



APPRAISING THE PLAINS of Kansas



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IAAO President Marty Marshall swears in the new board members at the January IAAO board meeting in Kansas City. Members receiving their oath are (l-r): Pete Rodda, RES, president-elect; Randy Ripperger, CAE, vice president; Greg McHenry, AAS, board member; Roger McCarty, board member; and Tina Stone, PPS, board member. Congrats to all of the new IAAO board members.

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CRAIG'S CORNER

Craig Clough, RMA
Harvey County Appraiser
KCAA President

March Madness – It's Not Just Basketball

The NCAA brackets have just been announced. I want KU to play Wichita State so bad I can taste it. (By the time this article is published it may have already happened.) I have always loved basketball, especially college basketball. "The Big Dance" can never come soon enough for me.

A few months back while waiting to see the doctor, I read an article about a basketball player that I really enjoyed watching as a kid at the Hutchinson Sports Arena and on television for many years. The name of the player is Red Klotz. He was five feet seven inches tall, with bright orange hair and a motor that would not stop. He played for Villanova University and later became the shortest player ever on a professional championship team in 1948 with the Baltimore Bullets. Not many people know that. Red died last year at the age of 93. What people remember about Red is he lost more basketball games than any other person, with over 14,000 defeats, while winning only twice.

You probably saw Red play, too. He was the owner, coach and point guard for the Washington Generals, the unpopular basketball team that has played the Harlem Globetrotters for decades, and the Generals continue to play the Globetrotters still today. From 1953 to 1995 he coached and played with the Generals, even playing point guard at the age of 68. He demanded his team play hard—except during the comedy skits. The article stated that he professed that his team actually tried to win, even when no fan wanted to see them beat their Globetrotters.

March Madness has a second meaning to county appraiser offices with the mailing of Change of Value Notices, answering telephone calls, visiting with the press, and informal hearings. Those of us in public service can appreciate people like Red Klotz. We are men and women just doing our jobs and fulfilling our responsibilities day in and day out, with others receiving the glory and praise. To all you "Red Klotzes" out there, thank you for what you do. You probably do not hear it enough. Your hard work is appreciated.

I hope each of you will be able to attend our conference located in Manhattan this June 7th – 10th. Registration and hotel information is included in this newsletter on page 18.

KCAA Appraising the Plains of Kansas is a quarterly publication of the Kansas County Appraisers Association. KCAA invites readers to submit articles or topics of interest for inclusion in Appraising the Plains. Send them to Cindy Brenner, KCAA, P.O. Box 988, Meade, KS 67864. Ph. (620) 873-7449. Fax (620) 873-2237. Email: kcaa@sbcglobal.net. Visit KCAA online at www.kscaa.net



Barb Esfeld, Barton County Appraiser, and Dee Carter, McPherson County appraiser, enjoyed visiting with legislators.



Lori Reedy, Harper County appraiser; DJ McMurry, Pratt & Kiowa County appraiser; and Rep. Kyle Hoffman.



Kenton Lyon, Russell County appraiser; Rep. Troy Waymaster; and Barb Esfeld, Barton County Appraiser.

Good Turnout for Legislative Reception

In January, the Kansas County Appraisers Association hosted a reception in Topeka for all Kansas legislators. The reception was well attended with around 27 county appraisers, 40 representatives and seven senators in attendance. Our thanks to all who participated.

Whether or not you came to the reception, remember how important it is to stay in contact with your legislators throughout the year. You need to be a voice for the concerns and issues regarding tax policy that everyone faces.



Board Meeting Highlights

KCAA Executive Board Meeting, Thursday, Nov. 13, 2014, Hyatt Regency Hotel Boardroom, Wichita

Morning meeting, 9:30 am.

Attending: Steven Miles, Craig Clough, Dee Carter, Truette McQueen, Mike Borchard, Greg McHenry, Kenton Lyon, Lisa Reeder.

Previous Meeting Minutes: Minutes Approved.

Financial Report: Cindy gave financials. Truette asked about outstanding Orion enhancements. Kenton indicated the one outstanding is Property Record Card remodel.

Treasurer Report: Lisa gave Treasurer's report. Truette suggested moving Orion funds to money market account for easier bookkeeping. Cindy will transfer those funds.

Review PVD Education Contract: PVD will still sponsor their classes. We will fully sponsor IAAO and USPAP classes. KCAA will administer both KCAA and PVD classes. SouthCentral wanted an advanced Oil & Gas class, so Lynn will be putting that class on in Anthony. SouthCentral is paying for Lynn's travel.

Secretary Review & Contract: \$36,000 and \$1,000 pay for performance bonus.

2015 Budget: Secretary contract amount changed to \$36,000. Secretary to start providing profit and loss to board on classes KCAA is offering. Budget approved.

2014 KS Orion Conference: Steve reported on the conference—\$6,855 income, \$1981.66 expenses with a profit of \$4,873.34. How often should this conference be presented? Every other year as a timeframe was suggested. Adding this to the annual con-

ference was suggested as well. Mike suggested using the Orion Fund to pay for the expenses and have a lower registration fee.

Other Business: Steven spoke about the citation Kim Lauffer gave to KCAA. Where do we keep these awards? Cindy has most of them. Greg mentioned that Kim was the first to give this to an organization vs. individuals.

The change in officers for 2015 took place. Greg McHenry, Past President, left the board and is no longer an authorized signer on the KCAA accounts with Meade State Bank. Craig Clough has moved to the post of President, Steven Miles is now Past-President, and Kenton Lyon is Vice President. Mike Borchard is President-Elect and is now authorized to sign checks on the KCAA accounts at Meade State Bank. Cindy Brenner remains as Secretary with authorization to sign checks on the account at Meade State Bank.

Meeting adjourned

Afternoon KCAA meeting

Attending: Craig Clough, Bruce Wright, Steve Miles, Lisa Ree, Dianna Carter, Eugene Bryan, Mike Borchard, Kenton Lyon.

Craig entertained a motion appointing Lisa Ree as the Secretary/Treasurer for 2015. She was unanimously approved. Both Lisa Ree and Bruce Wright are new to the board.

The financial reports were approved on a motion made by Dianna.

Discussion was held concerning the continuation of the voluntary payment by counties for the Orion Enhancement Fund. After much discussion, the requests for voluntary payment will once again be made by KCAA.

KCAA County dues will be levied at \$125 per member county.

Our legislative reception will be held again in conjunction with the Sheriffs' at the Ramada Inn in Topeka. The date will be 01/28/2015. ABC will be held in Manhattan 06-06 – 06-10-2015.

Paypal will be used for online payment for conference registration or education with the additional costs being paid by the user who chooses to utilize electronic payment.

Meeting adjourned.



2015 KCAA Annual Business Conference

June 7–10, 2015

The Bluemont Hotel ❖ Manhattan, Kansas

See details on pages 15-18



The Director's Update...

By David Harper, RMA, Director, Property Valuation Division (PVD)

New location and loss of key staff mark year of change for PVD.

Change brings opportunity. The only way to make sense out of change is to plunge into it, move with it, and join the dance.

—Alan Watts

PVD is lacing up our dance shoes for 2015. It looks to be a year of change for us as we adjust to the departure of longtime staff members and prepare for a likely move to a new location.

As of now, it looks very likely PVD, along with the Division of Vehicles and the Department of Revenue Learning Center, will relocate at the end of this year to the former Dillon's site at 300 SW 29th Street in Topeka (between Kansas Avenue and Topeka Boulevard). The floor plans and move schedule are still in development and will be based on construction schedules for the site.

This will be a big change, but ultimately I think it will be a good change. We plan to have updated classrooms, conference areas and computer lab to maintain our education program. We are also excited about the advantages this location will provide in parking arrangements for our students and visitors.

In the first half of 2015 we have lost or will be losing four key members of the PVD team:

- Rachelle Standley resigned to accept the position of Trego County appraiser
- Paula Downey retired February 27
- Nancy Tomberlin retired March 13
- Bill Waters to retire June 5

Rachelle was a key member of our field staff. While a difficult loss for us, I am excited for her new opportunity and confident she will excel as a county appraiser. I do not have to explain to those familiar with PVD how significant the retirements of Bill and Nancy are to the PVD operation. Not only are we losing almost 30 years of institutional knowledge with each, but both are "The Experts" in their areas of the property tax field in Kansas.

Like many counties, we are faced with continued declines in the number of full-time employees on our staff. Since I began as director in 2011, our staff has been reduced by approximately 30%. We are taking what steps we can to assure the essential functions of PVD continue.

One move which I am very pleased to announce is that Amelia Kovar-Donahue joined the PVD team on March 30, 2015. Amelia has served since 1999 as a staff attorney and administrative hearing officer with the Kansas Board of Tax Appeals. I feel very fortunate we have been able to add someone with her extensive background, knowledge and expertise in the Kansas property tax field. She will also have the advantage of working alongside Bill for a couple of months prior to his retirement.

I look forward to seeing the appraisers at the June business conference. We hope to discuss in more detail our changes and what they mean for our operation and customers.

Editor's Note: Read more about Rachelle Stanley, the new Trego County appraiser, on page 5 and Nancy Tomberlin on page 10.

A Blast from the Past

Jim Shontz of PVD sent a link to the Kansas City Public Library's collection of more than 40,000 images of homes and buildings taken as part of a photographic survey of Kansas City in 1940. It is an interesting look back in time. Thanks, Jim.

The collection's introductory paragraph follows:

In 1940, the Works Progress Administration, in conjunction with the Jackson County Tax Assessor's Office and other local agencies, provided the manpower and partial funding the photographic survey of all standing buildings in Kansas City, Missouri. The project produced thousands of images of residences, businesses, schools, churches, and government buildings, including many structures that are no longer in existence or would not have otherwise been photographed.



See the collection at <http://bit.ly/1uaNRKV>



Jack Baines

Jack Baines to Leave Kansas

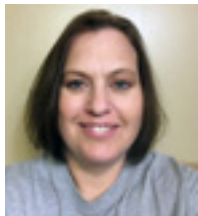
I have accepted the position of chief field deputy with Douglas County, Nebraska, effective April 6th. I

will be the assessor acting under the newly elected register of deeds/assessor, Diane Battiato. Douglas County has 213,000 parcels and a staff of about 46 employees, but I think they are reorganizing the office, so that number may change.

My last day in Wyandotte County will be April 1st (no fooling), after nine years of service. I have worked in Kansas since 1987, starting with Sooner Professional Appraisal Co.

Welcome New County Appraisers

We have some new county appraisers. We invited them to share some information about themselves so we can all get to know them a little better. This issue we introduce Rachelle Standley, RMA; Jessica Porter, RMA; Steven Markham, RMA; and Steve Bauman, RMA. Please make sure to welcome them to the easy, hassle-free, no-politics, taxpayer-happy position of county appraiser.



Rachelle Standley,
RMA
Trego County

Why and how did you get started in the appraisal profession?

I knew someone who worked in the Ford County appraiser's office, and she knew a person in the office was going to be retiring soon. She gave me an application and said fill this out because you would be a good addition to the office. I filled it out not knowing anything about the appraiser's office. Three months later, I was hired as an administrative assistant. This was the most boring job I had ever had, but soon I was moved to field appraiser, and I was trained by some of the best people in the business, which made the job challenging and fun.

Ford County at that time would let the staff go to classes but didn't want to pay accordingly. I took every class that Nancy would allow me to attend. Three years later, I moved to Hays and worked in the appraisal office. While working there, I met my husband. We had a dilemma because Ellis County had a residency requirement, and Brian lived in Russell and worked for the City of Russell, which also had a residency requirement. Luckily, Barb (Konrade) Esfeld heard through the local Russell grapevine about my situation, and she called me and said she had an opening in her office and asked me to work for her. This was a great opportunity to learn about all the different areas of appraisal since we were a small county. Barb encouraged me to get my RMA and I did.

Shortly after receiving my RMA, I worked in Barton and then went to PVD. Working for PVD was one of the worst and best moves I have ever made. I had no idea I would never get a raise,

which is the worst part. PVD hasn't received raises for nine years now and counting. The best part about PVD is the people. PVD has some of the best and brightest people in our business, and their dedication to their jobs is remarkable.

What did you want or intend to be when you grew up?

I always thought I would be a certified accountant. I've always liked math, but the thought of doing the same tasks every day made me go in another direction.

If you could change one thing associated with appraisal, what would it be?

I would get rid of PUP hearings. These hearings are usually about taxes and not value. It also creates a hardship on the counties if values do get changed at this time.

What person(s) has had the greatest effect on your personal and professional life?

Professionally, I have been fortunate to work with many great appraisers both as a county employee and as PVD field staff. I'm very grateful to all the people I've worked with in the appraisal business.

Personally, my Grandad had the biggest influence on me. He was a very hardworking man. He was a farmer and owned and operated a salvage yard in Graham County. As a child, I lived two miles away and I was able to spend a lot of time with him. He taught his children and grandchildren the value of hard work, honesty and being a good person. He passed away in 2000, but I still try to live by his standards.

What personal and/or professional goals do you have for yourself?

Professionally, I want to get reappointed in two years. Personally, I want

all my kids to make it through college. Three of our children have completed this task. I have one daughter currently in college and a 12-year-old son. My youngest will be in college before I know it, so I try to cherish every moment I can now. My husband and I joke about how boring our lives are going to be in six years when all the kids are out of the house—at least we hope they all leave the nest and make their own homes.

What are your hobbies or ways you like to spend your spare time? (Okay, pretend you have spare time!)

Our lives revolve around our kids' activities. Since four of our kids are adults, we just hang out with them as much as possible and appreciate their company. Currently, my husband and I are kids club wrestling coaches. Our youngest son, Blayze, has been wrestling for eight years. I also have four nephews and a niece who wrestle, so we travel almost every weekend from December to April and we love it. Blayze also plays baseball and football so this keeps us very busy.



Jessica Porter,
RMA
Wilson County

Why and how did you get started in the appraisal profession?

I had recently moved to southeast Kansas and was looking for a good job with health benefits. I applied with the appraiser's office having no idea that this would turn into a profession for me.

What did you want or intend to be when you grew up?

I either wanted to be a veterinarian or a meteorologist.

New Appraisers, continued

If you could change one thing associated with appraisal, what would it be?

No more Payment under Protests!

What person(s) has had the greatest effect on your personal and professional life?

My husband, mom, and grandparents have had the greatest effect on my life. They have always been there to support me.

What personal and/or professional goals do you have for yourself?

Personally, raising a family and being the best wife/mother I can be. Professionally, I want to be a good boss and to better educate the public regarding the method and responsibilities of the appraiser's office.

What are your hobbies or ways you like to spend your spare time? (Okay, pretend you have spare time!)

I enjoy spending time with my family, taking care of all the animals on our farm, and watching basketball.



**Steven Markham, RMA
Anderson County**

Why and how did you get started in the appraisal profession?

After working for TeamBank in Paola, Kansas for nine years, I found myself jobless after Great Southern Bank acquired us. The outgoing appraiser in Anderson County said the office would be hiring an appraisal tech and the incoming appraiser hired me.

What did you want or intend to be when you grew up?

I wanted to be a computer programmer.

If you could change one thing associated with appraisal, what would it be?

I'd change the perception of what

we do and why we do it.

What person(s) has had the greatest effect on your personal and professional life?

My parents: Without them, I wouldn't be here. They instilled in me my work ethic. They also taught me to treat others the way I'd want to be treated. Oh...and Gene Simmons.

What personal and/or professional goals do you have for yourself?

Professionally, I'd like to run an efficient office and be the kind of leader that people want to work hard for. Personally, I want to see my son grow up to be all he can. And then travel a bit!

What are your hobbies or ways you like to spend your spare time? (Okay, pretend you have spare time!)

I used to golf once a week and bowl a lot. Now I spend time with my son. I also fix computers for people around the area.



**Steve Bauman, RMA
Shawnee County**

Why and how did you get started in the appraisal profession?

As a kid out of school, I needed a job. The appraiser's office had an opening and they hired me.

What did you want or intend to be when you grew up?

Like many people in this field, I grew up with a dream of being an appraiser. I guess you could say I am living the dream. I had also contemplated architecture and accounting, although I am not totally giving up on my original dream of being an astronaut.

If you could change one thing associated with appraisal, what would it be?

I would like to have enough data that every appraisal problem would be the equivalent of a lower-level IAAO course problem.

What person (s) has had the greatest effect on your personal and professional life?

There are many, but I would have to say my parents have had the most influence instilling work ethic and values. I would have to blame Rick Stuart for the professional life, which will also answer the "how" I got started question.

What personal and/or professional goals do you have for yourself?

I am starting with short-term goals like making it through reappointment and finishing my quest for the CAE.

What are your hobbies or ways you like to spend your spare time? (Okay, pretend you have spare time!)

I really enjoy spending my free time outdoors. As frustrating as it usually is, golf is a favorite. Camping with family and friends can be enjoyable once all of the work is done, but you can't beat a warm beach and a cool drink for total relaxation.



Looking for a past issue of Appraising the Plains? View all of KCAA's newsletters back to 2008 online at:

<http://www.kscAA.net/newsletter-2/>

Buy American?

By Rick Stuart, CAE

First it was Chinese drywall, now it's Chinese flooring. For those not familiar with Chinese drywall, here is some brief information on that topic.

Studies have shown that the Chinese drywall product is a variety of compounds, including sulfur, that are not in American-made wallboard. The Chinese drywall also contained unusually large amounts of strontium. Strontium is metallic element similar to calcium. It resembles lime.

The problem with the Chinese drywall is that it is suspected of producing high levels of sulfur and, according to some reports, it releases toxic chemicals in the air. The gasses corrode wiring, fixtures and pipes. The presence of defective imported drywall cannot be determined by testing the air in the home.

When defective Chinese drywall is present in a house, a chemical process causes black corrosion to appear on copper air conditioner coils and non-insulated copper wiring. If the air conditioner coils are corroded black, there is a strong likelihood that defective imported drywall is present in the home.

It is also believed that the drywall has caused some long-term health problems, particularly to unborn children, children with respiratory issues, and the elderly. Complaints of headaches, respiratory difficulties, and irritation of the eyes and nose have been reported. Some homeowners have been instructed by their physicians to immediately move out of the affected home.

Now on to the current problem of formadehyde in Chinese flooring sold by Lumber Liquidators. According to a March 1 report from Reuters (<http://yhoo.it/1CZZh6M>):

Lumber Liquidators Holdings Inc., a retailer of hardwood flooring in North America, sold flooring containing levels of formaldehyde that were higher than those permitted under California's health and safety

standards, according to television news program "60 Minutes."

CBS's "60 Minutes" said it tested Lumber Liquidators' flooring in Virginia, Florida, Texas, Illinois and New York for levels of formaldehyde, a known cancer causing chemical. "Out of the 31 samples of Chinese-made laminate flooring, only one was compliant with formaldehyde emissions standards. Some were more than 13x over the California limit," according to CBS. (<http://cbsn.ws/1GEFGID>)

Reuters could not immediately reach Lumber Liquidators for comment. The company's shares plunged as much as 24 percent last week after Chief Executive Robert Lynch said CBS's "60 minutes" news program will feature the company in an "unfavorable light with regard to sourcing and product quality, specifically related to laminates."

"We will vigorously challenge any false allegations or incorrect presentations," Lynch said on an earnings call with analysts last week. Lumber Liquidators also said the U.S. Department of Justice may seek criminal charges against the company under an Act aimed at curbing illegal harvest of tropical hardwoods.

The CBS "60 Minutes" news program was aired on March 1.



New Mass Appraisal USPAP Workshop

The new *Workshop 181-7-hour USPAP Update Course for Mass Appraisal* was developed by The Appraisal Foundation with the assistance of IAAO's very own David Harper and John Ryan, CAE. It focuses on USPAP and highlights common USPAP errors, deficiencies and misconceptions and includes illustrations and case studies that are relevant to the daily practice of mass appraisers. The course will be revised periodically to correspond with future editions of USPAP. Click here for more information: <http://bit.ly/1bEFNdd>
—Reprinted with permission from Chris Bennett, IAAO



IAAO Member News

Thanks to all of you for your support of the IAAO. What a great number of names!

5 years:

Angela Eichman, RMA, Seward County; Todd Reynolds, AAS, Sedgwick County

10 years:

Mark Hopkins and Connie Lawrence, Coffey County; Larry Wilson, Johnson County

15 years:

Stephen McAnally, RMA, Clay County

20 years:

Charles Clark, AAS, Sedgwick County; Janet Duever, RMA, Marshall County; Greg McHenry, AAS, RMA and Danny Williams, Riley County; Pamela Dunham, Butler County; Michael Heaton, Duff & Phelps

25-years:

Paul Welcome, CAE, ASA, RMA, Johnson County

30-years:

Angela Blazevic, AAS, IAAO

In Memoriam



Douglas Forrest Rozean

<http://www.keithleyfuneralchapels.com/>

Douglas Forrest Rozean, 61, Hays, died Monday, Feb. 16, 2015 at Hays Medical Center. He was born March 4, 1953 in Hays, Kansas to Wade and Laura Lee (Griffith) Rozean. He went to Kansas City, Mo. to attend a trade school for computer operations. Shortly after that he married his high school sweetheart, Carol Sue Dreher on April 15, 1972 in Plainville, Kansas. They moved to Aurora, Colorado, where he started at the bottom of the computer programming trade.

On March 3, 1975, his daughter, Amanda "Mandy" Marie Rozean, was born and on July 23, 1977 his son, Travis Douglas Rozean, was born. Shortly after the children were born they moved back to Hays to be closer to family and friends. He held several jobs, starting as a computer programmer at Hadley Hospital, worked at System Solutions, Inc., Infinitec and Manatron. He was an Owner and CEO and Sales manager. He retired as a successful businessman at the early age of 56. During his retirement he became an investor and grandpa extraordinaire.

His daughter Mandy married Kory Alyn Meyers on June 7, 1997 and blessed him with 3 grandchildren. His son Travis married Jill Marie Werth on June 5, 1999 and blessed him with four grandchildren.

Family and friends always came first in his life. He loved nothing more than spending time with his wife, children, and seven grandchildren. Kohlton Alyn (15), Cameron Michael (14), Kaylor Marie (13), Landon Alexander (10), Madelyn Grace (9), Kallyn Nicole (8), and Mason Travis (4). His grandchildren were literally the light of his life. He attended every soccer, basketball, football, volleyball, golf, baseball, and dance event that he could. His grandkids were always #1 in his eyes. He

loved taking his grandbabies to his cabin in South Dakota, Disney World and his latest home away from home, their cabin at Wilson Lake.

He enjoyed listening to country music, attending Denver Broncos games and going to watch his favorite NASCAR driver Jeff Gordon. He loved collecting coins, knowing that one day he would pass them down to his grandchildren.

He is survived by his wife, children and grandchildren all of Hays; three sisters, Deanna Miller and husband Frank of Catherine, KS, Jo Rozean of Denver, CO and Bonnie Rozean of Vidor, TX; four brothers, Robert Rozean and wife Antoinette of Lindale, TX, Paul Rozean and wife Joan of Hays, and a sister-in-law, Lisa Rozean of Hays. He was preceded in death by his parents and two brothers, Wade Jr. and Charles.

Doug always enjoyed talking to and meeting new people. He never met a stranger! If you were in his path you were bound to know him. His infectious smile, witty attitude, and sense of humor will be missed by all. We know he would want this to end with his famous last words... "Happy Day"

Memorial contributions will be designated at a later date. Condolences may be left by guest book at www.keithleyfuneralchapels.com or emailed to keithleyfuneralhomes@gmail.com

Editor's Personal Note: After leaving Jefferson County, Doug approached me to do some contract work for INFINITEC. It was always fun spending time with Doug. He preferred to meet me whenever I was back in Kansas and talk work for about an hour and then visit for multiple hours after that. Great memories and I am sad for the loss.

—Rick Stuart, CAE



Lyle William Clark

By Jeremy Gaston,
2-23-15, The Osage
Herald-Chronicle
Online, <http://bit.ly/1HVCFqT>

Editor's Note: Some may remember Lyle from his years at PVD.

January 21, 1932 – February 21, 2015

BURLINGTON—Lyle William Clark, 83, Burlington, passed away Saturday, February 21, 2015, at his home.

He was born January 21, 1932, at Centropolis, the son of William L. and Florence A. (Rush) Clark. He grew up at Centropolis in Franklin County and graduated from Appanoose High School. He served in the U.S. Air Force from 1951 until 1955. He was awarded the USAF "Outstanding Airman" trophy in 1953. He was a member of the American Legion.

On Oct. 10, 1954, Lyle and Theda Retschlag were married in Topeka. They were the parents of two sons. They were later divorced after 27 years of marriage.

Following his discharge Lyle earned a Bachelor's Degree in Education from Washburn University in Topeka. He served as Principal of Elementary and Junior High Schools in the Shawnee County, KS school system for 9 years. In 1965 he began a career as Administrative Officer of Property Tax Evaluation (Appraiser) for the State of Kansas. He served in this capacity under 10 Governors until his retirement in 1996.

He was a member of the International Association of Assessing Officers, the American Society of Appraisers (Past Officer), the Certified Kansas Appraisers (Past Officer), the Kansas County Appraisers Assoc., the National Tax Association – Tax Institute of America, and the American Board of Arbitration.

In 1982 Lyle and Mozelle Riley

Lyle Clark, continued

Garrett were married in Las Vegas, NV. Following Lyle’s retirement they moved to Burlington where they developed the Burlingwoods Subdivision at the northwest corner of Burlington. Mozelle preceded Lyle in death on November 14, 2004.

Lyle was a 50 Year Member of Masonic Lodge No. 18, in Ottawa and a member of the Moose Lodge. In Burlington he was a member of the United Methodist Church and was Past President of Rock Creek Country Club. Lyle was an accomplished pianist and interior designer among many other talents he possessed. He enjoyed sharing his talents with his family and friends.

He was also preceded in death by his parents; a brother, John Clark; and a sister, Katie Hughes. He leaves his sons, Brad Clark and wife Terri, of Platte City, Missouri; and Jeff Clark and wife Brandee, of Burlington; grandchildren Amy Stull, Taylor Clark, and Cierra and Gabriel William Clark; step-children Cheri Malcolm, Janis Hewlett, Dee Corbitt and Ron Garrett; several step-grandchildren who he all loved; a brother, Charlie Clark and wife Janet, of Robinson, Illinois; two sisters, Wilma Flinn, of Topeka, and Juanita Souders, of Baldwin City; a sister-in-law, Jane Clark, Ottawa; many other relatives and friends.

Cremation is planned. A memorial service will be scheduled in the spring.



Paula Joan Moore Jones

Chapel Oaks
Funeral Home
http://bit.ly/1GEgrYH

Paula Joan Moore Jones, 55, of Reserve, passed away at Bergan Mercy Hospital in Omaha, Nebraska, February 22, 2015. She and her twin sister Peggy were born March 13, 1958, at Hiawatha, to Raymond and Monica White Moore. Paula attended the Hiawatha schools and graduated from Hiawatha High School with the class of 1977.

She loved spending time with her family, friends, and doing special things with each of her children and grandchildren. She also loved to tend to her garden and canning the produce she grew. She had worked in the Brown County Appraiser’s Office for twenty-five years, and was County Appraiser for the last six years. She was an active member of Zenith Chapter #184, Order of Eastern Star.

She married Vurn M. Jones, January 14, 1978. He survives at the home. She is also survived by four daughters: Jaime (Jeremy) Arnesen, Jackie (Brandon) Ruch, all of Reserve, Robin (Courtney) Adamson of Omaha, NE, Marta (Robert) Phroper of Burchard, NE; eight grandchildren and a foster grandchild: Twins: Liam

& Laila Jones, Cameron Jones, Lexys & Zander Ruch, Ace Adamson, and Zeus and Dane Phroper. She is also survived by four sisters: Pat Sinning of Hiawatha, Debbie Gilliam of Topeka, Marcia (Roger) Madere of Horton, Peggy (Rocky) Dialing of Huggins, MO; brother Stephen Moore of Hiawatha; father and mother in law Thurman and Grace Miller of Reserve. She was preceded in death by her parents; two brothers: David and Danny Moore; a sister Kathy Moore, and a grandson Carson James Adamson.

Note from the Brown County Appraiser’s Office:

On Sunday morning our county appraiser had a brain aneurysm and was pronounced dead at 7:30 that evening. This is quite a shock to all of us. She had been dealing with headaches for approximately 2 weeks. They did an MRI on her Thursday but it wasn’t being read for a couple days. Please keep all of us in your prayers. Paula was a very healthy and active person. She was a short, spunky person.

The Kansas County Appraisers Association extends its heartfelt condolences to the friends and family of Douglas, Lyle and Paula.

KCAA Education

Course	Date	Location*	Instructor	Cost
USPAP	June 1-3	Wichita	Barry Couch	\$230(Bring Publication) \$305(Need Publication)
RMA Residential Review	July 14-16	Topeka	Marion Johnson	\$300
RMA Commercial Review	Oct. 6-8	Topeka	Marion Johnson	\$300
IAAO 101 Fund. of Real Property Appraisal	April 20-24	Topeka	Rick Stuart	\$425
IAAO 300 Fund. of Mass Appraisal	June 22-26	Topeka	Marion Johnson	\$425
IAAO 102 Income Approach to Valuation	July 6-10	Topeka	Marion Johnson	\$425
IAAO 402 Property Tax Policy	Aug. 17-21	Manhattan	Rick Stuart	\$425
IAAO 400 Assessment Admin.	Aug. 31-Sept. 4	Topeka	Rick Stuart	\$425

Now You Can Register & Pay Online! www.kscaa.net

The Lucky Ones: Mike Montgomery, RMA, Retires



Back Row (l-r): Roger Fogleman, Allen County; Jerry Mentzer, RMA, Woodson County; Sandra Drake, RMA, Allen County; Judy Wallis, RMA, Bourbon County; and David Thornton, Neosho County. **Front Row (l-r):** Nancy Herrenbruck, RMA, retired, Cherokee County; Leroy Burk, retired, Labette County; and Mike Montgomery, RMA, retired, Crawford County.

What are your plans for retirement?

Actually this is a semi-retirement for me. I'm retiring from Crawford County but plan to keep my hand in the appraisal field. I'll do this by continuing and expanding upon contract work I do for counties. I really enjoy this work and look forward to being able to concentrate on it more.

I am also excited about having more time for hunting, fishing, camping, scuba diving and putting more miles on my motorcycle.

What will you miss about the position?

So many appraisers say this, probably because it's true. I will truly miss working with my dedicated staff every day and some people in the



Already way too relaxed!

courthouse. But most of all, I'll miss my county appraiser friends that I've shared so many good and sometimes tough times with. Only you really understand what it takes to successfully do this job. I value all of your friendships very much.

Is there a job list waiting for you at home or do you think you are in charge of your destiny? Liars will be required to accept another county not of their choice.

There are some family members that I have purposely not informed about my retirement from the county. But somehow my wife found out, so yes I have a honey-do list that is undoubtedly growing as I write this.



Bob Kent, PVD; Mike Montgomery; Nancy Stephenson, PVD; and Jim Shontz, PVD.



Longtime PVD staffer Nancy Tomberlin

Nancy Tomberlin Retires!

By Pete Davis, PVD

It's true. Nancy has decided to step down, slow down, and get down to some serious gardening and dog walking. Her last work day is March 13.

Nancy began working for the State of Missouri a few months after graduating from high school. She spent almost 20 years with the ratio study section at the Missouri State Tax Commission before joining the Kansas Property Valuation Division in October 1985.

Yes, she has almost 50 years of experience with ratio studies, but denies that her first statistical reports were done in finger paints or crayons. Nancy called herself the Ratio Study Coordinator at PVD, but to most county appraisers and PVD associates she has been the Ratio Study Commander-in-Chief.

Nancy was an active member of IAAO for many years. She received several appointments to serve on and chair the Technical Standards Committee. She is the principal author of the IAAO Standard on Verification and Adjustment of Sales. Nancy presented ratio study papers at several IAAO National Conferences, and in 2002 she

Nancy Tomberlin, continued

received both the Bernard L. Bernard Outstanding Technical Essay Award and Donehoo Essay Award.

Nancy has assisted and advised mass appraisers and ratio study managers in many US states, and she received questions from international industry professionals as far away as South Africa and Australia.

Many folks have asked Pete Davis and David Harper how they expect to get along without Nancy on board. Davis learned many valuable transition lessons from past PVD supervisors. He has shifted from cheap red wine to good Kentucky bourbon and old Canadian whiskey.

Director Harper reminds everyone that he is still the captain of the ship, and he has ordered Nancy to report back to duty in 60 days for a part-time assignment. He has reminded Nancy that some PVD associates are so valuable and knowledgeable that they will never be permitted to jump ship!

"We hope Nancy enjoys her two months of shore leave, but our mission is never over and neither is hers."



**Congratulations
Mike & Nancy!**



Real Estate Notes of Interest

By Rick Stuart, CAE

■ The newest edition of *Cost vs Value* is now available: "This site compares average cost for 36 popular remodeling projects with the value those projects retain at resale in 102 U.S. markets. Check out this year's trends and how they compare to prior years." <http://bit.ly/1AN3O9J>

■ *Hotel Business*, January 2015. Smith Travel Research (STR) is projecting a good 2015 for the hotel industry as shown below:

- Occupancy +1.3%
- ADR +5.7%
- RevPar +7.1%

<http://bit.ly/1ubUM6X>

■ Patrick Clark, *www.busniessweek.com*, Jan. 16, 2015. "How to Save Dive Bars from Rent Hikes? Call Them Landmarks." **Editor's Note:** I did not make this title up. Perhaps a description of this article would be "interestingly different." It is worth a read, especially for anyone in tax policy. <http://buswk.co/11V6unA>

■ The latest issue of *Commercial Investment* is now available online at <http://cire.epubxp.com/i/443516>. Some interesting articles are: "3 Trends for 2015" (page 6), "Cell Tower Leases" (page 16), "Senior Housing Stacks Up" (page 22), "Sky High Prices?" (page 26), and "Will 1031 Exchanges Survive Tax Reform?" (page 32).

■ Eliot Brown, *The Wall Street*

Journal, Jan. 14, 2015. "A hunt for yield and a gradually improving property market are bolstering an engine of U.S. commercial property lending, helping borrowers to refinance but also reigniting fears the market is getting overheated."

■ Shawn Hill, *Inside Self Storage*, January 2015. Lending options for self-storage is actually very easy. Here are the current options: Commercial Mortgage-Backed Securities (CMBS), Insurance and Life Companies, Local and Regional Banks and Small Business Administration.

■ Kris Hudson & Jeffrey Sparshot, *The Wall Street Journal*, Jan. 27, 2015. The Department of Commerce released the number of new home sales for December 2014 and indicated an 11.6% increase over November and the highest sales volume in almost six years. See chart "Building Momentum" on next page.

■ Edward Pinto, *The Wall Street Journal*, Jan. 29, 2015. The headline on the opinion page read, "Building Toward Another Mortgage Meltdown." Sadly, all the sings continued to point toward this. "Fannie Mae fired the first shot in December when it re-launched the 30-year, 97% loan-to-value, or LTV, mortgage, otherwise stated: 3% down payment. "Déjà vu: Fannie launched its first price war against FHA in 1994 by introducing the 30-year, 3% down payment mortgage."

■ Nick Timiraos, *The Wall Street Journal*, Jan. 29, 2015. "U.S. homeownership fell to its lowest level in 20 years at the end of 2014—levels last seen when national leaders embarked **continued on next page**



Rick Stuart, CAE, is a senior consultant with TEAM Consulting LLC and lives in Topeka, Kan. Email: rstuart17@cox.net.

REAL ESTATE NOTES, continued

on a broad push to expand homeownership in the mid-1990s.”

■ Ed Watkins, *www.hotelnewsnow.com*, Jan. 5, 2015. This article is titled “How millennials will change travel by 2020,” and the key points are as follows:

- By 2017, millennials will outspend boomers on hotels, predicts Jason Dorsey.
- Mobile devices will become the sole point of contact between hoteliers and their millennial customers.
- Loyalty programs will change to adapt to the shorter attention span of millennial guests

<http://bit.ly/1BHTEsI>

■ Peter Grant & Robbie Whelan, *The Wall Street Journal*, Jan. 28, 2015. “Investors are pouring money into buying and developing senior housing, medical-office buildings and other health-care-related properties, a class of commercial real estate that has been outperforming almost all others since the recession.”

■ *Daily Real Estate News*, Jan. 30, 2015. “Home owners are remodeling their homes at levels that haven’t been seen in decades. In fact, the home improvement business could reach record levels this year, according to a new report from the Joint Center for Housing Studies of Harvard University.” <http://bit.ly/1voROML>

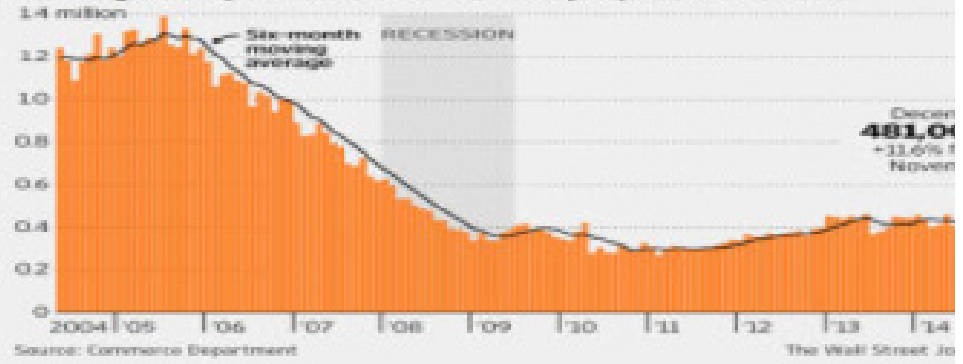
■ Robert Samuelson, *www.washingtonpost.com*, Feb. 1, 2015. “We are constantly learning new stuff about the housing bubble—and some of the new stuff contradicts the old. This is obviously important, because the bubble led to the 2008-2009 financial crisis and Great Recession. What we don’t understand may one day come back to bite us.”

Editor’s Note: This is the opening paragraph of the article titled “Ev-

Building Momentum

A surge in new-home sales supports other recent data showing a strengthened housing market.

New single-family homes sold at a seasonally adjusted annual rate



everything you know about the housing bubble is wrong.” It is too long to re-print, but it is a great read. <http://wapo.st/1EZkv2Z>

■ Mark Heschmeyer, *www.costar.com*, Feb. 11, 2015. Investors both large and small remained intently focused on commercial real estate last year, as pricing levels rose in tandem with occupancies, vacancies remained near cyclical lows, and rent growth posted healthy gains across property sectors and regions. <http://bit.ly/1zZRYJc>

■ *www.aia.org*, Jan. 21, 2015. “There were ten out of twelve months of increasing demand for design services in 2014, and the Architecture Billings Index (ABI) points to a healthy outlook for the nonresidential construction industry. As a leading economic indicator of construction activity, the ABI reflects the approximate nine to twelve month lead time between architecture billings and construction spending. The American Institute of Architects (AIA) reported the December ABI score was 52.2, up from a mark of 50.9 in November. This score reflects an increase in design activity (any score above 50 indicates an increase in billings).” <http://bit.ly/1FWHSuu>

■ *USA Today*, Feb. 19, 2015. The Commerce Department reported, “U.S. housing starts fell 2% in January from a month earlier and new applications for building permits—considered a bell weather for construction in coming

months—dropped 0.7%.”

■ Jesse Newman, *The Wall Street Journal*, Feb. 13, 2015. “Farmland values declined in parts of the Midwest for the first time in decades last year, reflecting a cooling in the market driven by two years of bumper crops and sharply lower grain prices, Federal Reserve reports. Prices fell by 3% in 2014.”

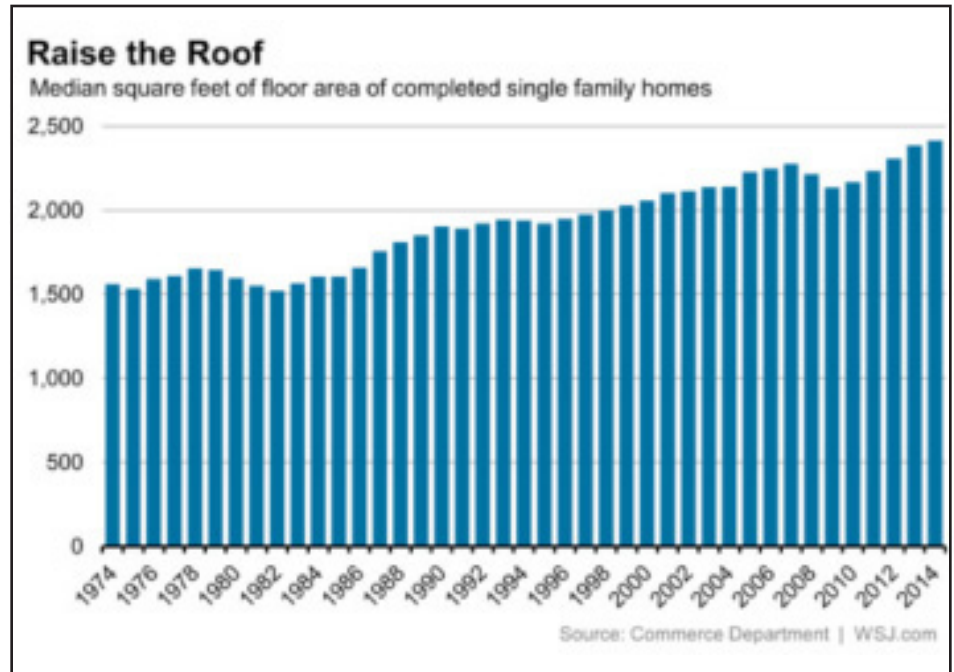
■ Nicole Goodkind, *www.finance.yahoo.com*, Feb. 20, 2015. “We’re currently in the worst housing slump America has ever recorded. It’s been nearly nine years since the peak of the housing market in 2006, making this the most dramatic slump in housing that America has ever had, according to Robert Shiller, the Noble Prize winning Yale economist and author of *Irrational Exuberance*.” **Editor’s Note:** short article but a good read. <http://yhoo.it/1MFh1bb>

■ **Editor’s Note:** There appears to be a large number of real estate-related companies up for sale or being purchased. Maybe it all started last year with CoreLogic purchasing Marshall & Swift. Here are some purchases or companies for sale according to *The Wall Street Journal*, Feb. 25, 2015:

- Cushman & Wakefield is currently for sale and is the third largest property-services firm in the world with an estimated value as much as \$2 billion.

- CoStar Group last year purchased Apartments.com for over \$584 million, spent an additional \$80 million to upgrade and has plans to spend \$100 in a marketing campaign to make it the go-to website for apartment searches.
- Zillow.com has purchased Truila.com, HotPads, PostLets, RentJuice and New York-focused Street-Easy

■ Nick Timiraos, *www.blogs.wsj.com*, Feb. 25, 2015. The median size of completed homes last year hit a new record of 2,415 square feet, according to the Commerce Department. Home sizes grew in every year between 1995 and 2007, but they fell during the recession as builders went small to compete with cheap foreclosures. See chart above.



■ Les Shaver, *www.builderonline.com*, Feb. 26, 2015. **Editor's Note:** This is an interesting but somewhat disheartening article. "Are New Starter Homes History? Since World War II ended, builders lured buyers with new houses priced to vie with resale, but better built. They may now be extinct. <http://bit.ly/18uLZTL>

■ Adam Bonislawski, *www.wsj.com*, March 6, 2015. According to numbers from real estate analytics firm CoreLogic, in December 2014 the country's foreclosure rate fell to 1.4%, the lowest level since March 2008. But while the overall market is

well on the way to recovery, elevated foreclosure rates persist at the high end. In December, the rate for mortgages of \$750,000 or more was 2.5%. See chart below. <http://on.wsj.com/1CH47XJ>

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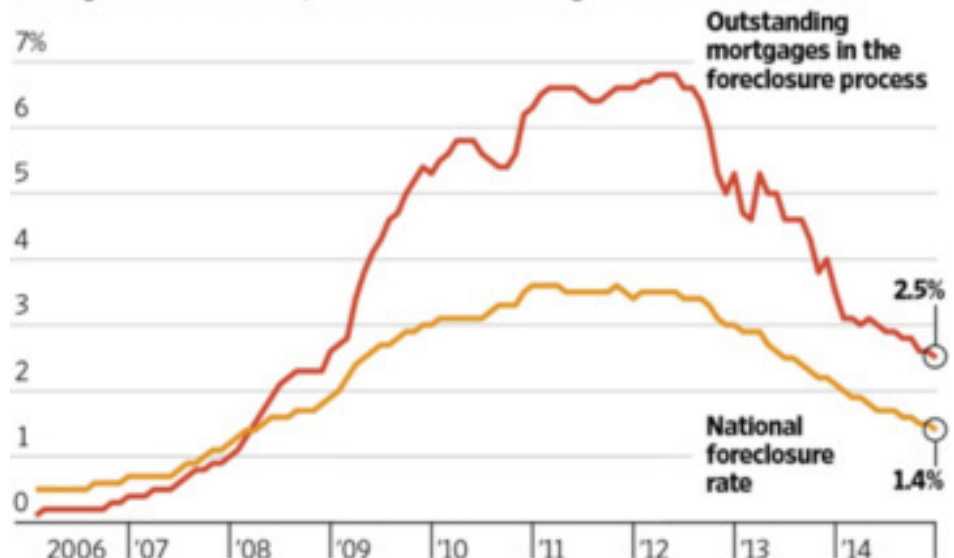
■ Molly Boesel, *www.corelogic.com*, March 3, 2015. "CoreLogic reported that January 2015 national home prices increased by 5.7 percent year over year and increased by 1.1 percent month over month. This marks 35 months of consecutive year-over-year increases in the CoreLogic Home Price Index (HPI).

Excluding distressed sales, home prices also increased 5.6 percent year over year from January 2014 and were up 1.4 percent from December 2014. Colorado, New York, Texas and Wyoming reached new highs in home prices in January 2015. Of these four states, Colorado had the largest home price appreciation at 9.1 percent, followed by Texas at 8.3 percent, Wyoming at 8.3 percent and New York at 5.6 percent.

Nevada had the largest peak-to-current drop in home prices, down 35.3 percent from its peak in March 2006." <http://bit.ly/1FWsAW6>

Rich Man, Poor Man

The foreclosure rate for \$750,000-plus mortgages eclipsed the national average in March 2008, and has remained higher ever since.



Note: A loan amount of \$750,000 or more would typically indicate the home purchase price was at least \$1 million, given the down payment requirements for jumbo loans.

Source: CoreLogic

THE WALL STREET JOURNAL.

REAL ESTATE NOTES, continued

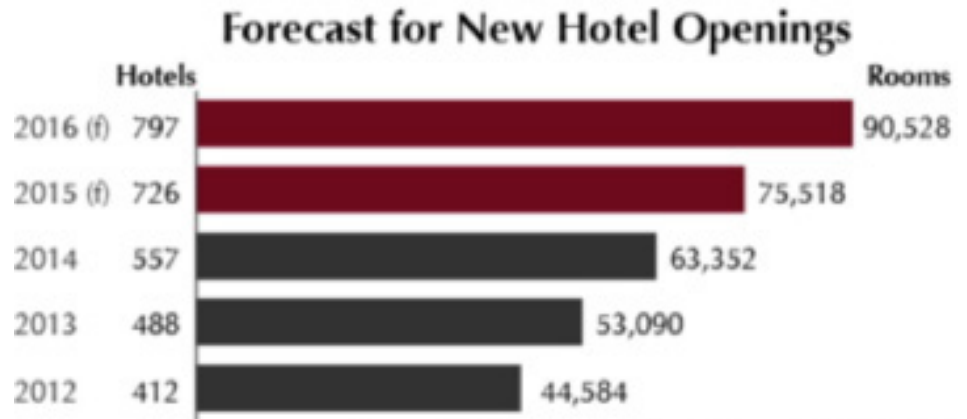
■ *www.htrends.com*, March 5, 2015. New hotel openings forecasted to rise. See chart right.

■ *www.htrends.com*, March 10, 2015. "Lodging Econometrics reports that In 2014 total investment in the lodging industry was an estimated \$30.8 billion. Of the 1,292 hotels that were transacted 935 reported a selling price into the public domain. The average selling price per room for those hotels was \$156,002, up a dramatic 20.6% Year-Over-Year (YOY). [See charts.] The healthy increase in selling prices is due to record-setting hotel revenues and profits, low interest rates and the availability of attractive financing terms." <http://bit.ly/19bfgDA>

■ March 12, 2015, *Demo Memo* (<http://www.demomemo.blogspot.com/>). The homeownership rate of householders aged 30 to 34 fell by more than 10 percentage points between 2004 (the year the nation's homeownership rate peaked) and 2014. Historically, 30-to-34-year-olds had been the nation's first-time homebuyers, the age group in which the homeownership rate climbed above 50 percent. But between 2004 and 2014 the homeownership rate of the age group fell from well above 50 percent (57.4) to well below (47.1). No longer is 30-to-34 the age of first-time home buying, except in the Midwest.

- Northeast
2014: 57.6%
2004: 65.0%
Change: -7.4%
- West
2014: 47.7%
2004: 58.8%
Change: -11.1%
- South
2014: 39.9%
2004: 52.1%
Change: -12.2%
- Midwest
2014: 41.8%
2004: 51.9%
Change: -10.1%

■ Kevin McCoy, *USA Today*, March 17, 2015. The Willis Tower (formerly the Sears Tower) in Chicago has sold again. It sold in 2004 for \$840 million and recently sold to Blackstone's real estate group for \$1.3 billion with planned updating of \$150 million.



Source: Lodging Econometrics - Portsmouth, NH 03801

Average Selling Price Per Room*

	2009	2010	2011	2012	2013	2014
Transactions*	427	513	686	578	977	935
Average Selling Price Per Room	\$57,434	\$108,494	\$104,652	\$113,878	\$129,347	\$156,002

* For Transactions with a Reported Selling Price

Total Transactions

	2009	2010	2011	2012	2013	2014
Single Asset Transactions	504	544	824	658	890	799
Portfolio Transactions	24	124	233	789	404	481
M&A Property Transfers	0	690	204	10	1	12
Total Transactions	528	1,358	1,261	1,457	1,295	1,292

The sale of the 3.8 million square foot building was at \$342 per square foot.

■ Eliot Brown, *The Wall Street Journal*, March 9, 2015. "President Barack Obama's 2016 budget, presented to Congress in February, calls for barring the use of tax-exempt bonds to finance professional sports facilities."

■ Suzanne Kapher, *The Wall Street Journal*, March 11, 2015. "Apple draws so many shoppers that its stores single-handedly lift sales by 10% at the malls in which they operate, according to Green Street Advisors, a real estate research firm."

Former Sears Tower

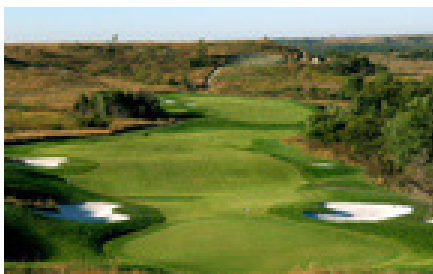


Photo taken in 1998 by Wikipedia user Soakologist. No rights claimed or reserved. —From enwiki.

KANSAS COUNTY APPRAISERS ASSOCIATION

Annual Business Conference ❖ June 7–10, 2015 ❖ Bluemont Hotel ❖ Manhattan

Make plans now to attend the KCAA Annual Business Conference on June 7–10 at the Bluemont Hotel in Manhattan. You can complete and return the registration form on page 18 of this newsletter. Or register online at the KCAA website: <http://www.kscaa.net/conferences/2014-kcaa-conference-registration/>.



Colbert Hills site of this year's golf tourney

Conference Promises Fun Mix of Old and New

The KCAA conference will offer some old favorites along with some new offerings. For the new, our host hotel is the new Bluemont Hotel. It opened in the fall of 2014 and is situated across the street from Aggieville.

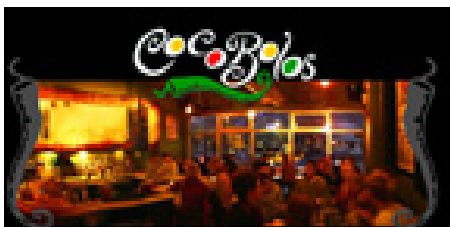
And speaking of Aggieville, the Monday night activity is the Aggieville Olympics, an old favorite for many of you.



Tuesday night offers up another favorite: Dave Lewis and his Game Show Roadshow for entertainment and Cox BBQ for the meal. Coco Bolos, a well-known

Manhattan restaurant, will be providing the food for Monday night.

Of course, the conference wouldn't be complete without golf and bowling. The golfers will get to enjoy beautiful Colbert Hills. (Note: Registration for the golf tourney closes May 15.) Bowlers will be hitting their strikes at the KSU bowling alley. Don't miss a minute of the fun! Register today!



Opening Speaker:

Martin Hawver, "Dean of the Kansas Statehouse Press Corps"

KCAA is pleased to have Martin Hawver as this year's opening speaker (2:30 pm Monday, June 8). Hawver is the editor and publisher of Hawver's Capitol Report, the respected, non-partisan news service that reports on Kansas government and politics. He also is the dean of the Kansas Statehouse press corps, having covered the beat (36 years) longer than any current Statehouse reporter. He is the primary

reporter/writer for the news service and also writes a weekly column called "At The Rail" that is syndicated to Kansas newspapers. He has covered 36 Kansas legislative sessions and 14 national Republican and Democratic political conventions, plus countless statewide and local political conventions.

You can learn more about Martin and Hawver News Company can be online at <http://www.hawvernews.com/>.

2015 KCAA Conference Educational Sessions

See speaker bios on page 17.

► Fee Simple Valuation & Property Rights Issues for Commercial Property

By Brad Eldridge, MAI

Session will explore the issues involved with developing Fee Simple values on commercial property. Discussion will include the analysis of Leased Fee sales, long-term/credit tenant leases, capitalization rates, and other property rights issues in the valuation of commercial property. Possible solutions will be presented and group discussion encouraged addressing challenges to county appraisers in these areas

► Kansas Agricultural Land Values

By Mykel Taylor

The presentation focuses on use of available resources for tracking the value of ag land in Kansas. Participants will learn about the strengths and weaknesses of publically available data on land values from the Kansas Agricultural Statistics Service and K-State's Department of Agricultural Economics. We will also discuss land value trends and the factors that are likely driving those trends.

► Fracking, Waste Water Disposal, Earthquakes and Values

By Ed Cross and Wade Patterson

Kansas officials have been reluctant to link the mysterious earthquakes in south central Kansas to fracking, but in January 2015, they said for the first time the temblors, or as the media said, the tremors (two-sides to most stories), are likely caused by disposal of the waste water that is a byproduct of the oil and gas extraction process. Is there a correlation and has or will it create a loss to property value?

Session will start with a video from the National Academy of Science, followed by a presentation from Ed Cross, Kansas Independent Oil & Gas Association (KIOGA), and then a presentation by Wade Patterson, Garfield County, Oklahoma, assessor.

► Orion Forms and Documents

By Heidi DeVore

This session is designed as a brief overview of producing forms and documents in Orion, including how and where documents may be generated and using both standard and customizable tokens.

KANSAS COUNTY APPRAISERS ASSOCIATION

Annual Business Conference ❖ June 7–10, 2015 ❖ Bluemont Hotel ❖ Manhattan

Conference Agenda

Sunday, June 7

1:00 p.m. – 5:00 p.m.	Registration-Foyer
3:00 p.m.– 5:00 p.m.	Executive Board Meeting
5:00 p.m. – 12:00 p.m.	Hospitality
6:00 p.m. – 9:00 p.m.	Bowling—KSU Student Union

Monday, June 8

8:00 a.m.	Golf Tournament, Colbert Hills (lunch to follow)
1:00 p.m. – 5:30 p.m.	Vendor Fair
8:00 a.m. – 2:30 p.m.	Registration-Foyer
2:30 p.m. – 3:30 p.m.	Opening Speaker: Martin Hawver, Hawver News
3:30 p.m. – 4:00 p.m.	KCAA Business Meeting including election
4:00 p.m. – 6:00 p.m.	<i>Orion Demonstrations</i> , Jared Angell, Orion Operations Mgr., Tyler Technologies
6:30 p.m. – 12:00 p.m.	Dinner and Aggieville Olympics

Tuesday, June 9

8:00 a.m. – 5:00 p.m.	Vendor Fair
8:00 a.m. – 11:45 a.m.	Registration-Foyer
8:30 a.m. – 10:00 a.m.	<ul style="list-style-type: none"> • <i>Kansas Agricultural Land Values</i>, Mykel Rae Taylor, KSU Dept. of Ag Economics • <i>Orion Forms and Documents</i>, Heidi Devore, PVD
10:00 a.m. – 10:30 a.m.	Break
10:30 a.m. – 12:00 p.m.	<ul style="list-style-type: none"> • <i>Kansas Agricultural Land Values</i>, Mykel Rae Taylor, KSU Dept. of Ag Economics • <i>Orion Forms and Documents</i>, Heidi Devore, PVD
12:00 p.m. – 1:00 p.m.	Lunch (Golf, Bowling Awards, Recognize Retirees, Election Results)
1:00 p.m. – 2:30 p.m.	<ul style="list-style-type: none"> • <i>Fee Simple Valuations & Property Rights Issues or Commercial Properties</i>, Brad Eldridge, MAI, Douglas County • <i>Fracking, Waste Water Disposal, Earthquakes & Values</i>, Ed Cross, KIOGA, and Wade Patterson, Garfield County, OK
2:30 p.m. – 3:00 p.m.	Break
3:00 p.m. – 4:30 p.m.	<ul style="list-style-type: none"> • <i>Fee Simple Valuations & Property Rights Issues for Commercial Properties</i>, Brad Eldridge, MAI, Douglas County • <i>Fracking, Waste Water Disposal, Earthquakes & Values</i>, Ed Cross, KIOGA, and Wade Patterson, Garfield County, OK
6:00 p.m.	Dinner & Dave Lewis, Game Show Roadshow

Wednesday, June 10

8:00 a.m. – 12:00 p.m.	Vendor Fair
8:00 a.m. – 9:00 a.m.	PVD Opening Remarks and RMA presentations
9:00 a.m. – 10:00 a.m.	PVD session
10:00 a.m. – 10:30 a.m.	Break
10:30 a.m. – 12:00 p.m.	PVD session

Meet the Presenters: Educational Sessions

Brad Eldridge, MAI

Brad is the commercial real estate manager at Douglas County, where he has been for nearly five years. Prior to working at the county, Brad spent 11 years in the private sector performing fee appraisals, market studies, and appraisal review on properties from coast-to-coast. Down time is spent running around town with his two boys and completing the restoration of his 1870s house.

Mykel Taylor

Mykel is an assistant professor in the Department of Agricultural Economics at Kansas State University. She grew up on a cattle ranch in Montana and attended Montana State University majoring in Agribusiness Management. Her PhD in Economics is from North Carolina State University.

Mykel has worked in extension positions at both Kansas State University and Washington State University. Some of her current research areas include crop and pasture land leasing, management of basis risk in the commodity markets, and evaluation of commodity programs in the 2014 Farm Bill.

Wade Patterson

Wade is the Garfield County assessor in Enid, Oklahoma. He has been the assessor for 18 years since being appointed to fill the unexpired term of the retiring assessor and running unopposed for six terms.

Prior to becoming the assessor, Wade worked for the Ad Valorem Division of the Oklahoma Tax Commission for six years, primarily training assessor staff on their CAMA systems and valuation issues. From 1988 to 1992 he worked for a private mass appraisal firm, directing numerous revaluation projects in Oklahoma. In 1991 Wade was assigned by his company to conduct protest hearings in Sumner County, Kansas, as well as Thayer and Adams Counties in Nebraska following those states revaluation projects.

He is currently serving on the



USPAP Committee of IAAO. He just finished serving on the Executive Director Search Committee and the Infrastructure Review Committee.

Wade is the past chairman of the Communications Committee of IAAO and served as a member of the Communications Committee for six years prior to becoming chairman. In 2009 Wade served as president of the County Assessor's Association of Oklahoma, and as president of the Oklahoma chapter of the IAAO in 2004 and 2005.

He was appointed by Governor Henry to serve as member of the Oklahoma State Geographic Information Council. He also was appointed by Governors Henry and Fallin to serve on the Task Force for Comprehensive Tax Reform in 2011-2012, which studied the issue of taxing intangible property.

Wade serves on the Legislative Committee for the County Assessor's Association, and has been the chairman since 2012.

He is married to Cheryl, who was appointed in August of 2014, to be the Secretary of the Garfield County Election Board. They have two children, Kayci 23, and Kyler 19. Wade has officiated high school sports in Oklahoma for the past 20 years, which proved to be wonderful training for the county assessor position!

Edward P. Cross

Edward Cross serves as president of the Kansas Independent Oil & Gas Association (KIOGA), where he responsible for public policy advocacy and interaction with external stakeholders including elected officials, regulators, government decision-makers, and

community thought leaders. At KIOGA, Cross is director of staff, editor of the Association's publications, serves as an industry spokesperson for media and other forums, and is an industry advocate as a registered legislative agent on behalf of KIOGA members, Cross lobbies in both Topeka and Washington, DC.

Cross serves as an executive board member to the Domestic Energy Producers Alliance (DEPA) and a board member of the Council for a Secure America (CSA). He is an active member of the Independent Petroleum Association of America (IPAA) and serves as an advisory board member to the Tertiary Oil Recovery Program (TORP) and the Chemical & Petroleum Engineering Department at the University of Kansas.

In 2005, Cross was elected to serve as secretary/treasurer of the Liaison Committee of Cooperating Oil and Gas Associations (Liaison Committee), a network of state and regional trade associations that represent the independent oil and natural gas exploration and production industry in the United States. Cross is responsible for coordinating the organization's efforts.

Cross is a Kansas appointee to the Interstate Oil & Gas Compact Commission (IOGCC). The IOGCC is a national organization representing the governors of 37 oil and natural gas producing states. At IOGCC, Cross served from 2005-2007 as chair of the Public Outreach Committee, one of the eight standing committees of the Compact.

In January 2013, Cross was named by *Ingram's*, a Kansas City business magazine, as one of the "50 Kansans You Should Know." In April 2015, he will receive the Distinguished Leadership Award from the National Stripper Well Association.

Cross has published eight peer-reviewed papers on economic, environmental, and energy education issues facing the independent oil and gas industry. He is a licensed professional geologist and certified school business official holding a B.S. in Geology and an M.B.A. from Southern Illinois University.

KANSAS COUNTY APPRAISERS ASSOCIATION

Annual Business Conference ❖ June 7–10, 2015 ❖ Bluemont Hotel ❖ Manhattan

Timothy Hagemann Memorial Golf Tournament: Colbert Hills, 5200 Colbert Hills Drive, on Monday, June 8. Tee times start at 8 a.m. Cost is \$75 per player, which includes green fee, cart, continental breakfast, beverages, lunch, and prizes. Format is a 4-person scramble. Tournament proceeds will go to the Timothy Hagemann Trust Fund. See below to make a contribution to the trust fund. Pairings will be set by Sean Robertson and Chuck Latham or if you have a team, please list names below:

Bowling Tournament: KSU Student Union, Sunday, June 7, starting at 6 pm. Three games of bowling (shoe rental included), snacks, drinks and prizes. Tournament is co-ed and for all levels of bowlers. Kim Lauffer is the Bowling Tournament Coordinator.

REGISTRATION & FEES

REGISTRATION FEES	BY MAY 15	AFTER MAY 15
<input type="checkbox"/> Full Registration	_____ \$250	_____ \$260
<input type="checkbox"/> Education Only	_____ \$150	_____ \$160
<input type="checkbox"/> Golf Tournament	_____ \$ 75	No registrations after May 15.
<input type="checkbox"/> Bowling Tournament	_____ \$ 17 (Includes 3 games, shoes, prizes)	No registrations after May 15.
<input type="checkbox"/> Monday Night Dinner/Entertainment	_____ \$ 35	_____ \$ 38
<input type="checkbox"/> Tuesday Night Dinner/Entertainment	_____ \$ 35	_____ \$ 38
<input type="checkbox"/> Tuesday Awards Luncheon	_____ \$ 25	_____ \$ 28
Total Enclosed	\$ _____	\$ _____

Contribution to the Timothy Hagemann Trust Fund: \$ _____

Name _____ County or Company _____

Address _____ City/State/ZIP _____

Phone _____ Fax _____ email _____

SPOUSE/GUEST REGISTRATION

REGISTRATION FEES	BY MAY 15	AFTER MAY 15
<input type="checkbox"/> Golf Tournament	_____ \$75	No registrations after May 15.
<input type="checkbox"/> Bowling Tournament	_____ \$17 (Includes 3 games, shoes, prizes)	No registrations after May 15.
<input type="checkbox"/> Monday Night Dinner/Entertainment	_____ \$35	_____ \$38
<input type="checkbox"/> Tuesday Night Dinner/Entertainment	_____ \$35	_____ \$38
<input type="checkbox"/> Tuesday Awards Luncheon	_____ \$25	_____ \$28
Total Enclosed	\$ _____	\$ _____

Spouse/Guest Name _____

Send Forms to:
 KCAA
 P.O. Box 988
 Meade, KS 67864
 620-873-2237 (fax)
 kcaa@sbcglobal.net

HOTEL INFORMATION:

Bluemont Hotel
 1212 Bluemont Ave., Manhattan, KS 66502
 785-473-7091 • Room Rate \$90.00 + tax.
 Make reservations at www.bluemonthotel.com. Select Reservations, then Group Reservations.
 Group ID: appr0615 Password: appraisers