NOTE: This report does not contain value specific figures, as the Wyandotte County values and classifications are not final until they are certified on June 1, 2019, after informal processes are complete.
General Facts...

01  Appraiser’s Office Duties
Discover, list & value both real & personal property for ad valorem tax purposes

02  Annual Processes & Phases of Valuation
Property must be reviewed & valued annually, with an appraisal effective date of January 1

03  Oversight Agency - Procedural & Statistical Compliance
Kansas Department of Revenue, Property Valuation Division (PVD)

04  Orion – CAMA (Computer Assisted Mass Appraisal System)
State mandated real estate mass appraisal system is utilized by all 105 Kansas Counties
Note of Value

An important thing to remember…

Appraisers do not create value.

People actually determine value by their transactions in the market place.

The Appraiser simply has the legal responsibility to analyze those transactions and appraise properties based upon what is happening in the market place.
Real Estate Appraisal Notice

**Timeline**

January 1
- Effective date of appraisal
- All property must be reviewed and valued annually

March 1
- Annual Appraisal Notice mailed

April 1
- Deadline to file an informal appeal from the appraisal notice

May 15
- Last day to hold informal appeal hearings
- All informal hearing results mailed on or before May 20

June 1
- Real Estate values are certified to the County Clerk

**Note:** Only one Informal appeal per taxpayer per tax year. If April 1 deadline missed, next opportunity to appeal is by way of Payment Under Protest. Next opportunity is when 2019 tax bill has been sent, the appeal deadline is December 20 (January 31 if paid by mortgage company).
Parcel Totals by Classification

**Parcel Counts**

- **Other**
  - Assessed at 30%
- **Not For Profit**
  - Assessed at 12%
- **Farmstead/Agricultural**
  - Farmstead Assessed at 11.5%, Agricultural Assessed at 30%
- **Commercial**
  - Assessed at 25%
- **Exempt (Exempt, IRB, EDX, Land Bank*)**
  - Assessed at 0%
- **Vacant Land**
  - Assessed at 12%
- **Residential**
  - Assessed at 11.5%

**Total Parcel Count: 68,202**

*Exempt Land Bank Parcel Count 2,928
Data Source: Orion*
2019 Real Estate Taxable Assessed Valuation

Tax Burden breakdown

- Residential, 49.1%
- Commercial, 48.6%
- Agricultural, 0.2%
- Farmstead, 0.9%
- Vacant, 1.0%
- Other, 0.0%

Data Source: Orion
Why would a Value change from last year?

Several things to keep in mind…

Re-inspections
Many changes have occurred to parcel data due to re-inspections.

‘Index’ Indications
Prior year values are compared to sales prices in neighborhoods.

Sale of Subject
Recent sale or recent physical changes after last sale of property.

Real Estate Market
The market has continued to be positive in many areas and neighborhoods.

Data Changes
Information from other sources, MLS or field inspection.

Permits
New construction, remodeling, additions, decks, demos, etc.

For Sale
Parcel Maintenance Inspections:

The Appraiser’s Office is required by Kansas Department of Revenue’s, Property Valuation Division (PVD) to annually re-inspect approximately 17% of the County’s parcels, which equates to approximately 11,7000 parcels to be inspected per year. Procedural Compliance, which is under Maintenance Specifications 12.1, requires that 100% of the parcels are to be viewed & inspected every six (6) years.

On-site Visits:

Appraisal personnel will be driving vehicles identified with the Wyandotte County Appraiser’s Office logo and may be working in teams. The employees will have a personal UG identification badge. They will check the listings, measurements and characteristics of all buildings on each property. Listings of vacant land are also reviewed. They will interview the property owner or resident, if available. If no one is home, a yellow questionnaire card will be left pertaining to information about the house. If you find one of these cards left on your door, please answer the questions and return it to the County Appraiser’s Office.

Other Inspections:

In addition to parcel maintenance inspections, other routine work is performed, such as the review of recent sale properties, parcels having new construction, torn down or destroyed buildings, as well as neighborhood reviews throughout the entire county.
Ortho Photography
Images are aerial photographs taken straight down. The imagery is used as a base map for many applications in the county, including the Agricultural use layer maintained in the Appraiser's Office and GSS Mapping.

Oblique Photography
Aerial photographs that are taken at 45 degree angles from four different directions. This enables an appraiser to “walk around” and measure features without leaving the office. These images increase the productivity of the County Appraiser's Office by expanding the volume of parcels reviewed, which allows for meeting of the State of Kansas requirements for annual field inspections.

Front Elevation Photography
Is high-resolution street level photos of the exterior of every property in the county. The images are utilized to create land record information which assists County staff throughout the appraisal process. Most importantly, these images are used in the State mandated Final Review process. These images should be updated every six years.

Increases Productivity: Together, these three image formats increase the productivity of the County Appraiser's Office by expanding the volume of parcels that can be reviewed by each appraiser on a daily basis.
New Construction Issued
Includes all jurisdictions

Residential
Includes new construction permits of structures located within a Residential neighborhood

Commercial
Includes new construction permits of structures located within a Commercial neighborhood, including Apartments

2017 permit fees waived for new construction, may have caused spike in overall 2017 permit counts

Data Source: Orion
Building Permits Issued
Includes all jurisdictions

Residential
Includes all permit types on file with Appraiser’s Office

Commercial
Includes all permit types on file with Appraiser’s Office

Data Source: Orion
### MLS - Home Sales Market Comparison

**Heartland MLS Stats - Comparing December 2017 to December 2018**

<table>
<thead>
<tr>
<th>Key Metrics</th>
<th>December</th>
<th>Year to Date</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2017</td>
<td>2018</td>
<td></td>
</tr>
<tr>
<td>Closed Sales</td>
<td>151</td>
<td>112</td>
<td>-25.8%</td>
</tr>
<tr>
<td>Average Sales Price*</td>
<td>$134,038</td>
<td>$159,395</td>
<td>+ 18.9%</td>
</tr>
<tr>
<td>Median Sales Price*</td>
<td>$122,000</td>
<td>$140,000</td>
<td>+ 14.8%</td>
</tr>
<tr>
<td>Days on Market Until Sale</td>
<td>46</td>
<td>50</td>
<td>+ 8.7%</td>
</tr>
<tr>
<td>Percentage of Original List Price Received*</td>
<td>96.0%</td>
<td>96.2%</td>
<td>+ 0.2%</td>
</tr>
<tr>
<td>Pending Sales</td>
<td>99</td>
<td>121</td>
<td>+ 22.2%</td>
</tr>
<tr>
<td>Inventory</td>
<td>304</td>
<td>302</td>
<td>- 0.7%</td>
</tr>
<tr>
<td>Supply</td>
<td>2.0</td>
<td>2.0</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Thru 12-2017</th>
<th>Thru 12-2018</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,834</td>
<td>1,773</td>
<td>- 3.3%</td>
</tr>
<tr>
<td>$133,088</td>
<td>$148,095</td>
<td>+ 11.3%</td>
</tr>
<tr>
<td>$120,000</td>
<td>$133,450</td>
<td>+ 11.2%</td>
</tr>
<tr>
<td>54</td>
<td>45</td>
<td>- 16.7%</td>
</tr>
<tr>
<td>95.9%</td>
<td>96.7%</td>
<td>+ 0.8%</td>
</tr>
<tr>
<td>1,809</td>
<td>1,809</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

**Data Source:** Kansas City Regional Association of REALTORS
ZILLOW Home Sales Market Comparison

Zillow & Realtor.com stats as of December 2018

**Wyandotte County**
- ZILLOW
  - Median Home Value: $107,100
  - Zillow predicts 9.3% rise within the next year
  - Median Price per Square Foot: $104
  - Median Current List Price: $120,000

**United States**
- ZILLOW
  - Median Home Value: $225,300
  - Zillow predicts 6.6% rise within the next year
  - Median Price per Square Foot: $150
  - Median Current List Price: $275,000

**Kansas**
- ZILLOW
  - Median Home Value: $139,900
  - Zillow predicts 3.9% rise within the next year
  - Median Price per Square Foot: $113
  - Median Current List Price: $172,500

Data Source: www.zillow.com/home-values/ & realtor.com/research

The median list price of homes in Wyandotte County, KS was $136,525 in December 2018, trending up 7.3% year-over-year.
Valid Single Family Sales

Average & Median

Data Source: Orion data is for 'stand-alone' single family dwellings & includes new home sales
Residential Model Areas

Breakdown of a Model

Models
Models are geographic areas of the County that have similar property and economic characteristics.

There are 14 Model areas throughout the County.

Only Valid Sales are utilized in Sales Comparison Approach:

- Sales must be arms-length sales that occur between a willing buyer and willing seller.
- ‘Bank’ sales, foreclosures & ‘short’ sales are analyzed but not used in the valuation process.

Note: Only sales within Wyandotte County are utilized in the County’s Sales Comparison Approach, with exception to Lake Quivira.
Valid Residential Improved Sales Map by Model

Sale Years 2016 - 2018
Residential Median Value % Change Map

Median Value Change % by Model Area

1. 10%+ Median Value Change
   - Model 2 (Downtown Central) 11%
   - Model 4 (Stony Point) 12%
   - Model 12 (KU Med) 12%

2. 5-10% Median Value Change
   - Model 3 (Argentine Armourdale) 7%
   - Model 5 (Bethel Welborn) 8.2%
   - Model 6 (Victory Nearman) 6%
   - Model 7 (Turner) 9.2%
   - Model 9 (Bonner Springs) 5%
   - Model 11 (Multifamily Countywide) 5%
   - Model 13 (Condo) 5.1%

3. 1-4% Median Value Change
   - Model 1 (Northeast) 4%
   - Model 8 (Piper) 2%
   - Model 10 (Lake Quivira) 1.6%
   - Model 14 (Edwardsville) 3%

Residential Division

Median Overall Value Change: 6.8% (includes all Classifications)

Improved Residential Classification Median Overall Value Change: 6.5%

Data Source: Orion
Real Estate Parcel Values

Going Up, Down, or No Change

Going Up: 87%
No Change: 1%
Going Down: 12%

Residential

Data Source: Orion
Commercial Median Value % Change

Major Commercial Sub Types

- **Apartment**: Up 3%
- **Retail**: Up 3%
- **Downtown Row**: Up 9%
- **Office**: Up 1%
- **Warehouse**: Up 8% to 9%
- **Manufactured Home Park**: Up 10%

**Commercial Division**

Median Overall Value Change **5.8%**
(includes all Classifications)

Data Source: Orion
Real Estate Parcel Values

Going Up, Down, or No Change

Going Up: 72%

No Change: 5%

Going Down: 23%

Data Source: Orion
Personal Property (PP)

Appraisal Phase Timeline

- PP Renditions mailed to current personal property accounts January 1
- Renditions due March 15th 50% Penalty for Failure to File
- PP Valuation Notices are mailed on May 1st
- Appeal Deadline for PP Valuation Notices is May 15th
Personal Property (PP)

Account Totals

Personal Property Valuation Notices for 2019 will be mailed May 1, 2019

Deadline to appeal Personal Property Valuation Notice is May 15, 2019

<table>
<thead>
<tr>
<th>Category</th>
<th>Value</th>
<th>Change from 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commercial PP</td>
<td>1,793</td>
<td>-2.7%</td>
</tr>
<tr>
<td>Business Owned</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Machinery &amp; Equipment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Exempt after 6/30/06</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Individual PP</td>
<td>4,198</td>
<td>1.1%</td>
</tr>
<tr>
<td>Tiny homes, trailers,</td>
<td></td>
<td></td>
</tr>
<tr>
<td>mopeds, trucks over</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12M, non-highway vehicles</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Watercraft valued at</td>
<td></td>
<td></td>
</tr>
<tr>
<td>market value but</td>
<td></td>
<td></td>
</tr>
<tr>
<td>assessed at 5% &amp; minimum tax bill of</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$12.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manufactured Homes</td>
<td>1,629</td>
<td>1.9%</td>
</tr>
<tr>
<td>Increase in accounts</td>
<td></td>
<td></td>
</tr>
<tr>
<td>due to several</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manufactured Home Parks</td>
<td></td>
<td></td>
</tr>
<tr>
<td>have sold and the new owners are bringing in new manufactured homes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Watercraft valued at</td>
<td></td>
<td></td>
</tr>
<tr>
<td>market value but</td>
<td></td>
<td></td>
</tr>
<tr>
<td>assessed at 5% &amp; minimum tax bill of</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$12.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Renditions</td>
<td>7,700</td>
<td>-0.4%</td>
</tr>
<tr>
<td>Personal Property</td>
<td></td>
<td></td>
</tr>
<tr>
<td>worksheets/renditions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>are mailed the first week of January</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Late filing penalties; 5% increments up to 25%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>50% Penalty for Failure to File</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note: “Other” personal property costing less than $750 is exempt (Examples include trailers, golf-carts, mopeds, off-road vehicles)

Data Source: CIC-TAS
Agricultural Land

“Use Value” is utilized when valuing agricultural land in Kansas – not Market Value

Ag Land Facts:

- Use values are based on productivity, not market value from sales prices
- The Kansas Department of Revenue, Property Valuation Division provides Kansas counties with the $ per acre, which is based on soil type
- The County is responsible for type of agricultural land listed on each parcel

For 2019 $ Per Acre Median % Increase:

Dryland: +8.7%
Native & Tame Grass: +12%
Real Estate Appraised Value Changes byClassification

Median Value % Change

- Exempt: 7.9%
- Agricultural: 8.7%
- Farmstead: 6.4%
- Commercial: 6.1%
- Residential: 6.5%
- Vacant: 9.1%
- Other: -2.4%
- Not For Profit: 4.9%

Overall Median % Value Change for all Classifications: 6.7%

Data Source: Orion
What Questions Can The Appraiser’s Office Answer?

When to contact the Appraiser’s Office

- Why was an appraiser at my property?
- Why did my appraised value change?
- How do I appeal my appraised value?
- What is considered Personal Property?
- What is Agricultural Use?
- What is a Rendition?
- What is Classification?
A ‘Taxing Process’: Value, Levy & Budget

How a Tax Bill Is Calculated

PROPERTY TAXES ARE TIED TO THREE FACTORS:

**ASSESSED VALUE** aka Tax Base (Market Appraised Value X Assessment Rate)

**BUDGET** (Funds necessary to run government programs)

**LEVY** ($Ad Valorem Budget / $Tax Base = Levy (mill levy))

- County Appraiser Determines Appraised or “Market Value”
- Assessed Value (Based On Constitutional Assessment Rates; see prior page)
- Levies impacted by budgets, revenue from non-ad valorem sources & delinquencies

**EXAMPLE:**

<table>
<thead>
<tr>
<th></th>
<th>COMMERCIAL</th>
<th>RESIDENTIAL [1]</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Appraised Value:</strong></td>
<td>$500,000</td>
<td>$100,000</td>
</tr>
<tr>
<td><strong>Assessment Rate:</strong></td>
<td>25%</td>
<td>11.5%</td>
</tr>
<tr>
<td><strong>Assessed Value:</strong></td>
<td>$125,000</td>
<td>$ 11,500</td>
</tr>
<tr>
<td><strong>Mill Levy:</strong></td>
<td>176,000</td>
<td>176,000</td>
</tr>
<tr>
<td><strong>Tax:</strong></td>
<td>$ 22,000</td>
<td>$ 2,024</td>
</tr>
<tr>
<td><strong>ETR (tax / value):</strong></td>
<td>22,000/500,000</td>
<td>2,024/100,000</td>
</tr>
<tr>
<td><strong>Effective Tax Rate=</strong></td>
<td>4.4% (also equal to .176*.25)</td>
<td>2.02% (.176*.115)</td>
</tr>
</tbody>
</table>

[1] This example is for illustration purposes only and does not take into account the exemption on school taxes for the first $20,000 of value on Residential class property.
Appraisal Information on the Web

Visit:  www.wycokck.org/appraiser

FAQ
Centralized location that answers FAQs concerning valuation & appeals process

Announcements
Special-purpose announcements for various appraisal phases

Real Estate Tax Search
Current and prior year individual real estate value and tax bill information

Parcel Search
Current year individual parcel property data and value information, comparable sales report and property record card, etc

Forms
All types of forms related to appeals, personal property, tax exemptions, mailing address changes, etc

Publications
Various appraisal related publications to assist and inform the public

Educational Videos on Appraisal Processes
• **Mission Statement**
  To provide uniform, fair and equitable values among all classes of property by maintaining the highest standards in appraisal practices and law, guided by the goals of quality customer service to the public, while providing a work environment that encourages staff’s professional and personal growth.

• **Vision Statement**
  To be a recognized leader for providing fair and equitable mass appraisals of both real and personal property, along with providing accurate and comprehensive information to the citizens and taxpayers of Wyandotte County in a preeminently accountable, effective and efficient manner.

• **Management Team**
  Kathy Briney - County Appraiser  
  Matt Willard - Deputy Appraiser  
  Kevin Bradshaw - Commercial Supervisor  
  Janae Robbins - Residential Supervisor  
  Christine Wheeler – Personal Property/Admin Support Supervisor