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APPRAISING THE PLAINS

of Kansas



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It's Conference Time!

August 1–4, 2021 in Topeka. Deadline for early registration is July 15.



Get ready for what promises to be a great *in person* conference in the capital city! This year's KCAA Annual Business Conference will be held August 1–4 at the Ramada Inn Downtown in Topeka. KCAA looks forward to gathering *in person* once again with county appraisers from across the state for several days of education and entertainment.

We have a great lineup of educational workshops, including the PVD sessions on Tuesday and Wednesday. There will also be lots of fun at Monday and Tuesday evenings' events. Golfers will enjoy the Monday morning golf tournament at the beautiful Firekeeper Golf Course up the road in Mayetta. We can't wait to see you *in person* again this August. Find more details on pages 8–9 and a registration form on page 13.

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THE ROBERTSON REPORT

Sean Robertson, RMA, Saline County Appraiser
2021 KCAA President

Every four years in July is like a rebirth in the Kansas county appraisers community. There are seasoned stalwarts that have moved on in life, there are many feeling relieved that they have a job for the next few years, and there are new faces appearing at every function. We wish those that have moved on from our midst a long and happy road for the rest of their journey, and we welcome those new people with open arms.

For those of us who fall in between those categories, we gladly accept the responsibility of passing on the wisdom we have accumulated from those that came before us to those new appraisers just starting out.

It appears that (finally) we will be able to be back together at classes, conferences, and meetings together

We wish those that have moved on from our midst a long and happy road for the rest of their journey, and we welcome those new people with open arms.

soon. We are a close-knit group who understand each other's trials, many times better than even our spouses or other county employees. I encourage all to attend KCAA conference, IAAO conference, KAC conference, Orion conference, and as many educational opportunities as possible, because now we understand how much more meaningful those events are when we can be together in person. It will be great to be back together again! ❖

KCAA Grant in Aid Committee Awards Scholarship

The Grant in Aid Committee approved \$500 in scholarship funds to applicant Alicia Baumfalk, Rawlins County. The scholarship funds allowed Alicia to take the classes she needed to obtain her RMA designation.

"A BIG THANK YOU to the Grant in Aid committee. I sure do appreciate the support and am looking forward to enhancing my appraisal career," said Alicia.

The purpose of the Grant in Aid pro-

gram is to help KCAA members achieve professional goals with grants to attend meetings, classes and conferences for the KCAA, IAAO, or NCRAAO. Read more about the program at www.kscaa.net/gia/

Members of the Grant in Aid Committee are: Melinda Latham, Chair, Mitchell Co.; Mindy Harting, Norton Co.; Wendy Prosser, Barton Co.; Tina Keebler, Pawnee Co.; Lisa Berg, Dickinson Co.; and Beau Boisvert, Johnson Co. ❖



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

Former Miami County Appraiser Passes



Stephanie Jo O'Dell

Obituary reprinted from funeral home, Dengel & Son, website: www.dengelmortuary.com.

Stephanie Jo O'Dell, age 70, passed away on

March 27, 2021. She was the wife of Dennis O'Dell, they shared 37 wonderful years of marriage together.

Born in Blackwell, Oklahoma on May 20, 1950, she was the daughter of Robert E. and Mildred C. Goff from Deer Creek, Oklahoma. She graduated high school in Lamont, Oklahoma in 1968 where she was celebrated as an excellent scholar and athlete. She went on to further her education at The University of Oklahoma & Wichita State University. She was employed with Miami County in Kansas as the county appraiser from 1991 until her retirement in 2019.

She was a member of the Methodist Church in Wellington, Kansas where she taught Sunday school in earlier years. She enjoyed crafts, fishing, camping, gardening, and time with her grandchildren. She will be remembered for her quick wit and her ability to help others. She was the family matriarch and more.

She was predeceased by her parents Robert and Mildred Goff.

She is survived by her husband Dennis O'Dell; a daughter Angela Cresse; grandchildren Andrew and his wife Brianna Chapman, Shelby and Samantha Cresse; great grandchildren Emersyn and Everett Chapman; as well as her sisters Liz Joslin, Debbie Janes, and Leah Edwards. ❖



Kansas County Appraisers Association
www.kscaa.net

Board Meeting Highlights

■ KCAA Executive Board Meeting Feb. 11, 2021, 2 p.m., Online

Attendees: Sean Robertson, Kathy Briney, Ryan Michaelis, Melinda Latham, Rachelle Standley, Kelly Deslauriers, DeLinda White, Cindy Magill, Steve Bauman, Lori Reedy, Wendy Prosser

Previous Meeting Minutes: No changes

Financial Report:

CD	\$11,997.92
MM	\$145,248.94
CK	\$83,638.94

Treasurer's Report: Reconciliations completed from Aug.–Dec. by Treasurer Lori Reedy. All reconciled and balanced with no errors.

Motion made to approve the minutes, financial and treasurer reports with motion passing with no dissent.

2021 Education:

RMA Rewrite—TEAM is rewriting the exam and the review. Exam rewrite is to be back to PVD by July 30. Cindy will work with Nikki to schedule exams for the fall.

Futures Workshop—Heather says they are still working on it.

2021 Conferences: Sean had Zoom meeting Tuesday with NCRAAO and it has been cancelled. Sean mentioned could we move conference to Aug./Sept. timeframe? Cindy will contact hotel about potential dates. And will be aware of CIC & IAAO events and not schedule over those.

Legislative Update: Lots introduced but nothing that has been done as of now. SB13, Truth in Taxation, will pass in some form or another. Exemptions for health clubs is an exemption included. Proposed amendment that county commissioners can roll back increased property tax. Commissioners don't want this for many reasons.

Rachelle asked about changes made by taxation committee yesterday. Sean will look into that.

SB 153 would have term limits for county commissioners.

SB 72 is the bill of most concern with it being summarized as they would like IAAO "removed" from Kansas. It would move education (IAAO) under KREAB. KREAB is not in favor of this. Needs fought in the House. Greg McHenry and Trecia McDowell are working on getting more opponent testimony.

HB 2023, involves ag use value, had a hearing last week. Rachelle listened to it and didn't think it would go anywhere

because there are many wanting the cap rate changed and legislators aren't wanting to touch the cap rate.

SB 98 is redo from last year; places burden of proof on the county at district court.

SB 119 has a lot of stuff regarding appraisers, ie, BOTA can notify via electronic, PVD has to notify when appraiser is no longer in office, at any hearing level value can't be increased.

HB 2142: if county restricted business capacity, they will be refunded their property taxes. One big thing from this is the county collects the taxes and "keeps" about 30% and then would be required to reimburse the full 100%. And if the state or city restricted the business, that would not qualify. Many, many problems with this bill. It has no chance in its current form.

Rachelle asked if Sean knew about some bill re: taxing mobile homes. He had not.

Retirees: Cindy will send a message out to all counties reminding appraisers about notifying KCAA about their impending retirement. Regional officers will also ask about county appraisers retiring in their regions.

Other Business: No other business

Meeting adjourned. ♦

2021 KCAA Education

Register for KCAA classes online at: www.kscaa.net or print a registration form and email or fax registrations to kcaa@sbcglobal.net, fax 620-873-2237.

Course	Date	Location	Instructor	Cost
RMA Residential Review	Sept. 28-30	Topeka	Brad Eldridge	\$300 (exam 10/1)
RMA Commercial Review	Oct. 26-28	Topeka	Kara Endicott	\$300(exam10/29)
IAAO 201: Appraisal of Land	August 16-20	Manhattan	Marion Johnson	\$525
IAAO 300: Fund. of Mass Appraisal	July 12-16	Wichita	Rick Stuart	\$525

Locations: **Topeka**
PVD Training Center
Assembl Rm #201
300 SW 29th St.
Topeka, KS 66611

Manhattan
Family & Child Resource Ctr.
2101 Claflin Rd
Manhattan, KS 66502

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



The Director's Update...

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

At PVD, we are adjusting to numerous recent staff changes. Effective June 11, 2021, three staff members announced their resignations.

The summer of 2021 is bringing numerous changes for both the Division of Vehicles and the Kansas county appraisers. July 1, 2021, marks the beginning of the new four-year appointment cycle for county appraisers. I congratulate those who have been appointed for the next term, as well as those who are retiring or moving on to new career opportunities. We wish you all the best.

At PVD, we are adjusting to numerous recent staff changes. Effective June 11, 2021, three staff members announced their resignations to move to new positions outside of the Division of Property Valuation. Included was Shelley Woodard, the PVD attorney, who accepted the position of the Miami County counselor. Shelley had done a fantastic job of familiarizing herself with legal issues concerning the Kansas property tax system and will be greatly missed, but I am happy for her new career opportunity and wish her, and the others all the best.

Currently, 20% of our 44 positions are vacant. Existing staff are working extremely hard to fulfill our duties, but clearly this pattern is not a recipe for success, and I am working with our managers to explore the best options to moving forward.

PVD has been involved in numerous conversations with county clerks, the League of Municipalities, and the Kansas Association of Counties on the implementation of Senate Bill 13, "Truth in Taxation."

SB 13 repeals the property tax lid law and establishes notice and public hearing requirements for certain taxing subdivisions seeking to collect property taxes in excess of the taxing units "revenue-neutral rate." The revenue-neutral rate is defined in statute as the tax rate for the current tax year that would generate the same property tax revenue as levied the previous tax year using the

Due to 2021 legislation, PVD will be modifying the Rules and Regulations for the RMA. Please take time to review the current rules prior to August 4, and plan to discuss potential changes [during the PVD session at the Annual Business Conference].

current tax year's total assessed valuation. While the impact of this portion appears minimal for county appraisers, there are numerous deadlines set for counties and taxing subdivisions, including the requirement of the county clerk to provide the revenue-neutral rate to each taxing subdivision on or before June 15th of each year.

This initial year will be telling on the workability of the dates, but I think it is possible the dates, including the date for the certification of values, could be up for discussion next year. For the most part this year, the counties met the June 1 certification deadline, with 93 counties certifying on or before May 28, and several even certifying prior to May 1. Timely certification will surely be closely watched moving forward.

PVD is looking forward to meeting with the appraisers at the annual KCAA Annual Business Conference in Topeka. At the Wednesday PVD session, we plan to discuss the Registered Mass Appraiser (RMA) qualifications. Due to 2021 legislation, PVD will be modifying the Rules and Regulations for the RMA. Please take time to review the current rules prior to August 4, and plan to discuss potential changes. As of today, 95% of the county appraisers rely on the RMA to meet the statutory requirement to hold a professional designation, and we want to work with the appraisers to maintain a relevant designation.

Have a great summer all, and I look forward to seeing many of you in August. ❖



Legislative Update

By Sean Robertson, RMA
Saline County Appraiser

The 2021 legislative session was a busy one regarding property taxes and appraisals, though many of the bills that were passed may only have a minimal impact on appraisers. Here are the highlights/lowlights of the bills that passed and will soon become law.

SB13: This bill contains property tax provisions, though just two of those are directly related to county appraisers. First, an appraised value may not be raised from one year to the next based solely on routine maintenance or repair. Very rarely is this ever done in the first place, as increased valuations are almost always a result of an ever-changing market rather than simply tacking on an amount for replacing a door (for example).

Second, any increase in property tax collection by a taxing entity from one year to the next will require a notice to be sent to taxpayers and a public hearing held. This codifies the way budgets/taxation should have been handled all along. This will take away the long-standing practice of taxing entities who have kept the mill levy stable and blamed any increase in taxes on the appraiser/appraisals.

Sen Sub for HB 2104: This bill was a conglomeration of several earlier bills rolled into one. The parts
continued on next page

Legislative Update, continued

affecting appraisers include: removes the CAE and RES designations as ways to qualify to be a Kansas county appraiser, prohibits value increases during the hearing process (value for the tax year cannot be higher than the original CVN amount), requires commissioners to notify PVD when and why a county appraiser is no longer employed by the county if the separation occurs before the expiration of the 4-year appointment, and requires RMA continuing education not offered by PVD to be approved by KREAB.

What impact this legislation will have on appraisers is still a bit fuzzy, but we will see over time.

I encourage everyone to read through these two bills, since there are some provisions in these that are of smaller consequence than those mentioned above. As always, there are a few bills that could be taken up again by the Legislature next year. However, it seems the Legislature bundled many of their wishes into the aforementioned bills already. ♦

Northwest Kansas County Appraisers Association Meeting Minutes

Submitted by Mindy Harting, RMA, Sheridan County

The meeting was called to order on April 28th, 2021, by Rachelle Standley. Mindy read the minutes from the previous meeting. Heather Poore made a motion to approve minutes. Amanda Milne seconded.

Mindy Harting gave the Treasurer's report of \$1,464.30. One check is outstanding to Mindy for reimbursement of retirement gifts.

Harting read several thank you responses from memorials given throughout the past two years.

Standley reminded everyone it is re-appointment year, please talk to your county commissioners. Several counties are open; she has been in contact with people to see if some are willing to take on more counties. Standley said in the next four years the Northwest area is going to be short on appraisers and is encouraging people to work on their RMAs.

KCAA has grant money available

for classes if anyone has interest in applying.

PTX has requested tax rolls for real estate, pp, oil and severed minerals this year. Everyone should be asking for an open records request, and the question was brought up what to charge. Alan Hale mentioned that he charged \$100 last year for the real estate per county. David Harper was asking if the problem is that they are selling it or if it was giving out our data. Open records that have been received; the company has stated in the past they are selling the data.

Rachelle Standley has checked with the attorney general and has been told that there is nothing really we can do unless a taxpayer files a complaint in the county. Sherman County is going to do a resolution. Lisa Ree said they are violating open records. David Harper said the state works under Electronic Funds Transfer and can charge a pretty hefty fee. They are using a third-party vender (KICK). Bruce Hardesty said he charges 25 cents per parcel for Core Logic. After discussion, most feel pushing this off to a third-party vendor would be the best bet.

David Harper mentioned we now have a password to try out the commercial database. It should be available very soon.

Rachelle Standley asked about pending BOTA cases. Kelly Deslauriers said the SWD case is still pending from 2019. Lisa Ree said the county has been sued along with one of Rachelle's counties on a low producer case. It is in District court at the moment.

Standley then talked about compliance issues. Sherman residential ratio will be out because of Colorado buyers. She mentioned that you could provide documentation for a trended ratio study. Harper said SVQ's need to be updated

continued on next page



Parting Gifts. Northwest Region president Rachelle Standley (L) gives retired appraiser and newly minted Barton County Commissioner Barb Esfeld a retirement gift basket. Bass Pro cards were also given to David Stithem and Kenton Lyon (not pictured).

Northwest Meeting, continued

and maybe should be electronic. Ree said she appealed a handful of sales and never heard anything. David said he would check in on her concerns.

Commercial data listings were then discussed. Awhile ago, Casey's, Dollar General, downtown row and mini storage were discussed in trying to normalize occupancies around the district. Ree asked if anyone was interested in proceeding with this project. Most agree that we should continue. We will try to get together in June in Hays.

Orion issues: Rachelle's IT figured out that S & T service out of Brewster has an issue with their service. So, if you have that service be aware.

Wendy Prosser asked Harper about the meeting with Dennis Vogan for grain elevators. Harper said they failed to invite PVD, so he didn't know how it went. All of Barton County elevators were appealed and, she sat down with them and went through the guide as best as she could. She did have an investor ask about turns as an option for value. Hale and Ree both mentioned that they did this years ago and it was

done away with.

Eugene Rupp said they had roughly 97 cents on steel (30 yrs old or so), 76 cents on upright storage and 47 cents on flat, (Ellis, Ness, Rush and Rooks) are in that range. On brand new steel, cost is over \$5 per bu and most have \$1 to \$1.5. Those that have gone to BOTA; they are 10 to 15 cents lower. Ree asked David about Commercial Ratios and how many PVD has to review when you are out and he said 1%.

Bruce Webb asked about storage containers—it was tabled and at this moment no changes.

Ree mentioned that NACRO conference will be virtual this year and it is free. June 22-23 are the dates; they have three different classes being offered. One is on the valuation associated with healthcare and senior housing, one on real estate market and the Midwest economy, and the other is on valuation of self-storage. She encouraged us to register.

Kelly DeLauries said we needed to do elections. Rachelle nominated Amanda Milne as president. Ree moved to cast a unanimous ballot, it was seconded,

motion passed.

David Harper mentioned HB 2104 that has appraiser bills wrapped up in it. It will be looking at RMA licensing if it passes, which will make classes be approved by KREB. PVD will have to rewrite the rules and regulations for RMA qualifications. The bill also has you can't raise value solely due to repairs and maintenance. SB13, Truth in Taxation, he believes it will be more of a clerk and commission issue.

Hale asked Harper about the 25% on commercial assessment rate. Harper said they don't want to go there. Harper mentioned they still do not have an appraiser on the BOTA board. He also mentioned that effective July 1st, you can not increase value during informal hearings. Ree asked when classes will be in person again. Data collection was virtual, which was rather interesting. Harper said lab classes are back in person. Shawnee County has lifted mask mandate as of May 15th; however, the county is still wearing masks. Case studies for the RMA are being rewritten and will be ready July 1st.

Wendy Prosser moved to adjourn and Milne seconded. Motion passed. ❖

Southeast Kansas Appraisers Association Meeting Minutes

April 22, 2021, Woodson County

Roll Call:

Allen-1	Greenwood-0
Anderson-1	Labette-2
Bourbon-0	Linn-2
Chautauqua-1	Miami-0
Cherokee-1	Montgomery-3
Coffey-2	Neosho-4
Crawford-0	Wilson-1
Elk-0	Woodson-1
Franklin-2	

Previous minutes were approved by Mark Hixon, and 2nd by Dee Carter. The motion carried.

Financial Report from Mark Hixon: We had \$1,833.99, and recently purchased flowers in the amount of \$96.94. Now we currently have \$1,737.05.

ACTION: A motion was made by Jamie Wilson to approve the financial report as presented. Connie Lawrence seconded the motion, and the motion carried.

New business: Mark Hixon will be retiring soon, and a new Treasurer needed to be elected. Jessica Porter was determined to be the new Treasurer, by consensus.

Other Business:

1. Jamie Wilson was interested in what software counties are using for personal property.
2. Mark Hixon discussed CIC.
3. Jamie Wilson showed Dollar

General listings through LoopNet.

4. Counties discussed how they are handling PTX requests.

5. DeLinda White gave an update about the Executive Board.

6. Jim Shontz with PVD fielded questions about Orion.

7. The oil and gas/personal property mailing date was discussed.

8. Small Claims and BOTA was discussed.

Adjournment: Adam Wilson made a motion to adjourn. Jerry Mentzer seconded the motion, and the motion carried. ❖

Northeast Kansas County Appraisers Association Meeting Minutes

6-4-2021 , 10:08 am

In attendance: Danielle Kiefer, Danny Williams, Ryan Michaelis, Steve Miles, Allen Todd, Jeff Holsapple, Kim Lauffer, Greg McHenry, Betty Roeder, Debbie Thompson, Ryan Janzen, Bob Weber, Robin Knoblauch, Janet Allen, Dotti Harrison, Bob Kent, Robin Wickle and Holley Hackathorn.

After introductions and a call to order President Kiefer asked for corrections and approval of the minutes from the fall meeting held on October 23rd, 2020. Minutes were e-mailed and reviewed prior to the meeting. There was a motion to approve said minutes by Miles and seconded by McHenry. Motion to approve minutes passed.

President Kiefer asked Secretary/Treasurer Williams for a Treasurer's report. Report was as follows: Since the last Treasurer's report at the fall meeting on October 23rd, 2020, the Association had a balance of \$2058.06. Since that time there have been no deposits and one debit for \$74.09 for a current balance of \$1983.97.

President Kiefer asked McHenry to speak a few congratulatory words on behalf of retiring County Appraiser Kim Lauffer from Osage County. McHenry presented a plaque from the NEKCAA association to honor Lauffer and her accomplishments.

President Kiefer asked if there was any old business to address. No old business.

President Kiefer asked for a KCAA executive board update. Michaelis stated the Board had two Zoom meetings. The Board discussed the re-write of the residential RMA case study and test. It is expected to be complete in June. There was no mention about changes to the commercial case study and test.

The Board also discussed continuing education requirements for the RMA

and the change would require less hours of continuing education.

Michaelis reported the KCAA conference would be in August this year. There will be no bowling and the location for golfing has changed. Education will include PVD compliance workshop once in the morning and afternoon. There would be a class on preparing for BOTA, sales ratio appeal process, and public relations.

President Kiefer moved on to the next agenda item legislative update. There was discussion about Senate Bill 13 and House Bill 2104 and how it might affect the appraiser's office.

House Bill 2104 is proposing continuing education appraisal courses to be approved by the Kansas real estate appraisal board. There was discussion which course would be accepted or not, does KREB have a mass appraisal specialist on board.

Senate Bill 13 is proposing that the value of real property will not be increased solely due to normal repair, replacement or maintenance of existing structures. There was discussion about changing the CDU and physical condition on properties due to upgrades. There was discussion about the appraiser's office being asked to raise a property value in an appeal and if an error was discovered in the appeal.

President Kiefer moved on to the next agenda item, PVD. Kent commented on PVD staff changes. Kent said most of the staff are back in the office, with some secretarial staff not back and field staff will be visiting county offices.

Kent gave an update on the MVP conversion. Fifty-five counties were converted last year and there are fifty yet to convert. CoreLogic has a calculation glitch and they are waiting before starting conversion for the remaining counties.

Kent asked if anybody had questions regarding the TR-13 mobile and



Northeast Region awards retiring appraiser Kim Lauffer, Osage County, with a plaque recognizing her "many years and achievements as a Kansas county appraiser." Greg McHenry, Riley County appraiser and IAAO president made the presentation.

manufactured home form. Several counties indicated they have signed off on the form.

There was discussion on who was the oversight agency was for their neighborhood revitalization program (NRP). Some counties stated it was the appraiser, some said county commission and appraiser, some indicated the city and county. All counties seem to have a slightly different program.

McHenry spoke of the upcoming IAAO conference and asked everybody to attend. The conference is to be held in Chicago August 30th – September 1st. There is scholarship money available and asked people to apply. Michaelis said that KCAA has limited scholarship money also available.

President Kiefer asked for a motion to adjourn the spring meeting. Roeder made a motion to adjourn. Miles and Weber (simultaneously) seconded. Meeting adjourned at 11:45 am.

Members were served a variety of sliced pizza of their choice from AJ's NY Pizzeria, along with garden or caesar salads, fresh fruit and drink. ❖

2021 KCAA Annual Conference

August 1–4 • Ramada Inn Downtown Topeka

Plans for the 2021 Annual Business Conference have been finalized. Some things are changing this year, starting with the date. KCAA conference will be Sunday, August 1 to Wednesday, August 4 in Topeka.



We have decided to forego the bowling tournament Sunday evening. Everyone can still meet up in the hospitality room, and for the die-hard bowlers, there will be the opportunity to show us your skills at The Pennant.

Speaking of The Pennant...what a fun place for us to hang out Monday night, with not only bowling but arcade games and great food!! Golf will be Monday morning at Firekeeper Golf Course. We have Chris Courtwright, former principal economist for the Kansas Legislature and current member on the Governor's Council on Tax Reform, as our opening speaker Monday afternoon (see above).

Tuesday will include education (see registration form for options), the luncheon and the evening banquet. KCAA retirees will be recognized at the banquet. (This is another change since we normally do this at the Tuesday luncheon.) Homebrew will be back as our banquet entertainment, playing all our favorite tunes.

PVD will close out the conference on Wednesday morning. As usual there will be a vendor area during the conference. We look forward to seeing you all in Topeka!! ♦

There are so many things to do in Topeka! Links below are a few of my favorites:

[Downtown Topeka](#)
[North Topeka District \(NOTO\)](#)
[Kay's Garden at Topeka Zoo](#)

For more things to do in Topeka, see the [Visit Topeka](#) website.

Opening Speaker Monday, Aug. 2



Chris Courtwright



Chris Courtwright will be the opening speaker on Monday. Courtwright, currently a member of Gov. Laura Kelly's Council on Tax Reform, retired in July 2020 after 34 years as the Kansas Legislature's principal economist and member of the prestigious Consensus Revenue Estimating Group. Author of "Kansas Tax Facts," considered *the* authoritative guide on Kansas state and local tax policy, Courtwright was keynote speaker at the 2013, 2016 and 2018 Kansas Economic Policy conferences and has given presentations at the Federal Reserve Regional Economic Roundtable and the Journal of Policy History Conference. ♦

2021 KCAA Conference Education Lineup

► **Preparing for a BOTA Hearing** *Brad Eldridge, MAI, CAE*

You've put in all that hard work in developing your valuation analysis, but now the time has come to defend it. This one-hour session will walk through recommendations for a successful hearing at both the Small Claims and Regular Divisions of the Kansas Board of Tax Appeals. Topics that will be discussed include: preparing an exhibit, using the Appeal Packet generator in Orion, testimony tips, and an overview of recent decisions.

► **PVD Ratio Study Appeals Presentation** *Pete Davis & Angelina Perez*

The following topics will be discussed:

- PVD sales validation guidelines and sales not used in the ratio study
- Property characteristic inaccuracies/ changes/ omissions
- Assessment classification changes/ errors
- Adjustment to sale prices for personal property/ financing
- Time trending adjustments to sales
- Documentation needed to perfect an appeal
- Residential sampling – large counties
- Minimum sample size/supplemental sales
- Outlier trimming and influence on COD and median ratio
- Ratio study PC application for counties
- Submission process

► **Compliance Workshop** *Mike Dahllman, PVD*

This presentation will go over the procedural compliance changes for the 2022 appraisal year.

► **PR "Propertunities" for Both Internal & External Customers**

Kathy Bridges & Janae Robbins

This presentation will cover the importance of both external and internal communication and public relations. Examples provided will give everyone who attends ideas and actual items/documents that they can take away from this presentation and enable them to up their public relations game in their own county right away!

Annual Business Conference Agenda

Sunday, August 1

4:00-5:00 pm	Executive Board Meeting
5:00-12:00 pm	Hospitality Suite

Monday, August 2

8:00 am	Golf Tournament
9:00-4:30 pm	Vendor Room
8:00-3:00 pm	Registration
3:00 pm	Welcome
	Opening Speaker: Chris Courtwright
4:15-4:45 pm	KCAA Business Meeting including election
5:30 pm	Depart for Evening Activities
6:00-10:00 pm	Offsite Event at The Pennant, 915 S. Kansas Ave. (Meal, Bowling, Video Arcade)

Tuesday, August 3

7:30-4:30 am	Vendor Room
7:30-11:45 am	Registration
8:00-11:30 am	Compliance Workshop— <i>Mike Dalman, PVD</i>
8:00-9:00 am	Sales Ratio Appeals Process— <i>PVD</i>
9:00-9:15 am	Break
9:15-10:15 am	Preparing for a BOTA Hearing— <i>Brad Eldridge</i>
10:15-10:30 am	Break
10:30-11:30 am	PR “Propertunities” for Both Internal & External Customers <i>Kathy Briney & Janae Robbins</i>
11:30 am-1:00	Lunch (Golf Awards, Election Results)
1:00-4:30 pm	Compliance Workshop— <i>Mike Dalman, PVD</i>
1:00-2:00 pm	Sales Ratio Appeals Process— <i>PVD</i>
2:00-2:15 pm	Break
2:15-3:15 pm	Preparing for a BOTA Hearing— <i>Brad Eldridge</i>
3:15-3:30 pm	Break
3:30-4:30 pm	PR “Propertunities” for Both Internal & External Customers <i>Kathy Briney & Janae Robbins</i>
6:00-11:00 pm	Dinner, Retiree Recognition, Entertainment—Home Brew Band

Wednesday, August 4

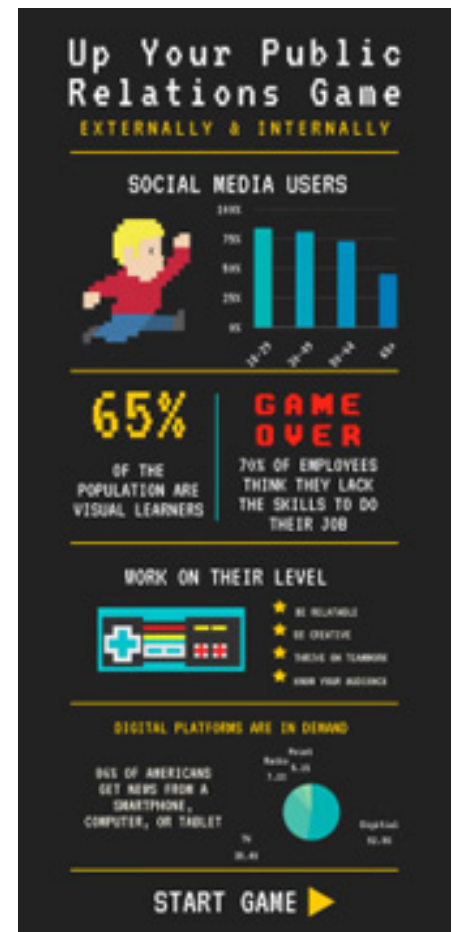
7:30 am-12:30 pm	Vendor Room
8:00-8:15 am	PVD Registration
8:15-8:45 am	Jay Hall & Bruce Chladney, KAC Representatives
8:45-9:00 am	Welcome & RMA Presentations
9:00-10:30 am	PVD Sessions
10:30-10:45 am	Break- Foyer
10:45 am-12:30 pm	PVD Sessions



Homebrew returns to the conference at the Tuesday night banquet.



The golf tourney will be held on Monday, Aug. 2, at the Firekeeper Golf Course in Mayetta.



Learn about PR “Propertunities” for Both Internal & External Customers



Real Estate Notes of Interest

By Brad Eldridge, MAI, CAE

A big thanks to Rick Stuart, CAE, FIAAO, for providing many great years of Real Estate Notes of Interest to the KCAA members. Thank you to KCAA and Rick for trusting me to carry on the tradition. You will find this section expanded to include a few general appraisal and management related topics that are of interest.

■ **8 Easy & Creative Ways to Keep Remote Employees Engaged**, *www.connectteam.com*, by Rea Regan, April 12, 2020. Remote working was growing before the pandemic began. Now it has been ingrained in our work culture. Consider these tips to help manage your work-from-home employees. <https://bit.ly/3iL1MoB>

■ **5 Tips to Optimize The Success of Your Hybrid Return to Office Plan**, *Forbes*, by Laurel Farrer, April 14, 2021. "As post-pandemic industry research continues to emerge, the data confirms that remote work is here to stay. But are all businesses becoming virtual organizations? Of course not. With a healing, but fragile, economy relying on the resilience of the real estate industry, it is critical that our offices and commercial zones revive. So, with office investments to maintain, but half of at-home employees saying they would prefer to continue working remotely, many employers are looking to physical-virtual hybrid workplaces as the best of both worlds." <https://bit.ly/3q0PkTe>



Brad Eldridge, MAI, CAE, is the Commercial Real Estate Supervisor at the Douglas County Appraiser's Office in Lawrence, Kan. eldridge.brad@gmail.com

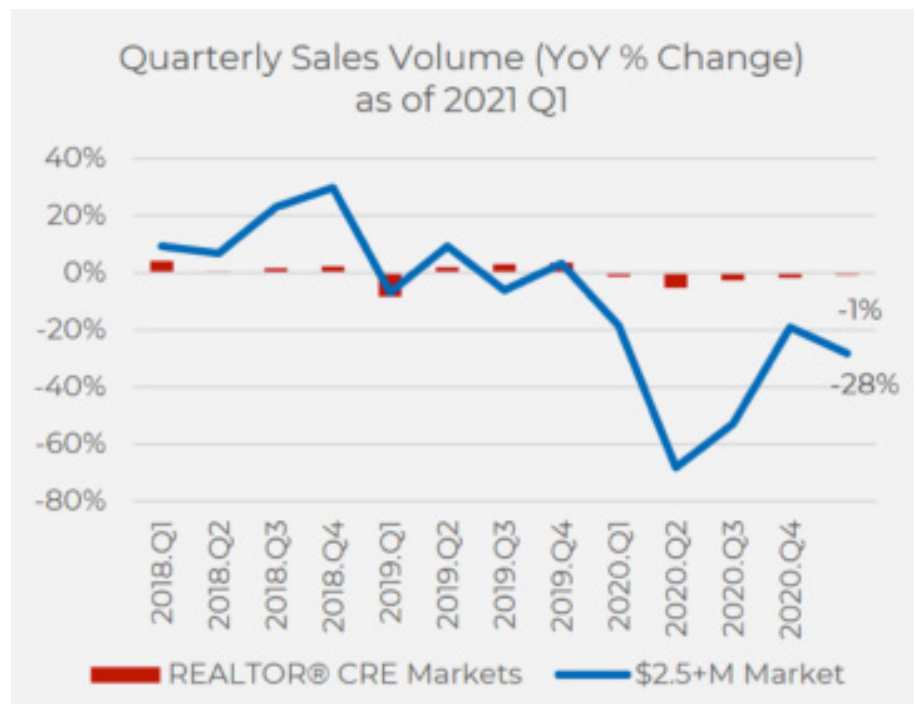
■ **April 2021 Commercial Real Estate Market Trends and Outlook**, *National Association of Realtors*, May 2021. "The commercial real estate market is recovering but remains weak compared to conditions before the COVID-19 pandemic, according to NAR commercial members who responded to the 2021 Q1 Commercial Real Estate Quarterly Market Survey and industry data. (See chart below.)

Acquisitions for large commercial real estate—properties or portfolios of at least \$2.5 million—fell 28% year-over-year in the first quarter of 2021, with transactions declining across all property types, except for hotel acquisitions. Investors could be acquiring hotels to convert into other uses such as multifamily housing.

Among commercial members of NAR who participated in the quarterly market survey and whose acquisitions were typically properties or portfolios of less than \$2.5 million, transactions declined by an average of 1%. Respondents reported an increase in sales of land and industrial properties and a decline in sales of other types of commercial real estate." Downloadable report available. <https://bit.ly/3iIFVhA>

■ **What Will Happen to All the Empty Office Buildings and Hotels?**, *New York Times*, by C.J. Hughes, April 16, 2021. "Commercial real estate has been hit hard by the pandemic, but there are plans to convert some of the now-empty spaces into apartment buildings." <https://nyti.ms/2U9CFSI>

■ **U.S. Retail Recovery Indicators May 2021**, *CBRE*, May 7, 2021. "The retail market is also showing signs of recovery. Total retail sales increased 28% year-over-year in March 2021, driven by consumers spending government stimulus checks as well as retail stores continuing to re-open their



Editor's Note: The graph above is for commercial real estate (CRE) in the national market. The REALTOR® CRE markets are for prices less than \$2.5 million, which was not impacted as badly as the \$2.5+M CRE market during the past year.

doors. Every retail category tracked by the U.S. Census Bureau recorded positive sales growth on a monthly basis in March.” <https://bit.ly/3iJA2kr>

■ **More Black Americans Call Out Housing Appraisal Process As Discriminatory**, *www.NPR.org*, by Jill Sheridan, May 19, 2021. “A Black woman in Indianapolis filed a complaint alleging housing discrimination after two low home appraisals spurred her to administer a fair housing test. She had a white friend stand in for her.” <https://n.pr/3q5JiB6>

Editor’s Note: While this is an issue in the single-property appraisal sector, mass appraisers/county appraisers need to be aware of racial bias in the appraisal process and be prepared to address this issue with the public.

■ **Latest Composite Price Index Showed Price Gains to Start Second Quarter**, CoStar Group, Press Release, May 27, 2021. “CoStar Commercial Repeat Sale Indices (CCRSI) provides the market’s first look at commercial real estate pricing trends through April 2021. Price indices are now up by more than 7% over the 12-month period that ended in April 2021, as the market recovered from price decreases in the second quarter of 2020. <https://bit.ly/2SBYycy>

■ **U.S. Prices March Higher in April; CBD Offices Lag**, *www.rcanalytics.com*, by Wyatt Avery, May 27, 2021. “The headline rate of U.S. property price growth accelerated in April as the industrial, apartment, retail and office indices all posted positive annual returns for the first time since the pandemic began, the latest RCA CPPI: US summary report shows. The U.S. National All-Property Index grew 8.4% in April over the last year.” <https://bit.ly/2RYIYZd>

■ **U.S. Economy at a Glance**, *Bureau of Economic Analysis – U.S. Department of Commerce*, May 27, 2021. “Real gross domestic product (GDP) increased at an annual rate of 6.4 percent in the first quarter of 2021, reflecting the continued economic rec-

covery, reopening of establishments, and continued government response related to the COVID-19 pandemic. Personal income decreased \$3.21 trillion, or 13.1 percent at a monthly rate, while consumer spending increased \$80.3 billion, or 0.5 percent, in April. Economic impact payments established by the American Rescue Plan Act, declined sharply in April.” <https://bit.ly/2SG88Lk>

■ **Record Numbers of Builders Report Material Shortages**, *National Association of Home Builders*, by Paul Emrath, May 27, 2021. “Shortages of materials are now more widespread than at any at any time since NAHB began tracking the issue on a regular basis in the 1990s in its survey for the NAHB/Wells Fargo Housing Market Index (HMI). In response to special questions on the May 2021 HMI survey, over 90 percent of builders who buy the product in question reported shortages of appliances, framing lumber and OSB. Exactly 90 percent said there was a shortage of plywood, and nearly that many (87 percent) said there was a shortage of windows and doors.” <https://bit.ly/3wyjoYZ>

FACT SHEET: Biden-Harris Administration Announces New Actions to Build Black Wealth and Narrow the Racial Wealth Gap, *The White House*, Statements and Releases, June 1, 2021. “[T]he Administration is expanding access to two key wealth-creators—homeownership and small business ownership—in communities of color and disadvantaged communities.

The Administration will take action to address racial discrimination in the housing market, including by launching a first-of-its-kind interagency effort to address inequity in home appraisals, and conducting rulemaking to aggressively combat housing discrimination; and use the federal government’s purchasing power to grow federal contracting with small disadvantaged businesses by 50 percent, translating to an additional \$100 billion over five years, and helping more Americans realize their entrepreneurial dreams.” <https://bit.ly/2Sv7FvJ>

■ **Sublease Space Weighing Office Market Down**, *MBA Newslink*, by Michael Tucker, June 1, 2021. “Office vacancy rates have risen significantly since the pandemic hit. Yardi Matrix, Santa Barbara, Calif., reported one big reason for the spike: nearly every market has seen sublease space available jump.” <https://bit.ly/3iJfwjO>

■ **Seniors Housing Sector Positioned for Growth**, *MBA Newslink*, by Michael Tucker, June 1, 2021. “The seniors housing sector should grow as long-term demand remains positive and an aging Baby Boomer population needs more care, reported JLL Valuation Advisory, Chicago.” <https://bit.ly/3gEHOJK>

■ **UCLA Anderson Forecast: Pent-up demand for leisure and hospitality, recreation, health care will fuel recovery**, *UCLA Anderson School of Management*, June 2, 2021. “In March, the UCLA Anderson Forecast’s first economic outlook for 2021 touted ‘robust growth for the U.S. and California’ in anticipation of an abatement of the COVID-19 pandemic. The June 2021 forecast remains optimistic but also acknowledges the historical reality that economic recoveries are never smooth, and that ups and downs in the data that inform such predictions are to be expected.” <https://bit.ly/3gv9nq6>

■ **High-End Home Sales Surge Nearly Twice as Fast as Sales of Mid-Priced Homes**, *Redfin*, Press Release, June 2, 2021. “Purchases of high-end homes in the U.S. jumped 26% year over year during the three months ending April 30, according to a new report from Redfin (www.redfin.com), the technology-powered real estate brokerage. That’s compared to the 17.8% gain in purchases of affordable homes and the 14.8% increase in purchases of mid-priced homes.” <https://bit.ly/3zwYGe7>

■ **Federal Beige Book Report**, *The Federal Reserve*, June 2, 2021. “The national economy expanded at a moderate pace from early April to late May, a somewhat faster rate than the prior

continued on next page

Real Estate Notes, continued

reporting period. Several Districts cited the positive effects on the economy of increased vaccination rates and relaxed social distancing measures, while they also noted the adverse impacts of supply chain disruptions. Homebuilders often noted that strong demand, buoyed by low mortgage interest rates, outpaced their capacity to build, leading some to limit sales. Nonresidential construction increased at a moderate pace, on balance, even as contacts in several Districts said that supply chain disruptions pushed costs higher and, in some cases, delayed projects.” <https://bit.ly/3wvOArJ>

■ **Mortgage Rates Inch Up But Stay Below Three Percent**, *FreddieMac*, Press Release, June 3, 2021. “Home prices continue to accelerate while inventory remains low and new home construction cannot happen fast enough,” said Sam Khater, Freddie Mac’s chief economist. “There are many potential homebuyers who would like to take advantage of low mortgage rates, but competition is strong. For homeowners however, continued low rates make refinancing an option worth considering.” <https://bit.ly/2UbJ2ob>

■ **Home Prices Reach New High at \$380,000 in May**, *Realtor.com*, Press Release, June 3, 2021. “The U.S. median home price continued its double-digit appreciation in May reaching a new all-time high of \$380,000, but in a good sign for home shoppers contending with a competitive housing market, the rate of price growth moderated for the second time in 13 months, according to the Realtor.com® Monthly Housing Trends Report.” <https://bit.ly/2SG6l3s>

■ **FHFA Extends COVID-19 Multifamily Forbearance through September 30, 2021**, *Federal Housing Financing Agency*, News Release, June 3, 2021. “Fannie Mae and Freddie Mac (the Enterprises) will continue to offer COVID-19 forbearance to qualifying multifamily property owners through September 30, 2021, subject to the

continued tenant protections FHFA has imposed during the pandemic. This is the third extension of the programs, which were set to expire June 30, 2021.” <https://bit.ly/3gzwnwRT>

■ **Stressed CBDs’ Uncertain Come-back**, *Commercial Property Executive*, by Greg Isaacson, June 3, 2021. “The exodus of office workers from America’s cities has had a huge ripple effect on the traditional downtown. In fact, the long-term future of the central business district hinges in large part on whether, or when, employees stage a full-scale return to their desks.” <https://bit.ly/3wtGf87>

■ **U.S. Jobs Increase by 559,000 in May**, *National Investment Center*, by Beth Mace, June 4, 2021. “The Labor Department reported that nonfarm payrolls rose by 559,000 in May 2021. The consensus estimates for May had been for a gain of 675,000. Revisions did little to improve the disappointing April 2021 gain of 278,000. Recent monthly job increases have been disappointing for this point in the recovery. Indeed, despite the increase, job levels remain 7.6 million below the pre-pandemic levels of February 2020.” <https://bit.ly/35paAsz>

■ **Competition for Hotel Deals Cuts Into Discounted Prices**, *Hotel News Now*, by Bryan Wroten, June 4, 2021. “Capital has been waiting on the sidelines during the COVID-19 pandemic to take advantage of distressed U.S. hotels and make deeply discounted deals.” <https://bit.ly/3wvJQSW>

■ **Apartment Owners Attempt to Accommodate the WFH Lifestyle**, *WealthManagement.com*, by Jenn Elliot, June 8, 2021. “More outside space and on-site co-working amenities are now being incorporated into multifamily properties.” <https://bit.ly/3pYrlnP>

■ **Counties with the lowest home prices in Kansas**, *www.ksn.com*, by Madison Troyer, June 9, 2021. Submitted by Lisa Ree, RMA. “Credible used 2021 data calculated by the National

Association of REALTORS to compile a list of counties with the lowest median home values and monthly mortgage payments in Kansas. Counties were ranked by the monthly mortgage payment for a typical home in 2020, from lowest to highest. Ties were broken by median home values in 2020.” <https://bit.ly/3pURCUa>

■ **Southern loggers are pushing wood production to a 13-year high. So why is the price of lumber up 288%?**, *www.Fortune.com*, by Lance Lambert, June 10, 2021. “This increase in wood production looks like simple economics at work: With lumber at historic prices, producers should be incentivized to boost supply while buyers presumably would rethink purchasing at those levels. Except this uptick in wood production hasn’t coincided with a reversal to pre-pandemic lumber prices.” <https://bit.ly/2TYFUf9>

■ **Zillow Market Pulse**, *www.Zillow.com*, by Matthew Speakman, June 11, 2021. “Prices rose at their fastest pace in decades in May, but investors were largely unfazed. More people are quitting their jobs than ever before—a good sign for the labor market going forward. And consumer housing confidence continues to fall.” <https://bit.ly/3xu3AXt>

■ **How the Hotel Sector is Navigating the Economic Reopening**, *WealthManagement.com*, by Bendix Anderson, June 14, 2021. “Summer leisure bookings are skyrocketing as Americans emerge from the pandemic, but business travel is rebounding more slowly.” <https://bit.ly/3zFd4ky>

■ **Zillow May 2021-May 2022 Home Value & Sales Forecast**, *www.Zillow.com*, by Zillow Research, June 14, 2021. “Zillow economists expect home values to increase 6.1% over the next quarter (May-August), by 17.9% through the end of this year (December 2020-December 2021) and by 14.9% through the twelve months ending in May 2022.” <https://bit.ly/3grHclv> ❖

KANSAS COUNTY APPRAISERS ASSOCIATION

Annual Business Conference ♦ August 1–4, 2021 ♦ Ramada Inn Downtown ♦ 420 SE 6th, Topeka, KS

Timothy Hagemann Memorial Golf Tournament at **Firekeeper Golf Course**, 12524 150 Rd, Mayetta, KS 66502 (15 mi. N. of Topeka). Monday, Aug. 2, with tee times starting at 8 a.m. Cost will be \$80 per player, which includes green fee, cart, continental breakfast, beverages, lunch, and prizes. Format is a 4-person scramble. Tournament proceeds will go to the Timothy Hagemann Trust Fund. See below to make an additional contribution to the trust fund. Pairings will be set by Sean Robertson or if you have a team, please list names:

Monday night's event will be at **The Pennant**, a downtown food & entertainment destination that includes bowling and arcade games.

The Tuesday night banquet at the hotel will be our opportunity to honor retirees and welcome back Homebrew band, who will be playing our favorite tunes.

REGISTRATION & FEES

REGISTRATION FEES

- ☐ Full Registration (includes meals & evening events)
- ☐ Education Only
- ☐ Golf Tournament
- ☐ Monday Night Dinner/Entertainment
- ☐ Tuesday Night Dinner/Entertainment
- ☐ Tuesday Luncheon

BY JULY 15

_____ \$300
 _____ \$180
 _____ \$ 80
 _____ \$ 65
 _____ \$ 65
 _____ \$ 40

AFTER JULY 15

_____ \$310
 _____ \$190
No registrations after July 15.
 _____ \$ 70
 _____ \$ 70
 _____ \$ 45

Total Enclosed

\$ _____

\$ _____

Contribution to the Timothy Hagemann Trust Fund: \$ _____

Name _____ County or Company _____

Address _____ City/State/ZIP _____

Phone _____ Fax _____ email _____

SPOUSE/GUEST REGISTRATION

REGISTRATION FEES

- ☐ Golf Tournament
- ☐ Monday Night Dinner/Entertainment
- ☐ Tuesday Night Dinner/Entertainment
- ☐ Tuesday Luncheon

BY JULY 15

_____ \$80
 _____ \$ 65
 _____ \$ 65
 _____ \$ 40

AFTER JULY 15

No registrations after July 15.
 _____ \$ 70
 _____ \$ 70
 _____ \$ 45

Total Enclosed

\$ _____

\$ _____

Spouse/Guest Name _____

HOTEL INFORMATION: Ramada Topeka Downtown, 420 SE 6th.

Room Rate: \$92 + tax, incl. full hot breakfast. Call for Room Reservation: 785-234-5400.

Send Forms to:

KCAA, P.O. Box 988
 Meade, KS 67864
 620-873-2237 (fax)
 kcaa@sbcglobal.net

Or register online at <https://www.kscaa.net>. See tab "21 KCAA Annual Conference."

EDUCATION: Tuesday, August 3

☐ 8:00-11:30 AM Compliance Workshop—Mike Dalman, PVD

☐ 1:00-4:30 PM Compliance Workshop—Mike Dalman, PVD

If NOT attending the Compliance Workshop, you will have the 3 options below to attend:

8:00-9:00 AM ☐ Sales Ratio Appeals Process—PVD

9:00-9:15 AM BREAK

9:15-10:15 AM ☐ Preparing for a BOTA Hearing—B. Eldridge

10:15-10:30 AM BREAK

10:30-11:30 AM ☐ PR Opportunities—K. Briney & J. Robbins

1:00-2:00 PM

2:00-2:15 PM

2:15-3:15 PM

3:15-3:30 PM

3:30-4:30 PM

☐ Sales Ratio Appeals Process—PVD

BREAK

☐ Preparing for a BOTA Hearing—B. Eldridge

BREAK

☐ PR Opportunities—K. Briney & J. Robbins