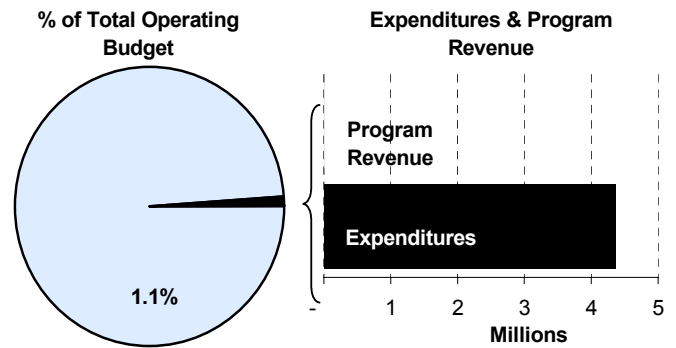
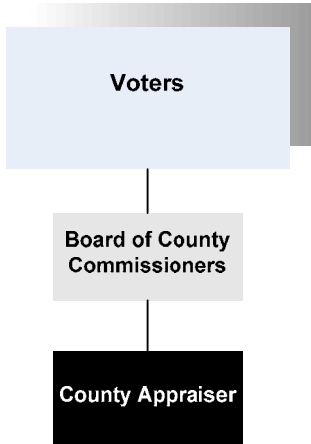




Michael S. Borchard, CAE
 Sedgwick County Appraiser
 525 N. Main, Suite 227
 Wichita, Kansas 67203
 316-660-9110
mborchard@sedgwick.gov

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.



Program Information

Over 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.

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 216,253 individual parcels, including residential, agricultural, multi-family, commercial, industrial, as well as 43,132 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 Sedgwick County.

The Sedgwick County Appraiser values property based on market transactions. In turn, the County 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 has formed multiple partnerships with various entities to assist in accomplishing their mission and goals. Partners include the International Association of Assessing Officers (IAAO); the Kansas County Appraiser’s Association (KCAA), of which nine staff members hold active membership; the Property Valuation Department (PVD), which is assigned as the County Appraiser’s oversight agency; and Dr. Stanley D. Longhofer with Wichita State University’s Center for

Real Estate, for data sharing and review of various forecasts and analyses.

effectiveness and accuracy in the service provided to the taxpayers of Sedgwick County.

Departmental Sustainability Initiatives

Department Accomplishments

The Sedgwick County Appraiser’s Office works toward promoting, supporting and facilitating the creation of wealth and employment opportunities in the region through their involvement with three economic development tools: Industrial Revenue Bonds (IRB) and Economic Development Exemptions (EDX), Neighborhood Revitalization Programs (NRP) and Tax Increment Financing (TIF). The Appraiser’s 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 County Appraiser also responds to requests from other units of government, as well as Sedgwick County offices, wanting impact statements or estimated valuations for constructing certain structures or from developers inquiring about building structures in specific areas in Sedgwick County.

Sedgwick County is in the process of utilizing new technology with the Kansas Computer Assisted Mass Appraisal (CAMA) system. Sedgwick County began this process when it was selected to be a BETA test site for 2005. Now that the testing is complete and improvements and enhancements have been made, the Appraiser’s Office is planning to go live with the new CAMA (Orion) system in the 3rd quarter of 2008.

The Appraiser’s Office works to mitigate its impact on the environment in numerous ways. In 2006, the Appraiser’s Office implemented the use of a field vehicle which reduced the number of field appraisers driving in their 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. Additionally, the Appraiser’s Office recycles and participates in the County’s waste minimization program.

The Appraiser’s Office is also planning for the future by providing professional development, educational opportunities, and cross-training. Each employee in the Appraiser’s Office has a professional development plan. 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 promoted.

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 their appraisal designations and professional certificates.

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

Budget Adjustments

Changes to the Appraiser’s 2009 budget include increases in benefits costs and a 4.0 percent salary pool for employees. The budget also reflects a 3.0 percent increase in contractals, commodities, and capital equipment from the 2008 Adopted budget.

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 their job performance by adhering to the requirements of the Kansas Property Valuation Department which ensures property owners are receiving fair and equitable appraisals

Goals & Initiatives

- **To develop and maintain positive, cohesive relationships that promote a positive image**
- **To provide government services to citizens at convenient locations 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**

Budget Adjustments From Previous Fiscal Year

- No significant overall budgetary adjustments

Expenditures Revenue FTEs

Total - - -

Budget Summary by Category

Budget Summary by Fund

Expenditures	2007	2008	2008	2009 Budget	% Chg. 08-09	Expenditures	2008	2009
	Actual	Adopted	Revised				Revised	Budget
Personnel	3,414,280	3,669,996	3,669,996	3,827,225	4.3%	General Fund	4,187,077	4,358,965
Contractual Services	316,101	403,598	403,598	435,621	7.9%			
Debt Service	-	-	-	-	-			
Commodities	87,027	44,709	79,095	94,110	19.0%			
Capital Improvements	-	-	-	-	-			
Capital Equipment	22,848	68,774	34,388	2,009	-94.2%			
Interfund Transfers	305,366	-	-	-	-			
Total Expenditures	4,145,622	4,187,077	4,187,077	4,358,965	4.1%	Total Expenditures	4,187,077	4,358,965
Revenue								
Taxes	-	-	-	-	-			
Intergovernmental	-	-	-	-	-			
Charges For Service	-	-	-	-	-			
Other Revenue	9,110	6,452	6,452	9,091	40.9%			
Total Revenue	9,110	6,452	6,452	9,091	40.9%			
Full-Time Equivalents (FTEs)	73.00	73.00	73.00	73.00	0.0%			

Budget Summary by Program

Program	Fund	Expenditures					Full-Time Equivalents (FTEs)		
		2007 Actual	2008 Adopted	2008 Revised	2009 Budget	% Chg. 08-09	2008 Adopted	2008 Revised	2009 Budget
Appraiser Administration	110	1,485,454	1,285,730	1,285,730	1,298,557	1.0%	15.00	16.00	16.00
Commerical Property Appra	110	586,331	686,825	686,825	689,747	0.4%	12.00	11.00	11.00
Residential & Agricultural Pr	110	847,188	946,578	946,578	984,226	4.0%	18.00	18.00	18.00
Personal Property & Busines	110	558,481	618,687	618,687	604,618	-2.3%	12.00	11.00	11.00
Support Staff	110	668,168	649,257	649,257	781,817	20.4%	16.00	17.00	17.00
Total		4,145,622	4,187,077	4,187,077	4,358,965	4.1%	73.00	73.00	73.00

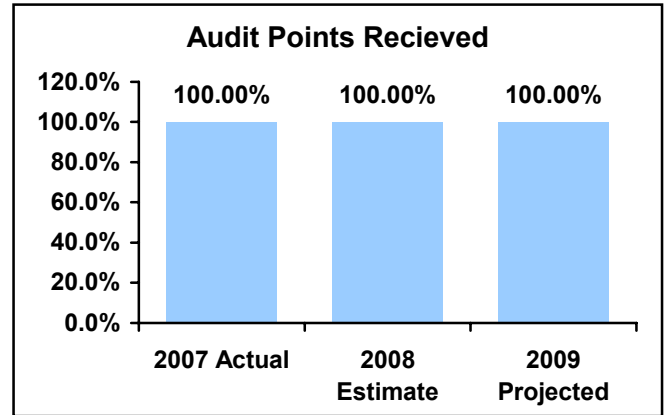


PERFORMANCE MEASURE HIGHLIGHTS

The following chart illustrates performance measure highlights 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.



Department Performance Measures

Key Performance Indicator	2007 Actual	2008 Est.	2009 Proj.
Successfully achieve the points required by the annual Substantial Compliance Audit by the Kansas Department of Revenue	100.00%	100.00%	100.00%
Other Performance Measures			
Assessed Value	\$4.0B	\$4.2B	\$4.4B
Budget	\$4.1M	\$4.2M	\$4.3M
Cost per \$1,000 of assessed value	\$1.04	\$1.00	\$0.96
Maintain a ratio of number of informal appeals to number of parcels of 5% or less	3.0%	5.0%	4.0%

• Appraiser 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

	2007	2008	2008	2009	% Chg.
	Actual	Adopted	Revised	Budget	08-09
Expenditures					
Personnel	888,719	911,230	911,230	932,846	2.4%
Contractual Services	192,710	275,764	275,764	291,702	5.8%
Debt Service	-	-	-	-	-
Commodities	75,810	29,962	64,348	72,000	11.9%
Capital Improvements	-	-	-	-	-
Capital Equipment	22,848	68,774	34,388	2,009	-94.2%
Interfund Transfers	305,366	-	-	-	-
Total Expenditures	1,485,454	1,285,730	1,285,730	1,298,557	1.0%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	8,577	6,452	6,452	9,091	40.9%
Total Revenue	8,577	6,452	6,452	9,091	40.9%
Full-Time Equivalents (FTEs)	16.00	15.00	16.00	16.00	0.0%

Goal(s):

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

• Commerical Property Appraisal

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

	2007	2008	2008	2009	% Chg.
	Actual	Adopted	Revised	Budget	08-09
Expenditures					
Personnel	562,544	648,295	648,295	644,165	-0.6%
Contractual Services	21,389	35,300	35,300	39,855	12.9%
Debt Service	-	-	-	-	-
Commodities	2,398	3,230	3,230	5,727	77.3%
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	586,331	686,825	686,825	689,747	0.4%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
Full-Time Equivalents (FTEs)	11.00	12.00	11.00	11.00	0.0%

Goal(s):

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



• Residential & Agricultural Property & Appraisal

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

	2007 Actual	2008 Adopted	2008 Revised	2009 Budget	% Chg. 08-09
Expenditures					
Personnel	791,192	882,116	882,116	911,843	3.4%
Contractual Services	52,947	59,680	59,680	66,424	11.3%
Debt Service	-	-	-	-	-
Commodities	3,049	4,782	4,782	5,959	24.6%
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	847,188	946,578	946,578	984,226	4.0%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
Full-Time Equivalents (FTEs)	18.00	18.00	18.00	18.00	0.0%

Goal(s):

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

• Personal Property & Business Appraisal

Personal Property Appraisal 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 also responsible for the review and defense of values through the appeal processes.

Fund(s): General Fund 110

75006-110

	2007 Actual	2008 Adopted	2008 Revised	2009 Budget	% Chg. 08-09
Expenditures					
Personnel	518,535	592,125	592,125	573,261	-3.2%
Contractual Services	37,023	23,750	23,750	26,570	11.9%
Debt Service	-	-	-	-	-
Commodities	2,924	2,812	2,812	4,787	70.2%
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	558,481	618,687	618,687	604,618	-2.3%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
Full-Time Equivalents (FTEs)	11.00	12.00	11.00	11.00	0.0%

Goal(s):

- To accurately appraise all reported property in a timely and efficient manner
- To educate each member of the division in the techniques and concepts of valuing personal property
- To raise awareness of personal property appraisal by communicating time frames and taxpayer responsibilities



• 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

	2007	2008	2008	2009	% Chg.
	Actual	Adopted	Revised	Budget	08-09
Expenditures					
Personnel	653,289	636,230	636,230	765,110	20.3%
Contractual Services	12,032	9,104	9,104	11,070	21.6%
Debt Service	-	-	-	-	-
Commodities	2,847	3,923	3,923	5,637	43.7%
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
Total Expenditures	668,168	649,257	649,257	781,817	20.4%
Revenue					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
Full-Time Equivalents (FTEs)	17.00	16.00	17.00	17.00	0.0%

Goal(s):

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

