

The background of the cover is a large, white, stylized seal of Johnson County, Kansas. The seal features a central sunburst with rays extending outwards, surrounded by a circular border containing the text "JOHNSON COUNTY" at the top and "KANSAS" at the bottom. The interior of the seal is filled with a pattern of overlapping, leaf-like shapes.

JOHNSON COUNTY

# 2004 Annual Report

Office of the County Appraiser

Paul Welcome, CAE, ASA, RMA

Johnson County Appraiser

KANSAS

# Appraiser's Calendar

*“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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Jan. 1	Valuation date for all property for the current appraisal year roll.  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.  Date real property valuation appeals completed at informal level.
May 20	Last date for decisions from real property valuation appeal changes to be mailed.  Commercial real estate formal hearings begin.
June 15	Appraiser certifies appraisal roll to the RTA*.
June 20	Second half Payment Under Protest payment deadline from <i>previous year</i> .
July 1	Certify Tax Increment Finance (TIF) values to the RTA.
Nov. 1	Tax bills mailed to property owners.
Dec. 20	Property tax payments, half or in full, due.  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.  
 \* Records and Tax Administration (formerly County Clerks' Office)*

# Messsage from the Appraiser

As Johnson County continues to grow and demands for more services increase, the Appraiser's Office has taken steps to ensure we meet those demands head on. We have also taken steps to be even more responsible with the dollars provided to us by taxpayers as we all feel the effects of a tight economy.

Since the office employs 57 persons in the real estate valuation process, it takes quite a few vehicles for field appraisers to use as they travel throughout the county, therefore rising fuels costs became a concern. In 2004 we took action on an initiative set forth by the county commissioners and began purchasing hybrid vehicles that are more economical. These hybrid vehicles run on a conventional motor as well as an electric motor and so they use less fuel and are more environmentally friendly.

In another initiative, the Appraiser's Office joined forces with the Treasurer's Office and the Department of Motor Vehicles to create a new gateway to the Web service Tagged Vehicle Information System (TVIS), which spawned [www.jococar.com](http://www.jococar.com). The new gateway is a central location where vehicle owners can go to pull up estimated property taxes for new or trade-in vehicles.

The Appraiser's Office also revamped its own Web site, <http://appraiser.jocogov.org>, which won an award of excellence from the National Association of Information Officers in 2004. These two sites provide information and services to Johnson County residents 24/7.

By providing current and accurate information to our citizens via the Web we have earned their trust and educated them in the process on our appraisal processes, which both have been very



## Paul A. Welcome

beneficial. In 2004 we had a ten-year-low on the number of valuation appeals filed. This allowed us to relocate resources to other endeavors and save taxpayer dollars in the long run. Our phone traffic also decreased, whereas traffic to our Web site increased 32.7 percent.

These stats above just go to show that we are doing our job and taking the right steps in meeting the needs of our citizens.

Sincerely,

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

Paul Welcome, CAE, RMA, ASA  
Johnson County Appraiser

# Johnson County Statistics

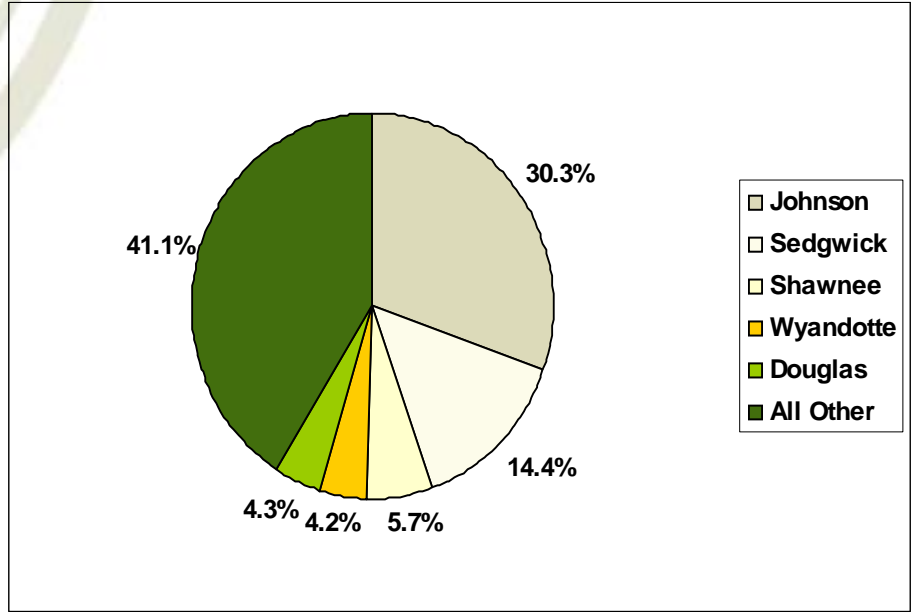
Johnson County represents 30.3 percent of the total appraised value of Kansas property, as illustrated in the chart to the right. That is an extraordinary number when considering there are 105 counties in the state.

In 2004 Johnson County held \$46.1 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 2004:

- ◆ 33.6 percent of the state's appraised value for "total real estate," or \$43.3 billion.
- ◆ 35.1 percent of the state's appraised value for residential real estate, or \$35 billion.
- ◆ 36.3 percent of the state's appraised value for commercial real estate, or \$7.6 billion.
- ◆ 14.4 percent of the state's appraised value for personal property, or \$1.9 billion.
- ◆ 8.7 percent of the state's appraised value for public utilities, or \$880 million.
- ◆ 47 percent of the state's assessed value for total residential new construction, or \$118 million.
- ◆ 34 percent of the state's assessed value for total commercial new construction, or \$52 million.

For more information on Johnson County's relation to the state, visit our Website at <http://appraiser.jocogov.org>.

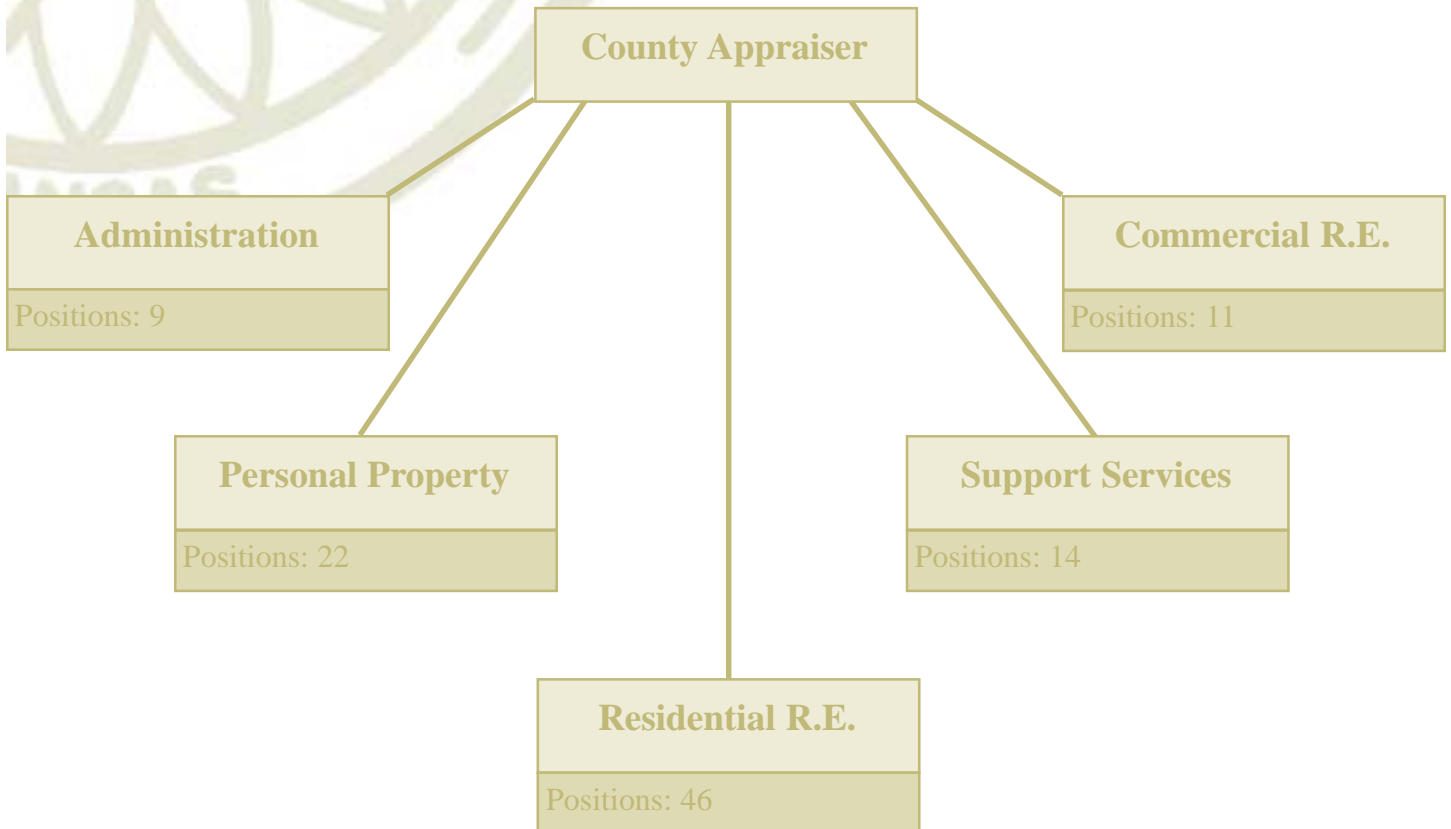


## Sale Questionnaires

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

Month	2002	2003	2004
Jan	1,147	1,204	1,065
Feb	1,216	1,127	1,102
Mar	1,404	1,548	1,616
Apr	1,528	1,569	1,809
May	1,819	1,859	2,001
June	1,772	2,021	2,366
July	1,772	2,034	2,014
Aug	1,808	2,008	1,924
Sept	1,332	1,815	1,596
Oct	1,557	1,638	1,532
Nov	1,429	1,384	1,476
Dec	1,495	1,502	1,552
<b>Yr Total</b>	<b>18,279</b>	<b>19,709</b>	<b>20,053</b>
<b>Mo Avg</b>	<b>1,523</b>	<b>1,642</b>	<b>1,671</b>

# Program Chart



*The mission of the Office of the Appraiser is to achieve equalization among all classes of property by maintaining the highest standards in appraisal practices and law, guided by the goals of providing quality service to the public, developing high-performance employees by creating career ladders that recognize achievement, and by managing county growth through the creation of automated programs which expedite the work flow.*

# 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 872 new businesses in 2004, an 8 percent increase from 2003 in which 808 were identified. In 2004, 185 businesses moved and 284 closed.

◆ Total appraised valuation of personal property in 2004 was approximately \$1.9 billion, which was a slight decline from 2003.

## Renditions by Type

RENDITION TYPE	2003	2004
Commercial	17,235	17,592
Exempt (aircraft/farm)	505	526
Gas	50	51
Heavy truck/trailer	3,885	3,931
Individual	12,953	14,832
Leasing Company	893	886
Mobile Home	1,157	1,152
Oil	82	79
<b>TOTALS</b>	<b>36,760</b>	<b>38,970</b>

Note: Leasing accounts render multiple locations on one rendition.

# 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 twenty-one month pe-

riod would be the most representative. For most residential properties, the Appraiser considers the comparable sales approach and the cost approach. The income approach is also considered, along with the gross rent multiplier.

- ◆ Average residential appraised value for Johnson County for 2004 was \$216,294.
- ◆ Average residential sale price for a single-family residence for 2004 was \$228,240.
- ◆ Experienced over \$1 billion in appraised value for residential new construction.
- ◆ Total appraised value of Johnson County's residential property for 2004 was \$35 billion, an increase of approximately 6.4 percent from 2003.

## Average Appraised Value

Cities	2003	2004	% Change
De Soto	\$166,806	\$172,144	3.2%
Edgerton	\$99,438	\$100,999	1.6%
Fairway	\$246,105	\$260,727	5.9%
Gardner	\$142,832	\$141,922	-0.6%
Lake Quivira	\$379,565	\$399,575	5.3%
Leawood	\$367,967	\$373,489	1.5%
Lenexa	\$210,556	\$214,176	1.7%
Merriam	\$135,406	\$140,183	3.5%
Mission	\$141,907	\$146,099	3.0%
Mission Hills	\$756,498	\$805,012	6.4%
Mission Woods	\$391,954	\$416,144	6.2%
Olathe	\$179,990	\$182,827	1.6%
Overland Park	\$215,074	\$220,722	2.6%
Prairie Village	\$184,376	\$188,580	2.3%
Roeland Park	\$130,815	\$135,272	3.4%
Shawnee	\$185,948	\$190,047	2.2%
Spring Hill	\$110,096	\$116,799	6.1%
Westwood	\$139,920	\$146,634	4.8%
Westwood Hills	\$271,299	\$291,997	7.6%
Johnson County	\$203,000	\$216,294	6.5%

## Average Sale Price

Cities	2003	2004	% Change
De Soto	\$197,979	\$189,944	-4.1%
Edgerton	\$108,269	\$111,492	3.0%
Fairway	\$245,226	\$242,156	-1.3%
Gardner	\$151,530	\$152,544	0.7%
Lake Quivira	\$383,381	\$375,232	-2.1%
Leawood	\$393,765	\$405,192	2.9%
Lenexa	\$247,365	\$250,973	1.5%
Merriam	\$143,011	\$142,575	-0.3%
Mission	\$146,413	\$147,105	0.5%
Mission Hills	\$770,723	\$776,445	0.7%
Mission Woods	\$645,000	\$645,000	0.0%
Olathe	\$194,398	\$195,758	0.7%
Overland Park	\$245,494	\$246,943	0.6%
Prairie Village	\$182,677	\$183,917	0.7%
Roeland Park	\$138,716	\$137,057	-1.2%
Shawnee	\$207,981	\$210,712	1.3%
Spring Hill	\$112,392	\$126,149	12.2%
Westwood	\$166,255	\$172,587	3.8%
Westwood Hills	\$280,520	\$290,850	3.7%
Johnson County	\$247,390	\$228,240	-7.7%

# Commercial Real Estate

The Commercial Real Estate Division is responsible for 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 \$156 million in new construction for commercial in appraised value.

- ◆ There were 2,409 building permits issued.

- ◆ Total appraised value for Johnson County's commercial property for 2004 was \$7.6 billion, a 5.5 percent increase from 2003.

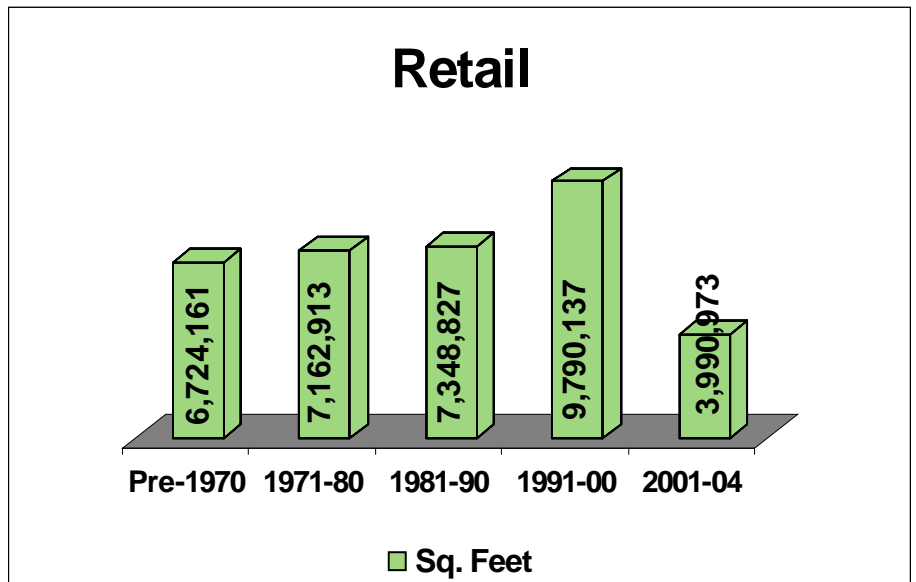
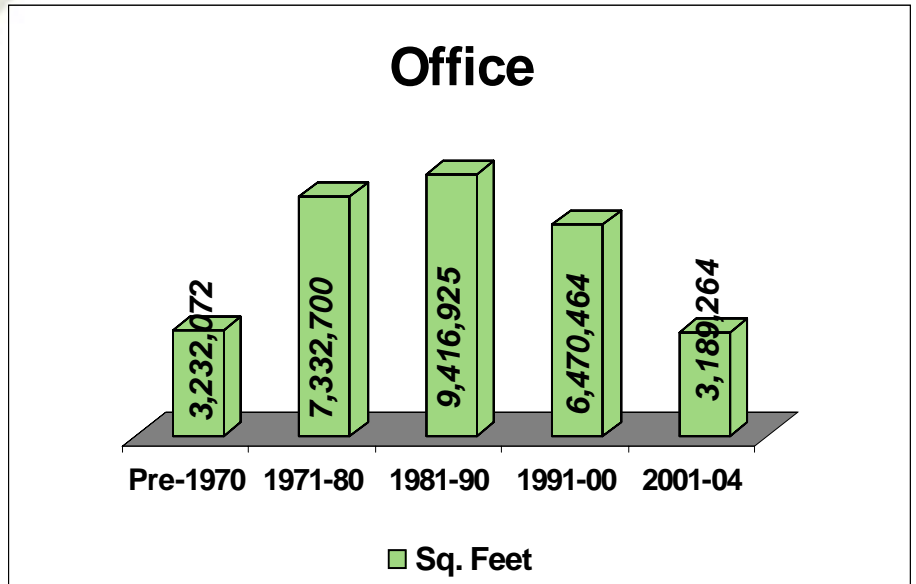
- ◆ There was 636,133 square feet added in Office space.

- ◆ 543,274 square feet added in Retail.

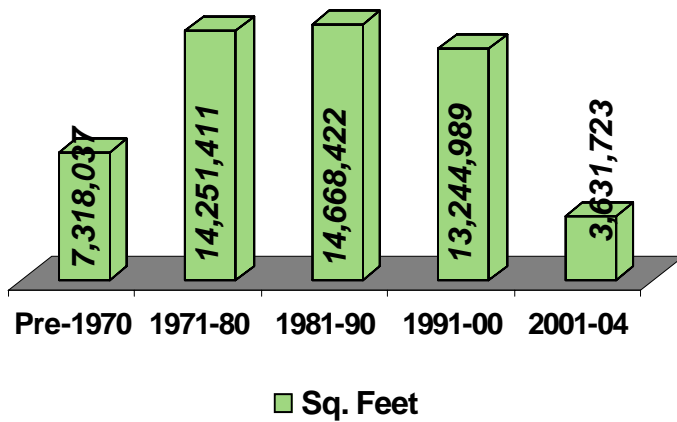
- ◆ 1,354,124 square feet added in Industrial.

- ◆ 290 units were added in Apartments.

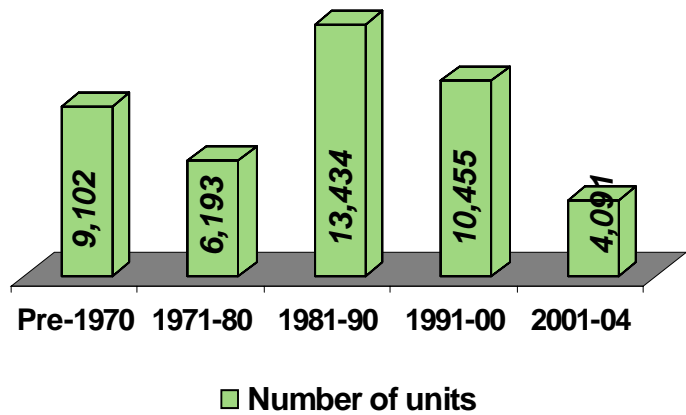
- ◆ 90 rooms were added in Hotels/Motels.



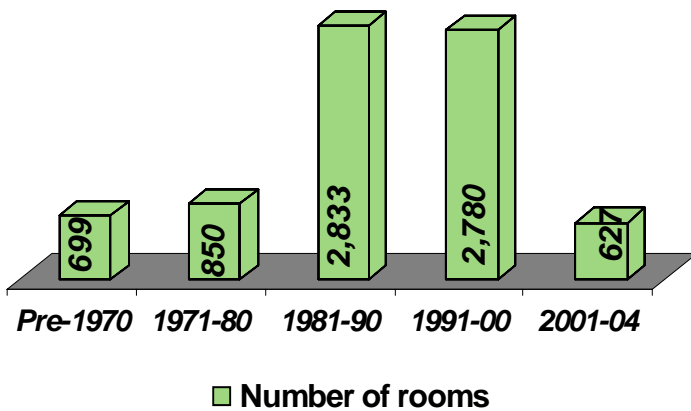
## Industrial



## Apartments



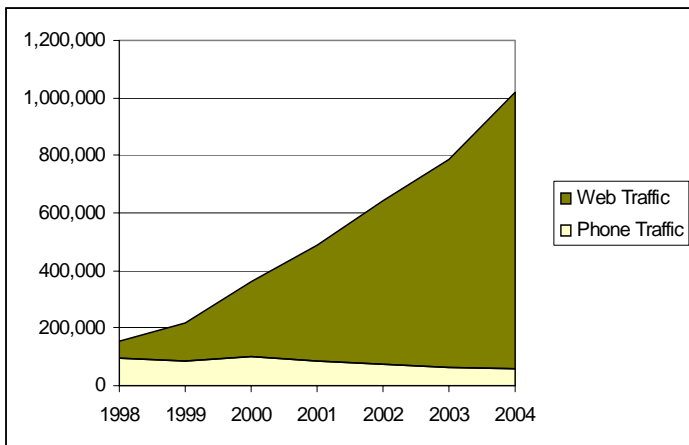
## Hotels and Motels



# Support Services

Support Services includes Customer Service, the Statistical Division 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 individual or group who can.

◆ For 2004, Customer Service answered 58,894 phone calls, a decrease of 9.45 percent from 2003; an average of 226 calls per business



day. The decrease was contributed to the increase in Web site traffic (see chart below).

◆ The Appraiser's Web site, <http://appraiser.jocogov.org> received approximately 960,070 visits and had over 784,662 appraisals viewed. The number of visits was an increase of 32.7 percent from the previous year.

Applications maintained and supported the following hardware:

- Supported Appraiser's server
- Supported 127 PCs
- Maintained two high-speed scanners
- Maintained one flatbed scanner
- Installed two laser printers
- Maintained eleven laser printers
- Updated 506 property maps
- Maintained custom maps
- Maintained agricultural field maps
- Maintained splits and combinations.
- Updated the neighborhood/models
- Supported JCLR and ArcView
- Received an average of 42 calls a day

**Vision: 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.**

# 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. See our org chart for more details.

◆ For 2004, the Appraiser's Office consisted of 102 full-time employees:

Administrative Services - 9

Administration: 5

Exempt/Abate: 2

Applications: 2

Personal Property Valuation- 22

Administration: 1

Commercial: 13

Individual: 7

Audit: 1

Real Estate Valuation - 57

Administration: 10

Commercial RE: 11

Residential RE: 36

Customer Support - 14

Administration: 1

Customer Service: 12

Public Information Officer: 1

◆ The staff spent approximately 5,004 hours in the classroom for training in customer service, appraisal courses and technology classes. That is approximately 49 hours of training per office employee.

◆ The Appraiser's Office had 28 employees with professional designations for 2004. The designations were as follows: from IAAO - Certified Assessment Evaluator (CAE); Personal Property Specialist (PPS); and Residential Evaluation Specialist (RES); from the state of Kansas - Registered Mass Appraiser (RMA); from IAAP - Certified Administrative Professional (CAP); from ASA - Accredited Senior Appraiser (ASA); and from the American Institute of Certified Public Accountants - Certified Public Accountant (CPA). Those holding a designation included:

Ron Bain, CAE, RMA

Kyle Blanz, RMA, RES

Kevin Bradshaw, RMA

Elizabeth A. Brandel, CPA, PPS

Larry Clark, CAE

Linda Clark, RES, CAE, RMA

Philip Dudley, RMA

Gary Dunn, CAE

Kara Endicott, RMA, RES

Darla Frank, CAE, RMA

Jim Hendrickson, RMA

Janna Holden, RMA, RES

Jeff Holsapple, RMA, RES

Larry Hoover, RMA, RES

David Knight, RMA, RES

Linda Longstaff, CAP

Dennis Marx, RMA

Stan Moulder, CAE, RMA

Bill Neal, RMA

Matt Nolte, RMA

Scott Porter, RMA

Jeff Ramsey, RMA, RES

Craig Rastorfer, RMA

Karen Rhoads, RMA

Webb Siemens, RMA

Karen Solis, RMA

Paul Welcome, CAE, RMA, ASA

# R

# Revenue & Expenses

	<b>2004 Budget</b>	<b>2004 Actual</b>
Personnel	\$4,905,735	\$4,543,782
Contractual	\$218,936	\$232,590
Commodities	\$77,514	\$125,660
Capital Outlay	\$129,039	\$0
<b>Total:</b>	<b>\$5,331,224</b>	<b>\$4,902,032</b>
Revenue	\$46,120	\$73,316
<b>Overall Total:</b>	<b>\$5,285,104</b>	<b>\$4,828,716</b>



The seal of Johnson County, Kansas, is partially visible on the left side of the page. It features a large letter 'J' at the top, with a stylized sunburst or floral pattern below it. The word 'KANSAS' is written in a curved banner at the bottom of the seal.

# Johnson County Officials

## **2004 Board of County Commissioners:**

Annabeth Surbaugh, Chair

C. Edward Peterson, District 1

Susie Wolf, District 2

David A. Lindstrom, District 3

Dolores Furtado, District 4

Douglas E. Wood, District 5

John M. Toplikar, District 6

## **2004 Reappraisal Advisory Committee (RAC) members:**

Al Hagemann, Chair

Clay Blair

Susan Bowers

Rick Chamberlain

Bart Cohen

Keith Copaken

Marshall Dean

Craig Eymann

Brent Jaynes

Ann Jordan

Stanley Meyer

Lynn Mitchelson

Morgan Olander

Tom Oltjen

Dan Sight

# J Johnson County Appraiser's Office

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



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  
Published August 2005