

APPRAISING THE PLAINS *of Kansas*

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2022 KCAA ANNUAL CONFERENCE RECAP

The annual KCAA conference was held June 5 to 8 at the Drury Plaza Hotel Broadview in Wichita. Post COVID, it was exciting to see 85 full registrants, in addition to the 46 education-only registrants, 17 PVD staff members and nine vendors who attended the conference. Changes are a part of life and appraisers only make the best of them!

Read more about the conference, including KCAA's newest appraisers, who are pictured above.

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KCAA News + Notes starts on page 15, including updates on ATV/UTV rulings and RV titling, minutes from the KCAA executive board and Northwest Regional meetings, and KCAA Grant in Aid program.

DIRECTOR'S UPDATE



DAVID HARPER, DIRECTOR KANSAS DIVISION OF PROPERTY VALUATION (PVD)

It has been 12 months since my last entry in the newsletter, and much has changed.

We have lost colleagues and dear friends from the Kansas appraisal

family and it has been a sobering period for all.

Our losses may have brought added appreciation for the opportunity to reconnect with many at the KCAA conference this June. Thank you to all who attended and contributed. Without a doubt, I left Wichita rejuvenated by some of the new ideas and practices presented by appraisers and PVD. The possible implementation of Assessment Connect, and the advancing utilization of Power BI, have us all thinking of how we can move forward and improve efficiencies, communications, transparency and appraisal results.

Perhaps more than in any meetings of recent memory, I was reminded at the conference of the challenge in the balancing of oversight and assistance that faces PVD. Our duties, as defined by statute, include rendering all assistance possible toward uniform assessments within the counties and throughout the state. PVD duties also included in statute are that the director of property valuation shall have general supervision and direction of the county appraisers, and shall regulate and supervise county appraisers in the performance of their duties.

Conferences such as KCAA are critical in providing an avenue for discussions between PVD and appraisers. I encourage PVD and county staffs to make the effort to attend and be active participants. This year, we had 15 from PVD, and 60 county appraisers at the June 8 director's update

— numbers I hope we can build on for 2023 in Manhattan.

Per K.S.A. 79-1401: *the director of property valuation shall, at least once in two years, require the county assessors of the state to meet with the director of property valuation at the state capitol, upon a day designated, for the purpose of considering matters relating to taxation, to secure a uniform valuation throughout the state, and to discuss and formulate any needed changes in the laws relating to taxation or the forms or methods of keeping the books and accounts thereof.*

While we do not meet at the state capitol, we have identified the KCAA annual business conference as the required meeting to meet the requirements of the statute.

As we move forward, I encourage you to work and communicate with your KCAA committees. PVD will be doing the same. The “one size fits all” model is a challenge when dealing with the diversity in our Kansas counties. The committees allow PVD to coordinate with a smaller group in implementing changes. Meetings are being scheduled to discuss the PVD valuation guides and KCAA input on the guides, possible outcomes of pending litigation that could impact all, and moving forward with better utilization of emerging technology. We have some exciting opportunities approaching, but we all know the challenges of making time to learn new processes. Prioritizing our time and tasks will be essential — and effective communication needs to be practiced. Through monthly conference calls, regional meetings, conferences, committee meetings and more, we look forward to discussing best practices, and changes, before they are implemented.

Be safe and enjoy your summers! ■

Photo on page 1: KCAA is lucky to have several new appraisers to add to the mix this year. Congrats to everyone who is in a new post! Pictured from left: Nicole Reid, Marion Co.; Anna Burson, Riley Co.; Melody Kikkert, Montgomery Co.; David Gillmore, Russell Co.; Matt Willard, Wyandotte Co.; Joe Pennycuff, McPherson Co.; Jenni Shumard, Gray Co.; Matt Quick, Bourbon Co.; and Alicia Baumfalk, Rawlins Co.



KATHY'S KORNER

KATHY BRIDGES, LINN COUNTY, KCAA PRESIDENT

Well-Deserved Break.....

Whew! After setting the 2022 values, getting through informal appeals, then certification, the KCAA annual conference was

a well-deserved and much-needed break for everyone! A big thank you to all who attended the event in Wichita. I hope that all who attended had a GREAT time!

Planning a conference is a ton of work and takes a small army to plan and execute and there are so many people to thank. To start, a big shout out to Melinda Latham and the Education Committee for their coordination efforts.

PVD also really stepped forward for our membership and provided much of the education: compliance workshop - a necessary reminder of our procedural processes/requirements; agricultural oddities; and the overview of the commercial depreciation/matrix changes coming soon.

In addition, a BIG shoutout to Ryan Janzen and Justin Eimers for heading up the Power BI presentation and collaborating with the newly formed technology committee to develop some exciting dashboards for county appraisers to utilize within their respective jurisdictions. It will also be great when Steven Noyes with PVD gets all the CRS Extracts (aka Access databases) updated for use.

Thank you also to the vendors and sponsors! I sincerely appreciate their support and the great prizes they gave away, and I hope that many of you were able to spend some time learning about what types of services they offer to assist you with accomplishing the goals of your office.

Several vendors that went above and beyond for our conference include:

- Break sponsors – CIC
- Sunday Funday sponsor – Equitable Solutions
- Golf sponsors – Kimble Mapping, SAM Companies & Eagleview /Pictometry

We all know that appraisers love to have fun and so many thanks are in order to make this fun happen! Thanks to Delinda White for organizing the golf tournament, and an EXTRA BIG THANKS goes to Cindy Brenner for coordinating almost everything else: the Blade & Timber, Chicken N Pickle and

Bingo events, along with the banquet on Tuesday night and the Kansas and Appraiser trivia — but most importantly for our group — ensuring that the hospitality room was adequately stocked.

“We all know that appraisers love to have fun and so many thanks are in order to make this fun happen!”

A bonus to the conference was the 50th annual Riverfest. Hopefully, many of you had some fun there as well. I did see numerous people with delicious food truck finds — such as chicken on a stick, roasted corn, turkey legs and more! YUM! I also appreciated the efforts of the Wichita Police Department (and SWAT team) that were in place during the Riverfest to ensure safety was a top priority.

We had two outstanding candidates for the vice president spot on the KCAA Executive Board. Congrats to Mindy Harting, Sheridan County Appraiser, who was voted in and will officially take office in November. Compliments go out to Kim Frodin, Scott County Appraiser, for also throwing her hat in the ring for consideration.

Wednesday morning of the conference was the director's update. PVD Director David Harper and the PVD team made sure current topics of interest were covered. In addition, 12 Registered Mass Appraiser (RMA) designation certificates were awarded, which brought the total RMA count to 362. An exciting announcement was also made from the director about the possibility of funding statewide for Tyler Technologies Assessment Connect. The KCAA board met after the conference and agreed that a letter of endorsement will be submitted on behalf of our association for this project.

At the evening banquet, vendor prizes were given to various lucky individuals. Golf awards were handed out and pickleball champs were recognized! YES – David Harper and Steve Bauman will let you know (repeatedly) that they were the pickleball champions! In addition, 13 new appraisers were recognized along with retiree Barry Porter of Cloud and Republic counties.

It is exciting to see new faces, and I want to challenge the more seasoned appraisers to reach

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LEGISLATIVE UPDATE

SEAN ROBERTSON, SALINE COUNTY, KCAA LEGISLATIVE REPRESENTATIVE

The 2022 legislative session was relatively quiet regarding appraisers and property valuation, which was a welcome change after the turmoil from 2021. However, there are a few items of note contained in a taxation omnibus bill, labeled as Senate Sub for HB2239, which will become law as of July 1. Some of the provisions contained within that legislation are:

- Land utilized by a zoo shall be classified as agricultural land. This only affects one property in the state (Tanganyika), since other zoos are generally exempt. Although only affecting this one property so far, this provision could be the beginning of a slippery slope giving preferential assessment treatment to otherwise commercially assessed properties.
- Land in the Grassland Conservation Reserve Program shall be classified as grassland. This is not the traditional CRP program lands to which we are accustomed to seeing. This is a relatively new program in which there are a small number of properties enrolled, so there is a minimal impact to us as appraisers.

- Antique utility trailers (defined as 35 years old or older) used for personal use and an empty weight under 2,000 pounds will be exempt from property taxation beginning in 2023.
- Some personal property (Class 2, Subclass 6) will be prorated if sold or acquired between Jan. 1 and Sept. 1 of each year.
- The disaster relief authority given to county commissioners is expanded to include all building and agricultural improvements. This is retroactive to 2019. ■

Track bills as they move through the Kansas legislative process: kslegislature.org/li

Kathy's Korner continued from page 3

out to the new county appraisers and welcome them. Let them know that “we are in this together,” which is this easy, hassle-free, no politics and taxpayer-happy position of being a county appraiser! I want everyone to know that KCAA is more than just an executive board and committees — it is family. Whether you are new to this family or have been around a while — we can all learn from each other.

On a more somber note, I took a few moments during our time together to recognize that our association has experienced significant losses since I was sworn in as KCAA president this past November. We have lost five appraisal family members, each leaving a mark in not only this industry, but with their family and friends as well. Each will be remembered very differently and in very positive ways.

- Nov. 30 - Nancy Slattery, former Ford County Appraiser
- Jan. 16 – Mark Low, former Mead & Finney County Appraiser
- Feb. 24 - Greg McHenry, Riley County Appraiser

- April 16 - Stephen ‘Mack’ McAnally, former Clay County Appraiser
 - May 6 – Jeff Holsapple, Johnson County Assistant County Appraiser
- In closing, I encourage each of you to step outside of your comfort zone if necessary — and attend other conferences and/or get involved in other organizations, such as NCRAAO, IAAO and KAC. It is a great way to increase networking and provide educational benefits, not to mention the FUN. And lastly, I challenge each of you to share and mentor what you learn from these experiences. After all, we are better together. ■

Read more about:
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2022 KCAA Conference



The "A Team" behind the scenes. PVD recently added some new faces to the original team. PVD has always been an integral part of the Kansas appraiser's job. From left: Yolanda Noriega, Rae Schnacker, Jeremy Wright, Elizabeth Kuhn, Mitchell Slocum, Melissa Crane, Ted Smith, Dustin Barnes, Nikki Larson, Zoe Gehr, Holley Hackathorn, Angela Barnett, Steve Noyes and Tim Wagner.

The main focus of the conference is to share ideas and learn about a few important topics. The people behind the scenes are vitally important in pulling off details like hotel blocks, food, education and opportunities to network.



Cindy Brenner, longtime KCAA secretary, gets a standing ovation for her work at this year's conference. It was especially difficult planning this year due to family medical issues.



Kansas was lucky to have IAAO President L. Wade Patterson start the conference with a keynote address.



Leon Rimer, Meade Co., captures RMA presentations.



Melinda Latham, Mitchell Co., checks in on a session. Latham, president-elect, has been the chair of the education committee for several years now and is always looking for new and interesting topics that engage the membership.



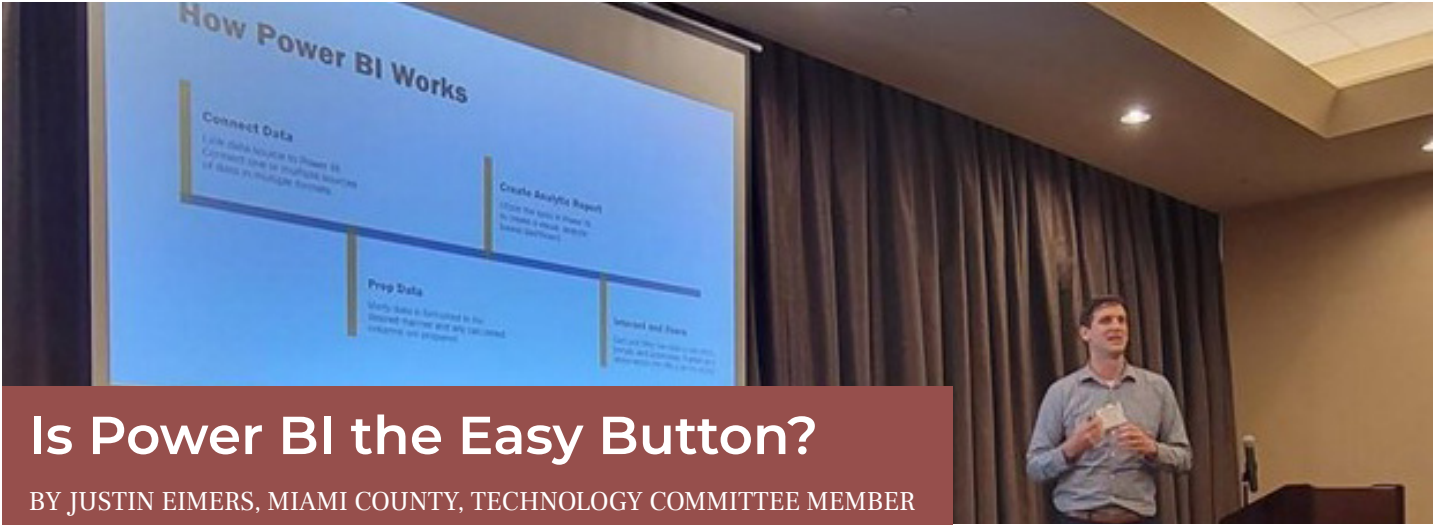
Steve Markham, Brown Co., and Bruce Hardesty, SAM, discuss... well, it had to be interesting with those grins.



Trivia winners were Connie Lawrence, Coffey Co., and Heather Poore, Rooks Co.



Kathy Bridges, Linn Co., was vital in getting new and interesting activities added to the conference this year.



Is Power BI the Easy Button?

BY JUSTIN EIMERS, MIAMI COUNTY, TECHNOLOGY COMMITTEE MEMBER

Appraisers have a plethora of data literally at our fingertips. Where things get tedious is in the processing and analyzing of all that data in the never-ending quest to find answers to the questions related to market valuation. What many have longed for is an easy button, or at least an easier button. What if a dashboard could be created to present every statistic, every analysis and the data was always up to date? That is exactly what Power BI can do by making county offices more efficient.

This is the future the technology committee is looking at and the goals it shared with KCAA at the conference — and it's the future the KCAA Technology Committee has been working toward.

Dashboards can be created for anything, from analyzing sales and staff production, to income and expense information. Imagination is literally the limit. The KCAA technology committee presented on progress made in creating Power BI dashboard templates that could be used across the state for sales ratio analysis, tracking of permits, reviewing grade and CDU and staying in compliance. The committee is continuing to develop and test dashboards and hopes to have usable examples to counties this year.

Steven Noyes, PVD committee representative, is looking into building a Power BI dashboard that would allow the county to evaluate, in real time, if the county

is in compliance. Once set up, information that traditionally takes both the query tool and access would potentially be combined into one dashboard that would eliminate the need for the query tool all together. This change would allow with a push of a button for information to be updated and shared easily and efficiently with the state.

The committee would like to encourage KCAA members to download the free version of the software available at [Getting Started with Power BI for Free | Microsoft Power BI](#) and start getting familiar with the technology. There are so many opportunities with this software that will improve efficiency in the office, as well as help property owners understand how appraisers do their jobs. Knowledge is power and Power BI will give Kansas counties the knowledge to make better decisions faster. ■

2022		003 Atchison County		9,962
AdHocTaxYear				Total Parcel Count
Q1: PYMNT22 1,408	Q11: Prop Class NE Prop T... 187	Q21: \$0 Final Value 214	Q31: Parcels w/ ResBldg &... 5,537	Q41: Assmt Total Apr NE F... 0
Q2: PIN or NBHD Code Mis... 0	Q12: Prop Class EG Null 0	Q22: Basement/Bsmt Finis... 245	Q32: FV not MKT 2,664	Q42: Assmt Tab Overrides b... 0
Q3: Zero Land 273	Q13: Prop Class R 42	Q23: Res Comp Code Gara... 6	Q33: FV Change Reason N... 9,756	Q43: Assmt Tab Negative A... 1
Q4: Const_R 173	Q14: Prop Class C 49	Q24: Comp 163 Check 0	R34: Properties where val... 4	Q44: Tot NewCon GT Tot BL... 4
Q5: Const_C 23	Q15: Prop Class V with BL... 0	Q25: 162 163 Count 92	R35: Properties valued &... 206	Q45: FV Change Reason N... 206
Q6: Permit List 516	Q16: Market Land Line w/... 0	Q26: 162 163 Class Check 3,499	R36: Properties included I... 0	
Q7: Pct Comp LT 100 for C... 28	Q17: Prop Class A or F w/... 71	Q27: Res Bldg Vs Land Lin... 5,537	R37: Properties Posted Va... 0	
Q8: Improvement YrBlt EG... 0	Q18: Prop Class A or F w/... 249	Q28: ComBldgSec PctCom... 2	Q38: FV = MKT, MRA, Weig... 0	
Q9: Assmt Tab Overrides by... 0	Q19: Impaired & Non-Impaired As... 1	Q29: ResBldg PerComp NE... 15	Q39: FV = IDXVAL w/ NO B... 0	
Q10: Exempt Properties 171		Q30: Calc Acres Vs Legal A... 3	Q40: CAMA vs Assessment... 10,486	

Top: Committee Chair Ryan Janzen, Lyon County Appraiser, presented information on the usefulness of Power BI and how to build a Power BI board.

Bottom: Committee member Steven Noyes of PVD presented a BI board he developed that will allow counties to check final review QCs in a matter of minutes — changing the process from days into a simple and straightforward display of information in minutes.

NEW COMMERCIAL REAL ESTATE DEPRECIATION MATRIX COMING TO ORION

BY BRAD ELDRIDGE, DOUGLAS COUNTY, CO-EDITOR

Congratulations if you decided to go ahead and read this article after reading the headline. If you think this will be a review of the most recent Keanu Reeves movie in the on-going sci-fi series, move along.



Most Kansas counties develop a cost approach for all improved properties. This commercial depreciation matrix (ComDepPFR) table is applied for any buildings listed on the commercial building page or other improvements utilizing occupancy groups (ComOccGrp) table.

Several farm utility buildings use these occupancy groups, so these changes to the commercial depreciation matrix will impact your agriculture class improvement values.

The cost approach in the Orion CAMA system utilizes a depreciation matrix that accounts for the physical and functional grades determined by the appraiser. The physical/functional features combine for an indicated matrix level, similar to what we refer to as CDU (Condition/Desirability/Utility) on residential improvements.

CURRENT COMMERCIAL DEPRECIATION MATRIX

For example, if a property has a physical rank of average (3-AV on table) and functional rank of average (3-AV on table), then the matrix level is three, as shown on the grid above.

	Functional				
Physical	0-None	1-PR	2-FR	3-AV	4-GD
1-PR	0	9	8	7	6
2-FR	10	8	6	5	4
3-AV	8	6	5	3	2
4-GD	7	6	4	2	1
5-EX	6	5	3	2	1

Example: Average Physical and Average Functional

One of the challenges for counties has been some of the gaps in the current matrix. If the functional rating stays the same, but the physical rank reduced from average to fair, then the matrix skips level four and moves from level three to five.

	Functional				
Physical	0-None	1-PR	2-FR	3-AV	4-GD
1-PR	0	9	8	7	6
2-FR	10	8	6	5	4
3-AV	8	6	5	3	2
4-GD	7	6	4	2	1
5-EX	6	5	3	2	1

Example: Fair Physical and Average Functional

The depreciation table has 10 levels, so when the above example happens, the value change can be dramatic because of skipping level four. The current depreciation matrix also has five levels for physical and five levels for functional ratings. Expanding these commercial depreciation tables will help resolve this issue and allow the property's value to transition smoother between matrix levels.

REVISED COMMERCIAL DEPRECIATION MATRIX

The proposed depreciation table changes have been tested through a pilot project in several counties. Feedback was taken into consideration by PVD from the participating counties on how and why changes should be made.

The new commercial depreciation matrix (ComDepPFR) table will be expanded from five to 11 physical rankings.

Current Orion Codes		Expanded Orion Codes	
EX	5	EX	5
GD	4	GD+	4.5
AV	3	GD	4
FR	2	AV+	3.5
PR	1	AV	3
		AV-	2.5
		FR	2
		FR-	1.5
		PR	1
		PR-	0.5
		UN	0

No changes will be made to the functional rankings. The matrix levels will increase from 10 to having 15 levels.

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Depreciation Matrix continued from page 7

NEW COMMERCIAL DEPRECIATION MATRIX

Physical	Functional				
	0-None	1-PR	2-FR	3-AV	4-GD
0 - None	0	15	14	12	10
.5 - PR-	15	15	13	11	9
1 - PR	15	14	12	10	8
1.5 - FR-	14	13	11	9	7
2 - FR	13	12	10	8	6
2.5 - AV-	12	11	9	7	5
3 - AV	11	10	8	6	4
3.5 - AV+	10	9	7	5	3
4 - GD	9	8	6	4	2
4.5 - GD+	8	7	5	3	1
5 - EX	7	6	4	2	1

What do I have to do?

Contact PVD when you are ready to make the change. PVD will have a step-by-step manual and implementation document for your county to follow. Changes will need to be made to the named tables used for commercial depreciation. The physical condition codes for all sale years used will need to be updated.

After conversion to the new matrix is complete, the county will have to run clean-up queries and perform quality control to ensure appropriate physical ranks are in place. The county will work with PVD staff to ensure all appropriate steps have been taken in the conversion process.

AND SO ARE THE DAYS OF OUR ECONOMIC LIVES



Additional changes may be warranted to group the economic lives for similar uses into new occupancy code groupings (ComOccGroups) tables. The default setting is to group

all uses with the same economic life into the same depreciation table.

The issue with this is that retail, office, apartment and industrial properties may have the same 40-year economic life, but they do not typically depreciate at the same rate due to the different market conditions influencing their specific use. For example, apartment prices are generally up in most market areas, but office properties may not have the same preference or pricing in the local market.

As a result, changes will need to be made to the occupancy code groupings (ComOccGroups) table to accommodate the differences in use. Good news!

With consolidation of uses, appraisers should see fewer tables after addressing these issues.

ORION TABLES- BEFORE		ORION TABLES- AFTER	
Category	Number of Tables	Category	Number of Table
Commercial	15	Commercial	20
Agriculture		Agriculture	7
Residential	28	Residential	6
Non-Building Occupancies	18	Non-Building Occupancies	18
Total	61	Total	51

Commercial Occupancies				Residential Occupancies				Agricultural Occupancies			
Group	Dep Table	Group	Dep Table	Group	Dep Table	Group	Dep Table	Group	Dep Table	Group	Dep Table
Short Term Structures	C1	Industrial	C11	Single Family Living Units	R1	Greenhouses	A1				
Car Washes	C2	Food Service	C12	Manufactured Homes	R2	Livestock Buildings	A2				
Hotels	C3	Clinical Offices	C13	Garages	R3	Commodity Storage	A3				
Convenience Store	C4	Retail	C14	Sheds	R4	Open Storage	A4				
Big Box Stores	C5	Institutional	C15	Prefab Sheds	R5	Dairy Building	A5				
Strip Malls/Malls	C6	Offices	C16	Carports	R6	Barns/Stables	A6				
Banks	C7	Service Garages	C17			Equipment Storage	A7				
Mini Storage	C8	Churches	C18								
Hotels	C9	Multi Living Unit Buildings	C19								
Storage Facilities	C10	Downtown Row	C20								

Note: 162 and 163 Non-building Occupancies were Assigned to Table 11-118

Example: New Occupancy Categories

Appraisers in both the fee and mass appraisal worlds struggle with estimating effective age on 100-year old buildings still being used, while our cost handbook says it should have a life of 50 years. Think about old downtown row buildings and the challenges estimating depreciation on them.

To help with this issue, PVD has contracted with Equitable Solutions to also review the economic lives table used in the depreciation analysis that should be complete by the end of July 2022. PVD is not requiring these be changed, but suggests they be reviewed and considered.

READY FOR ACTION

After all conversion steps have been completed, the county can perform its depreciation study for the various occupancy codes. For those occupancy codes used by the commercial depreciation matrix, the study will have to incorporate the five new matrix levels.

The new matrix levels should be used to “feather” or smooth the transitions for the start out and bottom out assignments for percent good (separated by commas in the following chart).

	1,	2,	3,	4,	5,	6,	7,	8,	9,	10,	11,	12,	13,	14,	15,
C1,	100,42	95,38	90,34	85,30	80,26	75,22	70,18	65,14	60,12	55,10	50,8	45,6	40,4	35,3	30,2
C2,	100,50	100,46	100,42	96,38	92,34	88,30	84,26	80,22	76,18	72,15	68,12	64,9	60,6	55,3	50,1
C3,	104,42	102,38	100,34	100,30	96,26	92,22	88,18	84,14	80,11	76,8	72,6	68,4	64,3	60,2	56,1

ARE YOU TELLING ME I CAN DODGE BULLETS?

No, fellow appraisers. When you're ready, you won't have to. The pilot counties have reported sales ratio studies significantly improving after making these changes to the commercial depreciation tables. CODs (Coefficient of Dispersion) have dropped in half, meaning values are more accurate.

Better sales ratio statistics results in more defensible values, which may help some of us dodge those bullets! ■

Unwinding the Director's Update



BY ROBIN KNOBLAUCH,
POTTAWATOMIE COUNTY, STAFF WRITER

Director David Harper and his team brought much information to the director's update segment at the 2022 KCAA Annual Conference. Things started off with the presentation of 12 new Registered Mass Appraisers.

Those receiving their pin at the conference were Katie Brewer, Scot Carson, Amanda Hamilton, Melody Kikkert, Christine Lowe, Matt Quick, Cindy Rehlander, Dustin Schuler, Jennifer Shumard, Cheryl Slupski, Annette Thomas and Pamela Thomas. Congratulations to you all!

There was then discussion of the Certified Instructor Program (CIP) and what guidelines PVD will be implementing for the intended success of it. If you think you could be of help teaching and guiding others through CIP, please contact Nikki Larson, with Education at PVD, at Nikki.Larson@ks.gov.

Next, there was discussion of the changing requirements for the Registered Mass Appraiser's (RMA) designation and the changing requirements for the continuing education requirements for the current holders of the RMA designations.

Per KSA 19-430: *On and after July 1, 2022, all appraisal courses necessary to qualify for the designation of a registered mass appraiser and all continuing education appraisal courses necessary to retain such designation shall be courses approved by the Kansas Real Estate Appraisal Board (KREAB) pursuant to K.S.A. 58-4105, and amendments thereto.*

It has been stated that any work completed prior to July 1, 2022, under the prior curriculum and mandatory hours approved, may continue to be relied upon by the director of property valuation to approve the candidate for the designation of RMA, if the candidate makes application by June 30, 2023. Some of the changes might be as follows:

- 120 total hours to 90 hours every four years (KREAB = 112)
- All continuing education courses necessary to retain the RMA designation shall be appraisal courses approved by the KREAB
- At least 60 hours of continuing education shall be accumulated through tested appraisal courses, each of which shall require the successful completion of a course exam
- A candidate for the RMA designation shall

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Congratulations to this year's RMA recipients! From left: David Harper, PVD Director; Melody Kikkert, Montgomery Co.; Scot Carson, Lyon Co.; Katie Brewer, Butler Co.; Amanda Hamilton, Dickinson Co.; Cheryl Slupski, Pratt Co.; Matt Quick, Bourbon Co.; Cindy Rehlander, Reno Co.; Annette Thomas, Wilson Co.; Jenni Shumard, Gray Co.; Pam Thomas, Harvey Co.; Nikki Larson, PVD. Not Pictured: Christine Lowe, Osage Co.; and Dustin Schuler, Linn Co.

KCAA CONFERENCE

Unwinding Director's Update continued from page 9

successfully complete both a residential case study and a commercial case study, each of which shall have a six-hour time limit.

There are more steps before anything is final and those steps include:

- Review by KDOA
- Open meeting for comments
- Presentation to joint committee on administrative rules and regulations

EDUCATION REQUIREMENTS 93-6-2

Additions to Regulation

- KREAB Module 1 - basic appraisal principles (30 hours)
- KREAB Module 2 - basic appraisal procedures (30 hours)
- KREAB Module 3 - USPAP (15 hours)
- KREAB Module 8 - statistics, modeling and finance (30 hours)
- KREAB Module 10 - general appraiser market analysis and highest and best use (30 hours)

Another topic was the implementation of the AMVP values and Patch 2022.1.5. All counties will have the new MVP values after a build and compile is completed following the installation of the MVP values. Emails will be sent out with timelines and instructions on how to complete the update. Soon, all counties will also have Tyler patch 2022.1.5 installed. Changes that the patch will bring are:

- Spatial map viewer
 - KDOR network administration is currently working on applying certificates needed to make this new viewer functional. In the meantime, counties will continue to use the existing viewer. Local sites may have quicker access to the new viewer, but the PVD CAMA team has been unable to test the new viewer at this time.
- Updated PRC
 - Add miscellaneous improvement code, value and reason listed on the property page
 - Add new construction class code, value and reason listed on property page
 - Truncate tract description and parcel comments section on appraisal cards
 - Add weighted estimate value to the calculated values section
 - Fix the comp code tab so it will respect the tab stop

- The appraisal activities menu will be sorted alphabetically
- Add an Excel output to the property audit tracking report when sent to the job queue
- Popup box to alert users upon saving a transfer to capture the sale to sales history

Once the patch has been added to counties and testing is complete, the Commercial Expanded Matrix and 2023 Orion Configuration/Calculations changes will be added by the PVD CAMA team. Some other items PVD will be adding after the patch are:

- New lump sum percent field to income information field
- New appeal level code – Jurisdiction Appeal
- Appeal denial letters due to statutory timeframe or prior hearing
- Choice to select “exclude from sales ratio study” on the transfer tab. *Note: This will NOT affect the state ratio study*
- Code to agricultural land section for Grassland – Conservation Reserve Program
- New additional Ag. code fields
- New variable to other improvement section - “Length X width is greater than area” OR “Length X width is less than area”

Some data was passed around about INK (Information Network of Kansas, Inc.), KIC (Kansas Information Consortium) and NIC, which is part of KIC. There are more steps that will need to take place before anything concrete happens, but if it all comes together, it will take Kansas mass appraisal system to the Tyler Enterprise Platform for Assessment Connect. Some of the highlights of this updated platform include:

- State funded and supported similar to Orion
- Statewide, through PVD, access to different reports, databases and other information that would help with analysis
- Expanded public access to property and appraisal related information
- Some analytical tools

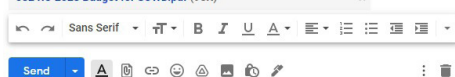
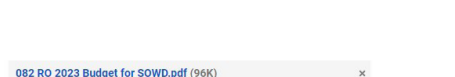
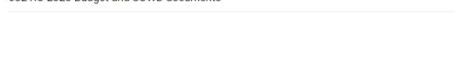
2022 legislation items were also brought to the table. Those included several revenue neutral rate changes. Other topics covered were residential partial property tax exemption, zoo and agritourism land classifications, grassland CRP land classification, antique utility trailers, personal property tax proration, disaster destroyed property tax abatements and COVID-19 Retail Storefront Tax Relief Act. With all the challenges faced in the appraisal world in today's times, being part of a good team will make daily lives much richer and far easier than trying to conquer things alone! ■

Contemplating Compliance

BY HEATHER POORE,
ROOKS COUNTY, CO-EDITOR

Compliance is not always the most fun topic among appraisers. There are endless spreadsheets — and let's not even start on the narratives. It is said before judging someone to walk a mile in their shoes. Compliance rules are just part of the PVD experience and the county appraisers in attendance at this year's conference got to attempt to understand why all the changes and narratives are required in compliance.

The biggest takeaway was to make sure that all documentation and analysis is sent to PVD Compliance at KDOR_PVD.Compliance@ks.gov. This was mentioned not once or twice, but between every section in the guide, so it is VERY important. Field staff for the county should also be included on the email. Discussion was held on how to label not only the subject line, but the document itself.

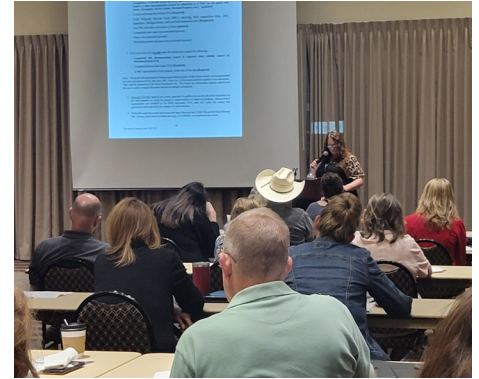


It was noted in the compliance guidelines that regardless of whose responsibility, anything not received by PVD Compliance by the deadline dates

would be considered late and not in compliance. All submissions should be made by the county, not field staff.

Other Notes on the Guide

- Completed sale documentation records are required when the validity of the sale cannot be determined by the SVQ, for both valid and invalid sales.
- If an “exempt” property sells, more than likely, a new BOTA order needs to be completed.
- Reinspection for 2023 does not allow for digital review unless a variance was granted by the PVD Director.
- Discussions on how to proceed with the Maintenance Specifications, Directive and Compliance guides are being reviewed and updated for 2024 in regard to digital review.
- Anything with the word “override” will need to have documentation on how the override was determined and the reason the appraiser chose to do this.
- “Appraisal judgement,” “alternate depreciation,” or “additional consideration” is not an acceptable reason without explaining the underlying reason behind the decision.
- Documentation over three years old should be reviewed and updated if possible.
- The CRS extracts still do not test the index. It has not been resolved for 2023.
- Field staff can run all extract reports if there are issues getting them to run.
- There is a new CRP grassland program that will be affecting value; information is to come.
- Adverse Influence documentation should be



Holley Hackathorn, PVD, presents the new compliance changes.

fully documented with field inspection, photos, etc., before applying an influence.

- Be sure to consider reductions already considered in ag soils before applying influences.
 - Acre/feet should never be greater than 2.5.
 - Districts 10, 20 and 30 should not be over 2.00
 - Districts 40, 50 and 60 should not be over 1.50
 - Districts 70, 80 and 90 should not be over 1.00
- Appraisers using guides for valuing grain elevators, feedlots and affordable housing should make sure to use a worksheet provided by PVD or approved by PVD. For consistency through the state, please use the following LBCS codes for the properties involving PVD guides:
 - Feedlots: LBCS 9312
 - Grain Elevators: LBCS 9231
 - Affordable Housing: LBCS 1171 or 1172. ■

BOTTOM LINE: The goal of PVD is for all 105 counties to turn in the same thing each time, in the same format, by the deadlines. Documentation is key, along with proper labeling of what is turned in. Further questions can be directed to PVD Compliance at KDOR_PVD.Compliance@ks.gov.

Sunday Night at Blade & Timber

BY KATHY BRIDGES, LINN COUNTY, KCAA PRESIDENT

In place of the Sunday night bowling group event, things were changed up for this year's KCAA conference-goers. They were given the opportunity to experience an evening of axe throwing at Blade & Timber.

The first order of business started with signing waivers (of course), and then training sessions were conducted on how to throw an axe successfully and safely. Even one-on-one training was given by staff to be sure everyone was comfortable with the activity.

The event was a success with our group taking over all "axe throwing" lanes, with many peer spectators cheering on and encouraging their peers! It did not take long to see who was successful at axe throwing and others that did not quite get it. There were a few that made proclamations that axe throwing was not their sport!

As teams kept score (or tally) within their respective lanes, by the end of the night, the few elite players that "got it" and were deemed successful axe throwers were chosen to have an 'Axe Off Challenge!' (The group is pictured at right). Cheering, heckling and a lot of laughs were had by all!

Food and drink were also consumed, but the most memorable was the camaraderie and fun shared! BIG CONGRATS to Taryn Sherrick from Phillips County for winning the Blade & Timber Axe Challenge! Not only was this her first KCAA conference, but also her first time throwing an axe! ■



Anna Burson, Riley Co. appraiser, showing off her Bullseye.



Taryn Sherrick, Phillips Co., "cut" through the competition at Blade & Timber.



Matt Willard, Wyandotte Co., fits the axe throwing profile.

Chicken N Pickle.[®] WICHITA

BY KATHY BRIDGES, LINN COUNTY, KCAA PRESIDENT

On the Monday night of the annual KCAA conference, attendees enjoyed a night out at one of Wichita's newest hot spots: Chicken N Pickle. The event was located on the rooftop lounge and the group had full access to this unique indoor/outdoor entertainment complex. The setting provided a casual and fun atmosphere, a variety of yard games and ample space to kick back and relax.



The yard games, such as Giant Jenga, Connect Four, shuffleboard, foosball and cornhole, were available for play. In addition, attendees had the option to play pickleball on several reserved courts and/or play bingo for a chance to win prizes.

The group had access to two of the pickleball courts and many attendees took advantage of game play. There was a long list of paired-up teams that got to take a whack at it.

◀ By the end of the night the champions were declared: Shawnee County Appraiser Steve Bauman and PVD Director David Harper, who were later awarded a jar of pickles and a Nerf ball for their athleticism.



A large group also tried their luck with bingo, where four separate games were played. Winners of each game were awarded prizes. Winners included: Regular Bingo - Ryan Michaelis, Wabaunsee and Morris Co. Appraiser; Four Corners - Melody Kikkert, Montgomery Co. Appraiser; T-Shaped - Kim Winsett, Ottawa Co.; Blackout - Lisa Ree, Ellis Co. Appraiser. ■



Ryan Michaelis - Regular BBQ Grill Set



Melody Kikkert - T-Shape Igloo Cooler On The Go



Kim Winsett - 4-Corners Glow Yard Darts



Lisa Ree - Blackout \$50 Gift Card

In The Know with IAAO



rounded in their knowledge and understanding of what GIS can do when it comes to property assessment.

Sessions were also held on methods in testing models that go beyond a simple ratio study. Furthermore, there were sessions and workshops on conducting regression analysis using common software programs like Excel, as well as more complex platforms, such as SPSS and R. In Kansas, regression analysis is typically handled in Orion. However, there are other applications where regression can be used for analysis outside of the current valuing system. For example, using regression to help determine a time trend prior to sales analysis or to model commercial properties.

“One thing was abundantly clear, technology is an increasingly vital part of the assessment profession.”

One thing was abundantly clear, technology is an increasingly vital part of the assessment profession. The importance of staying on top of current trends, terminology and applications as it continues to evolve is essential for today's mass appraisal offices. Not only will new technology help maintain and grow efficiency within county offices, it will aid in the support of these offices as budgets and resources continue to tighten. By integrating new technologies into workflows, offices can find ways to work smarter, not harder.

If you have an interest in incorporating GIS and other associated valuation technologies into your offices, or just want to know more about what GIS technicians and data scientist do, consider attending the GIS/Valuation Technologies conference next time it comes around. ■

Final Fours and Property Assessment

BY RYAN JANZEN, LYON COUNTY, TECHNOLOGY CHAIR

This year, New Orleans didn't just host the NCAA Men's Basketball Division I Final Four — where the Kansas Jayhawks were able to claim their fourth NCAA championship. The city also played host to another equally important (though far less popular) event this spring: the 25th GIS/Valuation Technologies Conference presented by IAAO and URISA.

This conference — held March 27 to 30 — covered an array of topics with presentations and demonstrations related to GIS technologies, modeling strategies and innovative ideas regarding leadership and policy development.

GIS utilization of various ESRI platforms took center stage with discussions and demonstrations related to ArcGIS Pro, Parcel Fabric, ArcGIS Solutions and ArcGIS Insights — to name a few. Regardless of how GIS is incorporated, this conference offered a lot of insight into all things geo-spatial. These conversations help make all who attend more well-

2022 IAAO Annual Conference

The 2022 IAAO annual conference will take place Aug. 28-31 in Boston, at the Sheraton Boston Hotel and the Hynes Convention Center. Approximately [70 sessions](#) will be offered. Full details, including session titles, times and speakers will be available soon on [Research Exchange](#). In-person attendees will have the opportunity to earn up to 12 credit hours. Eleven preselected credit hours will be available to virtual attendees via the live stream. Optional Sunday sessions will offer an additional eight hours of credits for on-site attendees. Volunteer opportunities as well as scholarships are available to help with costs. Early bird registration deadline is Friday, July 15. Regular rates will be offered through Friday, Aug. 12. To register or to find out more information, visit [2022 Annual Conference \(iaao.org\)](#). ■



ATV and UTV Rulings

BY MITCHELL SLOCUM, PVD PERSONAL PROPERTY

Recently, there have been some BOTA rulings that have stated that some ATVs are passenger vehicles and therefore cannot be exempt under K.S.A. 79-201j. Many of these rulings have been on side-by-sides, such as the Yamaha XYZ and the Polaris RZR. These are typically dune-buggy type vehicles that don't have a utility bed.



However, statutorily, there is a difference between those types of vehicles and work-site

utility vehicles. As defined in K.S.A. 8-126, work-site utility vehicles are “any motor vehicle that is not less than 48 inches in width, has an unladen weight — including fuel and fluids — of more than 800 pounds and is equipped with four or more non-highway tires, a steering wheel and bench, or bucket-type seating allowing at least two people to sit side-by-side, and may be equipped with a bed or cargo box for hauling materials. Work-site utility vehicle” does not include a micro utility truck or recreational off-highway vehicle.”

Some items that may be considered work-site utility vehicles are John Deere Gators, Kawasaki Mules and Polaris Rangers, among others.

Although these recent BOTA cases may suggest that all ATV/UTV type vehicles should be considered passenger vehicles, that is simply not the case. A BOTA ruling is on an individual piece of property based on the facts of that property alone. It does not carry the same weight as a ruling from the Court of Appeals or the Kansas Supreme Court. Also note that per K.S.A.



79-213(l), the county has the authority to exempt any farm machinery and equipment without BOTA approval.

The county should only be sending these exemption requests on to BOTA if they have reasonable doubt as to the exempt status of the item.

Furthermore, there have been recent rulings out of BOTA that have still given a farm exemption on items that would be considered work-site utility vehicles. Given this, BOTA appears to acknowledge a difference between recreational off-highway vehicles and work-site utility vehicles when it comes to what they consider to be a passenger vehicle. Therefore, considering both past and recent BOTA decisions, PVD recommends that:

- ATV and work-site utility vehicles be approved for exemption if they are actually and regularly used in any farming or ranching.
- Any exemption request for recreational off-highway vehicles and micro utility trucks be forwarded to BOTA to review.

PVD also advises that if an item is registered for road use within a specified city, that may be strong evidence that the vehicle is not actually and regularly used in farming/ranching and such an item should be sent to BOTA for review. To assist in this process, PVD will be working with the counties to create an affidavit that will assist in making the determination on whether an item is farm exempt or not. There will also be a memorandum on the subject that will be sent out at a later date. ■

KCAA's personal property committee wants to hear what other counties are doing with ATVs/UTVs. A survey will be sent out to all 105 counties to see what is being done in each. Please respond as soon as possible to help the committee take suggestions to PVD. Together we are better!

RV Titling

BY MITCHELL SLOCUM, PVD PERSONAL PROPERTY

K.S.A. 79-5118 defines a recreational vehicle as “a vehicular-type unit that has been built on or has been built for use on a chassis; and has been designed primarily as living quarters for recreational, camping, vacation or travel use; and which has its own motive power or is mounted on or drawn by another vehicle; and which has a body width not exceeding 102 inches (8½ feet) and a body length not exceeding 45 feet.” It also must have all of the following features:

- An electrical system which operates above 12 volts,
- Provisions for plumbing,
- Heating, and
- Any other standard feature/component adopted in the uniform standards code for RVs defined in K.S.A. 75-1211 through K.S.A. 75-1225.

For some background, K.S.A. 79-5118 was made into law in 1994 as a way to create a unique and cheaper method of tagging recreational vehicles. Now, the tax on a recreational vehicle is based upon its age and weight. When this statute came out, there was some uncertainty due to the vagueness of the statute, specifically in regard to the item needing “provisions for plumbing.” Working amongst themselves and the Division of Vehicles, many counties came to the conclusion that an item would need to be “self-contained” in order to be registered as an RV. By limiting the definition of an RV to only include self-contained units, many travel trailers, pop-up campers and other similar items have been denied RV registration and have instead been placed in Subclass 6 of Personal Property. However, as we have continued to research the issue of plumbing, PVD does not think there is anything in statute or otherwise that says an RV would need to be self-contained.

K.S.A. 79-5118 simply states that an item needs “provisions for plumbing.” Based on the statutory requirements alone, even an item that just has a sink could be considered having the necessary plumbing features to be an RV.

We also took a look into the uniform standards code for RVs. These standards, defined in K.S.A. 75-1220, state to use parts I, II, III and IV of the ANSI Standards No. A119.2 (1975 edition). While ANSI No. A119.2 is concerned with the quality and installation of any plumbing fixture, it does not define plumbing in the context of an RV, nor does it state the amount or type of fixtures an item needs to have to be



considered an RV. As a result, because there is nothing in statute or in the prescribed standards that define what type of plumbing an item needs to have to be registered as an RV, PVD advises that an item that has any provisions for plumbing could be registered as an RV.

With this interpretation, there are many items that are currently on Subclass 6 of Personal Property that could now be considered a recreational vehicle. What we would advise counties to do is send out a letter to any of their taxpayers that have a travel trailer, pop-up camper, etc., on Subclass 6, telling them that their item may qualify as a recreational vehicle. It would be up to the taxpayer to bring in any necessary paperwork and evidence showing that their item could be considered as an RV. The county could also require an exterior and interior inspection of the item in order to make the determination.

PVD also has a sample affidavit that the county could have any taxpayer fill out with the necessary details in order for the county to approve or deny RV registration. Note that this would be a change going forward. Although the taxes for a Subclass 6 item are different than the taxes on a recreational vehicle, the county should not be providing a refund if a taxpayer asks for one, hence this being a change going forward.

Finally, while this is a simple change on the appraiser’s side of things — the same cannot be said for the treasurer’s. Evidently, there would be quite a few problems in the MOVRS system if we were to change all of these Subclass 6 items and register them as recreational vehicles. For now, PVD is working with the DOV and our IT group to try and come up with a workaround in MOVRS so those technical issues no longer get in the way. ■

KCAA Board Meeting Minutes KCAA Executive Board Meeting

Location: Zoom Meeting

Date: Friday, April 8, 1:30 p.m.

In Attendance: Melinda Latham, Ryan Michaelis, Ryan Janzen, DeLinda White, Wendy Prosser, Kathy Bridges, Deb Studebaker, Kelly Deslauriers, Sean Robertson

I. Previous Meeting Minutes

Change location to Shawnee County Annex instead of Saline County.

II. Financial Report

As of March 31, total KCAA funds \$327,389.89, of which \$154,501.13 is Orion fund so KCAA operating funds \$172,888.76.

III. Treasurer's Report

Lori was not available, but will provide report at next meeting.

IV. 2022 Education

Cindy provided student count for KCAA classes in 2022.

V. Assessment Connect

David and Tyler gave a report to Information Network of Kansas to get funding to offer AC statewide with a more detailed plan to be presented on May 6 at their board meeting. Ryan Janzen asked what time frame and they thought this fall. David said it would have a Nov. 1 rollout date. Janzen suggested this be covered at the next Orion meeting. It would be a three-year contract with Tyler. David asked that some KCAA board members be included in the discussion.

Property valuation briefing with tax committee. David was not asked to present. BOTA spoke of the number of appeals going to BOTA. Grain elevator was the next topic (David wasn't asked to speak, but wanted to state that the guide should be followed in ALL instances, not just when it benefits the taxpayer) and the need to follow the guide. Ethanol plants were discussed due to ongoing litigation. They want a guide, but then won't want to follow the guide. PVD will work with counties that have those. Kelly spoke that she is tired of having grain elevator hearings and the fact the guide isn't followed. She asked about the state taking over the valuation of grain elevators so there is consistency throughout. David said they have offered that but they (grain elevator group) don't want that which means they are overall more happy than not. David has brought up the option of state assessed on these but has been shot down.

Certified Instructor Program — They are ready to roll this out. A couple instructors are lined up

to do that (Ryan Janzen is one of them). Bob Kent discussed application and outline of the program. Instructors need five years experience in the area of instruction. Also, instructor will need to sit through the class and also co-teach the class prior to them teaching independently. There are four or five classes that are on the list. No pay, but expenses will be reimbursed. Instructor will also now have to be approved through KREAB.

Neither PVD KS Property Tax Law nor Personal Property courses were approved for qualifying and PP classes didn't get approved for continuing education.

Increase in hours, continuing education hours reducing to 90 hours instead of 120. Kansas Property Tax Law, require it and call it a legal course for qualifying. It is already approved for continuing education. Kathy was asking about what happens to the people that have 'almost' gotten their RMA. Nikki didn't really have an answer for that. Janzen asked if experience hours changed and Nikki reported that those hours stayed the same.

VI. 2022 Conference & Meetings

Kathy and Cindy discussed upcoming KCAA meeting.

VII. 2022 Retirees

Motion made to recognize Barry Porter as a retiree, all approved. Regional reps are to check about any other retirees from their region.

VIII. Sean on Legislation

Deb asked about movement on Golden Years. Sean thought it combined with Homestead(?)

IX. Informational Videos

Mike Castaneda is making promotional videos and brought his proposal to the board to sell them to the KCAA. Those that watched the videos thought they should be a little higher quality. Ryan Janzen was going to let Mike know.

X. Other Business

ATV — Exempt for farm use, DeLinda sent it in to determine which county and it came back passenger. Lynn told her to go ahead and do that one in house as farm use. Kelly said they are sending out letters to everyone saying the exemption is being removed and they can come in and try to get them exempted. "Just because there is a board order doesn't mean you have to change them all," per Lynn. DeLinda said she thought a directive needs sent out to all counties so there is consistency. DeLinda just wants to know what everyone else is doing. Sean agrees that something needs to come from PVD. Current board order is inconsistent with reference to all the past orders, etc. (per Deb Studebaker). Deb makes Razor types apply for exemption, but other types they exempt.

No further discussion, meeting adjourned. ■



Northwest Regional April Meeting Minutes

BY MINDY HARTING, SHERIDAN, COUNTY, NW SECRETARY

Kelli Delauries called the meeting to order April 20. Introductions were done, with 23 members, two PVD and one guest present.

Mindy read the minutes from the previous year's meeting. Amanda moved to accept the minutes. Rachelle seconded; motion passed.

Mindy gave the financial report. There was a balance of \$1,649.30. Lisa moved to accept financials. Heather seconded.

Old business: Logan/Trego and Wichita counties have not paid 2021 dues. Mindy will add 2021 to their 2022 membership drive.

Mindy read 'thank-yous' from previous retirees and memorials.

New Business: Heather asked to make a donation from the NW account to the Tim Hagemann Scholarship fund in memory of Greg McHenry, since we gave a memorial of \$50 already to IAAO in memory of Greg. After discussion, Amanda moved to give \$250 to the scholarship fund. Rachelle seconded; motion passed.

Heather moved to raise dues to \$20 for each county versus \$15 in previous years. Amanda seconded; motion passed.

Lucas Hahn from Farm Home Publishers gave a brief presentation on rural directories and wall maps. They are similar to what Central Publishing used to do. He has a circulation model which every home owner would receive a plat book. He would need the counties participation in order to get the shapefile. They would do a full update every other year, unless the county

sells 50 books a year and then they would update yearly. Minimum order is 10 books at \$25 each. If any county is interested you may contact Lucas by email.

David Harper, PVD Director, gave update on new PVD staff. Elizabeth Kuhn will be helping Rae and team. Robyn has left PVD and Hollie Hackathorn has been assigned her counties. Kelly expressed concerns to PVD about having two different field staff in two different counties and some things ok by one person and not the other. Mike Dahlman was on the phone for the meeting. He stated that they are trying to get all field staff to follow the guide that was put together specifically for field staff. He said a few are still wanting to play by their own rules. Mike stated if you are having issues with field staff, you need to make him aware of it. Rachelle stated some of the field staff have never worked in a county before and you may be getting the correct answers; it is just done differently than the guide.

Narratives were then discussed with many saying they are taking way too much time and are redundant.

Alan mentioned that we seem to go from assistance to compliance to assistance to compliance and with the shortage in staffing we are in the compliance bureau stage again. Kelly stated counties are frustrated because we are needing assistance with certain areas and less forms. Some templates are very helpful and we appreciate those. She stated that she was being asked by field staff to explain herself even after she had put

it in her narratives. Alan suggested to David that maybe having a work file which would be subject to an audit by PVD at anytime and maybe less narratives would be helpful.

Alesha asked David why we could not listen to recorded conference calls. Several people missed the call which was going on during the little KAC legislative session. She was told by Nikki that only PVD staff could listen to recorded meetings. She would like those recorded meetings to be available as they are helpful to keep up on things.

David then discussed the last legislative session. In particular, HB 2239 has several things in it. CRP grassland will be coming out in a memo in May that states it will be carried as grass value. Personal property will be prorated on and off the tax roll. State school mill levy will change from 20 mills to 40 mills and abatement on homesteads will now include the original residence and other improvements.

Education: New regs are in effect July 1. We will be regulated by KREB now. Continuing education hours are 90 now instead of 120. RMA qualifications that are almost done will be honored.

Personal Property/Oil & Gas and Exemptions were not approved classes by KREB, but David says PVD will still need to offer these. David said all classes are back in person. Lisa asked if the education manual will be updated and David said that would probably be a good idea.

Alan expressed concern for the limited amount of online hours we can take. David stated they did relax that, but was not sure on the amount.

Grain elevators were discussed. David said Bob was getting a list of those at BOTA to see if any of them have gone on to a higher level. Eugene said so far, what they have had at BOTA has been upheld. Industry wants us to follow the guide and then we do, they don't like the value if it doesn't go down. It was mentioned to have a grain elevator workshop. David said they intend to have the guides out way earlier this year and hopes to have workshops by this summer.

Alan talked about ethanol plants. Nadwick substantiated that 20% RE

continued on page 19

KCAA GRANT IN AID

BY MELINDA LATHAM, MITCHELL COUNTY,
EDUCATION CHAIR

The KCAA Grant in Aid program is governed by the education committee. Grants can be used for conferences or educational classes. To be eligible for a grant, an applicant must meet a few criteria:

1. Applicant must be a member or associate member of KCAA in good standing, or a county appraiser employee.
2. If request is funding for the KAM conference, applicant must be in good standing of KAM.
3. If request is funding for IAAO school or conference, applicant must be a regular IAAO member, associate IAAO member or affiliate IAAO member in good standing.
4. Applicant must show jurisdiction is unable to meet the full expense.

Guidelines for Administering Grants:

1. All applications will be reviewed at one time and a determination will be made on all applications. If money should still be available after the initial sign-up, then KCAA will re-advertise and re-open applications until funds are depleted.
2. For educational offerings, preference will be given to applicants who need the course to complete requirements for a professional designation (RMA, KAM Designation, IAAO Designation or KREAB Certification).
3. For KCAA annual conference, director's update, or KAC, preference will be given for

applicants who will receive their RMA designation at this meeting.

4. For KAM conference, preference will be given for applicants that will be taking the KGISP, PKM or KM exam and/or will be receiving this designation at the conference, or those who are nominated for a mapping award.

5. For IAAO conference, preference will be given to applicants that will be receiving an IAAO designation at the conference or who have a designation and will receive re-certification credit for attendance.

6. For NCRAAO conference, preference will be given to applicants that show need for continuing education credit hours for PVD eligibility.

7. If there are more applicants than grants available, preference will be decided as above and then those applicants will be weighed based on years of membership in KCAA.

8. If more than one applicant from any one jurisdiction applies in the same year, preference shall be given as stated above.

9. If both are received at the same time, then years of membership in KCAA will be the deciding factor.

10. If funds are such that no other applications have been received and grants are still available, then additional grants from the same jurisdiction shall be awarded.

For 2022, two grants were given. Phillips County employees Whitney Tien and Taryn Sherrick were the recipients.

Applications can be found on the KCAA website. The application deadline is May 15 each year. ■

NW Meeting Minutes continued from page 18

and 80% PP in an appraisal they had done. Rachelle says most have EDX's and went through and split what was RE and what was PP and EDX is ending and they do not like the value. David stated there are 13 in the state and maybe we do need to have someone separate appraise these instead of the counties.

David stated he went to Kansas Ink board and asked for grant funds for Assessment Connect. Most agreed it is a nice program, but don't have the funds for it.

Lisa talked about Commercial Quality Project. We have had two meetings and ran out of time for last year. Eugene brought some stuff he has been working on trying to make sure their office is uniform and stated that maybe it would help others in northwest to help normalize our data. He refers to his sheets as quick ref. guides.

Rachelle stated Gene Bryant is working on carwashes

for Franklin and will share info with her. Lisa asked if we would like to continue to have the meetings and the consensus was yes. A few things we would like to do is mini storage/barndomeniums/tiny homes and warehouses.

Alan mentioned that he thinks we are seeing a glimpse of the market starting to come down due to interest rates.

Lisa stated NCRAAO conference is in South Dakota the last week in June. She was asked to fill a two-year term and accepted the position. She stated she will be driving up, so if anyone wanted to carpool and help drive with the 10 hour trip, she welcomes you.

Heather motioned to adjourn, with Amanda second. Motion passed. ■

In Memoriam



STEPHEN "MACK" GERARD MCANALLY

Stephen "Mack" Gerard McAnally passed away on April 16, 2022, at age 66.

Mack was born July 14, 1955, in Philadelphia to the late Edward and Helen (Arko) McAnally.

Mack proudly served our country for 22 years, earning the Bronze Star during his distinguished career as a Sergeant Major in the United States Army. Later, he went on to serve and retire from the state of Kansas as the Clay County Tax Appraiser.

Mack moved his family from Kansas to Sarasota, Fla. in 2020. He was raised Catholic and attended Northeast Catholic High School in Philadelphia. He was a member of the local Goldwing Rider's Association. Some of his favorite activities were fishing and riding his motorcycle.

Left to cherish his memory are his wife of 27 years, Dawn; brother, Michael McAnally and other extended family. In addition to his parents, Mack was predeceased by his brother Edward.

There was a private memorial service with military honors at the Sarasota National Cemetery in late April. In lieu of flowers,

memorial contributions may be made in Mack's honor to the Old Soldier's Home Foundation online at www.toshf.org. Memories and condolences may be left for the family at www.MFHcares.com. ■



JEFFREY TODD HOLSAPPLE

Jeffrey Todd Holsapple, 57, passed away unexpectedly on May 6 in Olathe.

He was born November 5, 1964 in Seneca to Larry "Hoss" and Mary Ann Holsapple, where he grew up with the greatest group of friends whom he stayed close to even after moving away upon high school graduation from Nemaha Valley High School in 1983. Attending Kansas State University, Manhattan Area Technical College and the University of Northern Colorado, he graduated from Colorado State University with a Bachelor of Science in Business Administration-Finance-Real Estate degree. He enjoyed frequent visits to Seneca to help Hoss with the various projects they were always working on and of course getting spoiled by Mary Ann. Jeff always looked forward to his nightly calls to hash out the day's events with his dad and catch up on the goings on in Seneca.

Jeff was an avid NASCAR fan, enjoying seats at the Kansas Speedway since opening day in

2001 and experiencing several different races around the country over the years. He was always cheering on his beloved Kansas State Wildcats, Kansas City Chiefs, and of course, the Royals. He loved going to many K-State games and occasional bowl games with his sister Julie Bryant and brother-in-law Bob. Anyone that knew Jeff would most likely see him in K-State purple on any given day. Jeff enjoyed the great outdoors, hunting or fishing, and was lucky enough to enjoy many hunts in Colorado and Canada with Bob. He especially enjoyed spending time with his nephews Hayden and Holden Bryant, whether hunting or when either of them decided to head to Kansas City to spend some quality time with their Uncle Jeff, which was frequent during their years at K-State. Jeff was also the best bonus dad ever to his step-daughter Brie Maitland. Her life was changed forever when he married her mother Judy on October 20, 2001. He was the best "Papa" to his granddaughter Izlee. They would snuggle up when she visited, watching sports, racing or cooking shows when she asked and usually got her way. He also shared a love of classic cars with his step-son Eric Pierce and wife Cynthia.

Jeff came to the Johnson County Appraiser's office in 1993, after working for the Division of Property Valuation on its total state revaluation of real property, and stayed for 30 years. Along the way he earned his Certified Assessment Evaluator (CAE), International Association of Assessing Officers (IAAO) and his Registered Mass Appraiser designation from the state of Kansas. After earning his designations, he became an active volunteer in IAAO, giving both his time and knowledge to

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help grow the profession he loved. Having served on many IAAO committees, most recent being Research and Standards committee for 2020-2021, Jeff was also a member of the Kansas City Chapter of IAAO, which he served as President for 2010-2011, and as the Kansas Director for 2006-2008. As assistant county appraiser, he was an individual you could count on and gained a reputation as a person who would get things done, earning the respect of other appraisers not only in Kansas, but across the nation. His loss will create a hole in the profession that will not be easily recovered from. He served as a mentor for numerous jurisdictions through IAAO and Team Consulting, whether they were seeking recognition for their work or just had a question they needed answered, he was the one to come to. While this loss is felt across the country, it is especially profound for the Johnson County Appraiser's Office. The absence, of not only his knowledge, but of his support for others and encouragement to try new things, will never be filled. Jeff was an innovator in his field and helped not only the appraiser's office but other departments across the county. He was a rock you could lean on and always will be remembered as a friend and guide.

Jeff is survived by Judy, his wife of 21 years of Olathe, parents Larry and Mary Ann Holsapple of Seneca, sister Julie Bryant, brother-in-law Bob, nephew Holden Bryant of Bartlesville, Okla., nephew Hayden Bryant of Houston, step-daughter Brie Maitland, fiancée Ben Bacon, granddaughter Izlee of Olathe, step-son Eric Pierce, daughter-in-law Cynthia of Fort Worth, Texas.

As an organ donor, Jeff has already impacted several lives. Please consider registering as an organ, tissue and bone donor. In lieu of flowers, the family requests contributions in Jeff's memory be made to the following:

- [Rocky Mountain Elk Foundation](#)
- Family contact info:
c/o K. Endicott
11811 S. Sunset Drive, Ste 2100, Olathe, KS 66061
- Seneca United Methodist Church
702 Main St, Seneca, KS 66538.

Milestones



SCOT CARSON, Lyon County, and his wife Alexandra are excited to announce the birth of their twins Kody Jo, 6 pounds, 5 ounces, and William "Willie" Kyler, 4 pounds, 10 ounces. They were born March 30.



MINDY HARTING, Sheridan, County, is excited to announce the birth of her grandson Cooper Wyatt Harting. He was born on May 21 and weighed 7 pounds, 14 ounces and was 19-inches long.

CINDY BRENNER, had this message to share with newsletter readers:

"Thank you to my KCAA family for all the support recently, especially during the KCAA conference. The thing I love the most about my job is the camaraderie of the group, and it was especially apparent this year during conference. The hugs were plentiful and much needed! Know that I appreciate all of you so much." ■

SHARE YOUR GOOD NEWS

Appraising the Plains wants to spread the word on your major milestones. Let us know if you've just gotten married, had an addition to your family or any other life successes.

Email co-editor Heather Poore: rookscoapp@gmail.com.



REAL ESTATE NOTES OF INTEREST

BRAD ELDRIDGE, COMMERCIAL REAL ESTATE SUPERVISOR FOR DOUGLAS COUNTY, CO-EDITOR

state, there are great places to visit and delicious eats to be had.”

Editor’s Note: *Kansas plays a significant role in the BBQ world and these efforts will influence tourism in our state. Our own Shannon Hiss, RES, RMA (formerly with the Johnson County Appraiser’s Office and now Assessment Advisor for IAAO’s Business Innovations Team) is also a Certified Barbeque Judge (CBJ) for the Kansas City Barbeque Society. This gives me hope that someday I can moonlight as a CNJ (Certified Nacho Judge).*

by Lily O’Shea Becker, Kansas Reflector, June 9, 2022. “Fifty-two percent of Kansas food pantries reported serving more clients in 2021 than 2020, according to a new study from the University of Missouri.”

Kansas Housing Market Stats — April 2022, by Heather Gray, *Kansas Association of Realtors*, May 25, 2022. “Sales have fallen this year because of a lack of inventory,” said KAR president Andrew Mall with Link Realty in Prairie Village. “Demand remains incredibly strong across the state.”

Real-Time Market Monitoring Finds Signs of Brewing U.S. Housing Bubble, by Jarod Coulter, Valerie Grossman, Enrique Martínez-García, Peter C.B. Phillips and Shuping Shi, *Federal Reserve Bank of Dallas*, March 29, 2022. “Using a novel statistical toolkit for assessing the health of the U.S. housing market in real time, we argue that the underlying causes of the run-up differ from those during the last housing boom, which preceded the 2007–09 Global Financial Crisis. However, there is growing concern that U.S. house prices are again becoming unhinged from fundamentals.”

Topeka-area Home Prices Rise 9.5% in May, With Houses for Sale in High Demand, by Mike Stucka and Sean Lahman, *Topeka Capital-Journal*, June 11, 2022. “The median list home price in May was up about 8.3% from May 2021. Shawnee County’s median home was 1,723 square feet for a listed price of \$106 per square foot.”

Kansas Wheat Quality Expected to be High Despite Drop in Yield After Yearslong Drought, by Lily O’Shea Becker, *Kansas Reflector*, June 14, 2022. “About 30% of our average yield is going to be impacted by drought this year. That’s a value of over a billion dollars to the state of Kansas.”

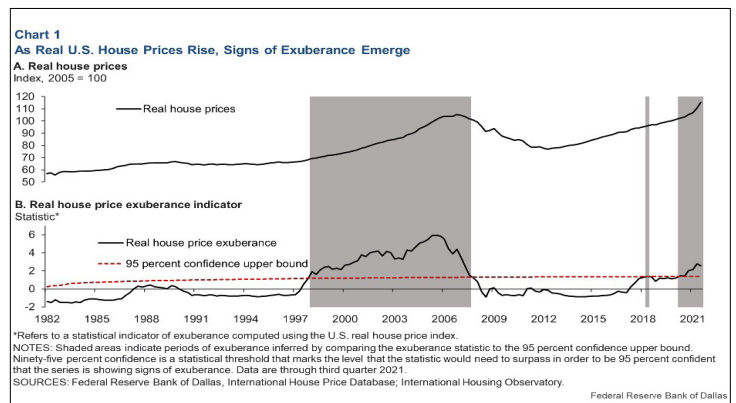
USDA Directs \$32M in COVID-19 Aid to Kansas Ethanol Production Plants, by Tim Carpenter, *Kansas Reflector*, June 6, 2022. “Operators of eight ethanol plants in Kansas disrupted by economics of the COVID-19 pandemic will receive more than \$32.4 million in federal disaster aid.”

How One Airline Leaving Small Kansas Airports Could Deal a Blow to the State’s Rural Economy, by David Condos, *KCUR 89.3*, May 23, 2022.

“For Kansans living in Liberal, Dodge City and Hays, there’s only one airline that flies to and from the local airport. So when that airline filed paperwork this spring to terminate services, it sent shockwaves through these remote towns.”

The Smoke Show: Kansas Tourism Releases New Story Series Episode Featuring BBQ, *Kansas Department of Commerce*, June 13, 2022. “Kansas is known worldwide for our BBQ and the pit masters in “The Smoke Show” highlight some of the best our state has to offer. In towns of all sizes, all across our

More Kansas Families Relying on Food Pantries, Study Shows, as SNAP Participation Declines,



May 2022 Monthly Housing Market Trends Report, by Sabrina Speianu and Danielle Hale, *National Association of Realtors*, June 2, 2022. “The inventory of homes for sale has increased for the first time since June 2019. The national inventory of active listings increased by 8% over last year, while the total

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REAL ESTATE NOTES OF INTEREST

Real Estate Notes continued from page 22

inventory of unsold homes, including pending listings, still declined by 3.9% due to a decline in pending inventory. The inventory of active listings was down 48.5% compared to May 2020 in the early days of the COVID-19 pandemic. In other words, there are still only half as many homes available.”

New HUD Program Takes Aim at Housing Supply Crisis, *National Association of Realtors*, June 6, 2022. “NAR commissioned a report last year that found the U.S. faces a housing shortfall of 5.5 million housing units. The gap is so large, NAR says, that eliminating it will likely take more than a decade. The combination of record-high home prices and record-low housing inventories is making homeownership increasingly difficult to achieve, particularly for Americans of color and first-generation home buyers, NAR says in its recent “Double Trouble” report.”

Study: 15 Housing Markets Overvalued by More Than 50%, *by Paul Owens, Florida Atlantic University*, May 31, 2022. “The high cost of housing across the country is playing out in once-remote markets and major metropolitan areas, making homeownership unattainable for many Americans and a risky bet for others. No. 2 Austin, Texas is quickly gaining ground, with buyers paying 67.7% more than they should. Buyers in Ogden, Utah (64.73%) and Las Vegas (61.48%) also are paying significant premiums to live there.”

Mortgage Applications Decrease in Latest MBA Weekly Survey, *by Adam DeSanctis, Mortgage Bankers Association*, June 8, 2022. “Weakness in both purchase and refinance applications pushed the market index down to its lowest level in 22 years. The 30-year fixed rate increased to 5.4% after three consecutive declines. While rates were still lower than they were four weeks ago, they remain high enough to still suppress refinance activity. Only government refinances saw a slight increase last week.”

Mortgage Rates Inch Up, *by Mitch Strohm, Forbes Advisor*, June 9, 2022. “The average rate on a 30-year fixed mortgage is 5.57% with an APR of 5.58%, according to Bankrate.com. The 15-year fixed mortgage has an average rate of 4.79% with an APR of 4.81%. On a 30-year jumbo mortgage, the average rate is 5.53% with an APR of 5.54%. The average rate on a 5/1 ARM is 3.91% with an APR of 5.02%.”

Home Purchases Continue to Slide, But Prices Keep Rising, *Marcus & Millichap*, May 27, 2022. “Home buying has cooled off significantly, with the overall sales volume shrinking by 15% between January and April 2022, directly correlated to the recent mortgage rate surge. Higher borrowing costs are weighing on buying activity, supporting an increase in available inventory. The inventory is still low by historical measures, requiring the addition of 650,000 more homes to match the availability level of 2019. The historically small for-sale pipeline is sustaining the swift price growth trajectory, even as buying activity wanes.”

Breaking Down the First Quarter Commercial Real Estate Investment Numbers, *WealthManagement.com*, May 25, 2022. “After a record breaking fourth quarter in 2021, the momentum continued into the first quarter of 2022 with a 45% year-over-year increase in U.S. commercial real estate investment volume.”

Positive Outlook for Commercial Real Estate Hits Seven-Year High, *WealthManagement.com*, May 8, 2022. “Exclusive investor sentiment research shows industry participants are bullish on rising valuations, despite concerns related to inflation and higher interest rates.”

Where Do U.S. Property Values Go From Here?, *by David Bitner, Kevin Thorpe, and Rebecca Rockey, Cushman & Wakefield*, May 31, 2022. “As strong headwinds continue to collide with strong tailwinds, the macroeconomic environment is becoming increasingly complex for real estate investors to navigate. In this first part, we review the historical relationship between the economy, inflation, interest rates and commercial real estate price movements.”

Yes, Interest Rates and Inflation are Affecting the Commercial Real Estate Market. Here's Why Investors Should Be Reassured, *by Gibson Kerr, Kansas Business Journal*, June 1, 2022. “Industry experts have observed a slowdown in commercial real estate investment transactions through the first five months of 2022. While many observations are anecdotal — and five months is a small statistical sample size — the data is now beginning to support their case.”

Editor's Note: *Both Commercial and Residential real estate markets are coming off a record year in 2021 for pricing and sale volume. While we read articles of sale volume decreasing, we need to stay tuned to what is happening with sale prices.*

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REAL ESTATE NOTES OF INTEREST

Real Estate Notes continued from page 23

Rents Rise Relentlessly, but Slowly for Class-C Apartments, by Bendix Anderson, *WealthManagement.com*, June 1, 2022. “Apartment rents are rising explosively across the U.S. But at older, less-expensive properties, lower-income and moderate-income renters may strain to pay the rising cost. That may be why the rents for Class-C apartments are rising steadily — but not as quickly as the rents at professionally-managed apartment properties, and not even as quickly as price inflation throughout the U.S. economy.”

The Net Lease Market Report, Q1 2022, *The Boulder Group*, April 2022. “Cap rates in the single tenant net lease sector reached historic lows for all three asset classes in the first quarter of 2022. Cap rate compression continues to be derived from the significant demand for net lease properties across all investor classes. Following record transaction volume in 2021, net lease sales velocity continued in the first quarter of 2022. Transaction volume in the first quarter of 2022 exceeded the first quarter of 2021 by more than 10% for the net lease sector.”

RCA CPPI Commercial Property Price Indexes, *Real Capital Analytics*, April 2022. “The RCA CPPI National All-Property Index climbed 17.9% in April from a year ago, marking the third consecutive month of decelerating annual growth rates. The index rose 0.5% in April from March, suggesting only a 6.3% annualized pace of growth. The industrial and apartment sectors led annual price gains in April. Industrial prices rose 26% from a year ago and apartment prices increased 23%. Both industrial and apartment rose 1.3% from March and this month-over-month change suggests around a 17% annualized rate of growth, slower than the posted pace of yearly growth for these indexes.”

Self-Storage Performance Quarterly Review, Q1 2022, *Cushman & Wakefield*, May 2022. “Rental income increased nationwide due to the increases in asking rental rates even though the physical occupancy decreased slightly (by 1%).”

Lifestyle Changes Bolster Storage Use; Fed Policy and Inflation Influence Outlook, *Marcus & Millichap*, June 7, 2022. “An abrupt switch by most traditionally office-using employers to remote schedules in 2020 translated to a sharp increase in demand for self-storage space as workers created their home offices. Although consumer activity is still upward trending, inflation has generated some concern in the near-term economic outlook.”

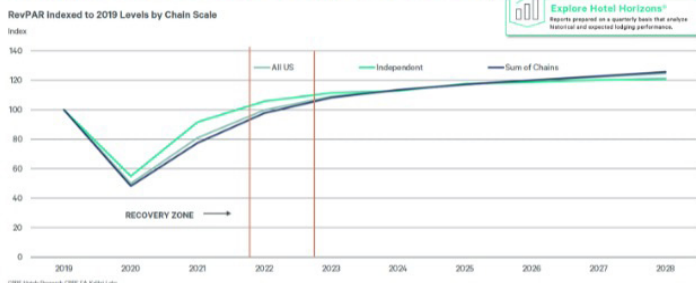
The Medical Office Sector Continues to Hold Steady, by Buck Wargo, *WealthManagement.com*, June 6, 2022. “The medical office sector couldn’t be in better shape despite fears of the impact from telemedicine and given the demand for health care, the industry should be robust over the next 12 months, according to analysts.”

Top 50 U.S. Office Markets, *Colliers International*, April 5, 2022. “The U.S. office market is at a critical juncture. Following close to two years of pandemic-driven correction, signs of stabilization are emerging. In this report, we examine the national context and outlook before assessing current economic and real estate trends in 50 leading U.S. office markets along with their outlook for 2022.”

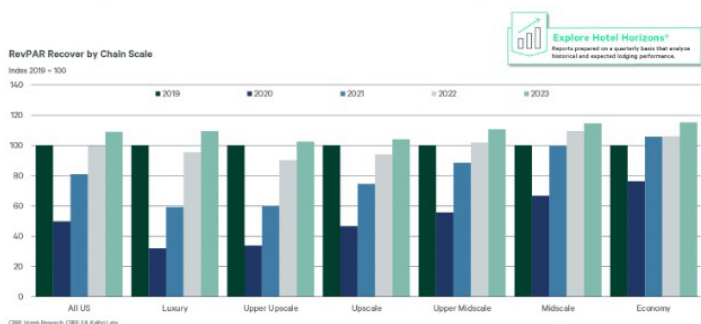
U.S. & Canada Office Fit Out Guide, *JLL*, June 1, 2022. “The cost benchmarks are built on data from thousands of real-world projects, supported by detailed cost estimating models, and confirmed by local experts working across the country. The guide offers high-level information on what offices that are suited for the post-pandemic world might entail and cost.”

U.S. Hotels State of the Union, *CBRE*, May 31, 2022. “Despite downward pressure on economic growth, the hotel recovery continues. We expect a full demand recovery in 2023. We continue to see record levels of ADR and occupancy is improving. TSA throughput continues to hold steady at over 90% of 2019 levels.”

All chain scales will recover by 2022; independents are leading the recovery



Lower-priced hotels are recovering quicker



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REAL ESTATE NOTES OF INTEREST

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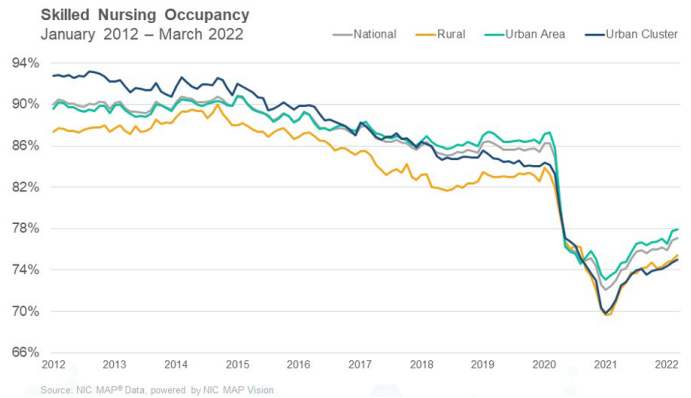
Kohl's \$8 Billion Takeover Leaves Little Room for Drama, by Andrea Felsted, *Bloomberg*, June 8, 2022. "The majority of the funding would be debt backed by Kohl's real estate, possibly through a deal to sell its property and lease it back. The department store had property and equipment on its balance sheet of \$7.8 billion as of April 30."

The Net Lease Casual Dining Market Report, Q1 2022, *The Boulder Group*, June 2022. "Cap rates in the net lease casual dining sector decreased to 6.03% in the first quarter of 2022. Cap rate compression in the casual dining space was primarily attributed to better overall market conditions for the restaurant sector post-pandemic. Investor interest and transaction velocity increased due to recovery for casual dining restaurants following the pandemic."

U.S. Single-Tenant Net-Leased Retail National Report, Q2 2022, *Marcus & Millichap*, May 23, 2022. "A shift in consumers' shopping habits is ongoing, one with an emphasis on in-store purchases. This swing is supporting spending gains across physical retail segments and encouraging vendors to resume expansion plans. Additional positive sales momentum is expected in the near term; however, inflation and high gas prices have the potential to impact consumers' decisions and spending power."

Institutional and Private Investors Go After Net Lease Car Washes, *Jenn Elliot, WealthManagement.com*, June 2, 2022. "The express car wash market is valued at roughly \$11 billion and is expected to expand at a compound annual growth rate of 4% to 4.8% through 2028, according to Grand View Research Inc. Conveyor car washes are consistently the most profitable in the car wash sector in the U.S., where more than 72% of drivers use professional car wash services an average of 13 times per year."

Skilled Nursing Occupancy Continues Slow Increase, by *Bill Kauffman, NIC MAP Vision*, June 2, 2022. "Demand for skilled nursing seemingly is rising as occupancy has now increased steadily since January and COVID-19 cases declined from January to March."



Private Investors Fuel "Perpetual Capital" Real Estate Vehicles, by *Beth Mattson-Teig, WealthManagement.com*, June 6, 2022. "Closed-end fund "dry powder" — capital that has been committed but not yet called — is at an all-time high of approximately \$200 billion, according to Green Street. Although closed-end funds still account for a majority of net inflows into real estate, there also is a clear trend of accelerating growth in "perpetual capital" vehicles, namely non-traded REITs and open-ended core-plus funds."

Suburban Office Markets Recovering Faster than Downtowns, *CBRE*, June 2022. "U.S. suburban office markets are recovering at a faster pace than downtown markets with stronger rent growth and vacancy reduction. In most markets, downtown office buildings remain impacted by the slow return of residents and office workers who fled during the height of the pandemic."

See Taco Bell's New Floating Restaurant that Delivers Tacos from the Sky, by *Jordan Valinsky, CNN*, June 8, 2022. "The first-of-its-kind concept, called "Taco Bell Defy," opened Tuesday in a Minneapolis suburb and is aimed at "redefining drive-thrus as consumers know it," the chain said. Customers will notice that the kitchen is on top of the two-story building and orders are delivered via a "vertical lift" to their cars."

Hybrid Work Was Supposed to Create the Best of Two Worlds. It's Turning Out to be a Challenge for Office Tenants, by *Buck Wargo, WealthManagement.com*, May 25, 2022. "The need to retain talent has prompted many companies across the U.S. to implement a hybrid work model as they bring employees back to the office. But those executives are now facing a new set of challenges." ■

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Good Times and Sunshine

KCAA's annual golf tournament was held on a soggy morning at Auburn Hills Golf Course. Although a little wet, it was a great time to enjoy the beautiful weather with fellow appraisers. First place team (not pictured) was Vincent Casella, Ty Houseman, William Jones and Todd Wilson with a score of 67.



Golf course selfie!



Second place team, with a score of 67, included Tony Fandel, Danny Grant, Kara Endicott and Jeff Ramsey.



Longest drive for men was Zach Edwards. The women's winner was Kara Endicott.



DeLinda White, Labette Co., and this year's organizer of the golf event, honors Hunter Hampton with the closest to the pin award.

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