

# County Appraiser

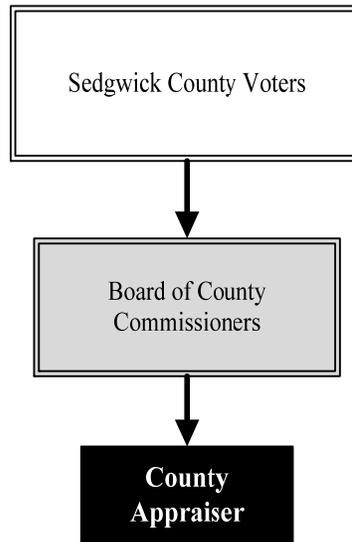
**Mission:** To annually produce a fair and equitable appraisal roll used in formulating the funding for quality public services in our community.

**Mark Clark, AAS, RMA**  
**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 225,614 residential, agricultural, multi-family, commercial, and industrial parcels, as well as 35,500 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.

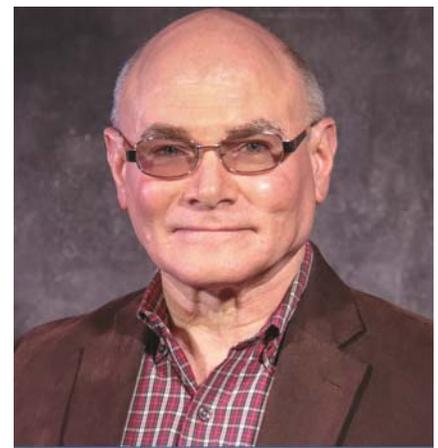


## Strategic Goals:

- *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

- Eighteen 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 2020, 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.

	2020	2021	2022
<b>Division Goals:</b>	<b>Actual</b>	<b>Estimated</b>	<b>Projected</b>
Successfully achieve the points required by the Annual Substantial Compliance Audit by the Kansas Department of Revenue	95.7%	100.0%	100.0%
Maintain a ratio of the number of informal appeals to the number of parcels of 5.0 percent or less	2.5%	1.3%	1.4%

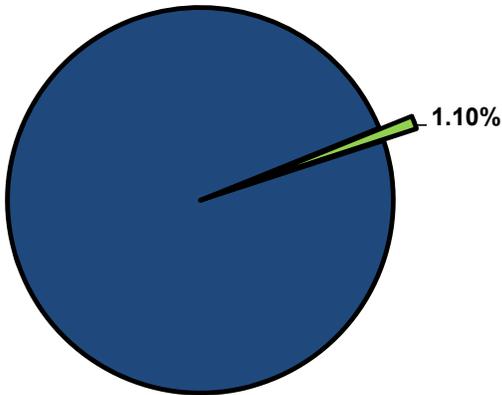


## Significant Budget Adjustments

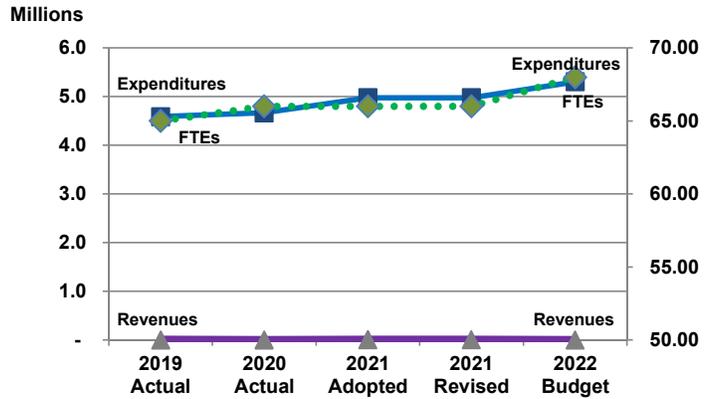
Significant adjustments to the County Appraiser’s 2022 Recommended Budget include the addition of 1.0 full-time equivalent (FTE) Senior Residential Appraiser (\$69,656) and the addition of 1.0 FTE Senior Personal Property Appraiser (\$63,097).

**Departmental Graphical Summary**

**County Appraiser**  
Percent of Total County Operating Budget



**Expenditures, Program Revenue & FTEs**  
All Operating Funds



**Budget Summary by Category**

	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amount Chg '21 Rev.-'22	% Chg '21 Rev.-'22
<b>Expenditures</b>							
Personnel	4,265,686	4,366,347	4,664,769	4,664,769	4,990,713	325,944	6.99%
Contractual Services	230,934	232,600	228,023	228,023	228,167	144	0.06%
Debt Service	-	-	-	-	-	-	-
Commodities	92,015	68,857	84,797	84,797	84,797	-	0.00%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>4,588,635</b>	<b>4,667,804</b>	<b>4,977,589</b>	<b>4,977,589</b>	<b>5,303,677</b>	<b>326,088</b>	<b>6.55%</b>
<b>Revenues</b>							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	111	-	115	115	-	(115)	-100.00%
All Other Revenue	5,758	4,370	5,990	5,990	4,547	(1,444)	-24.10%
<b>Total Revenues</b>	<b>5,869</b>	<b>4,370</b>	<b>6,106</b>	<b>6,106</b>	<b>4,547</b>	<b>(1,559)</b>	<b>-25.54%</b>
<b>Full-Time Equivalentents (FTEs)</b>							
Property Tax Funded	65.00	66.00	66.00	66.00	68.00	2.00	3.03%
Non-Property Tax Funded	-	-	-	-	-	-	-
<b>Total FTEs</b>	<b>65.00</b>	<b>66.00</b>	<b>66.00</b>	<b>66.00</b>	<b>68.00</b>	<b>2.00</b>	<b>3.03%</b>

**Budget Summary by Fund**

Fund	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amount Chg '21 Rev.-'22	% Chg '21 Rev.-'22
General Fund	4,588,635	4,667,804	4,977,589	4,977,589	5,303,677	326,088	6.55%
<b>Total Expenditures</b>	<b>4,588,635</b>	<b>4,667,804</b>	<b>4,977,589</b>	<b>4,977,589</b>	<b>5,303,677</b>	<b>326,088</b>	<b>6.55%</b>

**Significant Budget Adjustments from Prior Year Revised Budget**

	Expenditures	Revenues	FTEs
Increase in personnel due to 1.0 FTE Senior Residential Appraiser	69,656		1.00
Increase in personnel due to 1.0 FTE Senior Personal Property Appraiser	63,097		1.00

**Total** 132,753 - 2.00

**Budget Summary by Program**

Program	Fund	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	% Chg '21 Rev.-'22	21-'22' FTEs
Administration	110	283,545	360,411	439,999	419,999	439,797	4.71%	3.00
Commercial	110	1,059,579	1,160,736	1,156,803	1,181,802	1,218,020	3.06%	14.00
Residential & Agriculture	110	1,263,909	1,296,595	1,316,051	1,311,052	1,459,171	11.30%	19.00
Special Use Property	110	829,735	708,359	833,854	833,854	922,554	10.64%	13.00
Appraisal Support Staff	110	1,151,867	1,141,704	1,230,882	1,230,882	1,264,134	2.70%	19.00
<b>Total</b>		<b>4,588,635</b>	<b>4,667,804</b>	<b>4,977,589</b>	<b>4,977,589</b>	<b>5,303,677</b>	<b>6.55%</b>	<b>68.00</b>

**Personnel Summary By Fund**

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2021 Adopted	2021 Revised	2022 Budget	2021 Adopted	2021 Revised	2022 Budget
County Appraiser	110	GRADE139	108,000	108,300	110,160	1.00	1.00	1.00
Chief Deputy Appraiser	110	GRADE138	-	-	73,370	-	-	1.00
Appraisal Project Leader	110	GRADE135	-	-	245,579	-	-	3.00
Chief Deputy Appraiser	110	GRADE133	85,257	57,491	-	1.00	1.00	-
Appraisal Project Leader	110	GRADE132	239,726	239,726	-	3.00	3.00	-
Senior Commercial Real Estate Analyst	110	GRADE132	-	-	67,980	-	-	1.00
Administrative Manager	110	GRADE129	-	-	179,696	-	-	3.00
Appraisal Modeler	110	GRADE129	-	-	97,345	-	-	2.00
Department Application Manager	110	GRADE129	-	-	57,793	-	-	1.00
Senior Commercial Appraiser	110	GRADE129	-	-	182,753	-	-	3.00
Senior Commercial Real Estate Analyst	110	GRADE129	65,365	65,366	-	1.00	1.00	-
Senior Land Analyst	110	GRADE128	-	-	52,532	-	-	1.00
Administrative Manager	110	GRADE127	173,593	110,538	-	3.00	2.00	-
Agricultural Appraiser	110	GRADE127	-	-	85,820	-	-	2.00
Appraisal Market Data Analyst	110	GRADE127	-	-	43,653	-	-	1.00
Appraisal Modeler	110	GRADE127	91,608	93,601	-	2.00	2.00	-
Commercial Appraiser	110	GRADE127	-	-	177,099	-	-	4.00
Commercial Land Analyst	110	GRADE127	-	-	42,910	-	-	1.00
Department Application Manager	110	GRADE127	55,571	55,571	-	1.00	1.00	-
Residential Appraiser, New Construction	110	GRADE127	-	-	44,021	-	-	1.00
Senior Administrative Officer	110	GRADE127	122,208	122,223	124,668	2.00	2.00	2.00
Senior Commercial Appraiser	110	GRADE127	126,306	179,272	-	2.00	3.00	-
Administrative Supervisor I	110	GRADE126	47,676	47,694	-	1.00	1.00	-
Administrative Support V	110	GRADE126	43,830	43,846	-	1.00	1.00	-
Commercial Land Analyst	110	GRADE126	40,851	40,852	-	1.00	1.00	-
Senior Commercial Appraiser	110	GRADE126	50,928	-	-	1.00	-	-
Senior Land Analyst	110	GRADE126	50,512	50,512	-	1.00	1.00	-
Senior Residential Appraiser	110	GRADE126	182,246	182,246	226,742	4.00	4.00	5.00
Appraisal Market Data Analyst	110	GRADE125	41,958	41,974	-	1.00	1.00	-
Administrative Supervisor I	110	GRADE124	110,296	110,344	160,372	2.00	2.00	3.00
Administrative Support V	110	GRADE124	54,758	54,766	100,585	1.00	1.00	2.00
Agricultural Appraiser	110	GRADE124	76,989	77,022	-	2.00	2.00	-
Commercial Appraiser	110	GRADE124	162,614	162,302	-	4.00	4.00	-
Residential Appraiser	110	GRADE124	39,123	39,125	308,951	1.00	1.00	8.00
Residential Appraiser, New Construction	110	GRADE124	42,328	42,328	-	1.00	1.00	-
Senior Personal Property Appraiser	110	GRADE124	-	-	130,388	-	-	3.00
Personal Property Appraiser	110	GRADE123	-	-	109,790	-	-	3.00
Residential Appraiser	110	GRADE123	258,910	260,686	-	7.00	7.00	-
Senior Personal Property Appraiser	110	GRADE123	93,080	93,101	-	2.00	2.00	-
Appraisal Support Specialist II	110	GRADE121	-	-	259,033	-	-	7.00
Personal Property Appraiser	110	GRADE121	105,148	103,314	-	3.00	3.00	-
Problem Resolution Specialist	110	GRADE121	-	-	110,802	-	-	3.00
Appraisal Support Specialist I	110	GRADE120	226,079	218,847	222,619	7.00	7.00	7.00
Appraisal Support Specialist II	110	GRADE120	253,038	250,390	-	7.00	7.00	-
Problem Resolution Specialist	110	GRADE120	122,418	122,470	-	3.00	3.00	-
Administrative Manager	110	FROZEN	-	65,550	-	-	1.00	-
<b>Subtotal</b>					<b>3,214,662</b>			
Add:								
Budgeted Personnel Savings					(61,789)			
Compensation Adjustments					138,010			
Overtime/On Call/Holiday Pay					5,588			
Benefits					1,694,242			
<b>Total Personnel Budget</b>					<b>4,990,713</b>	<b>66.00</b>	<b>66.00</b>	<b>68.00</b>

**• 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	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amnt. Chg. '21 - '22	% Chg. '21 - '22
Personnel	132,843	262,963	314,652	314,652	322,651	7,999	2.5%
Contractual Services	58,687	28,590	40,550	20,550	32,349	11,799	57.4%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	92,015	68,857	84,797	84,797	84,797	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>283,545</b>	<b>360,411</b>	<b>439,999</b>	<b>419,999</b>	<b>439,797</b>	<b>19,798</b>	<b>4.7%</b>
<b>Revenues</b>							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	111	-	115	115	-	(115)	-100.0%
All Other Revenue	5,748	4,370	5,980	5,980	4,547	(1,434)	-24.0%
<b>Total Revenues</b>	<b>5,859</b>	<b>4,370</b>	<b>6,096</b>	<b>6,096</b>	<b>4,547</b>	<b>(1,549)</b>	<b>-25.4%</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>0.0%</b>

**• 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	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amnt. Chg. '21 - '22	% Chg. '21 - '22
Personnel	985,322	1,036,227	1,078,303	1,078,303	1,131,970	53,668	5.0%
Contractual Services	74,257	124,509	78,500	103,499	86,050	(17,449)	-16.9%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>1,059,579</b>	<b>1,160,736</b>	<b>1,156,803</b>	<b>1,181,802</b>	<b>1,218,020</b>	<b>36,219</b>	<b>3.1%</b>
<b>Revenues</b>							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>13.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>-</b>	<b>0.0%</b>

**• 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	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amnt. Chg. '21 - '22	% Chg. '21 - '22
Personnel	1,201,907	1,241,415	1,239,907	1,239,907	1,382,383	142,476	11.5%
Contractual Services	62,003	55,180	76,144	71,145	76,788	5,643	7.9%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>1,263,909</b>	<b>1,296,595</b>	<b>1,316,051</b>	<b>1,311,052</b>	<b>1,459,171</b>	<b>148,119</b>	<b>11.3%</b>
<b>Revenues</b>							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>19.00</b>	<b>1.00</b>	<b>5.6%</b>

**• 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	2019 Actual	2020 Actual	2021 Adopted	2021 Revised	2022 Budget	Amnt. Chg. '21 - '22	% Chg. '21 - '22
Personnel	799,160	687,786	806,754	806,754	895,454	88,700	11.0%
Contractual Services	30,575	20,573	27,100	27,100	27,100	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>829,735</b>	<b>708,359</b>	<b>833,854</b>	<b>833,854</b>	<b>922,554</b>	<b>88,700</b>	<b>10.6%</b>
<b>Revenues</b>							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	10	-	10	10	-	(10)	-100.0%
<b>Total Revenues</b>	<b>10</b>	<b>-</b>	<b>10</b>	<b>10</b>	<b>-</b>	<b>(10)</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>13.00</b>	<b>1.00</b>	<b>8.3%</b>

**• 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.

<b>Fund(s): County General Fund 110</b>							
<b>Expenditures</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Adopted</b>	<b>2021 Revised</b>	<b>2022 Budget</b>	<b>Amnt. Chg. '21 - '22</b>	<b>% Chg. '21 - '22</b>
Personnel	1,146,454	1,137,957	1,225,153	1,225,153	1,258,254	33,101	2.7%
Contractual Services	5,412	3,747	5,729	5,729	5,880	151	2.6%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>1,151,867</b>	<b>1,141,704</b>	<b>1,230,882</b>	<b>1,230,882</b>	<b>1,264,134</b>	<b>33,252</b>	<b>2.7%</b>
<b>Revenues</b>							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	-	-	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>19.00</b>	<b>-</b>	<b>0.0%</b>