

The background of the cover is a large, light-colored seal of Johnson County, Kansas. The seal is circular and features a central sunburst or starburst design. The words "JOHNSON COUNTY" are written in a semi-circle along the top inner edge of the seal, and "KANSAS" is written in a semi-circle along the bottom inner edge. The seal's design consists of a central point with lines radiating outwards to form a series of overlapping, leaf-like or petal-like shapes.

JOHNSON COUNTY

2005 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 ~*

Table of Contents

Message from the Appraiser.....	3
Johnson County Statistics.....	4
Program Chart.....	5
Personal Property.....	6
Residential Real Estate.....	7
Commercial Real Estate.....	8
Support Services.....	10
Administration.....	11
Revenue and Expenses.....	12
Johnson County Officials.....	13
Johnson County Appraiser's Office.....	14

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 Clerk's Office)*

Message from the Appraiser

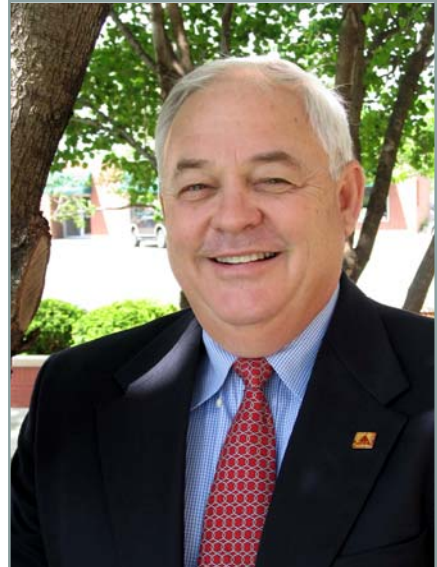
I'm proud to report the Johnson County Appraiser's Office is one of the best in the world, according to the International Association of Assessing Officers (IAAO), which recognized this office in 2005 for integrating best practices in the workplace. This honor simply affirmed that this office and its staff continues to pursue our mission wholeheartedly and continues to incorporate the delivery of our vision into all aspects of our agency.

On Sept. 20, 2005, IAAO formally presented this office the Certificate of Excellence in Assessment Administration. This award, which has been given to only three counties in the world thus far, recognizes governments and individuals involved in the appraisal field who place an emphasis on teamwork, accomplishments and a high level of satisfaction among peers and citizens for excellent practices.

This office is dedicated in actualizing our mission by maintaining such high standards in appraisal practices, by developing high-performance employees, by providing quality service to the public, and by managing county growth through efficient work processes. Our mission not only creates pride in our office but it also gives intentionality and purpose.

It is also through our vision in which we succeed, for vision gives rise to passion and passionate employees put forth their best efforts – continually striving for excellence. The employees of this agency maintain a high degree of professionalism and continue to pursue education through established career ladders in the office.

They also endure intensive training as the office experiences change, which is evident with the new



Paul A. Welcome

Computer-Assisted Mass Appraisal (CAMA) system called Orion. This has been an on-going process for a few years now and it will take several more years until it is completely implemented. Another recent change but on a smaller scale was the installment of a new telephone system called Voice over Internet Protocol (VoIP). Employees were able to make a smooth transition from the traditional phone line to a more cost efficient and advanced system.

I must give credit where credit is due and that is to my staff for all their hard work and dedication to this agency and to its vision and mission.

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

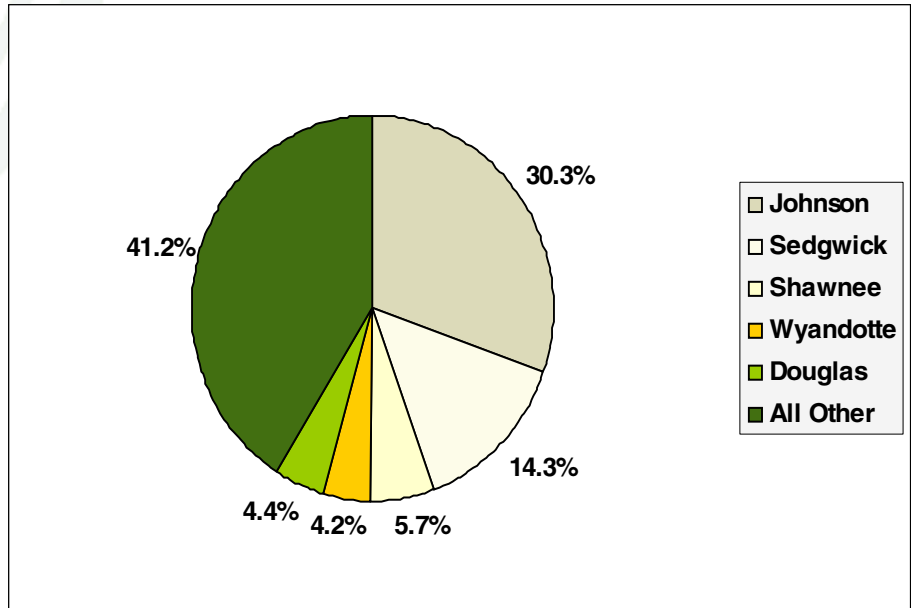
Johnson County represents 30.3 percent of the total appraised value of Kansas property, as illustrated in the chart to the right. That is an extraordinary number when considering there are 105 counties in the state.

In 2005 Johnson County held \$49 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 2005:

- ◆ 33.9 percent of the state’s appraised value for “total real estate,” or \$46.3 billion.
- ◆ 35.3 percent of the state’s appraised value for residential real estate, or \$37.4 billion.
- ◆ 36.4 percent of the state’s appraised value for commercial real estate, or \$8 billion.
- ◆ 13.3 percent of the state’s appraised value for personal property, or \$2 billion.
- ◆ 7.2 percent of the state’s appraised value for public utilities, or \$738 million.
- ◆ 47 percent of the state’s assessed value for total residential new construction, or \$127 million.
- ◆ 30.4 percent of the state’s assessed value for total commercial new construction, or \$48.6 million.

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

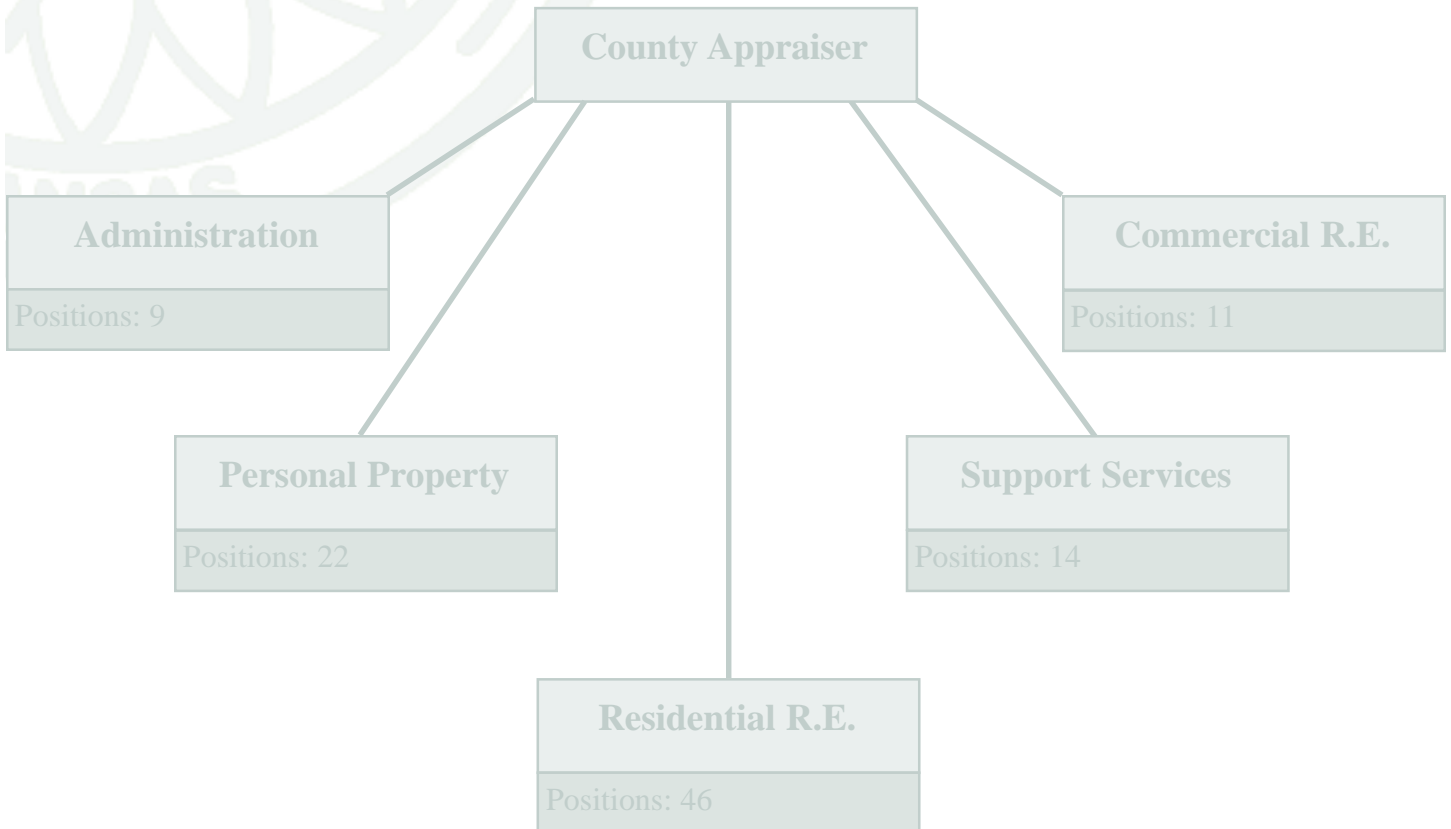


Sale Questionnaires

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

Month	2003	2004	2005
Jan	1,204	1,065	1066
Feb	1,127	1,102	1098
Mar	1,548	1,616	1549
Apr	1,569	1,809	1838
May	1,859	2,001	1828
June	2,021	2,366	2160
July	2,034	2,014	1922
Aug	2,008	1,924	2031
Sept	1,815	1,596	1710
Oct	1,638	1,532	1517
Nov	1,384	1,476	1423
Dec	1,502	1,552	1461
Yr Total	19,709	20,053	19,603
Mo Avg	1,642	1,671	1,634

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 775 new businesses in 2005, an 11 percent decrease from 2004, in which 872 were identified. In 2005, 231 businesses moved and 304 closed.

◆ Total appraised valuation of personal property in 2005 was approximately \$2 billion, which was a slight increase from 2004.

Renditions by Type

RENDITION TYPE	2004	2005
Commercial	17,592	17,600
Exempt (aircraft/farm)	526	525
Gas	51	42
Heavy truck/trailer	3,931	4,093
Individual	14,832	15,402
Leasing Company	886	872
Mobile Home	1,152	1,157
Oil	79	80
TOTALS	39,049	39,771

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 2005 was \$226,971.
- ◆ Average residential sale price for a single-family residence for 2005 was \$245,167.
- ◆ Experienced over \$126 million in assessed value for residential new construction.
- ◆ Total appraised value of Johnson County's residential property for 2005 was \$37.4 billion, an increase of approximately 6.9 percent from 2004.

Average Appraised Value

Average Sale Price

Cities	2004	2005	% Change
De Soto	\$171,650	\$183,114	6.7%
Edgerton	\$101,029	\$108,157	7.1%
Fairway	\$260,242	\$277,092	6.5%
Gardner	\$141,856	\$149,458	5.4%
Lake Quivira	\$399,110	\$461,594	15.7%
Leawood	\$372,876	\$394,574	5.8%
Lenexa	\$213,909	\$224,578	5.0%
Merriam	\$140,001	\$145,677	4.1%
Mission	\$146,037	\$151,680	3.9%
Mission Hills	\$802,904	\$839,014	4.5%
Mission Woods	\$415,946	\$438,610	5.4%
Olathe	\$182,663	\$190,675	4.4%
Overland Park	\$220,507	\$230,285	4.4%
Prairie Village	\$188,497	\$199,839	6.0%
Roeland Park	\$135,147	\$140,417	3.9%
Shawnee	\$189,874	\$199,684	5.2%
Spring Hill	\$116,745	\$127,315	9.1%
Westwood	\$146,579	\$165,653	13.0%
Westwood Hills	\$290,848	\$311,187	7.0%
Johnson County	\$216,294	\$226,971	4.9%

Cities	2004	2005	% Change
De Soto	\$190,311	\$189,611	-0.4%
Edgerton	\$113,690	\$121,152	6.6%
Fairway	\$243,274	\$268,687	10.4%
Gardner	\$152,665	\$162,199	6.2%
Lake Quivira	\$382,559	\$494,400	29.2%
Leawood	\$404,007	\$425,956	5.4%
Lenexa	\$249,996	\$257,911	3.2%
Merriam	\$143,165	\$149,555	4.5%
Mission	\$147,397	\$152,856	3.7%
Mission Hills	\$772,670	\$919,286	19.0%
Mission Woods	\$645,000	\$687,143	6.5%
Olathe	\$196,574	\$206,779	5.2%
Overland Park	\$248,587	\$265,712	6.9%
Prairie Village	\$183,911	\$199,112	8.3%
Roeland Park	\$137,223	\$140,827	2.6%
Shawnee	\$211,064	\$226,468	7.3%
Spring Hill	\$126,621	\$164,840	30.2%
Westwood	\$172,587	\$168,769	-2.2%
Westwood Hills	\$290,850	\$292,065	0.4%
Johnson County	\$228,240	\$245,167	7.4%

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 \$48 million in new construction for commercial in assessed value.

- ◆ There were 2,378 building permits issued.

- ◆ Total appraised value for Johnson County's commercial property for 2005 was \$8 billion, a 5.3 percent increase from 2004.

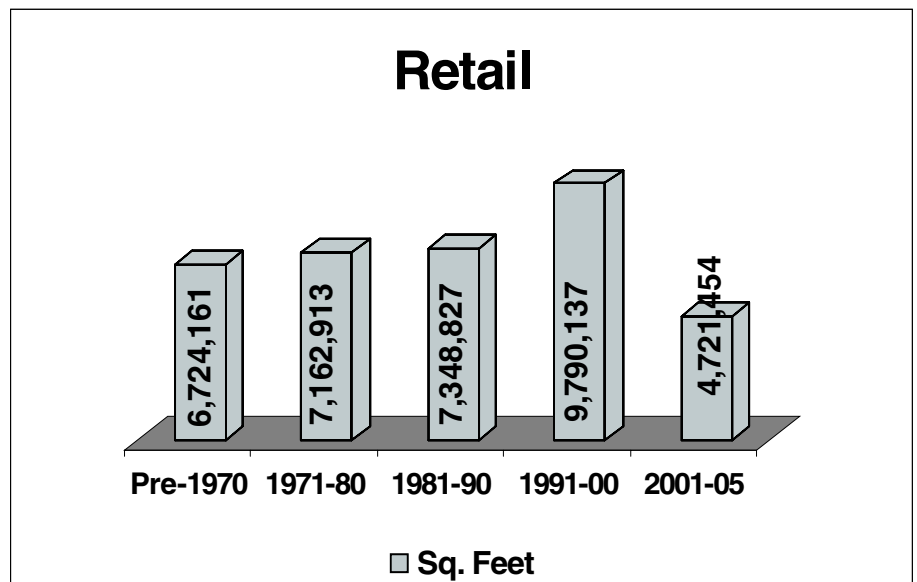
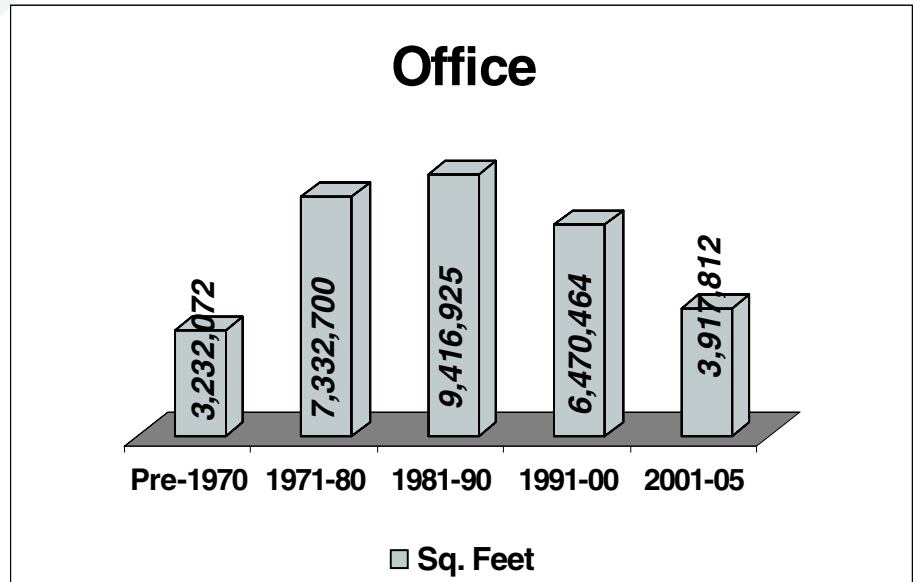
- ◆ There was 728,548 square feet added in Office space.

- ◆ 730,481 square feet added in Retail.

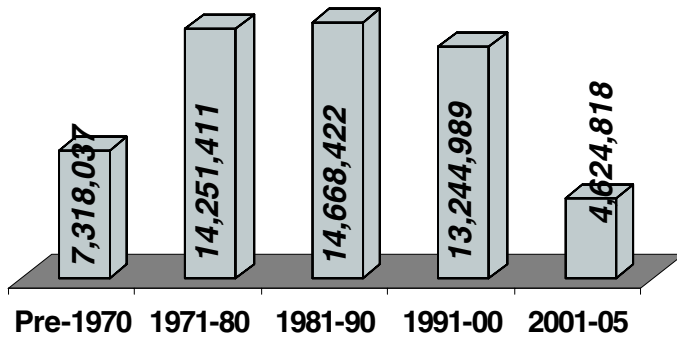
- ◆ 993,095 square feet added in Industrial.

- ◆ 254 units were added in Apartments.

- ◆ 0 rooms were added in Hotels/Motels.

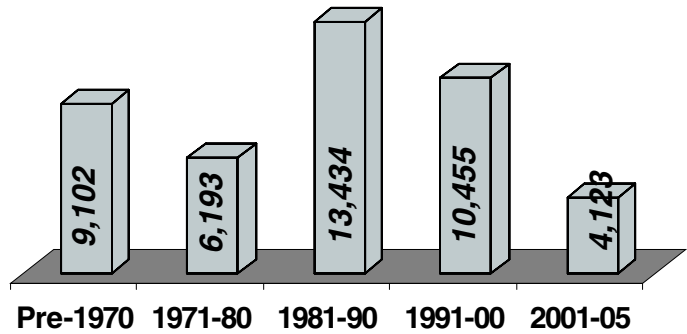


Industrial



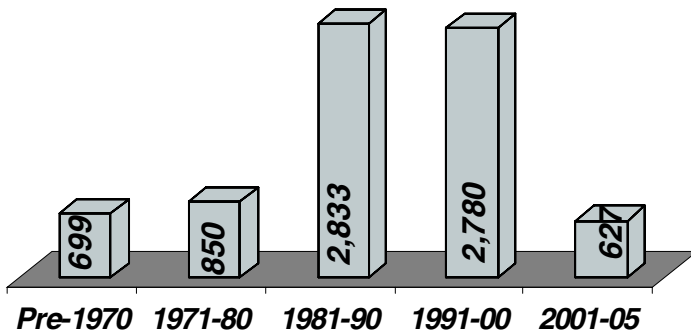
■ Sq. Feet

Apartments



■ Number of units

Hotels and Motels



■ Number of rooms

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.

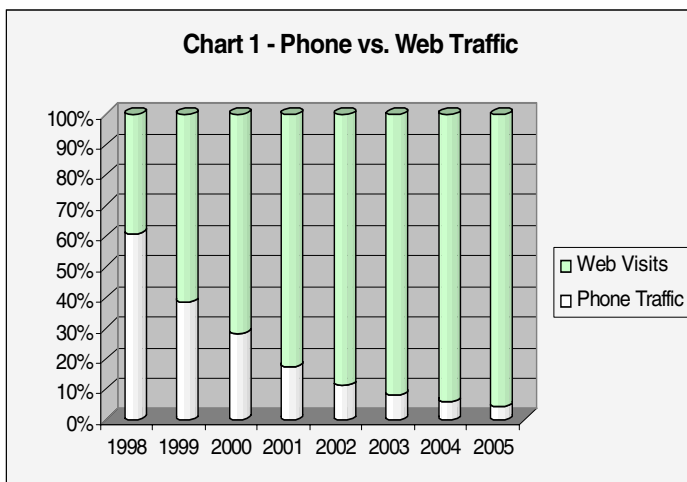
◆ For 2005, Customer Service answered 53,066 phone calls, a decrease of 9.9 percent from 2004; an average of 204 calls per business

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

◆ The Appraiser's Web site, <http://appraiser.jocogov.org> received approximately 1,149,169 visits and had over 1,021,191 appraisals viewed. The number of visits was an increase of 19.9 percent from the previous year.

◆ Applications maintained and supported the following hardware:

- Supported Appraiser's server and network
- Supported 109 PCs
- Maintained two high-speed scanners
- Maintained one flatbed scanner
- 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 44 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 2005, the Appraiser's Office consisted of 102 full-time employees:

Administrative Services - 9

Administration: 6

Exempt/Abate: 1

Applications: 2

Personal Property Valuation- 22

Administration: 1

Commercial: 13

Individual: 7

Audit: 1

Real Estate Valuation - 58

Administration: 10

Commercial RE: 12

Residential RE: 36

Customer Support - 13

Administration: 1

Customer Service: 11

Public Information Officer: 1

◆ The staff spent approximately 2,290 hours in the classroom for training in customer service, appraisal courses and technology classes. That is approximately 22.4 hours of training per office employee.

◆ The Appraiser's Office had 28 employees with professional designations for 2005. 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, RES

Gary Dunn, CAE

Kara Endicott, RMA, RES

Darla Frank, CAE, RMA

Jim Hendrickson, RMA, RES

Janna Holden, RMA, RES

Jeff Holsapple, RMA, RES

Larry Hoover, RMA, RES

Brandon Hovenga, RES

David Knight, RMA, RES

Linda Longstaff, CAP

Dennis Marx, RMA

Stan Moulder, CAE, RMA

Bill Neal, RMA, RES

Matt Nolte, RMA

Scott Porter, RMA

Jeff Ramsey, RMA, RES, CAE

Craig Rastorfer, RMA

Karen Rhoads, RMA

Webb Siemens, RMA

Karen Solis, RMA

Paul Welcome, CAE, RMA, ASA

Revenue & Expenses

	2005 Budget	2005 Actual
Personnel	\$5,014,787	\$4,875,646
Contractual	\$232,104	\$146,491
Commodities	\$106,664	\$231,276
Capital Outlay	<u>\$48,008</u>	<u>\$46,698</u>
Total:	\$5,401,563	\$5,300,111
Revenue	<u>\$74,710</u>	<u>\$77,103</u>
Overall Total:	\$5,326,853	\$5,223,008



Johnson County Officials

2005 Board of County Commissioners:

Annabeth Surbaugh, Chair

C. Edward Peterson, District 1

John Patrick Segale, District 2

David A. Lindstrom, District 3

Dolores Furtado, District 4

Douglas E. Wood, District 5

John M. Toplikar, District 6

2005 Reappraisal Advisory Committee (RAC) members:

Al Hagemann, Chair

Clay Blair

Susan Bowers

Mike Brown

Rick Chamberlain

Bart Cohen

Keith Copaken

Doug Davidson

Marshall Dean

Craig Eymann

Brent Jaynes

Ann Jordan

Stanley Meyer

Lynn Mitchelson

Morgan Olander

Tom Oltjen

Dan Sight

Tim Underwood

Johnson County Appraiser's Office

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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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