational opportunities, cross-training and successful work experience.

The Office has a Professional Development Plan for each of its employees. In the future, there will be

various roles and responsibilities that are more specialized that will need to be filled. Employees who produce quality work, who demonstrate their knowledge of the job, have a good work ethic and exhibit the aptitude for these specialized positions can be identified for advancement. Some of the job vacancies in the future will involve leadership or management skills. Employees who exhibit the aforementioned attributes, who have a vision and can see the possibilities of and for the future of mass appraisal, can be identified for positions of leadership, while those who understand the individual job processes and are willing to mentor and work side by side with employees can be identified for positions as supervisors/managers.

The Appraiser’s Office is committed to developing all employees through educational opportunities. Some employees hold professional appraisal designations and professional certificates while others are pursuing them.

**Budget Adjustments**

The Sedgwick County Appraiser’s 2013 budget includes a reduction of 4.0 FTEs, including a 1.0 FTE Chief Deputy Appraiser position, 2.0 FTE Problem Resolution Specialist positions, and a 1.0 FTE Fiscal Associate position.

**Alignment with County Values**

- **Commitment -**  
The Appraiser’s Office is committed to provide quality customer service to property owners by providing its employees with the best tools and educational opportunities necessary to make fair and equitable appraisals
- **Accountability -**  
The Appraiser’s Office accepts responsibility for its job performance by adhering to the requirements of the Kansas Department of Revenue, Property Valuation Division, which ensures property owners are receiving fair and equitable appraisals

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**Goals & Initiatives**

- **To develop and maintain positive, cohesive relationships that promote a positive image**
- **To provide government services to citizens at a convenient location outside the Main Courthouse**
- **To be a model of appraisal excellence with a reputation for delivering equitable, accurate and understandable appraisals that meet statutory requirements**

PERFORMANCE MEASURE HIGHLIGHTS

The following chart illustrates the Key Performance Indicator (KPI) of the Sedgwick County Appraiser’s Office.

Successfully Achieve the Points Required by the Annual Substantial Compliance Audit by the Kansas Department of Revenue -

- Measure of the percent of points received from the Annual Substantial Compliance Audit by the Kansas Department of Revenue. When the level and uniformity of Sedgwick County’s appraised values are in compliance, then the burden of taxation is distributed fairly and equitably for property owners in the County.

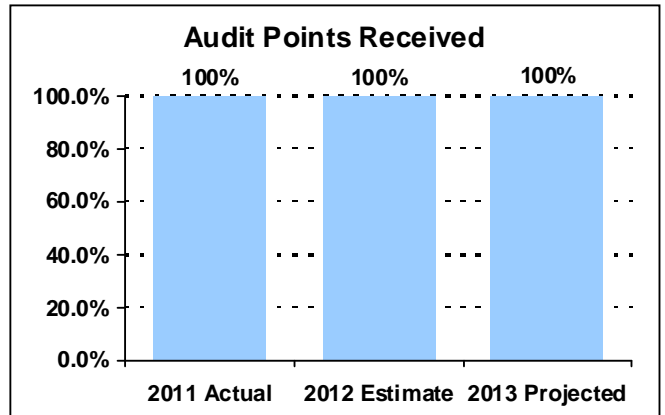


Table with 4 columns: Department Performance Measures, 2011 Actual, 2012 Est., and 2013 Proj. Includes goal text and performance metrics for compliance audit, cost per \$1,000, and informal appeals.

**Significant Adjustments From Previous Budget Year**

● Eliminate Chief Deputy Appraiser position	<u>Expenditures</u>	<u>Revenue</u>	<u>FTEs</u>
● Eliminate Problem Resolution Specialist positions	(85,126)		(1.00)
● Eliminate Fiscal Associate position	(99,104)		(2.00)
	(38,211)		(1.00)

**Total**      (222,441)      -      (4.00)

**Budget Summary by Category**

**Budget Summary by Fund**

Expenditures	2011	2012	2012	2013	% Chg.	Expenditures	2012	2013
	Actual	Adopted	Revised	Budget	'12-'13		Revised	Budget
Personnel	3,928,799	3,807,102	3,768,881	3,687,453	-2.2%	General Fund-110	4,332,150	4,251,585
Contractual Services	615,344	444,327	444,327	445,190	0.2%			
Debt Service	-	-	-	-	-			
Commodities	162,453	118,942	118,942	118,942	0.0%			
Capital Improvements	-	-	-	-	-			
Capital Equipment	-	-	-	-	-			
Interfund Transfers	-	-	-	-	-			
<b>Total Expenditures</b>	<b>4,706,596</b>	<b>4,370,371</b>	<b>4,332,150</b>	<b>4,251,585</b>	<b>-1.9%</b>	<b>Total Expenditures</b>	<b>4,332,150</b>	<b>4,251,585</b>
<b>Revenue</b>								
Taxes	-	-	-	-	-			
Intergovernmental	-	-	-	-	-			
Charges For Service	-	-	-	-	-			
Other Revenue	5,127	9,648	9,648	5,239	-45.7%			
<b>Total Revenue</b>	<b>5,127</b>	<b>9,648</b>	<b>9,648</b>	<b>5,239</b>	<b>-45.7%</b>			
<b>Full-Time Equivalents (FTEs)</b>	<b>73.00</b>	<b>69.00</b>	<b>68.00</b>	<b>65.00</b>	<b>-4.4%</b>			

**Budget Summary by Program**

Program	Fund	Expenditures				% Chg. '12-'13	Full-Time Equivalents (FTEs)		
		2011 Actual	2012 Adopted	2012 Revised	2013 Budget		2012 Adopted	2012 Revised	2013 Budget
Administration	110	1,210,211	1,208,743	745,882	673,560	-9.7%	13.00	4.00	3.00
Commerical	110	803,235	780,148	825,835	837,483	1.4%	12.00	13.00	13.00
Residential & Agricultural	110	979,061	993,824	948,137	985,375	3.9%	18.00	17.00	17.00
Special Use Property	110	711,460	596,767	945,582	797,358	-15.7%	10.00	15.00	13.00
Support Staff	110	816,767	790,889	866,714	957,809	10.5%	16.00	19.00	19.00
Digital Oblique Imagery	236	185,862	-	-	-	-	-	-	-
<b>Total</b>		<b>4,706,596</b>	<b>4,370,371</b>	<b>4,332,150</b>	<b>4,251,585</b>	<b>-1.9%</b>	<b>69.00</b>	<b>68.00</b>	<b>65.00</b>



**Personnel Summary by Fund**

Position Title(s)	Fund	Band	Budgeted Personnel Costs			Full-Time Equivalents (FTEs)		
			2012 Adopted	2012 Revised	2013 Budget	2012 Adopted	2012 Revised	2013 Budget
County Appraiser	110	B531	104,268	104,268	104,268	1.00	1.00	1.00
Chief Deputy Appraiser	110	B428	76,373	58,705	-	1.00	1.00	-
Senior Administrative Project Ma	110	B327	68,889	68,889	68,889	1.00	1.00	1.00
Administrative Manager	110	B326	125,879	125,879	125,879	2.00	2.00	2.00
Assistant Chief Deputy Appraiser	110	B326	64,647	64,647	64,647	1.00	1.00	1.00
Senior Administrative Officer	110	B323	193,570	234,466	234,466	4.00	5.00	5.00
Staff Economist II	110	B323	55,496	55,496	55,496	1.00	1.00	1.00
Modeler II	110	B322	44,587	44,587	44,587	1.00	1.00	1.00
Communications Coordinator	110	B322	39,020	39,020	39,020	1.00	1.00	1.00
Real Property Appraiser III	110	B321	183,432	258,574	258,574	4.00	6.00	6.00
Administrative Officer	110	B321	247,672	173,082	173,082	6.00	4.00	4.00
Personal Property Appraiser III	110	B321	53,554	53,554	53,554	1.00	1.00	1.00
Administrative Technician	110	B321	72,317	36,021	36,021	2.00	1.00	1.00
Real Property Appraiser II	110	B219	473,127	534,368	534,368	14.00	16.00	16.00
Personal Property Appraiser II	110	B219	44,757	44,757	44,757	1.00	1.00	1.00
Administrative Specialist	110	B219	33,062	33,062	33,062	1.00	1.00	1.00
Problem Resolution Specialist	110	B218	254,203	546,516	489,543	7.00	17.00	15.00
Appraisal Specialist	110	B218	-	91,622	91,622	-	3.00	3.00
Bookkeeper	110	B217	27,720	79,484	79,484	1.00	3.00	3.00
Real Property Appraiser I	110	B217	170,796	27,290	27,290	6.00	1.00	1.00
Fiscal Associate	110	B216	370,275	-	-	13.00	-	-
<b>Subtotal</b>					<b>2,558,609</b>	<b>69.00</b>	<b>68.00</b>	<b>65.00</b>
Add:								
Budgeted Personnel Savings (Turnover)					(49,024)			
Compensation Adjustments					-			
Overtime/On Call/Holiday Pay					396			
Benefits					1,177,472			
<b>Total Personnel Budget</b>					<b>3,687,453</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

	2011	2012	2012	2013	% Chg.
	Actual	Adopted	Revised	Budget	'12-'13
<b>Expenditures</b>					
Personnel	773,317	776,036	313,175	240,853	-23.1%
Contractual Services	292,939	332,756	332,756	332,756	0.0%
Debt Service	-	-	-	-	-
Commodities	143,955	99,951	99,951	99,951	0.0%
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,210,211</b>	<b>1,208,743</b>	<b>745,882</b>	<b>673,560</b>	<b>-9.7%</b>
<b>Revenue</b>					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	4,937	9,648	9,648	5,041	-47.8%
<b>Total Revenue</b>	<b>4,937</b>	<b>9,648</b>	<b>9,648</b>	<b>5,041</b>	<b>-47.8%</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>16.00</b>	<b>13.00</b>	<b>4.00</b>	<b>3.00</b>	<b>-25.0%</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

	2011	2012	2012	2013	% Chg.
	Actual	Adopted	Revised	Budget	'12-'13
<b>Expenditures</b>					
Personnel	735,733	729,276	774,963	786,611	1.5%
Contractual Services	65,330	45,976	45,976	45,976	0.0%
Debt Service	-	-	-	-	-
Commodities	2,173	4,896	4,896	4,896	0.0%
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
<b>Total Expenditures</b>	<b>803,235</b>	<b>780,148</b>	<b>825,835</b>	<b>837,483</b>	<b>1.4%</b>
<b>Revenue</b>					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	190	-	-	198	-
<b>Total Revenue</b>	<b>190</b>	<b>-</b>	<b>-</b>	<b>198</b>	<b>-</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>12.00</b>	<b>12.00</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

	2011	2012	2012	2013	% Chg.
	Actual	Adopted	Revised	Budget	'12-'13
<b>Expenditures</b>					
Personnel	925,980	949,306	903,619	939,994	4.0%
Contractual Services	50,768	40,156	40,156	41,019	2.1%
Debt Service	-	-	-	-	-
Commodities	2,313	4,362	4,362	4,362	0.0%
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
<b>Total Expenditures</b>	<b>979,061</b>	<b>993,824</b>	<b>948,137</b>	<b>985,375</b>	<b>3.9%</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>18.00</b>	<b>18.00</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

	2011	2012	2012	2013	% Chg.
	Actual	Adopted	Revised	Budget	'12-'13
<b>Expenditures</b>					
Personnel	690,591	574,860	923,675	775,451	-16.0%
Contractual Services	18,735	17,728	17,728	17,728	0.0%
Debt Service	-	-	-	-	-
Commodities	2,134	4,179	4,179	4,179	0.0%
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
<b>Total Expenditures</b>	<b>711,460</b>	<b>596,767</b>	<b>945,582</b>	<b>797,358</b>	<b>-15.7%</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>10.00</b>	<b>10.00</b>	<b>15.00</b>	<b>13.00</b>	<b>-13.3%</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

	2011	2012	2012	2013	% Chg.
	Actual	Adopted	Revised	Budget	'12-'13
<b>Expenditures</b>					
Personnel	803,178	777,624	853,449	944,544	10.7%
Contractual Services	10,944	7,711	7,711	7,711	0.0%
Debt Service	-	-	-	-	-
Commodities	2,644	5,554	5,554	5,554	0.0%
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
<b>Total Expenditures</b>	<b>816,767</b>	<b>790,889</b>	<b>866,714</b>	<b>957,809</b>	<b>10.5%</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>16.00</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

**• Digital Oblique Imagery**

The Appraiser’s Office is responsible for the discovery, listing and valuation of all commercial, residential and agricultural parcels in Sedgwick County. This is accomplished through the use of properly applied mass appraisal techniques for commercial, residential and agricultural real property parcels in accordance with the State of Kansas statutes and the Kansas Department of Revenue Property Valuation Division directives and guidelines. The Appraiser’s Office is also responsible for the review and defense of values through the appeal process.

In order to continue to provide quality public service for the residents of Sedgwick County, the Appraiser’s Office purchased new digital oblique imagery and software in 2011 to improve business practices and efficiency. Oblique imagery is aerial photography that captures all sides of a parcel at an approximate 45 degree angle from the ground. This tool allows appraisers the ability to measure the length and height of building structures and accurately collect parcel data from a desktop computer. The next phase of the project will be in 2014.

**Fund(s): ROD Tech 236**

75001-236

	2011	2012	2012	2013	% Chg.
	Actual	Adopted	Revised	Budget	'12-'13
<b>Expenditures</b>					
Personnel	-	-	-	-	-
Contractual Services	176,629	-	-	-	-
Debt Service	-	-	-	-	-
Commodities	9,233	-	-	-	-
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
<b>Total Expenditures</b>	<b>185,862</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

