



Appraisal Newsletter

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2021 FINAL REVIEW NEAR FINISH

The initial phase of the final review process for establishing 2021 values should be completed soon. A total of 41,114 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 2020, the staff reviewed 40,980 parcels; 40,861 in 2019; 40,579 parcels in 2018; 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. The parcel count was 32,077 parcels in 1999. Following is a current breakdown of the parcels by primary property classification:

Type	Urban	Rural	Total
Residential	28,354	3,114	31,468
Farm with home site	266	1,458	1,724
Agricultural	520	2,418	2,938
Vacant lots	1,536	625	2,161
Commercial/Industrial	1,425	96	1,521
Exempt	918	317	1,235
Not for profit	13	3	16
Other	3	2	5
Utility	26	20	46
Totals	33,061	8,053	41,114

“CVNS” TO BE MAILED THIS MONTH

Change of value notices will be mailed on or before Friday, 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 2021 may show some increase despite the market trend study indicating little to no change. Approximately 9.3 % of the residential properties will see their value stay the same or decline and about 90.7% 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	525	1.7%
-2.00% to -4.99% decline	233	0.7%
-.01 to -1.99% decline	815	2.6%
No change in value	1341	4.3%
+.01 to 2.00% increase	4985	15.9%
2.01 to 4.99% increase	9166	29.1%
5.00% or greater increase	14384	45.7%

Table 1: U:\Valuation\Analysis\YOY Compare 21vs20

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 4.5% for parcels completed thus far. Approximately 55.0% will decrease or stay the same while about 45% will increase in value. As always there are certain properties and categories of properties that will see some movement either up or down from last year. Not surprisingly, the lodging and entertainment sectors have tallied the largest decreases.

The deadline to request an informal meeting will be Monday, March 30 at 5 p.m. Informal meetings will begin the week of March 22. The annual market study analysis for 2021 will be published the week of February 8 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 4.6% increase overall from 2020. 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 2020. 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, 2020, the value has declined 0.45% since last March when valuation notices were mailed.

PERSONAL PROPERTY RENDITIONS

The personal property staff has been busy in January working the 2021 personal property renditions. Approximately 7,136 renditions were mailed at the end of December. A total of 2,469 renditions have been returned to the appraiser’s office. This represents almost 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. We continue to lose business accounts as assets are disposed, businesses sold or closed.

The Property Valuation Division of the Kansas Department of Revenue has not yet issued the 2021 oil prices that will be used in the calculations of the taxable value. Those prices should be issued later this month in order to calculate the values in time to send the notices by the deadline.

The filing deadline for the personal property renditions is Monday, March 15 at 5 p.m. The filing deadline for oil and gas renditions is Thursday, April 1, 2020. 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 2021 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 2021 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 2020 to 2021 of approximately 4.1 percent.

APEALS ON 2020 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 were 922 parcels, or 2.2% of the total parcel count, that requested an informal meeting or payment under protest appeal on the 2020 valuation. Following is the breakdown of the resulting actions of those meetings:

No Change	437	47.4%
Adjusted	400	43.4%
Awaiting decision	70	7.6%
Canceled or dismissed	15	1.6%

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 3.9% or 36 of the earlier appeals were taken on. Here is a breakdown of those higher appeals:

No Change	17	47.2%
Adjusted	10	27.8%
Awaiting decision	5	13.9%
Dismissed	4	11.1%

Results of the Market Study Analysis for Douglas County
For the Appraisal Year 2020
January 1, 2021
Pursuant to L. 1991, ch 279

A study of the residential real estate market in Douglas County indicated that there is an overall inflationary trend of 3.3% per year from 2020 to 2021. A study of the commercial real estate market indicated that there is an overall deflationary trend of approximately -1.1% over the previous year. A study of the real estate market for vacant lots indicated that there is an overall deflationary trend of -0.7% 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 2020 to 2021 of approximately 0.5%.