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2025 PROPERTY APRAISAL 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 2025 Appraisal Roll is compared with the previous year in the following grid.

CERTIFIED APPRAISAL ROLL COMPARISON: 2024 AND 2025

			% Change			
Real Estate	2024	2025	2024-2025			
Total Appraised Value	\$17,253,259,670	\$18,190,431,510	5.4%			
Total Assessed Value	\$1,904,614,554	\$2,012,046,803	5.6%			
Total Real Property Assessed Value	\$1,904,614,554	\$2,012,046,803	5.6%			
New Construction Gain (Assessed)	\$18,755,078	\$33,018,618	76.1%			
Remodel Gain (Assessed)	\$0	\$0	0.0%			
			% Change			
Personal Property	2024	2025	2024-2025			
Personal Property Appraised	\$75,378,190	\$73,389,873	-2.6%			
Assessed	\$15,335,984	\$16,056,538	4.7%			
Penalty	\$1,177,659	\$106,824	-90.9%			
Oil & Gas Appraised	\$828,571	\$757,056	-8.6%			
Assessed	\$239,004	\$216,609	-9.4%			
Penalty	\$12,503	\$1,649	-86.8%			
Personal Property Combined Totals						
Total Appraised Value	\$76,206,761	\$74,146,929	-2.7%			
Total Assessed Value	\$15,574,988	\$16,273,147	4.5%			
Penalty	\$1,190,162	\$108,473	-90.9%			
Total Personal Property Assessed Value	\$16,765,150	\$16,381,620	-2.3%			
State Assessed Value	\$169,657,727	\$181,846,371	7.2%			
Total Assessed Value	\$2,091,037,431	\$2,210,274,794	5.7%			
Excluded from Totals						
16/20 M Trucks Appraised	\$3,849,283	\$3,610,532	-6.2%			
Assessed	\$769,864	\$722,090	-6.2%			
Penalty	\$75,532	\$11,620	-84.6%			
Watercraft Appraised	\$25,036,122	\$24,973,639	-0.2%			
Assessed	\$1,251,913	\$1,248,813	-0.2%			
Penalty	\$145,885	\$14,791	-89.9%			

Watercraft and 16/20M (Big) Trucks are excluded from the appraisal roll due to their assessments not being directly tied to their appraised/assessed values, but rather involve minimum tax bills and average mill levies.

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.

While the appraisal roll is certified as of a specific snapshot in time at the end of May, the roll can change until October each year. The Tax Team (staff from the Appraiser's, Clerk's and Treasurer's Offices) refer to these as "roll corrections."

These changes can result from fixing clerical errors and adjustments for natural disasters, as well as determinations made by the Kansas Board of Tax Appeals (BOTA) on exemptions and value appeals. Personal property assessments also change throughout the year due to acquisitions, sales or disposal of an asset.

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.

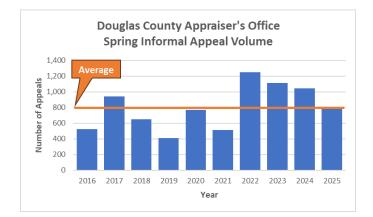
HISTORICAL ASSESSED VALUES: DOUGLAS COUNTY

Real Property	2016	2017	2018	2019	202
Assessed Value	\$1,116,677,749	\$1,191,124,003	\$1,254,033,254	\$1,323,261,466	\$1,384,023,27
% Change	4.0%	6.7%	5.3%	5.5%	4.6%
Real Property	2021	2022	2023	2024	202
Assessed Value	\$1,425,097,500	\$1,624,050,541	\$1,766,107,227	\$1,904,614,554	\$2,012,046,80
% Change	3.0%	14.0%	8.7%	7.8%	5.65
i		Real Property	6.5%	10-Year Averag	
Personal Property	2016	2017	2018	2019	202
Assessed Value	\$24,084,566	\$21,529,759	\$21,563,795	\$20,222,513	\$19,474,82
% Change	-12.3%	-10.6%	0.2%	-6.2%	-3.75
Personal Property	2021	2022	2023	2024	202
Assessed Value	\$19,593,242	\$16,772,079	\$17,243,857	\$16,869,663	\$16,381,62
% Change	0.6%	-14.4%	2.8%	-2.2%	-2.95
		Personal Property	-4.9% 10-Year Average		
State Assessed	2016	2017	2018	2019	202
Assessed Value	\$115,881,446	\$111,492,224	\$118,394,369	\$123,201,460	\$131,577,19
% Change	-2.4%	-3.8%	6.2%	4.1%	6.8
State Assessed	2021	2022	2023	2024	202
Assessed Value	\$129,532,633	\$129,961,780	\$174,423,953	\$169,657,727	\$181,846,37
% Change	-1.6%	0.3%	34.2%	-2.7%	7.2

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2025 VALUE APPEALS

The Appraiser's Office completed informal meetings with owners or their representatives on their 2025 real property values from March to May for 794 properties. Historical appeal volume for Spring Informal Appeals is shown on the following graph:



A total of 381 or 48% of real property appeals received adjustments to their 2025 value during the informal appeal process. Historical results range from 41% to 52% of those appealed receiving value adjustments in the appeal process, with a 10-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, the values for which had increased significantly in the recent two years.

In 2025, personal property appeals decreased to 14 appeals filed, with 50% receiving a reduction in value.

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 <u>website</u>.

The value appeal process can be intimidating for some people — especially if it's their first time. The Appraiser's Office staff strives to make the process painless and informative for all parties who are concerned about the County's property valuations.

Public Information Sessions were held on March 24 and 31 in the Historic Courthouse building. Over 75 people attended these sessions that provided information on market trends, tips on having a successful value appeal and opportunities to talk with an appraiser one-on-one.

The County welcomes all feedback and especially appreciates it when folks take the time to share their positive experience. Some comments received this year are noted on this page. Thank you so much for being a constant source of guidance and quick communication. It doesn't go unnoticed!

I wanted to thank you again for your time and assistance at my first tax appeal. The seller and current owner are pleased with the result—my compliments to you for truly walking the walk. It was such a positive experience.



PROPERTY DATA COLLLECTION

Now that the 2025 appraisal roll has been certified, the appraisal staff begins working on the next valuation cycle – the 2026 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 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 Appraiser's Office consists of 15 full-time staff who oversee roughly 41,700 real property parcels and 6,700 personal property accounts, for a total of about 48,400 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.