

# APPRAISING THE PLAINS

If you build it we will come

A Publication of the Kansas County Appraisers Association

Volume 22, Issue 1

JANUARY 2018

## KCAA EXECUTIVE BOARD

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# 2018 President & Board Installed



The 2018 KCAA board is sworn in at the KAC/KCAA Business meeting. (I-r) Melinda Latham, Melissa Crane, Steve Bauman, Lisa Ree, Maria Castillo, Lori Reedy and Connie Lawrence.



CAA installed the 2018 officers and board members during the KAC annual meeting in Overland Park. Our thanks to all who attended. See more pictures on page 7.

Longtime county appraiser Gary Post returned to the KAC meeting to swear in Barb Esfeld, Barton County appraiser, as KCAA President.

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# Esfeld's Expressions

Barb Esfeld, Barton County Appraiser 2018 KCAA President

Better Together in 2018: I'm going to echo what Past President Kenton Lyon, said in 2017 because we *are* better together. As we move forward in 2018 it will take all of us to be successiui.

Please allow me to give you my thoughts on being better together. I believe it will consist of implementing a mentorship program to help both the young'uns in the group as well as us golden oldies (me) with changes as the U40's move forward with thinking and technology. For those of you wondering what a U40 is, it is people under 40. I asked myself the same thing the first time I heard the term. This program will involve all of the KCAA members to provide assistance in all appraisal phases including budgets, public relations and working with commissioners, etc.

I'm looking forward to 2018 being a very productive year that will fly by fast. First we will host another Legislative Reception on January 23, 2018. We will enjoy classes and workshops, KCAA committee meetings, the annual KCAA conference in Dodge City and finish the year with the annual KAC conference. We will do this all while we set values, hold hearings and even try to implement our mentorship program. I see the year slipping away fast just by mentioning all of this.

As I was putting my thoughts together to write my first newsletter, I went back and read some of our past presidents' letters. I stumbled across a letter from Elysa Lovelady when she was the KCAA President and the Butler County appraiser. Ironically, she wrote about how fast time passes and a quote from John Lennon, "Life is what happens to you while you are busy making other plans." She went on to say that "along the way we have lost too many of the good people." She named Tim Hageman and Brad Welch, but who

As I was putting my thoughts together to write my first newsletter, I went back and read some of our past presidents' letters.

would have thought that a few years later Elysa would be one of those good people we have lost.

The reason I bring this up is because most recently our family has suffered the loss of Alan Roop, John Reeder, and Greg Wellbrock. I know some of you do not know these names; however, since Elysa wrote this column in 2009, we have also lost our dear friends Mary Cech and Terry Henning. She also talked about how many of our friends are and will be retiring.

With mourning the loss of our friends and those who have retired, I believe that we should do as my dad always said, take time to stop and smell the roses—that is, if you did not grow up in Dodge City, Kansas!! Seriously, it is something that I think we all have a hard time doing, but we really need to take time to enjoy our family, friends and each day as it is given to us by God.

I want to end this letter by thanking all of you who have helped me in the past and those of you who are helping today. Thanks to those who said yes to chairing a committee or by serving on a committee. A special thanks goes to this year's KCAA Board: Kenton Lyon Past President; Lisa Ree, President Elect: Steve Bauman, Vice President: Melissa Crane, Northeast Region; Melinda Latham, Northcentral Region; Heather Poore, Northwest Region; Connie Lawrence, Southeast Region; Lori Reedy, Southcentral Region; Maria Castillo, Southwest Region; and Cindy Brenner, our executive secretary.

May this year be filled with peace, happiness love and time to *create* new memories. •

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

# **Berry Receives RES**

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Melanie Berry

Melanie Berry, RES, completed the requirements of the IAAO Residential Evaluation Specialist designation in August. Ms. Berry is a Commercial Appraiser IV for the Riley County Appraiser's Office, Manhattan, Kansas.

She has held this position for the past four years and previously served the county for seven years as a Residential Appraiser. Prior to joining the county, she was a fee appraiser for seven years. She holds a Certified Residential Real Estate Appraiser License with the Kansas Real Estate Appraisal Board. Ms. Berry is a graduate of Fort Hays State University, Hays, Kansas, and recently earned her Registered Mass Appraisal Designation from the Kansas Department of Revenue. She has been a member of IAAO since 2015. ❖

# Eldridge Earns CAE

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Brad Eldridge

Bradley Eldridge, CAE, earned the Certified Assessment Evaluator designation in September. Mr. Eldridge serves as the Commercial Real Estate Manager for the Douglas County Appraiser's Office in

Lawrence, Kansas. He has held this position for 8 years after working 11 years in the private sector performing fee appraisals.

Mr. Eldridge holds a Bachelor of Arts in business administration from Baker University, Baldwin City, Kansas. He is an IAAO instructor and teaches for TEAM Consulting.

He co-wrote and co-instructed an IAAO webinar on subsidized housing and authored the Valuation of Senior Housing workshop for TEAM Consulting. Mr. Eldridge serves as 2017 chair of the IAAO Education Subcommittee. He holds the MAI designation from the Appraisal Institute. ❖

# **Board Meeting Highlights**

KCAA Executive Board Meeting
Oct. 27, 2017, NCAT Bldg., Wichita
11:15 am (following Orion Conference)

Attendees: Connie Lawrence, Lori Reedy, Rachelle Standley, Kenton Lyon, Dee Carter, David Harper, Barb Esfeld, Lisa Ree, Melinda Latham, Mike Borchard.

**Previous meeting minutes**—Approved with addition of Severed Minerals to bullet point 7.

Financial Report: See spreadsheet

**Treasurer Report**: All figures matched per Lisa. Approved with no desent.

Mentorship Program: Not feasible to do classes with TEAM Consulting. Do a regional meeting and see if people within the region would be willing to step up and mentor others in their region on areas they are strong in. Rachelle brings up field staff should be educated and be the "mentor" for the appraiser and help them, not just be there for the end result, but help them work through it. Heather mentioned that a list of "things to do" by monthly/quarterly for county appraiser would be good.

Lisa said that she has been through many cycles of PVD staff with some knowing a lot and other nothing, and will they have the travel funds to come out to mentor. Dee spoke about putting together a workshop (PVD) that would be learning the theory and then how to do it, like having a class and a lab. Heather mentioned that there are no standards between PVD field staff either. Heather stressed that mentorship and compliance should go hand in hand. Barb wants regional reps to go back to their regions and ask if they would be interested in doing a regional mentorship type program.

**Compliance:** David questioned whether our current compliance program is ok. Maintenance Specs are good.

Lack of classes in cadastral mapping. Kenton says free up some of the details. Kenton thinks that our compliance committee should be involved. Lisa said using the newsletter as a resource would be good. Or use a forum/website. Rachelle commented that the appraiser conference call has been great.

Barb will bring this up at KAC meeting. Kenton will contact compliance committee to address compliance changes. Heather will get notes from new appraiser conference call and get them to me for website and newsletter.

2018 Education & Conference: Melinda will be doing education for conference. Bus "education tour" Grain Elevator, Wind Turbine, Feed Lot. Morning and afternoon sessions will still be available. Suggestions for education? Subsidized Housing, Round Table for new appraiser, MVP, Exemptions. The board agreed to offer 311 in De-

cember, even at a loss.

**2018 Budget & Committees:** Add Chris Morlan back to enhancement committee.

tially may sue for the fees swept.

Legislative Issues: KCC fees, KRB

fees were swept. KIOGA, etc., poten-

**Secretary Review:** Cindy is to get a new laptop by the end of the year. Secretary contract signed and secretary given raise of \$1,000 for 2018.

Other Business: Barb handed out a strategic planning toolkit and talked about our board's need to have a leadership direction for more than one year at a time.

Meeting adjourned and next meeting will be following the KAC business meeting and will be with the new board for 2018. •

Congrats, Terry!

Friends and colleagues gathered on September 5th to for the roting part.

September 5th to for the retirement reception for Terry Ballard, Rawlins
County appraiser. (*I-r*) Mindy Harting,
RMA, Norton County deputy appraiser;
Rachelle Standley, RMA, Sherman &
Rawlins (new) County appraiser; Bruce
Webb, Thomas County appraiser; Lisa Ree,
RMA, Ellis County appraiser; Terry Ballard;
George Overton, former Trego County

appraiser & Thomas County Deputy appraiser; David Stithem, Sheridan & Gove County appraiser; and Alan Hale, Phillips, Norton & Decatur County appraiser.

Terry Ballard



# The Director's Update...

By David Harper, AAS, RMA, Director, Property Valuation Division

Instructor-lead training will continue to be our primary focus, but we are well aware of the advantages and need for online offerings for select courses.

We have spent considerable time in recent months at PVD discussing our objectives for 2018. With this column, I would like to share a few of our general goals and invite the KCAA membership to share their thoughts with us on these matters.

#### Education

We are proud of the education and training program we have maintained at PVD for years, but we are considering some changes in 2018. We hope to begin this year incorporating online education offerings in our curriculum. For those of you who have been involved in developing online courses, you know this is a time-consuming and challenging task. We will be selecting one introductory PVD course and hoping to develop and offer it online in 2018, and then evaluate our options for continuing to move in this direction. Instructor-lead training will continue to be our primary focus, but we are well aware of the advantages and need for online offerings for select courses.

We also plan to evaluate the format of our courses and determine which could be moved to a workshop format, similar to our popular Market Modeling Workshop. With this format change, we are also exploring the advantages of offering the workshops regionally. We believe the opportunity for PVD and county staffs to work together, with the actual county data, in regional workshops will offer opportunities to improve uniformity and consistency in valuation practices across the state.

## **Appraiser Development**

We have been in discussions with KCAA President Barb Esfeld, and share her enthusiasm to develop an appraiser mentoring program to help us prepare for nearing retirements of both county and PVD appraisal experts. PVD holds periodic phone conferences with the first-time county appraisers across the state, and I am excited about the up and coming leaders in our profession. They will play a key role in guiding us on how we can best develop and implement a support and mentoring system for those wanting to enter and succeed in the mass appraisal profession.

## **PVD's Procedural Compliance Guide**

I have made the commitment to work with KCAA during 2018 to do a comprehensive review of our compliance procedures. My goal is to reach agreement on procedures that allow for a meaningful review of the annual appraisal process; a process that not only meets the statutory requirements, but also provides meaningful feed back to the counties and is reasonable and feasible for both

PVD and the county appraisers.

Our staff takes great pride in the work they do and in the work produced by the counties they assist. I have heard from them that a system which allows for assistance and cooperation at the front end, will allow for a simpler and more constructive review process at the end.

For me, the goal needs to remain that we simply have a compliance system in place that offers a check to verify valid documentation exists for the annual valuation of each parcel as required by Kansas law. The need for this was recently highlighted in a Kansas Court of Appeals decision that stated: "For appraisal purposes, counties can no longer use carryover values to determine a current year's valuation."

This barely scratches the surface on our tasks for 2018, but I did want to share these concepts and open up the opportunity for feedback from KCAA members.

Happy New Year All!

Editor's Note: David informed me that the interim county appraiser title has been removed for Zach Edwards (Crawford) and Andrew Durbin (Chase), as they are both officially the County Appraisers. Congratulations to them, and we hope to have more info on them in the next newsletter.

The most current list of counties and county appraisers can be found on the KCAA website at http://www.kscaa.net/county-appraisers-2/county-appraisers/. We have also included a listing on page 5. \*

# Orion Conference - MVP Update By Lisa Ree, RMA, Ellis County Appraiser

PVD provided a Multiple Valuation Platform (MVP) update at the 2017 Orion Conference. They have worked through matching the majority of custom components to a new 6000000 series MVP component.

Some of the new codes will require collecting extra data. For example, the 1600 series shed will not be available in MVP. They will need to be listed with an Occupancy of 133 or 456, which

requires listing a height.

A number of current custom components do not have a corresponding MVP code. PVD and the MVP Committee have concerns about valuing items currently listed with the 162 & 163 occupancies, particularly the 8000 series codes.

Concerns not yet resolved include how to value items that are not part of a building; for example, a service station canopy. MVP will not value these, but PVD is working with Core-Logic to resolve these issues.

PVD's intention is to have Tyler create a script to convert current codes to the new codes, which will, hopefully, make the transition a bit easier for all. They also intend to have directions available to counties next year so that some of the conversion data can be gathered during re-inspection. ❖

# **Appraisers By County**

Allen	A II	On the Dunley DAAA
Atchison		
Barber		
Barton		
Bourbon		
Brown		
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Butler		
Chase		
Chautauqua Jeremy Hendren, RMA Cherokee Mark Hixon, RMA Cheyenne Amanda Milne, RMA Clark Jeremy McCully, RMA Clay Daniel Mesalles, RMA Cloud Barry Porter, RMA Coffey Connie Lawrence, RMA Comanche Mark Low, RMA Cowley Lori Reedy, RMA Crawford Zach Edwards, RMA Decatur Alan Hale, RMA Dickinson Bruce Wright, RMA Doniphan Danielle Kiefer, RMA Douglas Steven Miles, RMA Edwards Cindy Craft, RMA Elk Jeremy McCully, RMA Elk Jeremy McCully, RMA Ellsworth Carl Miller, RMA Finney Maria Castillo, RMA Ford Patricia Israel, RMA Franklin Philip Dudley, RMA Geary Travis Lilly, RMA Gove David Stithem, RMA Graham Mark Niehaus, RMA Grant County Appraiser Gray Kim Frodin, RMA Greeley Thomas Scott, RMA Hamilton Thomas Scott, RMA Harper Anna Porter, RMA Harvey Craig Clough, RMA Haskell County Appraiser Hodgeman Cliff Bliss, RMA Jackson Jason Claycamp, RMA Jefferson Janet Allen, RMA Jewell Anna Porter, RMA Johnson Paul Welcome, RMA Kearny Letisha Esquibel, RMA Kingman Rick Batchellor, RMA Kingman Rick Batchellor, RMA Kingman Rick Batchellor, RMA Kingman Rick Batchellor, RMA Labette DeLinda White, RMA Labette DeLinda White, RMA Labevenworth Robert Weber, RMA		
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	Steve Thompson, RMA
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	Stephanie O'Dell, RMA
	Melinda Latham, RMA
	Dianna Carter, RMA
	Richard Batchellor, RMA
	County Appraiser
Nemaha	Elizabeth "Betty"
	Roeder, RMA
	Robert McElroy, RMA
	Kelly Deslauriers, RMA
	Alan Hale, RMA
	Kim Lauffer, RMA
	Kenton Lyon, RMA
	Truette McQueen, RMA
	Carl Miller, RMA
	Alan Hale, RMA
	Lois Schlegel, RMA
	DJ McMurry, RMA
	Rachelle Standley, RMA
	Brad Wright, RMA
	Barry Porter, RMA
	Gayla Godfrey, RMA
	Greg McHenry, RMA
	Heather Poore, RMA
	Kelly Deslauriers, RMA
	Kenton Lyon, RMA Sean Robertson, RMA
	•
	Randall Sangster, RMA
	Michael Borchard, RMA
	Angela Eichman, RMA Steven Bauman, RMA
	- 10 1 0 11
	David Stithem, RMA Rachelle Standley, RMA
	Kathy Hansen, RMA
	Carl Miller, RMA
	County Appraiser
	County Appraiser
	Cindy Magill, RMA
	Bruce Webb, RMA
	Wendy Dunagan, RMA
	Ryan Michaelis, RMA
	Joanna Basgall, RMA
	Lance Leis, RMA
	Randall Sangster, RMA
	Jessica Porter, RMA
	Jerry Mentzer, RMA
	Kathy Briney, RMA
,	



## Hair on Fire

By Heather Poore, RMA, Rooks County Appraiser

Hello from the frantic desk of a new appraiser. I don't know about you, but occasionally I need reminding that I am good enough, I am smart enough and, gosh darn it, people like me! (Thank you Stuart Smalley, Saturday Night Live!)

I am on a mission to throw out helpful tips in a timely manner for those of us who get a little frantic, those who forget, and those of us who just plain don't know.

Just a few tips I stole from Lori Reedy's "Pearls of Wisdom" she shared at conference a couple years ago:

- 1. There is a lot of gray, error on the side of the taxpayer.
- 2. Pick your battles and don't dig your heels in unless there is a really good reason.
- Educate your taxpayers about the appraisal process and listen, listen, listen!

'Tis the season for deadlines and taxpayers, but remember you are doing the best you can with the knowledge you have gained through lots of classes and experience. Don't be afraid to reach out to another appraiser or PVD if you run into an issue.

The goal of this column is the submission of questions to the experienced people at PVD and other wise appraisers around the state. So, please send your questions to me at appraiser-question@gmail.com. \*

# **PVD Education Catalog**

By Nikki Larson, Education Program Manager, PVD

The new PVD education catalog was recently released, so I thought this would be a good time to share account setup tips for the PVD online registration system.

In spring of 2016, PVD went live with our new online registration system through the "Kansas Customer Service Center" on www.ksrevenue.org. The majority of our students who have taken PVD classes previously have already set up their education accounts. However, for those that have not, you will need to obtain an identification number and access code from the education section before doing so. These two things are important because you will need these two things in order to sync your transcript and student information from our database to your PVD education account.

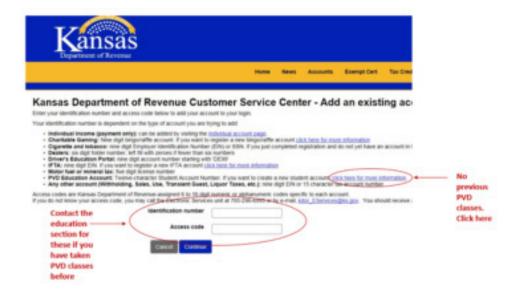
If you have *not* taken classes with PVD previously or are a new employee, you will not need the identification number or access code to complete your account setup. On the same page, review the listing of different types of accounts. Find the one that says, "PVD Education Account." At the end of the sentence, click on the link in blue that says "click here for more information." *See image above.* 

PVD wanted a more efficient way to register for classes, along with providing quicker exam results and access to updated transcripts. These are just some of the features that you have with your online PVD education account.

Under "Account Management," you will see three sections: "View Student Information," "View Course Listings" and "Manage Access to My Account."

The "View Student Information" section is where a student is able to view or update their personal and employer information. Also under this section, you can go to the "Schedule" and "Transcript" tabs, where you can see the classes you are registered for, cancel a registration or remove yourself from a class wait list.

Additionally, you can find a print-



able transcript link that will show you all classes you have taken with PVD and other appraisal courses that have been added to your transcript. This link also allows you to view your scores for classes and exams.

The "View Course Listings" section is where you find a listing of upcoming PVD classes and where you will go to register for the classes. Once you are registered, a confirmation page will appear. This page and confirmation number will also be emailed to you. If a class has no more seats available, a "Wait List" button will appear instead of the "Register Now" button. You can click on this to be placed on the wait list. If you are placed in the class, you are sent a confirmation via email.

The "Manage Access to My **Account**" section comes in very handy for offices that have a designated person(s) to register their staff for classes. This is where you will go if you want to grant this person restricted access to your account. This person will also need to have an account setup. You will need to provide their email address and your access code. If you did the "New Student" account setup, you will now go to the "Education Section" to get an access code. The designated person will not be able to edit your information or view your transcript and scores. You can also

remove them at any time.

Along with these main features, the system is able to notify enrolled students if any class information changes such as dates, locations or cancellations. There are still some features that are in the planning stages. We are hopeful that those will be available within the next year. For full instructions and account feature explanations, see the Education Catalog.

Currently, the feedback, since the switch to an online registration system, has been nothing but a positive one. I absolutely believe this change was the right decision for our PVD Education Department and very beneficial to our students. ❖



Find newsletter archives at

http://www.kscaa.net/newsletter-2/

# **Photos From KAC/KCAA Meeting**

In November, KAC hosted the 42nd Annual KAC Conference & Exhibition at the Sheraton Overland Park. Our thanks to KAC and to all the appraisers from across the state who attended.



The Northeast region had the most appraisers in attendance at the KAC meeting in November. Front (I-r): Betty Roeder, Nemaha Co.; Lois Schlegel, Pottawatomie Co.; Melissa Crane, Atchison Co.; Kathy Briney, Wyandotte Co.; Stacy Berry, Shawnee Co.; Back (I-r): Steven Miles, Douglas Co.; Greg McHenry, Riley Co.; Danny Williams, Riley Co.; Jason Claycamp, Jackson Co.; Jeff Holsapple, Johnson Co.; and Steve Bauman, Shawnee Co.



The KAC attendees from the **Southwest region** were (I-r) Greg Wellbrock, Stanton, Stevens, Morton, Grant & Haskell Co.; Kelly Deslauriers, Lane & Rush Co.; Patti Israel, Ford Co.; and Maria Castillo, Finney Co.



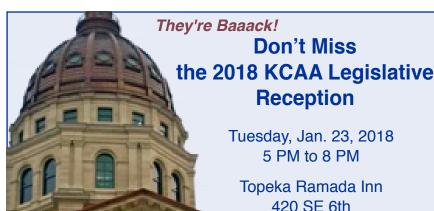
The Northwest region turnout was small but mighty! (I-r) Mark Niehaus, Graham Co.; Lisa Ree, Ellis Co.; Wendy Dunagan, Trego Co.; and Kenton Lyon, Russell & Osborne Co.



The North Central region was well-represented well at the KAC meeting. (I-r) Barry Porter, Republic & Cloud Co.; Bruce Wright, Dickinson Co.; Sean Robertson, Saline Co.; Kenton Lyon, Russell & Osborne Co.; Melinda Latham, Mitchell Co.; Kelly Deslauriers, Lane & Rush Co.; Barb Esfeld, Barton Co.; Truette McQueen, Ottawa Co.; and Kathy Hansen, Smith Co.



**Thank you, Kenton!** Incoming President Barb Esfeld presents outgoing President Kenton Lyon with a plaque to recognize his service.





Find useful information and listen to live proceedings on the Kansas Legislature website http://www.kslegislature.org/li/.

**KAC** Conference

# **Working With the Legislature**

Lisa Ree, RMA, Ellis County Appraiser

After the hustle and bustle of the holiday season, don't we expect that life will slow down a little? Well, don't get too comfortable because both houses of the Kansas Legislature convened on January 8, 2108.

The basic workings of the Legislature and how to keep up-to-date with the Legislative session was one of the topics at the recent KAC conference.

There is a typical process that a bill travels to become law. A bill starts in a committee after being introduced by a legislator or the committee. If the committee chair allows, a hearing will be held on the bill and will be worked by the committee. The bill can be passed out of the committee with or without amendments added.

The bill then moves to the chamber, where it can be debated. If passed, the bill is sent to the other chamber, where it follows the same process. The bill can be passed as is or changes can be made and it can be bounced back and forth between chambers.

When both chambers agree with the final version of the bill, it makes its way to the Governor. The Governor has three options. He can sign the bill and it becomes law. He can ignore it and after 10 days the bill becomes law without his signature. He can also veto the bill, which the Legislature can override with a 2/3 majority vote.

The Kansas Legislature website (http://www.kslegislature.org/li/) provides useful information regarding committees, such as their members, when they meet, the bills introduced, and agendas.

You can also follow the committee calendar, which states what the committee is working on and when. Journals indicate what actions were taken

#### Assessment and Taxation

Meeting Day: Daily Time: 9:30 am Location: 548-S Room 548-S Audio Stream 61 Agendas / Minutes / Testimony 2017 Action Index

by the committee.

The website gives a history of a bill, when it was introduced, any fiscal note documents and movement of the bill through the committee.

The members of the House and Senate can easily be found on the website. Each member's contact information, committees and voting record are available as well. If you want to contact a senator or representative, consider these helpful tips:

Stay informed on session issues. Sign up for KAC alerts at: http://www.kansascounties.org/List.aspx

Be specific, brief and to the point. Give reasons why you support or oppose a bill.

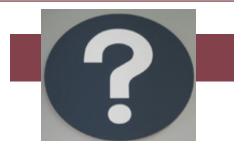
Reference a bill number, if applicable.

Ask legislators their position on an issue.

Utilize social media to keep up-to-date. Use Twitter to follow reporters covering the session.

Ask the committee chair to be included on an email list regarding the committee's activities and schedule.

Small things such as being prepared and good communication can help relay your side of an issue. And who knows, a bill may become law and actually work in your favor. •



# New Series For the Newsletter?

By Rick Stuart, CAE, CDEI

In the past, I've tried a number of ways to use the newsletter to help our members get to know each other better. I tried asking county appraisers to write about themselves and tell the readers something others would not know. That was a major time commitment, and responses were very limited.

Recently, I decided to try something new and asked Cindy Brenner to email the following sample question:

# Which County Appraiser dreamed of owning a horse ranch in Texas when they grew up?

- 1. Barb Esfeld
- 2. Rick Stuart
- 3. Rick Batchellor
- 4. Tom Scott

Please start sending these to me by January 5 so I can start with the next issue. I will make up the multiple choice list.

Oh, guess I did not give you the answer: *Rick Stuart*.

Well, after Cindy Brenner emailed the above, I got a response! So, here is the first question of our new series for our newsletter readers:

# Which county appraiser was born on her Dad's 35th birthday?

- 1. Lisa Ree
- 2. Lori Reedy
- 3. Maria Castillo
- 4. Lisa Reeder

Find the answer on page 13 \*

# Johnson County Receives CEAA

By Lisa Ree, RMA, Ellis County



Learn more about the CEAA on IAAO's website Congratulations to the Johnson County Appraiser's Office on their second recertification of IAAO's Certificate of Excellence in Assessment Administration (CEAA).

IAAO recognizes jurisdictions in the as-

sessment field that integrate best practices in the workplace. Johnson County met the following requirement to once again obtain the CEAA:

- At least one employee must be an IAAO member
- Jurisdiction must comply with IAAO Code of Ethics and Standards of Professional Conduct
- Complete a detailed report of their assessment practices



Thank you for supporting the IAAO!

New member(s): Matthew
Berkey and Cynthia Yarnell, RMA,
Johnson County; Daniel Mesalles,
Clay County; Beverly Finlayson
and Mendy Kellogg, Washington
County.

- ▶10 years: Patricia Israel, RMA, Ford County
- ► 15 years: Susan Thompson, Montgomery County
- ► 30 years: Stephanie O'Dell, RMA, Miami County
- ▶45 years: Eugene Bryan, Jr., CKE, Kansas City ❖

# **In Memoriam**



The Roop I Knew

By Rick Stuart, CAE, CDEI

I started this, paused and repeated the process about three times and finally decided to just do it. Alan Roop was a character and a friend. I believe it shows how much Roop was thought of when in November he was visited by a group of current and past county appraisers from mainly days of old. Literally old! The group was Mark Low, Terry Ferguson, Max Hayen and Bob Lott. When Mark told me of the visit, my first question was any photos? Of course not—did I mention they were old?

If you knew Roop, it goes without saying he was a nice guy and always happy, despite his long battle with health issues. As I pondered various times and events, one of them came immediately to mind, but all of them had two common denominators. The common denominators were Mark Low and Scotch.



**Good times**. Alan having fun at the KCAA conference.

The event in my immediate memory took place in Wichita or Topeka, I do not remember which, but again Scotch was involved. Dinner that night was at a Japanese steakhouse, and Roop was so impressed with the chef and his handling of the sharp knife and carving up all the meats and vegetables, he thought he could do that. While he was trying to remove a decorative sword from the wall for his own use, the manager began to panic and eventually was successful in having Roop return to his seat. The evening was uneventful after that, I think.

We always will miss the good ones.❖



# **Greg Wellbrock**

www.garnandfuneralhomes.com

Greg Wellbrock, age 51, of Ulysses, Kansas, died Tuesday, December 12, 2017, at Bob Wilson Me-

morial Hospital in Ulysses. He was born February 1, 1966, in Hays, Kansas, the son of Louis Jr. and Maxine (Goble) Wellbrock.

Greg grew up in Hays and Emporia, then moved back to Hays and graduated from Hays High School in 1984. He continued his education at Northwest Kansas Vo-Tech School. Greg married Cindy Munk on February 6, 1991 in Hoxie, Kansas. Greg worked for CLT and then Landmark Appraisal in Ulysses since 1992. He was the County Appraiser for Grant, Haskell, Morton, Stanton, and Stevens Counties. Greg loved life. He enjoyed playing golf, going camping and hik-

ing, driving jeeps, making model airplanes, and listening to vinyl records.

He is survived by his wife, Cindy of the home; sons, Brent Wellbrock of Hays, and Aaron Wellbrock of Holcomb; mother, Maxine Wellbrock of Hays; brothers, Mark Wellbrock and wife Linda of Jetmore, and John Wellbrock and wife Heather of Hays; sister, Susan Drake and husband Robert of Osage City; mother-inlaw, Mary Alice Munk of Hoxie; two granddaughters, Daylee and Parker; a granddaughter, Iliana on the way; and numerous nieces and nephews.

Greg is preceded in death by his father, Louis Wellbrock, Jr.; father-in-law, Lester Munk; grandparents, Harold and Gladys Goble, and Louis and Louise Wellbrock.

In Memoriam continued on next page

## In Memoriam, continued



# Jay Becker, Former Appraiser, Passes www.nelsonbauerfh.com

Jay Becker, former Phillips County appraiser, passed away in November. Below is his obituary. If you wish to leave condolences online

you can do so at: www.nelsonbauerfh. com.

Mass of Christian Burial for Jay B. Becker will be held on Thursday, November 30, 2017 at 10:30 a.m. at the All Saints Catholic Church in Holdrege, Nebraska with Father Thomas Lux officiating. Following the Mass a time for fellowship and lunch will be held at the church, and the interment will be held at 2:00 p.m. at the Pleasant View Cemetery at Logan, Kansas.

Jay Brian Becker, 57 years of age, of Holdrege, passed away on Saturday, November 25, 2017 at his home at Holdrege. Jay was born January 11, 1960 at Phillipsburg, Kansas, the eldest of four children born to Ronald and Kay (Frans) Becker. Jay was baptized and confirmed at the St. John's Catholic Church in Logan. Jay loved growing up on the family farm. He received his education from Logan Public Schools, graduating from Logan High School with the class of 1978. Jay then pursued higher education at Benedictine College in Atchison, Kansas, where he received his Bachelor's Degree in Criminal Justice. Following his education, Jay served as a dorm director at Benedictine College, and then later in years was employed as the Phillips County Assessor in Phillipsburg, Kansas.

On May 2, 1992 he was united in marriage to Charlotte Ann Wirges at the St. John the Baptist Catholic Church in Petersburg, Nebraska. To this union three sons were born: Quinlan, Matthias, and Kendrick. The family made their home in Holdrege, and following the birth of their son, Quin; Jay became the family caregiver, with special emphasis with Quin's school activities, TOP Soccer, and Nebraska

Spina Bifida Association meetings and activities. He was very proud of all of his boys. Throughout the years, Jay also worked in the Insurance field, selling supplemental policies, and enjoyed construction, assisting with the remodel of their homes, making them handicapped accessible. He was currently employed as a Med Aide/CNA at the Colonial Villa in Alma, Nebraska at the time of his passing.

Jay enjoyed volunteering, and helping those friends in need. He loved to read, loved cooking for his family, and friends, enjoyed gardening, tending to his yard, and crossword puzzles in his spare time. Most of all, Jay loved the time spent with his family, attending the boys' activities and sporting events, and being an avid sports fan, who loved watching games with his sons.

Jay was a member of the All Saints Catholic Church, and was a member of the Knights of Columbus Council #8590 in Holdrege.

He was preceded in death by his mother, Kay Becker; father-in-law and mother-in-law: Joseph and Alleida Wirges; his grandparents; sister-in-law, Lois Wirges; and one niece, Mandy Olnes.

Jay leaves to celebrate his life; his wife of 25 years, Dr. Charlotte Wirges of Holdrege; three sons: Quin Becker of Holdrege, Corporal Matt Becker, United States Marine Corps at Camp Pendleton, California; and Kendrick Becker of Holdrege; his father, Ronald Becker of Logan: two brothers: Mitch Becker and his wife, Hayley of Pittsburg, Kansas; and Ty Becker and his wife, Stasey of Coweta, Oklahoma; one sister, Angie Flora and her husband, Larry of Belleview, Florida; five brothers-in-law: Joseph Wirges of Lindy, Nebraska; Thomas Wirges of Haxtun, Colorado; Phillip Wirges and his wife, Carolyn of Holyoke, Colorado; Dean Wirges of Madrid, Nebraska; and Michael Wirges of Meadow Grove. Nebraska: sister-inlaw. Veronica Olnes and her husband. Dale of Petersburg, Nebraska; and a host of nieces, nephews, other relatives and friends.

A memorial has been established in Jay's honor, and will be designated at a later date. Expressions of caring and kindness can be sent to the family at www.nelsonbauerfh.com. The Nelson-Bauer Funeral Home in Holdrege is in charge of the arrangements. ❖



# John Reeder

Editor's Note: The following is a letter to KCAA from Lisa Reeder, Marion

County appraiser, following the death of her husband John in December.

Thanks for letting our Appraisal family know about John. As you, and probably others as well would guess, John had certain wishes if this were to ever happen.

I followed his wishes. He did not want a funeral, but I could not handle not honoring him in some way, so I had a small, very casual Memorial service for him. It was actually at a place called Mike's Place, one of our friends owns it.

It was very informal, but so much love and so many stories spoken. I will have to follow his other request at a later date as he wants his ashes scattered in a couple of different locations.

Anyway, I just wanted to let you know. ...I didn't think anything could be more difficult and heartbreaking than losing Sean (John's son); I was wrong. I feel completely lost. Our beloved German Shephard also chose to go and be with her "Dad" the following morning after John passed.

You are welcome to pass along the information.

Thanks, Lisa

# Post Takes An Honor Flight

By Gary Post, former Kansas County Appraiser

Good day, County Appraisers. It was indeed a pleasure to swear in your new President and my good friend, Barb Esfeld, Barton County appraiser and other officers at the Kansas Association of Counties meeting in mid-November. I wish you and your staff all the very best in the coming year. Mark Low suggested I do a write-up for your newsletter. So here you be...

As I mentioned at the meeting, I was privileged to be selected to go on the South Lyon County School District USD #252 Honor Flight. On Monday, November 6th, we left Olpe, Kansas, at 2 a.m. on a bus led by fire trucks, police, sheriff and motorcycles and a host of spouses in a caravan to Emporia, picking up more Vets and headed to the KC Airport.

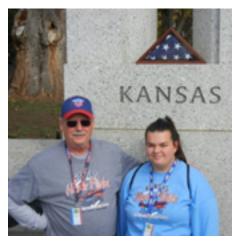
Upon our arrival in Baltimore/ Washington, we were greeted by a water cannon salute, local Honor Flight Volunteers and about 200-plus flagwaving travelers and welcome signs. It got to this ole Vietnam vet.

The picture above was at our first stop, the WWII Memorial. The folded flag in the case went everywhere with us, representing the veterans who are no longer with us. Other stops were the Korean, Lincoln and Vietnam memorials. We then explored the Naval and Air Force Memorials, with a drive by the Pentagon and the Iwo Jima Memorial. In the afternoon we laid a wreath and watched the changing of the guard at the Tomb of the Unknowns. One of the most impressive military rituals I have ever witnessed.

And that was just the first day.

Day 2 started at the White House for another group picture. (That week the Meade County newspaper had a section on "50 years ago," in which my sister advised me that I had received a Specialist 4th Class rank while in Vietnam, and 50 years later I am at the White House and my President is in Vietnam. Now, how is that for weird?)

Next was the Jefferson Memorial. Did you know that the Liberty Statue on the top of the Capitol is 19½ feet tall,



Gary Post and his Honor Flight Guardian, Katie, a junior from Hartford High School, at the WWII Memorial.

and all other monument statues can be no taller than 19 feet, because nothing stands above Liberty?

The weather had been very nice for the trip up to that point. The ponchos came out, however, when we arrived at the Martin Luther King and Roosevelt memorials. The rain cancelled lunch planned for the Capitol Reflecting Pool, and we went instead to Union Station, where we were able to load up on t-shirts, magnets and post cards. The 56 travelers (vets, guardians, sponsors, a doctor and two nurses) then completed the driving tour of the Washington, DC

area with our very able and informed bus driver, Al. At 3 p.m. we arrived at Reagan Airport and boarded another Southwest Airline nonstop to KC. At 6:20 p.m. we arrived in KC, loaded the bus and headed to Emporia, where more family and friends were waving flags, and welcoming us home at the American Legion.

WOW! That was one helluva fantastic 43-hour trip.

If you are a veteran, or have one in your circle of family and friends, encourage them to apply for an Honor Flight somewhere in the state. It is an awesome experience!

-Best regards, Gary Post

- US Army 1966-1969
- Ford County Appraiser 1978-1989
- Seward County Appraiser 1989-1997
- Barton County Appraiser 1997-1999
- Lyon County Appraiser 1999-2010
- Retired and loving it 2010-present

To find out more about the Honor Flight program, including the Kansas hubs, see the Honor Flight Network at https://www.honorflight.org



USD # 252 Honor Flight in front of the White House, Nov. 7, 2017. (Can you find Gary? He's in there.)

# A Good Life/Career Mix

By Heather Poore, RMA, Rooks County Appraiser

Forty-five years is the perfect perspective on how much the appraiser's office has changed.

Two of the most important things in the world are family and friends. For Kathy Hansen (Smith County), 45 years in county government wasn't just a career path, it is where her family and friends work and live.

Hansen grew up in the small town of Smith Center, Kansas. It could also be said that the courthouse raised her. While she was in grade school and junior high, her grandfather was a deputy sheriff. Part of his job was to live in the jail and take care of the prisoners. Grandma did the cooking for the prisoners. Hansen's mother was elected treasurer during that time as well. My dad was county commissioner when the clerk/appraiser office split, and I got the appraiser job. The summer of her senior year, Hansen interned with the county clerk.

Hansen left Smith Center and enrolled in Fort Hays State University, where she was part of the McMindes Hall 2nd floor West Kazoo band. "Dennis is from Smith Center, and we started dating my junior year in high school when he came home from the Army," said Hansen. "He lived in Smith Center while I was in college and when we got engaged I came home."

They decided to go back to Smith Center, and Hansen took a position with the county Clerk. At that time the office covered both clerk and appraiser duties. When the offices were split in 1979, Hansen chose to head up the appraiser's office.

Forty-five years is the perfect perspective on how much the appraiser's office has changed. Surprisingly, it wasn't the handwritten calculations or the late nights and weekends that were the hardest. It was the classes. "Just getting married, having a new baby; it just made some of the weeklong classes very hard," she recalls. Another reason this was so difficult was because there were few other women getting certified for the job. "There were lots of people who did not think women could do the job," said Hansen.

Due to her commitments at home.



Dennis and Kathy Hansen at Devil's Tower in Wyoming with their 1969 Plymouth Star Satellite.

Hansen obtained the RMA but decided not to pursue a General Appraiser license through the Real Estate Appraisal Board. "Sometimes, I regret that," she comments, noting the several designations available to appraisers now. "I think (the designation options) are great," she continues. "They show the commitment to the profession and the dedication that goes with that."

Part of her continued success, she says, is her membership with IAAO and the Kansas Appraisers Association. "I am not sure I could have kept on track without its help," Hansen says. She continues by advising future and current appraisers to take all the courses you can and attend conference.

Hansen remains hard at work in her county when not attending classes or conferences. She attempts to keep her 40-hour work week, but concedes that late nights and weekends happen close to deadlines. Hansen strives for a good "over the counter" attitude and tries to stand her ground with a professional attitude.

"I was born and raised in Smith County, so knowing all the people is a challenge," Hansen says of her chosen profession. But it isn't all work. Hansen shared a few gems.

"One of the best data collection stories is going down a road close to an old railroad trellis," she says of when the county car got stuck on the tracks with a train coming. "The county car was under the RR trellis in the mud and the train stopped on the trellis, and engineers came down and pushed us out of the mud underneath." There are also the fun stories involving tin foil and paranoia or the small-town rumors of secret tunnels between the courthouse and towns.

When a free weekend presents itself, Hansen and her husband Dennis take their 1969 Plymouth Star Satellite to car shows. Road trips to visit friends and family in the Plymouth are a highlight for the couple. Their son Seth, 41, is one of the people they like to visit. He is the assistant manager of the Old Chicago restaurant in Manhattan, Kansas.

Smith Center's motto is the "Heart of the Nation Still Beating Strong," and the same should be said for Kathy Hansen. Her love of her community and family is her life. \*

## Honoring the Past ... Educating the Future



Emporia's All Veteran's Memorial and Walk of Honor was dedicated on May 26, 1991.

# **All Veterans Memorial**

The All Veterans Memorial was the first in the nation to honor all veterans from the Civil War through the Gulf War. The first feature of the Memorial was a World War II M-4A6 Sherman army tank. The "Circle of Honor" located in the center of the Memorial, encompasses the Military Order of the Purple Heart Monument for the State of Kansas that was dedicated in August 2003. The "Circle of Honor" consists of the original seven fieldstone monuments. They are symbolic of the seven major conflicts fought during the time since Emporia was established through the Gulf War.

Each of these monuments supports a flag mast that on special military dates flies the United States flag that was in service at the time of that war. The "Walk of Honor" leads from the parking lot into the Memorial. Along this walkway are bronze plaques placed by individuals and organizations to honor the memory of their veterans.

To the side is the "Medal of Honor" alcove. Located here in a gazebo structure is a memorial dedicated to the memory of Emporian Sgt. Grant Timmerman. Sgt. Timmerman was a Marine in the Pacific Theatre during World War II. He was awarded the Medal of

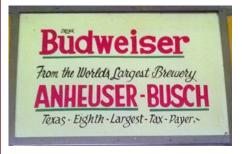


All Veterans Memorial 933 S. Commercial Emporia, KS 66801 Ph. (620) 342-1803 http://bit.ly/2mnK8cl

Honor for his heroism in saving his tank crew by shielding a Japanese grenade with his chest after the grenade landed on the tank's turret hatch lid.

The American flag flies on the main flag mast in a position of honor above and foremost in the Memorial. At the base of the main flag mast is a bronze plaque with the wording, "All Veterans Memorial." The Vietnam Veterans Memorial was dedicated on March 29, 2001. Located under a Huey helicopter from the Vietnam War era is a plaque with the heading, "Some Gave All." The plaque is inscribed with the names of the nine men of Emporia and Lyon County who sacrificed their lives in Vietnam. \*

This series presents items of interest in Kansas counties such as landmarks, structures, events, architecture, etc.—but only with your help! Every county has something of interest. Look around and send the info and photos to Rick Stuart at rstuart17@cox.net.



# Winning Back the Title

By Rick Stuart, CAE, CDEI

In October my wife Holly and I spent a weekend in the Hill Country south of Austin, Texas. Several friends said we needed to go to Greune and especially to Greune Hall, a music venue. On a warm Saturday afternoon we were seated listening to a band and Holly pointed out the Budweiser sign (*above*). Under Anheuser-Busch is the following statement: "Texas \* Eighth \* Largest \* Tax\*Payer."

Of course, my mind first went to property tax as Texas has no income tax. I wonder if they would still be "Eighth," but more importantly, I wonder if they would be appealing to make sure they are not paying at that level, let alone bragging about it.

It also brought back a memory of my early days as a Missouri assessor. About my third year, a very large farmer/dairy operator came in to complain after he had just paid his taxes. He was upset. Now, this is not a news flash for anyone reading this except for his comment:

"I just found out I was the second largest individual taxpayer on personal property in the county. I have always been number one and next year when you go to set the value of my farm equipment, I want to sit and help you to make sure you get the values where they should be."

He stated he took great pride in being the number one taxpayer. So in the spirit of good public relations and customer service, I gave him the opportunity the next year to regain the title. \*



Answer to quiz on p. 8 Lisa Ree



- Kelsey Ramirez, www.housingwire. com, Sept. 27, 2017. "Pending home sales decreased in August for the fifth time in six months, and was especially slow in areas hit by hurricanes Harvey and Irma, according to the latest report from the National Association of Realtors. In fact, this slow down even caused NAR to downgrade is overall forecast for the year, the report explained. Existing home sales may now see a decrease from 2016 to 2017, instead of the previously forecasted increase." http://bit.ly/2yHlh7u
- Phil Hall, www.nationalmortgage-professional.com, Sept. 26, 2017. "Loans backed by commercial and multifamily properties continue to perform extremely well," said MBA Vice President of Commercial Real Estate Research Jamie Woodwell. "For most lender types—including banks, life insurance companies, Fannie Mae and Freddie Mac—delinquency rates are at or near their all-time lows." http://bit.ly/2fRMCA7
- Carrie Rossenfeld, www.globest. com, Oct. 5, 2017. "Rising home prices are not the primary dynamic preventing existing homeowners from listing their homes for sale, First American Financial Corp.'s chief economist Mark Fleming tells GlobeSt.com. Fleming says, according to the firm's latest Real Estate Sentiment Index (RESI), "one critical reason for the supply constraint is that existing homeowners are unwilling to list their homes for sale for fear

8

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

of not being able to find something to buy." http://bit.ly/2fO5axp

www.builderonline.com, Oct. 6, 2017. This is scary. "Paying off the mortgage, once a widespread rite of passage for homeowners approaching retirement, has become less common in recent years. Concerns are mounting that the increasing prevalence of housing debt among older homeowners could compromise financial security in retirement by expanding housing affordability problems, crimping essential non-housing spending, increasing vulnerability to home loss through foreclosure, or limiting the accumulation of housing wealth.

These concerns are amplified by the fact that the large Baby Boomer generation, which includes 33 million owner-occupants, is reaching retirement age with an elevated likelihood of carrying housing debt. Among the oldest Boomer homeowners, who were age 65-69 in 2015, slightly less than 50% were mortgage-free, down 10% points compared with Silent Generation homeowners of the same age in 2000." http://bit.ly/2xZyfhu

- www.builderonline.com, Oct. 6, 2017. "According to a recent NAHB analysis of the U.S. Census Bureau's Survey of Construction (SOC) data, 65.1% of the 780,000 single-family homes started in 2016 were built with porches." http://bit.ly/2ytmaEr
- www.builderonline.com, Oct. 6, 2017. Drum roll, please. "Paint manufacturer Sherwin-Williams introduced its 2018 Color of the Year, Oceanside SW 6496, a rich blue with green jewel tones. Described as "both accessible and elusive," the blue-green shade can evoke a variety of moods depending on

application." I just thought you would want to know. http://bit.ly/2yuEbm0

Erika Morphy, www.globest.com, Oct. 17, 2017. "Balconies, covered galleries and finished rooftop terraces that are for the exclusive use by a tenant may now be included in the rentable square footage calculation. That is one of the updated standards the Building Owners and Managers Association has made in its latest update to its floor measurement standard for office buildings, BOMA 2017 For Office Buildings: Standard Methods of Measurement. BOMA released the update this week.

The last time this guide was published was in 2010, and a lot has changed since then — including the now very popular amenity of an exclusive rooftop terrace." http://bit.ly/2yuHmsu

- www.builderonline.com, Oct. 20, 2017. Editor's Note: For those who witnessed the previous mortgage fraud era, this will seem familiar. "Authorities have charged four New Jersey residents, each with a professional background in home building or real estate, with conspiring to obtain \$5 million in fraudulent home loans, NJ.com staffer Jeff Goldman reports." http://bit. ly/2l3pwlu
- www.attomdata.com, Oct. 19, 2017. "ATTOM Data Solutions, curator of the nation's largest multi-sourced property database, today released its Q3 2017 Single Family Rental Market report, which identified the top 25 U.S. zip codes for buying single family rental homes based on potential rental yields and cash flow, vacancy rates, home price appreciation, population growth, neighborhood quality, and average property age." http://bit.ly/2yChDi7
- www.appraisalinstitute.com, Sept. 17, 2017. "The Effect of High-Voltage Overhead Transmission Lines on Property Values: A Review of the Literature Since 2010," by Orell C. Anderson, MAI; Jack Williamson, Ph.D.; and Alexander Wohl, discusses articles written since 2010 regarding the impact of high-voltage overhead transmission

lines on property values. The article finds little data to prove sale prices are negatively impacted by the existence of nearby transmission lines, despite studies showing respondents are generally opposed to the lines' presence. The article reviews studies in the United States, Europe and New Zealand. Read "The Effect of High-Voltage Overhead Transmission Lines on Property Values: A Review of the Literature Since 2010" in the Summer 2017 issue of *The Appraisal Journal*."

- Joel Kotkin and Wendell Cox, www.forbes.com, Oct. 19, 2017. "The home-buying struggles of Americans, particularly millennials, have been well documented. Yet a recent study by Hunt.com found that the often-proposed "solution" of renting is not much of a panacea. Rents as a percentage of income, according to Zillow, are now at a historic high of 29.1%, compared with the 25.8% rate that prevailed from 1985 to 2000." http://bit.ly/2yWhQ0D
- Laura Kusisto, *The Wall Street Journal*, Oct. 31, 2017. "The homeownership rate inched up in the last several months to the highest level since 2014, as more households are finding a way to buy homes despite limited supply and rising prices. The homeownership rate climbed to 63.9% in the third quarter, up from 63.7% in the second quarter and 63.5% a year earlier."
- www.builderonline.com, Nov. 13, 2017. "Fannie Mae is considering a pilot program that would potentially make it cheaper and simpler for prospective home buyers to get loans to build new residences, reports Bloomberg staffer Joe Light. The new program would let the lender sell the loan to Fannie Mae on the first day of construction. Fannie would put the loan into mortgagebacked securities along with traditional mortgages, potentially making the loans easier to get and cheaper than they otherwise would be. The borrower wouldn't start making payments on the mortgage until they moved in." http://bit.ly/2yDqltW
- www.builderonline.com, Nov. 15,



■ Elaine Misonzhnik, www.nreoline.com, Oct. 18, 2017. "A new report put together by Cornell University's Baker Program in Real Estate and Hodes Weill & Associates, a global real estate advisory firm, found that institutional investors continue to increase their targets for real estate investments, in spite of facing some challenges." See chart above. http://bit.ly/2goglwU

- 2017. "Real estate brokers and vacation home buyers have figured out a workaround for the House's proposed tax provision that would cut the mortgage interest deduction on second homes and on home equity loans. According to Bloomberg, owners in high-end areas like the Hamptons, N.Y., Cape Cod, Mass., and Lake Tahoe, Calif. are turning their vacation homes into limited liability companies, so that they can deduct the interest and earn rental income." http://bit.ly/2zZqiwF
- Craig Webb, www.remodeling. hw.net, Nov. 15, 2017. The 2018 Cost-vs-Value information will soon be available. This annual report compares home improvement cost with the return on the investment. http://bit.ly/2mtpXwm
- Jennifer Goodman, www.builderon-line.com, Nov. 16, 2017. "Seventy (70) percent of new or prospective home buyers report having outdated design features in their current homes. The six most common culprits for remodel-worthy features are linoleum floors (40 percent), popcorn ceilings (29 percent), wood paneling (28 percent), ceramic tile countertops (28 percent), shag carpeting (19 percent) and even avocado green appliances (8 percent)—according to a consumer survey conducted by Wakefield Research on behalf of Taylor

Morrison." http://bit.ly/2zQIISt

- Dana Mattioli, www.wsj.com, Nov. 12, 2017. "Brookfield Property Partners LP has made a \$14.8 billion offer to acquire the shares of mall owner GGP Inc. that it doesn't already own, according to people familiar with the matter." https://bitly.is/2B1fVpz
- www.builderonline.com, Nov. 28, 2017. "The S&P CoreLogic Case-Shiller U.S. National Home Price NSA Index, covering all nine U.S. census divisions, reported a 6.2% annual gain in September, up from 5.9% in the previous month, S&P reported Tuesday." http://bit.ly/2zAEYPj
- Andrea Riquier, www.builderonline. com, Nov. 28, 2017. "In the next 5-7 years, Scott Crowe, chief investment strategist with CenterSquare Investment Management, estimates that 44% of current mall retail space will be either shuttered or "repurposed." Crowe looks at recent real estate industry developments like Brookfield's bid for GGP as evidence that the industry is realizing that a lot more needs to shake out. "There's a better use for much of this real estate," he said." http://bit. ly/2BIDGYQ

continued on next page

## **REAL ESTATE NOTES, continued**

- www.remodeling.hw.net, Nov. 28, 2017. "Buying a new house with Bitcoin? Yup. It happened in Texas. CNBC reports: Bitcoin is already in retail and restaurants—so it was only a matter of time before the cryptocurrency took on real estate. That time is now. Bitcoin is slowly making its way into closings on everything from Lake Tahoe land in California to Manhattan condos to single-family homes in the heart of Texas." http://bit.ly/2jw4nm6
- Rob Low, www.kvdr.com, Oct. 24, 2017. "Home sweet home is now bittersweet home for Cynthia Lopez. The 35-year-old single mom bought her Green Valley Ranch home in 2012 for \$150,000. Just a few months ago, Lopez had a contract in place to sell her 1,200-square-foot home for \$265,000, so she and her daughter could move to a bigger house nearby. Just days before the home closing, Lopez was told her home was part of an affordable housing program, that Denver created in 2003. What Brena said he was told is that Lopez could only sell her home for \$186,000, \$79,000 less than her buyers were prepared to pay, because the city only allows its affordable housing homes to appreciate 5 percent a year." http://bit.ly/2nim5im



Installing the new HercuWall

Jennifer Castenson, www. builderonline.com, Dec. 1, 2017. "Wood frames and cement blocks have a long history in housing. And although they have provided the framework for millions of homes worldwide, Meritage Homes may be ready to move on. Meritage Homes partnered with BUILDER to create the reNEWable Living Home, a project focused on new solutions for the next level of

comfortable, sustainable living. For the reNEWable Living Home, Meritage brought in HercuTech to install their product HercuWall.

The product, described by the company's president and founder, Michael Niemann, below, was a key element for the reNEWable Living Home to reach new levels of energy performance." http://bit.ly/2zLxHfp

■ John Schwartz, James Glanz and Andrew W. Lehren, *The New York Times*, Dec 2, 2017. "In a New York Times analysis of documents from the Federal Emergency Management Agency, the paper found that over 6,000 properties that were damaged by Hurricane Harvey were located in areas that had once been designated as flood zones, but had been re-designated at some point in the past.

Several of these re-designated home sites were located in The Woodlands master-planned community north of Houston. In the years leading up to Hurricane Harvey... the developers of The Woodlands had used a wrinkle in the federal flood-mapping system — along with many dump trucks' worth of dirt — to lift dozens of lots out of the area officially deemed prone to flooding. What they had done, in effect, was create gerrymandered maps of risk." http://bit.ly/2kq7LTU

www.appraisalinstitute.org, Dec. 6, 2017. "A community bank in Tennessee has submitted a request to the Appraisal Subcommittee seeking a one-year waiver from appraisal regulation requirements to use a certified appraiser, the Appraisal Institute learned Nov. 29. If the waiver is approved, it would apply to all institutions, not just the requesting organization.

TriStar Bank sought the waiver Nov. 20, stating in its letter, "The demand [for valuation services] is so great in the Nashville MSA that we are having a difficult time receiving appraisals in a reasonable amount of time. The time delay and added cost is negatively impacting our clients." http://bit.ly/2zW0NJ0

■ Core Logic, www.builderonline.

com, Dec. 8, 2017. "According to the National Association of Realtors, the nation's for sale home inventory has fallen to its lowest level since 2005, with approximately four months' supply available compared to six months of supply in a 'normal market." http://bit. ly/2y87tSy

- Sarah Tilton, *The Wall Street Journal*, Dec. 1, 2017. Another large Texas ranch is for sale. This is the property of oil tycoon, T. Boone Pickens. Some of the data is shown below:
- Asking price is \$250 million
- 100 square miles composing 64,809 acres with 25 miles bordering the Canadian River
- 25,000 square foot home, 6,000 square foot family house, 2,300 square foot gate house
- Private airfield with a 25,000 square foot hanger and two-bedroom apartment for pilots
- 11,000 square foot kennel for hunting dogs
- www.builderonline.com, Dec. 20, 2017. "Existing-home sales surged for the third straight month in November and reached their strongest pace in almost 11 years, the National Association of Realtors reported Wednesday." http://bit.ly/2p3R02R
- Stephanie Riegel, www.business-report.com, Dec. 20, 2017. "The federal historic building tax credit program, which has facilitated the redevelopment of aging downtowns across America by enabling developers to recoup some of the cost of their projects, has survived in the final version of the federal tax reform bill that passed today in Congress." http://bit.ly/2kA5pyQ
- Matt Hudson, www.citizenstribune. com, Dec. 22, 2017. "State-run property assessment offices will close in about half of Montana counties due to budget cuts, reducing the presence of local personnel for some of the most rural communities. The Montana Department of Revenue has already closed Property Assessment Division offices in six counties. The state will close offices for 22 more counties in the next

18 months." http://bit.ly/2DslzSJ

- Laura Kusisto and Eric Morath, www.wsj.com, Dec. 22, 2017. "Purchases of newly built single-family homes rose in November to the highest level in more than a decade as the housing market appears poised to end 2017 on a high note. Sales increased 17.5% in November from the previous month to a seasonally adjusted annual rate of 733,000, the Commerce Department said Friday. It was the strongest pace since July 2007." http://on.wsj.com/2I7Z39C
- Paul Bunby, www.globest.com, Dec. 27, 2017. "Existing-home sales and price growth in the single-family sector, including for-sale apartments, are expected to slow in the coming year, the National Association of Realtors said Wednesday. The forecast of a slowdown is due mainly to homeowners' diminished ability to claim deductions under the tax reform bill signed into law last week by President Trump." http://bit.ly/2pLdrdj
- CoreLogic, www.builderonline. com, Jan. 2, 2018. "Loans originated in the third quarter of 2017 exhibit higher credit risk than those originated in the third quarter of 2016, according to the CoreLogic Housing Credit Index (HCI). However, the index remained within the "benchmark" range from the early 2000s." http://bit.ly/2CEXE2I
- Curbed. www.builderonline.com. Jan. 2, 2018. "CURBED's Jeff Andrews shares the results of a Moody's Analytics report that predicts home prices will be down nationally by 4% by summer 2019—compared to where they would be if the tax bill had failed to pass. The drops are projected to hit hardest in markets where home prices are already high, such as East Coast cities like New York, Philadelphia, and Washington D.C. West Coast cities, including San Francisco and Los Angeles, will also dip. South Florida and a few cities in the Midwest also stand to see substantial drops." http://bit.ly/2qcN2pb

Editor's Note: Below is an article in

the San Diego Union-Tribune that you really should read: "More Californians living in cars? A 'wheel estate' boom is coming." It very well will take you in a direction different than what the title indicates.

Chris Reed, www.sandiegounion-tribune.com, Jan. 2, 2018. "The cost of housing is so outrageous in California that stories that might once have seemed preposterous now seem completely unsurprising. Case in point: In a scene straight out of a dystopian movie about a ravaged future Earth, homeless people set up an encampment at a toxic Superfund industrial site in Oxnard, saying they had nowhere else to go."

"They're going to decide to live in their cars, trucks, vans, campers and recreational vehicles — and once this demand is clear, automakers will start building more vehicles designed to be lived in, entrepreneurs will sell kits to convert existing vehicles into more comfortable homes and businesses will emerge that cater to vehicle dwellers' needs." http://bit.ly/2CqRjJH \*



# **How About Those Wind Turbines?**

By Rick Stuart, CAE, CDEI

A very interesting and disturbing article was forwarded by Barry Porter, the Cloud and Republic county appraiser. You should take the time to read about the tax exemption Kansas is providing. The article, "Giving Away the Wind Farm," can be found at https://www.flatlandkc.org/newsissues/cover-story/winded/. \*

# What the heck?????

By Greg McHenry, AAS, RMA, Riley County Appraiser



Patty Council, RMA, picked up this lovely "cabin" yesterday. It's the guest house for a rural home. The left grain bin has a kitchen in it, and the right grain bin has a bedroom and bathroom. If you zoom in closely, you can see the bins are capped with skylights, and there is spray foam insulation between the structure and the bins. There is also a pad of artificial turf on the roof. Judging by the golf balls on the ground, apparently you can get on the roof and practice your tee shots. The structure has a stamped concrete floor, and the heating and cooling is mini-slim central, by Mitsubishi. This could be your retirement getaway!

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# 2018 KCAA Budget

ACCT#	ACCOUNT DESCRIPTION	2018 Budget	ACCT #	ACCOUNT DESCRIPTION	2018 Budget
01 ■ APF	PRAISER REVENUE		APPRAISE	ER EXPENSES (cont)	
01-01	APPRAISER OTHER	2,100	01-03 <b>C</b>	ONF & MEETINGS	
01-02	APPRAISER KCAA REVENUE	66,500	01-03-01	SYMPOSIUM	40,000
	TOTAL APPRAISER	68,600	01-03-02	KAC	250
			01-03-03	ORION Conf	2,000
01-03	APPRAISER DUES		01-03-04	IAAO	3,000
01-03-01	COUNTY DUES	15,000	01-03-05	NCRAAO	5,000
01-03-02	NON-COUNTY DUES	300		TOTAL CONF & MEETINGS	50,250
01-03-03	CKA DUES	150			
	TOTAL APPRAISER DUES	15,450	01-04	TAXES	
01.04	CONE & MEETINGS		01-04-01	PERSONAL PROPERTY	
01-04	CONF & MEETINGS	40.000	01-04-02	OTHER	100
01-04-01	SYMPOSIUM TECHNOLOGY SEMINAR	40,000		TOTAL TAXES	100
	TECHNOLOGY SEMINAR TOTAL CONF & MEETINGS	40,000	04.00	CONTRIBUTIONS	
	TOTAL CONT & MEETINGS	40,000	01-06	CONTRIBUTIONS	
01-05	INTEREST		1/6/01	HAGEMAN TRUST	<del>-</del>
01-05-01	BANK INTEREST	300	01-06-02	IAAO	
	TOTAL APPRAISER REVENUE	124,350	01-06-04	OTHER CONTRIBUTIONS	-
			01-06-05	SCHOLARSHIPS TOTAL CONTRIBUTIONS	500 500
02	EDUCATION REVENUE			TO TAL CONTRIBOTIONS	300
02-01	EDUCATION OTHER		01-07	PROFESSIONAL	
02-02-03	EDUCATION CLASSES	62,500	01-07-01	ACCOUNTING	250
	TOTAL EDUCATION REVENUE	62,500	01-07-02	LEGAL	300
	TOTAL DEVENUES	106.050	01-07-03	NEWSLETTER	6,500
	TOTAL REVENUES	186,850	01 01 00	TOTAL PROFESSIONAL	7,050
01 ■ API	PRAISER EXPENSES		01-08	CONTRACTS	
			01-08-01	EXECUTIVE SECRETARY	38,500
01-01	OFFICE & SUPPLIES		01-08-02	EXECUTIVE SECR. TRAVEL	2,000
01-01-01	TELEPHONE	1,100		TOTAL CONTRACTS	40,500
01-01-03	POSTAGE	500			
01-01-04	SUPPLIES	600	01-09	DUES	
01-01-05	MISCELLANEOUS OTHER EXP.		01-09-01	KAC DUES	2,500
	TOTAL OFFICE & SUPPLIES	3,200	01-09-02	IAAO AFFILIATE DUES	200
01-02	LEGISLATIVE			TOTAL DUES	2,700
01-02-01	LEGISLATIVE EXPENSES	2,000	01-10	FEES & REGISTRATIONS	
	TOTAL LEGISLATIVE EXPENSE	S 2,000	01-10-01	FEES & REGISTRATIONS	50

## 2018 Budget, continued

ACCT#	ACCOUNT DESCRIPTION	2018 Budget
01-11	BANK SERVICE CHG.	
01-11-01	BANK SERV. CHG.	50
01-12	SPECIAL PROJECTS	
01-12-01	SHIRTS	-
01-12-05	COMPUTER PURCHASES &	1,000
	MAINTENANCE	
01-12-07	HANDBOOK	-
01-12-08	IAAO TRIP	-
01-12-09	NCRAAO	
01-12-11	TECH SEMINAR	-
01-12-12	RETIREMENT GIFTS	
	TOTAL SPECIAL PROJECTS	1,000
APPRAISE	ER OTHER	
01-13-01	KREAB	200
01-13-02	APPRAISER OTHER:	55,000
	RMA AND NON-PVD	
01-13-03	PVD SPLIT	27,500
	TOTAL APPRAISER OTHER	82,700
	TOTAL APPRAISER EXPENSES	190,100
02	EDUCATION	
02-02	INSTRUCTOR FEES	
02-04	MEETING ROOMS	-
02-05	CLASSES OTHER	-
	TOTAL EDUCATION EXPENSES	-
	TOTAL EXPENSES	190,100
	TOTAL REVENUES	186,850
	OPERATING BALANCE	(3,250)



The 2018 KCAA Annual Conference will be held June 10–13 at the Boothill Casino Convention Center in historic Dodge City, Kansas. Watch your inbox and the KCAA website for more program information. In the meantime, you can book your room via the KCAA website:

http://www.kscaa.net/conferences/2014-kcaa-conference-registration/



For more information on Dodge City and its many attractions, visit <a href="http://www.visitdodgecity.org/">http://www.visitdodgecity.org/</a>



# 2018 KCAA Education

Course	Date	Location*	Instructor	Cost
USPAP Update	Apr. 16 May 14	Topeka, KS Wichita, KS	Barry Couch	\$150 (Bring Publication) \$225 (Need Publication)
USPAP	Apr. 17-20 May 15-18	Topeka, KS Wichita, KS	Barry Couch	\$255 (Bring Publication) \$330 (Need Publication)
RMA Residential Review	Sept. 4-6	Topeka, KS	Marion Johnson	\$300
RMA Commercial Review	Oct. 16-18	Topeka, KS	Marion Johnson	\$300
IAAO 101 Fund. of Real Property Appraisal	June 4-8	Wichita, KS	Rick Stuart	\$450
IAAO 201 Appraisal of Land	May 7-10	Topeka, KS	Rick Stuart	\$450
IAAO 102 Income Approach To Valuation	July 9-13	Wichita, KS	Marion Johnson	\$450
IAAO 400 Assessment Admin.	July 16-20 Aug. 13-17	Topeka, KS Wichita, KS	Rick Stuart Rick Stuart	\$450 \$450
IAAO 332 Modeling Concepts	Sept. 10-14	Topeka, KS	Barry Couch	\$450
LOCATIONS				

# **LOCATION\* -**

Topeka Wichita

PVD Training Room Sedgwick Co. Appr. Office

300 SW 29th 4035 E. Harry St. Topeka, KS 66611 Wichita, KS 67218

Register Online or Download Reg Form http://www.kscaa.net/education/





KCAA Annual Conference June 10–13, 2018 in Dodge City See p.21 for hotel info.