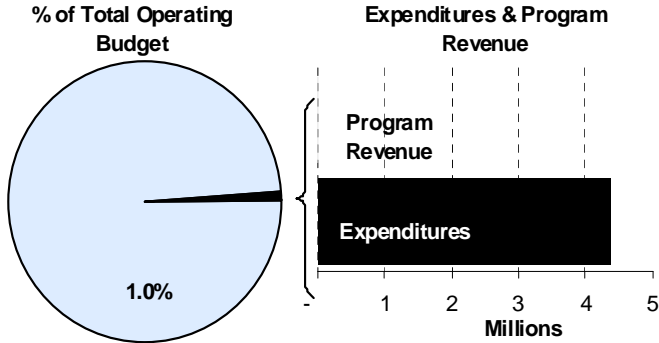
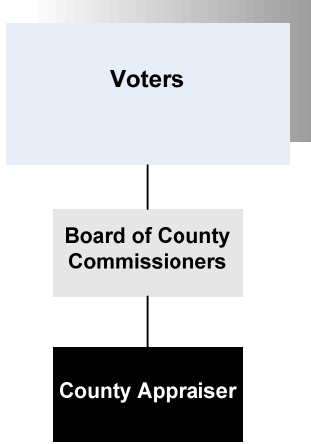




**Michael S. Borchard, CAE**  
 Sedgwick County Appraiser  
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**Mission:**

- 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**

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.

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 219,538 individual parcels, including residential, agricultural, multi-family, commercial, industrial, and 39,911 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.

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 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.

**Department Sustainability Initiatives**

The 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 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 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 vacancies 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 job processes and are willing to mentor and work side by side with employees can be identified for positions as supervisors/managers. Some employees hold professional appraisal designations and certificates, while others are pursuing these appraisal designations and professional certificates.

**Department Accomplishments**

The Appraiser’s Office is involved in the County’s transition to the new tax system. 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.

**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 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 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**

**Budget Adjustments**

Changes to the County Appraiser’s 2012 budget reflect elimination of 4.0 FTE positions, a reduction in contractals, and a reduction in commodities.



**Significant Adjustments From Previous Budget Year**

• Elimination of Problem Resolution Specialist positions	Expenditures	Revenue	FTEs
• Elimination of Fiscal Associate position	(109,367)		(3.00)
• Reduction in contractals primarily related to one-time Digital Oblique Imagery project	(38,887)		(1.00)
• Reduction in commodities due to fewer computer replacements and other adjustments	(262,441)		
	(94,721)		

**Total** (505,416) - (4.00)

**Budget Summary by Category**

**Budget Summary by Fund**

Expenditures	2010	2011	2011	2012	% Chg.	Expenditures	2011	2012
	Actual	Adopted	Revised				Budget	'11-'12
Personnel	3,834,708	4,068,587	4,136,606	3,807,102	-8.0%	General Fund-110	4,812,037	4,370,371
Contractual Services	467,254	706,768	706,768	444,327	-37.1%	ROD Tech-236	250,000	-
Debt Service	-	-	-	-	-			
Commodities	125,951	203,663	213,663	118,942	-44.3%			
Capital Improvements	-	-	-	-	-			
Capital Equipment	-	15,000	5,000	-	-100.0%			
Interfund Transfers	-	-	-	-	-			
<b>Total Expenditures</b>	<b>4,427,914</b>	<b>4,994,018</b>	<b>5,062,037</b>	<b>4,370,371</b>	<b>-13.7%</b>	<b>Total Expenditures</b>	<b>5,062,037</b>	<b>4,370,371</b>
<b>Revenue</b>								
Taxes	-	-	-	-	-			
Intergovernmental	-	-	-	-	-			
Charges For Service	-	-	-	-	-			
Other Revenue	4,779	9,702	9,702	9,648	-0.6%			
<b>Total Revenue</b>	<b>4,779</b>	<b>9,702</b>	<b>9,702</b>	<b>9,648</b>	<b>-0.6%</b>			
<b>Full-Time Equivalents (FTEs)</b>	<b>73.00</b>	<b>73.00</b>	<b>73.00</b>	<b>69.00</b>	<b>-5.5%</b>			

**Budget Summary by Program**

Program	Fund	Expenditures				2012	% Chg.	Full-Time Equivalents (FTEs)		
		2010	2011	2011	2012			2011	2011	2012
		Actual	Adopted	Revised	Budget	'11-'12	Adopted	Revised	Budget	
Administration	110	1,354,325	1,497,617	1,514,219	1,208,743	-20.2%	16.00	16.00	13.00	
Commerical	110	762,427	758,689	770,642	780,148	1.2%	12.00	12.00	12.00	
Residential & Agricultural	110	955,116	1,041,051	1,057,713	993,824	-6.0%	18.00	18.00	18.00	
Special Use Property	110	545,616	551,855	560,570	596,767	6.5%	9.00	10.00	10.00	
Support Staff	110	810,430	894,806	908,893	790,889	-13.0%	18.00	17.00	16.00	
Digital Oblique Imagery	236	-	250,000	250,000	-	-100.0%	-	-	-	
<b>Total</b>		<b>4,427,914</b>	<b>4,994,018</b>	<b>5,062,037</b>	<b>4,370,371</b>	<b>-13.7%</b>	<b>73.00</b>	<b>73.00</b>	<b>69.00</b>	



**Personnel Summary by Fund**

Position Title(s)	Fund	Band	Budgeted Personnel Costs			Full-Time Equivalents (FTEs)		
			2011 Adopted	2011 Revised	2012 Budget	2011 Adopted	2011 Revised	2012 Budget
County Appraiser	110	B531	106,165	108,278	104,268	1.00	1.00	1.00
Chief Deputy Appraiser	110	B428	78,570	80,572	76,373	1.00	1.00	1.00
Senior Administrative Project Ma	110	B327	69,753	71,539	68,889	1.00	1.00	1.00
Administrative Manager	110	B326	125,152	130,720	125,879	2.00	2.00	2.00
Assistant Chief Deputy Appraiser	110	B326	62,976	67,133	64,647	1.00	1.00	1.00
Senior Administrative Officer	110	B323	250,594	201,014	193,570	5.00	4.00	4.00
Staff Economist II	110	B323	56,629	57,630	55,496	1.00	1.00	1.00
Modeler II	110	B322	45,142	46,302	44,587	1.00	1.00	1.00
Communications Coordinator	110	B322	-	40,521	39,020	-	1.00	1.00
Administrative Officer	110	B321	169,914	252,245	247,672	4.00	6.00	6.00
Real Property Appraiser III	110	B321	187,708	190,486	183,432	4.00	4.00	4.00
Administrative Technician	110	B321	36,748	75,099	72,317	1.00	2.00	2.00
Personal Property Appraiser III	110	B321	55,727	55,614	53,554	1.00	1.00	1.00
Mass Appraisal Modeler II	110	B321	39,330	-	-	1.00	-	-
Real Property Appraiser II	110	B219	562,400	490,146	473,127	16.00	14.00	14.00
Personal Property Appraiser II	110	B219	-	46,479	44,757	-	1.00	1.00
Administrative Specialist	110	B219	-	34,333	33,062	-	1.00	1.00
Personal Property Appraiser I	110	B219	45,673	-	-	1.00	-	-
Problem Resolution Specialist	110	B218	284,630	363,570	254,203	7.00	10.00	7.00
Real Property Appraiser I	110	B217	224,485	177,367	170,796	7.00	6.00	6.00
Bookkeeper	110	B217	28,064	28,786	27,720	1.00	1.00	1.00
Customer Service Representative	110	B217	28,064	-	-	1.00	-	-
Fiscal Associate	110	B216	384,341	409,162	370,275	13.00	14.00	13.00
Fiscal Assistant	110	B114	70,242	-	-	3.00	-	-
<b>Subtotal</b>					<b>2,703,644</b>	<b>73.00</b>	<b>73.00</b>	<b>69.00</b>
Add:								
Budgeted Personnel Savings (Turnover)					(62,135)			
Compensation Adjustments					-			
Overtime/On Call/Holiday Pay					-			
Benefits					1,165,593			
<b>Total Personnel Budget*</b>					<b>3,807,102</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

	2010	2011	2011	2012	% Chg.
	Actual	Adopted	Revised	Budget	'11-'12
<b>Expenditures</b>					
Personnel	911,218	951,761	968,363	776,036	-19.9%
Contractual Services	337,352	358,493	358,493	332,756	-7.2%
Debt Service	-	-	-	-	
Commodities	105,755	187,363	187,363	99,951	-46.7%
Capital Improvements	-	-	-	-	
Capital Equipment	-	-	-	-	
Interfund Transfers	-	-	-	-	
<b>Total Expenditures</b>	<b>1,354,325</b>	<b>1,497,617</b>	<b>1,514,219</b>	<b>1,208,743</b>	<b>-20.2%</b>
<b>Revenue</b>					
Taxes	-	-	-	-	
Intergovernmental	-	-	-	-	
Charges For Service	-	-	-	-	
Other Revenue	4,779	9,681	9,681	9,648	-0.3%
<b>Total Revenue</b>	<b>4,779</b>	<b>9,681</b>	<b>9,681</b>	<b>9,648</b>	<b>-0.3%</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>13.00</b>	<b>-18.8%</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

	2010	2011	2011	2012	% Chg.
	Actual	Adopted	Revised	Budget	'11-'12
<b>Expenditures</b>					
Personnel	701,524	731,911	743,864	729,276	-2.0%
Contractual Services	55,694	23,178	23,178	45,976	98.4%
Debt Service	-	-	-	-	
Commodities	5,208	3,600	3,600	4,896	36.0%
Capital Improvements	-	-	-	-	
Capital Equipment	-	-	-	-	
Interfund Transfers	-	-	-	-	
<b>Total Expenditures</b>	<b>762,427</b>	<b>758,689</b>	<b>770,642</b>	<b>780,148</b>	<b>1.2%</b>
<b>Revenue</b>					
Taxes	-	-	-	-	
Intergovernmental	-	-	-	-	
Charges For Service	-	-	-	-	
Other Revenue	-	21	21	-	-100.0%
<b>Total Revenue</b>	<b>-</b>	<b>21</b>	<b>21</b>	<b>-</b>	<b>-100.0%</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

	2010	2011	2011	2012	% Chg.
	Actual	Adopted	Revised	Budget	'11-'12
<b>Expenditures</b>					
Personnel	901,508	987,941	1,004,603	949,306	-5.5%
Contractual Services	48,967	49,810	49,810	40,156	-19.4%
Debt Service	-	-	-	-	
Commodities	4,641	3,300	3,300	4,362	32.2%
Capital Improvements	-	-	-	-	
Capital Equipment	-	-	-	-	
Interfund Transfers	-	-	-	-	
<b>Total Expenditures</b>	<b>955,116</b>	<b>1,041,051</b>	<b>1,057,713</b>	<b>993,824</b>	<b>-6.0%</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

**• 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 also responsible for the review and defense of values through the appeal processes.

**Fund(s): General Fund 110**

75006-110

	2010	2011	2011	2012	% Chg.
	Actual	Adopted	Revised	Budget	'11-'12
<b>Expenditures</b>					
Personnel	525,848	519,189	527,904	574,860	8.9%
Contractual Services	15,322	26,866	26,866	17,728	-34.0%
Debt Service	-	-	-	-	
Commodities	4,446	5,800	5,800	4,179	-27.9%
Capital Improvements	-	-	-	-	
Capital Equipment	-	-	-	-	
Interfund Transfers	-	-	-	-	
<b>Total Expenditures</b>	<b>545,616</b>	<b>551,855</b>	<b>560,570</b>	<b>596,767</b>	<b>6.5%</b>
<b>Revenue</b>					
Taxes	-	-	-	-	
Intergovernmental	-	-	-	-	
Charges For Service	-	-	-	-	
Other Revenue	-	-	-	-	
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Full-Time Equivalents (FTEs)</b>	<b>10.00</b>	<b>9.00</b>	<b>10.00</b>	<b>10.00</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

	2010 Actual	2011 Adopted	2011 Revised	2012 Budget	% Chg. '11-'12
<b>Expenditures</b>					
Personnel	794,609	877,785	891,872	777,624	-12.8%
Contractual Services	9,919	13,421	13,421	7,711	-42.5%
Debt Service	-	-	-	-	
Commodities	5,901	3,600	3,600	5,554	54.3%
Capital Improvements	-	-	-	-	
Capital Equipment	-	-	-	-	
Interfund Transfers	-	-	-	-	
<b>Total Expenditures</b>	<b>810,430</b>	<b>894,806</b>	<b>908,893</b>	<b>790,889</b>	<b>-13.0%</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>17.00</b>	<b>18.00</b>	<b>17.00</b>	<b>16.00</b>	<b>-5.9%</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. The project is expected to be completed in 2011.

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

75001-236

	2010 Actual	2011 Adopted	2011 Revised	2012 Budget	% Chg. '11-'12
<b>Expenditures</b>					
Personnel	-	-	-	-	
Contractual Services	-	235,000	235,000	-	-100.0%
Debt Service	-	-	-	-	
Commodities	-	-	10,000	-	-100.0%
Capital Improvements	-	-	-	-	
Capital Equipment	-	15,000	5,000	-	-100.0%
Interfund Transfers	-	-	-	-	
<b>Total Expenditures</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>	<b>-100.0%</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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

