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APPRAISING THE PLAINS

of Kansas



A Publication of the Kansas County Appraisers Association

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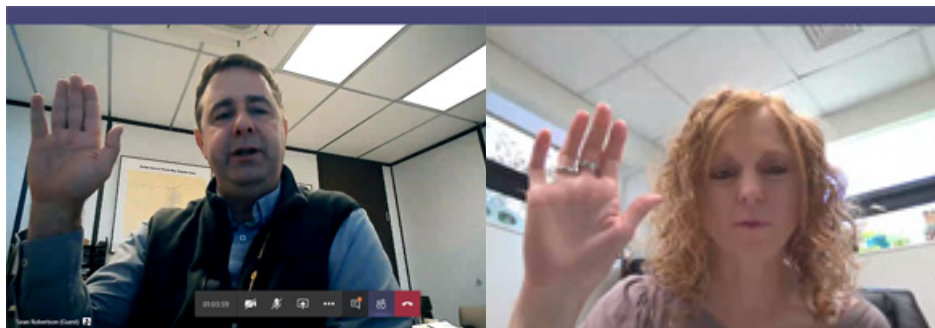
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KCAA Installs New President and VP via Zoom



Left: Incoming KCAA President Sean Robertson, Saline County appraiser, being sworn in by KCAA Past President Lisa Ree, Ellis County. **Right:** New KCAA Vice President Melinda Latham was sworn in by President Robertson. In a new twist, voting was done by email after the potential candidates gave a short presentation.

In keeping with health safety concerns, KCAA moved the Annual Business Conference online this year. The event was held on November 17–18 in conjunction with the Orion User's Conference and the PVD Director's Update. Our thanks to the presenters and the more than 100 participants who helped to make this virtual meeting a real success. You can read more about the conference beginning on page 6.

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THE ROBERTSON REPORT

Sean Robertson, RMA, Saline County Appraiser
2021 KCAA President

As we embark on a new year, the membership of the Kansas County Appraisers Association will be faced with an incredible number of challenges all at once.

We will be losing a number of “seasoned” appraisers to retirement, which is wonderful for each of them personally, but a huge void of experience and knowledge will be left where they have been for decades.

Many of us will be faced with the consternation and uncertainty that is a reappointment year.

We will once again have the challenge of helping a newly seated Legislature understand what we do. There were a number of bills from the previous legislative session that remained unresolved, and many of those will come up again. This time around, we will be even more prepared than before to provide our insight on these issues.

We will have the unique challenge of valuing commercial properties during a period in history where many commercial properties are, to a certain extent, precluded from even existing in their usual fashion. I am not sure anyone has a good answer to this challenging problem at this point, but we will work diligently to find a solution.

These are some incredible challenges to be sure, but I have no doubt that the membership of KCAA is up to the task of taking on each of those challenges. In my 20-plus years in this profession, I have never seen the membership of KCAA be more educated, more willing to educate others, more professionally involved, and more

I have never seen the membership of KCAA be more educated, more willing to educate others, more professionally involved, and more helpful to taxpayers.

helpful to taxpayers. The strength of our association is due to each of you individually, and I commend you for that.

Anytime there are challenges you face in appraisal, just remember how many of us are in the same boat and may have dealt with the exact same issue. Every one of the 80 (or so) county appraisers and every one of the 200-plus appraisers eligible to be a county appraiser is more than willing to help you. I truly feel like we are a family that helps each other and works together no matter how far apart geographically we may be.

And where do I start with all the congratulations? First congratulations to Trecia McDowell, Sedgwick County, being named to the Real Estate Appraisal Board by Governor Kelly. A shout out to PVD CAMA team for their Tyler Award, too. I would be remiss if I didn't say congratulations to Melinda Latham, who was elected KCAA vice president during our virtual conference in November. Finally, congratulations to the 18 new RMA designees who were awarded their designation during that conference. ♦



Barb Esfeld



Esfeld Moving On Up

By Wendy Prosser,
Barton County
Interim Appraiser

For those of you that have not heard the fantastic news, our very own Barb Esfeld won her election as the 2nd District Barton County commissioner! Barb has already set a record as the longest retained county appraiser for Barton County, and now she has become what we

believe is the first county appraiser in the state of Kansas to become a county commissioner.

Working in the office of county appraiser in Ford County, Russell County, and Barton County, Barb has made so many positive changes and been a role model and friend to so many of us. After almost 36 years in this career, November 25th will be her last day here in the Barton County Appraiser's Office.

With the ongoing COVID pandemic and the current rise in positive cases in Barton County, she has asked that we abstain from celebrating her retirement at this current time. However, if you have been fortunate enough to get to know Barb (even for a short time), you know she likes to party and celebrate. The Barton County Appraiser's Office staff promises we will make sure that she gets the opportunity to do so with all her friends, family, and colleagues at a later date.

If you would like to go ahead and send her your well wishes and congratulations, you may send them to her home address below.

Barb Esfeld
1624 Polk Street
Great Bend, KS 67530

Congratulations Barb!

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, PO Box 988, Meade, KS 67864. Ph. (620) 873-7449. Fax (620) 873-2237. Email: kcaa@sbcglobal.net. Visit KCAA online at www.kscaa.net

KCIAAO November 2020 Meeting

By Shannon Hiss, RES, RMA

The Kansas City chapter of IAAO held their annual election meeting on November 19th via Zoom. The meeting began with a virtual tour of the new medical examiner facility in Johnson County, Kan. The tour was led by Jennifer Priest of the Medical Examiner's Office. Ms. Priest took members on a tour of the facility while explaining the different rooms and procedures of the examiner's office and answering questions from the chapter's members as they came up.

Ms. Priest highlighted the autopsy rooms first, showing all the different equipment and explaining the typical timeline of the process. From there she showed the CT machine and continuous X-ray machine. The X-ray machine is a piece of state-of-the-art technology that quickly allows the medical examiner or staff to look for any pertinent evidence before an autopsy begins. It's the only machine with those capabilities in the KC metro area currently.

She then moved on to show the different refrigerated holding rooms, and finally took the membership through the laboratory room where technicians have the tools necessary to complete complex examinations of different fluid and tissue samples. Ms. Priest stated that currently the facility only has the staff to manage cases from Johnson County, but as their staff grows, they will likely be one of the leading coroner facilities in the metro area.

Upon completion of the tour of the medical examiner's facility, the business portion of the meeting was

undertaken. The chapter's board member candidates introduced themselves to membership for the 2021 election, and a brief discussion was held about updates and modifications to the chapter's bylaws. All voting took place via SurveyMonkey. The results of the chapter's election are as follows:

President Shannon Hiss; Vice President Richard Hillhouse; Treasurer Christine Wheeler; Secretary Kathy Reusch; KS Director Steve Schurle; MO Directors Jack Baines and Tanya Zimmerman. They join Kara Endicott, past president; Mike Lorus, KS director; and Michelle Clark, education chair as members of the chapter's executive board. The new board members will take the oath of office on December 17th at 2:30pm via Zoom. Details for that Zoom are on the chapter's website (<https://sites.google.com/view/kansas-city-iaao/>) for those who would like to watch the swearing in.

The chapter's next meeting details will be announced on the chapter's website as they are finalized. ♦



A virtual tour of the Johnson County Medical Examiner's Facility is available on YouTube: <https://www.youtube.com/watch?v=GdNIDJAn-Cw>

New Designees

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Shawn Showman

Shawn F. Showman, CAE, appraisal manager, Douglas County Appraiser's Office, Lawrence, Kan., earned the IAAO Certified Assessment Evaluator professional designation.

Mr. Showman has been in the profession and with the Douglas County Appraiser's Office for just under 12 years and in his current position for five and a half years. He has a Bachelor of General Studies in history with a minor in geology from The University of Kansas. He is a member of the Kansas City Chapter of IAAO.

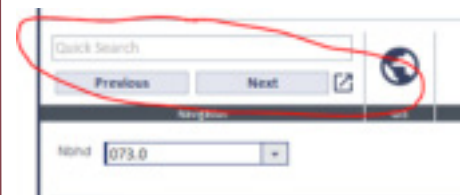


Jaclyn Saferite

Jaclyn Saferite, RES, residential appraiser, Sedgwick County Appraiser's Office, Wichita, Kan., earned the IAAO Residential Evaluation Specialist professional designation. Ms. Saferite has been in the profession with Sedgwick County

Appraiser's Office and in her current position for four years. She holds a Real Estate Salesperson license from the Lowery School of Real Estate. She is a member of the South Central Kansas IAAO Chapter. ♦

Orion Tips & Tricks



Did you know that the "Quick Search" field in the upper left corner is not just for QuickRefs? You can do ownership searches and parcel id's too!



International Association of Assessing Officers

87th Annual International Conference on Assessment Administration

August 29–September 1, 2021 | Chicago, Illinois



The Director's Update...

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

I hope we never again take for granted our gatherings and the opportunities to come together at our meetings and conferences.

What a year! I do not know if 2020 seems to have flown by or moved at an incredibly slow pace, but I do know this year has been like no other in our lifetime.

When I look back through the January 2020 newsletter, there is no mention of COVID, pandemics, face masks, social distancing, working remotely or Zoom meetings. Now all these terms seem to be part of our everyday discussions. By now, it is likely we have all been directly impacted by COVID in some manner. And throughout, I continue to be impressed with how our profession, and our Kansas assessment team, has adapted. In our world of deadlines and requirements, we continue to get the job done through creativity and hard work, and my compliments and thanks to those at the local level as well as the team at PVD for your efforts and accomplishments.

Even in normal times, 2021 would be a challenging year. A number of the Kansas leaders in our profession have made plans for retirement, and their leadership and friendship will be missed. But as it is said, as one door closes, another opens, so I am excited to welcome new appraisers to the position of county appraisers, and to PVD.

At our agency, we have been very lucky to bring in several strong additions to our staff in 2020, and our leadership team is excited about what

they can offer to strengthen our agency.

I am also excited to continue to build on some of the new programs we have developed. Continuing education has been a challenge this year, but we continue to develop more virtual courses for the Kansas Registered Mass Appraiser program. These developments will provide a more efficient program moving forward, and our plans are for virtual education to be a growing part of our education moving forward.

For 2021, my message is fairly simple. For those retiring, I wish you all the best in your next adventures. In 30-plus years in this profession, I have been blessed to make so many friends amongst my peers. It does not seem possible we have reached the magical retirement age, but I am happy for all of you.

For all, I hope for a slow return to "normal." I hope for good health for all of you and your families. And I hope we never again take for granted our gatherings and the opportunities to come together at our meetings and conferences. I never would have thought I would start off a director's update at the annual business conference with a group hug or handshake, but I think that would be awesome in 2021! Stay safe everyone. I look forward to seeing you on the screen and in person in the upcoming months. ❖



Oil & Gas Guide Meeting

By Lisa Ree, RMA,
Ellis County Appraiser

Over 70 people participated virtually in the Oil & Gas Guide meeting in December. Topics included possible changes to guide expenses and equipment, reporting the average price per mcf for gas renditions, oil price and ongoing litigation.

Guide Expenses and Equipment Values:

Representatives of the oil and gas industry agreed that no change was needed to the guide expense allowances. Both agreed there has been little change in equipment values, stating that the market for equipment is stagnant.

Gas Mcf price:

The calculation of the average price per Mcf was discussed and how to report it on a gas rendition.

Oil Price:

Industry reps related their appreciation to PVD for lowering the oil price to \$23 after the initial setting of \$46 per barrel. With the market price per barrel dipping into negative figures in the year, it is currently in the \$30 range. For the 2021 oil price, PVD will begin researching economic factors mid-January.

The Oil & Gas Committee will provide their 2021 oil price recommendation to PVD in January as well. The committee encourages counties to contact them with any price recom-

continued on next page



2021 KCAA Legislative Reception Canceled

The KCAA Legislative Committee has determined it best to cancel the 2021 Legislative Reception scheduled for January 26th. County appraisers are encouraged to keep in contact with their legislators about issues that may arise during the 2021 session.

Oil and Gas Guide, continued

mendation and documentation.

Current Court Cases:

► Alliance Well Services appealed their rig valuation with Pratt County, stating that rigs are CIME and are exempt if purchased after June 30, 2006. BOTA ruled the rigs are not exempt. Alliance appealed to District Court, which upheld BOTA's decision. The case has been filed with the Court of Appeals.

► River Rock purchased over 2000 oil and gas properties via bankruptcy sale. They protested a small portion of those leases stating that the minimum lease and equipment value were too high and stating the leases should be valued based upon the purchase price. The counties involved applied values per the Oil & Gas Guide, which BOTA upheld. The Court of Appeals upheld BOTA's order and the taxpayer has filed with the Supreme Court.

Commercial SWD Values:

The Oil & Gas Guide states certain commercial SWD wells are to be valued per income approach. Appeals are pending with BOTA regarding taxpayer's request that commercial SWD wells be valued the same as non-commercial, equipment value only.

BOTA Rulings on Low-Production Exemptions:

BOTA changed their wording when granting exemptions for low-production oil leases. Prior orders would have stated: "Exemption from ad valorem taxation is granted from January 1, 2018." The new orders stated: "Exemptions from ad valorem taxation are granted commencing with the ad valorem personal property taxes assessed on the 2018 production."

Upon receiving the BOTA orders, operators asked for reconsideration, which BOTA denied. The two operators appealed to District Court in the counties. District Court for the Ellis County cases ruled that BOTA incorrectly interpreted the law and that the exemption should be granted from January 1, 2018. ❖

New RMA Designees

Congratulations to the new RMA designees! In these strange times, the perseverance to earn this designation is even more impressive.



Amber Hartley, from Kingman County, started as an appraisal clerk 18 years ago. Now, she is the Kingman county appraiser.



David Beau Boisvert, aka Beau, has served in property assessment for 25 years. He recently joined Johnson County as their appraiser a year ago, adding the Kansas designation to his name.



Emily Vollbracht has served in the Gove County Appraiser's office for four years. She will begin as the Gove County appraiser January 2, 2021.



Jame Allen started in the Barton County Appraiser's office in 2001 when the store she was working at announced they were closing. She is serving as appraiser I today in the same office.



Mark Clark is the Sedgwick County appraiser. He has been in the appraisal profession for 26 years, obtaining the AAS and now the Kansas RMA.



Mike Webber started as a personal property clerk 15 years ago in Ellis County. Currently, Webber is an appraiser II.



Sally Crane has been in the appraisal business for 22 years: seven years as a licensed Kansas fee appraiser and five years at Franklin County. Crane is now the deputy appraiser for Franklin County.



Steve Schurle has been a member of the Riley County staff for four years. He earned his RES in 2019 at the Niagara Falls IAAO Conference. He now serves as a commercial real estate analyst for the county. ❖

Didn't see your beautiful face recognized? Send your photo and bio to rookscoapp@gmail.com for recognition in the April newsletter.

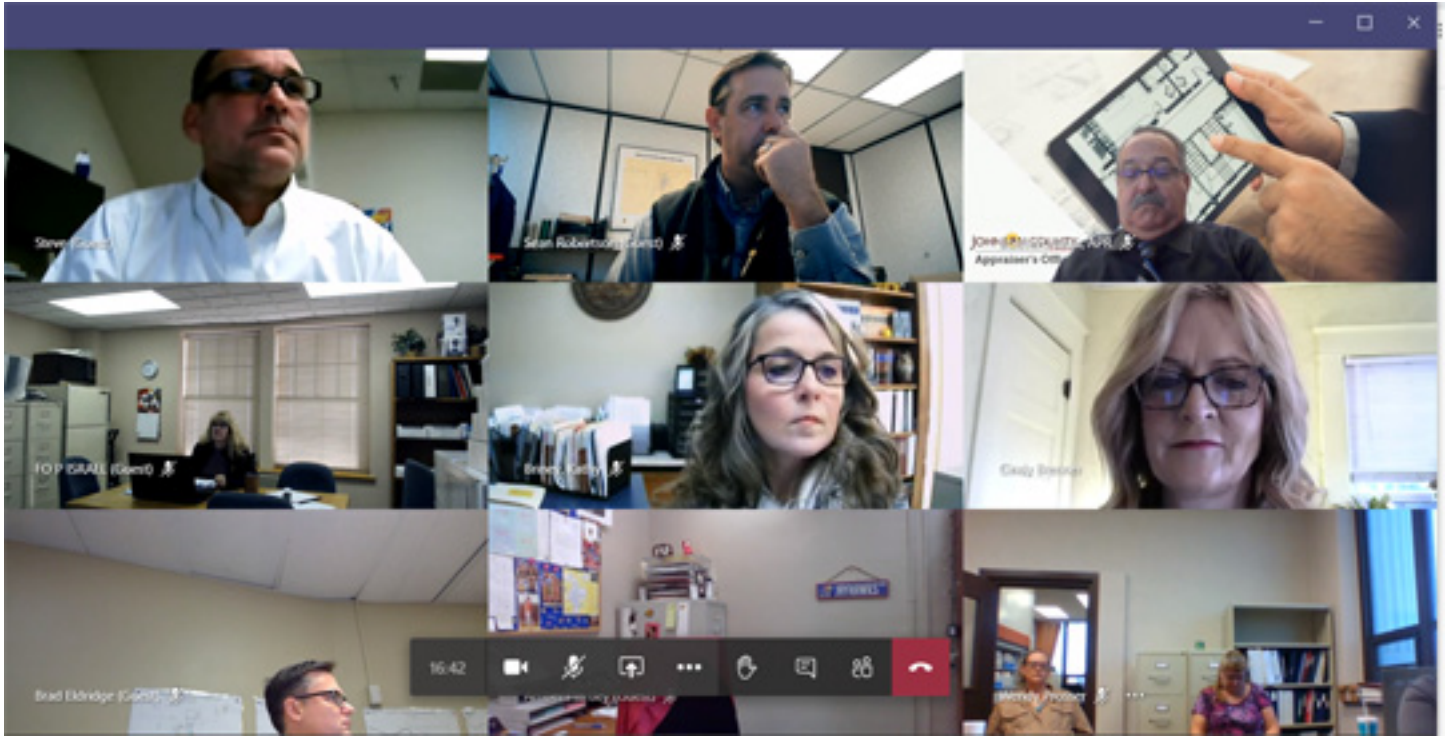
Audit Committee Report

To the KCAA Executive Board and KCAA Members:
10/16/20

The 2020 Audit Committee was assigned the duty to audit the KCAA financial statements and status for the 2019 year. The committee was charged to examine all financial transactions and bank statements in order to assure the organization's financial status is as reported to the

membership. The committee went over each transaction, and if any questions arose we contacted Cindy for clarification. Proof of receipts for transactions was provided by Cindy to the committee. We as a committee find the audit to be complete and the financial information used for the annual report is true and correct.

2020 Audit Committee: Kim Frodin, Kenton Lyon, and Barb Esfeld



KCAA virtual style: This year's Orion and KCAA two-day conference was held virtually, but it didn't dim the attendance of more than 100 participants.

KCAA, Orion User's, Director's Update Conference in Review

By Allen Todd, Orion Committee Chairman, RES, RMA

A mash up of the KCAA conference and the Orion User's conference was held November 17-18. New ground was broken this year, when a hybrid model of in-person and online participation was initially offered in August. The plan, however, sunk deeper when less than a week before it became a virtual conference. Increases in COVID-19 cases, which has become an oft-repeated reason for life alterations, caused the in-person part of the conference to be cancelled.

The conference would now require everyone Zooming, including the presenters. It was not as fun as it sounds as there was no zooming around in bumper cars, but there was a fair amount of uncertainty of how this conference might go forward. However, once the 100-plus participants got on and the presentations by Tyler and myself were covered, it seemed that the typical ground was covered as in previous conferences. The verbal back

and forth, questions and comments that happen in person remains a challenge while meeting virtually, but overall, there were few complaints for the virtual conference.

As the Orion Enhancement chair, I recapped the year regarding enhancements and potential projects. I reported that the number of major changes expected, originally the main focus of the Orion Conference, have gone down. The number of smaller changes has increased dramatically to the point it is difficult to keep track of them all. I recommend to keep abreast of changes, many of which are not initiated by the committee, to carefully review the patch notes sent out whenever Orion is updated.

Presentations by Tyler Technologies filled the rest of the day on Tuesday. Alan Collins presented on new functionality. A mix of changes currently available and many coming in future patches were covered. Mark Hubball focused on the future of Orion

in three areas. First, the integration of GIS becoming a greater presence in the valuation process. Second, electronic filing and delivery of valuations and appeals. Third, Task Manager, a workflow management system within Orion to track tasks across departments. Other topics covered by Tyler included Field Mobile by Clayton Slade and commercial comparable sales by Jean Hostetler.

The conference concluded with Rae Schnacker and Bob Kent presenting on the status of the MVP conversion. Fifty-five counties were converted this year. Reporting options on MVP were highlighted along with newly discovered issues. The new weighted estimate functionality got a quick mention along some awareness issues of when it may not behave correctly.

PowerPoint presentations from these sessions are available on the KCAA website at <https://www.kscaa.net/20-directors-update/>. ❖

Conference

A Future with Commercial Comparable Sales?

By Ryan Janzen, CAE, RMA

The Uniform Standards of Professional Appraisal Practices (USPAP) states that all three approaches (cost, income, and sales comparison approach) should be considered when establishing a fair market value. When it comes to commercial valuation, the cost approach is generally the easiest to implement. The income approach comes second assuming data is available. The sales comparison approach, however, often seems to be looked at as the “third wheel.” Most counties don’t have the sales to do anything related to the sales comparison approach; others may have enough to establish some sort of benchmark study, while very few have the data to do a true sales comparison approach.

So, undoubtedly, when the agenda for the Orion conference was revealed and one of the first topics to be covered was commercial comparable sales, one may have thought, “That’s neat but we’ll

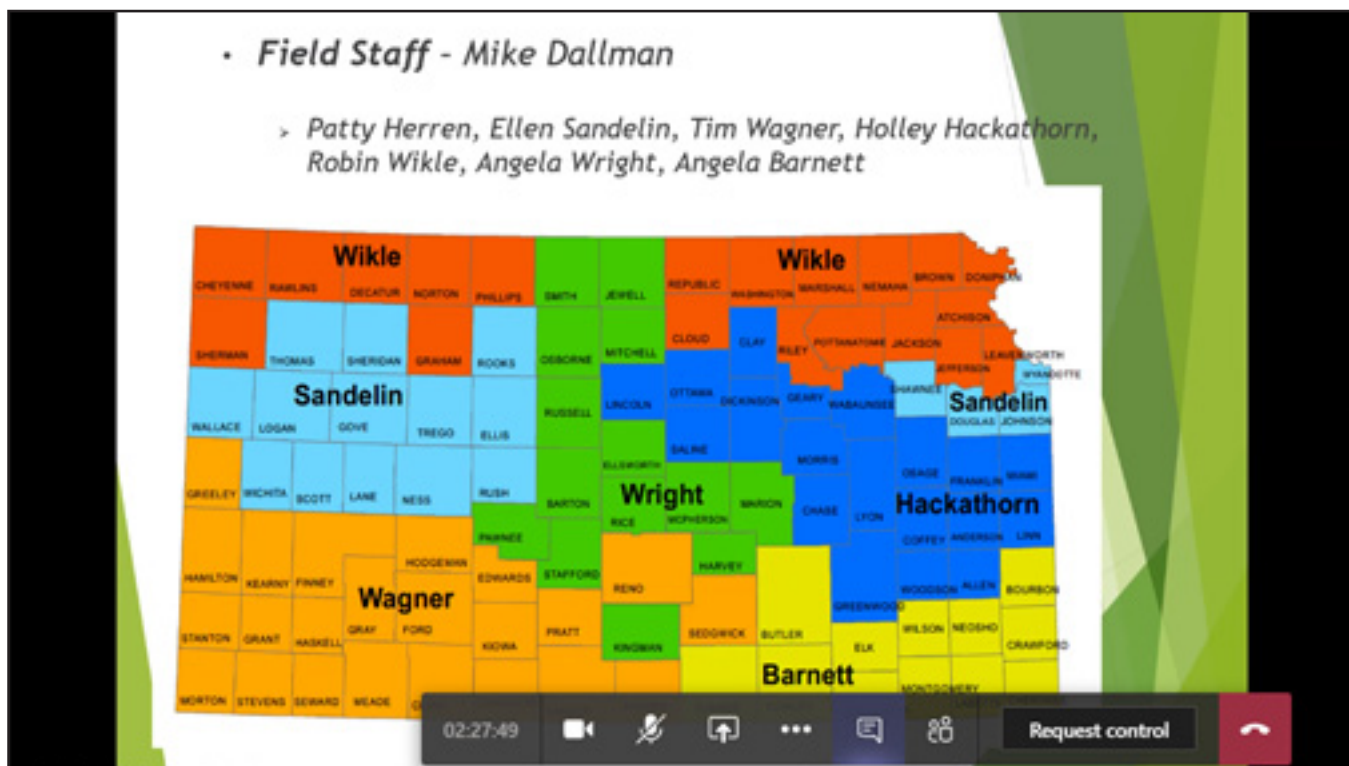
never be able to use this.” Generally, data is too inconsistent, there is not enough time to create a model, and the big one, there are definitely not enough sales. But if an appraiser enjoys “geeking” out about numbers, analysis, and thinking about what could be, then just the thought gets the mind spinning.

Having the ability to run commercial comparable sales out of Orion is a bit of game changer when it comes to commercial valuation. Best part: Orion already has the capabilities. This isn’t some future add-on that is years away. If paired with another platform, such as Tyler’s Assessment Connect, even small to medium-size counties could benefit to some degree, while larger counties would be able to fill in the gaps where data is limited.

Like any good analysis it comes down to the quantity of sales available and the quality and consistency of the data. As with residential market model-

ing, an appraiser will need to identify the variables that appropriately account for characteristics that have the greatest impact on value and decide what unit of comparison will be used. Being able to stratify the data so that like and similar properties are used together will be another key. Stratifying by use, depreciation group, or LBCS Function or Structure code are a few potential fields that could be used to group data.

Obviously, a commercial comparable sales analysis won’t work in every situation. Commercial properties are just too unique and even with using statewide sales, there may not be enough data. But for apartments, office, retail, warehouse, and downtown rows this may be a viable approach to consider. Large or small jurisdiction, the possibility of a future with a commercial sales comparison analysis and a comp sheet generated in Orion is an entertaining thought. ♦



Compliance Staff Map: Mike Dallman, PVD field operations supervisor, shared a statewide map of the field staff territory during his presentation.



CAMA Tyler Award: Tyler Technologies awarded the Kansas Department of Revenue Property Valuation Division with the Tyler Excellence Award for 2020. The CAMA Division accepted the award during the Orion virtual conference. Pictured are the Kansas CAMA team: Steve Noyes, Mark Parcaro, Beth Shaw, Roger Hamm, Rae Schnacker, Gene Edwards and Melissa Crane.

Conference

One Opinion on Tyler Mobile Applications

By Lisa Ree, RMA

At the last four or so Orion conferences, Tyler has demonstrated their Field Mobile (FM) application. As a Mobile Office (MO) user, it is interesting to note the similarities and differences between the two systems.

Similarities:

- A property packet is created in Orion and downloaded to a tablet
- Any changes necessary are made in the application
- Maps and/or lists can be used to select property to review
- Mouse Sketch and Apex are supported
- Audit logs generated when packet is uploaded to Orion
- MO includes parcel change reports that are saved to the Documents tab (although not 100% working)
- GPS enabled, if tablet has capability

- Take pictures of property with tablet. Pictures uploaded to Documents tab

Differences:

- FM allows for specified Orion documents to be included in a packet
- MO provides field final review capability with comp sheets
- FM allows Apex sketches to be exported, possibly eliminating reproducing creating similar sketches
- FM item pages are listed as tabs. MO item pages listed in tree form

At this point, Ellis County is not ready to make the switch from MO to FM. The field final review option in MO is a big time-saver for the county right now, and we're just not ready to do give that up yet. However, Finney and Lyon counties have taken the plunge into FM. I'm anxious to hear their experiences at next year's Orion conference. ❖

Conference

The MVP Conversion Continues

By Brad Eldridge, MAI, CAE

PVD has been tirelessly working to convert 50 counties this fall, roughly half of the state has been completely converted. Below are the highlights from the session.

- The "Black Box" detail report, found on the building page, will now have more detail.
- There is a typo issue with the Cost Report for "Other Improvements," the header should say "Units" not "Cost."
- PVD has display defaults set with Code and System Type to help with the understanding of what type of component it is. PVD can remove this upon county request.
- Exterior Wall & HVAC Defaults are not assigned with MVP for Res-Bldg. Users should assign a default code of "2" for Exterior Wall and a default code of "3" for HVAC.
- There is an issue with local cost multipliers, involving three-digit zip code vs. five-digit zip code. Watch for large swings of up to 10%.
- PVD requests counties to contact them after counties have cleaned up all the commercial data for conversion so PVD can run additional tests.
- PVD also has a script to check before running the MVP update, contact the CAMA team for help. ❖

Our thanks to all of the presenters and participants at this year's combined virtual conference. We look forward to meeting in person again someday soon. Until then, stay safe!

2021 KCAA Committee Members

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Cindy Magill ('22), Sumner Co.
Sean Robertson ('23), Saline Co.

KAC Representative

Patti Isreal, Ford Co.

IAAO Representatives

Connie Lawrence ('21), Coffey Co.
Wendy Prosser ('21), Barton Co.

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Real Estate Notes of Interest

By Rick Stuart, CAE

■ Diana Olick, *www.cnn.com*, Sept. 16, 2020. Submitted by Brad Eldridge, MAI, CAE. "With demand for housing surging, the nation's homebuilders are positively ebullient. Builder confidence in the market for single-family homes in September increased 5 points to 83 on the monthly NAHB/Wells Fargo Housing Market Index. That's the highest reading in the survey's 35-year history, which matched its last all-time high in August. Anything above 50 is considered positive. The index stood at 68 in September 2019."

Lumber prices have jumped more than 170% since mid-April, adding more than \$16,000 to the price of a typical new single-family home, according to the NAHB. Lumber producers shut down in March and April as the pandemic hit the U.S., and did not expect to see the quick surge in housing demand that began in late May. Ramping up production, while protecting workers with social distancing, was not easy, and supply suffered." <https://cnb.cx/33NzFMB>

■ Mary Salomonsen, *www.builderonline.com*, Sept. 22, 2020. **Editor's Note:** There is a large amount of interesting data in this article and I would recommend reading it.

"Existing-home sales marked their third consecutive month of positive gains in August, according to the latest data from the National Association of Realtors, with total existing-home sales—including single-family, townhomes, condominiums, and co-ops—

rising 2.4% from July to a seasonally adjusted annual rate of 6 million in August. Sales rose by 10.5% year over year, up from an annual rate of 5.43 million in August 2019. The median existing-home price for all housing types rose 11.4% YOY, up from \$278,800 in August 2019 to \$310,600 in August 2020. This marks 102 consecutive months of year-over-year gains." <https://bit.ly/2RVQcs7>

■ Rayna Katz, *www.globest.com*, Sept. 25, 2020. "In spite of wage growth and a decline in mortgage rates, other market factors are placing home ownership out-of-reach for many Americans than ever before. Sharp increases in single-family home prices are moving faster than increasing wages and historic dips in mortgage rates, according to ATTOM Data Solutions. As a result, a greater percentage of wages is needed to buy a home, and affordability has

decreased in a large swath of the nation." <https://bit.ly/3kLeul9>

■ Kelsi Maree Borland, *www.globest.com*, Sept. 30, 2020. "This year is on track to rival 2010 in retail bankruptcies. In 2010 following the Financial Crisis, 48 retailers filed for bankruptcy, marking one of the most significant years for retail chapter 11 filings. 2020 could close the year exceeding that number, according to data from BDO United States (Assurance, Accounting, Tax Advisory Services)." <https://bit.ly/3n4GSkd>

■ Rayna Katz, *www.globest.com*, Sept. 30, 2020. "Reports of the demise of major cities in the wake of COVID-19—and a resulting surge in suburban offices—are greatly exaggerated. Activity in the national office market remains robust in downtown areas, and such locations still are preferred by many corporations, according to new research from Newmark Knight Frank." <https://bit.ly/3icFND7>

■ Les Shaver, *www.globest.com*, Sept. 30, 2020. "Is COVID-19 convincing millennials that it may finally be time to buy a home? A new survey from Morning Consult suggests that may

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Rick Stuart, CAE, CDEI, is a senior consultant with TEAM Consulting LLC and lives in Topeka, Kan. r17stuart@gmail.com (new!)

■ *www.builderonline.com*, Sept. 24, 2020. "Sales of new single-family homes in August jumped 4.8% above the revised July rate and 43.2% year over year, according to the U.S. Census Bureau and the Department of Housing and Urban Development." <https://bit.ly/3cLx9KS>

be the case. More than one-quarter of millennials who don't own a home, 28%, said they are more interested in purchasing one because of the pandemic." <https://bit.ly/3kYrrYX>

■ Kelsi Maree Borland, *www.globest.com*, Sept. 30, 2020. "The hotel market recovery could be slower than initially expected. New research from Fitch Ratings has found a lack of meaningful demand in the upper-tier hotel market, which could prove to slow the recovery in the US lodging market. As a result, the firm is decreasing its revPAR expectations for 2021 and maintaining its 2020 outlook. However, this adjusted outlook will not trigger downgrades due to cost controls, and the firm maintains that the market will recover in 2022 and 2023." <https://bit.ly/3cM6tcJ>

■ *www.appraisalinstitute.org*, Sept. 30, 2020. "11M Households Behind on Mortgages, Rent in Q2: MBA. Nearly 11 million households fell behind on their mortgage or rent during the second quarter, according to a report released Sept. 17 by the Mortgage Bankers Association's Research Institute for Housing America. The report revealed that 65% of borrowers received permission from their lenders to delay or reduce their monthly payments."

■ Kelsi Maree Borland, *www.globest.com*, Oct. 7, 2020. "Homeowners have struggled to make mortgage payments during the pandemic. Since March, 24% of homeowners have missed or deferred a mortgage payment, according to a survey from Clever Real Estate. Renters have also been significantly impacted, with one in three renters missing rent payments during the pandemic. Combined, these two groups paint a startling image of the pressure Americans are facing to keep up with necessities." <https://bit.ly/3loflbW>

■ Natalia Siniavskaia, *www.eyehousing.org*, Oct. 5, 2020. "According to the Census Bureau, the median lot size for homes sold in 2019 dropped to 8,177 square feet, or 0.188 of an acre. The new number establishes a new

record low and represents a solid drop of 390 square feet since 2018." <https://bit.ly/2Sx03Fn>

■ Mary Salmonsens, *www.builderonline.com*, Oct. 2, 2020. "In this year's annual Wildfire Report, CoreLogic has identified 1,975,116 single-family home properties at moderate to extreme risk of wildfire damage from across the country's 15 wildfire-prone states. These single-family residences have a combined reconstruction cost value (RCV) of more than \$638 billion, and comprise approximately 6.5% of the total number of single-family homes in these states.

"Out of the top 10 metro areas with the greatest single-family home loss potential, seven are located in California. Los Angeles ranks first with 154,462 homes at elevated risk and a total RCV of \$90.31 billion, followed by Riverside, California, with 126,628 homes at elevated risk and an RCV of \$50.62 billion." <https://bit.ly/2GGjqtD>

■ Les Shaver, *www.globest.com*, Oct. 9, 2020. "Dollar General has announced a new retail store concept, called popshelf, that is targeting a higher-income shopper. While part of the Dollar General corporation, popshelf will be a differentiated store and shopping experience, according to the company. In a release announcing the venture, the company said that each approximately 9,000 square-foot popshelf store will be focused on delivering a combination of continually refreshed merchandise, seasonal specials and limited-time items." <https://bit.ly/3jLLrxA>

■ Rachel Looker, *www.naco.org*, Oct. 12, 2020. Submitted by Lisa Ree, RMA, Ellis County, Kan., Appraiser. "For a new housing community in Bernalillo County, N.M., it's all about the location of a neighborhood-scaled tiny home village to house individuals experiencing homelessness. Bernalillo County Commissioner Debbie O'Malley, who has a background in affordable housing, spearheaded the idea with council members from the City of Albuquerque

to create a community of tiny houses in the county.

"The village offers holistic housing intervention and provides safe, dignified transitional housing for individuals experiencing homelessness. Its close proximity to amenities provides support services for employment and the stabilization of residents. The village is currently under construction and will open in December 2020." <https://bit.ly/31wtM5U>

■ Les Shaver, *www.globest.com*, Nov. 10, 2020. "According to Moody's Analytics REIS, mall vacancy rates increased by 0.2% in the quarter to 10.4%, which was the highest mark since 2013. Average asking rents and average effective rents fell 0.1% and 0.4%, respectively." <https://bit.ly/3lhamtX>

■ Kelsi Maree Borland, *www.globest.com*, Nov. 10, 2020. "The pandemic has driven gen-Z and millennials back home to live with parents or relatives—a trend that will negatively impact apartment demand, according to a new report from Marcus & Millichap." <https://bit.ly/3phgowQ>

■ Michael Tucker, *www.mba.org*, Nov. 11, 2020. "The Urban Land Institute, Washington, D.C., said a consensus of real estate economists surveyed expect a short-lived recession and above-average GDP growth in 2021 and 2022. The ULI semi-annual Real Estate Economic Forecast survey of 43 economists and analysts at 37 real estate organizations said the recovery will likely start next year and be even more positive in 2022, though growth will likely vary by sector. Real estate market conditions and values should hold up much better than was expected six months ago, with industrial real estate and single-family housing expected to perform best." <https://bit.ly/3kpYOMG>

■ *www.corelogic.com*, Nov. 11, 2020. "New York, Nevada, and Florida are the top 3 states for mortgage application fraud risk. Nevada moved into the top 3 for the first time since 2014. Hawaii

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Real Estate Notes, continued

and Maine are the other states in the top 5 for overall risk levels. During the second quarter of 2020, an estimated 0.61 percent of all mortgage applications contained fraud, about 1 in 164 applications. By comparison, in the second quarter of 2019, our estimate was 0.81 percent, or about 1 in 123 applications. In both purchase and refinance populations, the highest-risk applications were for investment properties, while the lowest-risk applications were VA-backed programs. Investment purchase applications are showing the highest risk, with 1 in 28 applications estimated to have indicated fraud.” <https://bit.ly/2loiSZs>

■ Mary Salmonsens, *www.builderonline.com*, Nov. 19, 2020. “Existing home sales—a figure that includes single-family homes, condos, and co-ops—continued a now five-month streak of month-over-month gains in October, with sales up 4.3% to a seasonally adjusted annual rate of 6.85 million, according to the National Association of Realtors.” <https://bit.ly/3l5pDNf>

■ Ben Geier, *www.smartasset.com*, Nov. 9, 2020. Editor’s Note: Considering how limited the number of cities in Kansas would qualify for consideration, I find this impressive. “For Americans seeking a more affordable and less crowded alternative to the bustle of a big city but not interested in very small towns, a mid-sized city might be the best place to put down roots.

“SmartAsset considered data for 227 cities across the following eight metrics: Gini coefficient, four-year home value change, median monthly housing costs, poverty rate, median household income, July 2020 unemployment rate, percentage of residents without health insurance and average commute time.”

Cities in Kansas were: #2 – Olathe, #3 – Overland Park, and #42 – Topeka <https://bit.ly/33fZ7L0>

■ Ana Durrani, *www.realtor.com*, Nov. 4, 2020. “Home trends come and go, but social distancing and staying

What is a Ghost Kitchen?

By Rick Stuart, CAE

What is a ghost kitchen? This is a new term to most people resulting from the COVID-19 pandemic. I felt confident I knew the answer to this question until my wife asked me. By the look on her face and a follow-up question, it was obvious I did not know the answer. So, of course, I went to the web.

After a very poor explanation on the website of the National Association of Restaurants, I went to Wikipedia: “A ghost kitchen is a professional food preparation and cooking facility set up for the preparation of delivery-only meals. It may also be called a delivery-only

restaurant, online-only restaurant, delivery kitchen, virtual kitchen, shadow kitchen, commissary kitchen, dark kitchen, ghost line, or cloud kitchen (or other variant names, referring to ‘ghost kitchens’).

“However, a ghost kitchen differs from a virtual restaurant in that a ghost kitchen is not necessarily a restaurant brand in itself and may contain kitchen space and facilities for more than one restaurant brand. A ghost kitchen contains the kitchen equipment and facilities needed for the preparation of restaurant meals but has no dining area for walk-in customers.”

at home have ushered in a new way of life—and some of those changes have spurred home trends that are likely to stick around well past the COVID-19 era. Here are some of the real estate and design trends people have latched on to during the pandemic that will likely have staying power for years to come.”

- The great escape — leaving the cities for less crowded areas.
- The Zoom room — creating a designated space for this
- Clean and cozy design — more simply
- Backyard premium — willing to have smaller home to gain more yard

<https://bit.ly/33iEJcj>

■ Rayna Katz, *www.globest.com*, Nov. 25, 2020. “Homeowners looking to sell right now have cause to celebrate. The S&P CoreLogic Case-Shiller Indices—newly released for September, by the S&P Dow Jones Indices—showed a continuing rise in home prices across the country. More specifically, the S&P CoreLogic Case-Shiller U.S. National Home Price NSA Index—which encompasses all nine United States census divisions—posted a 7.0% annual gain in September, up from 5.8% in August. The indicator hasn’t hit 7% in over six years; last reaching that level in May

2014.” <https://bit.ly/3fwRViA>

■ *www.press.redfin.com*, Nov. 19, 2020. “Sales of vacation homes are soaring, even as millions of Americans grapple with financial devastation triggered by the coronavirus pandemic. In October, demand for second homes skyrocketed 100% from a year earlier—the fourth triple-digit increase in the last five months, according to a new report from Redfin (redfin.com), the technology-powered real estate brokerage.” <https://bit.ly/2KvGM6f>

■ *www.freddiemac.gcs-web.com*, Nov. 19, 2020. “Freddie Mac (OTCQB: FMCC) today released the results of its Primary Mortgage Market Survey® (PMMS®), showing that the 30-year fixed-rate mortgage (FRM) averaged 2.72 percent, the lowest rate in the survey’s history which dates back to 1971.” <https://bit.ly/366Odt0>

■ Rayna Katz, *www.globest.com*, Dec. 1, 2020. “The housing market is still hot, but we may be starting to see rising home prices hurting affordability, said Lawrence Yun, NAR’s National Association of Realtors’ chief economist. The combination of scarce housing, low interest rates, plus very strong demand “has pushed home prices to levels that are making it difficult to save for a pay-

ment, particularly among first-time buyers, who don't have the luxury of using housing equity from a sale to use as a down payment," said Yun.

"The escalation of home prices has many ramifications including one for multifamily and single-family rental homes: it could push more people into the rental market, especially as rents lag housing prices." <https://bit.ly/3ln3OJf>

■ Alexandre Tanzi, *www.bloomberg.com*, Nov. 23, 2020. "Millions of Americans expect to face eviction by the end of this year, adding to the suffering inflicted by the coronavirus pandemic raging across the U.S. About 5.8 million adults say they are somewhat to very likely to face eviction or foreclosure in the next two months, according to a survey completed Nov. 9 by the U.S. Census Bureau. That accounts for a third of the 17.8 million adults in households that are behind on rent or mortgage payments." <https://bloom.bg/2VshqIX>

■ Les Shaver, *www.globest.com*, Dec. 14, 2020. "Problems in the hotel and lodging sectors are pushing the commercial mortgage delinquency rate up. In November, 5.7% of commercial mortgages were delinquent, increasing from 5.4% in October, according to the Mortgage Bankers Association. The delinquencies can be traced back to lodging and retail loans that fell behind in April and May, which have now transitioned to later-stage delinquencies." <https://bit.ly/3qXMjDB>

■ National Association of Home Builders, *www.builderonline.com*, Dec. 11, 2020. "Lumber prices have reversed their downward course over the past three weeks, edging up from a recent low of \$550 per thousand board feet to roughly \$600 per thousand board feet. Prices had previously rocketed to an all-time high of \$950 per thousand board feet in September, then gradually fallen over the course of October and November."

<https://bit.ly/3715yim> ❖

2021 KCAA Education

Below are the education courses being offered by the KCAA for 2021. At this time all classes are scheduled to be held in person, but this may change. You can register for KCAA classes online at: www.kscaa.net or email/fax registrations to kcaa@sbcglobal.net/620-873-2237.

Course	Date	Location	Instructor	Cost
USPAP Update	March 8 April 12	Wichita Manhattan	Barry Couch	\$150 (Bring Publication)
USPAP	March 9-11 April 13-15	Wichita Manhattan	Barry Couch	\$255 (Bring Publication)
RMA Residential Review	TBD			\$300
RMA Commercial Review	TBD			\$300
IAAO 101 Fund. of Real Property Appraisal	May 24-28	Manhattan	Kara Endicott	\$525
IAAO 102 Income Approach To Valuation	June 21-25	Wichita	Marion Johnson	\$525
IAAO 201 Appraisal of Land	August 16-20	Manhattan	Marion Johnson	\$525
IAAO 300 Fundamentals of Mass Appraisal	July 12-16	Wichita	Rick Stuart	\$525
IAAO 400 Assessment Admin.	June 14-16	Topeka	Kara Endicott	\$525

Topeka

PVD Training Center
300 SW 29th St.
Topeka, KS 66611

Manhattan

Bluemont Hotel
1212 Bluemont Ave.
Manhattan, KS 66502
(subject to change based on
COVID restrictions)

Wichita

Courtyard Wichita East
2975 N. Webb Rd
Wichita, KS 67226



**Kansas
County Appraisers
Association**
www.kscaa.net

*To Educate, Support and Keep County Appraisers Informed of the Issues
and Laws that Relate to Ad Valorem Taxation in the State of Kansas*

2021 KCAA Budget

ACCT #	ACCOUNT DESCRIPTION	2021 Budget	ACCT #	ACCOUNT DESCRIPTION	2021 Budget
01 ■ APPRAISER REVENUE			<i>APPRAISER EXPENSES (cont)</i>		
01-01	APPRAISER OTHER	1,000	01-03	CONF & MEETINGS	
01-02	APPRAISER KCAA REVENUE	74,000	01-03-01	SYMPOSIUM	38,750
	TOTAL APPRAISER	75,000	01-03-02	KAC	250
01-03	APPRAISER DUES		01-03-03	ORION Conf	-
01-03-01	COUNTY DUES	15,050	01-03-04	IAAO	3,000
01-03-02	NON-COUNTY DUES		01-03-05	NCRAAO	6,000
01-03-03	CKA DUES			TOTAL CONF & MEETINGS	48,000
	TOTAL APPRAISER DUES	15,050	01-04	TAXES	
01-04	CONF & MEETINGS		01-04-01	PERSONAL PROPERTY	-
01-04-01	SYMPOSIUM	43,000	01-04-02	OTHER	
	TECHNOLOGY SEMINAR	-		TOTAL TAXES	-
	TOTAL CONF & MEETINGS	43,000	01-06	CONTRIBUTIONS	
01-05	INTEREST		1/6/01	HAGEMAN TRUST	-
01-05-01	BANK INTEREST	900	01-06-02	IAAO	
	TOTAL APPRAISER REVENUE	133,950	01-06-04	OTHER CONTRIBUTIONS	-
02	EDUCATION REVENUE		01-06-05	SCHOLARSHIPS	500
02-01	EDUCATION OTHER	-		TOTAL CONTRIBUTIONS	500
02-02-03	EDUCATION CLASSES	82,500	01-07	PROFESSIONAL	
	TOTAL EDUCATION REVENUE	82,500	01-07-01	ACCOUNTING	300
			01-07-02	LEGAL	150
	TOTAL REVENUES	216,450	01-07-03	NEWSLETTER	7700
01 ■ APPRAISER EXPENSES				TOTAL PROFESSIONAL	8,150
01-01	OFFICE & SUPPLIES		01-08	CONTRACTS	
01-01-01	TELEPHONE	1,100	01-08-01	EXECUTIVE SECRETARY	41,650
01-01-03	POSTAGE	500	01-08-02	EXECUTIVE SECR. TRAVEL	2000
01-01-04	SUPPLIES	600		TOTAL CONTRACTS	43,650
01-01-05	MISCELLANEOUS OTHER EXP.	1,000	01-09	DUES	
	TOTAL OFFICE & SUPPLIES	3,200	01-09-01	KAC DUES	2,500
01-02	LEGISLATIVE		01-09-02	IAAO AFFILIATE DUES	200
01-02-01	LEGISLATIVE EXPENSES	2,000		TOTAL DUES	2,700
	TOTAL LEGISLATIVE EXPENSES	2,000	01-10	FEES & REGISTRATIONS	
			01-10-01	FEES & REGISTRATIONS	50

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2021 Budget continued

ACCT #	ACCOUNT DESCRIPTION	2021 Budget
01-11	BANK SERVICE CHG.	
01-11-01	BANK SERV. CHG.	50
01-12	SPECIAL PROJECTS	
01-12-01	SHIRTS	-
01-12-05	COMPUTER PURCHASES & MAINTENANCE	1,000
01-12-07	COMPUTER MAINTENANCE FEE	2,800
01-12-08	IAAO TRIP	-
01-12-09	NCRAAO	-
01-12-11	TECH SEMINAR	-
01-12-12	RETIREMENT GIFTS	-
	TOTAL SPECIAL PROJECTS	3,800
	APPRAISER OTHER	
01-13-01	KREAB	200
01-13-02	APPRAISER OTHER: RMA AND NON-PVD	58,000
01-13-03	PVD SPLIT	47,500
	TOTAL APPRAISER OTHER	105,700
	TOTAL APPRAISER EXPENSES	217,800
02	EDUCATION	
02-02	INSTRUCTOR FEES	-
02-04	MEETING ROOMS	-
02-05	CLASSES OTHER	-
	TOTAL EDUCATION EXPENSES	-
	TOTAL EXPENSES	217,800
	TOTAL REVENUES	216,450
	OPERATING BALANCE	(1,350)



Happy New Year!

*May the road rise up to meet you and
the wind be always at your back.*