

County Appraiser

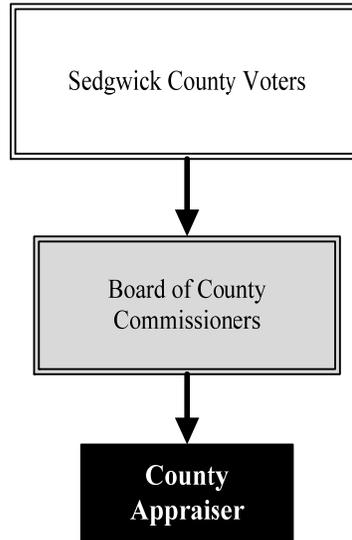
Mission: To annually produce a fair and equitable appraisal roll used in formulating the funding for quality public services in our community.

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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 224,488 residential, agricultural, multi-family, commercial, and industrial parcels, as well as 35,000 personal property accounts. In addition to appraising property, the Office must apply classification rates and determine the eligibility of certain religious, charitable, educational, municipal, and business 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.

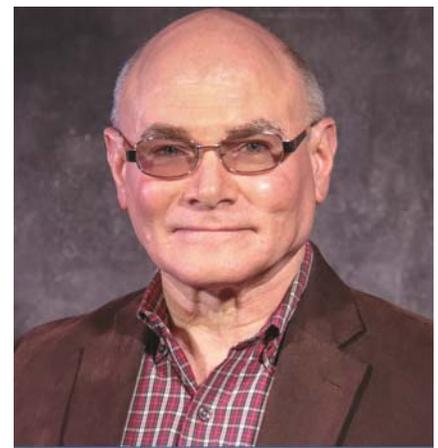


Strategic Goals:

- *Develop and maintain positive, cohesive relationships that promote a professional 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 (IAAO), the Appraisal Institute, and the Kansas Department of Revenue’s Property Valuation Division (PVD)



Accomplishments and Strategic Results

Accomplishments

In 2019, the PVD 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. The IAAO conducted an audit of the Sedgwick County Appraiser’s Office which showed that the Office follows Kansas law and PVD directives and guidelines, makes effective and efficient use of technology, is efficient in its processes, and needs more staff and more, updated technology.

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.

Division Goal:	2019 Actual	2020 Estimated	2021 Projected
Successfully achieve the points required by the Annual Substantial Compliance Audit by the Kansas Department of Revenue	95.8%	100.0%	100.0%
Maintain a ratio of the number of informal appeals to the	2.0%	2.0%	2.0%

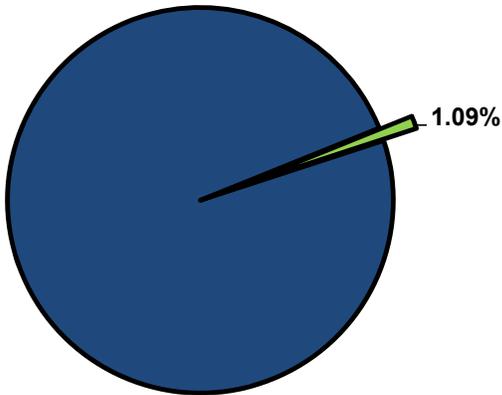


Significant Budget Adjustments

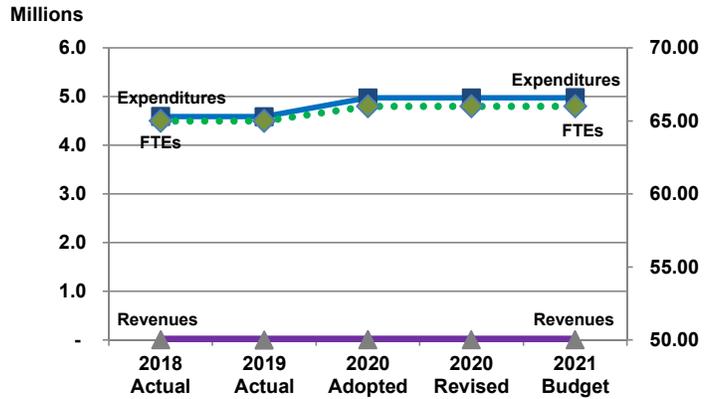
There are no significant adjustments to the County Appraiser’s 2021 budget.

Departmental Graphical Summary

County Appraiser
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	Amount Chg '20 Rev.-'21	% Chg '20 Rev.-'21
Expenditures							
Personnel	4,319,767	4,265,686	4,660,685	4,660,685	4,664,769	4,084	0.09%
Contractual Services	186,242	230,934	227,526	227,526	228,023	497	0.22%
Debt Service	-	-	-	-	-	-	-
Commodities	85,956	92,015	85,565	85,565	84,797	(768)	-0.90%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	4,591,965	4,588,635	4,973,776	4,973,776	4,977,589	3,813	0.08%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	1,151	111	1,240	1,240	115	(1,125)	-90.69%
All Other Revenue	6,150	5,758	6,320	6,320	5,990	(329)	-5.21%
Total Revenues	7,301	5,869	7,560	7,560	6,106	(1,454)	-19.23%
Full-Time Equivalentents (FTEs)							
Property Tax Funded	65.00	65.00	66.00	66.00	66.00	-	0.00%
Non-Property Tax Funded	-	-	-	-	-	-	-
Total FTEs	65.00	65.00	66.00	66.00	66.00	-	0.00%

Budget Summary by Fund

Fund	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	Amount Chg '20 Rev.-'21	% Chg '20 Rev.-'21
General Fund	4,591,965	4,588,635	4,973,776	4,973,776	4,977,589	3,813	0.08%
Total Expenditures	4,591,965	4,588,635	4,973,776	4,973,776	4,977,589	3,813	0.08%

Significant Budget Adjustments from Prior Year Revised Budget

Expenditures Revenues FTEs

Total - - -

Budget Summary by Program

Program	Fund	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	% Chg '20 Rev.-'21	2021 FTEs
Administration	110	495,490	283,545	445,819	445,819	439,999	-1.31%	3.00
Commercial	110	1,007,201	1,059,579	1,151,853	1,151,853	1,156,803	0.43%	14.00
Residential & Agriculture	110	1,217,058	1,263,909	1,338,149	1,338,149	1,316,051	-1.65%	18.00
Special Use Property	110	771,312	829,735	830,485	830,485	833,854	0.41%	12.00
Appraisal Support Staff	110	1,100,904	1,151,867	1,207,470	1,207,470	1,230,882	1.94%	19.00
Total		4,591,965	4,588,635	4,973,776	4,973,776	4,977,589	0.08%	66.00

Personnel Summary By Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2020	2020	2021	2020	2020	2021
			Adopted	Revised	Budget	Adopted	Revised	Budget
County Appraiser	110	GRADE139	110,000	77,036	108,000	1.00	1.00	1.00
Senior Administrative Project Manager	110	GRADE133	85,464	85,257	85,257	1.00	1.00	1.00
Administrative Manager	110	GRADE132	161,742	162,324	162,324	2.00	2.00	2.00
Residential/Agricultural Project Leader	110	GRADE132	75,698	77,401	77,401	1.00	1.00	1.00
Senior Commercial Real Estate Analyst	110	GRADE129	63,927	65,365	65,365	1.00	1.00	1.00
Appraisal Modeler	110	GRADE127	89,592	91,608	91,608	2.00	2.00	2.00
Department Application Manager	110	GRADE127	54,348	55,571	55,571	1.00	1.00	1.00
Senior Administrative Officer	110	GRADE127	292,409	295,801	295,801	5.00	5.00	5.00
Senior Commercial Appraiser	110	GRADE127	167,462	177,234	177,234	3.00	3.00	3.00
Commercial Land Analyst	110	GRADE126	49,807	40,851	40,851	1.00	1.00	1.00
Management Analyst I	110	GRADE126	89,493	91,505	91,505	2.00	2.00	2.00
Senior Land Analyst	110	GRADE126	49,400	50,512	50,512	1.00	1.00	1.00
Senior Residential Appraiser	110	GRADE126	181,117	182,246	182,246	4.00	4.00	4.00
Appraiser Market Data Analyst	110	GRADE125	41,034	41,958	41,958	1.00	1.00	1.00
Administrative Officer	110	GRADE124	164,821	165,054	165,054	3.00	3.00	3.00
Administrative Technician	110	GRADE124	41,396	42,328	42,328	1.00	1.00	1.00
Agricultural Appraiser	110	GRADE124	75,294	76,989	76,989	2.00	2.00	2.00
Appraisal Logistics Assistant	110	GRADE124	38,262	39,123	39,123	1.00	1.00	1.00
Commercial Appraiser	110	GRADE124	163,788	162,614	162,614	4.00	4.00	4.00
Residential Appraiser	110	GRADE123	256,632	258,910	258,910	7.00	7.00	7.00
Senior Personal Property Appraiser	110	GRADE123	92,321	93,080	93,080	2.00	2.00	2.00
Personal Property Appraiser	110	GRADE121	102,835	105,148	105,148	3.00	3.00	3.00
Appraisal Support Specialist	110	GRADE120	472,279	479,117	479,117	14.00	14.00	14.00
Problem Resolution Specialist	110	GRADE120	121,944	122,418	122,418	3.00	3.00	3.00
Subtotal					3,070,415			
Add:								
Budgeted Personnel Savings					(57,519)			
Compensation Adjustments					13,579			
Overtime/On Call/Holiday Pay					5,588			
Benefits					1,632,706			
Total Personnel Budget					4,664,769	66.00	66.00	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 the liaison to other County departments, professional organizations, and different levels of State government.

Fund(s): County General Fund 110

Expenditures	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	Amnt. Chg. '20 - '21	% Chg. '20 - '21
Personnel	384,811	132,843	318,254	318,254	314,652	(3,602)	-1.1%
Contractual Services	24,723	58,687	42,000	42,000	40,550	(1,450)	-3.5%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	85,956	92,015	85,565	85,565	84,797	(768)	-0.9%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	495,490	283,545	445,819	445,819	439,999	(5,820)	-1.3%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	111	-	-	115	115	0.0%
All Other Revenue	6,130	5,748	6,299	6,299	5,980	(319)	-5.1%
Total Revenues	6,130	5,859	6,299	6,299	6,096	(204)	-3.2%
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	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	Amnt. Chg. '20 - '21	% Chg. '20 - '21
Personnel	937,406	985,322	1,072,353	1,072,353	1,078,303	5,950	0.6%
Contractual Services	69,796	74,257	79,500	79,500	78,500	(1,000)	-1.3%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	1,007,201	1,059,579	1,151,853	1,151,853	1,156,803	4,950	0.4%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	1,151	-	1,240	1,240	-	(1,240)	-100.0%
All Other Revenue	-	-	-	-	-	-	0.0%
Total Revenues	1,151	-	1,240	1,240	-	(1,240)	-100.0%
Full-Time Equivalents (FTEs)	13.00	13.00	14.00	14.00	14.00	-	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 program is also responsible for the review of values through the appeal processes.

Fund(s): County General Fund 110

Expenditures	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	Amnt. Chg. '20 - '21	% Chg. '20 - '21
Personnel	1,148,926	1,201,907	1,259,175	1,259,175	1,239,907	(19,267)	-1.5%
Contractual Services	68,132	62,003	78,974	78,974	76,144	(2,830)	-3.6%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	1,217,058	1,263,909	1,338,149	1,338,149	1,316,051	(22,097)	-1.7%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	20	-	20	20	-	(20)	-100.0%
Total Revenues	20	-	20	20	-	(20)	-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 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 appeals process. 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	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	Amnt. Chg. '20 - '21	% Chg. '20 - '21
Personnel	756,447	799,160	812,485	812,485	806,754	(5,732)	-0.7%
Contractual Services	14,865	30,575	18,000	18,000	27,100	9,100	50.6%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	771,312	829,735	830,485	830,485	833,854	3,368	0.4%
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)	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	2018 Actual	2019 Actual	2020 Adopted	2020 Revised	2021 Budget	Amnt. Chg. '20 - '21	% Chg. '20 - '21
Personnel	1,092,177	1,146,454	1,198,418	1,198,418	1,225,153	26,735	2.2%
Contractual Services	8,727	5,412	9,052	9,052	5,729	(3,323)	-36.7%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	1,100,904	1,151,867	1,207,470	1,207,470	1,230,882	23,412	1.9%
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)	19.00	19.00	19.00	19.00	19.00	-	0.0%