

# County Appraiser

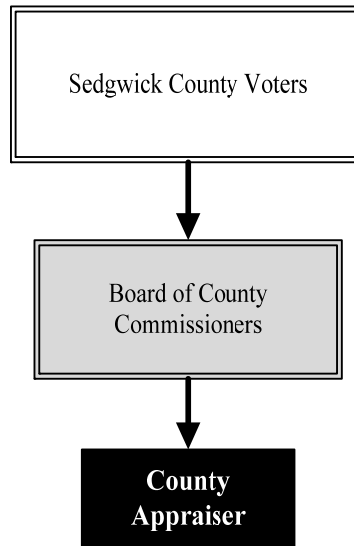
**Mission:** To annually produce a fair and equitable appraisal roll used in formulating the funding for quality public services in our community.

**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 227,141 residential, agricultural, multi-family, commercial, and industrial parcels, as well as 35,800 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.

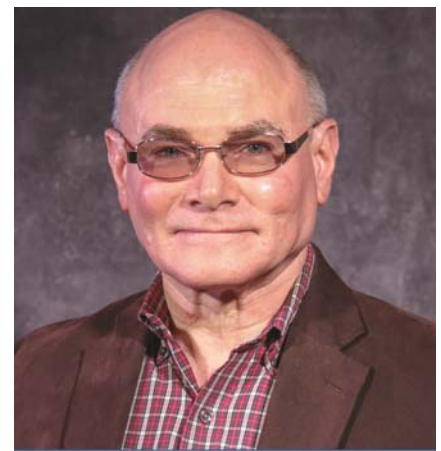


## Strategic Goals:

- *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

- Fifteen 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 2021, 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.

	2021	2022	2023
Department Goals:	Actual	Estimated	Projected
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	1.4%	1.5%	1.5%

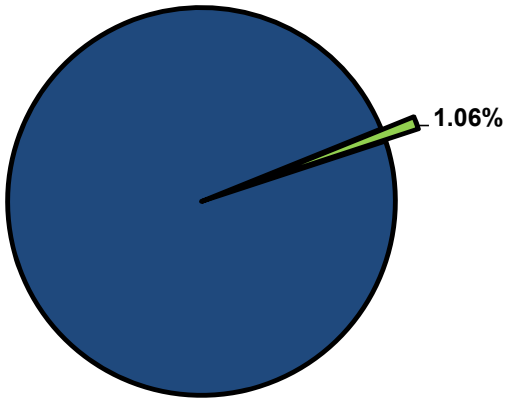


## Significant Budget Adjustments

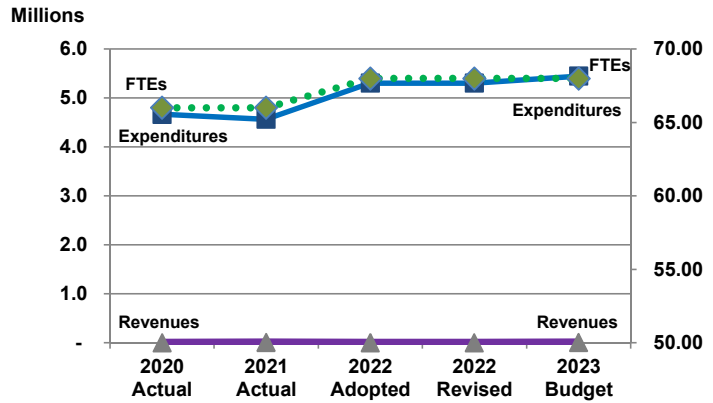
There are no significant adjustments to the County Appraiser’s 2023 Recommended Budget.

**Departmental Graphical Summary**

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



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



**Budget Summary by Category**

	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2023 Budget	Amount Chg '22 Rev.-'23	% Chg '22 Rev.-'23
<b>Expenditures</b>							
Personnel	4,366,347	4,308,179	4,990,713	4,990,713	5,142,989	152,276	3.05%
Contractual Services	232,600	180,804	228,167	228,167	219,080	(9,087)	-3.98%
Debt Service	-	-	-	-	-	-	-
Commodities	68,857	76,219	84,797	84,797	84,797	-	0.00%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>4,667,804</b>	<b>4,565,203</b>	<b>5,303,677</b>	<b>5,303,677</b>	<b>5,446,866</b>	<b>143,189</b>	<b>2.70%</b>
<b>Revenues</b>							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
All Other Revenue	4,370	6,304	4,547	4,547	6,559	2,012	44.26%
<b>Total Revenues</b>	<b>4,370</b>	<b>6,304</b>	<b>4,547</b>	<b>4,547</b>	<b>6,559</b>	<b>2,012</b>	<b>44.26%</b>
<b>Full-Time Equivalentents (FTEs)</b>							
Property Tax Funded	66.00	66.00	68.00	68.00	68.00	-	0.00%
Non-Property Tax Funded	-	-	-	-	-	-	-
<b>Total FTEs</b>	<b>66.00</b>	<b>66.00</b>	<b>68.00</b>	<b>68.00</b>	<b>68.00</b>	<b>-</b>	<b>0.00%</b>

**Budget Summary by Fund**

Fund	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2023 Budget	Amount Chg '22 Rev.-'23	% Chg '22 Rev.-'23
General Fund	4,667,804	4,565,203	5,303,677	5,303,677	5,446,866	143,189	2.70%
<b>Total Expenditures</b>	<b>4,667,804</b>	<b>4,565,203</b>	<b>5,303,677</b>	<b>5,303,677</b>	<b>5,446,866</b>	<b>143,189</b>	<b>2.70%</b>

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

Expenditures      Revenues      FTEs

**Total**      -      -      -

**Budget Summary by Program**

Program	Fund	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2023 Budget	% Chg '22 Rev.-'23	22-'23' FTEs
Administration	110	360,411	389,886	439,797	503,253	571,981	13.66%	4.00
Commercial	110	1,160,736	1,149,552	1,218,020	1,213,045	1,262,022	4.04%	14.00
Residential & Agriculture	110	1,296,595	1,258,126	1,459,171	1,495,690	1,498,669	0.20%	19.00
Special Use Property	110	708,359	687,639	922,554	822,554	858,071	4.32%	12.00
Appraisal Support Staff	110	1,141,704	1,079,999	1,264,134	1,269,134	1,256,122	-1.03%	19.00
<b>Total</b>		<b>4,667,804</b>	<b>4,565,203</b>	<b>5,303,677</b>	<b>5,303,677</b>	<b>5,446,866</b>	<b>2.70%</b>	<b>68.00</b>

**Personnel Summary By Fund**

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2022 Adopted	2022 Revised	2023 Budget	2022 Adopted	2022 Revised	2023 Budget
County Appraiser	110	APPOINT	110,160	110,460	110,460	1.00	1.00	1.00
Chief Deputy Appraiser	110	GRADE138	73,370	73,369	73,369	1.00	1.00	1.00
Appraisal Project Leader	110	GRADE135	245,579	235,963	235,963	3.00	3.00	3.00
Senior Commercial Real Estate Analyst	110	GRADE132	67,980	67,980	67,980	1.00	1.00	1.00
Administrative Manager	110	GRADE129	179,696	180,517	180,517	3.00	3.00	3.00
Appraisal Modeler	110	GRADE129	97,345	96,463	96,463	2.00	2.00	2.00
Appraiser Application Specialist	110	GRADE129	57,793	57,793	57,793	1.00	1.00	1.00
Senior Commercial Appraiser	110	GRADE129	182,753	183,893	183,893	3.00	3.00	3.00
Senior Land Analyst	110	GRADE128	52,532	52,532	52,532	1.00	1.00	1.00
Agricultural Appraiser	110	GRADE127	85,820	85,821	85,821	2.00	2.00	2.00
Appraisal Market Data Analyst	110	GRADE127	43,653	42,910	42,910	1.00	1.00	1.00
Commercial Appraiser	110	GRADE127	177,099	177,091	177,091	4.00	4.00	4.00
Commercial Land Analyst	110	GRADE127	42,910	42,910	42,910	1.00	1.00	1.00
Residential Appraiser, New Construction	110	GRADE127	44,021	44,013	44,013	1.00	1.00	1.00
Senior Administrative Officer	110	GRADE127	124,668	102,893	102,893	2.00	2.00	2.00
Senior Residential Appraiser	110	GRADE126	226,742	220,429	220,429	5.00	5.00	5.00
Administrative Support VI	110	GRADE125	39,907	40,685	40,685	1.00	1.00	1.00
Administrative Supervisor I	110	GRADE124	160,372	160,056	160,056	3.00	3.00	3.00
Administrative Support V	110	GRADE124	100,585	100,027	100,027	2.00	2.00	2.00
Residential Appraiser	110	GRADE124	269,044	264,618	264,618	7.00	7.00	7.00
Senior Personal Property Appraiser	110	GRADE124	130,388	131,425	131,425	3.00	3.00	3.00
Personal Property Appraiser	110	GRADE123	109,790	109,782	109,782	3.00	3.00	3.00
Appraisal Support Specialist II	110	GRADE121	259,033	258,960	258,960	7.00	7.00	7.00
Problem Resolution Specialist	110	GRADE121	110,802	110,323	110,323	3.00	3.00	3.00
Appraisal Support Specialist I	110	GRADE120	222,619	220,099	220,099	7.00	7.00	7.00
<b>Subtotal</b>					<b>3,171,013</b>			
Add:								
Budgeted Personnel Savings					(57,042)			
Compensation Adjustments					326,212			
Overtime/On Call/Holiday Pay					5,588			
Benefits					1,697,218			
<b>Total Personnel Budget</b>					<b>5,142,989</b>	<b>68.00</b>	<b>68.00</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	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2023 Budget	Amnt. Chg. '22 - '23	% Chg. '22 - '23
Personnel	262,963	288,691	322,651	386,132	454,835	68,703	17.8%
Contractual Services	28,590	24,976	32,349	32,349	32,349	-	0.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	68,857	76,219	84,797	84,772	84,797	25	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>360,411</b>	<b>389,886</b>	<b>439,797</b>	<b>503,253</b>	<b>571,981</b>	<b>68,728</b>	<b>13.7%</b>
<b>Revenues</b>							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	4,370	6,304	4,547	4,547	6,559	2,012	44.3%
<b>Total Revenues</b>	<b>4,370</b>	<b>6,304</b>	<b>4,547</b>	<b>4,547</b>	<b>6,559</b>	<b>2,012</b>	<b>44.3%</b>
<b>Full-Time Equivalents (FTEs)</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</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 (PVD) directives and guidelines. This program is also responsible for the review of values through the appeal processes.

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

Expenditures	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2023 Budget	Amnt. Chg. '22 - '23	% Chg. '22 - '23
Personnel	1,036,227	1,074,042	1,131,970	1,131,970	1,178,024	46,054	4.1%
Contractual Services	124,509	75,510	86,050	81,050	83,998	2,948	3.6%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	25	-	(25)	-100.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>1,160,736</b>	<b>1,149,552</b>	<b>1,218,020</b>	<b>1,213,045</b>	<b>1,262,022</b>	<b>48,977</b>	<b>4.0%</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>14.00</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 PVD directives and guidelines. This program is also responsible for the review of values through the appeal processes.

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

Expenditures	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2023 Budget	Amnt. Chg. '22 - '23	% Chg. '22 - '23
Personnel	1,241,415	1,202,641	1,382,383	1,418,902	1,428,916	10,013	0.7%
Contractual Services	55,180	55,485	76,788	76,788	69,753	(7,035)	-9.2%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>1,296,595</b>	<b>1,258,126</b>	<b>1,459,171</b>	<b>1,495,690</b>	<b>1,498,669</b>	<b>2,978</b>	<b>0.2%</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>19.00</b>	<b>20.00</b>	<b>19.00</b>	<b>(1.00)</b>	<b>-5.0%</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 PVD 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	2020 Actual	2021 Actual	2022 Adopted	2022 Revised	2023 Budget	Amnt. Chg. '22 - '23	% Chg. '22 - '23
Personnel	687,786	667,181	895,454	795,454	830,971	35,517	4.5%
Contractual Services	20,573	20,458	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>708,359</b>	<b>687,639</b>	<b>922,554</b>	<b>822,554</b>	<b>858,071</b>	<b>35,517</b>	<b>4.3%</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>12.00</b>	<b>12.00</b>	<b>13.00</b>	<b>11.00</b>	<b>12.00</b>	<b>1.00</b>	<b>9.1%</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>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2022 Revised</b>	<b>2023 Budget</b>	<b>Amnt. Chg. '22 - '23</b>	<b>% Chg. '22 - '23</b>
Personnel	1,137,957	1,075,624	1,258,254	1,258,254	1,250,242	(8,012)	-0.6%
Contractual Services	3,747	4,375	5,880	10,880	5,880	(5,000)	-46.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>1,141,704</b>	<b>1,079,999</b>	<b>1,264,134</b>	<b>1,269,134</b>	<b>1,256,122</b>	<b>(13,012)</b>	<b>-1.0%</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>