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County Appraiser

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CHANGE OF VALUE NOTICES

The Douglas County Appraiser’s Office mailed change of value notices on real estate for the 2024 tax year on Feb. 28. The notices are like previous ones in which they feature last year’s value and the new value. The effective date of value is January 1, 2024.

New to the notice this year are website resources that taxpayers can use to obtain additional information on:

[Current and Prior Property Assessment Information](#)

[Property Value Process in Douglas County](#)

[How Do I Appeal?](#)

[A Guide to the Property Value Appeals Process in Kansas](#)

Property owners who want to appeal their value need to fill out the request form on the back of the notice and submit it to the Appraiser’s Office by 5 p.m. Friday, March 29. It can be mailed or dropped off at the office, which is in the basement of the County Courthouse, 1100 Massachusetts St., or emailed to appeals@douglascountvks.org. Informal interviews will be scheduled between March 18 and May 3.

Property values and assessment classifications are not finalized until the tax roll is certified by the County Appraiser at the end of May 2024.



2024 MARKET SUMMARY

Fair market values for most real estate in Douglas County increased for the 2024 tax year. The increase in value is typically due to year-over-year price increases (changes in the market), demand exceeding supply, renovations or additions to existing structures, or changes in the use of a property.

The overall economic conditions in Douglas County have been good, ending 2023 with an unemployment rate of 1.8%, compared to Kansas at 2.6% and U.S. rate of 3.7%.¹

Other economic demand factors include an expanding population, which for Douglas County increased by 1,179 to 119,964 people from 2020 to 2022.² From 2019 to 2022, median household income has increased from \$59,435 to \$66,153.³

Expansion in employment has been supported by recently completed projects in Venture Park, such U.S. Steel, Pretzels, Inc., Plastikon, and Grandstand. Berry Plastics continued the expansion of its footprint by taking up space in Venture Park, while Modern Manufacturing’s move to Eudora in 2020 has also created new jobs for the area.

Phase III of the KU Innovation Park was completed in 2023 on West Campus and supports the technology companies outgrowing incubator space in the park. The medical and mental health sectors continue to expand with the new DCCCA facility on East 23rd Street and the Douglas County Treatment & Recovery Center.

Historical Douglas County permit information is detailed in the following grids. This construction activity includes the cities of Lawrence, Baldwin, Eudora, and Lecompton, as well as the unincorporated areas of Douglas County.

Douglas County Construction Permits⁴

	2021	2022	2023
Residential	278	205	163
Res Add’ns	59	104	130
Res Remods	167	211	265
Multifamily	14	11	41
Commercial	37	23	23
Com Add’ns	11	11	11
Com Remods	112	111	141
Misc Bldgs	228	114	76
Totals	906	790	850

Appraisal staff visits properties after permits are pulled to confirm the physical features of the improvements and list the information on the county’s records. Any projects in-progress as of January 1, 2024, are assessed at their percent complete.

² U.S. Census Bureau

³ Ibid.

⁴ City of Lawrence, Baldwin, Eudora and Douglas County Planning Agencies

¹ Federal Reserve Economic Data of St Louis - <https://fred.stlouisfed.org>

With continued increases in sale prices, most residential property owners will see values increase between 5% and 10% from the prior year. The residential value changes from 2023 to 2024 are detailed on the following grid.

2023 - 2024 Residential Value Changes in Douglas County

Area	Percentile	Middle 80%				90%
		10%	25%	Median	75%	
East Lawrence	2.9%	5.1%	7.7%	10.2%	12.4%	
West Lawrence	2.4%	4.2%	6.5%	9.0%	11.5%	
Lawrence Townhouse	2.8%	5.5%	8.6%	10.6%	13.0%	
Condos	-7.7%	0.9%	4.6%	8.2%	12.2%	
Eudora	2.7%	5.3%	7.6%	10.2%	12.5%	
Baldwin City	3.6%	6.4%	9.3%	12.2%	14.7%	
Lecompton	0.4%	1.8%	4.3%	6.9%	9.0%	
Rural Areas (Excl Lecompton)	2.1%	4.4%	7.1%	9.7%	12.8%	
County Wide	2.5%	4.8%	7.3%	9.9%	12.4%	

Sale prices for commercial property continued to increase during 2023. Most commercial property owners will see values increase between 3% and 13%. The commercial value changes from 2023 to 2024 are detailed on the following grid.

2023 - 2024 Commercial Value Changes in Douglas County

Area	Percentile	Middle 80%				90%
		10%	25%	Median	75%	
Apartments	0.5%	3.6%	6.9%	10.0%	10.8%	
Bank	1.9%	2.1%	2.4%	3.6%	4.8%	
C-Store	3.0%	3.1%	3.2%	4.9%	10.9%	
Downtown	4.1%	4.5%	6.0%	12.0%	25.8%	
Fastfood	1.8%	2.0%	2.5%	4.1%	52.9%	
General	1.7%	2.6%	5.0%	11.4%	20.3%	
Hotel	2.5%	4.7%	5.0%	5.7%	8.9%	
Industrial	8.0%	13.2%	15.9%	16.8%	18.9%	
Large Retail	2.8%	3.6%	4.2%	5.0%	11.5%	
Medical Office	7.9%	10.0%	10.8%	11.3%	14.2%	
Mini-Storage	4.6%	5.6%	7.3%	8.8%	17.6%	
Office	2.1%	2.9%	3.5%	10.7%	15.1%	
Restaurant	1.6%	2.3%	3.7%	10.6%	28.0%	
Retail	2.6%	3.4%	5.2%	10.1%	20.1%	
Strip Center	2.7%	3.8%	5.0%	10.4%	15.5%	
Vacant Land	1.8%	2.0%	7.6%	18.9%	55.5%	
County Wide	2.0%	3.2%	6.7%	12.6%	19.2%	

The low end of the range might reflect properties with maintenance issues or located in an area with adequate supply relative to demand. The upper end of the range can include properties with recent improvements or where supply is out of balance with demand. The high end of the range for commercial properties is due to smaller property groups that are more sensitive to new construction or major remodels.

Each year, the Property Valuation Division (PVD), Kansas Department of Revenue (KDOR) is required to furnish each county the results of its agricultural land study. Ag land is not valued at market and is instead valued as its Use Value. The Ag Use Value changes over time as a result of cropping practices, commodity prices, and production costs.

Agricultural land values in Douglas County will see a median decrease of 5% in the 2024 tax year, with values within 25% of median changing between roughly -8% and +1%.



ASSESSED VALUE SUMMARY

The 2024 assessed values for Douglas County are compared with the previous two years in the following grid.

Assessed Value By Class	2022	2023	2024	% Change 2022-2023	% Change 2023-2024
Residential (Includes Apts)	\$1,171,779,714	\$1,282,555,739	\$1,387,625,186	9.5%	8.2%
Farm Home Sites	\$57,074,642	\$63,399,646	\$69,212,739	11.1%	9.2%
Total Residential	\$1,228,854,356	\$1,345,955,385	\$1,456,837,925	9.5%	8.2%
Agriculture	\$26,283,368	\$27,808,192	\$27,733,062	5.8%	-0.3%
Commercial & Industrial	\$349,845,427	\$384,673,727	\$419,333,899	10.0%	9.0%
Vacant Lots	\$18,587,282	\$18,880,271	\$21,580,034	1.6%	14.3%
Not For Profit	\$474,678	\$517,619	\$539,814	9.0%	4.3%
Other	\$18,420	\$16,911	\$195	-8.2%	-98.8%
Assessed Value Totals	\$1,624,050,541	\$1,777,839,115	\$1,926,011,939	9.5%	8.3%

Based on past experience, the county can expect to see the real estate valuation decrease up to one percent during the informal and formal hearing processes. The 2023 valuation has dropped by about 0.6% (\$11,587,807) during the appeal process.

The informal phone meetings are held with staff members from the County Appraiser's Office. The formal hearing process includes the hearings that are filed with the small claims and regular division of the Kansas Board of Tax Appeals in Topeka.

Personal Property and State Assessed Property are excluded from the above figures, which totaled \$147,883,146 in 2022 and \$193,470,093 in 2023. The Personal Property figures are continually changing throughout the year, but a mid-year snapshot will be provided at the end of May 2024. The Kansas Department of Revenue provides the State Assessed Property values typically in June.



PERSONAL PROPERTY REPORTING

The deadline to file 2024 personal property renditions is Friday, March 15, 2024, at 5 p.m. Oil and gas renditions must be filed on or before April 1, 2024. To date, approximately 3,316 or almost 48% of the 6,879 accounts have been returned to the Appraiser's Office. We have 3,563 renditions outstanding. A total of 37 oil and gas renditions have been mailed to producers and owners. To date, we have received eight of those completed oil and gas forms.

Late filings are subject to a penalty. Penalties for late filings are 5% per month, up to a maximum of 50%. The Appraiser's Office will send letters to those who have not filed reminding them to avoid unnecessary penalties by returning the rendition.