



APPRAISING THE PLAINS of Kansas



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Congratulations to our most recent RMA recipients! Four individuals received their certificate and pen from Marilyn Cathey at the NCRAAO/KCAA Conference on June 13th. Two individuals who received their pen and certificate last fall were also recognized. Congratulations to all of them on their achievement.

See more highlights from the NCRAAO/KCAA Conference beginning on page 11.

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My Wacky World— and Welcome to It!

Della Rowley, RMA
Cowley County
KCAA President

It appears that everyone had a wonderful time at conference this year! Having combined NCRAAO with the KCAA conference was a challenge, but with the help of a few good friends, everything went off without a hitch, as they say!

Thank you to Mark Low, Kim Lauffer, Greg McHenry, Patti Israel, Bruce Wright, Barb Konrade, Kathy Coomer, Leon Reimer, Rick Stuart and Cindy Brenner for helping get everything planned and worked out. I know there were others who helped the committee, and I thank each of you as well.

The KCAA Executive Board had a beneficial meeting with the new director of PVD, David Harper. David expressed his desire for PVD staff to be more “customer friendly,” and he considers us as county appraisers to be their customers. Discussion on several issues got the lines of communication flowing, and David told us that some of the issues that the Board brought up had already been brought to him by his staff. If you have questions or issues you would like to see PVD work on, give David a call or email him; he is open to suggestions.

KAC has contacted me with requests for workshops to make their conference more appealing to county appraisers. Greg McHenry and I have given some information to them and, hopefully, with the help of PVD, the November conference will be something all of us will want to attend.

The Enhancement Committee,

chaired by Kenton Lyon, Russell County appraiser, has been working hard to keep the requested enhancements before PVD and Tyler. It appears that some of the first enhancements will be out later this year. No money has been spent yet, but the enhancements are out there and the committee is looking into the future as well. I appreciate all of the work this committee has done and will do.

The last year of Orion implementation is upon the final counties to convert and then forward the charge! Orion has rocked the mass appraisal world in Kansas, but technology and the digital age is here and progress is being made. Those of us who have been around for awhile have and will survive, coming out wiser and stronger for it.

KCAA has seen county appraisers retiring and others that will be retiring, but it is great to see new, and in some cases younger, appraisers coming on aboard. The new faces remind me how fast the last 20+ years have gone. It is encouraging to see interest, whether out of necessity or desire, in continuing the standards which have been achieved through those years.

As changes such as Orion, the Internet, social networking, etc., grow, so will the need for new ideas to be put into place to modify the appraisal process in government. Encourage new staff, high school and college students; be a mentor! Be proud of what has been achieved in our profession, and enjoy your duties!

A Very Good Contribution

By Jamie Clark, RMA, Greenwood
County Appraiser

I have opened an **Elysa Lovelady Cancer Benefit Fund** at Community National Bank here in Eureka. Jerry Mentzer, RMA, and I will be on the account and forward all money to Elysa to help with her expenses. Checks can be mailed directly to the bank:

CNB
401 N. Main
Eureka, KS 67045
Payable to Elysa Lovelady Cancer
Benefit Fund

Checks also can be sent to:

GW Co. Appraiser
311 N. Main, Suite 5
Eureka, KS 67045
Payable to Elysa Lovelady Cancer
Benefit Fund

Please help Elysa as she has been a past-president and active member of KCAA for a large number of years.



THANK YOU!

Words cannot begin to express how very blessed and thankful I have felt since I began this journey.

It may have been a call, text, card, letter or keepsake. All let me know I was not going through this alone.

The outpouring of support has been overwhelming and boosted my days with hope and renewal. I truly feel your love and support.

I take comfort in the example Kathy and Lori have shown during their battles and recovery. They are a shining reminder to me of strength and hope to move past this journey and on with daily life.

Thank You, cont.

First to my Lyon County co-workers, you guys are Awesome! What a great and generous bunch I work with! Kansas appraisers and staff, retired appraisers, Cindy at KCAA, PVD staff, vendor friends, and friends from NCRAAO and IAAO, I can only say there is no better group of people to be associated with if I had handpicked you all myself.

I remember when Bob Lott retired a few years ago; he expressed his thoughts on KCAA being the best group of caring people you could be around. I have found this to be true year after year, and now in a large way!

When I went to my first NCRAAO Directors meeting, I was nervous as I didn't know anyone outside the Kansas Directors and not sure what to expect. I was given a warm welcome and introduced around the very first day. I have so enjoyed the friendships I have fostered and look forward to attending next year's conference.

A special thank you to Jami and those who helped establish the benefit fund and raffle. What a true blessing this has been. To Rusty at Navrat's, The Lockwood Company, KCAA Board, R&S Digital, and Gary Stapp Productions for providing the iPad to raffle. To all who made a donation and bought or sold raffle tickets, I am truly appreciative.

Again, words just cannot express what is flowing from my heart. Keep those prayers going up as they are being heard and answered. May God Bless.

—Elysa Lovelady

Board Meeting Highlights

■ KCAA Executive Board Meeting, April 26, 2011, Conference Call

Previous Meeting Minutes: Motion to approve, minutes approved.

Financial Report: Approved.

Treasurer's Report: Approved.

Education: Excel class information given by Mike Montgomery, Education chair. Lori is working on a similar class in Hutchinson with a professor. \$10 administrative fee to be charged for each registrant if the class is handled by KCAA.

Orion: Kenton is trying to get the committee meeting and Tyler is working on the initial enhancements. Completion in July or Aug. 2011 is projected. The enhancement list has grown. Cindy will send another invoice round for the Orion enhancement after the priorities are set. Della to draft a letter now stating that the invoice will be forthcoming in the fall.

NCRAAO: Cindy reported that there are 109 registrants currently.

Oil & Gas: Class on horizontal drilling? Is there an interest? Dean mentioned a video he had received about the topic. Lori mentioned the lack of equipment being addressed in Lynn's class, so perhaps a 1-day oil & gas workshop that covers multiple topics. Della will talk with Mike on getting something set up.

Legislation: Rod reported that it is all

budget all the time.

Elysa Lovelady contribution: A monetary contribution, raffle at conference or just donate individually? Discussion was had with respect to tax payer funds being used for this type of thing. Motion to purchase an item not to exceed \$250 for the raffle. No opposed.

Mobile O: Tyler bought Mobile O. There will be discussion at the Tyler conference regarding what will happen with Mobile O. Brian is in communication with Della, so if you have feedback on what you would like to see done regarding Mobile O, contact Della. Bruce is requesting a letter from Della regarding Mobile O, what equipment is needed, cost, etc. Della will try to get this information from Brian.

Tyler Conference: Greg and Della discussed about three months ago that a KCAA representative should attend the Tyler Conference every year. Kansas gets a vote at this conference, so we should have a representative. It was suggested someone from the Enhancement Committee attend. Motion made to send the Enhancement Committee chair to the Tyler Conference paid by KCAA. No opposed.

Other business: June 17-20, 2012, in Manhattan for the conference.

Rod checked on the discussion forum. Cindy is working on it.

Meeting adjourned.



The Egg House Submitted by Lisa Ree, RMA, Ellis County

If your parents wanted to buy you a house, but payments would extend 200 years, what would you do? If you were a Chinese architect, you'd build yourself an Egg House. A 24-year-old architect used sack bags, bamboo strips, wood chips and grass seed to construct a six-foot tall, solar-powered, egg-shaped house. The cost to build the house was less than \$1,000. And since the house was placed on a public sidewalk, there was no rent. With no kitchen or bathroom, the owner would frequent the local gym, restaurants and coffee shops. Eventually the owner was ordered to remove the house from the sidewalk.

The (Acting) Director's Update...

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

Time moves quickly. It doesn't seem possible that more than three months have elapsed since the passing of Director Mark Beck and my appointment as Acting Director. At PVD, we have worked diligently to adjust to the change. Mark's experience and thorough knowledge of the Kansas property tax system cannot be replaced by one person. Mark's advice was always to "rely on your experts," and I have done just that, and am grateful for the experienced and expert staff at PVD who has been greatly responsible for what I hope has been a smooth transition.

At PVD, we recently compiled a list of former PVD directors and acting directors, which I thought I would share:

Eldon Sloan 1958-1959
 F.A. Palmer 1960
 Alvin E. Jones 1961-1965
 Ronald F. Dwyer 1966-1970
 Clarence J. Malone 1971
 Harold C. Rohmiller 1972-1974
 Raymond C. Vaughn 1975-1978
 Phillip W. Martin 1979-1984
 Victor W. Miller 1985-1986
 Harley Duncan, Acting Director 1987
 Terry D. Hamblin 1987-1989
 John R. Luttjohann 1989-1990
 David C. Cunningham 1991-1994
 Susan Duffy, Acting Director 1995
 Mark S. Beck 1995-2011
 David N. Harper, Acting Director 2011

I believe this truly puts into perspective the impressiveness of Mark's 16-year term as director and the stability he brought to this office. I am honored to have my name added after his as the current acting director of PVD.

In recent months, under the leadership of Secretary of Revenue Nick Jordan, the focus in the Kansas Department of Revenue has included a strong emphasis on improved customer service and efficiency by all divisions. At PVD we have been reviewing our procedures, policies and goals to improve our service to the taxpayers of Kansas and to county and state agen-

I believe PVD should function as an agency of assistance and support to the county appraisers.

cies. In order to accomplish this, we will continue to need feedback from the county appraisers, the executive board and committees of the KCAA. We appreciated the opportunity to address the KCAA committee at the June conference in Topeka to express to the appraisers our interest in continuing to build a positive working relationship. I welcomed the opportunity to meet many of the county appraisers and hear their thoughts and concerns.

My meeting with the KCAA Executive Board reinforced my opinion that PVD and the county appraisers need to communicate on current appraisal issues in order to problem solve and work most efficiently. We may not always agree on the solutions or paths of action, but communicating and coordinating efforts on certain issues will likely benefit all. I thought this year's conference was excellent. It was readily apparent Kansas appraisers take a great deal of pride in their profession and Kansas has a well-deserved, excellent reputation in the ad valorem property tax field.

I believe PVD should function as an agency of assistance and support to the county appraisers. Our duties, as defined by statute, include rendering all assistance possible toward uniform assessments within the counties and throughout the state. To accomplish this, we need to continue to hear from appraisers about areas in which they need support. We have recently had staff assisting at county offices with market modeling, oil and gas renditions, certification, Orion and more. We realize everyone is hampered somewhat by budget and staffing constraints, but we will do all we can to work with the appraisers to resolve problems and continue to improve the appraisal process.

The summer of 2011 will be busy at PVD. For the 2011 tax year, 72 counties produced values through the Orion system. All 105 counties will produce values through Orion for the 2012 tax year. PVD looks forward to moving past the implementation stage and on to the maintenance and enhancement stage, and the opportunity to begin to advance the process and develop new training courses for the Orion users.

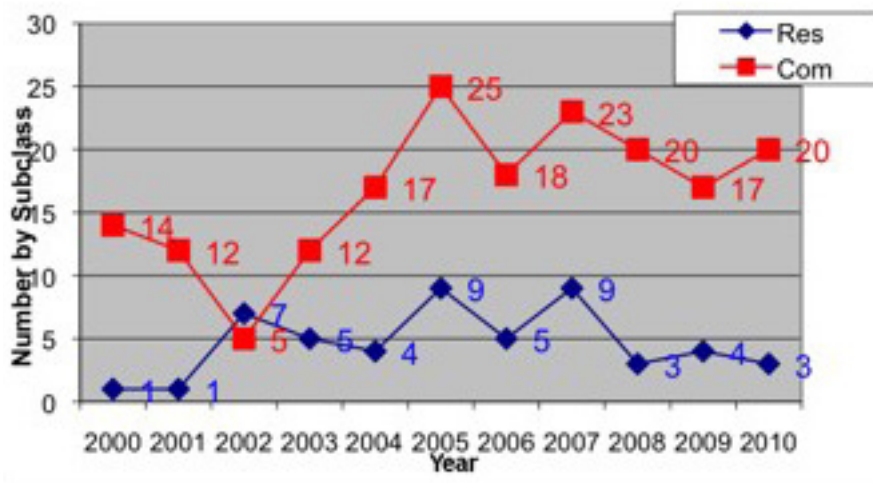
The 2010 final sales ratio studies are complete. The county commissioners were mailed their certified letters with the results on June 22, 2011. The appraisers were all notified of the results via email on June 20. Once the certified letters have been mailed, the county has 15 days from the date of receipt to appeal to COTA (Court of Tax Appeals). For the 2010 tax year, 20 counties did not meet statistical compliance for the commercial/industrial subclass and three did not meet statistical compliance for the residential subclass. (See chart on next page.)

PVD and the State of Kansas are very fortunate to have two nationally recognized experts in the area of ratio studies on staff in Peter Davis and Nancy Tomberlin. I encourage counties with any questions on statistical analysis involving the ratio study to contact either Nancy or Pete and take full advantage of their expertise.

The Kansas Department of Revenue/PVD website is being revised and updated. The 2011 agricultural use values and capitalization rate information are now available on the website, as well as sales ratio results, educational offerings, current tax unit certifications and contact and general information for the various sections of PVD.

Education is an area of increased focus by PVD. Our education committee, along with education coordinator

Number of counties not meeting statistical compliance by subclass 2000 - 2010



Marilyn Cathey and I, are reviewing our current offerings, continuing education approval criteria and RMA (Registered Mass Appraiser) policy. Marilyn and her staff do an excellent job of coordinating schedules and classes, but we are always receptive to suggestions for course improvements and offerings for hosting of PVD classes and meetings at various locations in Kansas.

Counties have expressed their desire for PVD to resume holding annual or biannual director's update meetings. We agree the updates are important, and we are working towards having a director's update in 2011. The hope is to schedule a meeting during the Kansas Association of Counties conference in Topeka the week of November 13. We will keep all posted as plans develop.

I look forward to working with the Kansas county appraisers and their staffs in the upcoming months. I am hopeful my background in the Kansas mass appraisal system will be beneficial in understanding and recognizing issues of importance to the Kansas county appraisers and the Kansas taxpayers.

I began in this profession in the summer of 1989 as a data collector

for the Shawnee County Appraiser's office. We have progressed tremendously in this field since then, but the experience I gained from daily contact with taxpayers and addressing their questions at their front door proved to be an invaluable learning tool. In total, I spent about 16 years at the county level in Shawnee and Jefferson counties, with duties including data collector, residential and commercial appraiser, county representative at informal and formal appeals, market modeling, residential supervisor and interim county appraiser. Since October 2007 I have been with PVD and have worked as manager/administrator of the State Appraised Bureau, which provided me valuable experience for my current position in areas I had not been exposed to at the county level.

In closing, I want to again thank the KCAA for allowing us to be a part of the June conference and for this venue to share what is going on at PVD.

Have a Great Summer!

785-296-0452
 david.harper@kdor.ks.gov
<http://www.ksrevenue.org/pvd.htm>

I look forward to working with the Kansas county appraisers and their staffs in the upcoming months.

In Memoriam: Mark Beck

Below is Mark Beck obituary as it appeared in the *Topeka Capital-Journal* on April 18.

Mark Stephen Beck, 62, of Topeka, passed away Friday, April 15, 2011. He was born January 6, 1949, in Highland Park, MI, the son of Rev. Earle T. Beck and Virginia (Hoemke) Beck. He was a graduate of Lutheran West High School, Detroit, MI, in 1967, later graduated from Shaw College at Detroit with a bachelor's degree in 1971.

Mark held the position of Director of Property Valuation, Kansas Department of Revenue from March 1995 to present. He loved his work and the people who worked with him. He enjoyed the time the Kansas Legislature was in session and looked forward to the interaction with the legislators, their staffs, the county officials and the lobbyists. Of course, he was also pleased if the session closed with no legislation affecting his division. He took pride in the positive changes that developed in PVD during his time as director. However, as he often said, he had a great staff who worked together to make everything run smoothly and he had the pleasure of working for some really terrific Secretaries of Revenue!

He was a member of Prince of Peace Lutheran Church, Topeka. Mark married Cynthia Cyndi (Fehlhafer) at Utica, NE on August 3, 1969. Survivors include a son, Nathan Beck, Fairmont, NE; daughter, Jennifer Beck, Topeka; mother, Virginia Beck, Royal Oak, MI; mother-in-law, Jean Fehlhafer, Seward, NE; sisters, Rev. Cherlyne V. Beck, Detroit, MI, Eileen (Steve) Hoelter, Livonia, MI, Jeannine Beck, Royal Oak, MI, Renee (Tim) Beck-Snow, Kalamazoo, MI; brother, Paul (Diana) Beck, Howell, MI; brothers-in-law, Tom Hackman, New Mexico, Stanley and Virginia Fehlhafer, Lincoln, NE, Ralph and Jeri Fehlhafer, Cody, WY, Stan and Nancy Baack, Audubon, IA, Ken and Marlene Baack, Utica, NE, Don and Sue Baack, Seward, NE; sisters-in-law, Doris Fehlhafer, Seward, NE, Betty Fehlhafer, Utica, NE, Kathryn

continued on next page

Beck, continued

(Duane) Janssen, Syracuse, NE, Mary Fehlhafer, Seward, NE, Nancy (Rick) Cradick, Utica, NE; Many dearly loved nieces and nephews and friends.

Mark was preceded in death by his father, Rev. Earle T. Beck; father-in-law, Herman Fehlhafer; mother-in-law, Palma Fehlhafer; sister, Lisa (Beck) Hackman; brothers-in-law, Robert Fehlhafer, Wayne Fehlhafer. Memorial ceremonies for Mr. Beck will be Wednesday, April 20, 11 a.m. at the Prince of Peace Lutheran Church, 3625 SW Wanamaker Rd., Topeka.

Memorial contributions may be made to Prince of Peace Preschool and/or Prince of Peace Lutheran Church, 3625 SW Wanamaker Rd. Holy Cross Lutheran Church, 1042 May St., Goehner, NE 68364 and the American Cancer Society, PO Box 22718, Oklahoma City, OK 73123.

Arrangements were made at Penwell-Gabel Southwest Chapel, 3700 SW Wanamaker Rd., Topeka. To leave a message for the family online, please visit www.PenwellGabelTopeka.com.



Doing the Right Thing

Orlando, FL — The owner of a \$1.4 million home is accused of trying to bribe an Orange County Property Appraiser employee to lower his tax assessment. Officials say 51-year-old Gamel Said Badreg was arrested Wednesday on two counts of bribery.

Two weeks ago Property Appraiser Bill Donegan told the State Attorney's Office that Badreg offered employee Ryan Smith an envelope containing \$500 in an effort to get him to lower the tax value of his five-bedroom lakefront home. The arrest report states that Badreg promised more money once the value of his home was reduced.

The State Attorney's Office then set up a meeting between Badreg and Smith. When Smith offered a fictitious lower tax evaluation, Badreg gave him another \$500 and investigators arrested him.

Alternative Notice: Chapter 2

By Mark Hixon, CKA, RMA, Shawnee County

In the last issue, we had just sent out about 10,000 valuation notices to property owners whose value or classification had changed from last year. We did not mail notices to those that did not change. We utilized the alternative notice provision of K.S.A. 79-1460. And since my first report was based on our experience in the first two weeks, I have this wrap-up report with the total assessment of the pros and cons.

One of the obvious benefits was the savings of \$25,000 in printing and postage costs. Another was the overall positive response from taxpayers. They appreciated the common-sense approach and the fact that their money was not being spent unnecessarily. I did not receive any complaints from taxpayers in Shawnee County. However, I did receive one complaint from a tax rep in Wichita.

Another obvious benefit is the reduction in number of appeals. Last year we had a total of 921 informal appeals. That was the lowest number of appeals since 1988 and represented 1.2% of the parcels in the county. This year we had 789 informal appeals, or 1.1% of total parcels. Not a huge reduction, but I suspect it will be the all-time low for many years to come.

Here's an observation you may find interesting: 34% of the appeals we had this year were from tax reps. There were a total of 266 of 789 appeals from people/companies other than the property owners. And if one tax rep hadn't missed the deadline, the total number of hearings would have gone up about another 100. Maybe it's not a startling revelation to know that an extremely small population of tax reps have a disproportionate amount of access to the appeal process, but I didn't think it amounted to more than one-third.

Admittedly, there were some taxpayers who did not understand the process for filing an appeal. We contributed to that by printing a mail-in form on the back of the valuation notice in previous years, and property owners

got familiar with using that format rather than calling our appeal scheduling line. Without a notice, some people didn't know how to appeal. They did not know it was as easy as sending an email, fax, letter, or calling us. For instance, I got several emails from taxpayers wanting to know how they could appeal their value. I simply replied that I was going to consider their email as notice of appeal and they would be contacted by someone to set up a date/time for the hearing.

One of the key elements to making this work is a website that taxpayers can use to compare their values with other properties they believe are similar to theirs. Even if they don't have a clue as to the market value of their property, they do have a clue as to what it is worth in relation to other properties.

My overall impression of the alternative notification process is that it will become a common practice. The Director intended this to be a pilot project in Shawnee County. I spoke with acting director David Harper at the recent NCRAAO conference, and he had not received any negative input from sources unknown to me. Therefore, I can't imagine why this would not be an alternative available to all counties next year on a case by case basis.

34% of the appeals we had this year were from tax reps. There were a total of 266 of 789 appeals from people/companies other than the property owners.



USPAP Ruling at COTA

Docket No. 2008-4637-EQ

Submitted by Paul A. Welcome, CAE, FRICS, ASA, RMA, Johnson County Appraiser

The issue about USPAP is discussed in this decision and supports our position for Standard 6 USPAP with supplemental information.

At issue is the valuation of the subject property for purposes of *ad valorem* taxation as of January 1, 2008. The subject property is a gated apartment complex commonly known as Sandstone Creek Apartments. Constructed in 2000, the subject property is located in Overland Park, Kansas. The complex comprises 364 apartment units with 454,519 square feet of gross building area and 413,116 square feet of net leasable area.

The county lists the subject property as a Class A+ apartment property. Class A is the highest investment classification under the county's mass appraisal model, which is based on the apartment property's condition and age, the size of its units, and the desirability of its location. The subject property is surrounded by other Class A apartment properties, all with substantially similar characteristics and amenities as the subject property.

Taxpayer appeals from the current appraised value of \$39,139,000, asserting an alternative value of no greater than \$28,000,000.

Two principal questions are presented:

(1) Does the county's appraisal evidence deviate from the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent that it is materially detrimental to the county's overall opinion of value and thus unreliable as a matter of law?

(2) What is the most reasonable estimate of the subject property's fair market value as of January 1, 2008, based on the available valuation evidence?

USPAP Objections

Taxpayer questions whether the

county's appraisal is in compliance with USPAP, alleging various deficiencies in the county's documentary evidence. The thrust of Taxpayer's criticism, however, is that the county's written appraisal report fails to comply with certain ethical, competency, and reporting requirements. Of particular note, Taxpayer contends the documents introduced by the county at the hearing should be disregarded because the county violated certain USPAP scope-of-work requirements.

In considering the credibility of valuation evidence, the Court is mindful of the standards of appraisal practice embodied in USPAP. The Court also recognizes that when valuation evidence so deviates from USPAP that it becomes materially detrimental to a party's overall opinion of value, the evidence may be unreliable as a matter of law. *See In re Amoco Production*, 33 Kan. App. 2d 329, 337, 102 P.3d 1176 (2004); *see also Board of Saline Cty. Comm'rs v. Jensen*, 32 Kan.App. 2d 730, 88 P.3d 242, *rev. denied* 278 Kan. 843 (2004) (holding valuation premised on appraisal approach expressly prohibited by USPAP erroneous as a matter of law).

Here, the county presented its valuation evidence through Stan Moulder, a qualified mass appraisal expert with demonstrated knowledge of the subject property and market area. Mr. Moulder personally inspected the subject property, as well as various comparable properties, in preparing the county's appraisal. He provided uncontroverted testimony at the hearing concerning the salient features and investment classification of the subject property and confirmed that the county considered all factors listed in K.S.A. 79-503a in arriving at its valuation.

In addition to his testimony, Mr. Moulder sponsored a computer-assisted mass appraisal (CAMA) report with supporting documentation. In all, the county's documentary evidence consists of the property record card,

photographs, maps, geographic data, property characteristic information, a reconciliation statement, market income and expense data for apartment complexes, a review of sales of comparable properties, and a 2007 study of rent concessions. The county documents also include an explanation of highest and best use and a statement attesting to the county's compliance with PVD ratio study requirements.

Upon review of the record, the Court finds Mr. Moulder unambiguously defined the county's scope of work and clearly communicated the information analyzed in the county's appraisal. It is clear from the evidence that the scope of the county's work was a mass appraisal assignment and that the county's appraisal was based on data developed using standard methods applied through computer-assisted mass appraisal modeling. The Court finds nothing misleading in the county's documents and testimony with regard to scope of work.

The Court rejects the notion that the county's inclusion of supplemental materials in its standard mass appraisal report changes, *ipso facto*, the scope and character of the County's valuation evidence. Inclusion of supporting documents assists the Court in its final analysis, and such evidence is not prohibited by law. *See In re Yellow Freight System, Inc.*, 36 Kan.App.2d 210, 215, 137 P.3d 1051, 1055 (2006).

In light of the record taken as a whole, the county's evidence meets minimum standards of reliability under Kansas law. Nothing in the record suggests the county's valuation is premised on an appraisal approach expressly prohibited by USPAP. Nor is there any indication of USPAP deviations that could be construed as materially detrimental to the county's overall opinion of value. Appropriate consideration should be given to the county's evidence, along with Taxpayer's evidence, in arriving at a reasonable estimate of value for tax year 2008.

Designation Time

NOW is the time to jump on the boat and sail into your IAAO designation!

With the IAAO Annual Conference in Kansas City merely 15 months away, there is still time to achieve an IAAO designation and help Kansas win the Virginia Cup again. Wondering what classes you need or what it takes to obtain an IAAO designation? All requirements for each designation are located conveniently on the IAAO website. Simply go to www.iaao.org and click on Professional Designations. There are five professional designations, so research the one that suits your professional experience and locate the education classes you need. There are still many education opportunities ahead—see the KCAA website (<http://www.accesskansas.org/kcaa/education/main.htm>). Also, you may contact any one of us on the KCAA designations committee for further information and/or questions:

Darla Frank, CAE, RMA Chair Johnson County 913-715-0041

Kim Lauffer, RES, RMA Comanche County 620-582-2544

Jeannie Gee Fraser, RMA Kearny County 620-355-6427

Pam Palmer, RMA Chase County 620-273-6306

So what is the Virginia Cup award, you ask?

In 1990, the Virginia Association of Assessing Officers challenged other states to increase the number of designees in their respective states and, ultimately, to increase professionalism in the assessing field. The state with the most members receiving an IAAO professional designation since the previous Annual Conference is awarded the Virginia Cup.

With the IAAO conference being held in our home state in 2012, we are asking you keep your focus on the designation destination and begin planning today to obtain and achieve your AAS/CMS/PPS/RES/CAE designation(s) and help aid Kansas in being the next recipient of the Virginia Cup.

Special attention to all you RMA designees out there! One method of obtaining an RES designation is by successfully completing a case study exam. The residential RMA review material is the same review material IAAO uses for preparing for the RES case study. You would only need to review your existing material. If you pursue this avenue, contact Rick Stuart, CAE (rstuart17@cox.net) for some additional study suggestions.

Fred Chmura, AAS, and Rick Stuart, CAE, have written an AAS Case Study Review workshop that has proven very successful for those taking the AAS Case Study Exam. Contact Rick Stuart, CAE if you need additional information.

IAAO 2012 Conference

By Mark Hixon, CKA,RMA, Shawnee County

OK...I'm being recycled as president of the KCIAAO chapter, and we are in the middle of a big run-up to the 2012 Conference in Kansas City, September 9–12. Put that on your calendar and plan on attending. This is the closest it's going to get for most of us, and this is an event you don't want to miss. Plus, the Local Host Committee will need a minimum of 70 volunteers to help with the conference. And to make it even more affordable, the IAAO offers *reduced conference registration for all volunteers who agree to work a minimum of six (6) hours at the conference.*

I'm not too worried about this being a resounding success because my predecessor, Jeff Holsapple, was wise enough to appoint Paul Welcome as chairman of the Local Host Committee. And I am wise enough to leave that alone. So, Paul will do a lot of the heavy lifting involved with putting on a great conference.

Stay tuned for more details on 2012. Meanwhile, I hope to see many of you at the 2011 conference in Phoenix. The Local Host Committee will have a booth in the Exhibit Hall, and I'm sure we'll need help with that. So if you will be attending and want to help with the booth, please contact Paul Welcome.



Deanna Scott
New AAS Designee

Deanna Scott, AAS, received the Assessment Administration Specialist designation in March 2011. Scott serves as the appraisal support division manager for the Sedgwick County Appraiser's Office in Wichita, Kan. She has held that position for six years.

Scott previously served in Sedgwick County as an agriculture/residential appraiser I and II, administrative assistant, geographic information service technician, and agriculture/residential field operations supervisor. She attended Fort Hays State University and received a bachelor's degree in agriculture with a major in agribusiness. Scott also attended Wichita State University earning a mini-MPA in executive development in public administration.

She has been a member of the South Central Kansas Regional Chapter of IAAO for over 11 years, serving as secretary, treasurer, second vice president, and board member. Scott is a mother of two and enjoys spending time with her children, riding bikes, and working out at the gym. She joined IAAO in 1999. Congratulations Deanna!

Reprinted with permission from IAAO



Ronald Tidwell
New RES Designee

Ronald E. Tidwell III, RES, received the Residential Evaluation Specialist designation in April 2011. Tidwell serves as a CAMA Support Officer for the Sedgwick County Appraiser's Office in Wichita, Kansas. He has held that position for one year and previously held the positions of Residential Appraiser I & II. He graduated from Cypress Springs High School. Tidwell is a member of the South Central Kansas Chapter of IAAO and is currently serving as President. He is an active member of his church and serves as volunteer security coordinator. Tidwell has been married for seven years. He joined IAAO in 2007.

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IAAO Elections

Jeff Holsapple, RES, CAE, RMA, residential real estate valuation manager for Johnson County, and Kim Lauffer, RES, RMA, Commanche County appraiser, are asking for your vote in the IAAO elections this November. The IAAO website indicates that eligible members will receive a paper ballot by mail and also be able to vote through the website (www.iaao.org).

Holsapple seeks spot on IAAO Exec Board



Jeff Holsapple

I respectfully request your support of my candidacy for the IAAO Executive Board Region 1. My goals are to work not only toward maintaining but also increasing membership. I

feel it is time that IAAO seek ways to bring younger professionals into the association. The new Chapters and Affiliates Committee could be a great conduit to get younger professionals involved in IAAO.

We need to continue expanding our curriculum with additional online education, updated courses, workshops and one day forums.

A professional designation is a lifetime benefit for the member and as such IAAO should seek to assist members to become designated. A professionally designated member creates new opportunities in their current and future employment.

As an Executive Board member I will diligently strive to help maintain the association as the best in property appraisal, assessment administration, and property tax policy through professional development, education, research, and technical assistance.

Education

B.S. degree, Business Administration—Real Estate and Finance, Colorado State University

Professional Designations

- RES (Residential Evaluation Specialist)
- CAE (Certified Assessment Evaluator)
- RMA (Registered Mass Appraiser) State of Kansas

Experience

Johnson County Kansas Appraiser's Office

- Residential Real Estate Valuation Manager 2008-Present
- Residential Real Estate Regional Coordinator 1999-2007
- Residential Real Estate District Appraiser 1997-1998
- Residential Real Estate Appraiser I 1993-1996

Conley, Kight and Boswell Appraisal Services, Inc.:

- Assistant Appraiser 1987-1999

IAAO Activities

- IAAO Member since 1994
- Professional Designation Subcommittee 2010-Present
- Kansas City Chapter of IAAO, President 2010-2011
- Kansas City Chapter of IAAO, Kansas Director 2006-2008

Lauffer files for IAAO Vice President

I have decided to seek the office of Vice President of IAAO in November 2011. My previous service in IAAO includes the Ethics, Planning and Rules, Membership Services and Conference Content Committees, where I currently serve as



Kim Lauffer

the chair. These appointments provided multiple opportunities for me to gain valuable knowledge in regards to the procedural rules, bylaws and other important IAAO documents

I completed a two-year term on the IAAO Executive Board in 2009. I enjoyed my term on the Board and felt I was able to bring a different perspective to the discussions while learning a great deal about the financial aspects of IAAO. Through many interesting and often tense discussions, I always did my best to remain focused on the members I represented.

My primary goal would be to develop a leadership mentoring program. I have been very fortunate to have been guided through my committee service by great committee chairs. The guidance and insight they have provided me is priceless. I feel we need to find more ways to encourage members to develop this type of relationship with the future leaders of our organization. My other area of interest also involves preparing for the technology the next generation of IAAO will demand and developing these will help us to move forward as an organization.

I am eager to serve and encourage other members find the satisfaction, friendship and pride in their profession that IAAO has provided me. I would greatly appreciate your support.

IAAO Member News

Thanks to all of you for your support of the IAAO.

25-year Members: Norma Steventon-Biernes, Sedgwick Co.

20-year Members: Dean Denning, CKA, RMA, Ellis Co.; Lynn Michaelson, CAE, David Craig & Co.; Richard Batchellor, Kingman Co.; and August Dettbarn, RMA, Douglas Co.

15-year Members: Charles Latham, Saline Co.; Patricia Parker, AAS, Sedgwick Co.; Jack Baines, RMA, Wyandotte Consolidated Govt.

10-year Members: Gayla Godfrey, Rice Co.; Jeff Ramsey, CAE, RES, Johnson Co.

5-year Members: Sharon Pittman, Morris Co.; Karen Solis, Johnson Co.; Cindy Mitchell, Wilson Co.

New Members: Patrick DeWitt, Sedgwick Co.; Shawn Showman, Douglas Co.; Eric Beer, J. Cooper, Jennifer Hiebert, Tiffany Miller, John Perry and Jared Thomason—all from Johnson Co.



Kansas Night 2011

Tuesday September 20th 2011

Buses load immediately following AMC Silent Auction (6:45)

Our hosts will be Rustlers Rooste Phoenix, AZ

Join us for a Wild Wild West night of friends;

chuck wagon style barbeque, fun and . . .

Oh by the way – a Cowboy and Indian theme!

\$60 per person transportation included

Please mail your check by **Sept 1st and remember to include**

names of all attendees to:

Vicki Johnson

Attending: _____

813 E 13th St.

Names: _____

Eudora, KS 66025

For additional info contact: Rick Stuart rstuart17@cox.net or Kim Lauffer cmappras@pixius.net



HIGHLIGHTS NCRAAO /KCAA Conference

KCAA and NCRAAO joined together in Topeka last month for a four-day conference featuring excellent education sessions and lots of good food and good fun. Our thanks to all who participated in the event.



The NCRAAO/KCAA Conference got off to a fun start with lots of friendly competition at the Westridge Lanes & Family Fun Center.

Fun Night Kicks Off NCRAAO/KCAA

By Kim Lauffer, RES RMA, Comanche County

Fun Night on Sunday, June 12, kicked off NCRAAO 2011 in Topeka. A lively group of 82 participants gathered at Westridge Lanes & Family Fun Center for a night of bowling, go cart racing and miniature golf. The fun-filled night also included a hamburger feed.

Watching appraisal professionals race in the go carts with the occasional “accidental” bump provided many smiles and laughs for all. I was amazed at how a little car with a lawn mower motor could bring out the inner animal in some of the most mild-mannered appraisers!

The evening was a great way to kick off the conference, providing a wonderful relaxed setting for catching up with old friends and new. Everyone who attended was entered into a drawing (the only requirement to win was to be in attendance at the Tuesday morning general session). Seven lucky attendees’ names were drawn at that session. Five won \$20, one won \$50, and the big winner was awarded a brand new Kindle. Thanks to all who helped make it such a fun night!



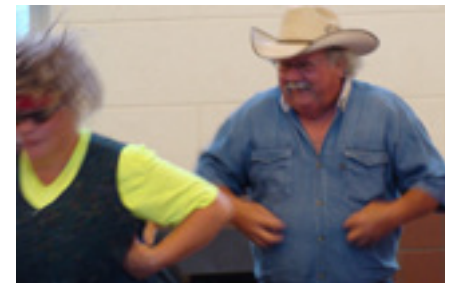
Howdee! Mini Pearl and Urlean welcome Ben Hushka to The Great Overland Station.



Crazy Ladies Entertainment

By Patti Israel, RMA, Ford County

Tuesday evening started with a bus ride to The Great Overland Station, a restored Union Pacific Railroad station. Once you entered the museum/education center, you were greeted by the evening’s entertainment: real-life sisters Merry (Mini Pearl) and Manda (Urlean), “The M&M Sisters,” from Backwoods, Ark. Their motto is “laughter is the best medicine,” and there was plenty of that throughout the evening. The crowd was entertained with songs and lots of audience participation.



The lovely Urlean and Jerry Mentzer.

◀ Patti Israel, Danny Williams and Dee Carter.

Exhibitors, Sponsors Send Thanks

On behalf of all the exhibitors and sponsors who participated in the 2011 NCRAAO conference, I would like to congratulate the members of KCAA for a job well done. All exhibitors and sponsors take pride in assisting assessors throughout the NCRAAO region to achieve their goal of fair and equitable assessments. From the friendly confines of the hotel to the excellent entertainment and the quality education,

the perfect atmosphere was created to foster an environment of learning and networking.

Thank you for allowing us the pleasure of being part of your conference. We would like to invite you to join us once again next year when NCRAAO will be held in Kansas City, Mo.

Robert P. Ehler, President
Vanguard Appraisals, Inc.

2011 NCRAAO/KCAA Conference Stapp's Stage Play

By Barbara Konrade, RMA, CKA

Wednesday night's banquet was followed by a play written by our very own, Gary Stapp. Gary is not only the Lyon County appraiser but also an accomplished playwright. He has written 10 plays and has had nine of them published. The 10th play has just been completed and no doubt will soon be published.

I asked Gary what inspires him to write his plays, and he stated that he was not sure what inspired him, but a title would pop into his mind and off to writing he would go. Several of his plays are riddled with appraisal comedy, which I have been fortunate enough to see.

Wednesday night's play, "It's Not Ugly, It's Art," was about a man named Reginald Fitzgerald Broake, a Manhattan art dealer, who throws his conscience under the bus when he seizes a rare opportunity to buy a lost Picasso from an unsuspecting heir for what amounts to pennies in terms of the painting's apparent true value.

With opportunity pounding at Reginald's door, he's quick to find a buyer. However, before Mrs. Agnes Alfred-Anjou can get to the gallery with her old-money purse, misfortune strikes when the painting is ruined as a result of an accidental romantic antic between Broake's assistant, Abby, and the gallery security guard, Max. An immediate "cover-up" takes place, and while Max and Abby are caught in the middle, it becomes apparent to them that art, like love, is truly most appreciated by the eye of the beholder.

The cast were seasoned actors/actresses from Garnett, Kan. Abby was played by Gary's daughter. This production was truly enjoyed by all.

**Wednesday night's play,
"It's Not Ugly, It's Art," was
written by Lyon County
appraiser and playwright
Gary Stapp.**



Gail Hermesch

2011 NCRAAO/KCAA General Session Work-Life Balance

By Lisa Ree, RMA, Ellis County

Put eight appraisers in a circle with a balloon and instructions to keep their balloon afloat, and they can handle the task easily. But throw several more balloons into their circle, and the task of keeping all balloons afloat becomes harder and balloons

start dropping to the floor.

Gail Hermesch, the general session speaker, used this exercise to illustrate that we start our day with one major agenda (one balloon). Then as the day progresses more issues arise. We think we can handle another issue, plus another, etc. But before we realize it, our first agenda item of the day gets lost in the shuffle (the balloon that drops to the floor).

She stressed that there are two important things to remember when struggling with our work-life balance: Learn every day and laugh every day. She also suggested we have a Daily Growth Plan, such as to always encourage others, make them laugh, be positive and help others have a positive attitude. If we learn continuously and pass on to others what we've learned, we can help others get what they want—and in return we will get what we want.

We should laugh daily and never be too busy to laugh. Laughter can't solve all our problems, but it can help make the issues seem better. It also can be the perfect antidote for stress. Suggested ways to work on lightening up include smiling more often, as it just may lead to laughter. When we hear laughter, move towards it—the laughter just may be contagious. We should spend time with fun and playful people, and the fun will spread. When we are faced with an issue, we should consider whether it is worth getting upset over or worth upsetting others. Is the issue really our problem, because it may not have been. Final words included the familiar sayings: You don't stop laughing because you grow old, you grow old because you stop laughing. And: Live to laugh and laugh to live.

A Golfing We Will Go

By Mark Low, RMA,
Finney County



A beautiful start, a short rain delay 30 minutes later, and then a glorious golf day after that. NCRAAO golfers, 68 in all, were fortunate to play a brand new golf course this year, Firekeeper Golf Course. Information from the course's website is shown below:

Firekeeper golf course is the newest economic endeavor of the Prairie Band Potawatomi Nation and the hottest new golf property in the Midwest. The course is located in Mayetta, Kansas, 15 miles north of Topeka just off Highway 75. Firekeeper is the first signature course of four-time PGA TOUR winner Notah Begay III, the only full-blooded Native American on the tour. He designed Firekeeper in partnership with Jeffrey D. Brauer, ASGCA. Brauer has designed other Kansas courses, Colbert Hills in Manhattan and Sand Creek Station in Newton. Completed in 2010 the course is now open to the public.

I did not receive any negative comments about the course. There were three flights and three team winners in each flight, so all the winners are too numerous to count.

Find out more about the new Firekeeper Golf Course at <http://firekeepergolf.com>

2011 NCRAAO/KCAA Conference

Capitalization Rate Presentation

By Lori Reedy, RMA, Reno County

Tim Keller, MAI, and Scott Walter, of Keller & Associates, presented this session at the annual KCAA conference in Topeka, which was also a joint NCRAAO Conference. Both gentlemen have extremely impressive biographies. Tim is a certified general real property appraiser in Missouri and Kansas, an Appraisal Institute MAI and has successfully completed the certified public accountant examination. He graduated with a BS in accounting from Fort Hays State University and went on to obtain his Master's in business from the University of Notre Dame. Tim has extensive commercial appraisal experience, ranging from regional shopping malls and big box retailers to industrial parks and hospitals in multiple states.

Scott is also a certified general real property appraiser in Kansas and Missouri, and graduated with a BS in accounting from Fort Hays State University. He is a candidate for the Appraisal Institute MAI designation, and his appraisal experience encompasses a variety of commercial properties including retail, office, industrial, restaurant, apartments, convenience stores, car washes and mini-storages. He has also appraised commercial, rural/urban development and large acreage tract land.

Direct capitalization is defined as “a method used to convert a single year’s income estimate into a value indication in the income capitalization approach.” Cap rate fundamentals include the return on and of capital. Steps for conducting a cap rate study are:

1. Initial contact with client: At this step, a discussion takes place to determine which property types warrant a study. Generally, property types are categorized as apartments, industrial, retail and office.

2. Engagement Letter/Contract Negotiations: Answers are established for questions such as what services will be required, when will it be completed,

and how much will it cost?

Direct capitalization is defined as “a method used to convert a single year’s income estimate into a value indication in the income capitalization approach.”

3. Obtaining information from County: Sales, income and expense data and property tax appeal information is collected.

4. Appraiser’s research market: Appraisers research sales information and identify other sources for cap rate data. Various sources are used, including sales from prior appraisal work, sales data gleaned from other appraisers and third-party data such as Loopnet, Co-star and Exceligent. Other sources may include regional and national surveys and interviews with mortgage brokers or banking officials. Band of investment, effective gross income multipliers and a debt coverage formula may also be considered.

Tim and Scott emphasized the importance of verifying sales information by interviewing real estate agents and property owners. They expressed the importance of comparability, consistency of data, purchaser motivation, special adjustments and property rights.

Sales are then sorted and arrayed by property type and investment class.

- **Property Class “A”:** Newer buildings, average is less than 10 years old; generally with full amenities and generating the highest rents for the area.
- **Property Class “B”:** These properties are approximately 10 to 15 years old, offer full amenities, with the most desirable area at the top of the “B+” range. This classification could include newer properties in a less desirable location, quality and/or amenities.
- **Property Class “C”:** These prop-

erties are approximately 15 to 20 years old, of average quality and condition with typical size units and fewer amenities. Again, properties in the most desirable areas would be at the top of the range, “C+.”

- **Property Class “D”:** Generally, these are properties with an effective age of 20+ years with little or no remodeling and units with high maintenance and expenses. Properties in the less desirable area would be rated at the low “D-” range.

5. Report is prepared and sent to client: A conference call is scheduled with the client to discuss the results and conclude the assignment.

Keller and Associates also offer the service of developing benchmark studies. They research and estimate a range of typical rents, vacancies, and expenses by property type and class. A typical property breakdown for a benchmark study includes:

- Apartments, Row Type Buildings, General Office High Rise
- General Office Low Rise – Single Tenant, General Office Low Rise – Multi Tenant
- Restaurant, Multi-Tenant Retail (Various Sizes)
- Single-Tenant Retail (Various Sizes), Industrial Warehouse (Various Sizes)

Tim and Scott did a fantastic job presenting this information and the session was well attended. They graciously addressed questions from the group and there was active discussion with the participants.

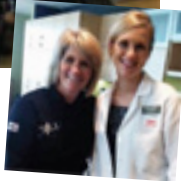
NCRAAO/KCAA Conference

Spouse Program

By Kathy Briney-Wagner, RMA



Attendees listen and take notes during Chef Alli's cooking class. Inset: Chef Allie and Amanda.



Private Cooking Class with Chef Alli

On Tuesday... The group loaded the bus and headed to Hy-Vee in Topeka to take part in the "Love Me Tenderloin" private interactive cooking class with Chef Alli and her assistant, Amanda who is a dietitian. Chef Alli shared special recipes, tips and techniques for cooking her favorite cut of pork—roast tenderloin—as well as other great menu items that included spiced sweet potato mash and roasted vegetable medley. Then for dessert, Chef Alli shared a delicious Pioneer Woman specialty, apple skillet cake. (Visit www.ThePioneerWoman.com to learn more about Ree Drummond.) A generous sampling of each recipe was given to the group as well as copies of all the recipes. A light appetizer and lunch was also included—so no one should have left hungry! After class, attendees were also able to check out the Hy-Vee store.

Group Tour of Cedar Crest

After Chef Alli... The group was off to tour the Governor's Mansion, Cedar Crest, which is a focal point of a 200-acre estate overlooking the Kansas River. Built in 1928, Cedar Crest, is home to the present Gov. Sam Brownback



Cedar Crest

and has been home to many past governors since 1962. The estate features



All smiles while touring the beautiful Governor's Mansion.

several ponds and hiking trails and has been listed on the National Register of Historic Places since 1982.

During the tour, the group learned that Cedar Crest was designed by the architectural firm of Wight and Wight in 1928 for Topeka State Journal and Emporia News newspaper publisher Frank P. MacLennan. MacLennan died in 1933. When his widow died in 1955, she bequeathed Cedar Crest to the state of Kansas with the condition it be utilized as a home for the governor of Kansas. The gift included 244 acres of surrounding land to be used as a park (now known as MacLennan Park). During the 1990s, the mansion underwent a \$4.4 million refurbishment program.

Tour & Lunch at The Woodward Inns on Fillmore

On Wednesday... The group loaded the bus and headed to The Woodward Inns on Fillmore to have lunch and take a tour of several of the inns. When we arrived, owner, former lobbyist Elizabeth Taylor, had an elaborate buffet-style lunch along with her special raspberry tea for us to enjoy as she shared the history of The Woodward Inn as well as her other inns prior to the tour of two of the properties.



Dining in the library of The Woodward Inn.

After touring both The Woodward Inn and The Woodward Max, which are both used as bed and breakfast facilities for weddings and receptions as well as retreats and business conferences, it is evident that Taylor has put her heart and soul into each of the inns. Everyone on the tour was pleasantly surprised with both the tour and the meal.

As the spouse tour guide, I took tons of pictures that I cannot even begin to include in this article, so I suggest that everyone take time to visit www.thewoodward.com. This website has many photos showing the elegance of each of the seven inns as well as a brief history of each—or better yet, visit the facilities in person. See "A brief history of Topeka's Most Artistic Home."

After the tour... The group then went shopping at West Ridge Mall, where they had access to more than 115 specialty stores. Fun was had by all!



A Brief History of “Topeka’s Most Artistic Home”

The Woodward was built in 1923 for Chester Woodward and his wife, Frederica. After traveling the world, Chester Woodward wanted his last grand estate to be as authentically English as he could make it, so he imported the timbers and the large stones from England and designed his large, open, 2 1/2 story library after the Sir Walter Scott Library in Abbotsford, Scotland, which housed his 6,000-book collection.

The library was built to be 26' x 52' and would host a walk-along gallery on two sides of the second story so the family could display and view their fine art. It is adorned with mythical symbols similar to the zodiac around the perimeter and in the stonage of the massive fireplace. Many other features include family crests and historic paintings depicting the Tudor age of King Henry VIII.

The rest of the house belonged to Frederica. In her day, she could overlook what was then Central Park from her sitting room located on the second floor just at the top of the bi-directional stairway. This room has a hand-carved tile fireplace designed with covered wagons, which was a dedication to the families who developed The Chisholm Trail. She also loved to entertain and did so even during the 30 years after the death of Mr. Woodward in 1941. At the age of 90, Mrs. Woodward died in the family home on Aug. 6, 1971. Upon settling of the family estate, the Woodward home was sold to a family dentist who never lived in the home. It then was sold to the Menninger Clinic, which used it for patient care for about 19 years. In 1991, the home was sold to Midland Hospice, which used it for patient care and administration. In 1994, Elizabeth Taylor bought the home at a time when it was in considerable need of exterior and interior renovation. After years of careful and passionate attention, the house is once again in its premier state of elegance.

Counties Need to Go

By Ken Root, High Plains Journal, March 19, 2011, edition
Reprinted with permission.

County lines need to be redrawn. County governments need to merge. Political turf needs to be abandoned and a regional system of government needs to replace the hundreds of small boxes that dot our landscape. I'm sure you are for this, except in your county. This is one of those changes that should have been made at least 60 years ago and now makes sense economically and socially.

This isn't new; the concept of realigning government to fit the jurisdiction has been around since paved roads and cars that would go over 35 miles an hour. The county lines across the Midwest are totally antiquated and the definition of a county needs to be modernized. To oppose this idea is to be completely insensitive to the economic savings it would bring and the evolution of every other institution in your community.

A county was laid out so a person could take a horse-drawn conveyance from their home to the county seat, do business, and return home in one day. Figuring most county seat towns were near the center of the county, that made physical size about 30 to 40 miles square. A courthouse was built and all legal and law enforcement jurisdiction was contained therein. Counties were established at statehood, which was from the 1820s to 1907, and no one has been able to change their dimensions since. State sovereignty is a foundation of our society, but counties—especially in rural areas of the Plains and Midwest—are as antiquated as a flintlock pistol.

Minnesota has 87, Iowa has 99, Kansas has 105, Nebraska has 93, Missouri has 114, Oklahoma has 77, and Texas has 254. Put a dollar sign on how much it costs to maintain each county government and consider the savings of merging four into one. With utilization of modern technology, great savings could be achieved with the same, if not better, quality of services for all residents.

“We have too many people who work for county governments and too many people who are so wed to the structure of their world that the change is not going to be made from the inside out.”

Ask yourself this: Is there anything that prevents you from crossing a county line except official business at your courthouse? Do you go to Wal-Mart in another county? Do you buy feed, seed or fertilizer in another county? Do you go to a machinery dealer in another county? We have no loyalty to the county except as the defining location of where we live. There is not going to be a change to the name of your town or your state—just the expansion of the area that is contained in one government jurisdiction.

I think each state should have the same obligation to redraw counties as they do to redraw congressional districts. The number of people within each rural county should be approximately the same. The county size should correspond with the distance to the new seat of government. If you used the same measurement of getting there and getting home in a day, you could make each county about 300 miles wide, but that would be impractical. I'm suggesting that a city of practical size be designated within each new political district so that residents could access it in less than two hours.

Remember, this is the rapidly evolving era of electronic communications where most official business will be done over the Internet in the very near future. The federal government will close most post offices in small towns in the next few years, and USDA offices

continued on next page

Counties Need to Go, cont.

are merging and restructuring to serve larger geographic regions.

I'd even go one better; instead of building a courthouse in every new location, let's put all public offices in a local business. This would be more efficient and bring in more people to that business to shop and seek other services. There would be a need for a separate location for a jail and other administrative offices, but in general this would allow the taxpayers to forgo paying for traditional public facilities. Think of the ease of pulling into the Wal-Mart parking lot and getting your driver's license, your car tag and a car load of groceries at one location. The government offices might be located at the regional hospital or medical clinic so you could have your doctor's appointment and then go over and take care of your homestead exemption filing.

The only reason why county lines weren't redrawn after World War II was "turf" and it remains the same today. We have too many people who work for county governments and too many people who are so wed to the structure of their world that the change is not going to be made from the inside out. State legislatures need the same new freshmen who are now in Congress to do what's right for the state even if it is not what is politically expedient for their home districts. No county has to give up its identity by losing its county seat. It will have to work to make the region attractive and visible and publicize its name to keep from being absorbed into the larger entity. Those who care will do so and benefit from it. Those who don't care don't matter.

Tell me why this is not a good idea. Tell me why a county with more square miles than people should exist in the middle of the plains. Tell me how it would hurt you to have your county government be two hours away.

Contact Ken Root by e-mail at ken-root@gmail.com. Or write to Editor Holly Martin at hmartin@hpj.com and suggest that the number of columns in this paper be reduced and Ken Root be eliminated.



According to Kansas Law...

By Lisa Ree, RMA, Ellis County

Kansas:

- If two trains meet on the same track, neither shall proceed until the other has passed.
- It is illegal for chicken thieves to work during daylight hours.
- It is illegal to hunt whales.
- It is illegal to put ice cream on cherry pie.
- No one may catch fish with his bare hands.
- Pedestrians crossing the highways at night must wear tail lights.
- Rabbits may not be shot from motorboats.
- State game law prohibits the use of mules to hunt ducks.
- It is illegal to catch bullfrogs in a tomato patch.

Lawrence:

- All cars entering the city limits must first sound their horn to warn the horses of their arrival.
- No one may wear a bee in their hat.

Dodge City:

- All places of business must provide a horse water trough.
- It is illegal to spit on a sidewalk.

Wichita:

- Any person caught using or carrying bean snappers or the like shall, upon conviction, be fined
- Before proceeding through the intersection of Douglas and Broadway, a motorist is required to get out of their vehicle and fire three shot gun rounds into the air.
- One can be sent to jail for up to a year for making lewd comments over the telephone.
- One must get a permit from the city if they wish to take dirt from the airport.
- You may not swim in pools.

Topeka:

- Citizens must keep their yards fully weeded.
- Dead deer may not be hauled across Kansas Avenue.

- Driving a herd of cattle through town is outlawed.
- It is forbidden to serve wine in teacups.
- It is illegal to drive one's car through a parade.
- No one may scream at a haunted house.
- No one may whistle or sing on the streets at night.
- Pit Bulls are not allowed within city limits.
- Snowball fights are illegal.
- Spitting on sidewalks is expressly forbidden.
- The installation of bathtubs is prohibited.

Salina:

- It is against the law to leave your car idling unattended.

Derby:

- It is illegal to urinate on the side of a building.
- Riding an animal down a road is a misdemeanor
- Striking a vending machine that stole your money is illegal.
- Tire "screeching" is a misdemeanor

Natoma:

- It's illegal to throw knives at men wearing striped suits.

Russell:

- Musical car horns are banned.

Overland Park:

- One may not picket a funeral.

Kansas City:

- Saying the name "George Washington" without adding the phrase "blessed be his name," can land you with a fine of up to 50 cents.

Lang:

- You may not ride a mule down Main Street, unless the animal is wearing a straw hat.

McLouth:

- It is illegal to wash your false teeth in a public drinking fountain.

Maybe Kansas is Okay

By Carrie Porterl, northbrook.patch.com, March 29, 2011

Joel Byron, 51, was hunched over tiny numbers in the back office of his business property, a one-window storefront in the northwest suburbs. Surrounded by stacks of papers, the small business owner thumbed his way through records of correspondence with the Cook County [Illinois] Tax Assessor's Office like pages in a family photo album.

"Here's a letter from October," he said. "Oh, wait! Here's the one from November. ... This one is mine again. ... And here's the follow-up response two weeks later."

To small business owners like Byron, the amount they owe in property taxes each year is not just one more line item in their operating budget. Due to the complex tiered system unique to Cook County, it can single-handedly cripple them. Part of the reason is because in Cook County, unlike in the rest of the state, businesses shoulder a disproportionate amount of the tax burden while residential properties pay considerably less. And while businesses of every size are assessed at the same rate in the county, small businesses often have a harder time absorbing that rising cost.

Byron, who rents out his Skokie storefront to a hairdresser for \$1,350 a month, keeps the back office to run his sign-making business. The otherwise monochromatic room, kept dim by scarce windows, is speckled with random advertisement signs. Yet, Byron says, the signs on the wall may come down, depending on the writing on the wall for his property taxes. "Business is slow like everyone else," he said. "It's very difficult to meet the tax bill."

Why the system matters

Using something called the "classified" tax system, Cook County determines how much each property owner should pay in taxes. It is the only county in the state that does not use a 33.3 percent assessed value to tax all business and residential owners. Instead, Cook County uses a tiered system to

appropriate the costs as either a business or a home. While residential properties are taxed at 10 percent of their assessed value, business properties are hit with a 25 percent assessed value.

While these numbers both appear to be below the statewide, standardized 33 percent assessed value, it doesn't include another factor unique to Cook County, the state equalizer. The equalizer is a number that is multiplied by a residence or business's assessed value in order to determine what the owners owe in taxes, or the equalized assessed value (EAV). The equalizer, which is just over three now, pops most Cook County tax bills over the level they'd be at if they stuck with the state's flat rate.

Cook County's disproportionate taxing of residences and businesses is maintained by the rationale that businesses can pass on the tax burden to customers in their prices. The unpublicized reason is that businesses don't vote but residents do, according to several taxing officials who didn't want to go on record saying that.

State law requires that all properties be assessed at 33.3 percent of market value. If the sum of the assessed value of Cook County properties does not equal the state-mandated 33.3 percent of total market value, then the state interjects the "state equalizer." If you live in Cook, the assessed value of your property is automatically multiplied by this state equalizer to get your value closer to the 33.3 percent benchmark. The end result, when you add in the state equalizer, and in light of the 10 percent and 25 percent differential, is that businesses are paying almost three times as much as residents in property taxes.

"The property tax bill is just crippling my business," said Byron, who said that more than 95 percent of the income from the property (i.e. rent) goes to paying his taxes. "In December I dipped into my personal savings to pay the second installment of my property tax bill."

Why the equalizer matters

Given that the state equalizer started in 1973 at 1.4813 and more than doubled to 3.3701 in 2009, the equalizer increases—rather than decreases—the disproportionate tax burden on businesses, according to Robert Porter, a former Cook County employee who now works as liaison for Township Officials of Cook County and the county.

"You're paying astronomic property taxes if you're a commercial or retail business in Cook County," said Porter. "The multiplier comes along and moves the homeowner's taxes closer to 33.3 percent. But for businesses it increases astronomically [so] you can save hundreds of thousands of dollars if you just move a quarter of a mile and just get across the Cook County line."

Take a property valued at \$100,000: If it is a home, you multiply it by 10 percent to arrive at the dollar percentage of your property value that is taxable by Cook County (\$10,000); if it is a business, you multiply it by 25 percent (\$25,000). Then multiply by the equalizer of 3.3 percent and you have your equalized assessed value: \$33,000 for homes and \$82,500 for businesses.

"Under the current property tax structure in Cook County, one of adverse impacts is that businesses pay a much higher percentage of property tax relative to residential," said Scott Bagnall, the Niles Township tax assessor. "Nearly three times as much." He added that all businesses fall into the same taxing bracket, though it's harder for small businesses than for larger businesses to front the cost.

Why assessments matter

For Byron, this kind of calculation hurts. Add on shifting assessments for Byron's business (from about \$40,000 in 2008 to about \$80,000 in 2009 to about \$84,000 in 2010) by the county assessor, and you've really got a headache.

Byron paid about \$9,000 for 2008 taxes and about \$22,000 for 2009 taxes.

continued on next page

Maybe Kansas is Okay, cont.

For 2010, the first installment is due April 1, and Byron owes about \$12,000. Bagnall said that Byron is just one of many businesses he advises in his township office. "How do you rationalize, in a poor business climate and economic situation, a residential property value decreasing 20 percent juxtaposed by assessor-stated, market-value increases in business property?" said Bagnall, who noted also that property value for homes has decreased since the housing market crash a few years ago.

So Byron did one of the few things taxpayers can do. He appealed the number the county office has set for his property value. He said he spent at least 15 hours sorting through the appeal process. Byron began at the Niles Township Tax Assessor's Office in October, which deals with properties in Skokie, Niles and Morton Grove. Bagnall helped him submit forms to the Cook County Tax Assessor's Office. The county denied him an appeal. A few weeks later in November, Byron submitted another appeal form to see if he might make his case stronger. This time, his wish was granted, and the assessor's office lowered the property's assessed value from \$84,000 to \$80,000.

Meanwhile, Byron also hired in January an outside appraiser to examine the property, who determined the 2010 property value at \$154,000, and therefore the assessed value at \$38,500 (Take \$154,000 and multiply by .25, the assessment rate for businesses). Translation: That's less than half what Cook County determined for the same year. "I think it is arbitrary assessment," said Byron. "It shows you how broken the system is ... and all I can think is that the squeaky wheel gets the grease. ... It's not how it should be. It's not fair."

Why it's confusing

Bagnall goes one step further. "The Cook County system is insanely complicated, and it took years and years to get that way," he said. "It didn't just happen overnight...whether it's designed intentionally to confuse or not, it still confuses the taxpayer." Oftentimes people avoid contesting their property tax bill for this very reason.

Manatron to Sell

Letter from Manatron President and CEO, G. William McKinzie

Dear Valued Customer,

I am pleased to inform you of some exciting news at Manatron. Today, Thomson Reuters, a world leading source of intelligent information for businesses and professionals, announced that it has signed a definitive agreement to acquire Manatron. As a valued customer, I wanted to share this news with you personally.

The strength of our history and customer relationships, in addition to our trusted brand and leading market position, were all compelling factors in Thomson Reuters' interest in Manatron. Most importantly, however, a shared vision and commitment in growing Manatron's property tax management and land registry solutions for governments and investing further in our people were key to this decision. We expect the transaction to close by mid-July.

Upon closing of this acquisition, we will work to combine Manatron's trusted solutions with Thomson Reuters renowned brand and global footprint. By leveraging the strengths of both companies, we will be able to broaden our capabilities and expand our offerings to you, our valued customer.

Through this transition period and upon the close of the acquisition, Manatron will continue to provide the land registry and property tax management solutions you know and trust, operating business as usual. Our support, account management, sales and operations teams will remain intact, continuing to deliver to you the highest quality of products and services.

Please be assured that our focus will remain on providing you with innovative land administration and property tax management solutions, and above all, maintaining the quality service and trusted products you have always received as a Manatron customer.

If you have questions, please contact your Manatron account representative. On behalf of all of us at Manatron, we look forward to continuing to work with you as part of Thomson Reuters.

**Working for That Raise...**

Submitted by Wayne Trout,
Past President of IAAO

Employee: Excuse me sir, may I talk to you?

Boss: Sure, come on in. What can I do for you?

Employee: Well sir, as you know, I have been an employee of this prestigious firm for over ten years.

Boss: Yes.

Employee: I won't beat around the bush. Sir, I would like a raise. I currently have four companies after me and so I decided to talk to you first.

Boss: A raise? I would love to give you a raise, but this is just not the right time.

Employee: I understand your position, and I know that the current economic downturn has had a negative impact on sales, but you must also take into consideration my hard work, pro-activeness and loyalty to this company for over a decade.

Boss: Taking into account these factors, and considering I don't want to start a brain drain, I'm willing to offer you a ten percent raise and an extra five days of vacation time. How does that sound?

Employee: Great! It's a deal! Thank you, sir!

Boss: Before you go, just out of curiosity, what companies were after you?

Employee: Oh, the Electric Company, Gas Company, Water Company and the Mortgage Company!

Tyler Technologies Announces Acquisition of Yotta MVS, Inc.

On July 5, Tyler Technologies, Inc. (NYSE: TYL) announced that it has completed the asset acquisition of Yotta MVS, Inc. of North Kansas City, Mo. Yotta, formerly Mobile Video Services, provides field property data verification and collection services, and develops and supplies the software to extract, import and manage image, property characteristic and mapping data.

Yotta has performed services in 25 states for city and county departments, including tax assessor and appraiser, zoning and planning, and GIS mapping. These services complement Tyler's CLT Appraisal Services and iasWorld® integrated assessment and tax software.

"We are pleased to add Yotta to Tyler's family of appraisal and tax solutions," said Andrew D. Teed, president of Tyler's Appraisal & Tax Division. "Yotta brings a satisfied client base and proven processes developed during 24 years of appraisal data verification projects. Not only will we continue to provide outstanding service to those clients, but this addition will provide the option of imaging tools and services to Tyler's software and appraisal clients throughout North America." Yotta programs and services will be integrated into Tyler operations and branding during the coming months.

"We are delighted with the opportunity to join Tyler Technologies," said Jake Wilson, president and chief operating officer of Yotta MVS. "Yotta has a robust solution and experienced staff who are passionate about the value of service they provide. We look forward to bringing that experience and passion to Tyler."

About Tyler Technologies, Inc. Based in Dallas, Tyler Technologies is a leading provider of end-to-end information management solutions and services for local governments. Tyler partners with clients to empower the public sector—cities, counties, schools and other government entities—to become more efficient, more accessible and more responsive to the needs of citizens. Tyler's client base includes more than 9,000 local government offices throughout all 50 states, Canada, the Caribbean and the United Kingdom. *Forbes* Magazine named Tyler one of "America's 200 Best Small Companies" for three consecutive years. More information about Tyler Technologies can be found at www.tylertech.com.

A Challenging Read

By Rick Stuart, CAE

A student recently suggested a book he thought I might enjoy. This student was a retired commercial investment broker, and the book he recommended is *The Big Short* by Michael Lewis, the author of *The Blind Side*.

As you probably gathered by this article's title, this was not an easy read, but it was engrossing. It was not easy because of the shear technicality of the topic. The topic is best described by a paragraph from the book jacket:

The crucial question is this: Who understood the risk inherent in the assumption of ever-rising real estate prices, a risk compounded daily by the creation of those arcane, artificial securities loosely based on piles of doubtful mortgages?

I actually did enjoy this book, in a morbid kind of way. It was morbid to the extent that it was challenging, frustrating, angering and scary. Overall, I must admit I did find it interesting.

Corporate Taxes in Kansas

By Rick Stuart, CAE

There was a very interesting article in *The Wall Street Journal* on state corporate taxes. There are 44 states that apply a corporate tax and Kansas is the lowest of the 44. To see the complete article, go to <http://online.wsj.com/article/SB10001424052748704810504576305463790011074.html?KEYWORDS=corporate+collections>



**We're Not
in Kansas
Anymore!**

I saw this in the Alachua County, Florida Property Appraiser's Office. —Rick Stuart, CAE

Office Procedures Concerning Storms and Office Closings

As we watch the progress of the storm, the following are the firm's guidelines based upon the hurricane's intensity:

Hurricane Category #1

No excuse for being late. Leave earlier to give extra time to avoid fallen trees and limbs.

Hurricane Category #2

Due to the horizontal rain, you may wear jeans.

Hurricane Category #3

Whereas most of the area will be flooded, we suggest you avoid wearing open toe sandals when coming to work. Canoes will be provided to get to the building safely without getting wet.

Hurricane Category #4

More than likely, there will be no electricity. Given that, we will have manual typewriters available to all staff members. Please take extra caution and wear water-proof make-up if Category 4 or above.

Hurricane Category #5

Velcro will be provided to keep you attached to your chairs when the windows blow out. For those that survive, we will have chocolate cake at 3:00 pm in the cafeteria.

Have A Nice Day!



Spotlight on Sheridan County

Raising Good Crops and Great Families

By Lisa Ree, RMA, Ellis County

Sheridan County (county code SD) was created in 1873 and named in honor of General Philip H. Sheridan, a well-known U.S. Army officer and Union General. The government survey in 1869 established the Sheridan County boundaries, allotting 896 square miles. No permanent settlers existed at that time, but a lone trapper and buffalo



Gen. Phillip H. Sheridan

hunter was living in a dugout along the banks of the North Solomon River. Later, when the initial settlers began to arrive, he traded his "claim" for a buffalo robe and moved on.

The first town established was Sheridan in 1876. The Sheridan post office was the site of the worst Indian raid in the county. In 1888 the town was moved to the new town of Selden, which had the advantage of being on the Rock Island Railroad line. The influx of settlement was slow until 1878 when homesteaders arrived by train on the Union Pacific railroad. The wooded streams of the North Solomon River, Prairie Dog River, the Sand Creek, the South Solomon River, and the Saline River were locations of the early settlements.

In March 1880 a meeting was held in Kenneth, and a committee was selected to circulate a petition asking for county organization. At that time the county was attached to Rooks County



Sheridan County Courthouse



for administrative and judicial purposes. The petition was signed by 265 residents and an official census reported 1,638 residents.

The county organization was not unanimous among its residents. A faction in the southern portion wanted to divide the county, taking a six-mile-wide strip and attaching it to Gove County. The intention was to make this area close to a county seat with a railroad. The attempt to split the county failed. In June, Sheridan County was officially organized, and the town of Kenneth was declared the county seat. With the organization of Sheridan County, the unorganized counties of Thomas and Sherman were attached to Sheridan as townships until their own organization was official.



The Cottonwood Ranch is listed on the National Register of Historic Places.

Missouri Pacific Railroad had pledged to build an east-west line through the central part of the county. This proposed line would have bypassed the county seat of Kenneth. It was believed that the city's water supply was not adequate to support the railroad. The majority of the Kenneth residents were ready to consider a proposition by a new town company that promoted a town near the center of the county, near the Sand Creek and along the proposed rail line. The town was named for Missouri Pacific Railroad Vice President, H.L. Hoxie. The untimely death of Mr. Hoxie most likely accounted for the failure of the rail line to be built. A July 1886 election declared Hoxie as the new county seat. All county offices and residences were moved from Kenneth to Hoxie.

The moving of the county seat sealed Kenneth's downfall; the site was vacated by the Kansas Legislature in 1901.

In 1878 Yorkshire, England, businessman Abraham Pratt immigrated to America and purchased 160 acres of land along the South Solomon River in eastern Sheridan County near Studley and set about being a sheep rancher. Within four years, his two sons joined him. They initially lived in a dugout along the river bank, but started building the first section of a house in 1885. This section had one room, was con-

Sheriden County, cont.

structed out of native stone, and had a sod-covered roof and earth floor. Proving inadequate for the harsh winters, the sod roof was eventually replaced with wood and two additions were added.

The Pratt family maintained their English heritage in the construction of their buildings and in their daily activities. The Cottonwood Ranch was purchased by the state in 1982 and one year later was listed in the National Register of Historic Places. Today the ranch is supported by the Friends of Cottonwood Ranch, sponsoring annual Sheepdog Trials and the Cottonwood Ranch Cook-off & Pie Contest.

Additional Points of Interest

■ **Koerperich Bookbinders in Selden** was a finalist in the 8 Wonders of Kansas contest. In business for 42 years, it is one of the few binderies in the nation that still meets or exceeds specifications of the Library Binding Institute. It is one of the few binderies that still bind books by sewing.

■ A booked carnival that failed to appear at the county fair led to a locally owned carnival. This summer will mark the 30th anniversary of the **Sheridan County Amusement Company**. The first carnival consisted of seven rides and has expanded to include a total of 10. In 1991 a used carousel was purchased. Two local body shops sand-blasted and painted the carousel, and

the horses were adopted by volunteers who hand-painted them. The 1990s also included the construction of a concession stand, restrooms and a building to house various games.

The kiddy rides and booth games cost only 50 cents while the bigger kids' rides and games are \$1. It takes around 200 volunteers each night to run the games, rides and concession stand.

Sheridan County Demographics



2010 Population Estimate: 2,556 Median Household Income: \$44,323
 1900 Population: 3,819 2010 Assessed Real Estate: \$22,050,145
 Area: 896 square miles 2010 Assessed Personal Property: \$1,907,225
 Persons per square mile: 2.9 2010 Assessed Oil & Gas: \$9,407,533



April 2011 Commercial Report

This is a very good report on commercial property from the Commercial Real Estate section of the National Association of Realtors. It can be found on the KCAA website under the Reports section. <http://www.kansas.gov/kcaa/reports/reports.htm>

Interesting 7/11 Facts

Submitted by Paul Welcome, CAE, FRICS, ASA, RMA, Johnson County

Calendar for July 2011

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

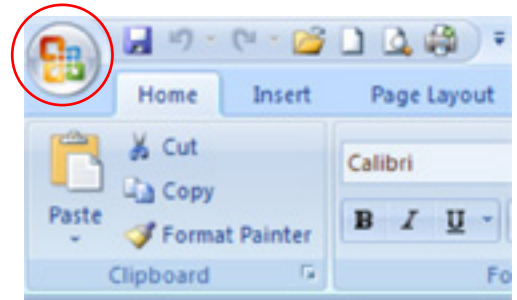
This is the only time we will see and live this event:

- This year, July has 5 Fridays, 5 Saturdays and 5 Sundays. This happens once every 823 years. Kind of interesting—read on!
- This year we're going to experience four unusual dates: 1/1/11, 1/11/11, 11/1/11, 11/11/11. *And that's not all...* Take the last two digits of the year in which you were born; now add the age you will be this year. The results will be 111 for everyone in the world.



Expanding Your Many Talents!

By Lisa Ree, RMA, Ellis County



Step 1

Recent Documents List

With Excel 2007 (and other Office 2007 programs) you can display the last files you have opened, providing quick access to those recently used files.

To change the number of files on the Recent Documents List:

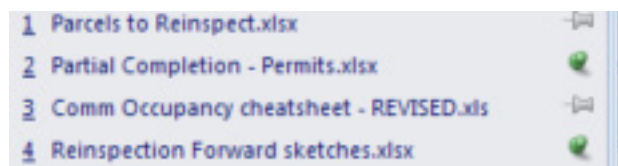
1. Select the Office Button.
2. Select Excel Options.
3. Click the Advanced option.
4. Scroll down to the section titled Display.
5. In the Show this number of Recent Documents box, click or enter the number of files you wish to display. You can select from 0 to 50.
6. To save your choice, click OK.

To keep a file on the Recent Documents List:

1. Select the Office Button (see Step 1 illustration)
2. Click the gray pin associated with the document you wish to remain on your recent documents list. The icon will change to a green pin. This document will remain on the Recent Documents List until it is un-pinned.

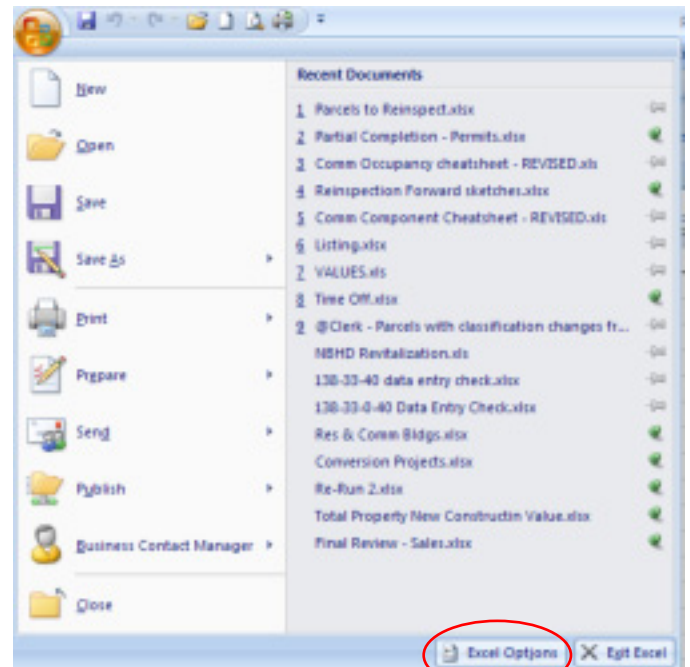
To un-pin a document:

Click the green pin and it once again is a gray pin. As more files are opened, the gray pin documents will eventually be replaced with more recently opened files.

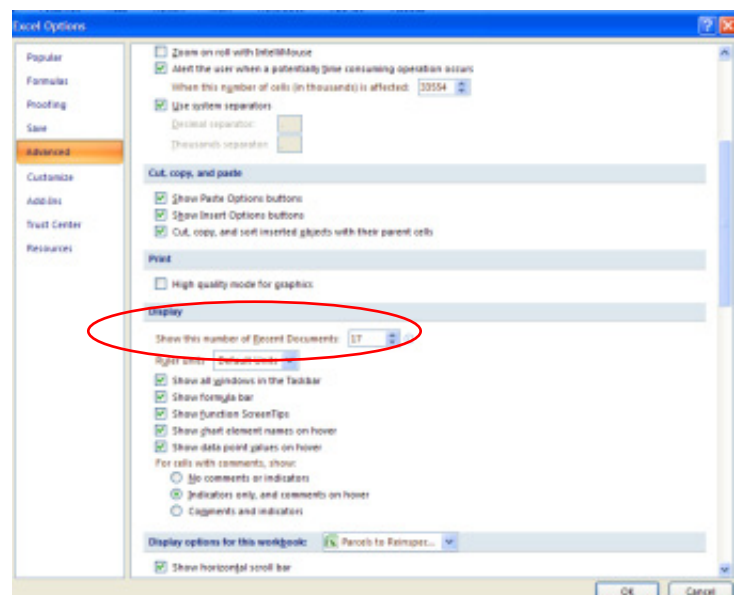


To clear the Recent Documents List:

Set the Show this number of Recent Documents to 0. (See Steps 3-6 illustration.) No documents will appear on the Recent Documents list until you assign a number to the show option.



Step 2



Steps 3-6

Public Relations

Dianna Carter, RMA, McPherson County

Please submit your PR ideas for this page to darter@mcphersoncountys.us. County input is the best PR.

How to ask a newspaper for a correction



During my days as a newspaper editor, I was astounded by the number of people who called the paper to report inaccuracies but asked that corrections not be printed “because we don’t want to call more attention to the error.”

That’s the wrong tactic. Always call and ask for a correction. Many public relations people disagree with me and believe you should “save your ammo for the really big battles.” I think that’s dangerous. Here’s why.

Printed corrections usually are filed along with the original article in the newspaper’s library. If a different reporter refers to that incorrect article several months later, she will know there was inaccuracy and will not repeat it because she will see the printed correction. That’s the reason you ask for a correction—not so people will read the tiny little paragraph buried at the bottom of Page 2.

If you need to ask for a correction, start by calling the reporter who wrote the story, but don’t belittle or yell at the reporter. Explain the inaccuracy, give him/her the correct information, then ask the reporter to read the correction back to you after it’s written. You do not want an inaccurate correction.

If the reporter refuses to run a correction, ask to speak to the reporter’s supervisor.

If the situation warrants it, try to get added mileage from the correction by following it up with a letter to the editor saying something like this:

in your article. Our orientation event is actually July 13, and the correct name of our speaker is Steve Little.

Never repeat the inaccuracy in your letter. Then you can add another point the reporter didn’t include, like this: “We also wanted to add that all proceeds from this fundraiser will be used for to help our local homeless shelter.” In other words, rather than just write a letter that sets the record straight, try to weave in a few more points that weren’t mentioned in the article. That way, it doesn’t look like you called to ask for a correction, then wrote a letter to the editor that’s identical to the printed correction.

For more grievous errors, you can write an opinion column setting the record straight, along with a photo of the author. For super-duper blunders that the publication refuses to correct, a well-written letter from your attorney might be the solution. Media outlets hate lawsuits and will do almost anything to avoid them.

For TV and radio, you can ask for corrections, but few stations broadcast them, unless they think they might be sued. So, unless that’s the case, you can call to set the record straight, but the correction probably won’t be broadcast.

If, by chance, you want to reprint an inaccurate article for your media kit, ask whether the newspaper will give you a corrected version. Many publications won’t do this, but it’s worth a try.

—Joan Stewart, Ragan’s PR Daily, <http://www.prdaily.com/Main/Articles/8645.aspx>

Homeowner humor:

If you think no one cares you’re alive, miss a couple of house payments.

What do we get from conferences?

One of the greatest advantages to any public official is to attend a conference. The knowledge and skills learned are important of course, but it is hard to put a value on the fresh ideas and innovative ways to reach and serve your public. In this current economic down turn, some governing bodies may think conferences are just a getaway to have fun at functions and be able to see the sites and are cutting travel and registration from the budget.

Those who are privileged to attend conferences realize that one comes away with benefits that far outweigh the cost of registration, travel and lodging. Attendees come away with new acquaintances for networking, a fresh outlook on a stressful and grinding task back at the office, as well as knowledge and skills to be more productive and effective.

If at all possible, conferences and training should remain in the budget for officials and staff to better the public relations between government and taxpayers in any jurisdiction. We are never too old to learn, never too wise to be advised, and should never be so frugal as to miss out on opportunities to better serve the public



Thanks for your article in the May 14 issue of the Daily Woof. We did, however, want to clarify two points



Kansas Fun Facts

By Lisa Ree, RMA – Ellis County

Cawker City: Home to a ball of twine that measures over 38' in circumference and weighs more than 16,750 pounds and is still growing.

Hutchinson: Has a grain elevator that is a half-mile long and holds 46 million bushels in its 1,000 bins.

South of Ashland: The Rock Island Bridge is the longest railroad bridge of its kind. It measures 1,200 feet long and is 100 feet above the Cimarron River.

Manhattan: At Kansas State University College of Veterinary Medicine, waterbeds for horses are used in surgery.

Dodge City: The windiest city in the United States.

Argonia: In 1887 elected the first woman mayor in the United States, Susan Madora Salter.

Smith County: It is the geographical center of the 48 contiguous states.

Junction City / Manhattan: Fort Riley was the cradle of the United States Cavalry for 83 years. George Custer formed the famed 7th Cavalry there in 1866.

Garden City: The public swimming pool at the Lee Richardson Zoo occupies half a city block and holds 2 ½ million gallons of water.

Barton County: The only Kansas county that is named for a woman, volunteer Civil War nurse Clara Barton.

Lucas: Civil War veteran S.P. Dinsmoor used over 100 tons of concrete to build the Garden of Eden.

Lindsborg: Handel's Messiah has been presented each Easter since 1889.

Near Lyons: A monument along High-

way 56 honors Father Juan de Padilla, the first Christian martyr in the United States Territory, who came to the region with Coronado in 1541.

Hutchinson: Nicknamed the Salt City because it was built above some of the richest salt deposits in the world.

Morton County: Sells the most trout fishing stamps of all Kansas counties.

Lawrence: Fire Station No. 4, originally a stone barn constructed in 1858, was a station site on the Underground Railroad.

SW Kansas: The Hugoton Gas Field is the largest natural gas field in the United States. It underlies all or parts of 10 southwestern Kansas counties as well as parts of Oklahoma and Texas. The gas field underlies almost 8,500 square miles, an area nearly five times as large as the state of Rhode Island.

Near Junction City: Milford Reservoir with over 16,000 acres of water is the state's largest lake.

Near Lebanon in Smith County: The Geodetic Center of North America is about 40 miles south of Lebanon at Meade's Ranch.

Pfeifer: Holy Cross Shrine was known as the 2 Cent Church because the building was built using a 2 cent donation on each bushel of wheat sold by members of the church.

Manhattan: Location of The American Institute of Baking. Also home to a 30-foot-tall statue of Johnny Kaw represents the importance of the Kansas wheat farmer.

Rock City: Rocks are huge sandstone concentrations. In an area about the size of two football fields, 200 rocks, some as large as houses, dot the landscape.

Hutchinson: The First United Methodist Church was built in 1874 during the time of the grasshopper plagues. The grasshoppers came during the construction of the church's foundation, but the pastor continued with the work, resulting in thousands of grasshoppers being mixed into the mortar of the original building's foundation.

Coffeyville: A hailstone weighing more than 1 ½ pounds once fell here.

Russell Springs: Cow Chip Capital of Kansas.

Wichita: Home of the first Pizza Hut.

Sumner County: Known as the Wheat Capital of the World.

- Kansas has 27 Walnut Creeks.
- The Kansas Speleological Society has catalogued at least 528 caves in 37 Kansas counties. Comanche County has at least 128 caves and Barber County has at least 117 caves.
- There are more than 600 incorporated towns in the state
- Kansas has the largest population of wild grouse (commonly called the prairie chicken) in North America.
- The graham cracker was named after the Rev. Sylvester Graham (1794-1851), a Presbyterian minister who strongly believed in eating whole wheat flour products.
- The Oregon Trail passed through six states, including Kansas. There were no Indian attacks reported on the Oregon Trail as the travelers passed through the state.
- Kansas won the award for most beautiful license plate for the wheat plate design issued in 1981.
- Between 1854 and 1866, 34 steamboats paddled up the Kaw (now Kansas) River, with one making it as far west as Fort Riley.



Real Estate Notes of Interest

■ *wallstreetjournal.com*, March 15, 2011. Homeowner's equity fell from 2009 to 2010. The percentage of share of equity is now at 38.5% as compared to almost 60% in 2005.

■ The Associated Press, March 22, 2011. The latest news from the National Association of Realtors is not good news if you are trying to sell your home. The national median home price fell last month by over 5% to \$156,100, the lowest since April 2002. Also, around 40% of all home sales last month were foreclosures or short-sales.

■ Julie Schmit, *USA Today*, March 24, 2011. Bummer, the news is not getting better for the residential market. Sales of new homes last month fell by almost 17% to the slowest pace of sales on record, according to the National Association of Realtors.

■ Michelle Conlin, *The News-Gazette*, Urbana, Ill., March 26, 2011. A few years ago when the real estate market was really going down, some realtors started giving away items such as cars in order to sell a house. Well, it appears that is back. A development in the Chicago area includes \$25,000 in free upgrades with a purchase of a \$269,000 townhouse. A nice golf course subdivision down the road includes lower-than-market seller financing and a one-year insurance policy to pay your mortgage if you lose your job. Maybe the best deal, at least on paper, is a subdivision where for as little as \$170,000 you will get a new \$17,000 Chevy Cruse.

■ Julie Schmit, *USA Today*, March 28, 2011. First-time home buyers represent a smaller percentage of home purchasers than in the past. In normal markets, first-time home buyers are

40% to 45%. In March they were 34%, and in January a record low of 29%. Reasons for the lower participation are:

- Expired federal tax credits
- Tougher lending standards
- Cash—more people are paying cash and sellers prefer cash to waiting to see if a loan is approved.

■ Walter Molony, *www.realtor.org*, March 29, 2011. Maybe a touch of better news from the residential real estate market: the Pending Home Sales Index, based on signed contracts, rose 2% in February.

■ Stephani Miller, *www.builderonline.com*, March 31, 2011. Survey respondents ranked the popularity of many outdoor living and recreational features, including:

- Decorative water elements (84.7%)
- Spa, including hot tub, Jacuzzi, indoor/outdoor saunas (75.9%)
- Swimming pools (69.4%)
- Utility storage (61.3%)
- Stereo systems (58.3%)
- Sinks (54.7%)
- Refrigerators (50.2%)
- Sports/recreational spaces, such as tennis and bocce ball courts (47.7%)
- Wireless/Internet connectivity (46.3%)
- Television/projection screens (45.4%)
- Outdoor heaters (44.4%)
- Showers/bathing (42.%)
- Outdoor cooling systems, including fans (36.7%)
- Bedrooms/sleeping spaces (10.4%)

Editor's Note: Guys, do not show this to your wife, she may move the couch outside!

■ Kelly Evans, *The Wall Street Journal*, March 21, 2011. Apartments continue to improve within the real estate market. Reis has reported that

the average U.S. vacancy rate dropped from 8% last year to a current rate of 6.6%.

■ Anton Troianovski, *The Wall Street Journal*, March 23, 2011. The tough economy and the downsizing of government is creating less demand for office space. Some current contracts are not being renewed and negotiations are for less space than previously projected. The states of Illinois, Missouri and Kansas recently hired the brokerage firm Jones Lang LaSalle Inc. to reduce real-estate cost.

■ Robert Frank, *The Wall Street Journal*, March 26, 2011. Here is a tax policy question for you. What percent of the Kansas Income Tax is paid by the top 1% of the earners?

- a. Less than 20%
- b. 20%–30%
- c. More than 30%

The answer is 20%–30%, according to this article. The article discusses how those states with income tax placed a heavy reliance on the upper income levels and as the economy grew worse, income, and thus taxes, decreased greatly.

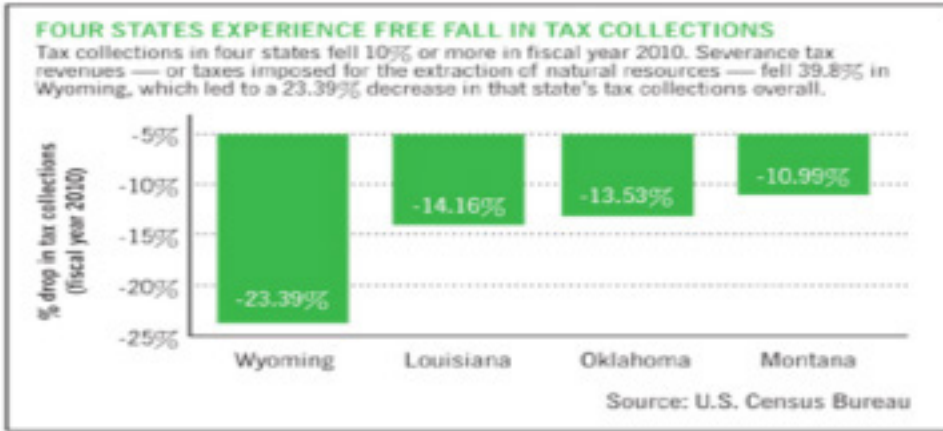
■ Juliet Chung and S. Mitra Kalita, *The Wall Street Journal*, March 31, 2011. Ho hum, just another large residential home sale being reported...well, maybe not just another sale. This sale was for \$100 million and is the largest single-family residential sale in U.S. history. The most interesting part to this editor is that 50% of the purchase price is being carried on a note by the seller, not typical for the high-end market.

■ *Nreionline.com*, April 7, 2011. There is a very interesting short article on state tax collections that can be found at http://nreionline.com/datapoints/state_tax_collections_drop_nearly_2_percent_in_fiscal_year_2010/.

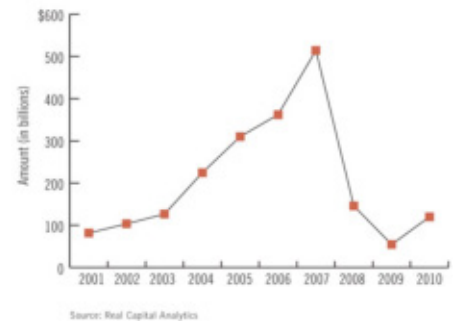
One chart depicting the "free fall in tax collections," shown on the next page, kind of boggles the mind.

continued on next page

REAL ESTATE NOTES, continued



U.S. PROPERTY SALES
By dollar volume



■ *The Wall Street Journal*, April 5, 2011. Reis Inc. is reporting that the effective office rent rose 0.5% to a national average of \$22.20 per square foot but remains below the 2008 high of \$25 per square foot. The vacancy rate of 17.5% is still the highest in 17 years.

■ Kris Hudson, *The Wall Street Journal*, April 6, 2011. Blockbuster is anticipating closing around 700 of its 2,400 stores during its bankruptcy. Surprisingly, not all the building owners are upset about it. A large number are at the end of their long-term lease, and the size of 3,000 to 7,000 square feet is desirable in the market. Possible tenants expressing interest are Chipotle Mexican Grill, O'Reilly Automotive Inc., Five Guys Burgers and Sport Clips.

■ *The Wall Street Journal*, April 6,

2011. Now is your opportunity to buy in the Vail, Colo., resort areas. Prices are down about 16% to the level in 2009, ranging from \$1.4 million– \$16 million.

■ Kris Hudson and Miguel Bustillo, *The Wall Street Journal*, April 7, 2011. It just does not seem to be improving for the malls. The percent of vacancy is up to 9.1%, an 11-year high.

■ Beth Mattson-Teig, www.ccim.com, April 14, 2011. This article states that commercial buyers have become very active in the market again. Most of the concentration is in the larger metro-areas and all property types are being purchased, with the largest number of sales in multi-family, small retail and industrial. To read the entire article go to <http://www.ccim.com/cire-magazine/articles/buyers-are-back>.

■ *The Wall Street Journal*, April 6, 2011. Please make it stop! According to Trepp LLC, “loans tied to commercial mortgage backed securities (CMBS) hit a record delinquency rate in March, with 9.42% of all such loans having missed payments.”

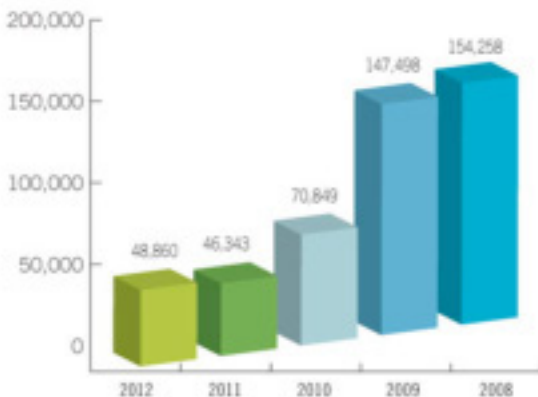
■ Nick Timiraos and Dawn Wotapka, *The Wall Street Journal*, April 20, 2011. Contrary to how the market appears to be reacting, Fannie Mae is foreclosing on a record number of apartment building loans. It does take considerable time between delinquency and foreclosure, so Fannie Mae actually may be foreclosing in an upward market. In 2010, they acquired back 232 properties which were almost double the number for 2009 and there are another 481 properties in serious financial trouble.

■ A.D. Pruitt and Kris Hudson, *The Wall Street Journal*, April 29, 2011. If

■ www.ccim.com, April 5, 2011.

New Hotel Openings

By room counts



Hotel Development Costs

Average 2010 cost per room (includes land, building and site improvements, soft costs, FF&E, pre-opening and working capital)



you are desiring to purchase a shopping mall, now is your opportunity. The three largest mall owners by volume are Westfield Group, Simon Property Group and General Growth Properties, and between them are 40 malls for sale. Most of these are un-performing, but they hope that with the low interest rates and an improving retail market, this is the time to dispose of them.

■ *The Topeka Capitol-Journal*, April 22, 2011. The Kansas Association of Realtors has reported the following statistics when comparing March 2011 to March 2010:

- Homes sales were 13.7% less
- Average sale price was \$142,661 as compared to \$151,114 a year ago
- Freddie Mac 30-year fixed rates are 4.84% and one-year ago was 4.97%

■ Walter Molony, *www.realtor.org*, April 25, 2011. Existing home sales, which are completed transactions that include single-family, townhomes, condominiums and co-ops, increased 3.7% in February, but are 6.3% below the pace in March 2010. Lawrence Yun, NAR chief economist, expects the improving sales pattern to continue.

“Existing-home sales have risen in six of the past eight months, so we’re clearly on a recovery path,” he said. “With rising jobs and excellent affordability conditions, we project moderate improvements into 2012, but not every month will show a gain—primarily because some buyers are finding it too difficult to obtain a mortgage. For those fortunate enough to qualify for financing, monthly mortgage payments as a percent of income have been at record lows.”

■ *www.standardandpoors.com*, April 26, 2011. Data through February 2011, released by the Case-Shiller Home Price Index, indicates that home prices in the top 20 metropolitan areas are lower than a year ago but slightly above the bottom in April 2009.

■ *www.hotelnewsresource.com*, April 28, 2011. Smith Travel Research is predicting a 1.7% increase in hotel

occupancy rate to a national average of 66.7%, and the in the summer months of June–August, that the average daily rate (ADR) will increase by 4.1% and the revenue per available room (RevPar) will increase by 5.9%.

■ *www.nreionline.com*, April 27, 2011 I am not sure this is a good deal for the users of these products. “The two fiercest rivals in the commercial real estate information marketplace will become one powerhouse. CoStar Group Inc. (Nasdaq: CSGP) has signed a definitive agreement to acquire archrival LoopNet Inc. (Nasdaq: LOOP), a giant in the online commercial real estate marketplace.”

■ Jane Adler, *www.nreionline.com*, April 25, 2011. This is probably a process that should have been occurring a long time ago. “Long-term care facilities owned by county governments have emerged lately as a small, but potentially profitable, investment niche. Private companies are buying the mostly rural projects from local governments that don’t have the funds or know-how to fix outdated buildings with money-losing operations.”

■ Nick Timiraos and Dawn Wotapka, *The Wall Street Journal*, May 9, 2011. Some experts have been predicting that real estate values may be headed to a double-dip, which means the values rallied slightly and then would head back down. The fact that the national median home prices fell by 3% in the first quarter of this year may support those experts. The data was posted on the website of *www.zillow.com*.

■ Robbie Whelan, *The Wall Street Journal*, May 10, 2011. The Financial Crimes Enforcement Network, a Treasury agency, has reported that the number of mortgage fraud cases in 2010 was at a record high.

■ Candance Jackson, *The Wall Street Journal*, May 13, 2011. The invasion of foreign money into our real estate market continues. This article also talked about purchases in the markets of London, Hong Kong and Paris, but

only shows the recaps of Miami and New York:

- Miami – Nearly 60% of sales last year were to buyers from overseas. For newly built condos in downtown Miami, the figure jumps to 90%.
- New York – Last month, Russian composer Igor Krutoy bought a condo at the Plaza for \$48 million, one of the highest prices ever for a New York condo.

■ Sarah Tilton, *The Wall Street Journal*, May 13, 2011. Do not miss this opportunity! Castle for sale at http://online.wsj.com/article/SB10001424052748703864204576315503031732700.html?mod=WSJ_RealEstate_Left-TopNews.

■ *www.crenews.com*, May 9, 2011. At last, some good news about Commercial Mortgage Backed Securities (CMBS). The volume of CMBS loans in the hands of special servicers declined last month by slightly more than 3% to \$85.8 billion, according to Realpoint.

■ Kathleen Tarbox, *www.realtor.org*, May 10, 2011. This is an interesting title, “Do Wind Farms Hurt Home Values,” but doesn’t offer a lot of information to answer the question. See the article at <http://speakingofrealestate.blogs.realtor.org/2011/05/10/does-alternative-energy-affect-home-values/>.

■ Dennis Cauchon, *USA Today*, May 16, 2011. Perhaps this is good news for the overall economy. Homeowners are taking advantage of the lower interest rates and reduced the overall mortgage debt by \$100 billion, and are using their savings from the lower rates to purchase items of necessity and items they had previously delayed buying.

■ *www.nwbd@bldr-media.com*, May 18, 2011. The American Institute of Architects architecture billings index fell 3 points and is another bad sign for new construction for non-residential properties.

■ Robert Hand, *www.ccim.com*, May

REAL ESTATE NOTES, continued

19, 2011. Ever wonder what type of analysis is done for determining what type of commercial property is the best fit for a location? This article, "Using Technology to Make Better Real Estate Decisions," was very detailed but interesting. See the entire article at: <http://www.ccim.com/cire-magazine/articles/using-technology-make-better-real-estate-decisions>

■ *www.ccim.com*, May 19, 2011. Axiometrics has reported that the effective rents for U.S. apartments increased by 1.77% in the first quarter of this year as compared to 1.24% the previous year.

■ Blake Ellis, *www.money.cnn.com*, May 18, 2011. It has been in the process for considerable time, so check out the address below to see the new one-page mortgage disclosure/explanation document created by the Consumer Financial Protection Bureau. http://money.cnn.com/2011/05/18/pf/mortgage_disclosure_form/index.htm?iid=HP_River

■ *The Associated Press*, May 18, 2011. Single-family home construction for April was barely ahead of the 2009 first quarter, which was the lowest on record. Apartment construction plunged 28%.

■ John Caulfield, *www.builderonline.com*, May 19, 2011. An April survey conducted by RealtyTrac and Trulia shows that 54% of Americans do not believe the housing market will recover until at least 2014 or later, and that is up from 34% in November 2010.

■ *www.buildonline.com*, May 20, 2011. It is the fee appraisers' fault now, according to the National Association of Home Builders. See what they are saying at <http://www.builderonline.com/builder-pulse/properties-don-t-appraise--so-more-home-sales-cave.aspx?cid=NWBD110520002>.

■ Beth Braverman and Sarah Max, *Business Week*, June 2011. The quotes below are from an article titled "Don't Get Trapped in an ARM." It seems that we are trading over some familiar

and generally bad ground again. "With 30-year fixed-rate loans now inching toward 5%, the number of borrowers taking adjustable-rate mortgages, which typically carry a low fixed rate for one to 10 years and then adjust annually based on current rates, has jumped 75% since last year. No wonder: Rates for ARM's that reset after five years, most common variety, were recently a mere 3.69%, vs. 4.49% for a 30-year fixed loan. That's the widest gap since 2008."

The article stated that interest rates will be higher and most everyone agrees with that. An ARM is normally only a good policy if you intend to stay in the home for only a 3–5 year period. They gave an example of the long-range effect of a fixed versus an ARM. "Say you took 5/1 ARM at 3.69% on a \$300,000 loan and refinanced to a 6% fixed loan in five years. You'd pay \$86,300 more in interest over the full term of the loan than if you took the 4.99% 30-year fixed loan today."

■ *The Associated Press*, May 25, 2011. A little good news from the residential market. According to the Commerce Department, new home sales were up over 7% in April, and that is the second straight month of increases from the previous year.

■ Julie Schmit, *USA Today*, May 26, 2011. RealtyTrac reports that the average foreclosure sale in the United States is discounted by 27%. The highest states with the discounts are: Ohio & Illinois 41%; Kentucky & Maryland 39%; and Tennessee 38%.

■ *The Wall Street Journal*, May 25, 2011. The U.S. Commerce Department reported that there were only 174,000 new homes for sale, which is the lowest ever with records starting in 1963.

■ Julie Schmit, *USA Today*, June 1, 2011. Home prices in the U.S. are at 2002 levels, and with the large number of homes in foreclosure or headed for foreclosure, prices are projected to fall even further.

■ Adam Belz, *USA Today*, June 1, 2011. Agricultural land values continue

to see very large increases. The average farmland sale price per acre in Iowa is now \$5,708 per acre, which is up almost 20% from six months ago. One quarter section (160 acres) sold for \$8,125 per acre. **Editor's Note:** I was in central Nebraska a few weeks after this article and the typical irrigated tract is selling for around \$7,000 per acre, is being purchased by local buyers and is typically a cash transaction.

■ Julie Schmit, *USA Today*, June 3, 2011. The start of some good news? LPS Applied Analytics, which tracks the mortgage market, has reported that the number of delinquent home loans has hit a three-year low. Loans that are past due but not in the foreclosure stage are down 16% from a year ago, and those in the foreclosure stage are down 11% for the same time period.

■ *www.hotelnewsresource.com*, June 6, 2011. "The U.S. hotel industry reported increases in all three key performance metrics during the week of 22-28 May 2011, according to data from STR. In year-over-year comparisons, occupancy rose 4.9 percent to 64.2 percent, average daily rate increased 3.8 percent to US\$100.93, and revenue per available room finished the week up 8.9 percent to US\$64.81."

■ *nwbd@bldr-media.com*, June 7, 2011. CoreLogic Inc. stated that 38% of those who used home equity loans previously to buy cars, take vacations, pay bills or other uses are now underwater on loan to home values. This compares to 18% of those underwater who did not have an additional home equity loan.

■ *nwbd@bldr-media.com*, June 8, 2011. Is the apartment market about to explode in a positive value and will new construction start again? See the article below on why the writer believes there is a large pent up demand and apartments will go up in value. <http://www.builderonline.com/builder-pulse/rentals-will-be-first-wave-of-demand-as-3-4mil-pent-up-households-come-back.aspx?cid=NWBD110608002>

■ Submitted by Jim Borrett, Buffalo, Minn. These are the ultimate man caves, if you like cars that is. <http://www.kare11.com/news/article/923888/391/Twin-Cities-man-creates-a-country-club-for-cars> . Then go <http://www.automotorplex.com/>



■ Ken Scholz, *nreionlin.com*, May 26, 2011. This is a short but interesting article on landlord concessions and the effect on market and economic vacancy. See the article at http://nreionline.com/distressedinventory/landlord_concessions_appraisal_process_0526/.

■ *ebuild@bpr-media.com*, June 9, 2011. Have you been seeing a number of homes with the Dura-Plank vinyl siding? If you are not familiar with this, a quick reference is <http://www.ebuild.com/articles/899985.hwx>.

■ Miguel Bustillo and Kris Hudson, *The Wall Street Journal*, June 8, 2011. Cities are finding that their sales tax revenue continues to decline but not just from a poor economy; it is customers not going to the malls or other stores but making purchases through the Internet.

■ Kris Hudson, *The Wall Street Journal*, June 8, 2011. Westfield Group has placed 17 malls on the market and, according to the brokers, there has been a large amount of activity. According to industry experts, this will be a good test of the current and anticipated values for mall properties.

■ Eliot Brown, *The Wall Street Journal*, June 8, 2011. Some very large office buildings are being placed on the market—not because they are necessarily struggling, but because there appears to be a surge in the market. A few of these would be “trophy properties,” such as the Willis Tower in Chicago, formerly known as the Sears Tower, that was purchased just a few years ago.

■ *The Wall Street Journal*, June 17, 2011. Housing starts in May rose 3.5% from April according to the Commerce Department. Although there was an in-

crease, the number was down 580,000 from May 2010.

■ *The Construction Index*, June 17, 2011. At this age, not many things surprise this editor, but this is truly one of those times. A supplier in Florida has reached a \$55 million settlement on Chinese drywall. See the entire article at <http://www.theconstructionindex.co.uk/news/international-construction-news/supplier-reaches-55m-settlement-over-chinese-drywall>.

■ Clare O'Connor, *www.forbes.com*, June 17, 2011. Want to see what a \$200 million residential property looks like? It has to be done from the air, so go to <http://blogs.forbes.com/clareoconnor/2011/06/17/what-americas-most-expensive-home-worth-200-million-looks-like-from-the-air/>

■ *www.hotelresourcenews.com*, June 17, 2011. “The U.S. hotel industry experienced increases in all three key performance metrics during the week of 5–11 June 2011, according to data from STR. In year-over-year comparisons for the week, occupancy rose 3.0 percent to 67.7 percent, average daily rate increased 3.5 percent to US\$102.09, and revenue per available room finished the week up 6.6 percent to US\$69.09.”

See the entire article at http://www.hotelnewsresource.com/article-55797US_Hotel_Occupancy_Rises_____to_____Week_Ending_June___th_____.html.

■ *www.trends.com*, June 15, 2011. “The total active U.S. hotel development pipeline comprises 2,965 projects totaling 310,762 rooms, according to the May 2011 STR/McGraw Hill Construction Dodge Pipeline Report. This represents a 3.6-percent decrease in the number of rooms in the total ac-

tive pipeline compared to May 2010. The total active pipeline data includes projects in the In Construction, Final Planning and Planning stages, but does not include projects in the Pre-Planning stage.”

■ David Crook, *The Wall Street Journal*, June 20, 2011. What do Cambridge, Mass., and Denton, Texas, have in common? Well, you will have to read on. I found this to be a very interesting article. If you can, go to a local library and read the entire article titled, “How to tell if your housing market has hit bottom.” There are three essential clues that may signal your residential housing market is improving.

“Don’t look at these as housing market winners and don’t go looking for new places where you can score a killing. That’s the thinking that got much of the country in trouble in the first place.”

“Although many of the areas have certain traits in common, most are just nice places to live, places where anyone might want to work and raise a family.”

“Finally, the biggest reason that most are surviving the downturn is because they never experienced the huge price run-ups that Florida, Nevada or California did in the first place.”

Cambridge and Denton are the two cities this article discusses as being back. Their prices are down but are at 2004 levels compared to the national average being at the 2002 price levels.

Walter Molony, *www.realtor.org*, June 21, 2011. The National Association of Realtors reported that existing home sales in May fell by 3.8% and that is over 15% below May of 2010. It should be noted that the federal home buyer tax credit was still in place as of May last year.

Kansas Symbols

By Lisa Ree, RMA, Ellis County



State Amphibian
Barred Tiger Salamander



State Reptile
Ornate Box Turtle



State Seal

Adopted in 1861. The seal includes an eastern rising sun; commerce is represented by a river and a steamboat. Agriculture is represented as the basis of the future prosperity of the state with a settler's cabin and a man plowing with a pair of horses, a train of ox-wagons going west. In the background is a herd of buffalo retreating, pursued by two Indians on horseback. Also included is the motto, "Ad astra per aspera" and a cluster of 34 stars. The circle is surrounded by the words, "Great seal of the state of Kansas. January 29, 1861."

State March. Kansas has two state marches: the *Kansas State March*, adopted in 1935; and *Here's Kansas*, adopted in 1992.

State Soil. Harney Silt Loam, adopted in 1990 after five years of grassroots efforts. Because of the state's unique soil legacy and the completion of the state's most comprehensive soil inventory by the USDA Soil Conservation Service, it was proposed that a typical prairie soil be selected to serve as an acknowledgment to the great agricultural heritage in Kansas. It also serves as a standard against which other soils can be compared.



State Tree

Eastern Cottonwood. Adopted in 1937.

State Nicknames

Kansas was named after the Kansas River, which was named by the French after the Kansas, Omaha, Kaw, Osage and Dakota Sioux Indian word "KaNze" meaning "south wind."

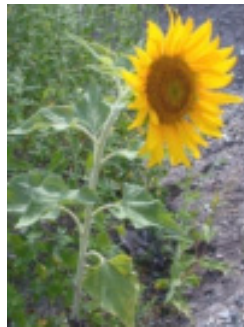
The official nickname for Kansas is the *Sunflower State*. Other nicknames include: Cyclone State, Midway USA, Wheat State, Central State, and Garden of the West.

The historical nickname of Jayhawk State dates back to 1856 during the conflicts between Kansas and Missouri. During this period, Kansas also became known as Bleeding Kansas, used to describe the violent hostilities between pro and antislavery forces. The Squatter State label derived from early squatters from the slave state of Missouri. During the Civil War, Kansas was referred to as The Battleground of Freedom. The Grasshopper State nickname came from the 1874 Grasshopper Plague.

State Song. *Home on the Range*.



State Animal
American Buffalo



State Flower & Flower Emblem

The Sunflower was adopted in 1903. There are 11 species of sunflowers in the state.



State Banner

The official alternative to the state flag, but there is no legal distinction between the two. Used by the National Guard.



State Flag

Adopted in 1927. "KANSAS" was added to the bottom of the flag in 1967.



State Bird

Western Meadowlark was adopted in 1937 with an election of 121,000 school children, beating out the Bobwhite and Cardinal.



State Insect

Honeybee. Promoted by a 7th grader from Coffeyville and adopted in 1976.

Editor's Note: This appeared on a Loopnet email. Not the typical commercial property for sale.

**Bill Clayton Detention Center Auction
2600 S Sunset Dr., Littlefield, TX 79339**



- This Property Will Be Auctioned: 7/28/2011 11:00 AM CST On site and Online
- Price: Price Not Disclosed
- Building Size: 94,437 SF
- Property Type: Special Purpose
- Property Sub-type: Special Purpose (Other)
- Property Use Type: Investment
- Tenancy: Multiple
- Lot Size: 30 AC

Description

This is a unique opportunity to acquire a turn-key medium security detention center in Littlefield, TX. New owners will benefit from support from the town that built the facility, the area's low cost of living as well as a ready local workforce. Conveying with the buildings on auction day are furniture, linens, computers, kitchen supplies and other equipment used in the operation of the facility. Located approximately 45 minutes northwest of Lubbock, it is easily accessible from Highway 84, the Littlefield Municipal Airport, as well as Preston Smith International Airport.

Auctions: Thursday, July 28th at 11:00 am CDT

Auction Location: 2600 South Sunset Drive, Littlefield, Texas 79339

Inspections:
Bid on site or live from anywhere at Auction Network

Sells to the highest bidder above the opening bid of \$5,000,000

Visit Williams & Williams for complete details.
Request additional information
Customer Service (918) 217-6415
Daniel Orr (918) 362-7357



**A Highway Through A Building!
Japanese are Unstoppable**

Submitted by Paul Welcome, CAE, FRICS, ASA, RMA, Johnson County

Gate Tower Building is a 16-story office building in, Osaka, Japan and what makes it notable is the highway that passes through the 5th–7th floors of this building. The highway is part of the Hanshin Expressway, a network (239.3 km) of expressways surrounding Osaka, Kobe and Kyoto, Japan. The Gate Tower Building is Japan's first building to have a highway pass through it, and it had been nicknamed "beehive," referring to its appearance as a "bustling place." The Umeda Exit of the Ikeda Route of the Hanshin Expressway system passes through this building.

The expressway is the tenant of these floors. The elevator doesn't stop on floors 5th-7th, floor 4 being followed by floor 8. These floors consist of elevators, stairways, machinery and other stuff. The highway passes through the building as a bridge, held up by supports next to the building, making no contact with the building itself. The building has a double core construction, with a circular cross-section, and special care is taken by providing surrounded structure to the highway to protect the building from noise and vibration.

Generally, expressways are built underground, and passing through a building is an extremely rare occasion. It dates back to 1983, when the redevelopment of this area was decided upon, building permits were refused because the highway was already being planned to be built over this land. The property rights' holders refused to give up, and negotiated with the Hanshin Expressway Corporation for approximately five years to reach the current solution.