



Appraisal Newsletter

Douglas County Kansas

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2017 FINAL REVIEW NEAR FINISH

The initial phase of the final review process for estimating 2017 values should be completed soon. A total of 40,468 properties will have been reviewed and valued by county staff. This is only counting primary parcel class values whereas prior to 2010 the totals included parcels with multiple classes (i.e., residential and commercial class on a single parcel). In 2016, the staff reviewed 40,378 parcels; 40,033 in 2015; 40,038 in 2014; 39,807 in 2013; 39,845 in 2012; 39,785 in 2011; 39,641 in 2010; 40,151 in 2009; 39,830 in 2008; 38,967 in 2007; 38,109 in 2006; 37,557 in 2005; 35,911 in 2004; 35,322 in 2003; 34,637 in 2002; 33,768 in 2001; 32,939 in 2000 and 32,077 parcels in 1999. Following is a current breakdown of the parcels by primary property classification:

Type	Urban	Rural	Total
Residential	27,519	3,001	30,522
Farm with home site	268	1,427	1,695
Agricultural	572	2,326	2,898
Vacant lots	1,933	599	2,532
Commercial/Industrial	1,419	104	1,523
Exempt	912	326	1,238
Not for profit	12	0	12
Other	3	2	5
Utility	24	19	43
Totals	32,662	7,804	40,468

“CVNS” TO BE MAILED THIS MONTH

Change of value notices will be mailed on or about Tuesday, February 28. The county will be using a similar notice as in previous years which will feature last year’s value and the new value. On the back of the notice will be the appeal form that property owners can use to appeal their value should they disagree with the value assigned by the appraiser’s office.

Values for residential properties in 2017 may show some increase as the market trend study indicated a slight increase. Approximately 24 % of the residential properties will see their value stay the same or decline and about 76% will see an increase. Following is a summary of value changes for residential parcels:

Percent of Change	Parcels	%Total
Value decline -5.0% or greater	679	2.2%
-2.00% to -4.99% decline	1,233	4.0%
-.01 to -1.99% decline	932	3.0%
No change in value	2,371	8.0%
+.01 to 2.00% increase	6,841	20.0%
2.01 to 4.99% increase	6,127	34.0%
5.00% or greater increase	3,805	28.8%

Reasons for values going up include, but would not be limited to, improving market conditions, recent sales, improvements and additions to existing structures or change in the use of a property.

For Commercial Final Review we analyzed as much data and information as we could. Overall, the commercial values are increasing an average of 2.4%. As always there are certain properties and categories of properties that will see some movement either up or down from last year.

The deadline to request an informal hearing will be Thursday, March 30 at 5 p.m. Informal hearings will begin the week of March 20. The annual market study analysis for 2017 will be published the week of February 13 and will be available for review in the appraiser’s office. This publication is required by state statute K.S.A. 79-1460a.

OVERALL VALUES

With final review mostly complete the overall value outlook shows an increase in assessed value. The current values show approximately a 7.4% increase from 2016. This includes those parcels that have had new construction in the form of new or completed improvements, primarily new structures and new parcels created in splits, plats and use changes. There was a considerable amount of new construction taking place throughout the county in 2016. Over the next couple of weeks we will be conducting the quality control phase of the valuation process. The final result may be slightly different than the percentages shown above.

Typically we see the overall valuation decline approximately 1% through the year as result of the hearing process. This past year the value has declined 0.5% since last March when valuation notices were mailed.

No Change	285	41%
Adjusted	286	42%
Awaiting decision	87	13%
Canceled or dismissed	30	4%

PERSONAL PROPERTY RENDITIONS

The personal property staff has been busy in January working the 2017 personal property renditions. Approximately 7,903 renditions were mailed at the end of December. A total of 2,821 renditions have been returned to the appraiser’s office. This represents just over 35 percent of the mailed renditions. Several accounts no longer have taxable assets due to the current exemption guidelines for personal property. These accounts have been canceled although they may have initially been sent a rendition form.

Those awaiting decisions are the Payment Under Protests recently filed through the Treasurer’s office at the end of the year. If the decision from the informal level is not satisfactory, an appeal can be continued to the Kansas Board of Tax Appeals. Approximately 9.3% or 64 of the earlier appeals were taken on. Here is a breakdown of those higher appeals:

No Change	26	40%
Adjusted	14	22%
Awaiting decision	19	30%
Dismissed	5	8%

The Property Valuation Division of the Kansas Department of Revenue has issued the 2017 oil prices that will be used in the calculations of the taxable value. The current price schedule indicates an increase in oil price over 2016. The prices provided by PVD are in the range of \$35 to \$38.

The filing deadline for the personal property renditions is Wednesday, March 15 at 5 p.m. The filing deadline for oil and gas renditions is Monday, April 3. Late filings are subject to a penalty as prescribed in the Kansas statutes. Penalties for late filings are five (5) percent per month, up to a maximum of 25 percent. The penalty for failing to file a personal property rendition is 50 percent.

Results of the Market Study Analysis for Douglas County
 For the Appraisal Year 2017
 January 1, 2017
 Pursuant to L. 1991, ch 279

A study of the residential real estate market in Douglas County indicates that a large segment of the residential market will see an upward trend from 2016 to 2017. In fact, over 76.0 % will see a value increase over last year. A study of the commercial real estate market indicates that 66.0% will see an increase from 2016 to 2017. Values on specific properties change because of changes in the property, correction of descriptive information or calibration of values based on sales of similar properties.

In accordance with the provisions in K.S.A. 79-1476, the Property Valuation Division (PVD), Kansas Department of Revenue is required to annually furnish each county the results of its study relating to changes, if any, of the Use Value of agricultural land. Changes can and do occur as a result of several factors including cropping practices, commodity prices and production costs. Based on the values per acre provided by PVD, agricultural use values in Douglas County have increased from 2016 to 2017.

NEW 2017 AG USE VALUES POSTED

The Kansas Constitution requires agricultural land to be valued based on the use and its income or productivity potential. The new agricultural use values for 2017 have been received by the appraiser’s office. The values per acre by soil type are developed by the Division of Property Valuation of the Department of Revenue and Kansas State University.

All four types of use (dry cropland, native grassland, tame grassland and irrigated cropland) saw an increase in the per acre value in almost all soil types. The per acre value of agricultural use land in the county, all four types, had an average increase in value from 2016 to 2017 of approximately 8.0 percent.

APPEALS ON 2016 VALUATIONS

All taxpayers have the right to question the valuation of their property once per tax year as stated in K.S.A. 79-1448 and 79-2005. The first step in an appeal is the informal meeting with the appraiser. There are 688 parcels that had an informal meeting or payment under protest appeal on the 2016 valuation. Following is the breakdown of the resulting actions of those meetings: