

County Appraiser

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

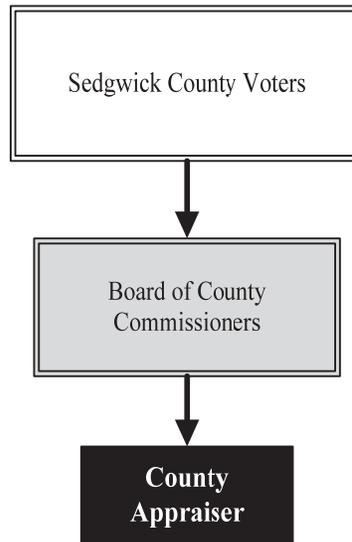
Michael S. Borchard, CAE, RMA
Sedgwick County Appraiser

4035 E. Harry Street
Wichita, KS 67218
316.660.9110

michael.borchard@sedgwick.gov

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 220,713 residential, agricultural, multi-family, commercial, and industrial parcels, as well as 34,760 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 outside the main courthouse*
- *Be a model of appraisal excellence with a reputation for delivering equitable, accurate, and understandable appraisals that meet statutory requirements*

Highlights

- In 2016, the Sedgwick County Appraiser's Office was recognized by the Kansas Department of Revenue - Property Valuation Division for achieving Substantial Compliance
- Fourteen 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



Accomplishments and Priorities

Accomplishments

In 2016, 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.

Priorities

Priorities of the Sedgwick County Appraiser's Office are to continue working toward fulfillment of its goals, which include 1) fair and accurate discovery, listing, and valuation of all tangible taxable property within Sedgwick County; 2) meeting all statutory requirements of the office; 3) providing information to all who come in contact with the office in a courteous, professional manner and educating the public and private sectors relative to the appraisal process; 4) maintaining in-house training; and 5) acquiring current information to ensure accuracy.

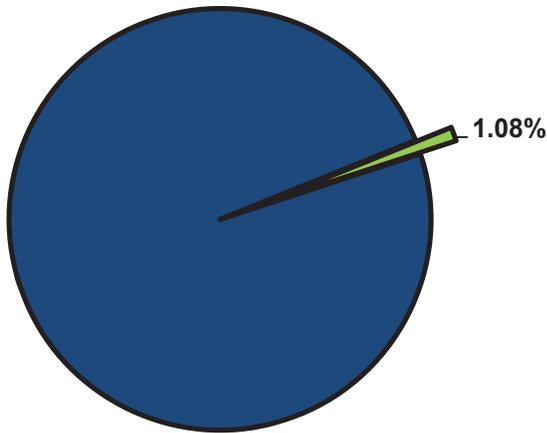


Significant Budget Adjustments

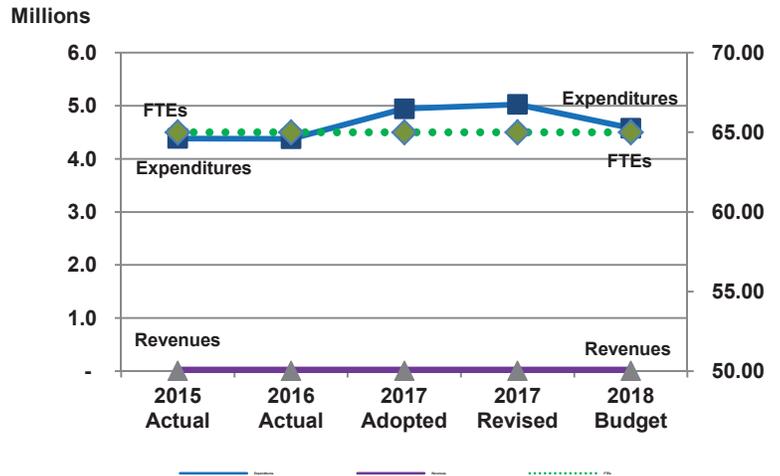
There are no significant adjustments to the County Appraiser's 2018 budget.

Divisional Graphical Summary

County Appraiser
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	Amount Chg '17 Rev.-'18	% Chg '17 Rev.-'18
Expenditures							
Personnel	3,887,214	3,885,964	4,159,281	4,238,195	4,260,141	21,945	0.52%
Contractual Services	433,996	436,258	695,491	695,491	227,683	(467,808)	-67.26%
Debt Service	-	-	-	-	-	-	-
Commodities	61,758	55,042	90,968	90,968	90,968	-	0.00%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	4,382,968	4,377,264	4,945,740	5,024,654	4,578,792	(445,863)	-8.87%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
All Other Revenue	4,340	4,363	3,645	3,645	4,534	890	24.41%
Total Revenues	4,340	4,363	3,645	3,645	4,534	890	24.41%
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	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	Amount Chg '17 Rev.-'18	% Chg '17 Rev.-'18
General Fund	4,382,968	4,377,264	4,712,740	4,791,654	4,578,792	(212,863)	-4.44%
Technology Enhancement	-	-	233,000	233,000	-	(233,000)	-100.00%
Total Expenditures	4,382,968	4,377,264	4,945,740	5,024,654	4,578,792	(445,863)	-8.87%

Significant Budget Adjustments from Prior Year Revised Budget

	Expenditures	Revenues	FTEs
Reduction in funding due to one-time 2017 allocation for the digital oblique imagery flight	(233,000)		
Reduction in funding due to move to Ronald Reagan Building	(235,369)		
Total	(468,369)	-	-

Budget Summary by Program

Program	Fund	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	% Chg '17 Rev.-'18	2018 FTEs
Administration	110	617,987	606,930	671,394	674,672	450,064	-33.29%	3.00
Commercial	110	969,231	964,605	967,308	985,973	1,010,230	2.46%	13.00
Residential & Agriculture	110	1,012,720	995,870	1,196,854	1,216,008	1,215,005	-0.08%	18.00
Special Use Property	110	761,576	752,590	776,377	794,146	785,291	-1.12%	12.00
Appraisal Support Staff	110	1,021,454	1,057,270	1,100,807	1,120,855	1,118,201	-0.24%	19.00
Digital Oblique Imagery	237	-	-	233,000	233,000	-	-100.00%	-
Total		4,382,968	4,377,264	4,945,740	5,024,654	4,578,792	-8.87%	65.00

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2017 Adopted	2017 Revised	2018 Budget	2017 Adopted	2017 Revised	2018 Budget
County Appraiser	110	GRADE139	113,209	114,040	114,040	1.00	1.00	1.00
Senior Administrative Project Manager	110	GRADE133	77,181	82,232	82,232	1.00	1.00	1.00
Administrative Manager	110	GRADE132	146,714	154,779	154,779	2.00	2.00	2.00
Residential/Agricultural Project Leader	110	GRADE132	70,000	71,099	71,099	1.00	1.00	1.00
Commercial COTA Specialist	110	GRADE129	56,911	58,943	58,943	1.00	1.00	1.00
Appraisal Modeler II	110	GRADE127	90,203	84,299	84,299	2.00	2.00	2.00
Department Application Manager	110	GRADE127	48,404	51,729	51,729	1.00	1.00	1.00
Senior Administrative Officer	110	GRADE127	212,483	284,634	284,634	4.00	5.00	5.00
Senior Commercial Appraiser	110	GRADE127	115,569	120,888	120,888	2.00	2.00	2.00
Commercial Land Analyst	110	GRADE126	44,360	47,407	47,407	1.00	1.00	1.00
Management Analyst I	110	GRADE126	80,424	85,180	85,180	2.00	2.00	2.00
Senior Administrative Officer	110	GRADE126	40,867	-	-	1.00	-	-
Senior Land Analyst	110	GRADE126	43,997	47,020	47,020	1.00	1.00	1.00
Senior Residential Appraiser	110	GRADE126	184,707	173,089	173,089	4.00	4.00	4.00
Administrative Officer	110	GRADE124	149,907	159,618	159,618	3.00	3.00	3.00
Administrative Technician	110	GRADE124	36,774	39,401	39,401	1.00	1.00	1.00
Appraisal Logistics Assistant	110	GRADE124	35,526	38,058	38,058	1.00	1.00	1.00
Commercial Appraiser	110	GRADE124	187,294	195,965	195,965	5.00	5.00	5.00
Residential Appraiser	110	GRADE123	276,013	286,268	286,268	8.00	8.00	8.00
Senior Personal Property Appraiser	110	GRADE123	96,136	89,450	89,450	2.00	2.00	2.00
Personal Property Appraiser	110	GRADE121	99,484	100,452	100,452	3.00	3.00	3.00
Appraisal Support Specialist	110	GRADE120	468,466	485,068	485,068	15.00	15.00	15.00
Problem Resolution Specialist	110	GRADE120	116,330	120,347	120,347	3.00	3.00	3.00
Subtotal					2,889,966			
Add:								
Budgeted Personnel Savings					(53,364)			
Compensation Adjustments					97,284			
Overtime/On Call/Holiday Pay					5,588			
Benefits					1,320,666			
Total Personnel Budget					4,260,141	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 as well as 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	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	Amnt. Chg. '17 - '18	% Chg. '17 - '18
Personnel	271,497	267,325	281,156	284,434	293,428	8,993	3.2%
Contractual Services	285,239	284,563	299,270	299,270	65,669	(233,601)	-78.1%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	61,251	55,042	90,968	90,968	90,968	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	617,987	606,930	671,394	674,672	450,064	(224,608)	-33.3%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	3,835	4,242	3,129	3,129	4,413	1,284	41.0%
Total Revenues	3,835	4,242	3,129	3,129	4,413	1,284	41.0%
Full-Time Equivalents (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 the 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	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	Amnt. Chg. '17 - '18	% Chg. '17 - '18
Personnel	900,763	896,141	895,348	914,013	940,540	26,527	2.9%
Contractual Services	68,371	68,463	71,960	71,960	69,690	(2,270)	-3.2%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	97	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	969,231	964,605	967,308	985,973	1,010,230	24,257	2.5%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	267	-	272	272	-	(272)	-100.0%
Total Revenues	267	-	272	272	-	(272)	-100.0%
Full-Time Equivalents (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 the 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	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	Amnt. Chg. '17 - '18	% Chg. '17 - '18
Personnel	955,925	943,767	1,138,403	1,157,557	1,159,063	1,506	0.1%
Contractual Services	56,386	52,102	58,451	58,451	55,942	(2,509)	-4.3%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	410	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	1,012,720	995,870	1,196,854	1,216,008	1,215,005	(1,003)	-0.1%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	238	-	243	243	-	(243)	-100.0%
Total Revenues	238	-	243	243	-	(243)	-100.0%
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 the 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	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	Amnt. Chg. '17 - '18	% Chg. '17 - '18
Personnel	744,040	728,644	750,477	768,246	755,755	(12,491)	-1.6%
Contractual Services	17,536	23,946	25,900	25,900	29,535	3,635	14.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	761,576	752,590	776,377	794,146	785,291	(8,856)	-1.1%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	111	-	-	111	111	0.0%
Total Revenues	-	111	-	-	111	111	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 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	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	Amnt. Chg. '17 - '18	% Chg. '17 - '18
Personnel	1,014,989	1,050,087	1,093,897	1,113,945	1,111,355	(2,590)	-0.2%
Contractual Services	6,464	7,183	6,910	6,910	6,846	(64)	-0.9%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	1,021,454	1,057,270	1,100,807	1,120,855	1,118,201	(2,653)	-0.2%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	10	-	-	10	10	0.0%
Total Revenues	-	10	-	-	10	10	0.0%
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 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, 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	2015 Actual	2016 Actual	2017 Adopted	2017 Revised	2018 Budget	Amnt. Chg. '17 - '18	% Chg. '17 - '18
Personnel	-	-	-	-	-	-	0.0%
Contractual Services	-	-	233,000	233,000	-	(233,000)	-100.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	-	-	233,000	233,000	-	(233,000)	-100.0%
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%