

APPRAISING THE PLAINS

If you build it we will come

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KCAA EXECUTIVE BOARD

Kenton Lyon, RMA, PRESIDENT Russell County Appraiser 401 N Main, Russell, KS 67665 (785) 483-5551 Fax (785) 483-5725 rs_county_appraiser@wan.kdor.state.ks.us

Barb Esfeld, RMA, PRESIDENT-ELECT Barton County Appraiser 1400 Main, Room 206, Great Bend, KS 67530

1400 Main, Room 206, Great Bend, RS 6753(620) 793-1821 Fax (620) 793-1820 appraiser@bartoncounty.org

Lisa Ree, RMA, VICE PRESIDENT & TREASURER PO Box 309, Hays, KS 67601 (785) 628-9400 Fax (785) 628-9403 elcoappr@ellisco.net

Mike Borchard, cae, RMA, PAST PRESIDENT Sedgwick County Appraiser 4035 E. Harry St., Wichita, KS 67218 (316) 660-5444 Fax (316) 660-9284 mborchar@sedgwick.gov

Bruce Webb, cae, northwest region (INTERIM)
Thomas County Appraiser
300 N. Court, Colby, KS 67701
(785) 460-4525 Fax (785) 460-4527
tap@st-tel.net

Lori Reedy, RMA, SOUTH CENTRAL REGION Harper County Appraiser 201 North Jennings, Anthony, KS 67003 (620)-842-3718 Fax (620) 842-3455 Ireedy@harpercountyks.gov

Steve Bauman, NORTHEAST REGION Shawnee County Appraiser 1515 NW Saline, Topeka, KS 66618-2838 (785) 233-2882 ext. 6001 Fax (785) 291-4903 steve.bauman@snco.us

Melinda Latham, RMA, NORTH CENTRAL REGION Mitchell County Appraiser PO Box 5, Beloit, KS 67420 (785) 738-5061 Fax (785) 738-3787 mcappraiser@nckcn.com

Patty Israel, RMA, SOUTHWEST REGION Ford County Appraiser Ford County Government Center 100 Gunsmoke, Dodge City, KS 67801 (620) 227-4570 Fax (620) 227-4533 countyappr@fordcounty.net

Connie Lawrence, RMA, SOUTHEAST REGION Coffey County Appraiser 110 S 6th St, Room 206, Burlington, KS 66839 (620) 364-8426 ext 227 Fax (620) 364-8428 cf_county_appraiser@wan.kdor.state.ks.us

Passing the Gavel



Incoming KCAA President Kenton Lyon, Osborne and Russell counties, thanks Past President Mike Borchard for his service. Inset: Newly elected board members Lori Reedy, Harper County, and Melinda Latham, Mitchell County.

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SAVE THE DATE! KCAA Legislative Reception, January 24 in Topeka. See page 2.



Kenton's Korner

Kenton Lyon, RMA
Russell & Osborne County Appraiser
2017 KCAA President

Happy New Year! As I write this, we are eagerly anticipating Christmas. I do hope your Thanksgiving and Christmas holidays were joyous celebrations. We ring in the New Year with hope for the future and renewed vigor to face the challenges ahead.

Mike Borchard did an excellent job serving us as our President for 2016. I thank him for his leadership and assure him that I'll be relying on his experience and opinions for this coming year. Your current board consists of the President -Elect Barb Esfeld, Past-President Mike Borchard, Lisa Ree serving as Vice President and Treasurer, and myself. Additional board members from the regional associations are: Steve Bauman, Melinda Latham, Bruce Webb, Connie Lawrence, Lori Reedy and Patti Israel. Please take the time to note this organization is driven from the bottomup through the work of our regional groups and our committees. There are opportunities within this organization for each one of us to strengthen KCAA.

One of those opportunities is headed our way. On the evening of January 24th, KCAA will host our annual legislative reception at the Ramada Inn on 6th Street in Topeka. (See details on this page.) Once again, we'll be joined by other associations. Doing this collectively provides "one-stop shopping" for our legislative leaders. In one event, they can visit with representatives from local government, relax, and enjoy some pretty good eats. It is a unique opportunity for us to meet in a neutral setting with our Senators and Representatives.

This legislative year will be a difficult one. Many of us have brand new legislators in our areas. Please make every effort to be a part of this event. I believe it is of the utmost importance to

"As appraisers we trade heavily, if not exclusively, in the currency of trust."

be "known" by those folks; not so much to formulate policy, but to be a resource they can trust for information, particularly related to taxation. As expected, raising revenue will again be the theme for this session.

Our relationship with PVD will provide more opportunities. Nick Jordan is no longer at the helm of KDOR. Sam Williams has been appointed to replace Mr. Jordan. None of us knows the implications, if any, arising from this appointment. We all know that it is particularly imperative for us to continue to work with David Harper and PVD through this transition.

This is an NCRAAO year. NCRAAO exists to serve smaller, relatively rural jurisdictions. Kansas hosts the NCRAAO conference June 18-22 in Wichita at the Marriott. I've been assured by others who have hosted the NCRAAO conferences that it is not a simple undertaking. Opportunities will emerge for making our guests welcome here in Kansas. My hope is that we can relax, learn, and enjoy the company of other professional assessing officers from outside our state. We are "Better Together" in Kansas in 2017. Without you, there is no "together" at our annual conference. Please join us there. (See NCRAAO presentations on page 7.)

Finally, I'd like us to all take a moment and reflect on a simple word—trust. As appraisers we trade heavily, if not exclusively, in the currency of trust. We trust that taxpayers are truthful with us. We trust our staff to carry out their assignments. Our values are certi-

fied to the Clerk, and we trust that the Treasurer's tax statements accurately reflect those values. This year, we trust that our Commissioners will keep us around for four more years. Without technology, we'd be hard pressed to accomplish our jobs, so we trust our computers, spreadsheets and databases. We trust PVD to offer the coursework and credentialing that allows us to be employable as appraisers. KCAA only exists as a repository of the trust each of us places in each other working to make our profession stronger. The trust that our taxpayers place in us is humbling, but also strengthens our resolve to do our very best. It is to that end that I choose to trust in God as all of the responsibility associated with trust can be a bit overwhelming. Thanks for all that you do and for your trust in me and in KCAA.



Don't Miss the 2017 KCAA Legislative Reception

The KCAA Legislative Reception will be held on Tuesday, January 24, from 5 p.m.— 8 p.m. at the Topeka Ramada Inn, 420 SE 6th Street, Topeka.

Rooms at the Ramada are \$89 and include a full hot breakfast. Reservations can be made by calling the hotel directly at 785/234-5400 or 1-800-432-2424.

KAC Local Government Day

The reception takes place the night before KAC and the League of Municipality's Local Government Day, so this is a great opportunity to attend both events. More information on Local Government Day can be found at www.kansascounties.org.

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

Board Meeting Highlights

KCAA Executive Board Meeting June 5, 2016, Drury Plaza Hotel, Wichita

Attendees: Bruce, Mike, Dee, Barb, Patti, Marilyn, David, Connie, Kenton, Craig, Lisa, Steve, Cindy

I. Education (including contract discussion with PVD): discussed split, keep contract the same or make any changes? Do we want to keep the term the same? It was agreed that term and all details stay the same. Motion made and approved to complete the contract as written.

II. Previous meetings minutes: Approved

III. Financial Report: Cindy information (see spreadsheet), Lisa gave Treasurer report. All accounts balanced and approved as given. Orion funds were discussed. There is a large amount in the fund. An approx. \$83,000 expenditure is coming. Mike brought up the development of Orion personal property. Could we use the funds for that? Mike suggested the enhancement committee discuss this with Tyler.

IV. 2016 Conference: Cindy gave counts, there will be a silent auction on Tuesday evening.

V. NCRAAO & 2017 Conference, 6/18-21/17: Golf will be in Newton. Cowtown is one of the evening options. KIOGA will be coming for outdoor stations on oil equipment. Frank Lloyd Wright house for a tour. Session list was distributed by Rick.

VI. Legislative Update: Dee gave a report on KAC. Ag land is ag land regardless of location. Commitment to use is required. Tax lid was discussed. KAC hired a lobbyist for the tax lid bill. In '99 there was the introduction of truth in taxation. This bill eliminates that, KS Open Records Act changed. Emails received on your private phone opens up your phone to the Open Records Act. Concealed-carry laws have come into play with county employees working in the field. HB 28 changed certification from June 15 to June 1. Lisa Ree brought up Oil & Gas valuations should be changed to later to meet this deadline. The extra 15 days should be allotted for the deadline date as well. It is a statutory deadline.

VII. IAAO Conference Coupon: Mike will wait for coupon and then decide if he is going.

Meeting adjourned

NCRAAO/KCAA CONFERENCE June 18 – 22, 2017 • Wichita Marriott VISIT GET MOTIVATED GOLF AT SAND CREEK STATION WWW.kscaa.net

Audit Committee, 11/10/16

To the KCAA Executive Board and KCAA Members:

The 2016 KCAA audit committee was assigned to audit the KCAA financial statements and status for the 2016 year. The committee was charged to examine all financial transactions and bank statements in order to assure the organization's financial status is as reported to the membership. As a committee we went over each transaction and if there were any questions on any of these transactions, documentation was requested for these entries from Cindy and she provided the requested information.

We as a committee find that the audit is complete and the financial information used for the annual report is true and correct.

A request was made by a member that all documentation should be provided for this audit. I requested the policies in place for payments to be made. I have received and reviewed the check writing procedures and find that they are being followed and the current president and the president elect receive all documentation and give approval for any payment over \$500 as set forth in the policy, as well as all checks written to the secretary. In my inquiry of the people in these positions I find that this is true and being followed.

Another issue was brought up that occasionally an external audit may need to be done. This is an issue that would be up to the executive board for their decision on cost effectiveness and need. The audit committee is not making this a request but a matter that the board may or may not want to consider.

In future years the committee would benefit from being provided with all the policies in place for check signatures and what the executive board is requesting of the audit committee.

We the 2016 audit committee have completed its audit and approve of the status of the financial status of the KCAA.

2016 Audit Committee:Mindy Harting, Craig Clough, Steve Miles, and Leon Reimer, Chairman



The Director's Update...

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

Reflecting at year's end, I also think how much things have changed just in the six short years I have had the privilege of serving as the PVD director.

Some times are tougher than others.

For many in our Kansas appraisal world, 2016 brought unique and difficult challenges, which quickly placed our work issues in to very clear perspective. As 2016 closes, I find my thoughts frequently with co-workers and friends who faced the holidays for the first time without a beloved family member or friend, and with those families battling illness and other serious life challenges.

Reflecting at year's end, I also think how much things have changed just in the six short years I have had the privilege of serving as the PVD director. The constant, though, has been the respect I have for the professionals I have met and worked with. The quantity and quality of work of our colleagues, KCAA members and PVD staff is truly impressive. I know many of us have

struggled to replace valuable and talented co-workers in recent times, but somehow those remaining continue to move forward.

Work-wise, we will survive. The 2017 tax year will be a time of adjustment as we adapt to procedural changes resulting from 2016 legislation. For us at PVD we are continually learning to be flexible and adjust to change. Our work plans have required adjustments numerous times and, likely, unforeseen events in 2017 will require further modifications.

For now though, in this first column of 2017, I would simply like to offer my sincere best wishes to all: Good health for those battling illness, peace and comfort for those who were forced to deal with personal loss and challenges in 2016. For all, I hope 2017 will bring good health, peace and happiness.



PVD's David Harper, Roger Hamm and Bob Kent take time out from an Oct.11, 2016, training session at the University of Kansas School of Business to tour Allen Fieldhouse, home of the 12-time defending Big 12 Champion Kansas Jayhawks. Even KSU grad Hamm was impressed.



IAAO Member News

Thanks to all of you for your support of the IAAO. KCAA is proud to have been a member for 50 years!

New Members:

Kyle Osborne, RMA, Osage County; Jeremy McCully, RMA, McCully & Associates; and Laura Williams, Sedgwick County

5 Years:

Ryan Michaelis, RMA, Wabaunsee County; and L. Michael Quilty, RES, RMA, Johnson County

15 Years:

Diana Carter, RMA, McPherson County

20 Years:

Kim Lauffer, RES, RMA, Osage County

25 Years:

Cynthia Craft, RMA

45 Years:

Walter Staab, CAE, Hays

50 Years:

Kansas County Appraisers Association

Register Online for 2017 PVD Classes

PVD's 2017 Appraisal Education Course Catalog can be found online at http://www.ksrevenue.org/pvdeduation.html.

Registration for PVD classes is online and will require you to set up an online account. Links to create a new account ("Register Now") or log in to you existing account can be found under "Customer Service Center" in the upper righthand corner of www. ksrevenue.org.

If you don't have an online account but have taken PVD classes in the past, please contact PVD for your identification number and access code BEFORE you set up an online account. Then, when you register online, you will have access to your old account.

The Next Step Forward in Market Modeling?

By Peter Davis, PVD

Most of our Kansas counties now have digital property ownership maps, and all buildings throughout the state will soon have x/y spatial coordinates assigned when the wireless Enhanced 911 program is complete. Yes, every county will have GIS tools and all but a few will have parcel ownership map layers! We should be ready to take full advantage of this digital location data to help improve our mass appraisal work products. Orion already has the fields to hold parcel x/y coordinates and in many counties these fields have already been populated through your GIS software and the mass item page import in Orion.

I recently sat through a PVD seminar with representatives from Spatialest, a software company that specializes in using x/y map coordinate data in its analysis. Spatialest makes sales adjustments on every sold property in a neighborhood to account for subtle value differences attributed to locational influences. They worked with the Franklin County Orion residential data set in this seminar to demonstrate many of the features and functions in their package. Thanks to Phil Dudley, Jamie Wilson and Roy Baker for sharing their CAMA and Map files and their cooperation in this effort.

I was impressed with the visual appeal and ease of use of the Spatialest product. At least it looked very easy from my seat in the classroom! So what does it do behind the scenes to account for location, location, location or, as I should say, perform spatial analysis in a geographic setting?

Suppose some homes on a neighborhood street back up to a high voltage transmission line easement while a few other homes in the same neighborhood back up to a wooded riparian buffer zone with stream. In our traditional approach we might consider some small adjustments to the CDU rating. Perhaps we need to lower the CDU rating from the typical neighborhood assignment for homes affected by the transmission line obsolescence. Perhaps we should raise



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the CDU assignment code for homes with the additional privacy and scenic buffer amenity in their backyards. The question is how much? Will one CDU step be sufficient or too much?

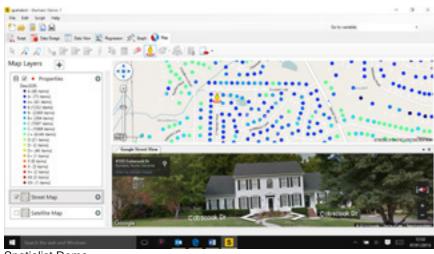
In most cases we will probably get both adjustments wrong without a great deal of analytical effort outside of Orion. In Spatialest, the appraiser can just highlight the transmission line easement on their digital map and highlight the buffer zone parcel. The software will develop adjustments for the contiguous residential parcels to reflect this market difference. It just requires a mouse click on the monitor. No need to code the individual parcels or provide the application any details about the nature of the influence and any number of these influences, such as Flood Zone, Planning Area, and Economic Development Zones can be included.

Of course, this assumes some sale history information is available for homes in the neighborhood. Resi-

dences that back up to the wooded buffer zone might be the only parcels in that neighborhood to receive a positive adjustment for this amenity. However, the power line transmission towers may exert the strongest locational adjustment to homes contiguous to the easement, as well as a smaller value reduction to those parcels a few blocks away. Regression software that incorporates locational coordinates can detect these small patterns and trends that will probably escape our detection in the mass appraisal process.

The Spatialest application can hitch a ride on top of Orion. It does not replace our Orion system. And it can use the same regression candidate variables from the Orion market extract, and it can transform them, or grab additional property characteristics from the CAMA file that the appraiser may want to consider. This flexibility can provide easier, faster and deeper exploratory data analysis.

continues on next page



Spatialist Demo

Next Step Forward, continued

We would like to further explore the benefits of this Spatialest application in the next appraisal cycle. I hope to recruit a few counties that are interested in testing and evaluating the software. We can compare the Orion and Spatialest model results through ratio study performance measures and weigh the improvement. I'm not sure if the difference will be significant, but I would expect that regression models that consider location directly can automatically correct some CDU neighborhood assignment errors and may reduce the number of hearings that involve negative influences on property value.

Another important area we want to study is the role this software could play in developing or enhancing statewide valuation models and guides for single-purpose or unique commercial and industrial properties. With our statewide Orion database we could model a wide variety of properties when sufficient sales were available. It could work hand in hand with our plans to help county appraisers build more useful statewide mass appraisal models.

Thanks to Aaron Preston and lan Lamont with Spatialest (www. spatialest.com) for providing an excellent overview into this next step forward in mass appraisal technology.





Public Relations

The Blame Game

By Dianna Carter, RMA, McPherson County

The blame game, we all play it, we all use it, and we all capitalize on it when necessary. In what way do we use the blame game in the mass appraisal world? Well, let's see.

It's the Realtors who set the prices. This is true; real estate agents do their analysis, use their experience and knowledge, and direct the homeowner to a price that should be reasonable within the current market. "Those darn agents make the prices go up and up and up, and we just follow along."

But is this really true? The data we use comes from many sources whom we could blame for rising values. The Realtors suggest the price and list the property. The fee appraisers examine the market, find comparable sales, and turn in a fee appraisal for the mortgage. The mortgage lender decides if the price is right for their risk and investment in the property and the potential buyer. If so, they loan the money on the property.

Legislators chime in with all sorts of things we can blame things on—exemptions, shifts in tax burden, etc.—but realistically, they are affecting tax more than value. And let's not forget PVD, who lead and guide us in our journey. But then again, when it comes to real estate, they do not set values. Now if you want to talk personal property or oil and gas...that's a different story. But we're just focused on residential property in this piece.

When the deed and SVQ are filed with the county, we start our journey. We, the appraiser's office, make a determination on the validity of the sale. We may call to verify or just look at the SVQ to make the determination. Was it open market, does the sale make sense based on the value we had on the property, are all the T's crossed and I's dotted? It's at this time that we have to admit we have an integral part in the valuation process. We can say "they set the price, we just follow the market." But

We can say "they set the price, we just follow the market." But in actuality, our part in the process can make a significant difference in the values in mass appraisal, which we hope are close to market value determined by all involved.

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It is easy to look at another target to blame when being confronted, whether ever so gently or ever so aggressively, by a taxpayer questioning their value. And although we have some disadvantages- the number of "valid" sales at our disposal, only outside inspection, limitations in the data we can gather, no building permits, discrepancies in data, etc.-we do our best. We determine land values, depreciation, local multiplier (though most now use Orion...; because M&S are experts who have been doing this for xxx number of years with over 100,000 customers-sorry but I had to throw that in); neighborhood delineation, the index, future market expectations, and on and on. In other words, we do a significant amount in coming up with market value related to the sale prices and many other factors with the data we have. In reality, we all do our part to make the appraisal world go round.

So, before we are quick to blame in this crazy thing we call mass appraisal, we should remember that we have a very large part in the process to come to a value for any given year. We should stand behind and own up to our part, and do it proudly and confidently. After all, we are certified professionals trusted in our positions to do a very difficult job, and we're darn good at it.

2017 KCAA/NCRAAO Conference:

Presentation Descriptions

The 2017 KCAA/NCRAAO Conference will be held Thursday, June 18, to Sunday, June 22, 2017, at the Marriott in Wichita. Below are the educational programs to be presented on at this joint meeting. A tentative agenda is available on the KCAA website. Register for the conference and make your room reservations online at http://www.kscaa.net/conferences/2014-kcaa-conference-registration/.

Effective Use of Ratio Studies

Presenter: Peter Davis, Kansas Property Valuation Division

Some discussion topics will include: steps assessors must take to develop credible internal ratio study, some basic training on the importance of developing and using confidence intervals in performance evaluations, describe the model calibration process and the roll a ratio study will play in this process and the importance of a trained staff for the verification of sales and quality control.

Fee Simple Valuation & Property Rights Issues for Commercial Property Presenter: Brad Eldridge, MAI, Douglas County, Kan., Appraiser's Office

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.

Director's Update - Kansas Property Valuation Division (PVD) - KS Appraiser's & Staff

Presenters: PVD Staff

This session for Kansas county appraisers and their staff will discuss any current issues such as legislation, sales ratio, maintenance specs and any other relevant topics. Although the session is dedicated to Kansas, all interested parties are welcomed.

Advantage of Auctions vs. Traditional Real Estate Transactions

Presenter: Ty Patton, McCurdy Auction

There are several key distinctions between selling real estate via a traditional listing versus utilizing the auction method. Because of these differences, auction offers several advantages for certain sellers. This presentation will highlight some of the differences between auction and traditional sales, explain some key auction terminology, and answer frequently asked questions about the auction sales method.

Hotel/Motel Valuation

Presenter: Brad Eldridge, MAI, Douglas County, Kan., Appraiser's Office

Purpose of this workshop is to provide guidance and suggestions on the valuation process of lodging properties including hotel/motel properties. The workshop will look at the different classifications of hotel/motel properties, lodging terminology and how all three approaches to value can be used to value these types of properties. The workshop will also provide some internet web sites where additional information on the hotel/motel industry can be discovered. Also, included is some information on what authorities in the field say lies ahead for the industry in the upcoming year or two. Test is optional.

The 3 R's of Basic Legal Descriptions (reading, writing and arithmetic)

Presenter: Randy Kobiella, Sidwell Company

Calibrating Residential Depreciation & How to Use It

Presenter: Scott Johnson, RES, Vanguard Appraisals, Inc.

The participants will first discuss the major steps in the mass appraisal process, setting land values, determining cost levels, calculating accrued depreciation. The instructor will then demonstrate the process of calculating depreciation from sales and how to use those results in the valuation process.

Discussion will include the different types of depreciation found in the market: Physical, Functional, External (Economic) and when would you see properties having one, two or possibly all three types applied to achieve Market or Appraised value.

Finally, the participants will discuss what is happening in the current markets around the Midwest and specific state issues as time allows.

Promoting Your Office

Presenter: Greg McHenry, AAS, RMA-Riley County, Kan., Appraiser's Office

A common theme in the assessment industry is the lack of understanding by the public about the true role of assessments. This lack of factual information and understanding leads to misunderstandings and misinterpretations of tax policy. In 2014, Riley County began a concerted effort to present factual information about the role of assessors to the public, using presentations, videos and social media. This presentation will give examples of the public relations issues Riley County faced, solutions used in the county, and the positive results seen from their efforts to embrace public relations.

Conducting a Cap Rate Study

Presenters: Tim Keller, MAI, and Matt Spear, Keller, Craig & Associates, Lawrence, Kansas City & Topeka, Kan.

This session will provide a very quick refresher on what is a cap rate and then lay out in detail six (6) steps on how to develop a professional capitalization rate study for your office. The cap rate study will conclude with a benchmark analysis and a review of historical rate trends.

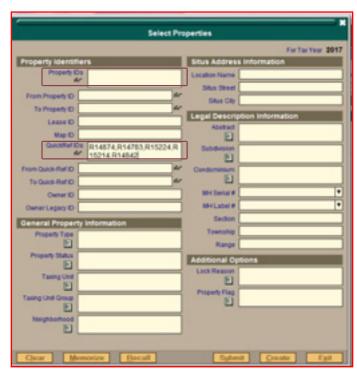
The 2016 Orion Conference

By Lisa Ree, RMA, Ellis County

The 2016 Orion Conference provided updates on enhancements, tips and tricks, MVP and more. This is just a brief summary of the information shared by Tyler Technologies staff. Copies of the presentations are included in the 11/16/2016 Orion User's Conference Call handouts on PVD's CAMA Section website.

General Enhancements

 Changes to the List Manager include being able to copy and paste a list of QRIDs or Property IDs into the Select Properties option within Perform Query. You are able to paste up to 8,000 characters into the QRID or Prop ID options and they must be separated by either a ',' or ';'. This could save a step or two if you already have a list created from CRS.



- Other features within List Manager include the addition of being able to generate lists using the Select Exemptions and Select Ownership Transfers options with the Perform Query of List Manager. (See above right.) As an example, the Select Ownership Transfer could be used to list any sales in 2016 that have a validity code equal to 9. Once the list is generated and saved, it can be loaded into List Manager.
- Batch Calculation Reports will generate with Errors listed first followed by Warnings.
- Enhancements were made to Appeals, such as creating Packets in Batch and Scheduling block out times and dates.





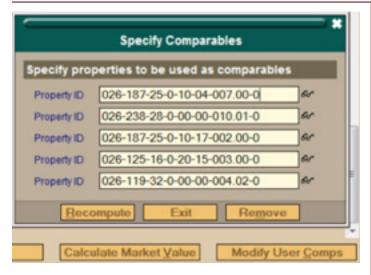
Generate lists using the Select Exemptions and Select Ownership Transfers options with the Perform Query of List Manager

 Select User Comps option on the Comp Sales Tab has been modified to make selecting comps easier to use. A user can modify any or all of the model driven comps. Once altered the comps will remain until the user selects to Remove them. (See next page.)

Tips and Tricks

- Selecting F4 when the cursor is inside a combobox will display codes and their descriptions available for that field.
- Property Locks have been available since 2014. Proper-

continued on next page



ties can be locked individually online or in batch. Either method requires a lock reason to be selected. Each reason can be associated with individual tabs or all tabs.

Unlocked parcel:

Locked Parcel:

⊕ R302742

Batch calculations consider whether the assessment tab, appraisal tab or final value tab are locked. If any tab is locked, the batch calc report will list the number of skipped parcels. However, the report will not list locked parcels.

Build and compiles were explained as: the build creates work files and the compile performs edits. With a successful compile the data is moved into active files. With a build, the user can select a specific tax year. A compile is not tax year specific. However if a compile error occurs, changes made in tables will not take effect.

Upcoming Enhancement

 Mouse Sketch will be replaced by iSketch, which uses similar commands as Mouse Sketch. Implementation is not expected before summer 2017.

MVP - Marshall & Swift's Multiple Valuation Platform

PVD will begin meetings with the MVP Committee to discuss issues found with MVP and conversion to Orion. The current plan is to roll out MVP to the BETA counties in the summer of 2017. If no major problems, then all other counties will begin using MVP. Beta counties include: Barber, Cloud, Clark, Cowley, Ellis, Gray, Harper, Marshall, Reno, Republic, Riley, Sumner, Sedgwick TEST, Wyandotte TEST, and Johnson TEST. PVD is working on a conversion strategy for current custom components. However, one of the issues the committee must resolve is how to handle custom components that do not have a corresponding MVP code. The July 2016 issue of *Appraising the Plains* includes an update from the KCAA Conference.

The Life We Lead

From Linda Cwiek, our adopted Kansan in Rhode Island

I thought you would enjoy this. This is so true in Rhode Island since the assessment date is 12/31—so as everyone else is enjoying the holiday, we are trying to finish field work and get the data entered.

Twas the night before the assessment date and all through town hall

The offices were empty, there was no one at all. Except for the assessor who was still at her desk Head in her hands, oh what a mess.

The plat maps were laid on the desk without care The property record cards were spread everywhere.

There were print outs and spread sheets and calculations galore

Entering this data had become quite the chore.

When what to her wondering eyes should appear But a man dressed in red carrying a beer.

He sat down beside her and popped open a can Then he said "time and tide wait for no man."

"Go home to your family, this all can wait There's no point to you staying here so late."

The assessor, she drank her beer down in one swallow

And decided the old man's advice she would follow.

And I heard her exclaim as she drove out of sight I still have tomorrow to get this all right!

Here's hoping you all enjoy your holiday!!



ORKA Update

By Kristen Jordan Koenig and Eileen Battles with the Kansas Data Access and Support Center

ORKA (Open Records for Kansas Appraisers) began when the Kansas Department of Revenue (KDOR) transitioned to Tyler Tech and the Orion database for mass appraisal in Kansas. During this transition, the contract between the state and the counties included a GIS parcel viewer for counties. KDOR decided on an online platform originally designed by Esri (Environmental Systems Research Institute) and customized for Kansas. KDOR partnered with the Kansas Data Access and Support Center (DASC) to coordinate website setup and production as well as data exchanges with counties.

ORKA provides each county with both a public or private website to view GIS maps and a subset of property information. Users can search properties by various criteria including owner name, address, parcel ID and Quick Ref ID. DASC updates centrally-hosted county Orion databases updated every two weeks and GIS parcel data as frequently as a county wishes.

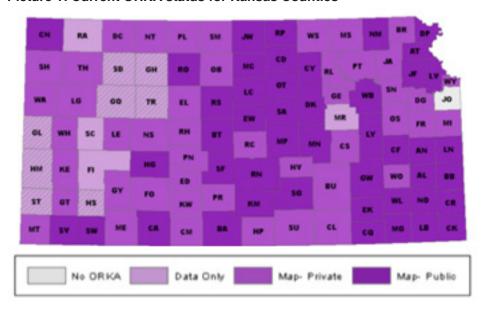
Currently, 104 out of 105 counties participate in ORKA at some level. There are currently eight counties that do not have completed digital parcels. Those counties are represented on the map with hashed, diagonal lines. (See Picture 1.)

Map- Public: 45Map- Private: 47Data Only (no map): 12

· No ORKA: 1

ORKA has proven to be quite successful. Across the state, it receives about 7 million views annually. However, as with any application, the code behind ORKA has become dated and is due for modernization. DASC is working on an update that will include a new look and feel as well as make the application compatible with not only computers but tablets and phones. The update will replace each county's ORKA and have a separate version for statewide data with restricted access.

Picture 1: Current ORKA status for Kansas Counties



Picture 2: Map layout and quick property details in the ORKA update



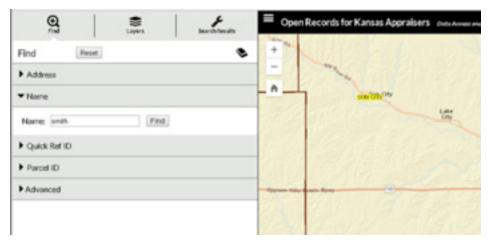
Some of the features of the update include more map area on the screen. The search and results interface will be collapsible on the left side of the screen. The update is also compatible with tablets and phones. (See pictures 2–4).

The update is still under development, but DASC anticipates a spring 2017 launch. ORKA might get a new name during the development process since ORKA frequently gets confused with whales and vegetables. For ques-

tions regarding ORKA, please contact Kristen Jordan Koenig (kristen@kgs. ku.edu).

Part of the upgrade process is utilizing a statewide version of the Orion database. When KDOR switched to Orion, they transitioned to 105 independent but similar databases and could not easily run statewide data queries. DASC devised a way to combine county databases, and thus created a statewide database that KDOR

Picture 3: The search bar in the ORKA update



Picture 4: The ORKA update on an iPhone



can query against. Each county's data is updated in the statewide database when their data is updated for ORKA.

At this time, 104 out of 105 counties participate in the statewide database. This allows KDOR to run mostly statewide queries and can also allow for future possibilities like a statewide sales application.

Since DASC collaborates with state and local agencies on GIS projects,

ORKA has proven to be quite successful. Across the state, it receives about 7 million views annually....DASC is working on an update that will include a new look and feel as well as make the application compatible with not only computers but tablets and phones.

we get various kinds of data requests. DASC always gets county permission before releasing data. In the last year, we worked with the Kansas Department of Emergency Management during their spring 2016 wildfire response in Barber and Comanche counties. KDEM needed GIS parcel data with property type to start identifying locations of people, livestock, businesses or other critical infrastructure for fire response. We also worked with the US Census Bureau in their BQARP project to improve city boundaries using parcel data prior to the 2020 Census. Upwards of \$4 billion worth of annual federal grants base their allocations on Census data. so making sure the Census Bureau has correct GIS data can make a difference in the amount of money returned to a community.

It is important to note that ORKA has also benefitted from other Kansas GIS projects. For many counties, the imagery visible in ORKA was paid for by the Kansas 911 Coordinating Council. The imagery was collected to support the NG911 GIS Enhancement Project. The NG911 imagery, along with the county NG911 GIS data that was updated and standardized as part of this project, is available to local and state governments. For more information on the NG911 GIS Enhancement Project, contact Eileen Battles (battles@kgs. ku.edu).

The Kansas Data Access and Support Center (DASC) were established by the Kansas GIS Policy Board in 1991 and are tasked with being the central repository of GIS data and the GIS data clearinghouse for the State of Kansas. DASC regularly partners with all levels of government for GIS and mapping projects in the State of Kansas. DASC is located at the Kansas Geological Survey on the University of Kansas campus.



Find newsletter archives at http://www.kscaa.net/newsletter-2/



- nwww.builderonlne.com, Sept. 20, 2016. "Single-family housing starts decreased to a seasonally adjusted annual rate of 722,000 in August, according to new residential construction data released by the Commerce Department Tuesday morning. August's reading marks a significant -6.0% decrease from July's upwardly-revised rate of 768,000." http://bit.ly/2cNSpTn
- Diana Bell, www.nreionline.com, Sept. 20, 2016. "As retailers that have traditionally served as mall anchors, be they department store chains or big-box players, announced major store closings this year, co-tenancy clauses have become an area of risk in a shaky market. Co-tenancy clauses can allow in-line tenants to switch to either percentage rent or reduced rent."
- www.realtytrac.com, Sept. 15, 2016. "ATTOM Data Solutions, the nation's leading source for comprehensive housing data and the new parent company of RealtyTrac, today released its Q2 2016 U.S. Home Flipping Report, which shows a total of 51,434 U.S. single family home and condo sales were completed flips in the second quarter of 2016, up 14 percent from the previous quarter and up 3 percent from a year ago to the highest number of home flips since Q2 2010 a six-year high."
- www.htrends.com, Sept. 21, 2016.



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

"The results of our Mid-Year 2016 Hotel Investor Survey continue to show strength in investor interest in the hotel sector, but overall investment parameters have generally flattened. Most capitalization and discount rates were slightly stronger than the last survey (Winter 2016), but similar to the results a year ago." http://bit.ly/2cNr5He

■ Beccy Tanner, www.kansasnews. com, Sept. 21, 2016. Editor's Note: This is interesting.

"An Ellis County dairy farm, a mid-century Wichita parking garage and a segment of the Santa Fe Trail are among eight historic properties nominated for the National Register of Historic Places." http://www.kansas.com/news/local/article103267447.html



Knightley's Parking, 303 S. Broadway

www.builderonline.com, Sept. 26, 2016. "With mortgage fraud slightly on the rise right now, HousingWire staffer Brena Swanson spoke to Bridget Berg, senior director of Fraud Solutions Strategy for CoreLogic about the latest Mortgage Fraud Report from the data provider. The report showed a 3.9% year-over-year increase in fraud risk in second quarter of 2016.

However, even with the small increase in fraud, the report added that an estimated 12,718 mortgage

applications, which is less than 1% (0.7%) of all mortgage applications, contained indications of fraud. This is compared with the reported 12,814 or 0.67% in the second quarter of 2015." http://bit.ly/2cytc0e

- Laura Kusisto, www.wsj.com, Sept. 27, 2016. "Home price growth showed no signs of abating in July, as strong demand for homes and a shortage of inventory helped drive prices close to new highs. The S&P CoreLogic CLGX -0.35 % Case-Shiller Indices, covering the entire nation, rose 5.1% in the 12 months ended in July, slightly higher than a 5% increase reported in June." http://on.wsj.com/2dgQo2M
- www.appraisalinstitute.com, Sept. 27, 2016. "Property values are affected in both positive and negative ways by their proximity to transmission lines, according to an article published this week in The Appraisal Journal.

"Property Value Impacts from Transmission Lines, Subtransmission Lines, and Substations," by Ted Tatos, Mark Glick, Ph.D., JD, and Troy A. Lunt, MAI, analyzes the effects of various types of transmission lines on neighboring property values. The study found some homes are positively impacted by transmission lines that have greenways beneath. Others are impacted negatively, depending on the type of transmission line and distance to the transmission lines or substation. The study—which examines 125,000 home sales over a 14-year period—is distinctive because of its size.

Read "Property Value Impacts from Transmission Lines, Subtransmission Lines, and Substations" in the Summer issue of The Appraisal Journal." http:// bit.ly/2d9dJRQ

Cicely Wedgeworth, www.realtor. com, Sept. 29, 2016. "September would ordinarily be the end of the high season for residential real estate, with schools back in session across the U.S. and families reluctant to uproot. But hold on—this is no ordinary year, and a preliminary review of the month's data on realtor.com®shows that September is shaping up to be the hottest fall in a

decade. Homes for sale in September are moving 4% more quickly than last year, and that's even as prices hit record highs." http://bit.ly/2cGLyax

- Esther Fung, *The Wall Street Journal*, Sept. 28, 2016. "Simon Property Group and General Growth Properties Inc., were part of a consortium that last week won an auction to purchase teen-apparel retailer Aeropostale, an unusual move in which shopping-center landlords stepped in to rescue a tenant to preserve the tenant's business."
- www.hotelnews.com, Oct. 13, 2016. "In year-over-year comparisons, the industry's occupancy decreased 1.0% to 70.9%. However, average daily rate (ADR) was up 1.8% to US\$127.88, and revenue per available room (RevPAR) increased 0.8% to US\$90.67. STR analysts note that overall performance for the week was affected by the Rosh Hashanah calendar shift from 14 September 2015 to 3 October 2016. Performance in the Group segment was down in most major markets."
- www.crenews.com, Oct. 14, 2016. "The pipeline of hotel rooms being planned or under development in the United States grew by 24.4 percent over the last year, according to research firm STR. The pipeline, as of the end of September, included 4,510 projects and 549,142 rooms in various stages of development. A total of 178,279 rooms, or 32 percent of the total, are under construction, with the remainder in various stages of planning or development." http://bit.ly/2ehhc4M
- Aamna Mohdin, www.qa.com, Feb.14, 2016. Editor's Note: This is older, but I found it interesting. There are some versions that have more detail and considerably more detail. Ten biggest large owners in the United States, http://bit.ly/2eoVS9u
- Laura Kusisto, www.wsj.com, Oct. 18, 2016. "Young buyers could return to the housing market in droves this spring, according to a report due to be released Wednesday. First-

time home buyers now make up 52% of prospective buyers looking to purchase in 2017, up from 33% a year earlier, according to an analysis of web searches performed by Realtor.com, a real-estate listing website." http://on.wsj.com/2ek5S4w

- Robyn A. Friedman, www.wsj.com, Oct. 18, 2016. "Even as sales of luxury homes slow in some markets, jumbo lending has picked up. That's because looser underwriting rules—especially income requirements—have enabled more people to qualify for credit. A lot of move-up buyers are finally willing to make that move into the jumbo space," says John Walsh, Total's chief executive officer. "There's also more access to jumbo lenders, because the guidelines are loosening a bit, giving access to a wider range of people." http://bit.ly/2ehzXIX
- Rayna Katz, www.globest.com, Oct. 24, 2016. "[New York City]—In a measure sure to appease landlords of multifamily buildings, Governor Andrew Cuomo on Friday signed a law that makes the advertising of a full unit for a rental of less than 30 days illegal.

The new legislation—signed by Cuomo after being passed by the state legislature this summer—carries a hefty fine for violators: \$1,000 for the first offense, \$5,000 for the second, and \$7,500 for the third, according to Quartz.com. However, renters who market a shared or spare room to those seeking home sharing are in compliance with the law.

Technically, the renting out of an entire apartment for less than 30 days already was illegal in New York State, but Airbnb and its customers typically have flouted that rule. The new law will make it easier for investigators to find perpetrators."

www.builderonline.com, Oct. 24, 2016. "While indoor pools are relatively uncommon amenities, featured only in about 0.7% of luxury home listings in the U.S. according to Realtor.com, home owners who pay their high construction costs highly value them for their shelter and comfort. But these

prices don't necessarily translate into resale value. Of that very small number of luxury listings with indoor pools, homes priced over \$1 million were asking 2% less per square foot than homes with outdoor pools, and only 4% more than homes with no pool at all." http://bit.ly/2enpkig

- Brenda Anderson, www.nreionline. com, Oct. 24, 2016. "Investors spent less than half as much money buying and selling hotel properties in the first half of 2016 as they did last year." "Transaction volume nationally is considerably lower," says Daniel C. Peek, senior managing director and head of the hospitality practice group with capital services provider HFF. http://bit.ly/2dD3E2t
- www.builderonline.com, Oct. 25, 2016. "National home-price appreciation edged up 0.5% in August, alongside marginal gains in the 10-city and 20-city composite indices, according to the S&P CoreLogic Case-Shiller release Tuesday morning." Largest year-over-year price gains in August:

Portland, Ore.: up 11.7% Seattle, Wash.: up 11.4% Denver, Colo.: up 8.8% Dallas, Texas: up 8.1% Tampa, Fla.: up 7.6% Miami, Fla.: up 7.1% http://bit.ly/2eO7li3

- www.appraisalinstitute.org, Oct. 25, 2016. Submitted by Brad Eldridge, MAI. "The problems associated with real estate valuation seem to be many in number. Appraisers are being offered expensive workshops that promise effective small business management tools. One company CEO says they do not. Appraisers are not being offered a solution that is likely to meet their needs nor is it the solution to meet industry needs." http://bit.ly/2eTwBoj
- Rayna Katz, www.globest.com.
 Oct. 31, 2016. "The amount spent on capital expenditures for the US lodging industry is forecast to be at a record level of \$6.6 billion in 2016, continued on next page

REAL ESTATE NOTES, continued

approximately \$1,350 per available room, according to a new report. Capital expenditures have increased every year since 2010 states the research by Dr. Bjorn Hanson, clinical professor at the NYU School of Professional Studies—Jonathan M. Tisch Center for Hospitality and Tourism." http://bit. lv/2eALGdr

- Renee Morad, www.forbes.com, Sept. 23, 2016. "In its annual survey of the nation's 50 'hottest' ZIP codes, Realtor.com crunched metrics like median number of days a home takes to sell, overall views on its listings site and percentage of homes owned by millennials to determine which housing markets are in high demand. The areas that landed on their list represent less expensive neighborhoods that give buyers a chance to live in or close to expensive housing markets."
- 12. Overland Park, KS
 Median List Price: \$149,540
 Average Days on Market: 28
- Hal Bundrick, CFP, www.redfin. com, Oct. 28, 2016. There are several reasons why homebuilders are not meeting demand for new homes:
- Financial institutions are still hesitant to loan to builders after the previous real estate crash left the institutions with a large amount of dirt and housing inventor
- Shortage of laborers
- Land is in short supply and development costs continue to increase

http://redf.in/2fFmjfF

■ Herbert Lash and Joy Wiltermuth, www.reuters.com, Oct. 21, 2016. "The dramatic shift to online shopping that has crushed U.S. department stores in recent years now threatens the investors who a decade ago funded the vast expanse of brick and mortar emporiums that many Americans no longer visit. Weak September core retail sales, which strip out auto and gasoline sales, provide a window into the pain the holders of mall debt face

in coming months as retailers with a physical presence keep discounting to stave off lagging sales.

Some \$128 billion of commercial real estate loans—more than one-quarter of which went to finance malls a decade ago—are due to refinance between now and the end of 2017, according to Morningstar Credit Ratings." http://reut.rs/2eNVrtb

- www.hotelresourcenews.com, Nov. 4, 2016. "Through 3rd quarter 2016, Hotel Brokers International has equaled their sales of 2015 and expect by year end to exceed 2015 totals by as much as 33 percent. The values of the hotels are also up by nearly 45 percent." http://bit.ly/2fx2hid
- Kenneth R. Harney, www. chicagotribune.com, Nov. 9, 2016. "Contributed by Fred Chmura, AAS -TEAM Consulting. "Giant mortgage investor Freddie Mac plans to dispense with traditional appraisals on some loan applications for home purchases, replacing them with an alternative valuation system that would be free of charge to both lenders and borrowers. The company confirmed last week that it could begin the no-appraisal concept as early as next spring. Instead of using professional appraisers, Freddie plans to tap into what it says is a vast trove of data it has assembled on millions of existing houses nationwide, supplement that with additional, unspecified information related to valuation, and use the results in its assessments of applications." http:// trib.in/2flb4BK

Editor's Note: This will be worth watching. They are not discussing what data will be used, but Zillow is often a discussion point.

www.hotelnewsnow.com, Nov. 9, 2016. "The U.S. hotel industry reported mixed results in the three key performance metrics during the week of 30 October through 5 November 2016, according to data from STR. In year-over-year comparisons, the industry's occupancy fell 3.5% to 64.0%. Average daily rate (ADR) increased 1.6% to US\$123.17. Revenue per available room (RevPAR) decreased 1.9% to

US\$78.82." http://bit.ly/2fRAxH8

Editor's Note: If 1031 Exchanges are a bit fuzzy for you, I found the following very enlightening. http://bit.ly/2eUogiF

- Donna Mitchel, www.nreionline. com, Nov. 7, 2016. "Recent economic trends are beginning to challenge the industry's ability to maintain previous rates of terrific growth. The lodging occupancy levels reached 65.5 percent in 2015, a 30-year high. Occupancy levels are not the hotel industry's only success metric, but even as observers look beyond the surface, they find other reasons for concern. PwC expects that for 2016 the average daily rate growth, which drives RevPAR, will be 3.1 percent, half the level from the previous year." http://bit.ly/2fY2fUM
- Keiko Morris, www.wsj.com, Nov. 17, 2016. "What is believed to be the world's tallest modular building made its debut Tuesday in Brooklyn, a 32-story rental tower constructed with prefabricated units stacked like Legos." http://bit.ly/2f4yqxd
- Stuart Pratt, www.corelogic.com, Nov. 15, 2016. Editor's Note: About two years ago, Congress backed down from implementing substantially higher flood insurance cost. Now it is time to act again. "The headline in this update is that in 2017...in the midst of a new Congress...and a new Administration... the National Flood Insurance Program is up for reauthorization. Reauthorization means that Congress is required to take a look at the program's effectiveness and evaluate its relevance. The NFIP is underwater to the tune of \$24 billion dollars." http://bit.ly/2gkJ5c9
- builderonline.com, Sept. 15, 2016. "Open and dynamic kitchens that seamlessly blend with the rest of the home are at the top of home owners' wish lists for 2016, according to the latest Zillow Digs Home Trend forecast, released today. The analysis of popular photos on the real estate listing website and opinions of interior design experts revealed tuxedo or two-toned painted

cabinets in complementary colors, hidden appliances, mixed hardware finishes, and wood paneling, like shiplap, are the biggest kitchen trends for 2016." http://bit.ly/2giCQoA

www.kansasrealtor.com, Nov. 22, 2016. October 2016 Market Highlights. "Kansas home sales saw a slight decline of 0.3% but overall sales volume for October increased by 4.4%. Sale prices continue to increase. Average sales price for Kansas homes increased 4.7% over this month last year.

Mortgage rates are up. The national average commitment rate on 30-year conventional for the week ending Nov. 17, 2016 was 3.94%."

- Adam DeSanctis, www.realtor. org, Nov. 22, 2016. "Existing-home sales ascended in October for the second straight month and eclipsed June's cyclical sales peak to become the highest annualized pace in nearly a decade, according to the National Association of Realtors®. All major regions saw monthly and annual sales increases in October." http://bit. ly/2fb9JUI
- www.builderonline.com, Nov. 29, 2016. "The S&P CoreLogic Case-Shiller U.S. National Home Price NSA Index for September blew past the peak set in July 2006, with the national index posting a 5.5% annual gain in September, up from 5.1% last month, S&P reported Tuesday morning." http://bit.ly/2g403aK
- Chris Kirkham, *The Wall Street Journal*, Dec. 10, 2016. "Sales of luxury homes in most parts of the U.S. have continued to rise this year, according to an analysis of more than 40 highend counties in 16 states, despite concerns among some analysts about a slowdown." Homes over \$600,000 were considered high-end. "What's slowing and getting a lot of headlines are the \$5 million homes and the \$8 million homes."

Editor's Note: Here is an article title you do not see every day, "2017: The year of the bidet!"

Honoring the Past ... Educating the Future

Stand under the Memorial Plaza arches and listen to the echoes of history. You are standing at the Headquarters building of the Great Bend Army Air Field. It's July of 1943 and crews are arriving, ready to be trained as 11-man combat teams to fly huge B-29 bombers. Construction crews are still working to transform this Kansas wheat field into an airfield and training facility. Barracks, airplane hangars, and miles of concrete runways designed to hold the enormous weight of the B-29s (70,140 lbs. empty/135,000 lbs. loaded) are rapidly taking shape on the prairie.

You can hear B-17 and B-26 aircraft roaring overhead. Crews are training on these war-weary planes until the B-29 Superfortresses start rolling off Boeing assembly lines. When the B-29s arrive, crews take day and night practice missions to the Gulf of Mexico. The men and women around you are in a hurry. Their mission is critical to the war effort. Some of them are part of elite combat crews, but there are also mechanics, armorers, cooks, and clerks. In less than a year, on March 10, 1944, the 58th Bomb Wing will take off from these runways.

Great Bend's B-29 Memorial Plaza is open to visitors every day, all day, to honor the men and women of the Great Bend Army Air Field. Plan a visit to hear the echoes of World War II history and stand with the crews of the Superfortress.

The B-29 Memorial Plaza in Great Bend, Kan.







- **Source:** The B-29 Memorial Plaza, http://b29memorial.com/

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

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Alan Hale, Phillips/Norton/Decatur Cos. alan@nortoncounty.net

D J McMurry, Kiowa/Pratt Cos. dj@prattcounty.org

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Randy Sangster, Logan Co. logancountyappraiser@hotmail.com

Debra Ziegler, Harper Co. dziegler@harpercountyks.gov

Jeremy McCully, Elk/Clark Cos. jeremy@mccullygroup.com

Brad Wright, Reno Co. brad.wright@renogov.org

AUDIT/BUDGET

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Bruce Wright, Dickinson Co. bwright@dkcoks.org

Connie Lawrence, Coffey Co. clawrence@coffeycountyks.org

Mike Borchard, Sedgwick Co. mborchar@sedgwick.gov

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Wendy Prosser, Barton Co. wprosser@bartoncounty.org

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Truette McQueen, Ottawa Co. otappraiser@nckcn.com

Craig Clough, Harvey Co. cclough@harveycounty.com continued on next page



Legislative Cmte., continued

Lori Reedy, Harper Co. lreedy@harpercountyks.gov

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Kenton Lyon, Osborne Co. obcoappraiser@kansasgov.com

Sean Robertson, Saline Co. sean.robertson@saline.org

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Mark Hixon, Cherokee Co. mhixon@cherokeecounty-ks.gov

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Barry Porter, Republic Co. rpappraiser@republiccounty.org

STRUCTURES/ETHICS

Chair: Lois Schlegel, Pottawatomie Co. lschlegel@pottcounty.org

Maria Castillo, Finney Co. mcastillo@finneycounty.org

Kathy Hansen, Smith Co. sm_county_appraiser@wan.kdor.state. ks.us

Barb Esfeld, Barton Co. appraiser@bartoncounty.org

SUBSIDIZED HOUSING

Chair: Brad Eldridge, Douglas Co. beldridge@douglas-county.com

Stephanie O'Dell, Miami Co. sodell@miamicountyks.org

Bob Kent, PVD bob.kent@kdor.ks.gov

Kevin Bradshaw, Wyandotte Co. kbradshaw@wycokck.org

Trecia McDowell, Sedgwick Co. trecia.mcdowell@sedgwick.gov

Melanie Berry, Riley Co. mberry@rileycountyks.gov

2017 KCAA Budget

ACCT#	ACCOUNT DESCRIPTION	2017 Budget	ACCT#	ACCOUNT DESCRIPTION	2017 Budget
01	■ APPRAISER REVENUE		APPRAISE		
01-01	APPRAISER OTHER	2,100	01-03	CONF & MEETINGS	
01-02	APPRAISER KCAA REVENUE	66,500	01-03-01	SYMPOSIUM	
	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	10,250
01-03-03	CKA DUES	150			
	TOTAL APPRAISER DUES	15,450	01-04	TAXES	
			01-04-01	PERSONAL PROPERTY	
01-04	CONF & MEETINGS		01-04-02	OTHER	100
01-04-01	SYMPOSIUM			TOTAL TAXES	100
	TECHNOLOGY SEMINAR				
	TOTAL CONF & MEETINGS	-	01-06	CONTRIBUTIONS	
			1/6/2001	HAGEMAN TRUST	-
01-05	INTEREST		01-06-02	IAAO	
01-05-01	BANK INTEREST	300	01-06-04	OTHER CONTRIBUTIONS	
	TOTAL APPRAISER REVENUE	84,350	01-06-05	SCHOLARSHIPS	500
02	EDUCATION REVENUE			TOTAL CONTRIBUTIONS	500
02-01	EDUCATION OTHER				
02-01	EDUCATION CLASSES	62,500	01-07	PROFESSIONAL	
02-02-03	TOTAL EDUCATION REVENUE	62,500	01-07-01	ACCOUNTING	250
	TO THE EBOOKHOW THE VEHOLE	02,000	01-07-02	LEGAL	300
	TOTAL REVENUES	146,850	01-07-03	NEWSLETTER	6,500
				TOTAL PROFESSIONAL	7,050
01	■ APPRAISER EXPENSES		01-08	CONTRACTS	
			01-08-01	EXECUTIVE SECRETARY	37,500
01-01	OFFICE & SUPPLIES		01-08-02	EXECUTIVE SECR. TRAVEL	2,000
01-01-01	TELEPHONE	1,100	******	TOTAL CONTRACTS	39,500
01-01-03	POSTAGE	500			
01-01-04	SUPPLIES	600	01-09	DUES	
01-01-05	MISCELLANEOUS OTHER EXP.	. 1,000	01-09-01	KAC DUES	2,500
	TOTAL OFFICE & SUPPLIES	3,200	01-09-02	IAAO AFFILIATE DUES	200
				TOTAL DUES	2,700
01-02	LEGISLATIVE				
01-02-01	LEGISLATIVE EXPENSES	2,000	01-10	FEES & REGISTRATIONS	
	TOTAL LEGISLATIVE EXPENSE	S 2,000	01-10-01	FEES & REGISTRATIONS	50
				Budget conti	nued on next page

2017 Budget, continued

ACCT#	ACCOUNT DESCRIPTION	2017 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	<u>-</u>
01-12-08	IAAO TRIP	<u>-</u>
01-12-09	NCRAAO '17	
01-12-11	TECH SEMINAR	_
01-12-12	RETIREMENT GIFTS	500
	TOTAL SPECIAL PROJECTS	1,500
	APPRAISER 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	149,600
02	EDUCATION	
02-02	INSTRUCTOR FEES	<u>-</u>
02-04	MEETING ROOMS	<u>-</u>
02-05	CLASSES OTHER	_
	TOTAL EDUCATION EXPENSES	-
	TOTAL EXPENSES	149,600
	TOTAL REVENUES	146,850
	OPERATING BALANCE	(2,750)



Have a Happy, Healthy & Prosperous New Year!



http://www.marriott.com/hotels/travel/ictwe-wichita-marriott/

NCRAAO/KCAA CONFERENCE June 18 – 22, 2017

Wichita Marriott 9100 Corporate Hills Drive

2017 KCAA Education

Course	Date	Location*	Instructor	Cost
USPAP Update	May 1	Manhattan, KS	Barry Couch	\$150 (Bring Publication) \$225 (Need Publication)
USPAP	May 2-4	Wichita, KS	Barry Couch	\$255 (Bring Publication) \$330 (Need Publication)
RMA Residential Review	Sept. 6-8	Wichita, KS	Rick Stuart	\$300
RMA Commercial Review	Nov. 7-9	Topeka, KS	Rick Stuart	\$300
IAAO 101 Fund. of Real Property Appraisal	July 10-14	Manhattan, KS	Rick Stuart	\$450
IAAO 201 Appraisal of Land	May 22-26	Manhattan, KS	Marion Johnson	\$450
IAAO 102 Income Approach To Valuation	Aug. 28 – Sept. 1	Topeka, KS	Kara Endicott	\$450
IAAO 400 Assessment Admin.	July 17-21	Wichita, KS	Marion Johnson	\$450
IAAO 311 Residential Modeling	Dec. 4-8	Wichita, KS	Marion Johnson	\$450
IAAO 332 Modeling Concepts	Apr. 24-28	Topeka, KS	Barry Couch	\$450

LOCATION*

Topeka Shawnee County Annex 1515 NW Saline Topeka, KS 66618

Wichita Sedgwick Co. Appr. Office 4035 E. Harry St. Wichita, KS 67218 Manhattan Family Resource Bldg 2101 Claflin Road Manhattan, KS 66502

Register Online

http://www.kscaa.net/education/