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County Appraiser

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2024 PROPERTY APPRAISAL ROLL IS CERTIFIED

One of the primary duties of the County Appraiser is to prepare the appraisal roll and certify the values to the County Clerk each year by June 1. This task involves finalizing all property values after the informal (local) appeal meetings and value adjustment decisions are completed during the months of March through May.

The property appraisal roll was submitted to the County Clerk on time. The 2024 Appraisal Roll is compared with the previous year in the following grid.

CERTIFIED APPRAISAL ROLL COMPARISON: 2023 AND 2024

Real Estate	2023	2024	% Change 2023-2024
Total Appraised Value	\$15,936,080,240	\$17,253,259,670	8.3%
Total Assessed Value	\$1,777,839,115	\$1,919,495,770	8.0%
Total Taxable (Assessed)	\$1,777,839,115	\$1,919,495,770	8.0%
New Construction Gain (Assessed)	\$20,956,204	\$18,755,078	-10.5%
Remodel Gain (Assessed)	\$38,790	\$0	-100.0%
Personal Property	2023	2024	% Change 2023-2024
Personal Property Appraised	\$73,672,496	\$75,378,190	2.3%
Assessed	\$16,721,031	\$16,567,468	-0.9%
Penalty	\$1,220,950	\$1,177,659	-3.5%
16/20 M Trucks Appraised	\$3,646,086	\$3,849,283	5.6%
Assessed	\$729,106	\$769,864	5.6%
Penalty	\$50,030	\$75,532	51.0%
Watercraft Appraised	\$26,134,926	\$25,036,122	-4.2%
Assessed	\$1,306,654	\$1,251,913	-4.2%
Penalty	\$160,884	\$145,885	-9.3%
Oil & Gas Appraised	\$1,005,256	\$828,571	-17.6%
Assessed	\$289,349	\$239,004	-17.4%
Penalty	\$1,048	\$12,503	1093.0%
Personal Property Combined Totals			
Total Appraised Value	\$104,458,764	\$105,092,166	0.6%
Total Assessed Value	\$19,046,140	\$18,828,249	-1.1%
Penalty	\$1,432,912	\$1,411,579	-1.5%
Total Taxable (Assessed)	\$20,479,052	\$20,239,828	-1.2%
State Assessed Value	\$174,423,953	\$169,657,727	-2.7%
Total Assessed Value (Real, Personal & State)	\$1,972,742,120	\$2,109,393,325	6.9%

Other public entities complete the next step in the property tax process: Budget and Mill Levy Development. This task involves the budgets of different tax unit districts, such as schools, townships, cities, county, libraries, fire departments, cemeteries and watershed districts.

The following grid shows the historical assessed values for the past 10 years in Douglas County, the percent change from the prior year and the 10-year average percent change.

HISTORICAL ASSESSED VALUES: DOUGLAS COUNTY

Real Property	2015	2016	2017	2018	2019
Assessed Value	\$1,073,669,242	\$1,116,677,749	\$1,191,124,003	\$1,254,033,254	\$1,323,261,466
% Change	2.7%	4.0%	6.7%	5.3%	5.5%
Real Property	2020	2021	2022	2023	2024
Assessed Value	\$1,384,023,274	\$1,425,097,500	\$1,624,050,541	\$1,777,839,115	\$1,919,495,770
% Change	4.6%	3.0%	14.0%	9.5%	8.0%
			Real Property	6.3%	10-Year Average

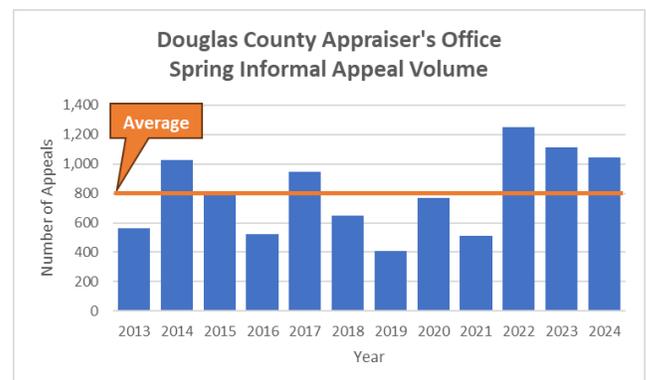
Personal Property	2015	2016	2017	2018	2019
Assessed Value	\$27,452,260	\$24,084,566	\$21,529,759	\$21,563,795	\$20,222,513
% Change	-8.5%	-12.3%	-10.6%	0.2%	-6.2%
Personal Property	2020	2021	2022	2023	2024
Assessed Value	\$19,474,825	\$20,528,784	\$18,350,513	\$19,046,140	\$18,828,249
% Change	-3.7%	5.4%	-10.6%	3.8%	-1.1%
			Personal Property	-4.4%	10-Year Average

State Assessed	2015	2016	2017	2018	2019
Assessed Value	\$118,750,852	\$115,881,446	\$111,492,224	\$118,394,369	\$123,201,460
% Change	7.8%	-2.4%	-3.8%	6.2%	4.1%
State Assessed	2020	2021	2022	2023	2024
Assessed Value	\$131,577,190	\$129,532,633	\$129,961,780	\$174,423,953	\$169,657,727
% Change	6.8%	-1.6%	0.3%	34.2%	-2.7%
			State Assessed	4.9%	10-Year Average



2024 VALUE APPEALS

The Appraiser's Office completed informal meetings on 1,045 properties with owners or their representatives on their 2024 real property values from March to May. Historical appeal volume for Spring Informal Appeals is shown on the following graph:



A total of 515 or 49% of real property appeals received adjustments to their 2024 value during the informal appeal process. Historical results range from 41% to 52% of those appealed receiving value adjustments in the appeal process, with an 11-year average of 47%.

There were five personal property appeals in 2021 and six appeals filed in 2022. In 2023, this increased to 108 personal property appeals and 29 filed in 2024. The increase in personal property numbers was mostly from the appeals of watercraft and non-highway vehicle values, which had increased significantly in the recent two years.

Feel free to contact our office with any property value questions or queries on how the value appeal process works. We can be reached at (785) 832-5133 or through our [website](#).



PROPERTY DATA COLLECTION

Now that the 2024 appraisal roll has been certified, the appraisal staff begins working on the next valuation cycle – the 2025 tax year.

This process begins with data collection. The Appraiser's Office is required to perform an on-site or digital review of real property at least once every six years. The department verifies sale transactions and visits the property to confirm physical characteristics.

Staff appraisers are also required to visit a property when a building permit is filed and when parcel boundaries change. The property record is also thoroughly reviewed with the owner when the value is appealed.

All personal property accounts are reviewed annually. This time of year, our personal property staff is busy identifying new personal property that needs to be listed on the appraisal roll, as well as updating ownership and records to ensure the county has accurate information.

The department consists of 14 full-time staff who oversee roughly 41,400 real property parcels and 6,900 personal property accounts, for a total of about 48,300 assets annually valued.

These tasks result in each appraiser examining between 2,500 and 5,000 properties per year. The management team creates annual work plans and makes adjustments on a monthly basis to ensure all statutory requirements are met.



PROFESSIONAL DEVELOPMENT

It typically takes 1-2 years for a new appraiser to attain the skills to list property on the county's records. It takes an additional 2-5 years to learn how to develop and appropriately value property. Typical management/senior level appraisers at Douglas County have 10+ years appraisal experience and the ability to calibrate the valuation models.

As a result, professional development is an important part of staff training, with staff attending one to two classes per year for general training, pre-certification or required continuing education hours.

Eight members of our staff have at least one professional appraisal designation and four of those have multiple appraisal designations. These certifications not only show dedication to their professional growth, but also reflect their desire to provide their best work for the citizens of Douglas County.



STAFF HIGHLIGHTS

In June, six staff members attended all the Kansas County Appraiser's Association Conference in Hays to stay informed on current appraisal issues.

Deputy Appraiser, Shawn Showman, CAE, RES, RMA, co-presented a session on how to utilize recent enhancements on the comparable sales section of the statewide appraisal software. County Appraiser, Brad Eldridge, MAI, CAE, co-presented a session on how to list and value mobile home parks using the income approach.

Additional sessions included information on upcoming enhancements to the statewide appraisal software and an overview of the Field Mobile data collection software. This was especially helpful for our staff as we began using this software in June.

The conference wrapped up with an update from the State of Kansas Property Valuation Director, who provided guidance and moderated discussions on compliance and recent statute changes affecting counties in the next (2025) valuation cycle.

We have two interns that are great additions to our team this summer. Wendo Kimori just finished her first semester at Washburn where she is studying communications (pre-law). Jasmy Mavilla graduated from Free State High School this year and will attend the University of Wisconsin-Madison this fall where she will be majoring in Computer Science. They will be assisting with some of our summer projects, such as data collection, database cleanup/entry and file room cleanout. Welcome Wendo and Jasmy!