



Appraisal Newsletter

Douglas County Kansas

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2019 FINAL REVIEW NEAR FINISH

The initial phase of the final review process for establishing 2019 values should be completed soon. A total of 40,861 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 2018, the staff reviewed 40,579 parcels; 40,468 in 2017; 40,378 in 2016; 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	27,932	3,064	30,996
Farm with home site	268	1,437	1,705
Agricultural	546	2,382	2,928
Vacant lots	1,804	600	2,404
Commercial/Industrial	1,426	102	1,528
Exempt	921	319	1,240
Not for profit	10	1	11
Other	3	2	5
Utility	24	20	44
Totals	32,934	7,927	40,861

“CVNS” TO BE MAILED THIS MONTH

Change of value notices will be mailed on or before Thursday, 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 2019 may show some increase despite the market trend study indicating little to no change. Approximately 18 % of the residential properties will see their value stay the same or decline and about 82% will see some increase. Following is a summary of value changes for residential parcels:

Percent of Change	Parcels	%Total
Value decline -5.0% or greater	660	1.64%
-2.00% to -4.99% decline	511	1.27%
-.01 to -1.99% decline	376	.93%
No change in value	9,177	22.8%
+.01 to 2.00% increase	4,091	10.16%
2.01 to 4.99% increase	12,184	30.27%
5.00% or greater increase	13,251	32.92%

Reasons for values going up include, but would not be limited to, improving market conditions in an area, 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 approximately 8.7%. 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 meeting will be Monday, April 1 at 5 p.m. Informal hearings will begin the week of March 20. The annual market study analysis for 2019 will be published the week of February 4 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 overall values show approximately a 6.8% increase overall from 2018. 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 fair amount of new construction taking place throughout the county in 2018. 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 0.4% since last March when valuation notices were mailed.

PERSONAL PROPERTY RENDITIONS

The personal property staff has been busy in January working the 2019 personal property renditions. Approximately 7,175 renditions were mailed at the end of December. A total of 2,625 renditions have been returned to the appraiser’s office. This represents just over 36 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. We continue to lose business accounts as assets are disposed, businesses sold or closed and no new assets or businesses added since July 1, 2016.

The Property Valuation Division of the Kansas Department of Revenue has issued the 2019 oil prices that will be used in the calculations of the taxable value. The current price schedule for eastern Kansas indicates a slight increase in oil price over 2018. The prices provided by PVD are in the range of \$38 to \$46.

The filing deadline for the personal property renditions is Friday, March 15 at 5 p.m. The filing deadline for oil and gas renditions is Monday, April 1. 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.

NEW 2019 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 2019 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 2018 to 2019 of approximately 4.3 percent (with grassland increasing an average of approximately 13.0 percent).

APPEALS ON 2018 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 912 parcels that requested an informal meeting or payment under protest appeal on the 2018

valuation. Following is the breakdown of the resulting actions of those meetings:

No Change	357	39%
Adjusted	344	38%
Awaiting decision	187	20%
Canceled or dismissed	24	3%

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 8.0% or 74 of the earlier appeals were taken on. Here is a breakdown of those higher appeals:

No Change	27	36%
Adjusted	3	4%
Awaiting decision	36	49%
Dismissed	8	11%

Results of the Market Study Analysis for Douglas County
For the Appraisal Year 2019
January 1, 2019
Pursuant to L. 1991, ch 279

A study of the residential real estate market in Douglas County indicated that the market is stable with no general upward or downward trend from 2018 to 2019. However, the study indicates that the condominium market shows an overall inflationary trend of 5.9% per year. A study of the commercial real estate market indicated that there is an overall inflationary trend of approximately 1.8% over the previous year. A study of the real estate market for vacant lots indicated that there is an overall inflationary trend of 1.6% per year. 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 will see an overall increase from 2018 to 2019 of approximately 3.8%.