

County Appraiser

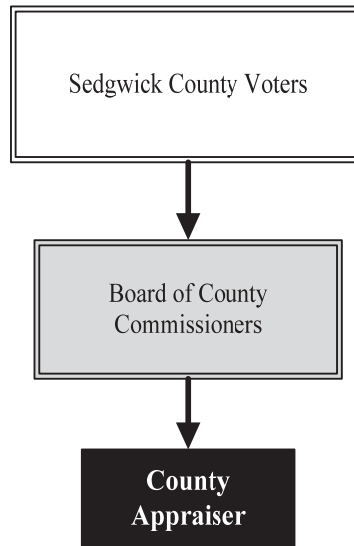
Mission: To annually produce a fair and equitable appraisal roll used in formulating the funding for quality public services in our community.

Mark Clark
Interim Sedgwick County Appraiser

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Overview

The Appraiser's Office is required by law to annually appraise all tangible, taxable property by January 1. In Sedgwick County, this means the Appraiser's Office determines value for 221,814 residential, agricultural, multi-family, commercial, and industrial parcels, as well as 33,791 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.

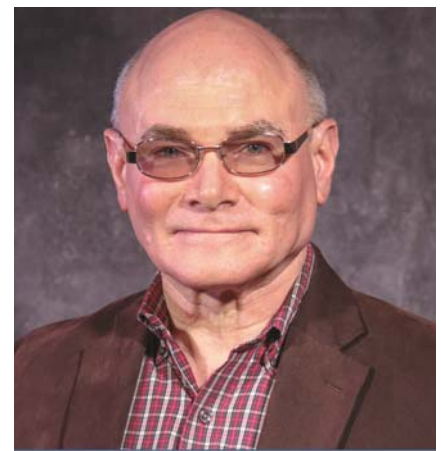


Strategic Goals:

- *Develop and maintain positive, cohesive relationships that promote a positive image*
- *Provide government services to citizens at a convenient location in close proximity to the Main Courthouse*
- *Be a model of appraisal excellence with a reputation for delivering equitable, accurate, and understandable appraisals that meet statutory requirements*

Highlights

- Sixteen Appraiser's Office employees have professional development designations from the International Association of Assessing Officers, the Appraisal Institute, and the Kansas Department of Revenue's Property Valuation Division
- In 2017, the Sedgwick County Appraiser's Office was recognized by the Kansas Department of Revenue - Property Valuation Division for achieving Substantial Compliance



Accomplishments and Priorities

Accomplishments

In 2017, the State of Kansas Division of Property Valuation 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.

Strategic Results

The main measure for the Appraiser’s Office is to successfully achieve the points required by 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, the burden of taxation is distributed equitably for property owners in Sedgwick County.

	2017	2018	2019
Division Goal:	Actual	Estimated	Projected
Successfully achieve the points required by the Annual Substantial Compliance Audit by the Kansas Department of Revenue	98.0%	100.0%	100.0%
Maintain a ratio of the number of informal appeals to the number of parcels of 5.0 percent or less	1.0%	2.0%	2.0%

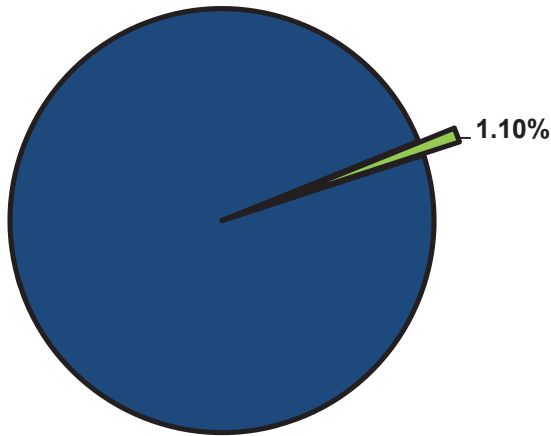


Significant Budget Adjustments

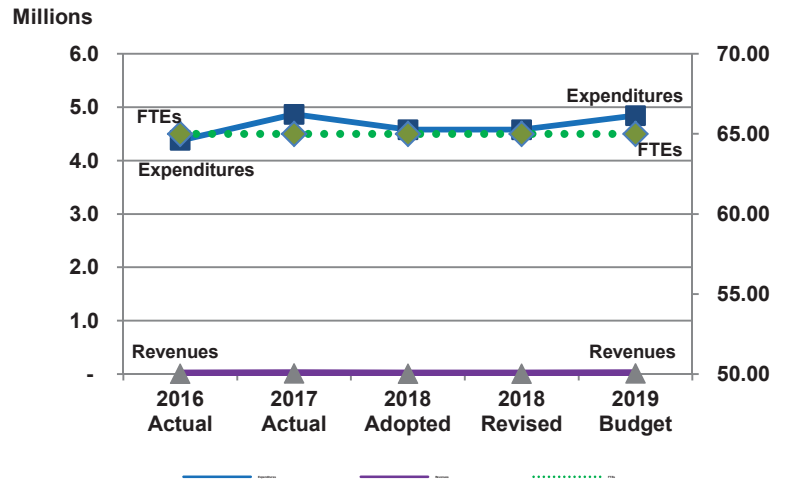
There are no significant adjustments to the County Appraiser’s 2019 budget.

Divisional Graphical Summary

County Appraiser
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2016 Actual	2017 Actual	2018 Adopted	2018 Revised	2019 Budget	Amount Chg '18 Rev.-'19	% Chg '18 Rev.-'19
Expenditures							
Personnel	3,885,964	4,144,163	4,260,141	4,260,141	4,524,672	264,531	6.21%
Contractual Services	436,258	662,450	227,683	227,683	228,052	369	0.16%
Debt Service	-	-	-	-	-	-	-
Commodities	55,042	59,549	90,968	90,968	90,968	-	0.00%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	4,377,264	4,866,163	4,578,792	4,578,792	4,843,692	264,901	5.79%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
All Other Revenue	4,363	5,266	4,534	4,534	5,030	496	10.93%
Total Revenues	4,363	5,266	4,534	4,534	5,030	496	10.93%
Full-Time Equivalents (FTEs)							
Property Tax Funded	65.00	65.00	65.00	65.00	65.00	-	0.00%
Non-Property Tax Funded	-	-	-	-	-	-	-
Total FTEs	65.00	65.00	65.00	65.00	65.00	-	0.00%

Budget Summary by Fund

Fund	2016 Actual	2017 Actual	2018 Adopted	2018 Revised	2019 Budget	Amount Chg '18 Rev.-'19	% Chg '18 Rev.-'19
General Fund	4,377,264	4,654,530	4,578,792	4,578,792	4,843,692	264,901	5.79%
Technology Enhancement	-	211,633	-	-	-	-	-
Total Expenditures	4,377,264	4,866,163	4,578,792	4,578,792	4,843,692	264,901	5.79%

Significant Budget Adjustments from Prior Year Revised Budget

Expenditures Revenues FTEs

Total - - -

Budget Summary by Program

Program	Fund	2016 Actual	2017 Actual	2018 Adopted	2018 Revised	2019 Budget	% Chg '18 Rev.-'19	2019 FTEs
Administration	110	606,930	624,955	450,064	584,456	474,639	-18.79%	3.00
Commercial	110	964,605	991,103	1,010,230	995,364	1,070,662	7.56%	13.00
Residential & Agriculture	110	995,870	1,149,772	1,215,005	1,169,676	1,270,198	8.59%	18.00
Special Use Property	110	752,590	784,496	785,291	762,424	846,026	10.97%	12.00
Appraisal Support Staff	110	1,057,270	1,104,204	1,118,201	1,066,871	1,182,166	10.81%	19.00
Digital Oblique Imagery	237	-	211,633	-	-	-	0.00%	-
Total		4,377,264	4,866,163	4,578,792	4,578,792	4,843,692	5.79%	65.00

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2018 Adopted	2018 Revised	2019 Budget	2018 Adopted	2018 Revised	2019 Budget
County Appraiser	110	GRADE139	114,040	114,040	114,040	1.00	1.00	1.00
Senior Administrative Project Manager	110	GRADE133	82,232	84,280	84,280	1.00	1.00	1.00
Administrative Manager	110	GRADE132	154,779	158,636	158,636	2.00	2.00	2.00
Residential/Agricultural Project Leader	110	GRADE132	71,099	72,876	72,876	1.00	1.00	1.00
Commercial BOTA Specialist	110	GRADE129	58,943	60,416	60,416	1.00	1.00	1.00
Appraisal Modeler	110	GRADE127	84,299	86,407	86,407	2.00	2.00	2.00
Department Application Manager	110	GRADE127	51,729	53,022	53,022	1.00	1.00	1.00
Senior Administrative Officer	110	GRADE127	284,634	287,765	287,765	5.00	5.00	5.00
Senior Commercial Appraiser	110	GRADE127	120,888	123,312	123,312	2.00	2.00	2.00
Commercial Land Analyst	110	GRADE126	47,407	48,593	48,593	1.00	1.00	1.00
Management Analyst I	110	GRADE126	85,180	87,310	87,310	2.00	2.00	2.00
Senior Land Analyst	110	GRADE126	47,020	48,195	48,195	1.00	1.00	1.00
Senior Residential Appraiser	110	GRADE126	173,089	176,699	176,699	4.00	4.00	4.00
Commercial Assistant BOTA Specialist	110	GRADE125	-	39,208	39,208	-	1.00	1.00
Administrative Officer	110	GRADE124	159,618	162,568	162,568	3.00	3.00	3.00
Administrative Technician	110	GRADE124	39,401	40,387	40,387	1.00	1.00	1.00
Appraisal Logistics Assistant	110	GRADE124	38,058	37,328	37,328	1.00	1.00	1.00
Commercial Appraiser	110	GRADE124	159,551	159,791	159,791	4.00	4.00	4.00
Commercial Assistant BOTA Specialist	110	GRADE124	36,414	-	-	1.00	-	-
Agricultural Land Appraiser	110	GRADE123	35,252	35,558	35,558	1.00	1.00	1.00
Residential Appraiser	110	GRADE123	251,016	291,633	291,633	7.00	8.00	8.00
Senior Personal Property Appraiser	110	GRADE123	89,450	91,094	91,094	2.00	2.00	2.00
Personal Property Appraiser	110	GRADE121	100,452	102,964	102,964	3.00	3.00	3.00
Appraisal Support Specialist	110	GRADE120	451,662	462,954	462,954	14.00	14.00	14.00
Problem Resolution Specialist	110	GRADE120	153,754	120,635	120,635	4.00	3.00	3.00
Subtotal					2,945,671			
Add:								
Budgeted Personnel Savings					(54,425)			
Compensation Adjustments					130,032			
Overtime/On Call/Holiday Pay					5,588			
Benefits					1,497,806			
Total Personnel Budget					4,524,672	65.00	65.00	65.00

• Administration

Administration provides general management services to all sections 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 liaison to other County divisions, professional organizations, and different levels of state government.

Fund(s): County General Fund 110

Expenditures	2016 Actual	2017 Actual	2018 Adopted	2018 Revised	2019 Budget	Amnt. Chg. '18 - '19	% Chg. '18 - '19
Personnel	267,325	282,944	293,428	429,820	321,478	(108,341)	-25.2%
Contractual Services	284,563	282,462	65,669	63,669	62,193	(1,476)	-2.3%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	55,042	59,549	90,968	90,968	90,968	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	606,930	624,955	450,064	584,456	474,639	(109,817)	-18.8%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	4,242	4,746	4,413	4,413	4,938	525	11.9%
Total Revenues	4,242	4,746	4,413	4,413	4,938	525	11.9%
Full-Time Equivalentents (FTEs)	3.00	3.00	3.00	3.00	3.00	-	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 directives and guidelines. This section is also responsible for the review of values through the appeal processes.

Fund(s): County General Fund 110

Expenditures	2016 Actual	2017 Actual	2018 Adopted	2018 Revised	2019 Budget	Amnt. Chg. '18 - '19	% Chg. '18 - '19
Personnel	896,141	917,997	940,540	925,674	997,516	71,842	7.8%
Contractual Services	68,463	73,106	69,690	69,690	73,146	3,456	5.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	964,605	991,103	1,010,230	995,364	1,070,662	75,298	7.6%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	430	-	-	-	-	0.0%
Total Revenues	-	430	-	-	-	-	0.0%
Full-Time Equivalentents (FTEs)	13.00	13.00	13.00	13.00	13.00	-	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 Property Valuation Division directives and guidelines. This section is also responsible for the review of values through the appeal processes.

Fund(s): County General Fund 110							
Expenditures	2016 Actual	2017 Actual	2018 Adopted	2018 Revised	2019 Budget	Amnt. Chg. '18 - '19	% Chg. '18 - '19
Personnel	943,767	1,083,218	1,159,063	1,105,734	1,214,867	109,133	9.9%
Contractual Services	52,102	66,554	55,942	63,942	55,331	(8,611)	-13.5%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	995,870	1,149,772	1,215,005	1,169,676	1,270,198	100,522	8.6%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	40	-	-	41	41	0.0%
Total Revenues	-	40	-	-	41	41	0.0%
Full-Time Equivalents (FTEs)	18.00	18.00	18.00	18.00	18.00	-	0.0%

• Special Use Property

The Special Use Property Section 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 Property Valuation Division directives and guidelines. This section is responsible for the review of values through the appeal processes. In addition, the Special Use Property Section 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 section is responsible for processing all exemption applications. The Special Use Property section works closely with the Kansas Board of Tax Appeals (BOTA) regarding hearings, tax grievances, and exemptions.

Fund(s): County General Fund 110							
Expenditures	2016 Actual	2017 Actual	2018 Adopted	2018 Revised	2019 Budget	Amnt. Chg. '18 - '19	% Chg. '18 - '19
Personnel	728,644	762,536	755,755	740,888	815,464	74,576	10.1%
Contractual Services	23,946	21,960	29,535	21,535	30,562	9,027	41.9%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	752,590	784,496	785,291	762,424	846,026	83,603	11.0%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	111	-	111	111	-	(111)	-100.0%
Total Revenues	111	-	111	111	-	(111)	-100.0%
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 sections as well as the Special Use Property section. 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	2016 Actual	2017 Actual	2018 Adopted	2018 Revised	2019 Budget	Amnt. Chg. '18 - '19	% Chg. '18 - '19
Personnel	1,050,087	1,097,467	1,111,355	1,058,025	1,175,346	117,321	11.1%
Contractual Services	7,183	6,736	6,846	8,846	6,820	(2,026)	-22.9%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	1,057,270	1,104,204	1,118,201	1,066,871	1,182,166	115,295	10.8%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	10	50	10	10	51	41	410.1%
Total Revenues	10	50	10	10	51	41	410.1%
Full-Time Equivalents (FTEs)	19.00	19.00	19.00	19.00	19.00	-	0.0%

• 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 in accordance with 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, and obtained updated oblique imagery in 2017. 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 to measure the length and height of building structures and accurately collect parcel data from a desktop computer.

Fund(s): Technology Enhancement 237

Expenditures	2016 Actual	2017 Actual	2018 Adopted	2018 Revised	2019 Budget	Amnt. Chg. '18 - '19	% Chg. '18 - '19
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	-	211,633	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	-	211,633	-	-	-	-	0.0%
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)	-	-	-	-	-	-	0.0%