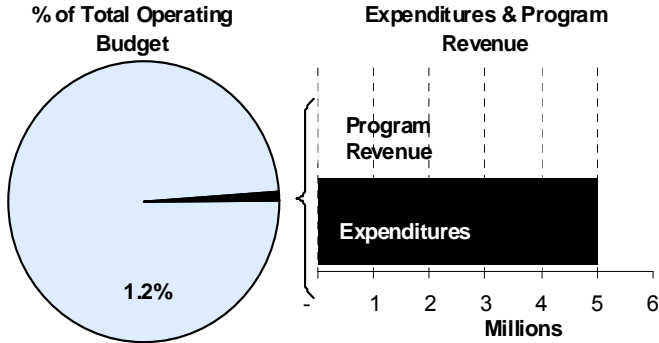
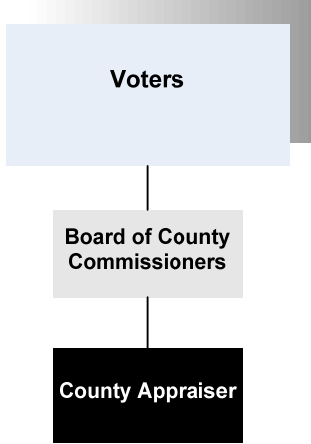




**Michael S. Borchard, CAE**  
 Sedgwick County Appraiser  
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**Mission:**  
 □ To fairly and accurately discover, list and value all tangible taxable property within Sedgwick County; meet all statutory requirements; maintain in-house training; attain 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 1<sup>st</sup>. In Sedgwick County this means the Appraiser’s Office determines value for 219,086 individual parcels, including residential, agricultural, multi-family, commercial, industrial, as well as 40,082 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 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 13 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.

**Departmental Sustainability Initiatives**

The Sedgwick County Appraiser’s Office works with cities and the County through 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 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.

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 Data Verification Van 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 has Customer Convenience Centers located in Derby (212 W. Greenway) and at the Sedgwick County Courthouse (525 N. Main), to provide citizens several options to cut down on driving distance.

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

**Department Accomplishments**

The Appraiser’s Office is involved in the County’s transition to the new tax system, which is scheduled to go live in 2010. The Appraiser’s Office has fully participated in writing the specifications for the Manatron Government Revenue Management (GRM) software, with strong emphasis on personal property, corrections of error, records, GIS, and the interfaces with other systems such as Orion. Five years of personal property data will be converted into GRM. Personal property will be listed and valued (appraised and assessed) in GRM except for manufactured homes and oil and gas, while Real property will be listed and valued (appraised and assessed) in Orion and those values will be exported to GRM through an interface.

**Budget Adjustments**

Changes to the County Appraiser’s 2011 budget reflect a one percent increase in contractual, commodity, and capital equipment based on 2009 actual expenditures for property tax supported funds in addition to \$250,000 in the Register of Deeds Land Technology Fund for the purchase of digital oblique

imagery.

**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

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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 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**



**Significant Adjustments From Previous Budget Year**

- Funding allocation for digital oblique imagery within the Register of Deeds Land Technology Fund

Expenditures	Revenue	FTEs
250,000		

<b>Total</b>	250,000	-	-
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**Budget Summary by Category**

	2009 Actual	2010 Adopted	2010 Revised	2011 Budget	% Chg. '10-'11
<b>Expenditures</b>					
Personnel	3,695,788	3,905,175	3,905,175	4,068,587	4.2%
Contractual Services	520,781	525,726	525,726	706,768	34.4%
Debt Service	-	-	-	-	-
Commodities	160,897	140,636	140,636	203,663	44.8%
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	15,000	-
Interfund Transfers	-	-	-	-	-
<b>Total Expenditures</b>	<b>4,377,466</b>	<b>4,571,537</b>	<b>4,571,537</b>	<b>4,994,018</b>	<b>9.2%</b>
<b>Revenue</b>					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	9,508	7,891	7,891	9,702	23.0%
<b>Total Revenue</b>	<b>9,508</b>	<b>7,891</b>	<b>7,891</b>	<b>9,702</b>	<b>23.0%</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>73.00</b>	<b>73.00</b>	<b>73.00</b>	<b>73.00</b>	<b>0.0%</b>

**Budget Summary by Fund**

	2010 Revised	2011 Budget
<b>Expenditures</b>		
General Fund-110	4,571,537	4,744,018
ROD Tech-236	-	250,000
<b>Total Expenditures</b>	<b>4,571,537</b>	<b>4,994,018</b>

**Budget Summary by Program**

Program	Fund	Expenditures				% Chg. '10-'11	Full-Time Equivalents (FTEs)		
		2009 Actual	2010 Adopted	2010 Revised	2011 Budget		2010 Adopted	2010 Revised	2011 Budget
Administration	110	1,446,800	1,463,765	1,466,765	1,497,617	2.1%	16.00	16.00	16.00
Commerical	110	696,246	717,588	717,588	758,689	5.7%	12.00	12.00	12.00
Residential & Agricultural	110	921,271	1,004,745	1,004,745	1,041,051	3.6%	18.00	18.00	18.00
Personal Property	110	544,392	568,153	526,905	551,855	4.7%	10.00	9.00	9.00
Support Staff	110	768,756	817,286	855,534	894,806	4.6%	17.00	18.00	18.00
Digital Oblique Imagery	236	-	-	-	250,000	-	-	-	-
<b>Total</b>		<b>4,377,466</b>	<b>4,571,537</b>	<b>4,571,537</b>	<b>4,994,018</b>	<b>9.2%</b>	<b>73.00</b>	<b>73.00</b>	<b>73.00</b>



**Personnel Summary by Fund**

Position Title(s)	Fund	Band	Budgeted Personnel Costs			Full-Time Equivalents (FTEs)		
			2010 Adopted	2010 Revised	2011 Budget	2010 Adopted	2010 Revised	2011 Budget
Problem Resolution Specialist	110	FROZEN	306,133	274,088	284,630	8.00	7.00	7.00
County Appraiser	110	B531	102,233	102,233	106,165	1.00	1.00	1.00
Chief Deputy Appraiser	110	B428	74,947	75,660	78,570	1.00	1.00	1.00
Senior Administrative Project Ma	110	B327	65,859	67,170	69,753	1.00	1.00	1.00
Administrative Manager	110	B326	118,163	120,517	125,152	2.00	2.00	2.00
Assistant Chief Deputy Appraiser	110	B326	59,468	60,644	62,976	1.00	1.00	1.00
Senior Administrative Officer	110	B323	236,606	241,313	250,594	5.00	5.00	5.00
Staff Economist II	110	B323	53,476	54,532	56,629	1.00	1.00	1.00
Modeler II	110	B322	42,618	43,470	45,142	1.00	1.00	1.00
Mass Appraisal Modeler II	110	B322	38,042	37,873	39,330	1.00	1.00	1.00
Communication Coordinator	110	B322	53,669	-	-	1.00	-	-
Real Property Appraiser III	110	B321	177,240	180,756	187,708	4.00	4.00	4.00
Administrative Officer	110	B321	125,032	163,621	169,914	3.00	4.00	4.00
Personal Property Appraiser III	110	B321	52,627	53,663	55,727	1.00	1.00	1.00
Administrative Technician	110	B321	-	35,387	36,748	-	1.00	1.00
Real Property Appraiser II	110	B219	594,181	541,570	562,400	18.00	16.00	16.00
Personal Property Appraiser I	110	B219	43,133	43,981	45,673	1.00	1.00	1.00
Personal Property Appraiser II	110	B219	26,695	-	-	1.00	-	-
Real Property Appraiser I	110	B217	118,017	216,171	224,485	4.00	7.00	7.00
Customer Service Representative	110	B217	26,495	27,025	28,064	1.00	1.00	1.00
Bookkeeper	110	B217	-	27,025	28,064	-	1.00	1.00
Fiscal Associate	110	B216	397,974	370,106	384,341	14.00	13.00	13.00
Fiscal Assistant	110	B114	66,312	67,640	70,242	3.00	3.00	3.00
<b>Subtotal</b>					<b>2,912,307</b>	<b>73.00</b>	<b>73.00</b>	<b>73.00</b>
Add:								
Budgeted Personnel Savings (Turnover)					(29,123)			
Compensation Adjustments					-			
Overtime/On Call/Holiday Pay					-			
Benefits					1,185,403			
<b>Total Personnel Budget*</b>					<b>4,068,587</b>			

\* The 2011 personnel budget accommodates one additional payroll posting period. The budget is not reflective of an individual employee's annual salary due to the timing variance between the posting of payroll and the employee's receipt of compensation.



**• 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

	2009	2010	2010	2011	% Chg.
	Actual	Adopted	Revised	Budget	'10-'11
<b>Expenditures</b>					
Personnel	915,623	951,046	951,046	951,761	0.1%
Contractual Services	393,235	388,294	391,294	358,493	-8.4%
Debt Service	-	-	-	-	
Commodities	137,943	124,425	124,425	187,363	50.6%
Capital Improvements	-	-	-	-	
Capital Equipment	-	-	-	-	
Interfund Transfers	-	-	-	-	
<b>Total Expenditures</b>	<b>1,446,800</b>	<b>1,463,765</b>	<b>1,466,765</b>	<b>1,497,617</b>	<b>2.1%</b>
<b>Revenue</b>					
Taxes	-	-	-	-	
Intergovernmental	-	-	-	-	
Charges For Service	-	-	-	-	
Other Revenue	9,488	7,641	7,641	9,681	26.7%
<b>Total Revenue</b>	<b>9,488</b>	<b>7,641</b>	<b>7,641</b>	<b>9,681</b>	<b>26.7%</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>0.0%</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

	2009	2010	2010	2011	% Chg.
	Actual	Adopted	Revised	Budget	'10-'11
<b>Expenditures</b>					
Personnel	635,641	679,502	679,502	731,911	7.7%
Contractual Services	54,825	34,461	34,461	23,178	-32.7%
Debt Service	-	-	-	-	
Commodities	5,780	3,625	3,625	3,600	-0.7%
Capital Improvements	-	-	-	-	
Capital Equipment	-	-	-	-	
Interfund Transfers	-	-	-	-	
<b>Total Expenditures</b>	<b>696,246</b>	<b>717,588</b>	<b>717,588</b>	<b>758,689</b>	<b>5.7%</b>
<b>Revenue</b>					
Taxes	-	-	-	-	
Intergovernmental	-	-	-	-	
Charges For Service	-	-	-	-	
Other Revenue	20	-	-	21	
<b>Total Revenue</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>21</b>	
<b>Full-Time Equivalents (FTEs)</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</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

	2009 Actual	2010 Adopted	2010 Revised	2011 Budget	% Chg. '10-'11
<b>Expenditures</b>					
Personnel	869,880	929,949	929,949	987,941	6.2%
Contractual Services	45,749	71,530	71,530	49,810	-30.4%
Debt Service	-	-	-	-	
Commodities	5,642	3,266	3,266	3,300	1.0%
Capital Improvements	-	-	-	-	
Capital Equipment	-	-	-	-	
Interfund Transfers	-	-	-	-	
<b>Total Expenditures</b>	<b>921,271</b>	<b>1,004,745</b>	<b>1,004,745</b>	<b>1,041,051</b>	<b>3.6%</b>
<b>Revenue</b>					
Taxes	-	-	-	-	
Intergovernmental	-	-	-	-	
Charges For Service	-	-	-	-	
Other Revenue	-	-	-	-	
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Full-Time Equivalents (FTEs)</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</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

**• Personal Property**

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

	2009 Actual	2010 Adopted	2010 Revised	2011 Budget	% Chg. '10-'11
<b>Expenditures</b>					
Personnel	519,499	543,605	502,357	519,189	3.4%
Contractual Services	20,161	18,754	18,754	26,866	43.3%
Debt Service	-	-	-	-	
Commodities	4,731	5,794	5,794	5,800	0.1%
Capital Improvements	-	-	-	-	
Capital Equipment	-	-	-	-	
Interfund Transfers	-	-	-	-	
<b>Total Expenditures</b>	<b>544,392</b>	<b>568,153</b>	<b>526,905</b>	<b>551,855</b>	<b>4.7%</b>
<b>Revenue</b>					
Taxes	-	-	-	-	
Intergovernmental	-	-	-	-	
Charges For Service	-	-	-	-	
Other Revenue	-	-	-	-	
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Full-Time Equivalents (FTEs)</b>	<b>9.00</b>	<b>10.00</b>	<b>9.00</b>	<b>9.00</b>	<b>0.0%</b>

**Goal(s):**

- Accurately appraise all reported property in a timely and efficient manner
- Educate each member of the division in the techniques and concepts of valuing personal property
- 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

	2009	2010	2010	2011	% Chg.
	Actual	Adopted	Revised	Budget	'10-'11
<b>Expenditures</b>					
Personnel	755,143	801,073	842,321	877,785	4.2%
Contractual Services	6,812	12,687	9,687	13,421	38.5%
Debt Service	-	-	-	-	-
Commodities	6,801	3,526	3,526	3,600	2.1%
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	-	-
Interfund Transfers	-	-	-	-	-
<b>Total Expenditures</b>	<b>768,756</b>	<b>817,286</b>	<b>855,534</b>	<b>894,806</b>	<b>4.6%</b>
<b>Revenue</b>					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges For Service	-	-	-	-	-
Other Revenue	-	250	250	-	-100.0%
<b>Total Revenue</b>	<b>-</b>	<b>250</b>	<b>250</b>	<b>-</b>	<b>-100.0%</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>18.00</b>	<b>17.00</b>	<b>18.00</b>	<b>18.00</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 2006 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.

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

75001-236

	2009	2010	2010	2011	% Chg.
	Actual	Adopted	Revised	Budget	'10-'11
<b>Expenditures</b>					
Personnel	-	-	-	-	-
Contractual Services	-	-	-	235,000	-
Debt Service	-	-	-	-	-
Commodities	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Capital Equipment	-	-	-	15,000	-
Interfund Transfers	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250,000</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>

**Goal(s):**

- Accurately discover, list and value all commercial, residential and agricultural real estate
- Be a model of appraisal excellence with a reputation for delivering equitable, accurate and understandable appraisals that meet statutory requirements
- Create a work environment that will attract and retain quality workers dedicated to establishing cost-effective mass appraisal values

