

The background of the cover is a light green color with a large, faint watermark of the Johnson County Seal. The seal features a central sunburst surrounded by a circular border containing the text "JOHNSON COUNTY" at the top and "KANSAS" at the bottom. The seal's design is composed of stylized, overlapping leaf-like shapes.

2003 Annual Report

Office of the County Appraiser

Paul Welcome, County Appraiser

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 21	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 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. 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.

M

essage from the Appraiser

Johnson County continues to be a thriving community, growing at an average rate of 10,000 residents a year, and soon to surpass a population of 500,000. Due to this growth, the number of homes and businesses continues to escalate as well. The Johnson County Appraiser's Office discovered approximately 808 new businesses in 2003 and mailed approximately 190,600 Notices of Appraised Value.

This growth illustrates why Johnson County is a mecca and why the Appraiser's Office must continually advance in order to deal with the ever-increasing number of parcels. By taking full use of technological advances the office has been able to save taxpayer dollars, while at the same time improving our ability to mass appraise more efficiently.

One way the office has taken steps to be more efficient is through the use of digital photography. In 2003 the Appraiser's Office contracted with Mobile Video Services, Inc., to digitally photograph the exterior of every residence and business in Johnson County. The county uses the images and data collected to improve the overall quality of property appraisals, as well as to provide more efficiency in the property tax administration process.

The office continually strives to excel in all areas, including in our personnel. I highly encourage continued education and offer my highest support to staff members who go above and beyond and achieve a professional designation in their career field. These designations, or titles, are a reflection of their excellence and the quality of this office. In 2003



Paul A. Welcome

the office retained 29 employees with professional titles, and I look forward to seeing this number grow.

Sincerely,

Paul A. Welcome, CAE & RMA

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

Johnson County Appraiser

Johnson County Statistics

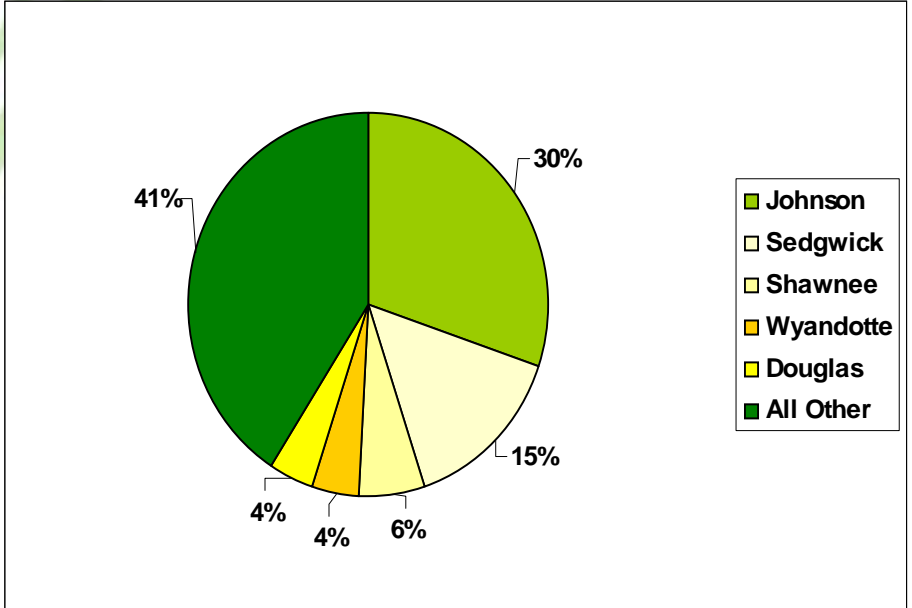
Johnson County represents 30 percent of the total appraised value of Kansas property (as illustrated in the chart to the right). That is an extraordinary number when considering there are 105 counties in the state.

In 2003 Johnson County held \$43.8 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 2003:

- ◆ 33.5 percent of the state's appraised value for "total real estate," or \$40.9 billion.
- ◆ 35 percent of the state's appraised value for residential real estate, or \$32.9 billion.
- ◆ 35.9 percent of the state's appraised value for commercial real estate, or \$7.2 billion.
- ◆ 16.5 percent of the state's appraised value for personal property, or \$2.1 billion.
- ◆ 8.8 percent of the state's appraised value for public utilities, or \$838 million.
- ◆ 48.8 percent of the state's appraised value for total residential new construction, or \$1.02 billion.
- ◆ 28.3 percent of the state's appraised value for total commercial new construction, or \$185 million.

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

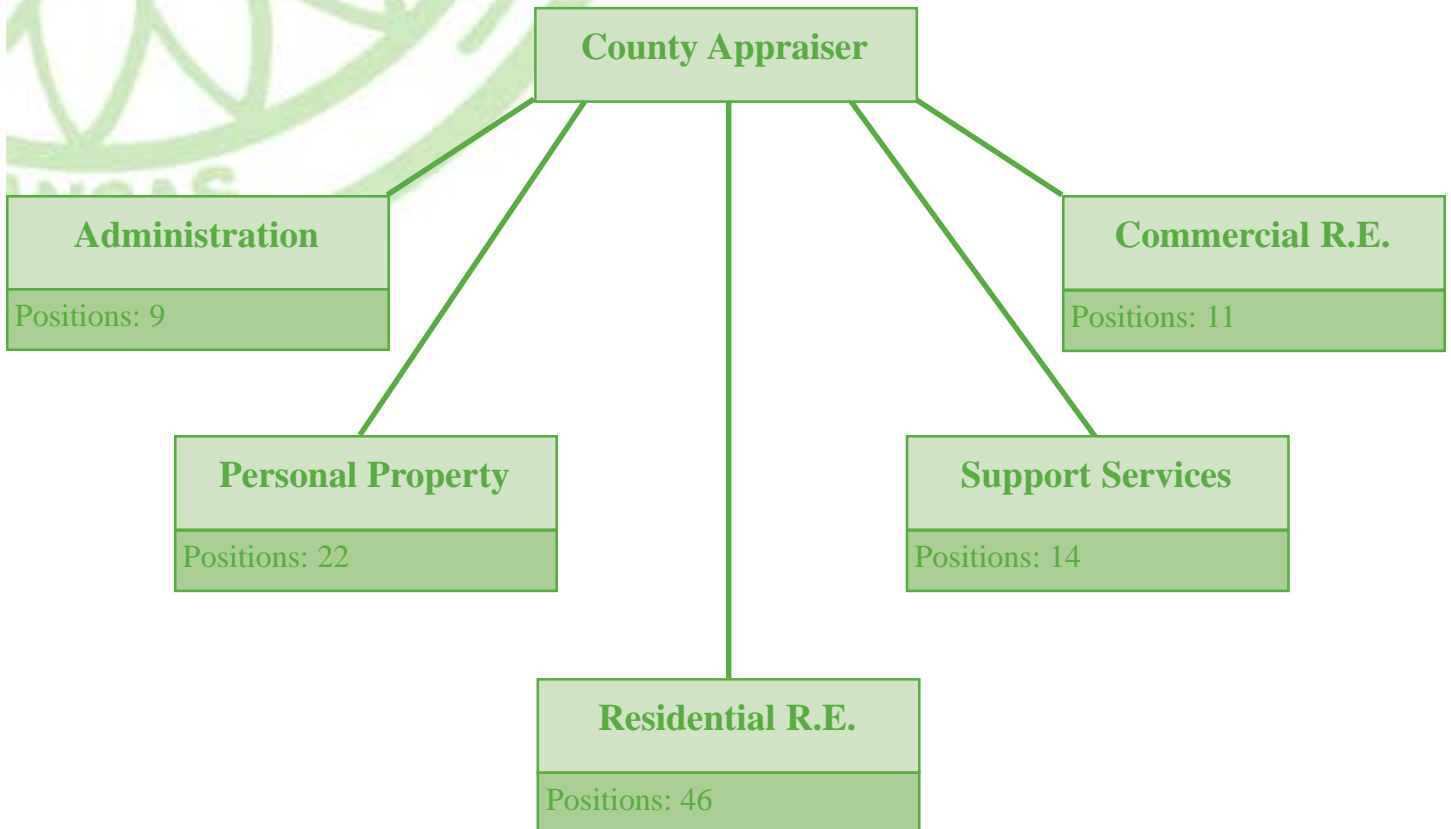


Sale Questionnaires

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

Month	2001	2002	2003
Jan	952	1,147	1,204
Feb	984	1,216	1,127
Mar	1,522	1,404	1,548
Apr	1,484	1,528	1,569
May	1,764	1,819	1,859
June	2,002	1,772	2,021
July	1,837	1,772	2,034
Aug	1,899	1,808	2,008
Sept	1,257	1,332	1,815
Oct	1,442	1,557	1,638
Nov	1,239	1,429	1,384
Dec	1,370	1,495	1,502
Yr Total	17,752	18,279	19,709
Mo Avg	1,479	1,523	1,642

Organizational 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 808 new businesses in 2003, a 10.4 percent increase from 2002 in which 732 were identified. In 2003, 215 businesses moved and 321 closed.

◆ Total appraised valuation of personal property in 2003 was approximately \$2.1 billion, which remained about the same from 2002.

Renditions by Type

RENDITION TYPE	2002	2003
Commercial	17,259	17,235
Exempt (aircraft/farm)	507	505
Gas	49	50
Heavy truck/trailer	3,953	3,885
Individual	12,770	12,953
Leasing Company	996	893
Mobile Home	1,163	1,157
Oil	92	82
TOTALS	36,789	36,760

Note: Leasing accounts can now render multiple locations on one rendition, thus a reduction in recent years.

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 2003 was \$203,000.
- ◆ Average residential sale price for a single-family residence for 2003 was \$247,390.
- ◆ Experienced over \$1.02 billion in appraised value for residential new construction.
- ◆ Total appraised value of Johnson County's residential property for 2003 was \$32.9 billion, an increase of approximately 7.2 percent from 2002.

Average Appraised Value

Average Sale Price

Cities	2002	2003	% Change
De Soto	\$155,145	\$166,806	8%
Edgerton	\$89,739	\$99,438	11%
Fairway	\$233,191	\$246,105	6%
Gardner	\$129,809	\$142,832	10%
Lake Quivira	\$370,047	\$379,565	3%
Leawood	\$352,035	\$367,967	5%
Lenexa	\$195,973	\$210,556	7%
Merriam	\$128,088	\$135,406	6%
Mission	\$131,543	\$141,907	8%
Mission Hills	\$705,016	\$756,498	7%
Mission Woods	\$349,094	\$391,954	12%
Olathe	\$166,874	\$179,990	8%
Overland Park	\$202,863	\$215,074	6%
Prairie Village	\$179,015	\$184,376	3%
Roeland Park	\$122,980	\$130,815	6%
Shawnee	\$173,944	\$185,948	7%
Spring Hill	\$102,141	\$110,096	8%
Westwood	\$133,907	\$139,920	4%
Westwood Hills	\$255,058	\$271,299	6%
Johnson County	\$194,000	\$203,000	5%

Cities	2002	2003	% Change
De Soto	\$152,938	\$197,979	29%
Edgerton	\$105,942	\$108,269	2%
Fairway	\$215,885	\$245,226	14%
Gardner	\$143,829	\$151,530	5%
Lake Quivira	\$269,475	\$383,381	42%
Leawood	\$362,818	\$393,765	9%
Lenexa	\$224,029	\$247,365	10%
Merriam	\$126,621	\$143,011	13%
Mission	\$135,007	\$146,413	8%
Mission Hills	\$784,501	\$770,723	-2%
Mission Woods	\$397,333	\$645,000	62%
Olathe	\$178,817	\$194,398	9%
Overland Park	\$224,277	\$245,494	9%
Prairie Village	\$166,403	\$182,677	10%
Roeland Park	\$127,316	\$138,716	9%
Shawnee	\$189,186	\$207,981	10%
Spring Hill	\$92,612	\$112,392	21%
Westwood	\$150,108	\$166,255	11%
Westwood Hills	\$217,600	\$280,520	29%
Johnson County	\$213,515	\$247,390	16%

C 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 \$185 million in new construction for commercial in appraised value.

- ◆ There were 2,313 building permits issued.

- ◆ Total appraised value for Johnson County's commercial property for 2003 was \$7.2 billion, a 3.3 percent increase from 2002.

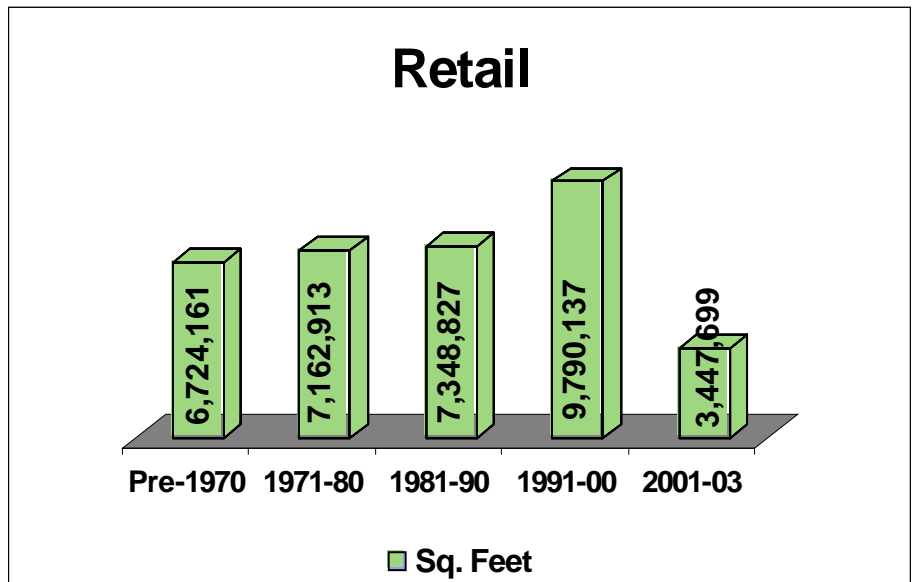
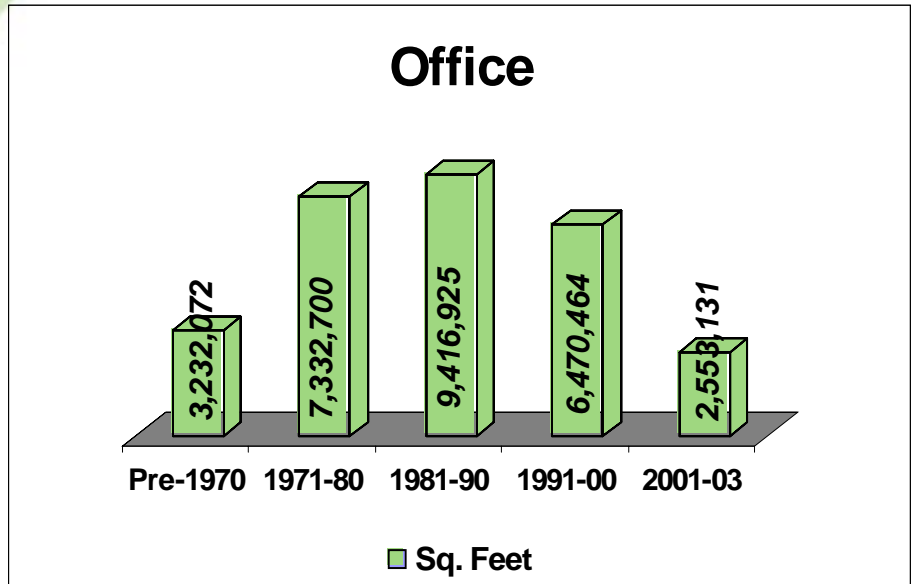
- ◆ There was 409,524 square feet added in Office space.

- ◆ 866,869 square feet added in Retail.

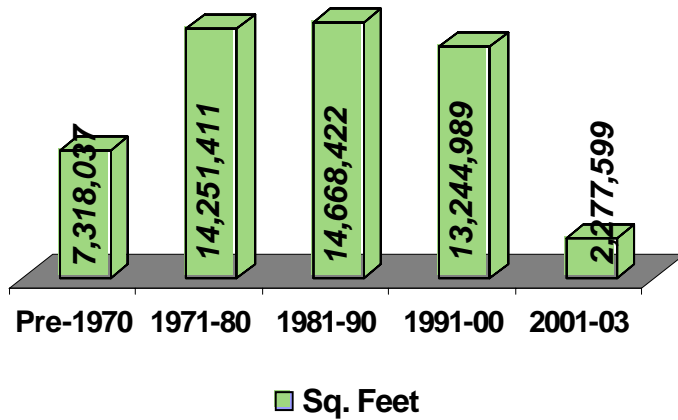
- ◆ 734,000 square feet added in Industrial.

- ◆ 752 units were added in Apartments.

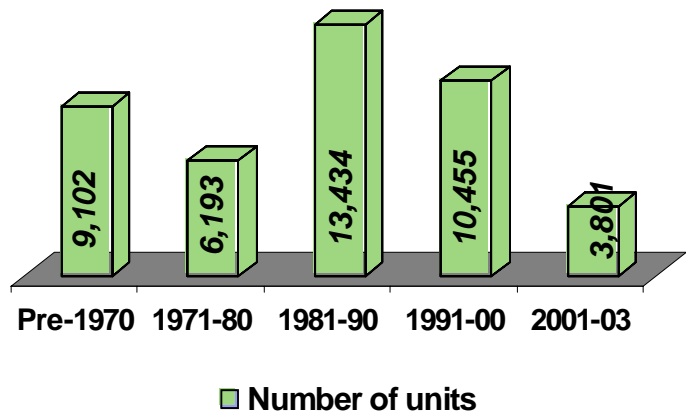
- ◆ 0 rooms were added in Hotels/Motels.



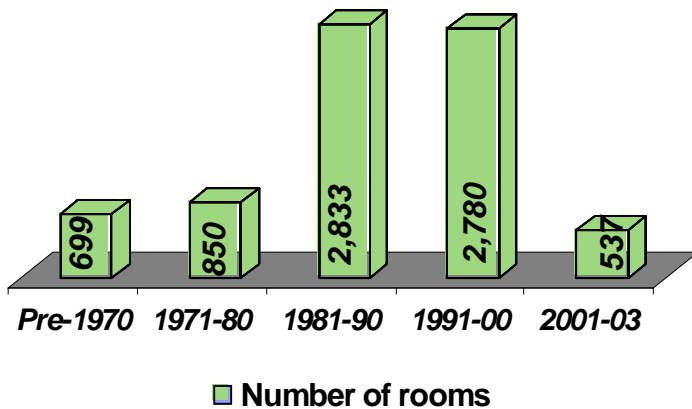
Industrial



Apartments



Hotels and Motels



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 individual or group who can.

◆ For 2003, Customer Service answered 64,460 phone calls, a decrease of 10.48 percent from 2002; an average of 248 calls per business day. The decrease was contributed to the increase in Web site traffic.

◆ The Appraiser's Web site, <http://appraiser.jocogov.org> received approximately 723,300 hits and had over

740,475 appraisals viewed. The number of hits was an increase of 26.9 percent from the previous year.

Applications maintained and supported the following hardware:

- Supported Appraiser's server
- Supported 126 PCs
- Maintained two high-speed scanners
- Maintained one flatbed scanner
- Installed one laser printer
- 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 40 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 2003, 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 2,451 hours in the classroom for training in customer service, appraisal courses and technology classes. That is approximately 24 hours of training per office employee.

◆ The Appraiser's Office had 29 employees with professional designations for 2003. 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

Kyle Blanz, RMA

Kevin Bradshaw, RMA

Elizabeth A. 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, RES

Darla Frank, CAE & RMA

Jim Hendrickson, RMA

Janna Holden, 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

Webb Siemens, RMA

Karen Solis, RMA

Paul Welcome, CAE & RMA

R

Revenue & Expenses

	2003 Budget*	2003 Actual
Personnel	\$4,670,968	\$4,400,684
Contractual	\$218,936	\$200,223
Commodities	\$77,514	\$105,731
Capital Outlay	\$129,039	\$0
Total:	\$5,096,457	\$4,706,638
Revenue	\$45,940	\$61,367
Overall Total:	\$5,050,517	\$4,645,271





Johnson County Officials

2003 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

2003 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
111 S. Cherry St.; Ste. 2100
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
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