



Appraisal Newsletter

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2023 FINAL REVIEW NEARS FINISH

The initial phase of the final review process for establishing 2021 values should be completed soon. A total of 41,285 properties will have been reviewed and valued by county staff. In 2022, the staff reviewed 41,283 parcels; 40,980 in 2021; 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. Following is a current breakdown of the parcels by primary property classification:

Type	Urban	Rural	Total
Residential	28,673	3,180	31,853
Farm with home site	269	1,478	1,747
Agricultural	432	2,380	2,812
Vacant lots	1,381	637	2,018
Commercial/Industrial	1,448	100	1,548
Exempt	933	316	1,249
Not for profit	10	0	10
Other	1	2	3
Utility	25	20	45
Totals	33,172	8,113	41,285

“CVNS” TO BE MAILED THIS MONTH

Change of value notices will be mailed on or before 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 may use to appeal their value should they disagree with the value assigned by the appraiser’s office.

Values for residential properties in 2023 may show some increase. Approximately 2.5 % of the residential properties will see their value stay the same or decline and about 97.5% will see some increase. Following is a summary of value changes for residential parcels:

Percent of Change	Parcels	% of Total
Value decline -5.0% or greater	227	0.7%
-2.00% to -4.99% decline	141	0.4%
-.01 to -1.99% decline	125	0.4%
No change in value	307	1.0%
+.01 to 2.00% increase	1,243	3.9%
2.01 to 4.99% increase	3,485	10.9%
5.00% or greater increase	26,325	82.6%

Table 1: U:\Valuation\Analysis\YOY Compare 23vs22

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 8.0% for parcels completed thus far. Approximately 8.7% will decrease or stay the same while about 91.3% 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.

The deadline to request an informal meeting will be Thursday, March 30 at 5 p.m. Informal meetings will begin the week of March 20. The annual market study analysis for 2023 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 real estate value outlook shows an increase of 9.4% in assessed value over 2022. 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 2022. 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.

PERSONAL PROPERTY RENDITIONS

The personal property staff has been busy in January working the 2023 personal property renditions. Approximately 6,956 renditions were mailed at the end of December. A total of 2,575 renditions have been returned to the appraiser’s office. This represents a little over 37 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 of, businesses sold or closed.

The Property Valuation Division of the Kansas Department of Revenue has issued the 2023 oil prices that will be used in the calculations of the taxable value. Staff will be applying those as the Oil and Gas renditions come in to calculate the values in time to send the valuation notices.

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 Friday, March 31, 2023. 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. Valuation notices should be received by May1.

NEW 2023 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 2023 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.

The use types native grassland and tame grassland saw an increase in the per acre value in almost all soil types. Dry cropland and irrigated cropland declined on a per acre basis. The per acre value of agricultural use land in the county, all four types, had an average increase in value from 2022 to 2023 of approximately 5.0 percent.

APPEALS ON 2022 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 1,451 parcels, or 3.5% of the total parcel count, that requested an informal meeting or payment under protest appeal on the 2022 valuation. Following is the breakdown of the resulting actions of those meetings:

No Change	684	47%
Adjusted	697	48%
Awaiting decision	27	2%
Canceled or dismissed	43	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 5.0% or 73 of the earlier appeals were taken on. Here is a breakdown of those higher appeals:

No Change	26	35%
Adjusted	13	18%
Awaiting decision	28	38%
Dismissed	6	8.0%

**Results of the Market Study Analysis for Douglas County
For the Appraisal Year 2023
January 1, 2023
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 9.3% per year from 2022 to 2023. A study of the commercial real estate market indicated that there is an overall inflationary trend of 5.8% over the previous year. A study of the real estate market for vacant lots indicated that there is an overall inflationary trend of 3.7% 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 and may not reflect the above percentages.

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 2022 to 2023 of 5.0%.