



# 2002 Annual Report

Office of the County Appraiser

Paul Welcome, County Appraiser

# Appraiser's Calendar

|         |                                                                                                                                                                           |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Jan. 1  | Valuation date for all property for the current appraisal year roll.<br><br>Personal property renditions are sent to registered owners.                                   |
| Mar. 1  | Notices of appraised value mailed to real property owners.                                                                                                                |
| Mar. 15 | Due date for filing renditions for personal property leased, loaned, rented, consigned, or owned. These items include office furniture, equipment, machinery, boats, etc. |
| Mar. 31 | Deadline for filing a real property valuation appeal.                                                                                                                     |
| April 1 | Oil and gas renditions due.                                                                                                                                               |
| May 1   | Notices of appraised value mailed to personal property owners.                                                                                                            |
| May 15  | Deadline for filing a personal property valuation appeal.<br><br>Date real property valuation appeals completed at informal level.                                        |
| May 21  | Last date for decisions from real property valuation appeal changes to be mailed.<br><br>Commercial real estate formal hearings begin.                                    |
| June 15 | Appraiser certifies appraisal roll to County Clerk.                                                                                                                       |
| June 20 | Second half Payment Under Protest payment deadline from <i>previous year</i> .                                                                                            |
| July 1  | Certify Tax Increment Finance (TIF) values to County Clerk.                                                                                                               |
| Nov. 1  | Tax bills mailed to property owners.                                                                                                                                      |
| Dec. 20 | Property tax payments, half or in full, due.<br><br>First half Payment Under Protest payment due.                                                                         |

*When and if a deadline falls on a weekend or legal holiday, the deadline is automatically extended to the next business day.*

*“Johnson County continues to grow and thrive as a community because we have achieved the five basic elements, which are having a positive business atmosphere, a good infrastructure, an excellent educational environment, a superb social and safety network, and a value-driven government.”*  
*Paul Welcome*

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# Messsage from the Appraiser

Johnson County is a thriving community, and throughout 2002 it grew by leaps and bounds as the number of homes and businesses continued to grow. Statistics from my office show the number of parcels increases by an average of 5,000 a year. Case in point, my office sent out approximately 183,500 Notices of Appraised Value to parcel owners in Johnson County.

Now while the county keeps getting larger, the number of employees in the Appraiser's Office has remained relatively the same. In 2002 my office employed 102 full-time employees, two fewer than in 2001. The introduction of new technology and the advancement of computer software have helped to balance the offset between workload and staff, allowing for more efficiency. This offset was also stabilized by my unremitting effort in promoting continuous education.

In 1992 my office reappraised over 145,000 parcels with a staff of approximately 101 employees; whereas, in 2002 my office reappraised nearly 184,000 parcels with 102 staff members. It has been projected that by 2010 my office will be appraising over 223,000 parcels. And not only has the amount of parcels increased over the past decade, the amount in taxable property has also climbed. In 1992 the county had approximately \$15.7 billion in taxable property; ten years later the county's taxable property has increased 145 percent to \$38.5 billion for 2002.

In conclusion, my office is continually advancing in order to handle the county's incredible growth, while at the same time, saving taxpayer dollars by improving our ability to mass appraise more efficiently. We continually endeavor to



## Paul A. Welcome

achieve our vision, which is to be “an appraiser’s office that makes a difference. The best people, giving their best efforts, for the very best community and striving to be better.”

Sincerely,

A handwritten signature in black ink that reads "Paul A. Welcome". The signature is written in a cursive, flowing style.

Paul A. Welcome, CAE & RMA  
Johnson County Appraiser

# Johnson County Statistics

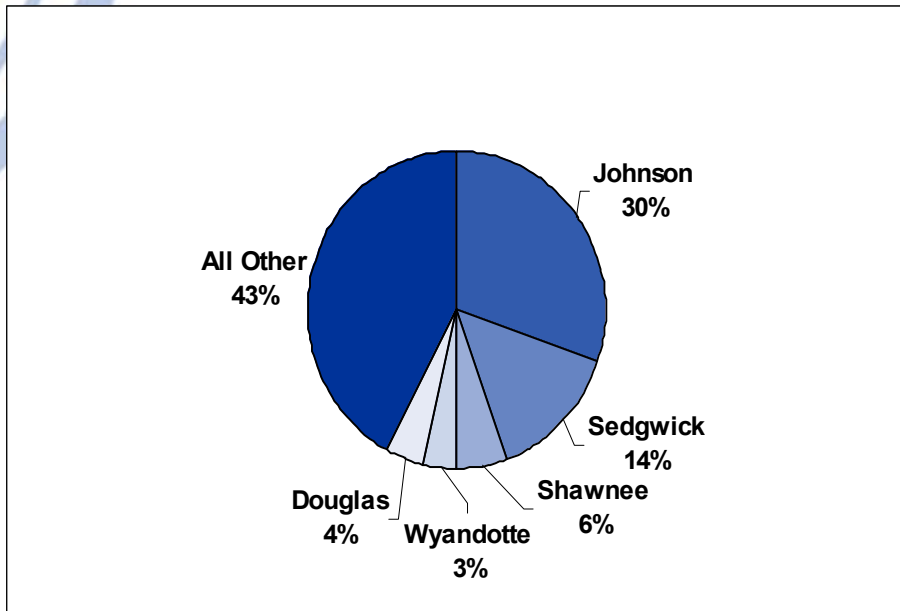
Johnson County represents 30 percent of the total appraised value of Kansas property (as illustrated in the chart to the right). That is an extraordinary number when considering there are 105 counties in the state.

In 2002 Johnson County held \$41.4 billion in appraised, or market, value. The county held more in value for “total property” than Sedgwick, Shawnee, Wyandotte, and Douglas counties combined.

Johnson County also held the following for 2002:

- ◆ 33.6 percent of the state’s appraised value for “total real estate,” or \$38.5 billion.
- ◆ 35 percent of the state’s appraised value for residential real estate, or \$30.7 billion.
- ◆ 36.8 percent of the state’s appraised value for commercial real estate, or \$6.97 billion.
- ◆ 16.3 percent of the state’s appraised value for personal property, or \$2.1 billion.
- ◆ 8.5 percent of the state’s appraised value for public utilities, or \$793 million.
- ◆ 50 percent of the state’s appraised value for total residential new construction, or \$967 million.
- ◆ 36.2 percent of the state’s appraised value for total commercial new construction, or \$221 million.

For more information on Johnson County’s relation to the state, visit our Website at <http://appraiser.jocoks.com>.

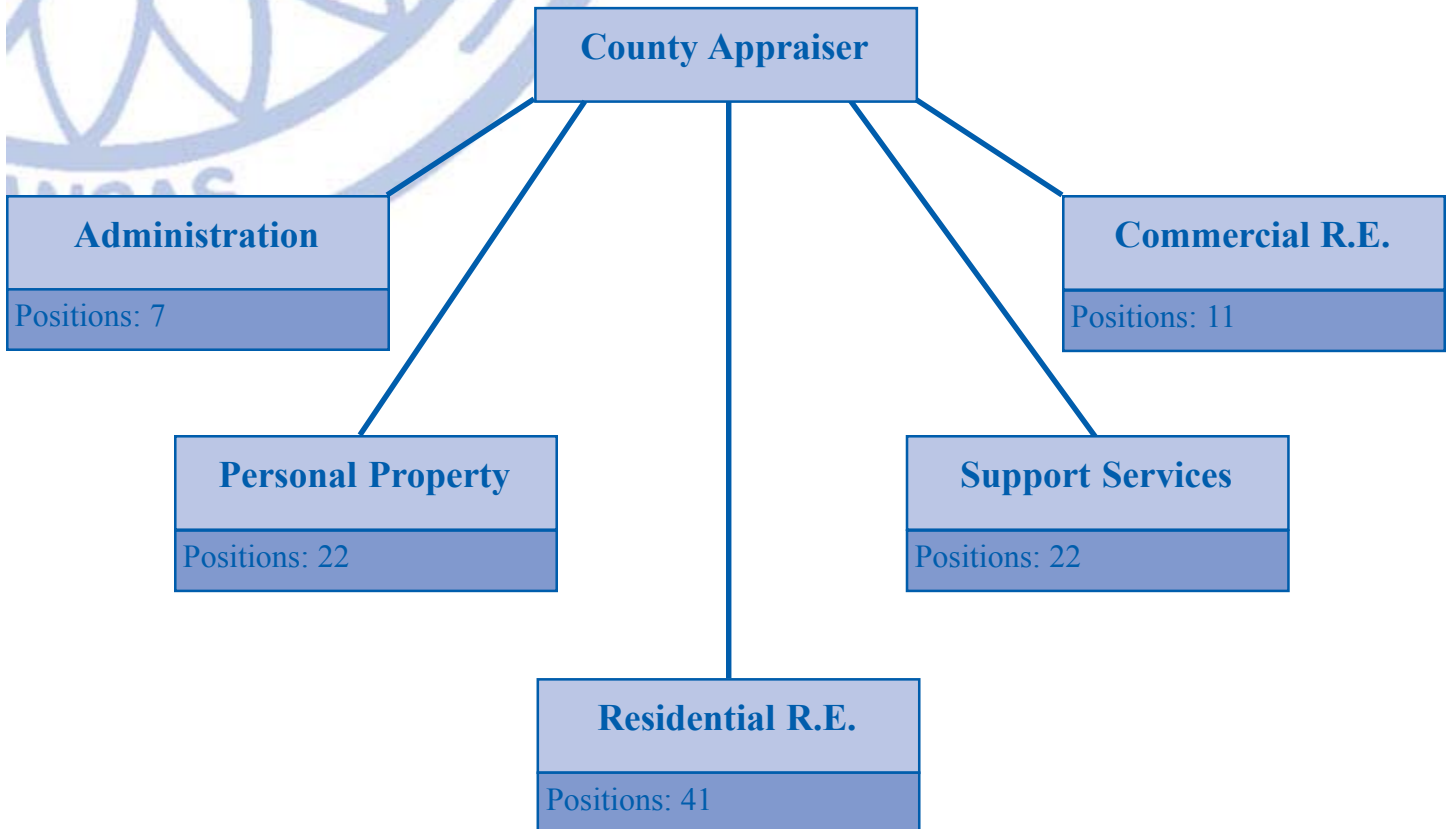


## Sale Questionnaires

Questionnaires are required by state law on all real property sales in Kansas. The monthly count indicates the market activity in Johnson County.

| Month           | 2000          | 2001          | 2002          |
|-----------------|---------------|---------------|---------------|
| Jan             | 974           | 952           | 1,147         |
| Feb             | 1,226         | 984           | 1,216         |
| Mar             | 1,547         | 1,522         | 1,404         |
| Apr             | 1,435         | 1,484         | 1,528         |
| May             | 1,790         | 1,764         | 1,819         |
| June            | 1,940         | 2,002         | 1,772         |
| July            | 1,562         | 1,837         | 1,772         |
| Aug             | 1,745         | 1,899         | 1,808         |
| Sept            | 1,451         | 1,257         | 1,332         |
| Oct             | 1,412         | 1,442         | 1,557         |
| Nov             | 1,196         | 1,239         | 1,429         |
| Dec             | 1,138         | 1,370         | 1,495         |
| <b>Yr Total</b> | <b>17,416</b> | <b>17,752</b> | <b>18,279</b> |
| <b>Mo Avg</b>   | <b>1,451</b>  | <b>1,479</b>  | <b>1,523</b>  |

# Organizational Chart



# Personal Property

A key characteristic of personal property is the ability to move it without damage either to itself or to the real estate to which it is attached. Personal property becomes real property only if it is affixed in such a way that it loses its original physical character and cannot practically be restored to its original condition.

Personal property may be leased, loaned, rented, consigned, or owned. The basic categories include: furniture, fixtures, plant equipment, office equipment, machinery, boats, aircraft, mobile homes and recreational vehicles.

**Autos:** Automobiles and most recreational vehicles are classed and taxed at the time of registration for license plate or renewal decal. Please check with a personal property appraiser in the Johnson County Appraiser's Office for further clarification of what constitutes taxable personal property.

**Commercial Valuation:** The valuation of owned or leased commercial personal property is based on the cost of assets. Assets are valued according to their cost when new, or their used acquisition cost, and the appropriate economic life. The asset is then depreciated over its economic life to a remaining salvage value.

As of Jan. 1, 2003, any qualifying item of commercial personal property that originally cost \$400 or less is exempt.

Economic lives that are assigned to commercial assets come from guidelines issued by the State of Kansas, Internal Revenue Service (IRS) publications and the Marshall & Swift Valuation Services.

**Individual Valuation:** Many Personal Property assets belonging to individuals are valued from

market data, using appraisal guides and state and regional market sources. This market data is then used to establish the current value of a particular asset. Typically, this value will be based on current trade-in values according to the age of the asset and market condition. Automobiles, light trucks and motorcycles are classed separately by the State of Kansas.

- ◆ Identified 732 new businesses in 2002, an 18 percent increase from 2001 in which 618 were identified. In 2002, 263 businesses moved and 380 closed.

- ◆ Total appraised valuation of personal property in 2002 was approximately \$2.1 billion, a 5.83 percent decline from 2001.

## Renditions by Type

| RENDITION TYPE         | 2001          | 2002          |
|------------------------|---------------|---------------|
| Commercial             | 17,560        | 17,259        |
| Exempt Aircraft & Farm | 510           | 507           |
| Gas                    | 49            | 49            |
| Heavy Truck / Trailer  | 3,347         | 3,953         |
| Individual             | 13,675        | 12,770        |
| Leasing Company        | 4,924         | 996           |
| Mobile Home            | 1,171         | 1,163         |
| Oil                    | 97            | 92            |
| <b>TOTALS</b>          | <b>41,333</b> | <b>36,789</b> |

Note: Leasing amounts can now render multiple locations on one rendition, thus the large reduction from 2001 to 2002.

# R Residential Real Estate

## Appraiser's Office requirements

Pursuant to Kansas State General Property Tax Law, the Appraiser's Office is required to appraise all real property and to determine prescribed equalization in assessments.

## Determining value

The assessment date is January 1 of each year, for taxes payable the following year. For all real estate, with the exception of agriculture, the Appraiser must determine market value. This is based on size, amenities, location, etc., and then compared to similar properties which have sold during an eighteen month time span. Those sales nearest to the end of the eighteen month period

would be the most representative. For most non-residential property, the Appraiser considers comparable sales approach, cost approach, and income approach.

- ◆ Average residential appraised value for Johnson County for 2002 was \$194,000.
- ◆ Average residential sale price for a single-family residence for 2002 was \$213,515.
- ◆ Experienced over \$967 million in appraised value for residential new construction.
- ◆ Total appraised value of Johnson County's residential property for 2002 was \$30.7 billion, an increase of approximately 7.3 percent from 2001.

## Average Appraised Value

| Cities:         | 2001      | 2002      | % Change |
|-----------------|-----------|-----------|----------|
| De Soto         | \$145,019 | \$155,145 | 7%       |
| Edgerton        | \$87,103  | \$89,739  | 3%       |
| Gardner         | \$124,815 | \$129,809 | 4%       |
| Olathe          | \$159,363 | \$166,874 | 5%       |
| Spring Hill     | \$99,481  | \$102,141 | 3%       |
| Countryside     | \$166,077 | \$175,850 | 6%       |
| Fairway         | \$221,336 | \$233,191 | 5%       |
| Leawood         | \$336,205 | \$352,035 | 5%       |
| Lenexa          | \$184,203 | \$195,973 | 6%       |
| Merriam         | \$122,725 | \$128,088 | 4%       |
| Mission         | \$124,595 | \$131,543 | 6%       |
| Mission Hills   | \$661,802 | \$705,016 | 7%       |
| Mission Woods   | \$329,987 | \$349,094 | 6%       |
| Overland Park   | \$195,103 | \$202,863 | 4%       |
| Prairie Village | \$171,114 | \$179,015 | 5%       |
| Roeland Park    | \$116,910 | \$122,980 | 5%       |
| Shawnee         | \$165,889 | \$173,944 | 5%       |
| Westwood        | \$127,226 | \$133,907 | 5%       |
| Westwood Hills  | \$239,395 | \$255,058 | 7%       |
| Lake Quivira    | \$356,053 | \$370,047 | 4%       |

## Average Sale Price

| Cities:         | 2001    | 2002      | % Change |
|-----------------|---------|-----------|----------|
| De Soto         | 165,880 | \$172,106 | 4%       |
| Edgerton        | 100,764 | \$112,143 | 11%      |
| Gardner         | 139,145 | \$148,870 | 7%       |
| Olathe          | 175,583 | \$187,922 | 7%       |
| Spring Hill     | 109,429 | \$109,591 | 0%       |
| Countryside     | 156,200 | \$176,094 | 13%      |
| Fairway         | 217,869 | \$223,445 | 3%       |
| Leawood         | 365,746 | \$379,679 | 4%       |
| Lenexa          | 214,037 | \$227,902 | 6%       |
| Merriam         | 128,896 | \$133,031 | 3%       |
| Mission         | 134,328 | \$136,449 | 2%       |
| Mission Hills   | 654,639 | \$750,413 | 15%      |
| Mission Woods   | 299,400 | \$443,400 | 48%      |
| Overland Park   | 222,523 | \$237,681 | 7%       |
| Prairie Village | 165,534 | \$173,714 | 5%       |
| Roeland Park    | 121,457 | \$132,184 | 9%       |
| Shawnee         | 191,330 | \$200,258 | 5%       |
| Westwood        | 154,929 | \$155,940 | 1%       |
| Westwood Hills  | 232,317 | \$298,460 | 28%      |
| Lake Quivira    | 382,536 | \$360,233 | -6%      |

# Commercial Real Estate

The Commercial Real Estate Division is in charge of the appraised valuation of all commercial parcels, including industrial, retail, offices, apartments, and hotels/motels. This division also maintains records on new construction and building permits.

- ◆ Experienced over \$221 million in new construction for commercial in appraised value.

- ◆ There were 2,270 building permits issued.

- ◆ Total appraised value for Johnson County's commercial property for 2002 was \$6.97 billion, a 1.2 percent increase from 2001.

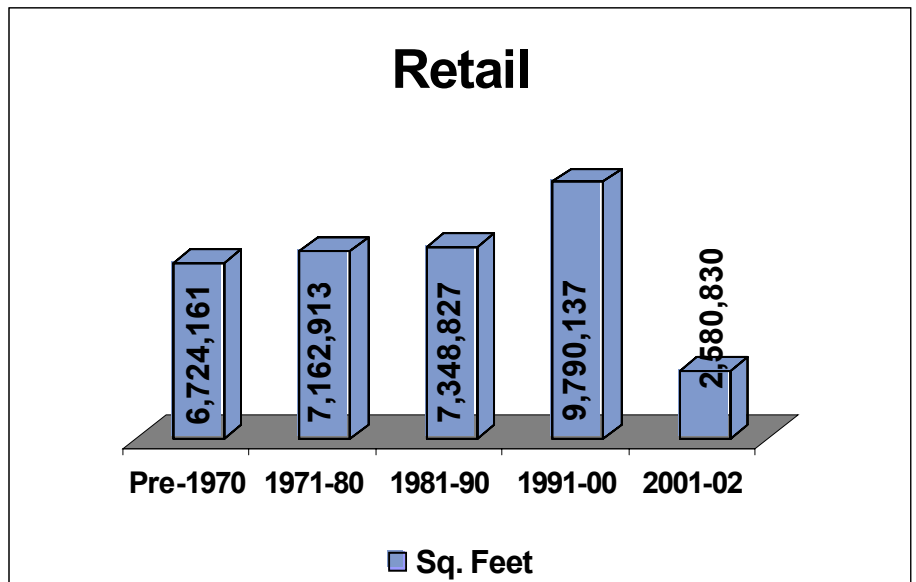
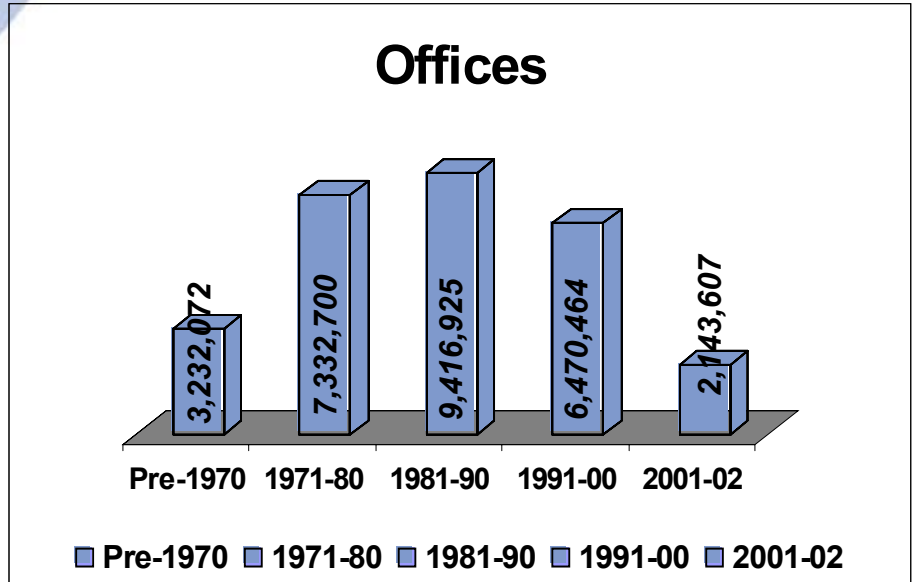
- ◆ There was 526,655 square feet added in Office space.

- ◆ 1,165,945 square feet added in Retail.

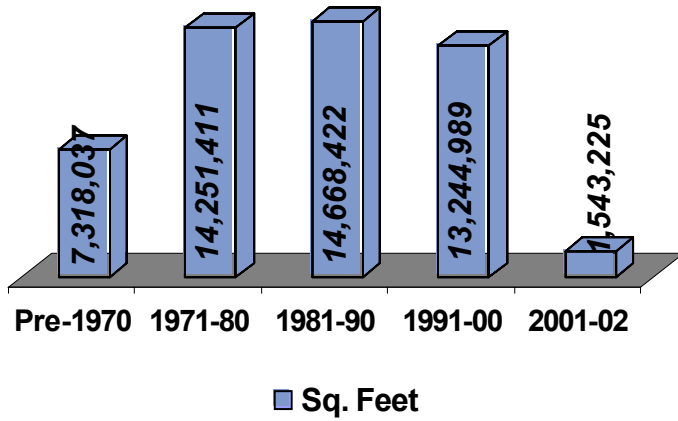
- ◆ 200,626 square feet added in Industrial.

- ◆ 234 units were added in Apartments.

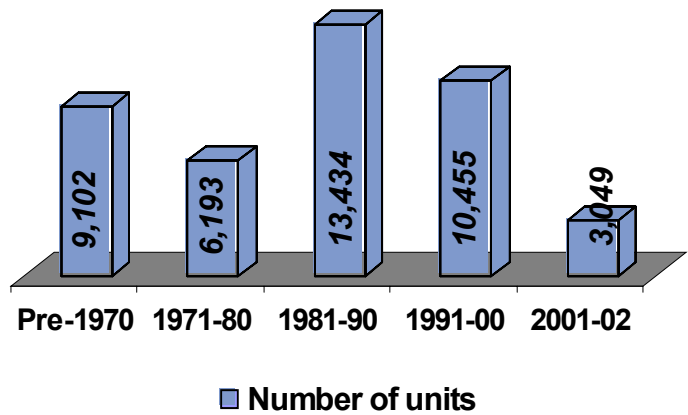
- ◆ 0 rooms were added in Hotels/Motels.



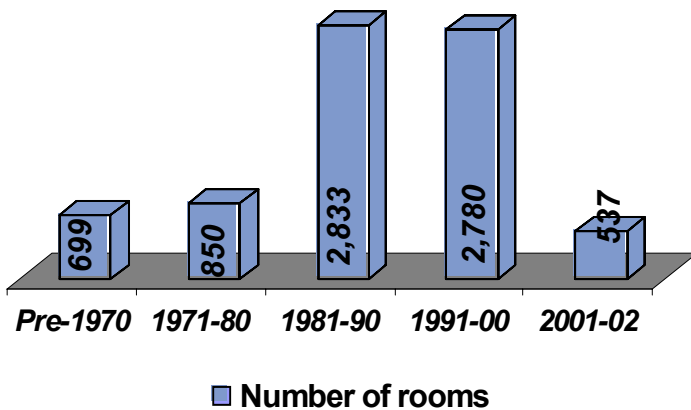
## Industrial



## Apartments



## Hotels and Motels



# S Support Services

Support Services includes Customer Service, Statistical, and the Applications Group. All departments continually make themselves available to serve the needs of others and do it to the best of their ability, and if they cannot perform the necessary function, they find the individually or group who can.

◆ For 2002, Customer Service answered 72,010 phone calls, a decrease of 16.2 percent from 2001; an average of 277 calls per business day. The decrease was contributed to the increase in Website traffic.

◆ The Appraiser's Website, <http://appraiser.jocoks.com> received

approximately 569,674 hits and had over 609,300 appraisals viewed. The number of hits was an increase of 41.5 percent from the previous year.

◆ Applications installed 35 new PCs, along with the trickle down of installations/updates, and conducted Johnson County Land Records enhancements and training. They also:

- ◆ Supported 107 computers
- ◆ Installed two scanners
- ◆ Performed 60 PC operating system upgrades
- ◆ Received an average of 35 calls a day
- ◆ Installed one laser printer
- ◆ Updated 500 property maps
- ◆ Supported two digital cameras

# Administration

The Administration department manages the business side of the Appraiser's Office. Payroll, accounts payable and property tax exemptions are just a few of the many areas covered by Administration. The department also plays an important role in assisting the County Appraiser. Also, see our org chart.

◆ For 2002, the Appraiser's Office consisted of 102 full-time employees:

Administrative Services - 8

Administration: 5

Exempt/Abate: 1

Applications: 2

Personal Property Valuation- 22

Administration: 1

Commercial: 13

Individual: 7

Audit: 1

Real Estate Valuation - 59

Administration: 10

Commercial RE: 11

Residential RE: 38

Customer Support - 13

Administration: 1

Customer Service: 11

Public Information Officer: 1

◆ The staff spent approximately 2,575 hours in the classroom for training in customer service, appraisal courses and technology classes. That is approximately 25 hours of training per office employee.

◆ The Appraiser's Office had 26 employees with professional designations for 2002. The designations were as follows: Certified Assessment Evaluator (CAE); Personal Property Specialist (PPS); Registered Mass Appraiser (RMA); Residential Evaluation Specialist (RES); Certified Professional Secretary (CPS); and Certified Public Accountant (CPA). Those holding a designation included:

Ron Bain, CAE & RMA

Kevin Bradshaw, RMA

Beth Brandel, CPA & PPS

Larry Clark, CAE

Linda Clark, CAE & RMA

Gabe Coon, RMA

Chad Depperschmidt, RMA

Philip Dudley, RMA

Gary Dunn, CAE

Kara Endicott, RMA

Darla Frank, CAE & RMA

Jim Hendrickson, RMA

Jeff Holsapple, RMA & RES

Larry Hoover, RMA

David Knight, RMA

Linda Longstaff, CSP

Dennis Marx, RMA

Stan Moulder, CAE & RMA

Bill Neal, RMA

Matt Nolte, RMA

Scott Porter, RMA

Jeff Ramsey, RMA & RES

Craig Rastorfer, RMA

David Robinson, RMA

Karen Solis, RMA

Paul Welcome, CAE & RMA

# R

## Revenue & Expenses

|                       | <b>2002 Budget</b> | <b>2002 Actual</b> |
|-----------------------|--------------------|--------------------|
| Personnel             | \$4,635,990        | \$4,329,297        |
| Contractual           | \$261,936          | \$227,371          |
| Commodities           | \$81,514           | \$155,142          |
| Capital Outlay        | \$82,039           | \$17,500           |
| <b>Total:</b>         | <b>\$5,061,479</b> | <b>\$4,729,310</b> |
| Revenue               | \$14,205           | \$49,720           |
| <b>Overall Total:</b> | <b>\$5,047,274</b> | <b>\$4,679,590</b> |



The seal of Johnson County, Kansas, is partially visible in the background. It features a large letter 'J' on the left, followed by the words 'Johnson County' and 'Kansas' in a circular arrangement. The seal is rendered in a light blue color.

# Johnson County Officials

## **2002 Board of County Commissioners:**

Gary Anderson, District 1

Susie Wolf, District 2 (Chair)

Annabeth Surbaugh, District 3

George Gross, District 4

Douglas Wood, District 5

## **2002 Reappraisal Advisory Committee (RAC) members:**

Bart Cohen

Dan Sight

Stanley Meyer

Al Hagemann

Morgan Olander

Clay Blair

Tom Oltjen

Craig Eymann

Lynn Mitchelson

Marshall Dean

Susan Bowers

Keith Copaken

Brent Jaynes

Ann Jordan

Rick Chamberlain

# J Johnson County Appraiser's Office

Johnson County Appraiser's Office  
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Olathe, KS 66061  
913.829.9500  
<http://appraiser.jocoks.com>



Johnson County Government does not discriminate on the basis of race, color, national origin, gender, religion, age, or disability in employment or provision of services.

Jeremy Smoot, Public Information Officer  
Office of the County Appraiser  
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