

Appraisal Newsletter

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PERSONAL PROPERTY CVNS MAILED

The 2021 personal property change of value notices were mailed Wednesday, April 28, 2021. 4,707 notices were mailed to the owners of personal property located in Douglas County.

Property owners have until 5 p.m. on Monday, May 17th to request an informal meeting with a member of the personal property section if they do not agree with their valuation. In 2020 we held three (3) informal meetings compared to six (6) during 2019. Only four (4) personal property informal meetings were held in 2018 and three (3) in 2017. Five (5) personal property informal meetings were held in 2016. Two (2) informal meetings were held in 2015, nine (9) in 2014, eight (8) in 2013 and 31 in 2012. In 2011, 42 informal meetings were held.

The estimated total assessed valuation of personal property this year is \$20,575,187. We continue to lose business accounts as they close, sell or purchase replacement equipment. The total assessed value for personal property for 2020 was 21,929,897; it was 20,310,029 in 2019; 2018 was 21,642,206; in 2017 it was \$22,120,054; 2016 was \$23,765,717; 2015 was \$25,665,777; it was \$28,703,016 in 2014; in 2013 it was \$28,460,062; in 2012 it was \$30,524,003; in 2011 it was \$31,584,010.

As of April 30 there were approximately 2,360 personal property owners who have not filed their 2021 renditions compared to 2,330 at this time for 2020; 1,952 in 2019; 1,952 in 2018; 2,117 in 2017; 2,869 in 2016; 2,775 in 2015; 2,657 in 2014; 2,787 in 2013; 2,851 in 2012; 2,953 in 2011; 2,738 in 2010; 2,620 in 2009. In order for a rendition to be considered filed, it MUST be signed by the owner of the personal property; or by both the owner AND the preparer, if different than the owner. Improperly executed filings are subject to the late filing penalties.

<u>INFORMAL MEETINGS ENDING</u>

The final day for real estate informal meetings will be Friday, May 7, 2021. A total of 511 informal meeting applications were received by the Appraiser's Office. That represents about 1.2 percent of the county's total parcel count. The total this

year is down approximately 33.5 percent from the 768 meetings in 2020, fewer than we have done in the past.

The total number of informal meetings includes 91 commercial properties and 420 residential, agricultural and vacant properties. Of the 511 parcels, 336 or 65.8 percent are residential (Which includes apartment complexes and condominiums). The office often gets questions regarding agricultural use on some rural home sites. To be classified as agricultural use, land should be devoted to agricultural production and managed to a median production level. Simply having some plants or animals present does not make it agricultural use.

Following is a breakdown of the 2021 informal meetings by property classification:

Property Class	Hearing Total	% of Total
Agricultural	20	3.9%
Commercial	91	17.8%
Farmstead	42	8.2 %
Other	0	0.0%
Residential	336*	65.8%
Vacant	22	4.3%
Total	511	100.0 %

^{*}includes commercial apartment complexes in this number

The table below indicates the number of informal meetings by city and rural areas in the county:

City	Hearing count	% of Total
Lawrence	336	65.8%
N. Lawrence	12	2.4%
Eudora	25	4.9%
Baldwin	9	1.8%
Lecompton	4	0.7 %
Rural	125	24.4%
Total	511	100.0 %

INFORMAL MEETING RESULTS

A total of 212 of the 511 informal meetings had been closed by members of the appraisal staff. Of the meetings closed thus far, 78 or 36.8 percent had received a change in value while

121 or 57.1 percent had received no change in value. 13 meetings had been canceled or dismissed at the request of the taxpayer or denied for lack of jurisdiction. The remaining determinations will be completed by May 20, 2021.

Each year, a few property owners request that their values be increased more than the valuation appearing on the Change of Value Notice. This is always a surprising occurrence because we generally only hear from people if they feel the valuation is too high. In some cases the property had received updates or improvements unknown to the appraiser. In other cases there was no reason for the request other than the owner did not want to see the property value reduced. As with all valuation complaints, no value changes will occur unless there are substantial and factual reasons to do so.

The assessed valuation real property, as of May1st, stands at \$1,429,636,904 compared to \$1,431,789,406, the total from February 17th of this year. So far, the assessed value has dropped a little over 0.15 percent. The assessed valuation will most likely change as informal meetings are completed or pursued to the state level hearings. Many times in the past the value has been adjusted downward as much as 1.0% due to the appeal process.

2021 SALES

To date in 2021 a total of 485 sales involving 502 parcels have been recorded by the appraiser's sales division.

To date in 2021 the sales department has recorded, verified and validated 167 residential sales. The average sale price for these residential sales was \$247,053 compared to \$262,655 for this time in 2020; \$236,283 for the same period in 2019; \$251,177 in 2018; \$205,340 in 2017; \$209,381 in 2016 and \$217,848 in 2015; \$209,877 for 2014; \$207,660 in 2013; \$164,447 in 2012. In 2011 the average sale price was \$201,478. The current median sales ratio on residential sales considered valid thus far in 2021 is 97.9 percent.

So far in 2021 the county has recorded 17 new home sales. The average selling price on the new homes is \$372,744

On the commercial side, a total of 26 sales have been recorded so far in 2021. The median sales ratio thus far is 82.9 percent.

The real estate appraisal staff will continue reviewing and verifying sales information to determine the validity of those sales for use in future studies.

AG USE VERIFICATION

The Appraiser's Office will continue conducting verification of the agricultural use on property within the county. One of the tools to do this is by mail. If the property has an Ag classification in the prior year, the owner may receive a mailing asking them to verify if the property is used for crops, pasture or hay. Other useful information to verify ag use is if it is rented or not, the type of lease agreement (if applicable),

who is the operator and if there are any changes planned in the near future. If there are questions or confusion as to the use, we will contact the owner or physically visit the property.

The Appraiser's Office is required to verify the ag use at least once every two years. This year, the office will verify approximately half of the county and again do the other half the following year. As always, we will do random physical checks to compliment the mailings.

If you feel that you should have the agricultural use classification, please contact the Appraiser's Office.

EMPLOYEE HIGHLIGHTS

Professional designations tell the public that an individual has put in the time and gained the knowledge to be proficient in their chosen career. It takes many hours of training and experience just to be eligible, and then the individual is required to pass some comprehensive tests before the designation is awarded. The Property Valuation Division of the Kansas Department of Revenue teamed with the Kansas County Appraisers Association to offer the RMA, Registered Mass Appraiser, designation. We are proud to announce our latest designee from our office, Kathy Reusch. Kathy is a field appraiser concentrating on commercial real estate valuation. She has worked in our Personal Property section and has also served as a residential field appraiser. Her desire to continue learning and applying her skills for the county is beneficial to the county.

Joining our staff on the administration side is Jessica Richards. Jessica will most likely be who you will reach first when you call our office. She is a fairly recent graduate of KU with a degree in Communication Studies. Jessica will be training to handle various administrative duties that are highly important to the appraisal of real property. Welcome, Jessica!