



# Appraisal Newsletter

## Douglas County Kansas

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### PERSONAL PROPERTY CVNS MAILED

The 2016 personal property change of value notices were mailed Friday, April 29. 4,941 notices were mailed to the owners of personal property located in Douglas County. This is only 48 more than last year.

Property owners have until 5 p.m. on Monday, May 16<sup>th</sup> to request an informal meeting with a member of the personal property section if they do not agree with their valuation. Only two (2) personal property informal meetings were held in 2015. Nine (9) informal meetings were held in 2014, eight (8) in 2013 and 31 in 2012. In 2011, 42 informal meetings were held. There were 14 in 2010, 6 in 2009, compared to 9 in 2008, 10 in 2007 and 19 in 2006. There have been 10 payment under protest informal meetings for the 2014 tax year.

The estimated total assessed valuation of personal property this year is \$23,765,717. The assessment rate on watercraft dropped from 11.5% to 5% in 2015 and many of the trucks and trailers that were previously taxed under businesses have been moved to commercial vehicles. We have also lost many of the trucks and trailers that were under individual names as well as they also moved to commercial vehicles. We continue to lose businesses as they close, sell or purchase replacement equipment. The total assessed value for personal property for 2015 was \$25,665,777; it was \$28,703,016 in 2014; in 2013 it was \$28,460,062; in 2012 it was \$30,524,003; in 2011 it was \$31,584,010 and in 2010 it was \$42,306,047. In 2009, the assessed value at this time was estimated at \$41,626,993 and \$47,516,093 in 2008. The assessed value in 2007 was \$56,419,507; \$69,344,085 in 2006 and \$69,619,337 in 2005.

As of April 30 there were approximately 2,869 personal property owners who have not filed their 2016 renditions compared to 2,775 at this time for 2015; 2,657 in 2014; 2,787 in 2013; 2,851 in 2012; 2,953 in 2011; 2,738 in 2010; 2,620 in 2009; 2,878 in 2008 and 3,154 in 2007.

### INFORMAL MEETINGS ENDING

The final day for real estate informal meetings will be Tuesday, May 3, 2016. A total of 522 informal meeting applications were received by the Appraiser's Office. That represents about 1.3 percent of the county's total parcel count. The total this year is down approximately 36.4 percent from the 797 meetings in 2015 but still fewer than we have typically done in the past.

The total number of informal meetings includes 102 commercial properties and 421 residential, agricultural and vacant properties. Of the 523 parcels, 300 or 57.4 percent are residential (Which includes apartment complexes and condominiums). The office often gets questions regarding agricultural use on some rural home sites. To be classified as agricultural use, land should be devoted to agricultural production and managed to a median production level. Simply having some plants or animals present does not make it agricultural use.

Following is a breakdown of the 2015 informal meetings by property classification:

Property Class	Hearing Total	% of Total
Agricultural	38	7.3%
Commercial	102	19.5%
Farmstead	46	8.8%
Residential	300*	57.5%
Vacant	36	6.9%
<b>Total</b>	<b>523</b>	<b>100.0%</b>

\*includes commercial apartment complexes in this number

The table below indicates the number of informal meetings by city and rural areas in the county:

City	Hearing count	% of Total
Lawrence	366	70.0%
Eudora	15	2.9%
Baldwin	22	4.2%
Lecompton	1	0.2%
Rural	119	22.8%
<b>Total</b>	<b>523</b>	<b>100.0%</b>

## **INFORMAL MEETING RESULTS**

Through Friday, April 29<sup>th</sup>, a total of 380 of the 522 informal meetings had been closed by members of the appraisal staff. Of the meetings closed thus far, 192 or 50.5 percent had received a change in value while 162 or 42.6 percent had received no change in value. 26 meetings had been canceled at the request of the taxpayer or denied for lack of jurisdiction. The remaining determinations will be completed by May 20, 2016.

Each year, a few property owners request that their values be increased more than the valuation appearing on the Change of Value Notice. This is always a surprising occurrence because we generally only hear from people if they feel the valuation is too high. In some cases the property had received updates or improvements unknown to the appraiser. In other cases there was no reason for the request other than the owner did not want to see the property value reduced. As with all valuation complaints, no value changes will occur unless there are substantial and factual reasons to do so.

The assessed valuation as of May 1<sup>st</sup> stands at \$1,119,620,198 compared to \$1,121,055,020, the total from February 22<sup>th</sup> of this year. So far, the assessed value has dropped a little over 0.1 percent. The assessed valuation will most likely change as informal meetings are completed or pursued to the state level hearings. The overall assessed value on real estate for 2015 was \$1,071,008,144; at the end of 2014 it was \$1,044,718,412; the end of 2013 it was \$1,019,277,376; \$1,017,742,773 for 2012; for 2011 it was \$1,020,407,990; in 2010 it was \$1,012,067,156; in 2009 it was \$1,009,314,695; the 2008 total of \$1,010,660,885; \$987,945,225 in 2007 and \$943,941,290 in 2006.

## **2016 SALES**

To date in 2016 a total of 561 sales involving 653 parcels have been recorded by the appraiser's sales division. This represents an increase in parcel sales of approximately 12.2 percent over last year. During the first four (4) months of 2014 the office recorded 552 sales involving 582 parcels.

To date in 2016 the sales department has recorded 265 residential sales. The average sale price for all residential sales was \$209,381 compared to \$217,848 for this time in 2015 and \$209,877 for 2014; \$207,660 in 2013; \$164,447 in 2012. In 2011 the average sale price was \$201,478; \$176,800 in 2010; \$179,900 in 2009; in 2008 the average was \$191,200; 2007 it was \$188,600; \$184,600 in 2006; \$176,900 in 2005; \$165,200 in 2004 and 2003; \$148,800 in 2002; \$139,160 in 2001 and \$132,500 in 2000. The current median sales ratio on residential sales considered valid thus far in 2016 is 97.6 percent.

So far in 2016 the county has recorded fourteen (14) new home sales, an increase of one (1) compared to last year at this time. The average selling price on the new homes is \$369,072 compared to \$387,434 for 2015; \$283,451 in 2014; \$301,948 in 2013; \$298,438 for 2012, \$299,323 in 2011, \$234,100 in 2010, \$270,300 in 2009, \$302,000 in 2008, \$313,100 in 2007, \$244,300 in 2006, \$222,400 in 2005, \$233,275 in 2004, \$190,800 in 2003, \$197,100 in 2002, \$187,820 in 2001, \$176,975 in 2000 and \$154,288 in 1999.

On the commercial side, a total of nine (9) sales have been recorded so far in 2016. The current median sales price ratio for the nine (9) potentially valid commercial sales is 90.2 percent.

The real estate appraisal staff will continue reviewing and verifying sales information to determine the validity of those sales for use in future studies.

## **BUILDING PERMIT INFORMATION**

The City of Lawrence has issued 51 single family building permits through April 30, 2016. There have also been 2 duplex permits issued and 39 apartment complexes began. Thirteen commercial structures have received permits for construction. The total value for the permits listed is \$ 63,230,822.

Through the first four months, the City of Eudora has issued 94 building permits. The majority of these are for remodeling or additions to existing structures for all categories of properties. There has been one building permit issued for new single family housing.

## **AG USE VERIFICATION**

The Appraiser's Office will continue conducting verification of the agricultural use on property within the county. One of the tools to do this is by mail. If the property has an Ag classification in the prior year, the owner will be receiving a mailing asking them to verify if the property is used for crops, pasture or hay. Other useful information to verify ag use is if it is rented or not, the type of lease agreement (if applicable), who is the operator and if there are any changes planned in the near future. If there are questions or confusion as to the use, we will contact the owner or physically visit the property.

The Appraiser's Office is required to verify the ag use at least once every two years. Beginning this year, the office will verify approximately half of the county and do the other half the following year. Additionally, we will do random physical checks to compliment the mailings.

If you feel that you should have the agricultural use classification, please contact the Appraiser's Office.