



Appraisal Newsletter

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Volume 24, Issue 4

January 1, 2020

RECAP OF 2019 SALE INFORMATION

As of December 31st the appraiser's office has worked 2,436 sales questionnaires involving 2,618 parcels since the first of the year. During the same period in 2018, staff worked 2,552 sales validation questionnaires that involved 2,701 parcels.

The number of home sales through December 31, 2019 remained nearly the same as the previous year. There were 1,313 sales recorded in 2019 and 1,342 in 2018. The average sale price of all residential sales is \$288,180. The majority of homes sold fall in the \$125,000 to \$275,000 range. The highest number of home sales falls between \$150,000 and \$175,000. There were a fairly large number of sales also occurring between \$300,000 and \$500,000.



Figure 1: USalePriceFreq16

The number of sales rose from the beginning of the year peaking in May and June and then dropping off as the end of the year approached.

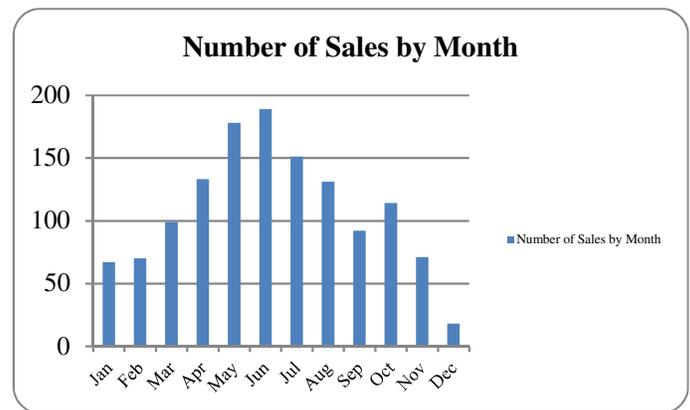


Figure 2: USalePriceFreq16

2020 FINAL REVIEW CONTINUES

The 2020 final review process continues on schedule. As of December 31 a total of 34,967 parcels had been reviewed and valued by the appraisal staff. This represents almost 85 percent of the total parcel count of approximately 40,939.

Based on the values completed at this time, approximately 16% of the residential values are projected to remain unchanged. Approximately 4% will see a reduction in value while about 80% increased in value. The average change in residential value is approximately 4.0 percent increase.

At the present time, we are projecting an upward trend to the county's prior year valuation on existing properties. Of course, these are preliminary figures that will change as we complete final review and do quality control checks. New parcels and new construction will add to the total valuation. Agricultural land and agricultural buildings increased due in part to the increased cost of replacement for building materials and the increase in the per acre valuations of agricultural use land.

Urban residential, rural residential, farmstead and agricultural values currently show an approximate 4.0 percent rise in the

overall valuation. This is due to the increase in land and higher sales occurring throughout the county.

The final review process is scheduled to be completed by February 1, 2020. Change of value notices will be mailed to property owners no later than Friday, February 28. Property owners will have 30 days from the date of mailing to schedule an informal valuation hearing with the appraiser's office.

BUILDING PERMIT ACTIVITY

An indicator of the health of the real estate industry is the activity of new starts in construction. The City of Lawrence issued 146 new single family building permits throughout 2019. In addition, there were also 27 multi-family permits and 11 new commercial structures were permitted in 2019. The total value of those permits was \$105,211,653.

In Eudora, 13 new single family permits were issued through December 2019 totaling \$3,689,233. Remodeling single family homes continues to be active throughout the year.

New single family construction was quite active in rural Douglas County this year. The Zoning and Codes Department issued 58 permits for new homes, and 2 commercial buildings. The total value estimate of those permits was \$22,595,706.

PERSONAL PROPERTY RENDITIONS

The 2020 personal property renditions were mailed to Douglas County personal property owners on Thursday, January 2, 2020. Any property owner who had a personal property rendition in 2019 was mailed a rendition this year. Approximately 7,325 renditions were mailed this year. The yellow renditions are for commercial property owners while the lavender renditions are for individuals who have personal property. If an owner has watercraft they will find a blue form and the green ones are for the heavy trucks (16/20). During the month of February the office will mail out the 2020 oil and gas renditions to approximately 160 royalty owner accounts.

Any Douglas County resident who owns tangible personal property is required to file a list annually of the property with the county appraiser's office. The form must be signed by the owner of the property or by the person who is filling out the return on behalf of the owner. The filing deadline for personal property renditions is Friday, March 13, 2020 or postmarked March 15, 2020 if filing by mail. Late filings are subject to a penalty. 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.

2019 PUP HEARINGS SCHEDULED

As of December 31 a total of 163 real estate payment under protests had been filed with the appraiser's office for the tax year 2019 compared to 231 in 2018. To date 9 hearings have been held, three (3) received no change in value while five (5) were adjusted. One has been canceled at the request of the taxpayer. Decisions are pending on the remainder.

A total of six (6) personal property payment under protest applications were filed as of December 30. Two (2) of those have been held. One received an adjustment due to condition. The other could not be adjusted for 2019. The other four (4) will be heard later this month.

A taxpayer may challenge the valuation of their property after the change of value notice is mailed in March or by filing a payment under protest application with the county treasurer at the time the tax is actually paid, in whole or in part. An exception is if the taxes are paid by an escrow or tax agent prior to December 20, the payment under protest application may be filed by the owner no later than January 31 of the following year. A taxpayer is allowed to appeal the value only once for a tax year. In an appeal, it must be remembered that circumstances and condition issues arising after the appraisal date of January 1 are difficult to consider for the current tax year.

The next opportunity to appeal a 2019 valuation is the 2nd half tax payment due by May 10, 2020.

EMPLOYEE HIGHLIGHTS

Professional designations tell the public that an individual has put in the time and gained the knowledge to be proficient in their chosen career. It takes many hours of training and experience just to be eligible, and then the individual is required to pass some comprehensive tests before the designation is awarded. The Property Valuation Division of the Kansas Department of Revenue teamed with the Kansas County Appraisers Association to offer the RMA, Registered Mass Appraiser, designation. We are proud to announce our latest designee from our office, Caralane "Cricket" Mercer.

Cricket works in our Personal Property section but has also served as a residential field appraiser. Before joining the county staff, she performed independent fee appraisals. Her desire to continue learning and applying her skills for the county is beneficial to the county. Knowing that she has the knowledge and experience to assist on the real estate as well as handle the personal property questions and duties gives her some flexibility and opportunity.

Congratulations to Cricket Mercer, RMA!