

County Appraiser

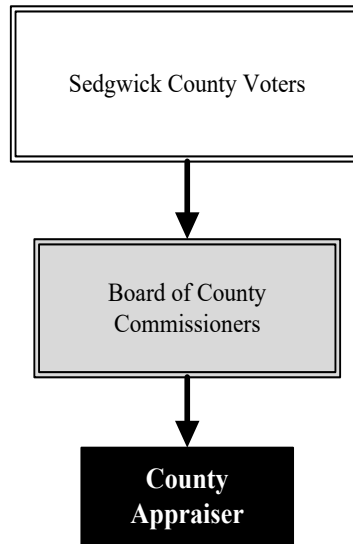
Mission: To provide quality customer service to the citizens of Sedgwick County, while providing a fair and equitable appraisal roll to our clients and intended users; in accordance with the requirements of the statutory compliance review used in the formulation of funding for quality public services 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 230,383 residential, agricultural, multi-family, commercial, and industrial parcels, as well as 36,500 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.

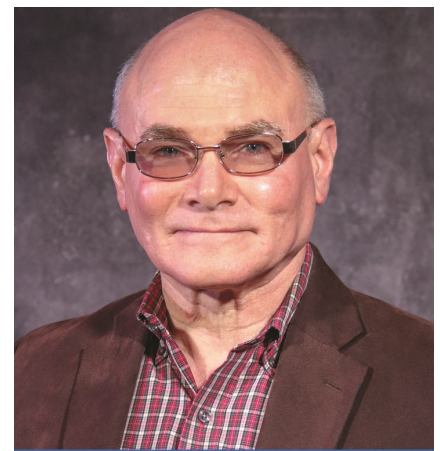


Strategic Goals:

- *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

- Twelve 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 2022, 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 and updated technology.

Strategic Results

Strategic results for the Appraiser’s Office included the following measures in 2022:

- The Appraiser’s Office is statutorily required to achieve a rate of 75.0 percent from the Annual Substantial Compliance Audit conducted by the Property Valuation Division of Kansas Department of Revenue, 50.0 percent of this score is determined by statistical measures and 50.0 percent is determined by statutory requirements. This measurement ensures the burden of taxation is distributed equally among property owners in Sedgwick County. In 2022, the Appraiser’s Office achieved a rate of 98.9 percent.
- 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 2022, the Appraiser’s Office achieved an appeal ratio of 1.4 percent.

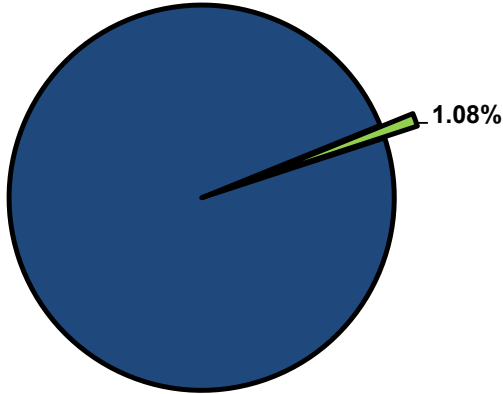


Significant Budget Adjustments

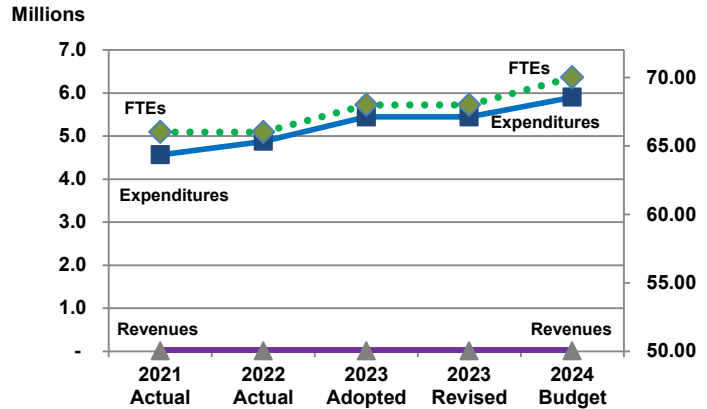
Significant adjustments to the County Appraiser’s 2024 budget include the addition of 2.0 full-time equivalent (FTE) Senior Residential Appraiser positions (\$151,705).

Departmental Graphical Summary

County Appraiser
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amount Chg '23 Rev.-'24	% Chg '23 Rev.-'24
Expenditures							
Personnel	4,308,179	4,580,588	5,142,989	5,142,989	5,594,923	451,934	8.79%
Contractual Services	180,804	231,405	219,080	219,080	222,822	3,742	1.71%
Debt Service	-	-	-	-	-	-	-
Commodities	76,219	65,180	84,797	84,797	84,797	-	0.00%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	4,565,203	4,877,173	5,446,866	5,446,866	5,902,542	455,676	8.37%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	875	-	-	910	910	-23.88%
All Other Revenue	6,304	4,799	6,559	6,559	4,992	(1,567)	-23.88%
Total Revenues	6,304	5,674	6,559	6,559	5,903	(656)	-10.01%
Full-Time Equivalents (FTEs)							
Property Tax Funded	66.00	66.00	68.00	68.00	70.00	2.00	2.94%
Non-Property Tax Funded	-	-	-	-	-	-	-
Total FTEs	66.00	66.00	68.00	68.00	70.00	2.00	2.94%

Budget Summary by Fund

Fund	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amount Chg '23 Rev.-'24	% Chg '23 Rev.-'24
General Fund	4,565,203	4,877,173	5,446,866	5,446,866	5,902,542	455,676	8.37%
Total Expenditures	4,565,203	4,877,173	5,446,866	5,446,866	5,902,542	455,676	8.37%

Significant Budget Adjustments from Prior Year Revised Budget

	Expenditures	Revenues	FTEs
Addition of 2.0 FTE Senior Residential Appraiser positions	151,705		2.00

Total	151,705	-	2.00
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Budget Summary by Program

Program	Fund	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	% Chg '23 Rev.-'24	23-'24' FTEs
Administration	110	389,886	498,903	571,981	650,481	687,017	5.62%	5.00
Commercial	110	1,149,552	1,203,806	1,262,022	1,252,022	1,326,056	5.91%	14.00
Residential & Agriculture	110	1,258,126	1,335,306	1,498,669	1,508,169	1,809,883	20.01%	21.00
Special Use Property	110	687,639	751,167	858,071	863,071	918,419	6.41%	12.00
Appraisal Support Staff	110	1,079,999	1,087,990	1,256,122	1,173,122	1,161,167	-1.02%	18.00
Total		4,565,203	4,877,173	5,446,866	5,446,866	5,902,542	8.37%	70.00

Personnel Summary by Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2023 Adopted	2023 Revised	2024 Budget	2023 Adopted	2023 Revised	2024 Budget
County Appraiser	110	APPOINT	110,460	121,653	121,653	1.00	1.00	1.00
Chief Deputy Appraiser	110	GRADE70	-	-	95,578	-	-	1.00
Appraisal Project Leader	110	GRADE67	-	-	275,067	-	-	3.00
Administrative Manager	110	GRADE61	-	-	194,438	-	-	3.00
Appraisal Modeler	110	GRADE60	-	-	110,818	-	-	2.00
Appraiser Application Specialist	110	GRADE60	-	-	53,261	-	-	1.00
Senior Commercial Appraiser	110	GRADE60	-	-	183,510	-	-	3.00
Senior Commercial Real Estate Analyst	110	GRADE60	-	-	77,133	-	-	1.00
Senior Land Analyst	110	GRADE60	-	-	53,832	-	-	1.00
Senior Administrative Officer	110	GRADE59	-	-	119,205	-	-	2.00
Senior Residential Appraiser	110	GRADE58	-	-	355,995	-	-	7.00
Administrative Supervisor I	110	GRADE58	-	-	62,094	-	-	1.00
Agricultural Appraiser	110	GRADE58	-	-	97,376	-	-	2.00
Appraisal Market Data Analyst	110	GRADE58	-	-	47,746	-	-	1.00
Commercial Appraiser	110	GRADE58	-	-	206,028	-	-	4.00
Commercial Land Analyst	110	GRADE58	-	-	47,083	-	-	1.00
Residential Appraiser, New Construction	110	GRADE58	-	-	47,746	-	-	1.00
Administrative Support VI	110	GRADE57	-	-	48,794	-	-	1.00
Residential Appraiser	110	GRADE57	-	-	320,785	-	-	7.00
Administrative Supervisor I	110	GRADE56	-	-	104,076	-	-	2.00
Administrative Support V	110	GRADE56	-	-	107,827	-	-	2.00
Senior Personal Property Appraiser	110	GRADE56	-	-	157,985	-	-	3.00
Personal Property Appraiser	110	GRADE55	-	-	134,868	-	-	3.00
Appraisal Support Specialist II	110	GRADE53	-	-	298,586	-	-	7.00
Problem Resolution Specialist	110	GRADE53	-	-	125,146	-	-	3.00
Appraisal Support Specialist I	110	GRADE51	-	-	233,568	-	-	7.00
Chief Deputy Appraiser	110	GRADE138	73,369	84,058	-	1.00	1.00	-
Appraisal Project Leader	110	GRADE135	235,963	241,052	-	3.00	3.00	-
Senior Commercial Real Estate Analyst	110	GRADE132	67,980	77,133	-	1.00	1.00	-
Administrative Manager	110	GRADE129	180,517	177,834	-	3.00	3.00	-
Appraisal Modeler	110	GRADE129	96,463	106,867	-	2.00	2.00	-
Appraiser Application Specialist	110	GRADE129	57,793	51,083	-	1.00	1.00	-
Senior Commercial Appraiser	110	GRADE129	183,893	172,067	-	3.00	3.00	-
Senior Land Analyst	110	GRADE128	52,532	50,117	-	1.00	1.00	-
Agricultural Appraiser	110	GRADE127	85,821	92,685	-	2.00	2.00	-
Appraisal Market Data Analyst	110	GRADE127	42,910	47,264	-	1.00	1.00	-
Commercial Appraiser	110	GRADE127	177,091	193,638	-	4.00	4.00	-
Commercial Land Analyst	110	GRADE127	42,910	46,343	-	1.00	1.00	-
Residential Appraiser, New Construction	110	GRADE127	44,013	46,342	-	1.00	1.00	-
Senior Administrative Officer	110	GRADE127	102,893	114,778	-	2.00	2.00	-
Senior Residential Appraiser	110	GRADE126	220,429	238,793	-	5.00	5.00	-
Administrative Support VI	110	GRADE125	40,685	44,816	-	1.00	1.00	-
Administrative Supervisor I	110	GRADE124	160,056	157,622	-	3.00	3.00	-
Administrative Support V	110	GRADE124	100,027	107,836	-	2.00	2.00	-
Residential Appraiser	110	GRADE124	264,618	287,618	-	7.00	7.00	-
Senior Personal Property Appraiser	110	GRADE124	131,425	145,388	-	3.00	3.00	-
Personal Property Appraiser	110	GRADE123	109,782	120,182	-	3.00	3.00	-
Appraisal Support Specialist II	110	GRADE121	258,960	279,926	-	7.00	7.00	-

Personnel Summary by Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2023 Adopted	2023 Revised	2024 Budget	2023 Adopted	2023 Revised	2024 Budget
Problem Resolution Specialist	110	GRADE121	110,323	120,802	-	3.00	3.00	-
Appraisal Support Specialist I	110	GRADE120	220,099	231,298	-	7.00	7.00	-
Subtotal					3,680,200			
Add:								
Budgeted Personnel Savings					-			
Compensation Adjustments					66,688			
Overtime/On Call/Holiday Pay					-			
Benefits					1,848,036			
Total Personnel Budget					5,594,923	68.00	68.00	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	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amnt. Chg. '23 - '24	% Chg. '23 - '24
Personnel	288,691	391,508	454,835	540,335	569,096	28,760	5.3%
Contractual Services	24,976	42,237	32,349	25,349	33,124	7,775	30.7%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	76,219	65,159	84,797	84,797	84,797	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	389,886	498,903	571,981	650,481	687,017	36,535	5.6%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	875	-	-	910	910	0.0%
All Other Revenue	6,304	3,986	6,559	6,559	4,146	(2,412)	-36.8%
Total Revenues	6,304	4,861	6,559	6,559	5,057	(1,502)	-22.9%
Full-Time Equivalents (FTEs)	3.00	3.00	4.00	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	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amnt. Chg. '23 - '24	% Chg. '23 - '24
Personnel	1,074,042	1,117,227	1,178,024	1,178,024	1,239,456	61,432	5.2%
Contractual Services	75,510	86,558	83,998	73,998	86,600	12,602	17.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	21	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	1,149,552	1,203,806	1,262,022	1,252,022	1,326,056	74,034	5.9%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	813	-	-	846	846	0.0%
Total Revenues	-	813	-	-	846	846	0.0%
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	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amnt. Chg. '23 - '24	% Chg. '23 - '24
Personnel	1,202,641	1,263,054	1,428,916	1,428,916	1,739,300	310,385	21.7%
Contractual Services	55,485	72,252	69,753	79,253	70,583	(8,670)	-10.9%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	1,258,126	1,335,306	1,498,669	1,508,169	1,809,883	301,715	20.0%
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)	18.00	18.00	19.00	19.00	21.00	2.00	10.5%

• 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 & 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 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	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amnt. Chg. '23 - '24	% Chg. '23 - '24
Personnel	667,181	730,269	830,971	830,971	895,369	64,398	7.7%
Contractual Services	20,458	20,898	27,100	32,100	23,050	(9,050)	-28.2%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	687,639	751,167	858,071	863,071	918,419	55,348	6.4%
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	12.00	12.00	-	0.0%

• Appraisal Support Staff

Appraisal Support is responsible for providing support to the Commercial, Residential, and Agricultural Real Property programs as well as the Special Use Property Program. Appraisal 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	2021 Actual	2022 Actual	2023 Adopted	2023 Revised	2024 Budget	Amnt. Chg. '23 - '24	% Chg. '23 - '24
Personnel	1,075,624	1,078,529	1,250,242	1,164,742	1,151,702	(13,040)	-1.1%
Contractual Services	4,375	9,461	5,880	8,380	9,465	1,085	12.9%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	1,079,999	1,087,990	1,256,122	1,173,122	1,161,167	(11,955)	-1.0%
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	19.00	19.00	18.00	18.00	-	0.0%