



# Appraisal Newsletter

## Douglas County Kansas

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### PERSONAL PROPERTY CVNS MAILED

The 2017 personal property change of value notices will be mailed Wednesday, May 3, 2017. Due to some illnesses in the department, we received an extension of mailing from the Director of Property Valuation in Topeka. 5,050 notices will be mailed to the owners of personal property located in Douglas County. This is 109 more than last year.

Property owners have until 5 p.m. on Monday, May 15<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 five (5) personal property informal meetings were held in 2016. Two (2) informal meetings were held in 2015, nine (9) 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 3 payment under protest informal meetings for the 2015 tax year.

The estimated total assessed valuation of personal property this year is \$21,851,362. We continue to lose businesses as they close, sell or purchase replacement equipment. The total assessed value for personal property for 2016 was \$23,765,717; 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 2,680 personal property owners who have not filed their 2017 renditions compared to 2,869 at this time for 2016; 2,775 in 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 Friday, May 12, 2017. A total of 921 informal meeting applications were received by the Appraiser's Office. That represents about 2.3 percent of the county's total parcel count. The total this year is up approximately 76.4 percent from the 522 meetings in 2016 but still fewer than we have typically done in the past.

The total number of informal meetings includes 191 commercial properties and 730 residential, agricultural and vacant properties. Of the 921 parcels, 521 or 56.6 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 2017 informal meetings by property classification:

Property Class	Hearing Total	% of Total
Agricultural	43	4.7%
Commercial	191	20.7%
Farmstead	61	6.6 %
Residential	521*	56.6%
Vacant	104	11.3%
Exempt	1	0.1%
<b>Total</b>	<b>921</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	623	68.0%
Eudora	37	4.0%
Baldwin	23	2.0%
Lecompton	5	1.0 %
Rural	233	25.0%
<b>Total</b>	<b>921</b>	<b>100.0 %</b>

## **INFORMAL MEETING RESULTS**

A total of 692 of the 921 informal meetings had been closed by members of the appraisal staff. Of the meetings closed thus far, 330 or 36.0 percent had received a change in value while 333 or 36.0 percent had received no change in value. 29 meetings had been canceled at the request of the taxpayer or denied for lack of jurisdiction. The remaining determinations will be completed by May 19, 2017.

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 \$1,194,585,869 compared to \$1,197,581,209, the total from February 27<sup>th</sup> of this year. So far, the assessed value has dropped a little over 0.2 percent. The assessed valuation will most likely change as informal meetings are completed or pursued to the state level hearings. Many times in the past the value has been adjusted downward as much as 1.0% due to the appeal process.

## **2017 SALES**

To date in 2017 a total of 656 sales involving 733 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 2016 the office recorded 561 sales involving 653 parcels.

To date in 2017 the sales department has recorded 279 residential sales. The average sale price for all residential sales was 205,340 compared to \$209,381 for this time in 2016 and \$217,848 in 2015; \$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 2017 is 100.0 percent.

So far in 2017 the county has recorded 30 new home sales, an increase of 16 compared to last year at this time. The average selling price on the new homes is \$341,286 compared to \$369,072 in 2016; \$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 16 sales have been recorded so far in 2017.

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 62 single family building permits through April 30, 2016. Five commercial structures have received permits for construction. The total value for the permits listed is \$31,007,240.

## **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. This year, the office will verify approximately half of the county and again do the other half the following year. As always, 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.