

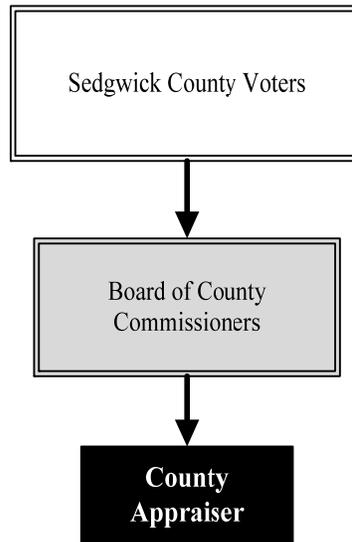
County Appraiser

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

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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 222,653 residential, agricultural, multi-family, commercial, and industrial parcels, as well as 34,600 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 uniform and fair appraisals of property in the County.

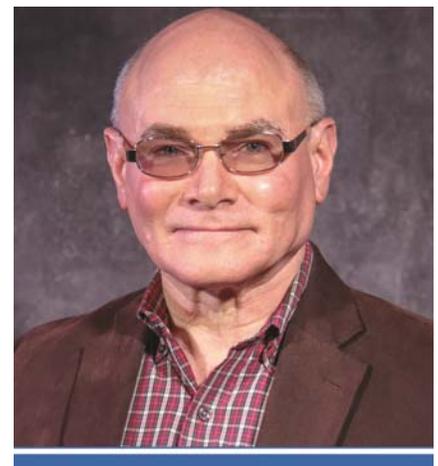


Strategic Goals:

- *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 2018, the Sedgwick County Appraiser’s Office was recognized by the Kansas Department of Revenue - Property Valuation Division for achieving Substantial Compliance



Accomplishments and Strategic Results

Accomplishments

In 2018, 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.

	2018	2019	2020
Division Goal:	Actual	Estimated	Projected
Successfully achieve the points required by the Annual Substantial Compliance Audit by the Kansas Department of	95.8%	100.0%	100.0%
Maintain a ratio of the number of informal appeals to the number of parcels of 5.0 percent or less	2.0%	2.0%	2.0%

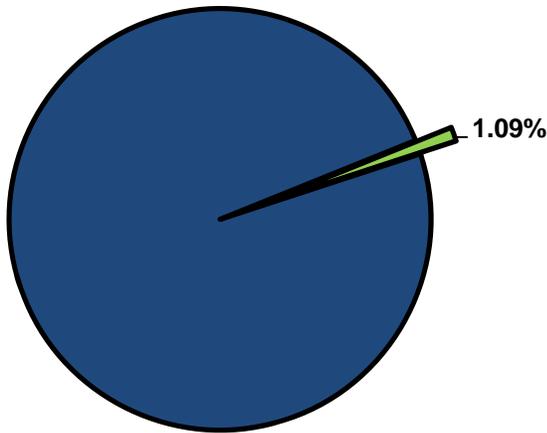


Significant Budget Adjustments

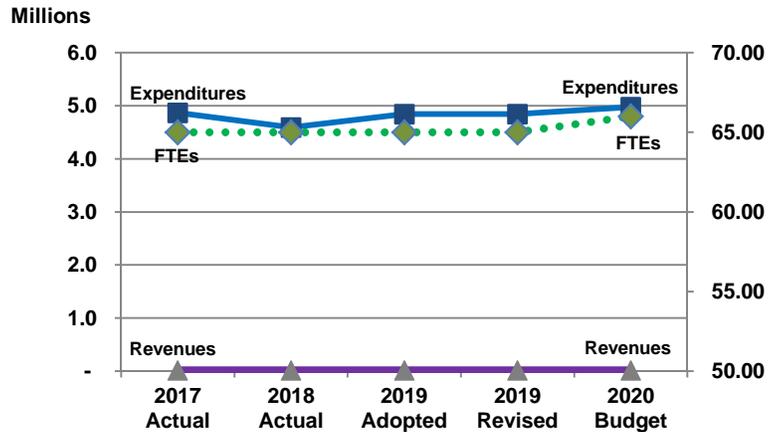
Significant adjustments to the County Appraiser's 2020 budget include an increase of \$62,109 for 1.0 full-time equivalent (FTE) Senior Commercial Appraiser position.

Departmental Graphical Summary

County Appraiser
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	2020 Budget	Amount Chg '19 Rev.-'20	% Chg '19 Rev.-'20
Expenditures							
Personnel	4,144,163	4,319,767	4,524,672	4,524,672	4,660,685	136,013	3.01%
Contractual Services	662,450	186,242	228,052	228,052	227,526	(526)	-0.23%
Debt Service	-	-	-	-	-	-	-
Commodities	59,549	85,956	90,968	90,968	85,565	(5,403)	-5.94%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	4,866,163	4,591,965	4,843,692	4,843,692	4,973,776	130,084	2.69%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	1,151	-	-	1,240	1,240	
All Other Revenue	5,266	6,150	5,030	5,030	6,320	1,290	25.65%
Total Revenues	5,266	7,301	5,030	5,030	7,560	2,530	50.30%
Full-Time Equivalent (FTEs)							
Property Tax Funded	65.00	65.00	65.00	65.00	66.00	1.00	1.54%
Non-Property Tax Funded	-	-	-	-	-	-	-
Total FTEs	65.00	65.00	65.00	65.00	66.00	1.00	1.54%

Budget Summary by Fund

Fund	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	2020 Budget	Amount Chg '19 Rev.-'20	% Chg '19 Rev.-'20
General Fund	4,654,530	4,591,965	4,843,692	4,843,692	4,973,776	130,084	2.69%
Technology Enhancement	211,633	-	-	-	-	-	-
Total Expenditures	4,866,163	4,591,965	4,843,692	4,843,692	4,973,776	130,084	2.69%

Significant Budget Adjustments from Prior Year Revised Budget

	Expenditures	Revenues	FTEs
Addition of Senior Commercial Appraiser position	62,109		1.00
Total	62,109	-	1.00

Budget Summary by Program

Program	Fund	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	2020 Budget	% Chg '19 Rev.-'20	2020 FTEs
Administration	110	624,955	495,490	474,639	474,639	445,819	-6.07%	3.00
Commercial	110	991,103	1,007,201	1,070,662	1,070,662	1,151,853	7.58%	14.00
Residential & Agriculture	110	1,149,772	1,217,058	1,270,198	1,270,198	1,338,149	5.35%	18.00
Special Use Property	110	784,496	771,312	846,026	846,026	830,485	-1.84%	12.00
Appraisal Support Staff	110	1,104,204	1,100,904	1,182,166	1,182,166	1,207,470	2.14%	19.00
Digital Oblique Imagery	237	211,633	-	-	-	-	0.00%	-
Total		4,866,163	4,591,965	4,843,692	4,843,692	4,973,776	2.69%	66.00

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2019 Adopted	2019 Revised	2020 Budget	2019 Adopted	2019 Revised	2020 Budget
County Appraiser	110	GRADE139	114,040	76,086	110,000	1.00	1.00	1.00
Senior Administrative Project Manager	110	GRADE133	84,280	85,464	85,464	1.00	1.00	1.00
Administrative Manager	110	GRADE132	158,636	161,742	161,742	2.00	2.00	2.00
Residential/Agricultural Project Leader	110	GRADE132	72,876	75,698	75,698	1.00	1.00	1.00
Senior Commercial Real Estate Analyst	110	GRADE129	60,416	63,927	63,927	1.00	1.00	1.00
Appraisal Modeler	110	GRADE127	86,407	89,592	89,592	2.00	2.00	2.00
Department Application Manager	110	GRADE127	53,022	54,348	54,348	1.00	1.00	1.00
Senior Administrative Officer	110	GRADE127	287,765	292,409	292,409	5.00	5.00	5.00
Senior Commercial Appraiser	110	GRADE127	123,312	125,101	167,462	2.00	2.00	3.00
Commercial Land Analyst	110	GRADE126	48,593	49,807	49,807	1.00	1.00	1.00
Management Analyst I	110	GRADE126	87,310	89,493	89,493	2.00	2.00	2.00
Senior Land Analyst	110	GRADE126	48,195	49,400	49,400	1.00	1.00	1.00
Senior Residential Appraiser	110	GRADE126	176,699	181,117	181,117	4.00	4.00	4.00
Appraiser Market Data Analyst	110	GRADE125	39,208	41,034	41,034	1.00	1.00	1.00
Administrative Officer	110	GRADE124	162,568	164,821	164,821	3.00	3.00	3.00
Administrative Technician	110	GRADE124	40,387	41,396	41,396	1.00	1.00	1.00
Agricultural Appraiser	110	GRADE124	71,691	75,294	75,294	2.00	2.00	2.00
Appraisal Logistics Assistant	110	GRADE124	37,328	38,262	38,262	1.00	1.00	1.00
Commercial Appraiser	110	GRADE124	159,791	163,788	163,788	4.00	4.00	4.00
Residential Appraiser	110	GRADE123	255,499	256,632	256,632	7.00	7.00	7.00
Senior Personal Property Appraiser	110	GRADE123	91,094	92,321	92,321	2.00	2.00	2.00
Personal Property Appraiser	110	GRADE121	102,964	102,835	102,835	3.00	3.00	3.00
Appraisal Support Specialist	110	GRADE120	462,954	472,279	472,279	14.00	14.00	14.00
Problem Resolution Specialist	110	GRADE120	120,635	121,944	121,944	3.00	3.00	3.00
Subtotal					3,041,066			
Add:								
Budgeted Personnel Savings					(57,048)			
Compensation Adjustments					80,676			
Overtime/On Call/Holiday Pay					5,588			
Benefits					1,590,403			
Total Personnel Budget					4,660,685	65.00	65.00	66.00

• 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 liaison to other County departments, professional organizations, and different levels of state government.

Fund(s): County General Fund 110

Expenditures	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	2020 Budget	Amnt. Chg. '19 - '20	% Chg. '19 - '20
Personnel	282,944	384,811	321,478	321,478	318,254	(3,225)	-1.0%
Contractual Services	282,462	24,723	62,193	62,193	42,000	(20,193)	-32.5%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	59,549	85,956	90,968	90,968	85,565	(5,403)	-5.9%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	624,955	495,490	474,639	474,639	445,819	(28,821)	-6.1%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	4,746	6,130	4,938	4,938	6,299	1,361	27.6%
Total Revenues	4,746	6,130	4,938	4,938	6,299	1,361	27.6%
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 State of Kansas statutes and the Kansas Department of Revenue Property Valuation Division directives and guidelines. This program is also responsible for the review of values through the appeal processes.

Fund(s): County General Fund 110

Expenditures	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	2020 Budget	Amnt. Chg. '19 - '20	% Chg. '19 - '20
Personnel	917,997	937,406	997,516	997,516	1,072,353	74,837	7.5%
Contractual Services	73,106	69,796	73,146	73,146	79,500	6,354	8.7%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	991,103	1,007,201	1,070,662	1,070,662	1,151,853	81,191	7.6%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	1,151	-	-	1,240	1,240	0.0%
All Other Revenue	430	-	-	-	-	-	0.0%
Total Revenues	430	1,151	-	-	1,240	1,240	0.0%
Full-Time Equivalents (FTEs)	13.00	13.00	13.00	13.00	14.00	1.00	7.7%

• 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 program is also responsible for the review of values through the appeal processes.

Fund(s): County General Fund 110

Expenditures	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	2020 Budget	Amnt. Chg. '19 - '20	% Chg. '19 - '20
Personnel	1,083,218	1,148,926	1,214,867	1,214,867	1,259,175	44,308	3.6%
Contractual Services	66,554	68,132	55,331	55,331	78,974	23,643	42.7%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	1,149,772	1,217,058	1,270,198	1,270,198	1,338,149	67,951	5.3%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	40	20	41	41	20	(20)	-50.0%
Total Revenues	40	20	41	41	20	(20)	-50.0%
Full-Time Equivalents (FTEs)	18.00	18.00	18.00	18.00	18.00	-	0.0%

• 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 Property Valuation Division directives and guidelines. This program is responsible for the review of values through the appeal processes. 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	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	2020 Budget	Amnt. Chg. '19 - '20	% Chg. '19 - '20
Personnel	762,536	756,447	815,464	815,464	812,485	(2,979)	-0.4%
Contractual Services	21,960	14,865	30,562	30,562	18,000	(12,562)	-41.1%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	784,496	771,312	846,026	846,026	830,485	(15,541)	-1.8%
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	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	2020 Budget	Amnt. Chg. '19 - '20	% Chg. '19 - '20	
Personnel	1,097,467	1,092,177	1,175,346	1,175,346	1,198,418	23,072	2.0%	
Contractual Services	6,736	8,727	6,820	6,820	9,052	2,232	32.7%	
Debt Service	-	-	-	-	-	-	0.0%	
Commodities	-	-	-	-	-	-	0.0%	
Capital Improvements	-	-	-	-	-	-	0.0%	
Capital Equipment	-	-	-	-	-	-	0.0%	
Interfund Transfers	-	-	-	-	-	-	0.0%	
Total Expenditures	1,104,204	1,100,904	1,182,166	1,182,166	1,207,470	25,304	2.1%	
Revenues								
Taxes	-	-	-	-	-	-	0.0%	
Intergovernmental	-	-	-	-	-	-	0.0%	
Charges For Service	-	-	-	-	-	-	0.0%	
All Other Revenue	50	-	51	51	-	(51)	-100.0%	
Total Revenues	50	-	51	51	-	(51)	-100.0%	
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 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	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	2020 Budget	Amnt. Chg. '19 - '20	% Chg. '19 - '20	
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%	