



Volume 19, Issue 4

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KANSAS ORION **CONFERENCE 2015** Oct. 22–23, 2015 Wichita, Kansas

There's still time to reigister for the Kansas Orion Conference being held October 22-23 at the National Center for Aviaition Training, 4004 N Webb Rd., in Wichita. See the agenda and registration form on page 16. Or you can register online at http://www.kscaa.net/conferences/orion/. See you in Wichita!

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lf you build it we will come

APPRAISING THE PLAINS



Craig's Corner Craig Clough, RMA Harvey County Appraiser



Thank You

Well, this is it, my final article as President of KCAA. My final words are "Thank you." It's a simple phrase. Short, takes less than a breath to share and less than a second to speak. Yet as parents or grandparents we will spend years reminding our children to say it.

KCAA President

Individuals working in public service rarely hear it. The public often treats these hard-working individuals as servants with their demands and curt attitudes. Perhaps it's just another sign of the times and another unwanted and undesirable change in our culture. But saying "thank you" is more than manners. It should be a way of life.

Thank you reflects gratitude. It reminds us we must rely on others. It galvanizes the truth that everyone is important, regardless of their current role or position. Everyone needs encouragement. Everyone deserves to feel that they matter. Perhaps the easiest way to do that is offer them thanks. I want to say thank you to each of you for allowing me to serve as president of KCAA this

past year. Our members take their careers seriously and do their best to do a good job. It is a great organization with fantastic people who truly care about each other. It is a privilege to call you my friends.

I want to encourage you to show our new incoming president, Mike Borchard, CAE, RMA, the support so many of you have given me. It's nice to know that membership has your back when you are making some difficult decisions that you know can't please everyone. Mike is working hard on his budget, committee assignments and next year's conference in Wichita, and is already addressing issues that are important to members.

Please be sure to register for the upcoming Orion Conference in Wichita October 22-23 and also the KAC Conference in Wichita this November 3-5. Both conferences will have some great speakers and much information to learn.

KCAA Agenda @ KAC Wednesday, November 4, 2015

1:00 - 2:00 KCAA Business Meeting

- Financial Report Treasurer's Report
- Installation of Officers
- 2016 Budget
 - 2016 Committee Appointments
- · Legislative Report

Audit Report

- 2:00 2:30 Break 2:30 - 3:30 Presentations and Speaker
- 3:30 4:00 PVD
- 4:00 5:00 Committee Meetings & Executive Board Meeting

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

KAC President From County Appraiser Ranks

By Rick Stuart, CAE



Gene Bryan

An interesting phenomenon occurred this past year. A county appraiser was elected President. Yes, it was to the KAC organization, but that in no way minimizes the accomplishment. Wyan-

dotte County Appraiser, Gene Bryan, CKA, RMA, who was appointed to the KAC Board back in 2012 by the KCAA Board, was elected President of KAC in December 2014 and will serve until December 2015.

This is the second time Gene has been on the KAC Board, having served back in the mid-90s while he was the county appraiser in Lyon County.

Gene also served as President of the KOC (Kansas Officials Council) back in 1981, not long after KAC started, so he is not a stranger to the position as head of a statewide organization.

KAC provides needed services to member affiliates, such as the KCAA, especially those that relate to legislation affecting the valuation and taxation process. It also provides the opportunity for KCAA to meet while at the annual KAC conference, to be held in Wichita this year. (See this year's agenda, left.)

Congratulations to Gene or, should we say, Mr. President. See you at the KAC conference next month!



Conference. The KCAA business meeting will be Wednesday, Nov. 4. (See agenda on this page.)

In Memoriam: Norman D. Sherman

Our condolences to the friends and family of Norman Sherman, former county appraiser for Comanche County and Kiowa County, who died on August 9. Below is his obituary, which appeared on the Hatfield-Prusa Funeral Home website.

Norman D. Sherman

Reprinted from www.hatfieldprusa.com

Norman D. Sherman, 84, passed away Sunday, August 9, 2015 at the Pioneer Lodge in Coldwater, KS. Born July 14, 1931, at Coldwater, KS, he was the son of Otto R. and Rose Etta (Bauer) Sherman. Norman's roots were in Comanche County, his grandparents settled south of Protection, KS. Norman grew up on the farm north of Coldwater—he called it the North 40. He went to New Home School and graduated from Coldwater High School. Norman enjoyed playing football and played all through high school.

He loved flying and soloed when he was 17 years old. He owned a Cessna 175 and his special love was a Piper Cub that he and son, Jay, refinished from the frame to the cover. He got a big kick out of flying the Cub backwards in a strong wind. Norman served in the U.S. Air Force and especially enjoyed a tour of duty in Alaska (not a state at that time).

Following his return home from the military service, he met and married Mary Menoher on January 22, 1955, in Greensburg, KS. They made their first home in Wichita. Norman worked for Steffen's Dairy in Wichita and later in Pratt and Dodge City. In 1966, they bought the Coldwater Locker in Coldwater, and operated that business until 1977.

Norman also served as Undersheriff during that period of time. The Ambulance Service began while he was still Undersheriff, and he was an E.M.T. and served as the first Ambulance Director.

Following the sale of the locker plant, he became the Comanche County Appraiser and later he served as County Appraiser for Kiowa County also. During the same period of time, he and son, Jay, operated S & S Dairy. They sold the dairy cows and he retired from being appraiser in 1994. For three years following retirement, he did gas and oil appraisal for Finney County and was a consultant in several other counties.

Norman spent eleven years as sexton for Crown Hill Cemetery and really took pride in keeping it looking nice. He used to comment that if the two sure things in life were "death and taxes', he had that covered. The last few years, Norman loved spending time out on the farm that he and Mary bought in 1989. He liked working with cattle and growing alfalfa and when the alfalfa was baled, he wanted those bales off the field. Even while in Pioneer Lodge, he was able to go to the farm and move the bales off the field from the first two cuttings of hay.

Norman is survived by his wife: Mary Sherman; two sons: Matthew Jay and wife Lori, and John Christopher and wife Karin; grandchildren: Kara Rath (Jason), Zach Sherman, Lachlan Sherman, and Celeste Sherman; great-grandchildren: Brynn Sherman and Jayden Rath; and sibling: Larry Sherman.

In addition to his parents, he was preceded in death by siblings: Claude Raymond Sherman, Clayton LeRoy Sherman, Clinton DeBoy Sherman, Elizabeth June (Sherman) Burt, Emma Jean (Sherman) Harris, and Barbara Irene Sherman.

The family will greet friends from 5:00 p.m. to 7:00 p.m., Wednesday, August 12, 2015, at Hatfield-Prusa Funeral Home, Coldwater, KS.

Funeral service is at 10:00 a.m., Thursday, August 13, 2015, at First Christian Church in Coldwater, KS, with Pastor John Paul presiding. Burial will follow the funeral service at Crown Hill Cemetery, Coldwater, KS, with full military honors.

Memorials may be sent to Coldwater United Methodist Church or God's Country Cowboy Church in care of Hatfield-Prusa Funeral Home, P.O. Box 417, Coldwater, KS 67029.

The Lucky Ones: Janet Duever Retires



Congratulations to Janet Duever, who recently retired as Marshall County appraiser, a position she held since 1994. Janet shared a few of her thoughts about this exciting new chapter in her life.

What are your plans for retirement?

Immediate plans include helping on the farm and babysitting grandkids. Since the busy times on the farm and Appraiser's office do not match up, we will now be able to plan some winter vacation for snow skiing and traveling South for golf.

What will you miss about the position?

I will definitely miss the friends I have made through KCAA. I truly feel this is a special group. I'm sure I will miss the work as well. Having worked from "reappraisal" with the Legacy system and now Orion, there is a certain pride that goes with seeing the accomplishments.

Is there a job list waiting for you at home or do you think you are in charge of your destiny?

Liars will be required to accept another county not of their choice. There is definitely a job list, but it is of my own making, so I suppose that would put me in charge of my destiny.

Editor's note: Meet Marshall County's new appraiser, Tami Antoine, RMA, on page 10.



June 6 – 8, 2016 Drury Plaza Hotel Broadview Wichita, Kansas



The Director's Update...

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

The median overall substantial compliance score statewide for the 2015 appraisal year is 94%.

The fall season is upon us, which can only mean one thing: our annual column on substantial compliance results. The bottom line is: overall, Kansas counties continue to perform at a high level in the execution of their appraisal duties.

For the most part, substantial (statistical and procedural) compliance is largely a product of the ratio study. It appears eight counties are out of compliance this year, due primarily to the ratio study results. The 2015 median compliance score for non-statistical measures is 46 out of a possible 50. I believe this is a very impressive number, especially when you consider the level of review completed during the past year.

Despite the fact that the median overall substantial compliance score statewide for the 2015 appraisal year is 94%, substantial compliance continues to generate more discussion between PVD and county appraisers than almost any other topic. I admit it is a challenge to maintain fair and meaningful compliance procedures that fit equally well for a county with 3,000 parcels as they do a county with over 200,000 parcels. When we think about it though, the objectives of our compliance procedures are fairly simple:

1. Confirm appraisal and assessment procedures are being completed in accordance with Kansas law;

2. Confirm appraisals are completed in accordance with generally accepted appraisal standards and documentation can be provided to support value conclusions; and

3. Confirm the accuracy and uniformity of values based on the sales ratio study conducted annually by PVD.

I realize we must continue to evalu-

On my priority list, county assistance tops compliance review, but compliance review is necessary to monitor the Kansas appraisal and assessment process.

ate our procedures; however, we also need to lock in our general methods so this can become a routine annual process that we are all comfortable with. We will continue to meet throughout the year with the KCAA Maintenance Specs Committee and encourage all counties to work through this committee to express your concerns. I also welcome the opportunity to meet with individual counties and regional groups to address specific concerns and issues. I very much want to continue to work together to have in place a system which identifies problems or deficiencies along the way. We need to allow PVD and the appraiser time to work together as needed, not a system which simply reports the results at the end of the appraisal cycle with no time to correct the problem until the next vear.

Now is the time to address compliance procedures for 2016, not after the scores are tallied next fall. We ask county appraisers to take the time this fall to review your 2015 compliance results. If you have questions or need further explanation on any notes, comments or results, please let us know. We are all in this together and addressing issues throughout the process is the best approach for all. On my priority list, county assistance tops compliance review, but compliance review is necessary to monitor the Kansas appraisal and assessment process.

I do thank all the county appraisers and your staff, and the PVD staff for all your hard work each year. I believe it is our joint goal to continue to strive to be the benchmark for other states to follow.

Harper Earns AAS Designation

Congratualtions to David Harper, AAS, RMA, on earning the AAS designation. Since March 2011, he has served as the state director of the Division of Property Valuation (PVD) for the Kansas Department of Revenue. In his current position, he is responsible for the general supervision of the system of property taxation throughout Kansas. His work experience includes approximately 25 years in the appraisal and property tax administration field, with both mass and private appraisal experience.

Harper earned the Registered Mass Appraiser designation from the State of Kansas in 1992. He currently serves as chair of IAAO's USPAP and Appraiser Regulatory Advisory Committee and is a past board member for the Kansas City Chapter of IAAO. He is also a regular columnist for Appraising the Plains.

Jennifer Archer, RES, AAS

Reprinted with permission by Chris Bennett & IAAO



Jennifer Archer, RES, AAS earned her Assessment Administration Specialist designation in August of this year. Ms. Archer is a Commercial Ap-

Jennifer Archer praiser Modeler II for the Sedawick County Appraiser's Office in Wichita, Kansas. Before that, she was a Residential/Agricultural Real Estate Appraiser II for five years and a Commercial Real Estate Appraiser, both with Sedgwick County. Jennifer holds a Master of Business Administration. a Bachelor of Business Administration in Finance and Real Estate, a Bachelor of Art in Spanish. She earned her RES designation in 2014 and is a Registered Mass Appraiser in the state of Kansas. She is currently 2nd Vice President of South Central Kansas Chapter of IAAO and an Executive Board member. Jennifer has been a member of this chapter since January 2009 and a member of IAAO since April 2011.

All About That Base

By Paul Welcome, CAE, ASA, RMA, FRICS, Johnson County appraiser; and Shana Casner

Tax Increment Financing, also known as TIF, seems to be the abatement of choice for more and more cities. Every year, on or before July 1st, the county appraiser must certify a TIF base value with the State of Kansas. As more and more properties are being financed with TIF monies, a few questions have come up: What defines the base value of the TIF? What happens, if anything, after an appeal is closed and value was decreased from the original "base value" of the TIF?

Lastly, can a city adopt a plan that specifies that the "base value" shall be deemed higher than the "base year" assessed valuation? In other words, when is the base value decided? Can an appeal change the base? Finally, can the city guarantee a minimum amount of value on the property higher than what the property is at the time the base is set?

TIF's are defined under K.S.A. 12-1770:

It is hereby declared to be the purpose of this act to promote, stimulate and develop the general and economic welfare of the state of Kansas and its communities and to assist in the development and redevelopment of eligible areas within and without a city thereby promoting the general welfare of the citizens of this state, by authorizing cities to acquire certain property and to issue special obligation bonds and full faith and credit tax increment bonds for the financing of redevelopment projects. It is further found and declared that the powers conferred by this act are for a public purpose and public use for which public money may be expended and the power of eminent domain may be exercised. The necessity in the public interest for the provisions of this act is hereby declared as a matter of legislative determination.

At the Johnson County appraiser's office, we wanted more clarification, as

we had some appeals that have now, after several years of going through the appeals process, decreased the value of some of the parcels involved in TIF districts. We requested input from city leaders and bond counsel for the City of Overland Park and Olathe, the Property Valuation Department for the State of Kansas, county appraisers from around the state, and Johnson County counsel for their input. What defines the "base value" and what happens with the base value after the appeal process?

The Johnson County appraiser's opinion coincides with many other county appraisers in the state and city leaders within Johnson County, where the base is set at the time of the signing of the redevelopment district, essentially a snapshot in time when the document is signed. This is based on the interpretation of the TIF statute K.S.A .12-1770a, which reads:

K.S.A. 12-1770a (b) "Base year assessed valuation" means the assessed valuation of all real property within the boundaries of a redevelopment district on the date the redevelopment district was established.

Also, the Property Valuation Department attorneys sited K.S.A. 12-1771 (f)-(j) where the legislature has provided specific situations when the "base year valuation" may be revised, not including when a taxpayer receives a reduction in assessed valuation of such taxpayer's real property for the year in which the redevelopment district was established.

As with many interpretations of the law, there are some that disagree with this and think that the appealed value should change the base value. After all, if there is a reduction in the base year assessed valuation, it would increase the amount of the TIF fund. This, in turn, would mean there would be more funds available to pay towards the retirement of the bonds.

Under K.S.A. 12-1770a (u), "'tax

increment' means that amount of real property taxes collected from real property located within the redevelopment district that is in excess of the amount of real property taxes which is collected from the base year assessed valuation."

Bond counsel expressed concern that having an uncertain, or fluctuating, base year valuation would cause issues with the bonds. Along with the concerns of the bond counsel, several county appraisers question how to maintain and keep record of appealed properties in this ever-changing appeals process that can take up to 7–10 years before a decision is made by the Board of Tax Appeals, District Court, Court of Appeals, or possibly even the Supreme Court?

The last question brought by the City of Overland Park was can a city adopt a plan that specifies that the "base value" shall be deemed higher than the "base year" assessed valuation?

In K.S.A. 12-1775(d):

A city may adopt a project plan in which only a specified percentage or amount of the tax increment realized from taxpayers in the redevelopment district are pledged to the redevelopment project. The county treasurer shall allocate the specified percentage or amount of the tax increment to the treasurer of the city for deposit in the special fund of the city to finance the redevelopment project costs if the city has other available revenues and pledges the revenues to the redevelopment project in lieu of the tax increment. Any portion of such tax increment not allocated to the city for the redevelopment project shall be allocated and paid in the same manner as other ad valorem taxes.

The city is looking out for the best interest of the whole by defining a set amount above what the assessed value continued on next page

All About That Base, continued

is to guarantee tax monies are distributed to taxing jurisdictions, no matter if the value of the property goes up or down throughout the life of the TIF. The City of Overland Park, their bond counsel, and many others agree that the interpretation of K.S.A. 12-1775(d) can be viewed as such.

Currently, all the counties continue to operate as they have in the past. Some keep the base value as it stands, whether there is an appeal or not. Some change it as the appeals come through. Uniformity throughout the state of Kansas on how TIF's are handled must be created through the help of the Property Valuation Department and Nick Jordan, Secretary of Revenue. These questions are sitting on Attorney General Schmidt's desk now. As the trend for financing through the TIF process is growing in popularity, clarification of the process will benefit everyone.



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

New Member: Alvin Federico, Cowley County

5 Years:

Brad Eldridge, MAI, Douglas County, Justin Eimers, RMA, Johnson County, Karla Grosdidier, Douglas County

10 Years: Diane McKain, Ottawa County

15 Years: James Lampe, Atchison County Lisa Ree, RMA, Ellis County

25 Years: Dennis Gering, Johnson County

35 Years: Larry Clark, CAE, IAAO

40 Years: Jerry Denney, Gray County

Appraisals and Appeals

Clarity sought in valuation process — County lends support to JOCO effort

By Nicolas Wahl, Newton.Kansan@NWahl_Kansan Reprinted with permission

Harvey County recently lent support for an effort led by the Johnson County appraiser's office which calls the effort a move toward clarification, uniformity and fairness in the real property appraisal process. Harvey County appraiser Craig Clough brought word of the move to county commissioners, who voiced their support, during the Sept. 28 commission meeting.

While typically any non-agricultural real property is valued annually, legislation passed in 2014 is bucking the trend for property that has had its value reduced through the appeals system, allowing the value to remain stagnant for two years following the reduction. Previously, the statute mandated one year.

"By holding that value, even though market conditions say it should increase, we have created a sub-class of citizens that have a tax advantage (over) owners of another property," said Johnson County appraiser Paul Welcome. Welcome said by doing so, the legislation, KSA 79-1460, flies in the face of the Kansas Constitution, which requires the legislature provide for a uniform and equal basis of taxation.

Under the previous legislation, exceptions could be made if there was substantial and compelling reason to raise the value and the appraiser notifies the property owner prior to mailing the valuation notice. Substantial and compelling was not defined.

Clough said the new legislation does define substantial and compelling, but the appraisers do not believe the definition adds clarity. K.S.A. 79-1460 reads "substantial and compelling reasons" mean a change in the character of the use of the property or a substantial addition or improvement to the property. The term "substantial addition or improvement to the property" means the construction of any new structures or improvements on the property or the renovation of any existing structures or "By holding that value, even though market conditions say it should increase, we have created a sub-class of citizens that have a tax advantage (over) owners of another property."

improvements on the property. The legislation does not include maintenance or repair or any existing structures, equipment or improvements on the property or reconstruction or replacement of any existing equipment or components of any existing structures or improvements on the property.

Clough said problems come in the case of major remodels that do not increase the footprint of the property following a value reduction after an appeal. "The value doesn't grow with the market value," Clough said.

Welcome said with the issue affecting all counties, they are trying to get additional counties to come on board. Johnson County has agreed to foot the entire cost of the work done in the process of putting together a mandamus action, where the Property Valuation Division director would join them for a legal brief. The action would initially be in Shawnee County District Court in Topeka, where the PVD resides. There would be no trial.

He said the mandamus would also avoid raising the issue in a particular tax appeal with a particular taxpayer, preventing notion of harassment or bias against a particular taxpayer, tax agent or attorney. They would attempt to get a published opinion from a judge. "Then we find out which one prevails," Welcome said. "Which of these statutes and directives am I supposed to follow? Do we reassess every year or am I supposed to hold values for a sub-class of citizens getting a tax advantage?"

Welcome said while his preference would be to do away with the two-year value stagnation, the simple clarification would be a step in the right direction.

IAAO Conference Highlights

Kansas appraisers traveled to Indianapolis last month to attend the 81st annual IAAO conference. Our congrats to IAAO for a great conference and thanks to all of our colleagues who participated this year.



Stuart Receives Galkin Award

Rick Stuart, CAE, of TEAM Consulting LLC, was presented the 2015 Harry

Rick Stuart

Galkin Award at this year's IAAO annual conference in Indianapolis, Ind. The award was given in recognition of Rick's exceptional work on behalf of IAAO.

Named in honor of Harry Galkin, a

longtime subscribing member of IAAO, the award is presented to the IAAO associate member whose contribution, during the past year(s), has been so worthwhile as to demand recognition. Contributions may have been in the area writing or speaking on equalization, assessment, assessment administration or general taxation.

The individual also may have been distinguished by advancing the mission of the organization through fundraising or through the contribution of time, effort, talent, and resources.

Congratulations, Rick!

Educational Session Is Data Quality Important?

By Gene Bryan, CKA, RMA, Wyandotte County

A special topic session at IAAO's 2015 Annual Conference dealt with the subject of "Improving Data Quality Using Statistical Analysis." Of course, no one has data quality problems and no one thinks data quality is important, right? From the attendance, I would say Wrong!

The session presenter, Josh Myers, whom I have heard several times in past conferences, is very well-versed in the realm of statistics and has a good understanding of the mass appraisal world and the problems we face.

I have been concerned with this "data quality" issue ever since coming to Wyandotte County. While we try to deal with it, most times it feels like we are spinning our wheels, as there always seem to be areas or types of property that have data inconsistencies no matter how much QC you put into it.

One would hope that with the advances in technology, today's CAMA software would have routines or tools to assist a county in finding and fixing data quality problems. One would hope.

Josh's session was interactive, to the point of being entertaining, but it was informative and gave me hope that someone is really working on this problem or at least proposing a way for us to look at our data statistically in a way that we can explain and defend. That way we can make some informed judgments as to whether or not we have a problem, the magnitude and seriousness of the problem, and perhaps how to fix those problems using mass appraisal methodologies and mass change techniques.

Terms like "random sampling," "Chi-square test," and "quintiles" were reminiscent of past statistics classes and can hurt your head if you're not careful. To fix data quality problems, we are likely to have to do that the old-fashioned way with physical inspections. With today's aerial, oblique, street-level imagery and database software applications, the "fixing" process may, however, become easier in the future.

I am intrigued enough with this topic and with Josh's presentation that I have followed up with him, and we are looking into whether we can put together a pilot project to look into this issue and see where that takes us. Will keep you informed.



Educational Session Gaining a New Perspective on Sales

By Ryan DeLeon, RES, RMA, Sedgwick County

As the modeler and lead sales inspector for my jurisdiction, I deal with sales every day. So when I saw the session titled "Independent Sales Team," I was intrigued.

Although it was the last session on the last day of the conference, it had a nice turnout. Patrick Alesandrini from Hillsborough County, Fla., did not disappoint. He proceeded to inform us how he built a team made up of the best sales inspectors from their respective departments, and created their own "Sales" department, which did not answer to the other departments.

Initially, the loss of power may have rubbed some the wrong way, but the offset in efficiency and productivity boosts put those worries to bed. Essentially, they tackled the issue as if there were no rules or preconceived notions to the problem: "What is the best way to accomplish these tasks regardless of how they have been done before?"

The results were a team built on a solid foundation that knew what the rules, standards, and statutes were and exactly what was expected of them. From that point, they used teamwork and technology to reach their goals and are now in a better place than they have ever been.



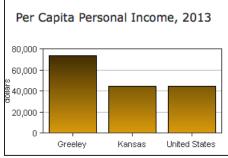
Educational Session Sharpening Your Regional Economic Dashboard

By Cindy Magill, RMA, Sumner County

One session that I attended and found interesting was titled "Sharpen Your Regional Economic Dashboard," which was presented by Nicholas Empey from the U.S. Department of Commerce Bureau of Economic Analysis.

The Bureau's website (www.bea. gov) now provides statistics on how different state economies are faring. They are called the BEARFACTS and are categorized by state, county and metropolitan statistical area. These statistics are found under the "Regional" tab on the website's home page. I find the information interesting and I hope to use this information to develop and/or support my analysis.

It was interesting to hear that Greeley, Kansas, experienced the largest percentage of growth in personal income in 2013 and ranked first in the state, and



Source: United States Department of Commerce Bureau of Economic Analysis http:// www.bea.gov/regional/bearfacts/action.cfm

well over the national average.

Also, the Bureau has a user group, BEA User Group, that allows you to submit inquiries about a particular, and they will put you in touch with a contact person for assistance. I thoroughly enjoyed this session.

I Can Only Please One Person a Day and Today Ain't Your Day!! Tomorrow Ain't Looking Too Good Either!

By Lisa Ree, RMA, Ellis County

This title drew a large crowd to an IAAO conference session. The focus was that good public relations and good customer service can make your life easier. A number of points were made to assist in reaching that goal.

- It takes 20 years to build a reputation. It takes 5 minutes to ruin it.
- Everything you do or say is public relations.



"It's Not My Job!"

- Try to find a way to say "Yes" to the customer.
- Don't say "It's not my job." Instead say, "Let me find someone who can help you with that."
- Attitude is a decision.
- Service excellence starts at the top.
- View customers as the job rather than an interruption of it.
- Your co-workers are internal customers, so treat them with the same respect as your customers.
- 86% of a message is set by the tone of your voice.
- Never let them be able to say: "You failed to tell us..."

Suggestions were also given on how to deal with difficult customers.

Kansas Active at IAAO

Kansas once again played an active role at the IAAO annual conference. Kansas presenters included:

- August Dettbarn, RMA, Douglas County: *AVMs, Digital Mapping and Ratio Study Practice Survey*
- Paul Welcome, CAE, ASA, RMA, FRICS, Johnson County: *Defending Commercial Appraisals with Location Analysis*
- Rick Stuart, CAE, TEAM Consulting: *Doing More with Less—Or Is It Really Doing Less with Less?*
- Kathryn Myers, Esq., Johnson County; and David Harper, AAS, RMA, of PVD: *TAF Update and USPAP Litigation Issues in Mass Appraisal*
- Ed Crane, of ESRI, and Paul Welcome, CAE, ASA, RMA, FRICS, Johnson County: *Technology: Realizing the Benefits and Managing the Challenges*



- Listen. Let them tell you their situation.
- A.R.T.: Ask questions, Restate their situation, Take notes.
- Use positive body language
- Do something immediately offer an alternative.
- Consider being their advocate, not their adversary.
- Always thank them.



Who are these people?

CoreLogic (Marshall & Swift) always sponsors a Sunday night event to open the annual IAAO Conference. Some of us that were present thought the two people that entered the photo booth were Lisa Ree and Craig Clough. However, after seeing the photos, we are thinking more along the lines of Hagar the Horrible and his wife, Helga.

Welcome New County Appraisers

We have some new county appraisers, and we invited them to share some information about themselves so we can all get to know them a little better. Please make sure to welcome them to the easy, hassle-free, no-politics, taxpayer-happy position of county appraiser.



Melissa Crane, RMA Atchison County

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

I was working at a Lawyers Title in

Topeka and heard they had an opening for a "drafter" at the Shawnee County appraiser's office; this was back in 1986. Ended up becoming the mapping supervisor and then later switched over to the dark side...er, I mean the appraisal side.

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

Surprisingly enough, I didn't really aspire to be an appraiser, just sort of landed in this industry and rather liked it. I hadn't actually chosen a career path until last year when I ran for Shawnee County register of deeds. I discovered, upon losing in the primary, that I am not necessarily a politician.

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

I would change the power of uninformed legislatures to make changes that negatively impact our ability to appraise property in a fair and equitable manner.

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

As far as my personal life, I would say my mother. She has taught me so much about how to treat people, how to live life, about love and respect, and about the importance of being a subtly strong and independent woman.

Professionally, there have been so many very positive influences. To name just a few I would say Carl Blume, Rick Stuart, Pete Davis and Ed Crane.

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

I want to be the best appraiser I can be. And since teaching is something I enjoy, a goal would be to share anything I know or learn with staff or whoever is willing to listen. (3)

Personally, I would like to hang out more with the grandkids. They grow up way too fast. When I retire someday, photographing grandkids may be my hobby of choice.

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

My husband and I, between us, have four daughters, two son-in-laws, three grandsons and one granddaughter. The rare occasions when we can all get together is one of my favorite (though somewhat chaotic) ways to spend time.

We like to go to The Walnut Valley Music Festival in Winfield and camp out every year. I really enjoy many different kinds of music. SiriusXM radio is a must-have for me—more so than even cable TV. But we do need cable TV in order to enjoy another much loved hobby – Sports! Chiefs football, college football and basketball (Go KU!) and Royals baseball. We even still play co-ed volleyball one night a week in the spring and the fall.



Jeff Ball, RMA Brown County

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

I was working as a carpenter building homes in the Topeka

area and felt I needed a change, so I answered an ad for a data collector position.

continued on next page

Jeff Ball, continued

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

I had always wanted to do something in the building trades. I really enjoyed being able to see what was accomplished by the end of the day.

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

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

Robert Ball, my father; David Crook, my pastor; and Ray Schmidt, my father-in-law.

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

To continue to be the best person I can be and never stop learning.

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

When I have spare time I enjoy woodworking, hunting, fishing, looking for treasures at junk stores and working in the yard.

Appraiser Directory

Having trouble staying current on who is where? PVD has provided a current list of county appraisers by county. It can be found on the KCAA website at http://bit.ly/1Vr4WgC

Postcard from Indianapolis

Our thanks to Brad Eldridge, Douglas County, for sharing this scene taken from his hotel window in Indianapolis. The "old-timey" filter makes it postcard perfect.



Tami Antoine, RMA Marshall County

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

I was hired by the county in 1997 as a

"floater," meaning I worked part-time in several different offices as needed. I loved the challenge of the work in the Appraiser's office, so when a full-time position opened up, I eagerly accepted the offer to fill it.

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

Growing up I always thought I'd be a teacher. I love learning and sharing my knowledge with others.

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

I would like to change the public's perception of our office's role in the overall tax system. One of my goals as county appraiser will be to educate the public as much as possible and encourage their involvement in the whole process.

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

Many people in my life have had

APPRAISING THE PLAINS

influences, but the one that comes to mind is my very dear friend, Todd Clawson, who was killed in a motorcycle accident 13 years ago. He lived as though he knew he would die young. He lived with no regrets and made no apologies for it. If he wanted to do it, he did it. If someone needed his help, he helped them. He never said "I can't." He never left a friend or loved one without first giving them a hug and telling us he loved us. He taught me that life is too short to play games, that life is what you make it; don't wait for things to happen-go out and make them happen! And finally, he taught me to always tell people how much they mean to you because you never know if you'll get to see them again or not.

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

I have a beautiful family, a wonderful husband and a great job. My goal now is to be the best wife, mother and county official that I can be!

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

I am a sports fanatic! Football is my favorite. When I'm off work, you can usually find me attending or watching a sporting event: from my son's high school games to cheering on my Chiefs!





My Turn: Opinion and Commentary

Looking for the Most Comfortable Stool (for Tax Policy, that is) By Randall Allen, Executive Director, Kansas Association of Counties

Reprinted with permission from County Comment, August 2015.

Conventional wisdom is that the optimal blend of state and local taxes is the "three-legged stool," i.e. a combination of sales, income and property taxes. It stands to reason that a 3-legged stool is much sturdier and more reliable than a 2-legged stand. Moreover, if the principle works for physical dynamics, it would surely apply to stabilizing the financing of state and local government and services.

The proposition that the "three-legged stool" is more ideal than a two-legged or one-legged stool is not idle conjecture, however. In 1995, after considerable study and analysis, Gov. Bill Graves' Tax Equity Task Force concluded that the most stable tax system is balanced and diversified, like a "three-legged stool." The task force recommended that Kansas continue to rely proportionately on property, sales and income taxes. The study group said that a "three-legged stool" would ensure there is no over-reliance on any single tax source and would reduce competition from other states (particularly bordering states) that have lower rates for a particular tax. I would add that such an approach also helps ensure that everyone pays something, and more likely a proportional share, to financially underwrite the necessary services of state and local government.

If there is agreement on what is best for Kansas (and this is currently in dispute), the question becomes: how has the "three-legged stool" fared in the past couple decades? Let's look at the data:

State & Local Tax Receipts *	FY 1995 % of Total	FY 2014 % of Total
Sales and Use (state and local)	\$ 1,725 32.3	\$ 3,975 35.1
Income (Indiv. & Corp) & Privilege	\$ 1,509 28.2	\$ 2,685 23.7
Property, real & personal	\$ 1,836 39.5	\$ 4,675 41.2
Total	\$ 5,340 100.0	\$11,335 100.0

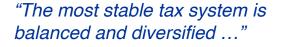
* Receipts are expressed in billons; For example, \$1,725 is \$1,725,000,000.

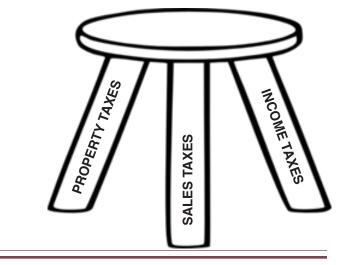
If the idea is to achieve some level of parity among the three major source of tax revenue for the state of Kansas and its local governments, we are moving away from greater parity and not closer to it. By examining the relative share of the total tax burden assigned to income taxes (in its many forms) and property taxes between 1995 and 2014, clearly property taxpayers are now assigned a much higher percentage of the burden than income taxpayers (23.7% and 41.2% of the total in FY 2014).

Is it any wonder, therefore, that property taxpayers are concerned about their property taxes? After all, it is a rare day when a three-piece suit clad lobbyist appears in front of a legislative tax committee to argue tax policy on behalf of an individual property taxpayer(s). In contrast, there are plenty of lobbyists orbiting the Statehouse to take care of their business clients. The result: the tax burden assigned property taxpayers creeps up while the relative burden of business taxpayers is reduced or at least controlled to a much greater extent.

Yet, this is not the end of the story. Perhaps the more compelling story is to look at the property tax pie alone. Who was, and who is paying the property tax bill in Kansas? The answer is fascinating, and may offer a common ground for organizations like the Kansas Association of Counties and the Kansas Realtors Association to meet and have fruitful discussion.

continued on next page





Looking for the most comfortable stool, continued

In 2014, residential properties comprised 48.07% of the property tax base on which State property taxes (21.5 mills, including 20 mills for public schools) and local government property taxes (including counties) were levied. So last year, nearly half of all property tax dollars in Kansas were levied on homes. In 1993, by comparison, just after the first statewide

property tax levy was imposed by the Legislature under a new school finance plan, residential properties comprised only 34.21% of the statewide property tax base. Here is a breakout of property tax base by major class in both 1993 and 2014:

Property Class	% of Total, 1993	% of Total, 2014
Residential	34.21%	48.07%
Commercial & Indust.		
Real Est. & Pers. Prop.	25.37	25.81
Utilities	18.26	11.76
Agricultural Land	8.93	5.35
Oil and Gas	9.35	6.65
Other	3.88	2.36
Total	100.00%	100.00%

Look at the change in the relative share of total property taxes borne by residential taxpayers between 1993 and 2014! Is it any wonder that the significant growth in the share of the property tax burden allocated to residential real estate has not generated an even greater firestorm?

In recent articles, I have suggested that property tax lids on cities and counties are misdirected attempts to control property taxes. The misdirection seems to suggest that we should simply disregard the impact of tax exemptions and abatements (such as the exemption of commercial and industry machinery and equipment in 2006) on local property taxes, particularly as they hit homeowners and commercial businesses on Main Street. Yet, how can we simply ignore the impact of exemptions and the accompanying shift of the property tax burden to other taxable properties? The cost of providing local services does not decrease simply because property is exempted. For example, an exempt building still needs fire protection, law enforcement (sheriff & police), ambulance service, emergency management planning, as well as access through roads and bridges. What is a tax break for some is actually a tax increase for others.

Let us never fear to discuss tax policy with anyone. Yet, let us challenge ourselves to recognize the tradeoffs in tax policies. I revert to something I said in a previous column, i.e. the purpose of taxation is to raise the necessary revenue to pay for essential public services. Period. The purpose of taxation is not to incentivize or de-incentivize. If we want to pursue economic development (and we should), let's fix the roads, build the bridges, adequately fund the essential services of public health and public safety, and then invite the world to our doorstep. We should not need to give away the farm or our tax base to make a compelling case to live, work, and play in Kansas counties.



Congratulations! L-R: Jim Lampe, Janet Duever and Larry Reynolds

They Escaped!

By Greg McHenry, AAS, RMA, Riley Couny

The Northeast Kansas County Appraisers Association met recently in Holton as part of the Northeast Kansas County Officials Association annual luncheon. During the appraisers meeting, three retirees from the northeast region were recognized. Plaques and honorary lifetime memberships to the NEKCAA were presented to Janet Duever, Jim Lampe, and Larry Reynolds in recognition of their many years of service. Janet, Jim, and Larry have decades of appraisal experience and will be greatly missed. We wish them the very best in their retirement!

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■ www.ccim.com, July 8, 2015. "Members of the CCIM Institute, Commercial Real Estate's Global Standard for Professional Achievement, indicated growing interest in retail investment properties, according to the organization's 2Q15 Quarterly Market Trends report.

Approximately 55 percent of CCIM members who participated in a May 2015 market intelligence survey reported lower capitalization rates on retail transactions than during the same period last year. The average national retail cap rate as reported by CCIM member respondents was 7.8 percent, substantially lower than the average national cap rate for all CCIM transactions of 8.5 percent. (See chart below.) Retail transactions increased for 55 percent of CCIMs surveyed, with a 94 percent closing rate." http://bit. ly/1KKKqBw

Adam Bonlishawski, www.wsj.com, July 8, 2015. In a 2010 Journal of Real Estate Research study, Dr. Richard Ready (Montana State University) determined that roughly one-quarter of landfills processing less than 500 tons of waste a day have no negative effect on surrounding home values. On average, low-volume landfills pull down adjacent property values by 2.7%, with prices going back up by 1.3% with each additional mile a house is from the landfill. (The study didn't identify the characteristics of low-volume landfills that have a negative impact and those that don't.)" http://on.wsj.com/1dUi9tS



Rick Stuart, CAE, is a senior consultant with TEAM Consulting LLC and lives in Topeka, Kan. Email: rstuart17@cox.net. ■ Gregory Wilcox, *Daily News, Los Angeles,* July 7, 2015. In another sign the state's housing market continues to heal, people who lost a home in the Great Recession are looking to buy again, and both younger wage earners who are forming households and other buyers say they plan to live in their homes longer than in previous years, according to an annual survey released Monday. http://bayareane.ws/1JcBTI4

Htrends.com, July 15, 2015. "There are 3,511 projects totaling 426,043 rooms Under Contract in the United States, according to the June 2015 STR Pipeline Report. This represents an 11.1 percent increase in the number of rooms Under Contract compared with June 2014 and a 20.9 percent year-over-year increase in rooms under construction. The Under Contract data includes projects in the In Construction, Final Planning and Planning stages but does not include projects in the unconfirmed stage." http://bit.ly/1DkjTTM

July 16, 2015. When Cook County, Ill., adopted a one percentage point county sales tax increase yesterday, its county seat — Chicago — vaulted to the top of a dubious list: major cities with the highest sales tax. Including state, county, city, and public transit sales tax impositions, Chicago's combined sales tax will return to its former high of 10.25 percent as of January 1.

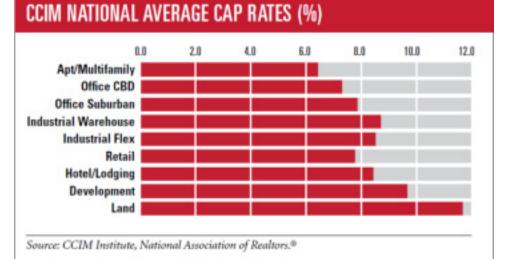
- Chicago, IL (2016): 10.25%
- Birmingham, Montgomery, Macon and Mobile, AL: 10.0%
- Fayetteville, AR: 9.75%
- Santa Monica, CA; Seattle, WA; and Tacoma, WA: 9.50%
- Chicago, IL (2015);
 Nashville, Chattanooga, Memphis and Knoxville, TN: 9.25%
- Glendale, AR: 9.20% http://bit.ly/1Syi8tm

Paul Davidson, USA Today, July 23, 2015. "Existing homes sold at the fastest pace in eight years last month and the median sales price reached a record high, the National Association of Realtors said yesterday."

Anya Martin, *The Wall Street Journal*, July 24, 2015. Continued low interest rates have created an even large rvolume of jumbo loans. "The volume of jumbo mortgages—those above \$477,000 in most places and \$625,500 in some high-price areas—

Jared Walczak, *taxfoundation.org*,

continued on next page



REAL ESTATE NOTES, continued

reached an estimated \$160 billion in the first six months of 2015, up about 36% from a year ago at the same time, says Guy Cerala, publisher of Inside Mortgage Finance, which covers the industry."

■ Paul Emrath, *www.eyeonhousing. org*, July 30, 2015. A report by the National Association of Home Builders provides the following information (http://bit.ly/1haTlus):

- Interest rates rose slightly in June
- Average loan size increased for fifth straight month
- Average purchase price of new homes increased

Charlotte O'Malley, *www. ecobuildingpulse.com*, Aug. 4, 2015. This house is not for the faint of heart. It is worth pulling up this website and looking at the photos. We definitely are not in Kansas anymore! http://bit. ly/1UIWk6Z

■ Olivia LaVecchia, *www.ilsr.org*, June 16, 2015. *Editor's Note:* Have any big-box stores in your jurisdiction? This is interesting reading http://bit. ly/1Bo9o6l

AnnaMaria Andriotis, *The Wall* Street Journal, Aug. 5, 2015. "J.P. Morgan Chase & Co. is loosening its underwriting criteria for big mortgages, as lenders ramp up competition to grab a bigger share of the high-end housing market." Chase joins other large banks in trying to obtain more jumbo mortgages. Jumbo mortgages are those that exceed \$417,000 in most parts of the country and up to \$625,500 in pricier markets.

■ Megan Hart, *The Topeka Capital-Journal*, Aug. 4, 2015. "Kansas builders are putting up housing at a faster pace than in 2014, but real estate expert Stan Longhofer, Wichita State University, thinks construction will end the year at about the same level."

Kerry Close, www.wsj.com, Aug.



This can be yours for only \$25,000

12, 2015. "Glass is the new marble for some homeowners searching for the perfect bathtub. Designers say their clients like the aura of luxury that transparent tubs provide. The appeal extends across all ages, from children's bathrooms to the elegant master baths in the second homes of older clients." *Editor's Note:* Not for everyone, but pretty cool.

■ Jesse Newman, *The Wall Street Journal,* Aug. 14, 2015. "Farmland values were flat to lower in parts of the U.S. Midwest and Great Plains in the second quarter, according to the Federal Reserve. In the Federal Reserve Bank of Kansas City district, which includes Kansas, Nebraska and Missouri, the average price of non-irrigated cropland dropped more than 6% compared with the first quarter and was down nearly 3% from the year earlier period. Irrigated land values held steady on quarter-to-quarter basis but fell more than 3% from a year earlier.

■ www.htrends.com, Aug. 13, 2015. "There are 3,597 projects totaling 430,917 rooms Under Contract in the United States, according to the July 2015 STR Pipeline Report. This represents an 11.0% increase in the number of rooms Under Contract compared with July 2014 and a 19.0% year-over-year increase in rooms under construction. The Under Contract data includes projects in the In Construction, Final Planning and Planning stages but does not include projects in the Unconfirmed stage." http://bit.ly/1Lfdkr6

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■ Kate Davison, *www. thewallstreetjournal.com*, Aug. 19, 2015. "U.S. housing starts rose 0.2% from a month earlier to a seasonally adjusted annual rate of 1.21 million last month, the highest since October 2007, the Commerce Department stated."

Kris Hudson, *www. thewallstreetjournal.com*,

Aug. 19, 2019. "The median size of U.S. homes built in the second quarter declined from the record set in the previous quarter. The median size was 2,479 square feet, according to the Commerce Department, which is 40 square feet smaller."

Anna Louie Sussman, *www. thewallstreetjournal.com*, Aug. 21, 2015. "Existing home sales rose 2% in June, which was the highest since February 2007."

■ www.htrends.com, Aug. 20, 2015. "The U.S. hotel industry reported positive results in the three key performance metrics during July 2015, according to data from STR, Inc. In year-over-year results, the U.S. hotel industry's occupancy was up 2.3% to 75.3%; its average daily rate rose 5.9% to US\$124.32; and its revenue per available room increased 8.3% to US\$93.61."

"The July occupancy of 75.3% was the highest single occupancy of any month ever recorded by STR," said Jan Freitag, STR's senior VP for lodging insights. http://bit.ly/1EQKqsF

■ Robert Whelan and Paul Page, *www.thewallstreetjournal.com*, Aug. 26, 2015. "The marijuana industry is poised to expand quickly. The problem for Denver business owners: marijuana producers require lots of space to grow, package and store their products. In all, growers and distributors took up a third of all the warehouse space leased in Colorado over the past 18 months, according to Cresa Partners, a brokerage.

A crunch in warehouse space

means higher costs for logistics and transportation providers. Rents in the Colorado warehouse market rose 10% last year, to \$5 a square foot, according to CBRE Inc., a real-estate services firm. The cost to buy warehouse space has doubled to \$80 a square foot since the beginning of last year."

■ Joe Light, *www.thewallstreetjournal. com*, Aug. 26, 2015. "Fannie Mae wants to make it easier for working-class and multi-generational households to get a mortgage. The mortgage-finance company said Tuesday it would roll out a program this year that lets lenders include income from non-borrowers within a household, such as extendedfamily members, toward qualifying for a loan. http://bit.ly/1VnXQWy " *Editor's Note:* Does anyone else see some possibly bad results from this?

Aman Batheja, *www.texastribune. org*, Aug. 24, 2015. *Editor's Note:* THIS **IS A MUST READ!** Austin Sues Texas Over "Unequal" Appraisal System http://bit.ly/1EgewuP

■ Deion Roberts, www. charoletteobserver.com, Aug. 8, 2015. Bank of America is shedding one more piece of itself under CEO Brian Moynihan. This week, the Charlottebased lender signed a deal to sell a real estate-appraisal business it acquired through its 2008 purchase of mortgage company Countrywide Financial Corp.

The business, LandSafe Appraisal, is being bought by CoreLogic, a data company based in California. Terms of the pending deal have not been disclosed. CoreLogic had previously purchased Marshall Swift. You can read more about LandSafe at https://www. landsafe.com/.

■ www.builderonline.com, Sept. 21, 2015. The Wall Street Journal's David Harrison and Jeffrey Sparshott look at today's existing home sales data from NAR, which shows sales shrinking 4.8% in August, month-overmonth. Still, when viewed through the year-over-year lends, sales were up 6.2% compared to Aug. 2014. http:// bit.ly/1YwwFLL ■ www.hotelnewsnow.com, Sept. 24, 2015. "The U.S. hotel industry recorded positive results in the three key performance measurements during the week of 13-19 September 2015, according to data from STR, Inc. In year-over-year measurements, the industry's occupancy increased 1.7% to 72.0%. Average daily rate for the week was up 3.7% to US\$123.89. Revenue per available room increased 5.5% to finish the week at US\$89.15." http://bit. ly/1R3npK9

■ Ryan Dexember, *www.wsj.com*, Sept. 21, 2015. Starwood Waypoint Residential Trust and Colony American Homes Inc. are combining operations. The two companies own a combined total of 31,000 single-family residential rental homes with as estimated value of \$8 billion. Another major player in the single-family rental market is Blackstone Group LP with approximately 50,000 homes with an estimated value of \$10 billion.

www.bloomberg.com, Sept. 30, 2015. "Home prices in 20 U.S. cities rose 5 percent in July from the same month in 2014, propelled by improving demand and limited supply. Yearto-vear increases in the S&P/Case-Shiller index have hovered in a narrow range around 5 percent since February, indicating the rebound in residential real estate is stable. The median estimate, of economists surveyed by Bloomberg called for a 5.2 percent year-over-year gain. Nationally, prices rose 4.7 percent over the 12-month period, the group said Tuesday in New York." http://bloom.bg/1JA3hJe

■ Jennifer Oldham, *www.bloomberg. com*, Sept. 29, 2015. "Chain saws and staple guns echo across a \$40 million residential complex under construction in Williston, North Dakota, a few miles from almost-empty camps once filled with oil workers. After struggling to house thousands of migrant roughnecks during the boom, the state faces a new real-estate crisis: The frenzied drilling that made it No. 1 in personal-income growth and job creation for five consecutive years hasn't lasted long enough to support the oil-fueled building explosion." http:// bloom.bg/1KIjAYC



■ Leigh Kamping-Carder, *www.wsj.com*, Sept. 23, 2015. "It is straight out of James Bond: Push a button, and the backyard patio begins to sink. Water rushes in. In less than 10 minutes, you're staring at your secret swimming spot.

Designed for commercial settings, the system behind the hidden pool, known as a movable floor, is now being adapted for residential use by a handful of manufacturers. Though super pricey the system alone costs hundreds of thousands of dollars—the disappearing pool is starting to appear in high-end homes in London, Tel Aviv, Monaco and, in the past year or two, the U.S.

The floor literally floats on the water. When it is up and locked into place, it can support anywhere from about 20 to 60 pounds a square foot—enough to support a car, patio furniture or a gaggle of party guests, manufacturers say. When it is time to swim, the hydraulic system lowers the floor—could be a patio, could be a basement—turning it into the pool's bottom. The floor can adjust to any depth, from a wading pool for the children to a lap pool for the adults. Maintenance, manufacturers and installers say, is confined to an occasional checkup."

Be careful during data collection! http://on.wsj.com/1V9wJlv

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Kansas ORION Conference-2015

October 22 – 23, 2015

The Kansas County Appraisers Association and Tyler Technologies would like to invite you to a conference designed specifically for Kansas ORION users. This is your opportunity to see some of the innovative programs and uses that Kansas counties may wish to take advantage of in the appraisal of property. There will be experts on hand from Tyler Technologies to fill us in and answer questions regarding these programs and functions.

Location: National Center for Aviation Training, 4004 N Webb Rd., Wichita KS 67226

	<u>Agenda</u>
October 22 – Day 1 – 10:00-10:45am	New Functionality
10:50-11:35am	New Functionality 2 (incl. KS Pers. Property)
11:35-1:00pm	Lunch
1:00-2:00pm	Upcoming Enhancements
2:00-3:00pm	Tips & Tricks
3:00-3:15pm	Break
3:15-4:30pm	Q & A
October 23 – Day 2 - 7:45-8:30	Continental Breakfast
8:30-9:30am	Submitted & Requested Enhancements (KCAA Committee)
9:30-10:00am	Marshall Swift
10:00-10:15am	Break
10:15-11:15am	Field Mobile, Mobile Office, Tablets, Data Driven PRC
11:15-11:30am	Closing Remarks

Early Registration Deadline is October 1, 2015

Prices include breaks, continental breakfast, and lunch. ***Lodging is not included. See attached for list of hotels and locations.***

____ \$50 _____ \$60 After Oct 1

_____ Total Amount Due

Participant Name(s)

Jurisdiction/Company_____

Address

Phone Email:

Return forms and payment to: Kansas County Appraisers Association 48-1141973 PO Box 988, Meade, KS 67864 kcaa@sbcglobal.net 620-873-2237 fax 620-873-7449 phone Register online at: www.kscaa.net

Everyone interested is invited to attend. Please forward this information on to anyone you think might be interested!