

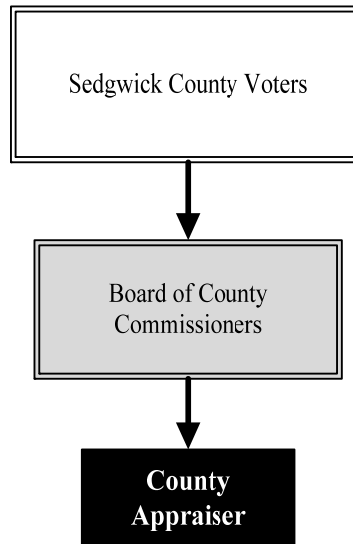
County Appraiser

Mission: *To provide quality customer service to the citizens of Sedgwick County, while providing a fair and equitable appraisal roll to clients and intended users; in accordance with the requirements of the statutory compliance review used in the formulation of funding for quality public services in our community.*

Brent Shelton
 Deputy Chief Financial Officer
 Interim County Appraiser
 271 W. 3rd St., Suite 501
 Wichita, KS 67202
 316.660.9000
brent.shelton@sedgwick.gov

Overview

The Appraiser's Office is required by law to annually appraise all tangible, taxable, and exempt property by January 1. In Sedgwick County, this means the Appraiser's Office determines value for 238,420 residential, agricultural, multi-family, commercial, and industrial parcels, as well as 36,750 personal property accounts. In addition to appraising property, the Office must apply classification rates and determine the eligibility of certain 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 annual appraisal for ad valorem tax purposes while building public trust and educating stakeholders*
- *Be a model of appraisal excellence with a reputation for delivering equitable, accurate, and understandable appraisals that meet statutory requirements*

Highlights

- Thirteen 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 2024, 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. 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, and is efficient in its processes. However, the Office needs more staff and more updated technology.

Strategic Results

Strategic Results for the Appraiser's Office included the following measures in 2024:

- The Appraiser's Office is required to achieve a rate of 75.0 percent by the Annual Substantial Compliance Audit conducted by the PVD. This measurement ensures the burden of taxation is distributed equally among property owners in Sedgwick County. In 2024, the Appraiser's Office achieved a rate of 90.8 percent; and
- The Appraiser's Office has a goal of having an appeal ratio of less than 5.0 percent. The appeal ratio is a measure that indicates if the Appraiser's Office is reflective of market conditions as expected by the property owners of Sedgwick County. In 2024, the Appraiser's Office achieved an appeal ratio of 1.9 percent.

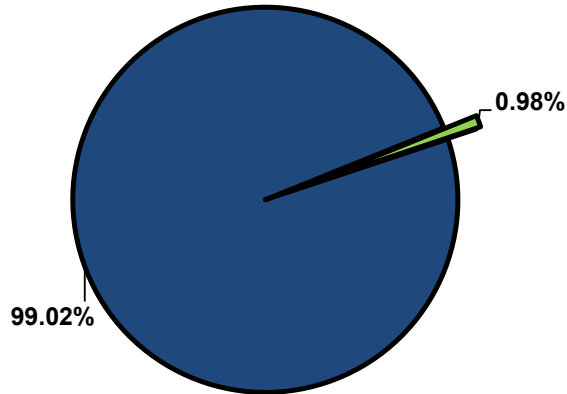


Significant Budget Adjustments

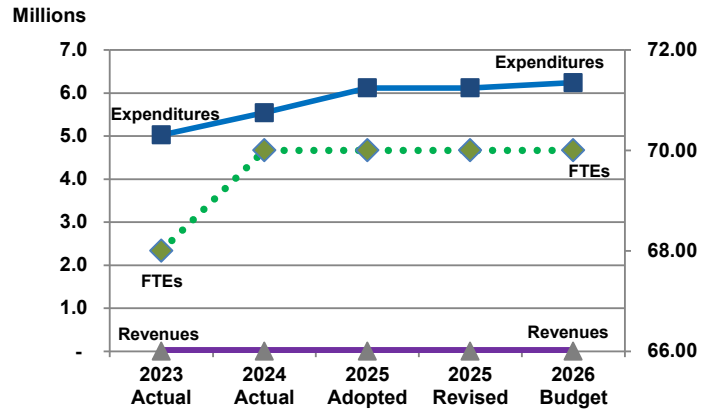
There are no significant adjustments to the County Appraiser's 2026 budget.

Departmental Graphical Summary

County Appraiser
Percent of Total County Operating Budget



Expenditures, Program Revenue & FTEs
All Operating Funds



Budget Summary by Category

	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Budget	Amount Chg '25 Rev.-'26	% Chg '25 Rev.-'26
Expenditures							
Personnel	4,716,473	5,252,083	5,779,154	5,771,004	5,901,686	130,682	2.26%
Contractual Services	228,464	227,701	252,280	260,430	252,311	(8,119)	-3.12%
Debt Service	-	-	-	-	-	-	-
Commodities	80,893	62,972	84,797	84,797	84,797	-	0.00%
Capital Improvements	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-	-
Total Expenditures	5,025,829	5,542,756	6,116,231	6,116,231	6,238,794	122,563	2.00%
Revenues							
Tax Revenues	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
All Other Revenue	4,454	3,375	4,632	4,632	3,511	(1,121)	-24.20%
Total Revenues	4,454	3,375	4,632	4,632	3,511	(1,121)	-24.20%
Full-Time Equivalents (FTEs)							
Property Tax Funded	68.00	70.00	70.00	70.00	70.00	-	0.00%
Non-Property Tax Funded	-	-	-	-	-	-	-
Total FTEs	68.00	70.00	70.00	70.00	70.00	-	0.00%

Budget Summary by Fund

Fund	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Budget	Amount Chg '25 Rev.-'26	% Chg '25 Rev.-'26
General Fund	5,025,829	5,542,756	6,116,231	6,116,231	6,238,794	122,563	2.00%
Total Expenditures	5,025,829	5,542,756	6,116,231	6,116,231	6,238,794	122,563	2.00%

Expenditures	Revenues	FTEs
--------------	----------	------

Total	-	-	-
--------------	---	---	---

Budget Summary by Program

		2023	2024	2025	2025	2026	% Chg	25'-26'
Program	Fund	Actual	Actual	Adopted	Revised	Budget	'25 Rev.-'26	FTEs
Administration	110	601,038	634,407	724,975	724,975	711,897	-1.80%	5.00
Commercial	110	1,205,895	1,287,370	1,363,880	1,363,880	1,404,937	3.01%	14.00
Residential & Agriculture	110	1,528,679	1,958,299	2,248,249	2,248,249	2,340,256	4.09%	28.00
Special Use Property	110	827,421	957,838	1,033,650	1,033,650	981,626	-5.03%	13.00
Land Records	110	862,796	704,842	745,477	745,477	800,079	7.32%	10.00
Total		5,025,829	5,542,756	6,116,231	6,116,231	6,238,794	2.00%	70.00

Personnel Summary by Fund

Position Titles	Fund	Grade	Budgeted Compensation Comparison			FTE Comparison		
			2025 Adopted	2025 Revised	2026 Budget	2025 Adopted	2025 Revised	2026 Budget
County Appraiser	110	APPOINT	125,293	131,543	131,543	1.00	1.00	1.00
Chief Deputy Appraiser	110	GRADE 70	98,445	103,367	103,367	1.00	1.00	1.00
Appraisal Project Leader	110	GRADE 67	273,345	287,012	287,012	3.00	3.00	3.00
Commercial Real Estate Analyst	110	FROZEN	79,447	80,990	80,990	1.00	1.00	1.00
Senior Commercial Appraiser	110	GRADE 60	189,547	202,711	202,711	3.00	3.00	3.00
Administrative Officer	110	GRADE 58	64,264	67,475	67,475	1.00	1.00	1.00
Senior Administrative Officer	110	GRADE 59	120,804	129,433	129,433	2.00	2.00	2.00
Administrative Manager	110	GRADE 61	200,253	193,848	193,848	3.00	3.00	3.00
Appraisal Modeler	110	GRADE 60	175,542	184,320	184,320	3.00	3.00	3.00
Senior Real Estate Analyst	110	GRADE 60	58,037	60,939	60,939	1.00	1.00	1.00
Administrative Support V	110	GRADE 56	159,501	170,519	170,519	3.00	3.00	3.00
Appraiser Application Specialist	110	GRADE 60	54,859	57,602	57,602	1.00	1.00	1.00
Administrative Supervisor II	110	GRADE 58	155,095	162,822	162,822	3.00	3.00	3.00
Senior Residential Appraiser	110	GRADE 58	355,981	370,661	370,661	7.00	7.00	7.00
Commercial Appraiser	110	RANGE 58	205,120	207,085	207,085	4.00	4.00	4.00
Agricultural Appraiser	110	GRADE 58	100,264	105,290	105,290	2.00	2.00	2.00
Administrative Support III	110	GRADE 54	46,790	52,083	52,083	1.00	1.00	1.00
Appraisal Market Data Analyst	110	GRADE 58	49,169	51,626	51,626	1.00	1.00	1.00
Commercial Land Analyst	110	GRADE 58	48,495	50,920	50,920	1.00	1.00	1.00
Residential Appraiser	110	GRADE 57	328,574	339,872	339,872	7.00	7.00	7.00
Sr. Personal Property Appraiser	110	GRADE 56	163,372	144,622	144,622	3.00	3.00	3.00
Problem Resolution Specialist	110	GRADE 53	127,367	132,620	132,620	3.00	3.00	3.00
Appraisal Support Specialist II	110	GRADE 53	249,440	257,503	257,503	6.00	6.00	6.00
Personal Property Appraiser	110	GRADE 55	138,869	123,052	123,052	3.00	3.00	3.00
Appraisal Support Specialist I	110	GRADE 51	204,988	205,065	205,065	6.00	6.00	6.00
Subtotal					3,872,978			
Add:								
Budgeted Personnel Savings					(58,526)			
Compensation Adjustments					203,977			
Overtime/On Call/Holiday Pay					5,588			
Benefits					1,877,670			
Total Personnel Budget					5,901,686	70.00	70.00	70.00

• 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	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Budget	Amnt. Chg. '25 - '26	% Chg. '25 - '26
Personnel	496,099	542,976	590,378	582,228	597,635	15,406	2.6%
Contractual Services	24,046	28,459	49,800	57,950	29,465	(28,485)	-49.2%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	80,893	62,972	84,797	84,797	84,797	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	601,038	634,407	724,975	724,975	711,897	(13,079)	-1.8%
Revenues							
Taxes	-	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	-	0.0%
Charges For Service	-	-	-	-	-	-	0.0%
All Other Revenue	4,454	3,375	4,632	4,632	3,511	(1,121)	-24.2%
Total Revenues	4,454	3,375	4,632	4,632	3,511	(1,121)	-24.2%
Full-Time Equivalents (FTEs)	5.00	5.00	5.00	5.00	5.00	-	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 (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	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Budget	Amnt. Chg. '25 - '26	% Chg. '25 - '26
Personnel	1,124,689	1,218,645	1,286,770	1,286,770	1,318,092	31,322	2.4%
Contractual Services	81,206	68,725	77,110	77,110	86,845	9,735	12.6%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	1,205,895	1,287,370	1,363,880	1,363,880	1,404,937	41,057	3.0%
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)	14.00	14.00	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 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	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Budget	Amnt. Chg. '25 - '26	% Chg. '25 - '26
Personnel	1,442,321	1,875,054	2,166,163	2,166,163	2,253,190	87,028	4.0%
Contractual Services	86,358	83,245	82,086	82,086	87,066	4,980	6.1%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	1,528,679	1,958,299	2,248,249	2,248,249	2,340,256	92,007	4.1%
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	28.00	28.00	28.00	28.00	-	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 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 and Assistance. Information and 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	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Budget	Amnt. Chg. '25 - '26	% Chg. '25 - '26
Personnel	797,425	920,107	998,600	998,600	942,571	(56,030)	-5.6%
Contractual Services	29,997	37,731	35,050	35,050	39,055	4,005	11.4%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	827,421	957,838	1,033,650	1,033,650	981,626	(52,025)	-5.0%
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)	12.00	13.00	13.00	13.00	13.00	-	0.0%

• Land Records

The Land Records Division is responsible for discovery, listing, data maintenance valuation, and appeals of all vacant and undeveloped real property parcels in Sedgwick County. This is accomplished through the use of properly applied mass appraisal techniques for vacant and undeveloped properties in accordance with State of Kansas statutes and the Kansas Department of Revenue PVD directives and guidelines.

Fund(s): County General Fund 110

Expenditures	2023 Actual	2024 Actual	2025 Adopted	2025 Revised	2026 Budget	Amnt. Chg. '25 - '26	% Chg. '25 - '26
Personnel	855,939	695,301	737,243	737,243	790,199	52,956	7.2%
Contractual Services	6,858	9,541	8,234	8,234	9,880	1,646	20.0%
Debt Service	-	-	-	-	-	-	0.0%
Commodities	-	-	-	-	-	-	0.0%
Capital Improvements	-	-	-	-	-	-	0.0%
Capital Equipment	-	-	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	-	0.0%
Total Expenditures	862,796	704,842	745,477	745,477	800,079	54,602	7.3%
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)	18.00	10.00	10.00	10.00	10.00	-	0.0%