



# APPRAISING THE PLAINS of Kansas



A Publication of the Kansas County Appraisers Association

Volume 20, Issue 4 OCTOBER 2016

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Charting New Waters  
And Building Bridges  
To Assessment Excellence

Congrats, Marion!

**Johnson Receives IAAO Award**

Marion Johnson, CAE, TEAM Consulting, was the winner of the Rosalyn Johnston Award at the IAAO annual meeting in Tampa, Fla. Named for Ms. Johnston's years of service and dedication to IAAO, this award is presented to a person, regardless of membership type or status, who has contributed to fundraising and other public relations activities of IAAO over the years. The award recognizes those who have advanced the IAAO mission through the contribution of time, effort, talent and resources.

**Read more about the IAAO conference on page 10.**

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## KCAA This Year

Michael Borchard, CAE,  
Sedgwick County Appraiser  
2016 KCAA President

I certainly learned a lot during my year as president of the association. The goal of each county appraiser is to timely provide a certified mass appraisal to the county clerk by June 15. To solve the mass appraisal is certainly a challenging problem for each county. What I learned mostly was that the challenge of the mass appraisal problem is very diverse across the state of Kansas.

My personal mass appraisal experience has been in a large, older jurisdiction where residential and commercial properties overwhelmingly make up the tax base. The majority of this association is made up of appraisers whose mass appraisal problem is different than mine. It has been fascinating to me to see the pride each of you take, and the resolve and commitment you show, to solve the mass appraisal problem in your jurisdiction. Thanks for the experience.

KCAA has a lot of committees. We paired it down a little this year, and I would encourage the next president and future presidents to make the association more focused. Like any association related to a government function, KCAA is an association mostly funded by taxpayer dollars, so we need to be accountable to the taxpayer in our mission. I want to thank all the committee chairs and members for being involved and for what they accomplished this year. Kenton Lyon will be reaching out to you to be involved again next year.

I've included our objectives/mission from the KCAA website, mostly to take up space in my last article:

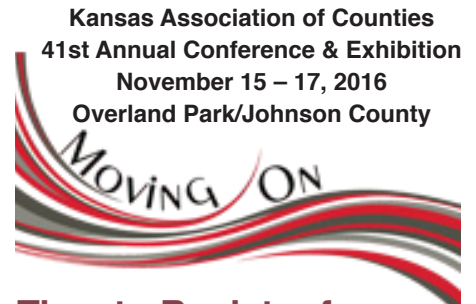
The objectives of the Kansas County Appraisers Association are to improve the standards of appraisal practice; to provide a clearing house for the collection and distribution of useful information relating to appraisal practice;

to educate the taxpaying public on the true nature and importance of the work performed by appraisal officers; and to engage in research and publish the results of studies; to elevate the standards of personnel requirements in appraisal offices; to elevate the other public and private agencies interested in providing tax administration; and in every proper way to promote justice and equity in the distribution of the tax burden. The KCAA also functions to assist in the training, education, certification, and designation of Kansas ad valorem appraisal personnel.

That's a lot. These are all great objectives, but in a period where it appears that the desire of most people is to have a limited government, we should focus on the primary mission, which to me is to "promote justice and equity in the distribution of the tax burden." All of our professional associations have a similar mission that includes education and training. From IAAO to PVD, all the way down to the regional chapters of KCAA and IAAO, they all have a similar education mission. Can we all have the same mission and still be efficient? Maybe.

Thanks for the opportunity to serve the association; thank you Cindy Brenner for all your hard work and support; thanks David Harper for all you and folks do for the association; thank you Rick Stuart for your help; and good luck Kenton Lyon—it's your turn. Most of all, thank you county appraisers for your service to the people of Kansas and your commitment to making sure the burden of property tax is uniform and equal.

Please keep a prayer in mind for all county appraisers and others who need it.



## Time to Register for the KAC 41st Annual Conference

This year's KAC conference will focus on what we need to do to make our counties successful in the coming years. The conference theme, *Moving On*, reflects the need to take positive next steps in making local government the most vibrant and viable as possible.

You can register for the KAC conference at <http://www.kansascounties.org/>. There are options for Full Conference, 1-Day, or Affiliate Meeting Only. Affiliate meetings, including KCAA's, will be held the morning of Thursday, November 17. Visit the KAC website for more details, including a preliminary agenda.

### KCAA Agenda Thursday, Nov. 17, 2016

#### 8:00 a.m. – 8:30 a.m.

- KCAA Business Meeting
- Financial Report
- Treasurer's Report
- Audit Report
- Legislative Report
- Installation of Officers
- 2017 Budget
- 2017 Committee Appointments

#### 8:30 a.m. – 9:30 a.m.

- PVD

#### 9:30 a.m. – 9:45 a.m. Break

#### 9:45 a.m.–11:00 a.m.

- PVD

#### 11:00 a.m. – 12:00 p.m.

- Committee Meetings & Executive Board Meeting

# Kansas ORION Conference – 2016

November 3-4, 2016

National Center for Aviation Training, Wichita, KS

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.

## >>> AGENDA <<<

### DAY 1, November 3

8:30 am – 9:30 am KCAA Orion Committee meets with Tyler  
 10:00 am – 10:05 am Opening Remarks (Hawkins)  
 10:05 am – 10:50 am New Functionality (Alan)  
 10:50 am – 11:35 am Multi-Parcel Valuation & New Construction  
 11:35 am – 1:00 pm Lunch  
 1:00 pm – 1:45 pm Tips & Tricks 1: Appraisal & Appeals (Alan)  
 1:45 pm – 2:30 pm Tips & Tricks 2: Property Locks, Transfers and Build & Compiles (Jean)  
 2:30 pm – 3:00 pm Upcoming Enhancements (Hublall)

3:00 pm – 3:20 pm Break  
 3:20 pm – 4:15 pm Q & A  
 4:15 pm – 4:45 pm Mobile Office Sub-Committee

### DAY 2, November 4

7:45 am – 8:30 am Breakfast  
 8:30 am – 9:30 am Submitted & Requested Enhancements (KCAA Cmte.)  
 9:30 am – 10:00 am MVP (PVD)  
 10:00 am – 10:15 am Break  
 10:15 am – 11:00 am Mobile Office/Field Mobile Update (Jake Wilson)  
 11:00 am – 11:15 am Closing Remarks

## >>> REGISTRATION <<<

Complete and return the registration below or register online at [www.kscAA.net](http://www.kscAA.net). Prices include breaks, breakfast, and lunch. Lodging is not included. *See list of hotels and locations below.* **Early Registration Deadline is October 15, 2016.**

\_\_\_\_\_ x \$50 per person      \_\_\_\_\_ x \$60 per person After Oct. 15      \$\_\_\_\_\_ **Total Amount Due** (payable to KCAA)

Participant(s) Name(s) \_\_\_\_\_

Jurisdiction/Company \_\_\_\_\_

Address \_\_\_\_\_

Phone \_\_\_\_\_ Email: \_\_\_\_\_

**Return form and payment to:** Kansas County Appraisers Association 48-1141973  
 PO Box 988, Meade, KS 67864 [kcaa@sbcglobal.net](mailto:kcaa@sbcglobal.net). Fax 620-873-2237 • Phone 620-873-7449

## >>> HOTEL <<<

**Wichita Marriott** (5.5 miles)  
 9100 Corporate Hills Drive  
 Wichita, KS 67207 (316) 651-0333  
 \$99.00

*Rooms are blocked under "Orion Users Conference"*

### Other Nearby Lodging Options:

- (1.3 Miles) Candlewood Suites  
 Wichita-Northeast, 3141 N Webb Rd,  
 Wichita, KS 67226 (316) 634-6070
- TownePlace Suites (Marriott) Wichita  
 East (1.6 Miles), 9444 East 29th St  
 N, Wichita, KS 67226, (316) 631-3773

• (1.5 Miles) Courtyard Wichita East  
 2975 N Webb Rd, Wichita, KS 67226  
 (316) 636-4600

• (2.8 Miles) Hampton Inn & Suites  
 Wichita-Northeast, 2433 N Greenwich  
 Rd, Wichita, KS 67226  
 (316) 636-5594





## The Director's Update...

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

Counties meeting the required ratio standards account for about 99.2% of the total appraised residential value statewide and 93.7% of the total commercial/industrial appraised value statewide.

The Division of Property Valuation (PVD) has finalized and released the results of the 2015 Assessment/Sales Ratio Study and the 2016 Substantial Compliance Report to all Kansas county commissioners and county appraisers. While this annual process is familiar to Kansas county appraisers, the appraisers should be aware the follow-up procedures by PVD have changed.

The annual sales ratio study is the benchmark used to determine if Kansas county appraisers have met statistical performance requirements. The ratio study is the primary performance measurement tool used to test the quality of the appraisal work performed by a county appraiser. The ratio results, incorporated into the overall substantial compliance report, produce a study designed to evaluate:

1. If appraisal and assessment procedures are being completed in accordance with Kansas law;
2. If appraisals are completed in accordance with generally accepted appraisal standards and documentation can be provided to support value conclusions; and
3. The accuracy and uniformity of values based on the sales ratio study conducted annually by PVD.

Overall, the compliance results are positive. The counties meeting the required ratio standards account for about 99.2 percent of the total appraised residential value statewide and 93.7 percent of the total commercial/industrial appraised value statewide. For total substantial compliance, nine counties failed to meet the required standards and listed as out of substantial compliance for 2016. There were also nine falling short for substantial

compliance for 2015; however, only three out in 2015 remained out in 2016.

For PVD and all counties, the compliance process now changes. For the 2017 appraisal year, PVD has implemented the use of county-generated quarterly reports. Our goal is a more efficient method for PVD and counties to track the status of the procedural appraisal process throughout the year. The reports are due on October 15, January 15, April 15 and July 15. PVD has created an email dedicated solely to compliance correspondence which all counties should utilize: [kdor\\_pvd.compliance@ks.gov](mailto:kdor_pvd.compliance@ks.gov).

For counties who were in substantial compliance for 2016 but received comments or "see notes" on their report, PVD will follow up on the noted phases. This will be an informal follow up, likely through email or phone call, to offer assistance and check on the status.

The most noticeable changes will be in the follow-up on counties that fail to meet the minimum standards for substantial compliance. PVD is now required by law to present an overview of the compliance results at an open meeting of the county commission.

Prior to this presentation, PVD will meet with the county appraiser to discuss the compliance results and possible courses of action to address the deficiencies. With 2016 legislation PVD is now also required to perform, or to contract with an independent third party to perform, a market-based appraisal of no less than 1% of the commercial properties appraised by the CAMA system in counties which fail to meet the minimum appraisal standards for commercial real property established by the official Kansas appraisal/sales ratio study. The legislation states this is to be used as a verification of the accuracy of the mass appraisal process. If the independent appraisal reveals a statistical deviation greater than 5% on more than 25% of the audited properties, then PVD will perform additional audits.

We hope the changes in the standard compliance procedures will provide a more efficient system and allow PVD to dedicate resources to phases within specific counties that have not met the required standards. We are continuing to define the process and, as always, welcome the feedback and comments from the county appraisers.



### New Email Addresses for PVD & Some Counties

all correspondence must be sent to the new email addresses.

For counties with a WAN email address, the state IT department is working on setting up new email addresses to replace WAN, and they will advise all when they are active. It is important that all counties maintain one current email address with PVD for county appraisers, clerks, treasurers and registers of deeds. Changes in email addresses need to be forwarded to Marilyn Cathey at [Marilyn.Cathey@ks.gov](mailto:Marilyn.Cathey@ks.gov).

The Kansas Department of Revenue has changed its email format. The format for PVD email addresses are *First name.Last Name@ks.gov*. (Example: [David.Harper@ks.gov](mailto:David.Harper@ks.gov).) Lotus Notes is no longer active, so

## Commissioners Sign Letter Supporting State Appraisers Association

By Brady Bauman, News Radio KMAN, 1350kman.com  
September 1, 2016. Reprinted with permission.

Property owners typically want high values if they plan to sell, according to county officials. But that's not the case when it comes to tax time.

Those two very different wants have made life difficult for county appraisers across the state, and the Kansas County Appraisers Association wants to address those competing views from property owners when the legislature reconvenes in January.

Thursday morning, Riley County commissioners signed a letter of support for the KCAA's 2017 legislative proposals.

County appraisers have been critical of Topeka lawmakers in recent years, especially when the state revamped its valuation appeals process in 2014.

Riley County Appraiser Greg McHenry told commissioners the new appeals process favors commercial tax representatives and more legislation coming down the pipe could favor them even more.

"In my view, and in the view of the Kansas County Appraisers Association, that's what's happened," McHenry said. "House Substitute for Senate Bill 280 was kind of the last straw, in some of our opinions, in terms of the fairness and equity issue, and the evaluation process. This legislation that was proposed, and has been the last couple years, usually comes from that group of people who have a very vested interest in legislation that would make the system one sided."

The commission's letter reads:

September 1, 2016

Kansas Association of Counties  
Legislative Policy Committee  
300 SW Eighth Ave., Suite 300  
Topeka, KS 66603

Re: Support for the 2017 Legislative Proposal of Kansas County

Appraisers Association

Dear Members of the Committee:

Please accept this as the Board of Riley County Commissioners' unanimous support for the 2017 legislative proposal of the Kansas County Appraisers Association regarding H Sub for SB280.

We believe it is essential every property tax statute must be fair to both parties in any dispute over valuation. Neither the taxpayer nor the county should be provided an unfair advantage when the taxpayer challenges a property's value. The legislative proposal from the County Appraisers Association promotes that fairness.

This Board has reached that conclusion by reviewing the proposal with Riley County Appraiser Greg McHenry.

We encourage your committee to support the association's recommendations as part of the KAC legislative policy statement for 2017.

According to state statute, county appraisers must meet a median sales ratio that falls between 90-110 percent of a residential or commercial property's market value.

In 2015, McHenry's office was within market value of residential properties by 97 percent and is on track for a similar percentage for this year.

But commercially, Riley County was just within 81 percent of market values in 2015 and may be lower than that by the end of this year.

In 2012, before the appeal process was refashioned, Riley County was 100 percent within commercial market values.

McHenry said the low commercial

percentages are common for counties across the state that have more commercial properties since the appeals process has been retooled.

The proposed changes to SB280 the appraiser's association would like to see largely ask the legislature to require commercial tax reps to exchange the same information counties are required to produce.

To put it simply, they want commercial tax reps' appeals case to be put under the same standards counties are held to when it comes to their case in the process. "It's about accuracy," McHenry said.

In February, the Kansas Supreme Court ruled one aspect of the appeals process introduced in 2014—freezing a property's value for three years after a successful valuation appeal—unconstitutional due to complications that could arise when it comes to market equity.

Still, the appeals process is a mess, according to county officials. Riley County Counselor Clancy Holeman said Thursday morning a state-wide re-appraisal of property—something that hasn't been done since 1989—could happen again in the near future and at a great cost to every form of government from the county level to Topeka.

"They try and lower taxes through this disconnect of tampering with the way that values are assigned, which is illogical," Holeman said. "That has appeal to some folks, but the problem is that you're injecting some anomalies in the valuation process that eventually are going to come back to haunt you—there's no way they cannot. Because once the values get so far out of whack over time, with the fair market value, there will be need for reappraisal statewide, if this kind of thing continues. There is no way that that will not happen. It's just a question of when."

Commissioner Ron Wells appreciated McHenry's breakdown of the situation. "I like Greg's common sense approach," he said. "It's just common sense—but of course we don't see much of that down at the state anymore. It's severely lacking, and I don't know why. I think they're too focused on themselves, their income and their vanity, I think."

## Explanation of Agricultural Land Values in Kansas

By Dianna Carter, RMA, McPherson County

Those in the agricultural industry may have noticed ag land property values increasing in Kansas over the last few years. McPherson County, in region C-50, rose approximately 11% from 2015 to 2016 and approximately 60% from 2010 to 2016. According to the Kansas Department of Revenue Property Valuation Division (PVD), Trego, Ness, Graham, and Decatur counties had increases of at least 28% just from 2015 to 2016!

The appraiser's responsibility for ag land valuation is to list ag land based on use—dry crop, irrigated, native or tame grass—and by soil type. All ag land must be reviewed by the appraiser's office every two years by wind-shield review, letter correspondence, or aerial photography comparison. Conservation Reserve Program Land is checked bi-annually and irrigation water resources are checked annually. The actual per acre values used in the county appraiser's office are provided by PVD.

Kansas law requires Ag land value to be based on productive potential directly attributed to the natural capabilities of the land, not market value. Appraised values are calculated from an eight-year average landlord net income divided by the capitalization rate. (CAP rate is the ratio of Net Operating Income (NOI) to property asset value or a rate used to convert the landlord share of net income into an agricultural value.)

The constitutional assessment rate for ag land value is 30%, as compared to residential at 11.5% and commercial industrial at 25%. An example of valuation for 160 acres in dry crop in soil type Crete Silt Loam—0 to 1 percent slope, one of the most common soils in the county—would be 160 acres multiplied by \$340 (per acre value for this soil type) equals \$54,400 appraised value. The assessed value would be \$54,400 x .30 or \$16,320 assessed value, which is then taken times the mill levy for tax calculation; whereas the market value of ag land based on



sales is approximately \$480,000. Data gathered by PVD from 2010 thru 2014, showed 8,743 valid sales transactions across the state of which 17.8% were in 2014. The average sale price per acre in 2014 for non-irrigated land was \$2,833, irrigated \$3,478, and pasture \$1,991. McPherson County averages were similar with the best dry crop soils selling slightly higher.

Ag land values are derived from income and expense information gathered and calculated at K-State by Mykel Taylor and team. The information used to determine the per acre value comes from many sources, including Kansas Ag Stats Service, KC Federal Reserve, PVD, and USDA-KASS, KS\_SRP, and NRCS. Those statistics are then given to PVD and a cap rate is applied to determine the actual price per acre that will be used in the valuation in each county.

Methodologies used are Soil Rating and Plant Growth, Yields, Prices, Landlord's Share of Crop, Landlord's Share of Expenses, Production Costs, Management Fees, Landlord's Share of Net Income, and Crop Mix. The crop mix in Kansas includes crops that comprise 5% or more of the total planted acres for a county (gathered from Kansas Agricultural Statistics, KAS), i.e. wheat, soybeans, corn, and sorghum. (Harvested acres are used for alfalfa as it is not planted annually.)

Ag land value is based on its ability to produce. In other words, the best soils in the county produce above the average yields, yields being a calculation of all crops based on planted acres (Yield/Acre = Crop Production/Planted Acres). The best soils for dry crop in

**Kansas law requires Ag land value to be based on productive potential directly attributed to the natural capabilities of the land, not market value**

McPherson County are Wells loam, 1-3 percent slope at \$394 per acre dry crop and \$448 irrigated, and Hord silt loam at \$380 dry crop and \$448 irrigated. The most predominant soils in the county are Crete silt loams at \$340 dry crop and \$458 irrigated. The lower soils for dry crop include Edalgo silt loam and Pratt loamy fine sand at \$123 and \$137 per acre. The best pasture ground soils are Plevna fine sandy loam, Carway and Carbika, Waldeck fine sandy loam, Buhler-Blazefork, and Dillwyn Plevna at \$160 per acre, while most other soils for pasture are around \$52 to \$63 per acre.

Production costs or expenses used in calculations include fertilizer, herbicide, insecticide and seed costs, gas-fuel-oil, machinery repair, and lime costs. Income and expense data differs depending on how the land is used, but all types of agricultural land use are based on production and cost to produce.

For pasture and rangeland the value is determined using carrying capacity based on the amount of dry matter available and what can be harvested, measured in AUM/a, or Animal Unit Months per acre. Cash rental rates are used to calculate what grassland will generate. Expenses used include maintenance of fencing, brush control, burning costs, providing water to livestock, and fertilizer for cool seasonal grass. Irrigated land value methodology uses well depth, typically 100 to 200 feet, in addition to crop mix and additional expense information.

A common question about ag land values is how the price of crops can

**continued on next page**



### Ag Land Values, continued

go down and ag land values go up. According to Ms. Taylor, the answer is partly due to the moving eight-year average income and expense study. It takes several years for the higher price years to move out of the study regardless of what is happening in the current market. Other factors are low interest rates and supply and demand, where a large increase in supply of land on the market could bring a decline in land values. The method of an eight-year moving average, as directed by PVD, helps keep large swings in value from occurring each year, which is better for all parties concerned.

Another common question is why land values differ in adjoining counties. The differences are attributed to crop mix and landlord share of income and expense in each county calculation. Each county has ag land values specific to the county data collected.

Ag land values are expected to continue to rise for tax purposes for at least the next few years. Land owners can appeal values to the appraiser's office. The process includes checking data to verify correct listing of use and soil. The county appraiser does not have authority to change the value if all is listed correctly. However, adverse influences can be applied if necessary on acreage with documentation provided to show loss in production for several years.

Information provided by Mykel Taylor in a presentation at the Kansas County Appraisers Association annual meeting, PVD, and McPherson County Data. Land owners are welcome to review the listing on Ag land anytime in the McPherson County Appraiser's Mapping Office. For more information call 620-241-5870 or visit us online at [mcphersoncountyks.us](http://mcphersoncountyks.us).

**The method of an eight-year moving average, as directed by PVD, helps keep large swings in value from occurring each year, which is better for all parties concerned.**

## Cancer Does Not Stand a Chance

Submitted by Cindy Brenner, KCAA

Greg McHenry, Riley County appraiser, has been diagnosed with cancer. Below, I have copied a post his wife Tawny shared on his Facebook page (August 17, 2016). Please keep Greg and his family in your thoughts and prayers as he goes through this difficult time.

August 17, 2016

A lot has happened since he was hospitalized on August 1st (our 29th wedding anniversary BTW!) He's been diagnosed with Multiple Myeloma (MM), cancer of the blood plasma. This is not a tumor cancer that is cut out, or radiated—it's throughout his bone marrow and has to be treated with a transplant.

Today we went for our first visit at KU Med Cancer Center. We are very impressed with the set up and feel confident with the doctor given to us. She'll work with our local oncologist, who will administer the first step in a two-part treatment plan:

Part 1: 12 weeks of therapy drugs (I can't begin to understand the names or what they do). He'll get a dose once a week for 3 weeks, then take a week off, again once a week for 3 week followed by a week off (this goes on 3 times for a total of 12 weeks). During this time, he will be able to continue work, walking, and physical therapy to maintain strength. He won't lose his hair.:)

Part 2: This is where the fun begins—well, not really—sometime in December, we'll move to Kansas City for a month where he'll start the Stem Cell Transplant process. Fortunately, the KU Med CC has a home where the patient and their caregiver can live during this time (some really nice people finance this completely so it won't cost us a dime to stay there). He won't be able to be out in public due to lowered immune system. And, this is when he'll lose the rest of his hair!

On the first day there, they remove a bunch of his stem cells and freeze them. Then they give him one big batch of a chemotherapy drug targeted



Greg McHenry and wife Tawny at the IAAO Conference in 2013.

to kill the cancer cells throughout his body. This is what takes so long and they monitor his progress daily. When it's time (this is still a mystery to us), they thaw out his stem cells, put them in a big vile and shoot them back into his blood stream through a port in his chest. They said the stem cells know how to find the bone marrow and settle in to start growing healthy cells. They do more tests, etc. and then release him with a small dosage maintenance medicine. He can return to normal life after about 2 months in limited exposure to the public. Some people have even been able to go off this medicine. This is a very unscientific explanation, but that's about all we know about it right now.

There is still nothing better than knowing your friends and family are praying for you! Greg comments about that every day, and is so thankful for you. God designed our bodies so amazing and this world is hard on them, but by His grace we are holding on and going forward with great hope for better days ahead. Please feel free to ask questions, but we've probably given you more information than you'd ever want to know. God Bless and we love you!

**Keep Greg and his family in your thoughts and prayers as he goes through this difficult time.**

# Welcome New County Appraisers

We invited a number of new county appraisers to share some information about themselves to help us get to know them. Please make sure to welcome them to the easy, hassle-free, no-politics and taxpayer-happy position of county appraiser.

## Robert Mcelroy, RMA

Neosho County



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

I was working in a manufacturing plant and the shift supervisor came up to

me and told me I need to train the new department supervisor, so I decided it was time for a change. My sister said that the county appraiser's office in Labette County had an opening, so I applied for the position and was hired to be the commercial personal property and oil/gas clerk. That was in October of 1995.

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

I had always been interested in science. In high school I took anything science related—chemistry, biology and psychology. Went to college and enrolled in respiratory therapy, graduated, took the licensing exam, passed it and went to work at the hospital. I worked about three months and decided that it was not what I wanted to do, so I went to work for a cabinet company and built cabinets for about 15 years.

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

Payment under protest (PUP's): I feel these are a protest of taxes and not value.

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

It would be my parents, who taught me to be my own person and not to let

others make decisions for me. In my professional life, the people I worked under that had the greatest effect would have to be Arthur Maffei, the plant manager of the cabinet factory I worked for. He told me I was capable of more than I was doing and not to be afraid to try something new. Then in my appraisal work, that would be Leroy Burk and David Thornton—they gave me the tools I need to succeed in being a county appraiser.

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

My personal goal is to treat everyone the same. My professional goal to be the best at whatever I do.

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

I like to rebuild newer cars and trucks (1995 and up) and resell them, but I love to cook. My wife and I operate a concession/catering business. My wife Val does most of the selling. I fix the food the night before and she heats it and packages it. We don't do your typical cantina truck foods. We serve roasted chicken with mashed potatoes, a vegetable street taco or enchilada with rice, smoked ribs with mashed potatoes, veggie wraps and other foods.

## Sean Robertson, RMA

Saline County



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

After college I worked at a finance company and hated it. I was looking for a

different job and applied to be a resi-

dential field appraiser. When I learned that I didn't get the job, I decided I was going to get my teaching certificate and be a teacher. Right after I made that decision, the appraiser's office let me know that the person they hired instead of me hadn't worked out, and I could have the job if I wanted it. I was already committed to getting my teaching certificate at that point, so I turned it down. I taught middle school and high school math for five years then applied for that same residential appraiser job when I saw it was open again. That time I accepted the job when it was offered, and 14 years later I am still in the appraiser's office!

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

I wrote a paper when I was in 7th grade that I was going to go to play baseball for Wichita State and get an accounting degree when I got older. In actuality, I played golf for Kansas State and got a finance degree, so I wasn't really too far off.

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

In Kansas, the method for valuing ag land is what I would change. Granted it would create more work for county appraisers, but why ag land isn't at market value (with possibly a lower assessment rate) has always confounded me.

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

Personally, my grandfather had the greatest effect on me. He taught me how to treat others and taught me to play golf. Professionally, three people have had a great effect on me, each in a different area. From Rod Broberg I learned how to be a good supervisor



and manager of people, from Chuck Latham I learned the intricacies of valuing properties, and from Rick Stuart I learned appraisal theory and how to think like an appraiser.

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

Personally, my goal is to visit Germany; I was born there when my father was in the Army. We moved back to the U.S. when I was less than a year old though, so obviously I don't remember being there. Professionally, my goal is to become more involved with IAAO then eventually teach appraisal theory and statistics courses.

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

Nearly everyone knows I plays golf, but that ends up being more work than a hobby most days. What I actually prefer doing in my spare time is hunting, and I particularly love duck hunting.

**Melanie Rowilson, RMA**  
Graham County

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

I married a Sheridan County native and checked with KDOR's personnel to see if any jobs were available out in the area. I interviewed with Vic Miller, who said PVD was looking to train someone for some new computer-based appraisal. So blame Vic for molding me into a bureaucrat for 30+ years.

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

I always thought I would teach and coach tennis and debate. I gave up tennis when I moved to the boonies, but I still like to argue!

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

To convince property owners we have

nothing to do with taxes, that we are not re-inspecting properties to raise taxes, and making improvements to real estate is not penalizing the owner. I guess the one answer is to educate the public on the appraiser's role in county government.

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

I have worked with 50 or 60 county appraisers and have learned something good, bad and ugly from each one of them. I blame Bob, Anna, Patty and Beth for me being a stickler for details/documentation. Now that I have jumped ship, I'll be contacting fellow county appraisers for some good excuses when the documentation simply isn't there.

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

My personal goals are to stay healthy and volunteer more often. My professional goal is to utilize all that I learned working for PVD and with counties to eliminate overrides without raising the ire of property owners.

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

I love to read; there are too many books and not enough hours. I truly love spending time, if I ever accumulate some vacation days, at our mountain cabin.

**Danielle Kiefer, RMA**  
Doniphan County



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

There was an ad in our local newspaper for an office/personal property clerk. I was seeking an employment change and wanted out of the "big company" world. A small office within the county I

lived was exactly what I needed.

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

As a kid I loved to pretend I was a librarian. I love books and quiet atmospheres. It may still be in the cards for me (during retirement, of course).

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

Definitely people's perception of what the job is. *I do not visit your property to raise your taxes!*

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

As for my personal life, my grandmother has always been my biggest influence. I feel like I'm the mother I am today because of her. Professionally, I had big shoes to fill with the retirement of our former appraiser. In the few years I worked for him, he taught me a lot about work ethic, diligence, and how not to take being disliked (because of your job title) so personally.

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

I still have a lot to learn about the appraisal industry. For now my goal is to be the best boss I can be and to take advantage of every opportunity given to me to learn from the best. Personally, my husband and kids are my #1 priority, my goals as a wife and mother are endless. Improving the muscle mass in my wimpy arms is also a personal goal.

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

Most of my spare time is spent running my kids to all of their activities. We're very active in our 4-H club. We love swimming and boating. My "me" time is spent outdoors exercising with friends. I love to read, and someday I'll have time for it again.

# IAAO Annual Conference – Tampa, Florida

By Rick Stuart, CAE, TEAM Consulting

Educational, fun and somewhat interesting—that pretty much summarizes the conference. For us veterans of conferences, we have survived 911, the Sacramento earthquake and now dodged a hurricane. It just shows the resilience of us appraiser types.

The conference was held in Tampa, Fla., on Aug. 28 – 31, 2016, and was a fairly typical conference, with Kansas playing an integral part in the program.

## AAS Designation

Jennifer Archer, RES, AAS, and Patrick DeWitt, AAS (both from Sedgwick County), were present to walk across the stage and receive their designation recognition in front of their peers. There is nothing more rewarding in your professional career. Bios for each designee are reprinted below with permission from IAAO.



Jennifer Archer

**Jennifer Archer, RES, AAS** earned her Assessment Administration Specialist designation in August of this year. Ms. Archer is a Commercial Appraiser Modeler II for the Sedgwick 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.

**Patrick J. DeWitt, AAS**, completed the Assessment Administration Specialist designation requirements in October



Pat DeWitt

of this year. Mr. DeWitt is a Commercial Real Estate Appraiser with the Sedgwick County Appraiser's Office in Wichita, Kansas, and has been for the past two years. Prior to that, he was a Residential Real Estate Appraiser for six years and served in the United States Army for nine years, stationed in several different countries abroad. Patrick earned a diploma in information technology from Wichita Technical Institute. He is a Registered Mass Appraiser in the state of Kansas and has previously served as Vice President of the South Central Kansas Chapter of IAAO.

## IAAO Presenters

Below are the Kansas presenters and their topics listed in the IAAO Education Session Key.



Brad Eldridge

**Brad Eldridge, MAI, Douglas County.** *An Update on the Educational Development Process.*

Course developers, reviewers and the IAAO membership will take a look at the first year of the educational development process. This presentation shows the progress in updating existing courses, and details expectations for the development of new courses and for quality and consistency controls. It highlights IAAO's commitment to quality educational offerings.

## Justin Eimers, Johnson County.

Justin was selected by IAAO as one of the U40 (Under age 40) Leadership Lab's Innovation Grant winners to present their problem-solving prowess and share their recipes for success. They have created more effective, equitable and/or enjoyable assessment processes. Justin's presentation was titled: *Dealing with Multiple Lease*

*Structures on Single Property Types: Challenges of the Income Approach to Value in Mass Appraisal, a Path to More Accurate and Consistent Industrial Valuations.*



Peter Davis

**Peter Davis, Property Valuation Division.** Pete immediately pointed out to the audience that this presentation is his opinion and not that of Property Valuation Division.

*The Price Related Bias: Is It Ready for Prime Time?*

Over the last 40 years more than a dozen alternative measures of vertical equity have been proposed. This presentation will demystify this complex measure, reveal some ambiguous guidance, and expose features of this measure that can be used to punish assessor and present some suggestions to resolve these issues.

**Editor's Note:** This was Pete at his best. He pointed out problems in the IAAO Ratio Standards, discussed possible changes, and pointed out why this is not the assessor's friend. Pete's presentation was informative, humorous and satirical. Again, the Pete we know!



Rick Stuart

**Rick Stuart, CAE, TEAM Consulting LLC.** *Best Practices for Teaching Adult Learners.*

IAAO Vision 2020 goals include ensuring quality IAAO instructor development. The Instructor Relations Subcommittee will examine sample comments from instructor evaluations to share tips with attendees to avoid negative feedback through andragogy—the practice of teaching adult learners.

Next year's IAAO conference will be held September 24-27 at Bally's in exciting Las Vegas.

## IAAO Fishing Tournament

By Steven Miles

Twenty-five teams of three people each spent the Sunday morning before the 83rd Annual IAAO Conference on the bay in Tampa, Fla. A tournament organized by the local host committee and IAAO President Pete Rodda, CAE, RES, met in the hotel lobby before boarding a bus to the Hula Bay Club. Old friends and new greeted each other and started telling tales of the huge fish we envisioned catching all morning. Anticipation was evident as we chomped on donuts and washed them down with coffee while the teams were announced, provisioned and assigned to fishing guides/captains for the event. Kansas was represented by me, Dan Rowley and John Isbell of Tennessee, taking Greg McHenry's place.

Our captain for the trip was John Griffin.

We boarded the boats just before 7 a.m. and waited for the signal to *GO!* With that, we sped across the water bouncing and feeling the sea spray in our faces. Captain John did his best to not beat us up too badly, but the water was rougher than most of us liked. Still, it was invigorating to have the wind in our face and be out in the open.

Captain John had a spot in mind and kept telling us that there were lots of fish in the area if we can just get them to feed. Our hopes and fantasies of catching the most and biggest fish of the tournament went right to the top! The captain had spent some time early that morning seining bait before meeting us, so he had plenty to try to entice the bites. Alas, the water was churned up and murky from the storms the evening before and we did not get any action there. A manatee did briefly surface nearby but did not seem too interested in us.

The captain opted to move to another location across the bay, so we settled down for the ride. Bouncing and skipping across the water, we were once again building anticipation



Dan Rowley ("Dan Dan the Fisherman") holds a 33" redfish weighing about 25 pounds that he and Captain John reeled in.

of hauling in a boatload of redfish, sea trout and a whole host of other fish. We anchored and, once again, Captain John tried his best to entice the fish to get with it and take our bait. He called several of the other captains to see how the fish were biting and found out that several others were not having much luck.

After moving to another location, we switched from live bait to cut bait. Here our luck changed. After a bit of anxious waiting, Dan hooked a fish and started the battle to land it in our boat. The fish tried to get tangled in the mangrove bushes on the bay's edge, but Dan expertly guided it back into clear water. The fish rolled a few times and we could tell it was pretty good sized. After several exciting minutes, Dan



### IAAO Member News

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

#### 10 years:

Matthew Gentry, RMA, Sedgwick County; and Erik Preston, AAS, RMA, Chatham & Assoc.

#### 15 years:

Benjamin Neill, Property Tax Law Group, Overland Park

#### 25-years:

Richard Batchellor, Kingman County; and August Dettbarn, RMA, Douglas County

and Captain John managed to land a 33" redfish weighing about 25 pounds! We were elated until Captain John said we had to throw it back. *THROW IT BACK!?* Turns out it was too big to keep, being over 27" long. Who would have thought! Anyway, we got a picture of the catch.

Time was running out by now, so across the bay we sped once more to Hula Bay Club for check in and lunch. Although we didn't catch the bounty we had hoped for, we did get to enjoy the camaraderie and build friendships that we will have forever. Of the 25 teams, only three brought back fish eligible for the weigh in. All of the rest had similar experiences to ours. But, hey, any day fishing is better than being in the office.







## IAAO Conference 2016

# Site Inspection Process of Industrial Properties

By Lisa Ree, RMA, Ellis County

One of the IAAO educational sessions gave participants helpful tips regarding site inspections of industrial properties, such as manufacturing plants and refineries. Many of the suggested procedures seemed to fall in the common-sense category. However, real-life situations given by the presenters didn't always follow along those lines. Here are a few of their recommendations.

- Arrange the inspection in advance. Not only is this a courteous step, but it also ensures that the appropriate people will be at the site when you are.
- Dress appropriately and inquire if any special attire is required, such as a hard hat or safety glasses.
- Be sure to bring everything you need for the inspection, such as all necessary documents and needed equipment. Consider reading about the industry before the inspection.
- Request permission to take pictures.
- Stay with your host at all times. After all, they are responsible for your safety while you are on their property. Be safety conscious.
- Don't be afraid to ask questions and relay that you may need to contact them later for more information.
- Make sure you take notes. Be aware that others may read your notes, so they should be legible and understandable.
- Be professional and courteous, after all you are representing your county. Be sure to thank your host for their time.
- Respect requests for confidentiality.
- Try not to be confrontational and try not to be a know-it-all.
- Be on time for the appointment.

Participants in the session offered additional suggestions:

- Be sure to have at least one photo ID available.
- Be aware of your surroundings.
- Consider using a voice recorder, with permission.

# VOTE



## Meet the IAAO Candidates

With the November IAAO elections quickly approaching, we thought we would share the profiles of a few of the candidates. Visit [www.iaao.org](http://www.iaao.org) to view all of the candidate profiles.

### For IAAO Vice President



#### Anthony "Sackey" Kweku

Director, Property Valuation Modeling City of New York, Dept. of Finance—Property Division, New York, New York

"This year will be a milestone anniversary of 30 years of continuous membership in IAAO! The association has given me more than I could have hoped for—education, commitment, network opportunities, camaraderie, dedication to excellence in assessment, and a sense of service. I would like to reciprocate to IAAO members for these remarkable gifts by seeking the office as your Vice President.

I served on the IAAO Executive Board from 2009 to 2011. Prior to that, I was a two-term President of the Kansas City Chapter of IAAO. I was instrumental (with others) in convincing the Executive Board to award the 2012 Annual Conference to Kansas City.

### IAAO Activities

- IAAO Member, 1986–present, 30 years of continuous membership
- Member, Executive Board, 2009–2011
- Presidential Appointment, Nominating Committee, 2016 (resigned to run as Vice President)
- President, Kansas City Chapter

- of IAAO, 2007, 2008, 1999–2000
- IAAO Local Host Committee, 2012
- Chair, Audit Committee, 2011
- Presidential Appointment, Audit Committee, 2011
- Presidential Appointment, Nominating Committee, 2013
- Presidential Appointment, Ethics Committee, 2006–2008
- Presidential Appointment, State Representative, 2006–2014
- Presidential Appointment, Resolutions Committee, 1997–1998
- Presidential Citation, CAMA Contest, 1996
- Attendee, IAAO Annual Conferences, 1992–present
- Speaker, IAAO Annual Conferences
- IAAO Award for conceptualizing/naming Assessment Journal

**Education**

- Master of Arts, Economics, University of Central Missouri
- Missouri Certified Residential Real Estate Appraiser
- Jackson County, Missouri Public Employees Recognition Award
- Jackson County Executive Recognition Award

**Goals for IAAO**

Total support of the Vision 2020 Strategic Plan goals:

1. IAAO course delivery methods with emphasis on mass appraisal valuation methods utilizing statistical training and technical support with regression-based tools.
2. Grow the international membership with education strategically tailored for their respective countries.
3. Continue to sustain and increase our presence in the United States with the goal for every assessment/appraisal jurisdiction to become a member.

I ask for your consideration, guidance, blessing, and, eventually, your vote in my endeavor to become your vice president of your IAAO. Thank you in advance for your support.

**For IAAO Executive Board, Region 2**

**Virginia (Ginny) Whipple, AAS**

IAAO has been a large part of my working career over the past twenty two years. I had the honor of receiving IAAO’s Member of the Year Award in 2011. I obtained my AAS designation in 2002, becoming the third resident of Indiana to do so. I became an officer of the Indiana Chapter of IAAO in 1995 and have served as President, Secretary or Treasurer until this year. Since 2005, I have been the Indiana IAAO Education Coordinator responsible for scheduling 15 courses a year.

I was part of a small force of people who were responsible for State legislation requiring five IAAO courses for Assessor certification and continuing education. I also am an IAAO Senior Specialty Instructor.

I currently set on the Technical Assistance Committee and served one year as the Technical Assistance Coordinator. I also have served on the Instructor Relations, Communication (now known as Membership) and was co-chair of the Local Host Committee for the 2015 Conference in Indianapolis.

I believe I have good knowledge and understanding of how IAAO works and would be a valuable member of the Board. I would make myself readily available to the membership, ask questions and make educated decisions. My appraisal knowledge, work ethic and management experience would provide me with the tools necessary to be an effective Board member. My goals for setting on the Board would be to continue to be fiscally responsible and to provide affordable state of the art educational offerings.

I began my assessing career in 1984 at the Decatur County Indiana Assessor’s office. I then joined a mass appraisal firm eventually becoming Production Control Manager before my retirement in 2006. Currently, I contract with Bartholomew County as their Real Property Facilitator in change of all matters

related to real property tax values. I also set on the Putnam County Property Tax Assessment Board of Appeals. I have been responsible for the setting of values for over two million parcels. I live in Columbus, Indiana, with my husband of forty-two years, Bob, and our two grown sons, three granddaughters and three grand-dogs. I am an attending member of Waynesburg Christian Church, the Bartholomew County Landlords Association and Zonta International.

**IAAO Executive Board, Region 3**



**Daniel Cypert, RES**

I respectfully ask for your support and vote for IAAO Executive Board Region 3. I believe IAAO is an organization that is truly there for

the members. I would like to give back to this organization that has helped advance my career in this “accidental profession” that I love so much. I am willing to put in the hard work and time to help keep IAAO moving in the right direction. I hope that I can count on your vote for IAAO Executive Board - Region 3. I look forward to serving the members of IAAO!

**Goals:**

- **Education** – development of quality online courses for distance learning, as well as a continued focus on quality classroom courses and instructors.
- **Growth** – continue increasing membership by working with current and new Chapters & Affiliates both national and international. Work with the U40 (under 40) group on ways to get younger members involved with IAAO, they are the future of our organization.
- **Professional Development** – work on expanding opportunities for professional development and recognition to all members (i.e. relevant work

continued on next page

**IAAO Candidates, continued**

experience in lieu of college degree for designations).

**IAAO Involvement:**

- IAAO member since 2003
- IAAO Verne W. Pottorff, CAE, Professional Designee of the Year Award for 2016
- IAAO Chapter & Affiliates Subcommittee 2014 – present
- GIS/CAMA Technologies Conference Content Committee 2009 – present
- Professional Designation Advisor
- IAAO Instructor
- Arkansas Chapter of IAAO member since 2000
- Served as President of Arkansas Chapter of IAAO President 2011 & 2015
- Outstanding Chapter Member Award 2008 & 2015
- Received the Marvin Russell Award for Outstanding Professional Contribution from Arkansas Chapter of IAAO in 2010

**Experience:**

- 21 years of mass appraisal experience at both County & State levels
- Currently the Division Administrator over Ratio Studies for Arkansas
- Arkansas Level 4 Senior Appraiser since 1998

Follow me on Facebook @ Dan Cypert for IAAO Executive Board – Region 3



**September 24–27, 2017**  
**Bally's Las Vegas**



## Happy Retirement, Jolene!



**Back Row:** Kathy Kennedy, RMA, recently retired PVD; Bruce Webb, CAE, Thomas County appraiser; Melanie Rowlison, RMA, incoming Graham County appraiser. **Front:** Ronda Morgan, Rooks County deputy appraiser; **Jolene Karlin, RMA, recently retired;** Lisa Ree, RMA, Ellis County appraiser; Kameo Smith, Graham County deputy appraiser; Mark Niehaus, CKA, recently retired Graham County appraiser (see photo below).

Also recently retired: Chuck Latham, RMA, who retired as the county appraiser in Jewell and Osborne counties.

## Happy Retirement, Mark!



**Back Row (l-r):** David Stithem, Sheridan & Gove Counties; and Kenton Lyon, RMA, Osborne & Russell Counties. **Remaining guests (l-r):** Melanie Rowlison, RMA, Graham County; Mark Niehaus, CKA, retired; Sharon Bradford, retired Graham County deputy appraiser; Lisa Ree, RMA, Ellis County; Kameo Smith, Graham County deputy appraiser; Betty Hrabe, Rooks County GIS; Kathy Kennedy, RMA, retired PVD; and Alan Hale, Phillips, Norton & Decatur Counties



## Patience is a Virtue—Unless You're in a Hurry. Then it Sucks.

By Dianna Carter, RMA, McPherson County

You are driving down the street and you're late for work. The right turn signal on the car in front of you comes on. It slows down way before the corner, and we all know that turning right often means almost stopping to turn. You ride the bumper, almost pushing them out of the way, then tromp on the gas to make up the precious time wasted from them daring to make a right-hand turn in front of you when you are in a hurry.

You're waiting for five o'clock: you have errands to run, family responsibilities, beers in the frig, and you're ready to get out of the office. But at 4:55 p.m., a hard-of-hearing farmer comes in to have you go over his ag land values because he owns land on the other side of the county too, and it isn't as high and his yields are the same. You want to tell him to come back tomorrow, you want to tell him he can protest in December, you want to tell him there's nothing we can do about ag land values, that's PVD...but you know that's not right. So you huff a bit while printing his PRC, you quickly go over the data, then he wants to ask questions. Steam is now coming off your collar and you are in a hurry to get him out that door.

As a department head or supervisor, we often have personnel issues, and as busy as we are, it is difficult to take time out of a busy day to listen and actually hear an employee's explanation. He or she may be going through some very rough times outside of work and just need an understanding ear. Pigeon holing everyone into one category just doesn't work in PR. Everyone has a story, a background, and a need to be patiently heard. Everyone is not on the same timeframe.

It seems we have become an impatient bunch, for sure. Respecting others' time and space is an important part of social behavior and a heavy component in public relations. Without this respect, we tend to only look at our wants and needs, our time and space, our agenda and schedule. Take a moment to think



of times you may have acted in a way that was both disrespectful and impatient toward another person or persons. Now take that same situation and think how you could have made it better, realizing how much time you actually spent that you won't miss at all.

Impatience is best described as passing others on the road, just to end up at the same intersection or traffic light. Did you really gain ground by taking that extra gas pedal push? And oftentimes being in a hurry causes stupid mistakes, like forgetting important papers, making bad decisions, or putting others at risk. Being in a hurry often is the result of not being prepared or not having priorities and plans, not taking the time to set a route or know what is coming up next. These things are all curable, but it takes an effort to accomplish the change.

Yes, patience is a virtue, yet our society seems to be in the biggest hurry ever! There is nothing wrong with hurrying if necessary, but it seems to be so much a part of our day that we forget things and people along the way. It takes a conscious effort to overcome the need to hurry through our day, through our conversations, our work. It takes a conscious effort to stop and smell the roses or whatever flowers are in our path. Don't pass the good things by; slow down, enjoy the journey, and be the patience in your world. You owe it to yourself and to everyone one around you.

## Say What?

### Funniest Statements Made By a Property Owner in a Recent Small Claims Hearing...

The taxpayer presented that he will not remodel his home because there is a dog pen on a neighbor's yard.

He feels his home is damaged when the weeds on a neighboring property were mowed and the clippings were blown onto his house siding and lawn area. Because of this, he thinks that his home is in poor condition.

—By Philip A. Dudley RES, RMA  
Franklin County

The following was not from a hearing, but I found the comment interesting.

Our daughter and her family are attempting to purchase a home in Topeka. They have been working with a homeowner that did not want to list with a realtor. Our daughter had an attorney draw up a contract, and the owner agreed to pay any needed repairs over \$1,500 because she said there was nothing wrong with the house. After the home inspection detected several issues, the repairs were estimated to be around \$13,000. The owner made the following statement: "It is a 30-year-old home, and you cannot hold me responsible for all those problems." Oh my.

—By Rick Stuart, CAE,  
TEAM Consulting





## Real Estate Notes of Interest

By Rick Stuart, CAE

■ *www.builderonline.com*, June 21, 2016. “Mortgage rates were expected to rise this year but have tumbled instead, reports Washington Post writer Kathy Orton. The 30-year fixed-rate average sank to a three-year low according to the Federal Home Loan Mortgage Corp., hitting 3.54% last week, down from 3.6% the week before and 4% this time last year.” <http://bit.ly/28LKaBB>

■ Ben Lane, *www.housingwire.com*, June 24, 2016. “While megabanks like Bank of America, Wells Fargo, and JPMorgan Chase grabbed the headlines earlier this year by separately announcing plans to offer mortgages that only require a 3% down payment from the borrower, there is another major lender that is quietly requiring even less from borrowers.

Unbeknownst to many in the market, Quicken Loans began offering an even better deal for borrowers late last year—a 1% down mortgage. The program is actually part of a partnership between Quicken and Freddie Mac that was announced in October 2015.” <http://bit.ly/28ZoDrt>

■ Matthew Goldstein, Rachel Abrams and Ben Protess, *www.nytimes.com*, June 26, 2016. “When the housing crisis sent the American economy to the brink of disaster in 2008, millions of people lost their homes. The banking system had failed homeowners and their families. New investors soon swept in, mainly private equity firms, promising to do better.

But some of these new investors are repeating the mistakes that banks committed throughout the housing crisis, an investigation by The New York Times has found. They are quickly foreclosing on homeowners. They are losing families’ mortgage paperwork, much as the banks did. And many of these practices were enabled by the federal government, which sold tens of thousands of discounted mortgages to private equity investors, while making few demands on how they treated struggling homeowners.” <http://nyti.ms/292k4xV>

■ *www.realtor.org*, June 27, 2016. “Existing-home sales sprang ahead in May to their highest pace in almost a decade, while the uptick in demand this spring amidst lagging supply levels pushed the median sales price to an all-time high, according to the National Association of Realtors®. All major regions except for the Midwest saw strong sales increases last month.” <http://bit.ly/28N6uel>

■ Bendix Anderson, *www.nreonline.com*, June 27, 2016. “Inventory growth and absorption rates appear to be moving toward favorable, but flat, occupancy levels, and could settle into the 88.3 percent range through 2017, according to recent projections from the National Investment Center (NIC) for Seniors Housing and Care.

That rate of occupancy is comparatively higher than it was during the Great Recession and the economic recovery. In 10 years, the seniors housing development industry could potentially see a bigger surge, as the baby boomers enter their 80s, the prime time that Americans utilize seniors housing.” <http://bit.ly/291let2>

■ *www.ecobuildingpulse.com*, June

24, 2016. AIA (American Institute of Architects): Top Home and Property Trends During Q12016. Demand for outdoor living spaces and in-home accessibility were among the biggest drivers of work at residential architecture firms in the first quarter of 2016, according to the latest AIA Home Design Trends Survey. **Editor’s Note:** Interesting read. <http://bit.ly/291rqyA>

■ Jonathan Hipp, *www.globest.com*, June 29, 2016. “There are a few ways to consider the difference between triple-net (NNN) and double-net (NN) leases, and why a tenant might choose one over the other. In a NNN lease, the tenant has control over all of the expenses. If a tenant is a large national chain, they can often negotiate more favorable vendor contracts, and may create uniformity across their brand, such as signage and roof configuration, at all of its locations.” **Editor’s Note:** Interesting read. <http://bit.ly/294LGiL>

■ Heather Perlberg, *www.nreonline.com*, July 5, 2016. “Blackstone’s Invitation Homes has amassed about 50,000 rental houses in the past four years. While Invitation Homes is still buying selectively, spending about \$5 million a week, it expects to cull about 5 percent of its properties annually by selling selected homes to the current tenant, Chief Executive Officer John Bartling said. About 25 percent of Invitation Homes’ renters who move out each year are leaving to become buyers, according to the company. Other owners of rental properties are experiencing about the same percentage.” <http://bit.ly/29iwuIL>

■ *Housing Wire*, July 8, 2016. “Earlier in the week, Fifth Third Mortgage announced that it would offer mortgages with no down payments, so long as the borrower meets certain and specific requirements. BancorpSouth, which operates 239 full service branch locations as well as additional mortgage, insurance and loan production offices, is calling its latest offering Right@Home. Qualified borrowers are required to provide only a minimum contribution of \$500 and



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must have a minimum FICO score of 640.” <http://bit.ly/29sWwkq>

■ David Stiff, *www.corelogic.com*, July 7, 2016. “It’s been 10 years since the peak of the U.S. home price bubble. David Stiff, for CoreLogic, notes that the CoreLogic Case-Shiller Home Price Index dropped 27% during the next six years after reaching its peak in July 2006. Now, the national index remains 4% below its peak.

But in certain markets, prices have rebounded nicely. In 40% of metros, prices are at new peaks and another



Beautiful garage apartments

30% are within 10% of their previous peak.” <http://bit.ly/29IIZqW>

■ Nancy Keates, *www.wsj.com*, July 14, 2016. “Today, people are putting almost as much thought into the garage apartment as they are the actual home. Wall Street Journal staffer Nancy Kates takes a look at this trend which is continuing to grow thanks to such factors as children living with parents longer and possibly housing one’s own parents.” **Editor’s Note:** There are interior photos also, and this is a nice living area. See the video tour at <http://on.wsj.com/29G8ibi>

■ *www.hotellmanagement.com*, July 18, 2016. “Marriott International began development on what will eventually open as its first-ever triple-branded hotel. Located in Nashville’s SoBro neighborhood, the 470-room, \$137-million hotel is expected to open mid-year 2018. The 21-story building is being developed by Atlanta-based North Point Hospitality. It will consist of an 209-room AC Hotels by Marriott, a 125-room SpringHill Suites by Marriott and a 136-room Residence Inn by Marriott.” <http://bit.ly/2aDvg2l>

■ Paul Bubny, *www.globest.com*, July 21, 2016. “Sales of existing homes, including for-sale apartments, reached their highest annual pace in more than nine years, the National Association of Realtors said Thursday. With a larger share of first-time buyers than the residential market has seen in nearly four years, June’s tally reached an annualized 5.57 million, the best showing since 5.79 million in February 2007.” <http://bit.ly/2aDxv66>

■ *www.builderonline.com*, July 22, 2016. “Supply of homes for sale is nearly 5% lower than it was a year ago, and 38% lower than its peak level in 2011. Homes are selling an average of a week faster than they did a year ago, meaning home shoppers should be prepared to move quickly in a competitive housing market, according to the June Zillow® Real Estate Market Reports.” <http://bit.ly/29SYSff>

■ *www.kansasrealtor.com*, July 25, 2016. “Kansas home sales rose by 6.6 percent in June 2016 compared to the same period last year, according to new figures released by the Kansas Association of REALTORS®. Sales totaled 4,433 units in June, up from 4,160 units in 2015. In comparison, sales on a national level rose by 3.0 percent for the month.” <http://bit.ly/2abvBuZ>

■ Kim Mackrael, *www.wsj.com*, July 25, 2016. “Foreign home buyers in the Canadian city of Vancouver will face an additional 15% property transfer tax beginning next week, the provincial government of British Columbia said Monday. The new tax legislation comes as concerns grow about skyrocketing prices in housing markets in Vancouver and Toronto and the role that foreign buyers may be playing. Some real-estate officials say Chinese buyers, in particular, have helped fuel price increases for high-end Vancouver homes.” <http://on.wsj.com/2aHmell>

■ *www.builderonline.com*, July 29, 2016. “The RealtyTrac staff reports that the company’s new parent company, ATTOM Data Solutions, has released

its June Q2 2016 U.S. Home Sales Report. The report shows that single-family homes and condos sold for a median price of \$231,000 in June 2016, which is up 6% from the previous month, and up 9% from one year ago to a new all-time high—1% above the previous peak of \$228,000 in July 2005.” <http://bit.ly/2aDX8Vb>

■ Louise Story, *www.nytimes.com*, July 27, 2016. “More than a quarter of the all-cash luxury home purchases made using shell companies in Manhattan and Miami were flagged as suspicious in a new effort to unearth money laundering in real estate, the Treasury Department said Wednesday. As a result, officials said they would expand the program to other areas across the country.” <http://nyti.ms/2afoSis>

■ Elisa Hann, *www.king5.com*, July 27, 2016. (SEATTLE) “In this hot real estate market, our property taxes seem to be going up every year. One of the most expensive homes in the city just hit the market, and it comes with a property tax price tag you won’t believe. When the historic Samuel Hill House hit the market last week for \$15 million, it captured a lot of attention in the real estate world. The photos from the Northwest Multiple Listing Service show the 11,000 square foot home is a picture of pedigree and architecture, with five bedrooms, six baths.” The property was determined to be a historic designation site and thus eligible for property tax exemption. <http://kng5.tv/2aCl25d>

■ Jeffrey Sparshott, *The Wall Street Journal*, July 29, 2016. “The U.S. homeownership rate fell to the lowest level in more than 50 years in the second quarter of 2016, a reflection of the lingering effects of the housing bust, financial hurdles to buying and shifting demographics across the country.”

■ Chris Kirkham, *The Wall Street Journal*, Aug. 6, 2016. “The prices home builders pay for single-family lots hit a record high in the U.S. last year, a

continued on next page



**REAL ESTATE NOTES, continued**

sign that a scarce supply of developed land is pushing up the cost of new homes.”

■ Kim Mackrael and Wei Gu, *The Wall Street Journal*, Aug. 11, 2016. “With its new residential property tax on outsiders, Vancouver, British Columbia, is the latest locality trying to keep foreign buyers at bay. There is an additional 15% transfer fee for foreign buyers.”

**Follow-up on new tax:**

■ Kim Mackrael, *The Wall Street Journal*, Sept. 4, 2016. “Home sales in Vancouver fell 26% in August compared with the same month last year, suggesting a new tax on foreign buyers could be affecting the market.”

■ Jesse Newman, *The Wall Street Journal*, Aug. 12, 2016. “The price of farmland dropped across much of the Farm Belt in the second quarter, Federal Reserve reports. In Kansas, Nebraska and western Missouri, irrigated farmland fell 5% and non-irrigated fell 3%.”

■ [www.builderonline.com](http://www.builderonline.com), Aug. 15, 2016. “Calculated Risk’s Bill McBride reports via an update that framing lumber prices remain up year-over-year, after a steady decrease since early 2013 when prices came close to housing bubble highs.”

■ Annamaria Andriotis, *The Wall Street Journal*, Aug. 15, 2016. “Many people who took out home-equity lines of credit (Heloc) loans, which became popular in the run-up to the housing bust, are having trouble making their payments. About 840,000 Helocs that were taken out in 2006 are resetting this year in addition to principal payments on nearly one million loans expected to hit in 2017.” <http://on.wsj.com/2btOHwg>

■ **Editor’s Note:** TEAM Consulting has a one-day workshop on Unique & Challenging Homes with considerable discussion on tiny homes, but this article on the Tiny House Jamboree caught even us offguard. <http://bit.ly/2b9KOWy>

■ [www.htrends.com](http://www.htrends.com), Aug. 15, 2016. “STR’s July 2016 Pipeline Report shows 529,665 rooms in 4,322 projects Under Contract in the United States. The total represents a 22.9% increase in the number of rooms Under Contract compared with July 2015. 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/2boj34N>

■ Adam Bonislowski, [www.wsj.com](http://www.wsj.com), Aug. 17, 2016. Do strip clubs bring down property values? A study by economists at West Virginia University and the University of Wisconsin-La Crosse suggests they don’t. Surveying 317,056 residential sales in Seattle between Jan. 1, 2000, and Dec. 31, 2013, researchers found little evidence strip clubs influenced the prices of nearby homes. <http://on.wsj.com/2byHxbG>

■ Ben Shiller, [www.fastcoexist.com](http://www.fastcoexist.com), Aug. 22, 2016. When people buy homes in expensive markets like San Francisco, they often put their life savings into the deal. That’s why Point, a Silicon Valley startup, sees an opportunity for a new type of home ownership. Instead of people owning their properties outright, it sees a world where we would “fractionalize” home equity in exchange for outside investment. That is, we would sell off up to 15% of the title in return for an immediate burst of capital. **Editor’s Note:** This is an interesting article. <http://bit.ly/2bslx0L>

■ Commercial Real Estate Direct Staff Report, [www.crenews.com](http://www.crenews.com), Aug. 23, 2016. “Some 321,200 apartment units are expected to be added to the country’s inventory this year, according to RENTCafe, an apartment search site run by Yardi Systems. That would be the biggest annual increase in apartment unit deliveries in 10 years and compares with the 214,108 units that were added last year.”

■ [www.hotelnewsnow.com](http://www.hotelnewsnow.com), Aug. 22, 2016. “Compared with July 2015,

the U.S. hotel industry’s occupancy decreased 1% to 74.4%. However, ADR for the month was up 3.6% to \$128.77, and RevPAR grew 2.5% to \$95.81.”

■ Susan Tompor, *USA Today*, Aug. 26, 2016. “Homeowners who owe more than their homes are worth will get another shot at federal help under a new streamlined refinance option. The original eligibility criteria with HARP required the loan to be originated before June 1, 2009, to qualify. But there is no such cutoff date under the new refinance option that begins later next year. Another main difference: Homeowners will be able to refinance more than once.”

■ Matthew J. Belvedere, [www.cnn.com](http://www.cnn.com), Aug. 31, 2016. “Reducing or even eliminating the mortgage interest deduction could be worth considering as part of a comprehensive reform of the American tax code, Mortgage Bankers Association CEO David Stevens told CNBC on Wednesday. We’re not religiously wed to the mortgage interest deduction, Stevens said on “Squawk Box,” in a sign the real estate financing industry may be open to dealing on the popular tax break. For changes to the mortgage interest deduction to be on the table, Stevens said a broad tax reform package would have to provide offsetting protection for working Americans.”

■ [www.businessinsider.com](http://www.businessinsider.com), Sept. 8, 2016. Don’t miss the opportunity to purchase this unique office space, formerly home to the basket-making Longaberger Company. <http://read.bi/2caiy5q>



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



## Eight Mile Corner Windmill

A visitor to the tristate point known as Eight Mile Corner can view or stand in three states at one time. Take State Line Road approximately eight miles west of Elkhart. The road to the 8-Mile Windmill is a non-paved road that is well-maintained, so it is available for viewing at all times. Learn more about the site at <http://www.kansastravel.org/eightmilecorner.htm>

*Every county has something of interest—structures, events, architecture, etc. Look around and send the info and photos to [rstuart17@cox.net](mailto:rstuart17@cox.net).*



## A Champion in Our Midst

By Kevin Bradshaw, CAE, RMA  
Wyandotte County

Richie McMichael (above right), a full-time appraiser for Wyandotte County, is also a part-time tourney fisherman. Over the Labor Day weekend, Richie won the Midwest Kayak Fishing Series tournament at Lake Wanahoo in Nebraska. He won first place in the live fishing event and was second for the series overall standings.

## Job Openings

Below are job openings posted on the KCAA website. In order to save space, the descriptions below have been shortened. To see the complete descriptions, duties, qualifications and instructions to apply, go to the KCAA website at [www.kscaa.net](http://www.kscaa.net) and access the Job Openings tab.

### Sedgwick County Residential Modeler

**Job Description:** The Residential Modeler position is responsible for the annual model specification and calibration of Sedgwick County's cost approach and comparable sales approach. These market models are required to conform to the standards of the Uniform Standards of Professional Appraisal Practice (USPAP), the International Association of Assessing Officers (IAAO) and the Kansas Property Valuation Department (PVD). This position will be involved in providing direction, supervision and process control for the appraisers who conduct onsite sales verification and property inspections. <https://www.hrepartners.com/jobdetails.aspx?id=26969>

### Wyandotte County Deputy Appraiser

**Job Description:** Duties include overseeing the day to day operations of the office and acts, as allowed, in the absence of the County Appraiser. Assign work to the supervisory staff, as well as monitor their performance; review and approve staff goals; evaluate program activities and make recommendations to the County Appraiser; enforce all Unified Government and Departmental rules and guidelines to ensure compliance; coordinate current and proposed program activities and services with other departments, agencies, and organizations; review, propose and/or develop internal training programs and provide guidance to staff; cultivate and maintain community relationships; assist with budget development as well as State mandated reports. Oversee Annex facility maintenance and report issues to appropriate Unified Government department. Assist in the development of annual maintenance plan and monitor implementation to meet State compliance guidelines. Represent jurisdiction,

when necessary, in all levels of appeals.

### Johnson County Residential BOTA Specialist

**Job Description:** Prepares for residential real estate properties under Board of Tax Appeal (BOTA) on residential real estate properties; develops defense strategies with Valuation Manager/Regional Coordinators/District Appraisers/Appointed Legal Counsel; reviews County Orion exhibit packet while evaluating data submitted by property owner; reviews and evaluates prior appeal data and new evidence; discusses cases with appraisal staff when questions arise; completes communication and written documentation between parties on stipulated valuations; provides expert witness testimony in formal quasi-judicial setting and during depositions; forwards information to Records of Tax Administration (RTA) and Treasurer's offices for adjustments to tax bill through automated change order; assists lower level appeals for the residential division by serving as the first line appraiser in conducting Small Claims/Payment Under Protest (PUP) appeals.

Responds to property valuation challenges and questions relating to residential appeals; conducts on-site field inspections for residential appeals and exchanges county evidence and information with property owners or their representatives; evaluates evidence received from a property owner/representative.

Responds to all residential-related BOTA questions; answers appraisal related questions relating to assigned lower level appeals; researches and provides public records to property owners; provides monthly status reports to Valuation Manager regarding the status of third level BOTA cases heard, resolved, and pending during the month; serves as back up to the Residential

**continued on next page**

**JOB OPENINGS, continued**

Real Estate Regional Coordinators.

**Johnson County Residential Agricultural Land Specialist**

**Job Description:** Prepares Annual Ag Survey form and coordinates mapping with GIS Analyst and mailing process with Support Services. Processes transfer orders (Plats, Splits and Combinations); ensures Residential Splits and Combinations are completed in a timely manner. Conducts appeals (Informal, BOTA Small Claims, BOTA Regular Division); assists with Commercial Ag appeals; prepares hearing file documentation to explain the valuation methodology used by the County Appraiser's office. Reviews Ag properties with County Appraiser to determine status for current year. Works with GIS Analyst on Delineation of Ag properties by soil type and use. Prepares annual Rural Land Study for use in developing land pricing tables and prepares annual Ag Market Land Study.

**Johnson County Commercial Appraiser**

**Job Description:** Determines taxability and value of commercial properties (Office, Retail, Multi-family dwellings, Industrial, Vacant land, etc.) using methods such as field inspections, structural measurement, calculation, sales analysis, market trend studies, and income and expense analysis. Records and enters information in Computer Assisted Mass Appraisal (CAMA) system. Conducts first and second level Valuation and conducts Informal and Payment Under Protest hearings. Schedules and performs inspections for properties where discrepancies are determined through informal hearings. Reviews, analyzes, and documents information gathered during hearing, (fee appraisals, photographs, repair estimates, additional comparable sales, etc.) and field checks and recommends a decision that best represents "fair market value" based on information available. Conducts review of properties once every 6 years and confirms data characteristics. Performs a physical field check of property, documents

condition of property, communicates with occupants, re-measures structure and ensures attached features and site improvements are drawn, recorded and the current photo in county record depicts the property.

Reviews sales transactions and conducts interviews with the seller, buyer, or agent on recently sold parcels to gather information. Assigns values that best represent "fair market value" based upon objective analysis of property and market factors utilizing resources, software and technology available that lends itself in support of the county's final valuation of the property. Provides quality control (QC) on final valuation records by using a standard series of QC reports.

**Cowley County Residential Supervisor****DUTIES & RESPONSIBILITIES:**

Has direct supervision of the Field Staff. Monitors production and performance levels for all Field Staff. Performs annual performance evaluations and quality control checks of Field Staff. Directs and supervises Field Staff in collection and compilation of all objective and subjective data. Performs analysis for the production of real estate values including land analysis, cost index, depreciation and market modeling. Develop and maintain Orion CAMA valuation models for residential real properties.

Specific duties include maintenance of user security profiles, production of reports in response to public inquiry, installation and maintenance of yearly records of valuation parameters, libraries and tables used in Orion and assist Field Staff in yearly valuation and certification processes. Will supervise Field Staff in the final review of values in preparation for the mailing of change of value notices. Has primary responsibility to represent the County at the Small Claims level of residential and agricultural appeals at the Board of Tax Appeals. May represent jurisdiction as required in all levels of appeal, i.e. informal, small claims, State Board of Tax Appeals and upper judicial levels. Will meet with taxpayers and taxpayer representatives for the purpose of answering questions, verifying data and

generally informing the public as to the purpose and function of the County Appraiser's Office. May provide input into the annual budget process.

**Russell County Appraiser**

Russell County seeks qualified applicants for the position of County Appraiser. The County Appraiser is responsible for the annual valuation of all real and personal property within the County, as well as administrative and supervisory work in the Appraiser's Office. Duties will include field inspections, data collection, Index/Depreciation studies, quality control review and quality grade assignments; Income and Cost models; final review; valuation hearings, and preparation of special reports for annual maintenance.

**Saline County Assistant County Appraiser****DUTIES & RESPONSIBILITIES:**

Has direct supervision of Residential Real Estate Field Appraisers and Data Collectors. Monitors production and performance levels for all Field Staff. Performs annual performance appraisals for Residential Field Appraisers. Assumes all supervisory responsibilities for the Department in the absence of the County Appraiser. Directs and supervises Appraisal Staff in collection and compilation of all objective and subjective data required by the KSCAMA system. Performs with the assistance of residential Field Staff, all analysis for the production of residential values including land analysis, cost index, depreciation and residential market modeling. May be required to compile appraisals on individual properties for appeal purposes of verification of KSCAMA values. Has primary responsibility to represent the County at the Small Claims level of residential appeals at the Court of Tax Appeals. Assume duties and responsibilities of County Appraiser as needed. May assist with budgeting procedure development, etc. as required. Assist in and if required, install and maintain records and data relating to all property in jurisdiction, taxable and exempt, along with supervising the listing and assessment of all property in jurisdiction.