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APPRAISING THE PLAINS

of Kansas



A Publication of the Kansas County Appraisers Association

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Wellington Chef Vying for World Championship Cooking Award

By Jeff Guy
Wellington Daily News
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Wellington chef Mike Castaneda recently took first place for Kansas in the soup category of the World Food Championship for his dish, Asian flank steak ramen. “I was for sure nervous and anxious,” Castaneda said, of watching the Facebook World Food Championship page, waiting to see if he had won. “I was ecstatic when I saw my name on there.”

Castaneda and other state champions from the soup category will compete in Dallas this November with the winner receiving the first-place \$10,000 prize. There are 10 categories, including burgers, seafood, barbecue and desserts. The winners of each category will then compete early in 2021 for the \$100,000 prize.

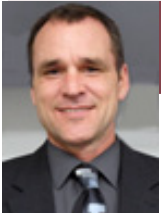
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Wellington chef Mike Castaneda is plating up desserts for Kansas City Chief Spencer Ware’s sickle cell foundation dinner. Castaneda used chocolate ganache with cheesecake and fruit tarts in his dish. Castaneda works in the Sumner County Appraiser’s Office. *[Photo courtesy of Wellington Daily News]*

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The Bauman Briefing

Steve Bauman, RMA, Shawnee Co. Appraiser
2020 KCAA President

This July edition would typically be the time where I would thank all of you for attending the KCAA Annual Conference and gush praise on all of you that put together the amazing educational sessions and nighttime activities. I am certain that this would have been one for the ages. But as we found out, the coronavirus is real. Since the conference was cancelled and educational sessions are hard to come by, we will skip all of this and thank our organizations for coming together in a non-contact sort of way to help each other through the pandemic-related issues.

PVD, KCAA, and IAAO have been working hard to bridge the gap left by the new rules we live by. Whether it's online education, new procedures, Zoom meetings, or new ways for our Kansas appraisers to connect with each other, their efforts are appreciated and will benefit us moving forward.

As many of us are entering Phase 3 and are cautiously starting to move about, this upcoming valuation year will prove to be the most challenging of any that I can remember. I know different counties will have different issues, but I view the most difficult task for our area as trying to accurately judge the effect on commercial property values without having up-to-the-minute income and expense information and accurate capitalization rate indications.

There are many counties preparing to send out questionnaires to the market participants in the hopes of zeroing in on the moving target. I would like to thank Trecia McDowell with Sedgwick County and Brad Eldridge with Douglas County for starting the conversation by sharing their list of questions. This will

As many of us are entering Phase 3 and are cautiously starting to move about, this upcoming valuation year will prove to be the most challenging of any that I can remember.

be a valuable tool to try and gain insight as we get closer to January 1st.

The legislative season was also affected by closures, maybe to our benefit. The many bills focused on the appraisers have been left unfinished as the legislators reappeared from the pandemic-induced hiatus for a short special session taking care of some COVID-19 relief. Unfinished only means that they are already complete for introduction next session.

Educating our legislators is key in attempting to avoid bad legislation next year. I would advocate for all of us to reach out to our local representatives during the off-season to provide education on the appraisal process and how it's interconnected to the local budgeting authorities.

I hope everyone remains safe and we avoid the second wave. And on the bright side, the excessive need for toilet paper has subsided for now. ❖



KCAA Appraising the Plains of Kansas is a quarterly publication of the Kansas County Appraisers Association. KCAA invites readers to submit articles or topics of interest for inclusion in *Appraising the Plains*. Send them to Cindy Brenner, KCAA, PO Box 988, Meade, KS 67864. Ph. (620) 873-7449. Fax (620) 873-2237. Email: kcaa@sbcglobal.net. Visit KCAA online at www.kcaa.net

Wellington Chef, cont. from page 1

For his Asian flank steak ramen, Castenda used ramen noodles and added broth, cilantro, soy egg and green onions. The steak came from KC Cattle, a company owned by a former Army ranger. "It's all about having some depth," Castaneda said. "Having additions." The meat is from a "different breed with a higher fat content that makes it more tender and flavorful," Castaneda said. There are Asian and Mexican ingredients in the soup, also.

"I think they're very compatible," Castaneda said. "I want to do things with the Mexican-Asian fusion. I think it's going to be huge." Castaneda said he wants his dish to be better every single time he makes it. "I want it chewy, crispy, tart," he said. "I want every aspect of food, something to savor in every single bite."

The first year he entered the contest, Castaneda qualified for the Food World Championship, taking sixth place and later went on to take two second place prizes. Castaneda made a name for himself writing about food online and cooking for football teams and others. "That opened some crazy doors," he said. "I did stuff with the (Kansas City) Chiefs before the Superbowl."

Probably the biggest celebrity he has cooked for is Grammy Award winning contemporary Christian singer Lauren Daigle. In 2015, the Food Network named Castaneda one of the Top 10 cooks in America. Castaneda said he likes meeting other chefs from throughout the world in food competitions. He recalled taking photos with the steak and barbecue team from Japan. "It's cool to make connections with people you otherwise wouldn't meet," he said.

Castaneda wanted to make sure his wife, Lindsay, is credited for how much she helps him at home. "She's my guinea pig for new recipes," he said. "She's a huge attribute to the success I've had." The couple live in Wellington with their three children. ❖

Editor's Note: Thank you, Mike, for giving us something positive and exciting to share in these crazy times. Keep it going!

Board Meeting Highlights

KCAA Executive Board Meeting March 27, 2020, remote call-in

Attendees: Steve Bauman, Melinda Latham, DeLinda White, Kelly Deslauriers, Ryan Michaelis, Lisa Ree, Rachelle Standley, Cindy Magill, Lori Reedy, and Kathy Briney. (Sean Robertson had emergency department head meeting so unable to call in.)

Previous meeting minutes: Approved with correction on Ryan voting no on CoreLogic project.

Financial Report: Total KCAA funds of \$276,898.99 with \$114,017.71 being Orion Enhancement funds.

Treasurer Report: Treasurer figures reconcile with financial reports. Financial information approved.

Education & Conference Reschedule/Cancel: The board will reconvene the end of April to determine what to do regarding conference. Cindy will get additional information from the hotel regarding our liability if we cancel altogether vs. rescheduling there next year. Other options were discussed including: combining the PVD portion

with the Orion Users Conference, doing a modified conference later this year, doing just a PVD update. KCAA will reschedule the USPAP classes scheduled for April in Wichita. A decision on the May classes will wait until the April meeting. Cindy will get the April classes rescheduled.

COVID-19 Issues: No other issues were discussed.

Other Business: Steve took this time to ask, on behalf of David Harper, if the weekly conference call was beneficial. It was the consensus that yes, the call is worthwhile. Steve will let David know that MVP Update is a topic that might come up. Lisa will confirm with Heather that she will continue to take notes during the call.

Lisa questioned how the DAASC project was coming along. Steve indicated that IT resources are thin and that he is disappointed in the progress. It is not going as smoothly as he would like.

Lisa indicated that her progress on getting information for a listserv has stalled, but she is still working on it.

Meeting adjourned.



Board of Tax Appeals Status Update

By Joelene Allen, Secretary of the Board/Records Custodian

The decision has been made to hold all Small Claims hearings by telephone this year. This is necessary in order to assure parties will be protected to the best of our ability from the risk of exposure that exists with an in-person hearing. Further, it has been difficult to secure public buildings across the state to hold in-person hearings. We hope that we can return to in-person Small Claims hearings next year, but that will be determined at a later date.

Regular Division hearings will commence as soon as is possible. The Board is in the process of acquiring the necessary PPE to adequately conform the Board hearing room to the current recommended guidelines. This includes proper spacing of the participants, ordering customized plexiglass shields, and making available hand sanitizer, disinfectant wipes, and disposable masks for those who choose to use them.

In the meantime, it may be necessary to continue additional hearings before the Regular Division hearings can proceed. Additionally, the restroom facilities on the 10th floor of the Eisenhower Building are being remodeled. Therefore, when hearings resume, it will be necessary for the parties to use the restroom facilities on another floor. We anticipate the remodeling to be completed in the next couple of months.

The Board would again like to thank each one of you for your consideration during this time. We apologize for the length of time it has taken to contact you with an update. Once we have completed the preparations for commencing Regular Division hearings, we will provide you with guidelines on any special procedures that need to be followed. In the meantime, the Board encourages all parties to discuss their pending matters in an attempt to resolve as many issues as is possible. ❖

KCAA Grant In Aid Winners

Congratulations to David Gilmore, RMA, appraiser III, Lyon County; and Heather Poore, AAS, RES, RMA, appraiser, Rooks County, for winning the two scholarships offered by KCAA. These scholarships will be used towards the IAAO Conference.

The purpose of KCAA (Kansas County Appraisers Association) Grant in Aid is to assist deserving regular and associate KCAA members to gain professionalism with grants for costs to attend meetings, classes and conferences for the KCAA, IAAO, and NCRAAO. Deadline for this grant is May 15th of each year. All are encouraged to apply next year by filling out the application on the Kansas County Appraisers Association website kscaa.net/gia/.

Read more about this year's virtual IAAO conference on page 6.



The Director's Update...

By David Harper, AAS, RMA, Director, Property Valuation Division

The PVD education program has been most significantly impacted by COVID-19. To date, 10 courses ... have been postponed.

An update for the past two months—I am not sure I know where to begin. From the fluid situation of the pandemic and its impact on our daily operations, all our professional and personal lives look much different than they did a few months ago.

In March we began working with the Kansas County Appraisers Association, (KCAA), in preparation for extensions and likely delays in equalization appeal hearings, annual certifications and appraisal phases typically beginning now in preparation for the 2021 appraisals. To everyone's credit though, few of these extensions were needed; and as I have come to expect from both PVD staff and county appraisers and their teams, all have adapted quickly and effectively.

I am proud to report the June 1 certification deadline was met by all counties and the PVD public utility section. The graph below shows only 16 counties required extensions on the mailings of valuation notices in 2020, which put the counties in a good position to move forward with appeal hearings and certification as scheduled.

PVD was well prepared to equip staff to work remotely. On a typical day, approximately 85% of the staff is working from home. We will continue with this practice into the immediate future.

The PVD education program has been most significantly impacted by COVID-19. To date, 10 courses, with 173 registered students, have been postponed. Magnifying the impact of

these courses being postponed is the fact that we are in the fourth year of the Registered Mass Appraiser, (RMA), designation cycle. We are aware of the number of students still needing continuing education courses, most specifically the property tax law and personal property courses specifically required to obtain and renew the RMA designation.

A positive which has surfaced is the development of virtual offerings of PVD appraisal education courses. We are thankful for Dianna Carter and Dr. Anne Miller of Montgomery County stepping up and offering assistance to convert our classroom presentations to formats adaptable for virtual training. Nikki Larson and Roger Hamm have led PVD efforts in working towards developing courses which will be offered in formats other than in the classroom. We expect to release some of these as soon as July and are making plans to provide these formats into the future.

Over the past month, PVD has also had two key members of our County Assistance team retire. Nancy Stephenson retired in May, and Melanie Rowilson retired in June. Both have been valuable members of the PVD team for years and will be missed. We hope to have a fitting reception when things return closer to normal.

I hope all of you are doing well and again, my sincere compliments for your adaptability and creativity in adjusting to these challenging times.

Stay Safe! ❖

New IAAO Designees

Reprinted with permission from IAAO



Robert J. Dulle II

Robert J. Dulle II, RES, appraiser, Unified Government of Wyandotte County, Kansas City, Kan., earned the IAAO Residential Evaluation Specialist professional designation.

Mr. Dulle has been in the profession in his current position with the Unified Government of Wyandotte County for five years. Robert has been an IAAO member since 2016 and a member of KCIAAO since 2017.



Richard R. McMichael

Richard R. McMichael, RES, commercial appraiser, Wyandotte County Appraisers Office, Kansas City, Kan., earned the IAAO Residential Evaluation Specialist professional designation.

Mr. McMichael has been in the profession and with the Wyandotte County Appraisers Office for seven years. He has been in his current position for four years. Richard holds a Bachelor's degree in business administration from Park University in Parkville, Mo. Mr. McMichael has been a member of IAAO since 2014 and a member of the KCIAAO since 2017. ❖

Congratulations Robert and Richard!

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
# of Extensions	73	75	69	46	37	36	14	12	17	18	16
% of Counties											
Requiring Extensions	69.5%	71.4%	65.7%	43.8%	35.2%	34.3%	13.3%	11.4%	16.2%	17.1%	15.2%

Only 16 counties required extensions on the mailings of valuation notices in 2020.

From the Appeals Front Lines



► Rooks County Perspective

By Heather Poore, AAS, RES, RMA, County Appraiser

Appeals season started just like any other after March 1st. The typical concerns and questions. I met with taxpayers and was looking forward to our family's first mini spring break trip to CoCo Key in Kansas City. I had heard about COVID-19, and there were a few cases in Kansas City, but there were no travel restrictions. The county commission was not concerned and so three out of four employees left for Kansas City in the middle of March.

I continued in-person hearings the following week. The conversations got more serious in the courthouse about safety and what precautions were needed as more cases were reported from Denver and Kansas City, which are both about four hours away. It became clear, the county was not fully digitized so there were only a few that could work from home. The county commission closed the courthouse for 30 days on March 27th with paid administrative leave for 10 days each. The goal was to social distance the employees.

Over the next couple of days, all hearings were moved to phone hearings. Information for the hearings was sent by email and mail. Taxpayers who wanted an in-person hearing were deferred to payment under protest time. Most were very considerate and understanding. At the end of March, Rooks County did not have any cases.

April 1st, I sent all staff, with exception of myself, home until April 8th. I finished up informal hearings during this week. I made a plan to distance staff even more by having two of the three data collect when they returned. Staff were comfortable with being less than six feet apart, since they were around each other every day. Masks, gloves, wipes and hand sanitizer were provided to everyone, but nothing was mandated.

The courthouse was closed to the public during this time, but the office was humming along like nothing had changed. It was smack in the middle of getting oil renditions and personal property completed. Those deadlines, along with real estate deadlines, had not moved and to add to the pressure the oil price was lowered.

The office was fully staffed with the exception of the first two weeks in April. Keep in mind, there are only four of us in the appraiser's office. The courthouse welcomed back full staff on April 27th and was opened up to the public on May 11th. Rooks County had a total of six positive cases. Throughout the time, the staff was amazingly flexible during the unknown.



► Johnson County Perspective

By Shannon Hiss, RES, RMA, Commercial Real Estate Appraiser II

The 2020 informal appeal season began as normal for the Johnson County appraiser's office. Schedules were being built for the 6,365 residential appeals with the hearings starting on March 9th, while the 2,191 commercial property appeals began hearings on March 12th. Staff in support services were navigating the typical workload of handling appeal documentation and providing customer service to citizens of the county, while the appraisers were working to prepare files for the upcoming hearings. News of the impacts of COVID-19 were being monitored, but no changes to work processes had been announced.

On March 17th the county leadership notified the appraiser's office executive leadership team that the stay-at-home order would be implemented on March 24th and, among other things, all county office buildings would be officially closed to the public until further notice. Staff and management worked the following week to contact any in-person appeals that had been scheduled to make other accommodations,

while also working to get things set up to be able to work remotely from their homes via county-provided laptops or personal laptops/desktops.

Of the 84 staff members in the appraiser's office, approximately 90–95% of them began working from home on March 24th. Conducting appeals, processing files, building exhibits, and doing all other necessary functions of the office but doing it remotely. The remaining staff in the office were tracked by the county management to make sure staffing levels were within the guidelines established by health officials. Work roles and tasks for staff did not fundamentally change during the time of working from home, but rather how those tasks were done and accomplished were changed for many.

According to Michelle Sipes, support services manager, she and her staff continued to coordinate their workloads and duties while learning how to do the different functions of their jobs while working at home, and shared ideas and tips with how to make things easier via email, calls and jabber chats. Her staff "coordinated constant changes, schedules, and updates all electronically— making sure everything was where it needed to be at the right time" so that the rest of the staff of the appraiser's office could continue their work processes without interruption.

Scott Porter, commercial real estate manager, said that he was impressed with the increased communication and organization methods established by the staff within the commercial department to keep the workflow moving smoothly. He said, "Most staff are resilient and capable of significant changes when the situation requires it."

Similarly, Alex Stewart, personal property manager, said that he discovered "with technological investment, work from home is an option...that can help workforce morale and actually be an enhancement to production and efficiency."

As the stay-at-home order was

continued on next page

Appeals Front Lines, continued

lifted, the executive leadership team of the appraiser's office implemented a phased return to the physical office for staff with approximately one-third of the staff returning every two weeks. This was with the understanding that things and timelines were fluid given all the unknowns surrounding the current environment. Additional discussions were held by the executive leadership team to establish a plan to accommodate a more routine and permanent work-from-home option for staff of the appraiser's office. The caveat with the new routine is that there will be times of learning to balance the "new normal" we find ourselves in and the expectation that staff be willing to work with the leadership team to help balance the workflow needs.

Throughout the 2020 informal appeal process, the staff of the Johnson County appraiser's office rose to the challenge of working from home and proved to be capable and ready to do what was necessary to meet deadlines. ❖



2020 IAAO Conference

This year's IAAO Conference will be virtual. The 3-day online event will be available to registrants from Sunday, August 30 to Tuesday, September 1. Find out more about the conference, including educational sessions and registration under the "Events" tab at:

www.iaao.org

IAAO Happenings

By Greg McHenry, AAS, RMA, IAAO President-Elect & Riley County Appraiser



Greg McHenry

As you can imagine, things have been hectic and full of change at IAAO the last few months. Coming off a great year and great conference, momentum and expectations were high. Then COVID-19 struck and suddenly our world was upside down. We found ourselves in situations never experienced before, but resolved to adapt and find new ways to meet the needs of our members, associate members and business partners. Thanks to the creativity, commitment and hard work of our team at headquarters and the direction of a great group of leaders, IAAO has been able to offer new services to better meet member needs.

One of the immediate priorities was adapting our courses and workshops to different delivery methods. With lockdowns in place due to the pandemic, we knew our members needed alternative ways to take courses. The IAAO education department focused on finishing updates that were in process for some of the courses, and made them available online. IAAO is now able to offer courses online, online cohort, live online, and self-study.

In April, IAAO education staff led a Zoom meeting with KCAA representatives (President Steve Bauman and Cindy Brenner) and Doris Koch (Texas Association of Appraisal Districts) to discuss education needs for both associations. KCAA and TAAD were both facing cancellations of courses due to the virus. After looking at both association's needs, it was determined it might be best for KCAA to provide the courses online themselves.

Later, IAAO staff provided recommendations to KCAA for methods of doing courses live online and taking tests remotely. In addition, IAAO is also offering rebates to chapters and

I think you'll find there is great value in attending the virtual [IAAO] conference. The best part of this format is the ability for attendees to view all of the conference's education sessions. There will also be opportunities to visit with vendors and see their products.

affiliates (like KCAA) for many courses. As IAAO Director Ron Worth reminds us, we are all in this together and we'll make it through this together.

I would love to say we're going to have the annual conference in Denver. However, circumstances dictated we do something different since the conference center and hotel will not be available to us. Instead we'll be doing a virtual conference. I think you'll find there is great value in attending the virtual conference. The best part of this format is the ability for attendees to view all of the conference's education sessions. There will also be opportunities to visit with vendors and see their products. Without the costs of travel, lodging, meals, etc., we're hoping more people will be able to participate.

I hope you'll consider attending the conference and maybe register staff from your office that wouldn't have been able to participate in-person. I'm excited about being able to offer great sessions and networking in this new format. I'm also looking forward to getting the IAAO family back together in Chicago next year. We'll get through COVID-19 eventually and be able to see each other again in-person. In the meantime, please know the team at IAAO is doing everything possible to meet appraisers' and assessors' needs in this ever-changing new environment. The IAAO family is stronger than ever. We'll all get through this, together. ❖

2020 KCAA Education

KCAA Education offerings are currently being held in person as scheduled (see below). Social-distancing guidelines will be followed for these classes. We are working on rescheduling the education sessions that would have been offered at the June conference and will keep you updated. The same goes for rescheduling Director's Update portion of the conference. Updates on education (both KCAA & PVD) can be found on the KCAA website at www.kscaa.net.

With all the changes in scheduling of education classes, KCAA has opted not to send out billing for the last few months. Billing will resume in July. If you are enrolled in PVD classes that have been postponed, they will still remain on your statement. As always, you can opt out of paying for a class until after it occurs. If you have any questions about KCAA education or billing, contact Cindy at kcaa@sbcglobal.net or 620.873.7449.

Course	Date	Location	Instructor	Cost
USPAP Update	Sept. 8 Sept. 28	Wichita Manhattan	Barry Couch	\$150 (Bring Publication)
USPAP	Sept. 9-11 Sept. 29-Oct. 1	Wichita Manhattan	Barry Couch	\$255 (Bring Publication)
RMA Residential Review	Sept. 9-11	Wichita	Marion Johnson	\$300
RMA Commercial Review	Oct. 14-16	Wichita	Marion Johnson	\$300
IAAO 101 Fund. of Real Property Appraisal	June 22-26	Wichita	Rick Stuart	\$525
IAAO 102 Income Approach To Valuation	July 6-10	Manhattan	Marion Johnson	\$525
IAAO 201 Appraisal of Land	July 27-31	Topeka	Shannon Hiss	\$525
IAAO 300 Fundamentals of Mass Appraisal	Aug. 17-21	Manhattan	Kara Endicott	\$525
IAAO 400 Assessment Admin.	Sept. 14-18	Manhattan	Rick Stuart	\$525
IAAO 331 Mass Appraisal Practice & Procedures	Oct. 19-23	Manhattan	Kara Endicott	\$525
Topeka PVD Training Center 300 SW 29th St. Topeka, KS 66611	*Topeka Shawnee Co. Annex 1515 NW Saline Topeka, KS 66618	Manhattan Family & Child Resource Ctr. 2101 Claflin Rd Manhattan, KS 66502	Wichita Courtyard Wichita East 2975 N. Webb Rd Wichita, KS 672226 316-636-4600	

Register Online: <https://www.kscaa.net/education/online-education-registration/>

Printable Registration Form: <https://kscaa.net/kcaa/regform.pdf>

2020 Legislative Session

By Jay Hall, KAC Legislative Policy Director & General Counsel



Jay Hall

2020 has been a very busy year, with a lot of activity and unexpected twists and turns.

Abrupt end to initial legislative session

The Legislature adjourned due to COVID-19 on March 19, 2020. Prior to that adjournment, there were very few bills passed. There were, however, dozens of bills that were in various stages of debate at the time that the Legislature adjourned.

With the uncertainty surrounding COVID-19, the Legislature opted to pass a “bare bones” budget that funded essential services through fiscal year 2021 (ending June 30, 2021).

The Legislature returned to Topeka on May 21, 2020, to complete the legislative session during *sine die*. In the days leading up to *sine die*, the Legislature had several meetings. Both the House and Senate tax committees held meetings, as well as both House and Senate judiciary. The tax committees worked on legislation concerning property tax. The judiciary committees took up legislation dealing with the COVID-19 response and the governor’s executive power related to disasters.

While it was not clear what actions would be taken, because the Emergency Management Act has a broad effect on counties, any action taken is of interest to counties. However, there was no language to review prior to the committee work.

The tax committees put together differing versions of SB 294, each placing them in a shell in a “gut and go” process that would allow the other chamber to simply vote to agree with their changes rather than have a full floor debate on the bill.

In the end, the Legislature passed a handful of bills, including HB 2054 (dealing with the COVID-19 response and the governor’s emergency powers), which has already been vetoed. The Legislature also passed HB 2702, which was a large tax bill focused mostly on property tax. This bill contained both SB 294 and SB 295. As of the end of the day on May 29, 2020, Governor Kelly had not taken action on this bill, or any of the other bills passed during Sine Die.

Topics of concern going forward

Major topics of concern going forward for counties include topics that are of short-term concern, as well as those that are of long-term concern. In the short term, there are three topics of concern:

1) COVID-19 response and possible re-emergence.

Here in Kansas, we have been relatively fortunate as compared to some nearby states, and have begun the process of resuming activities. While this is a welcome

event for everyone, the possibility that COVID-19 could re-emerge in a “second wave” cannot be ignored. For that reason, all county officials should take the things that were learned during this first wave and evaluate what was done well and what could be done better in the event that there is a second wave. This includes evaluating whether to close or limit access to the courthouse, when and how county officials should work from home, and how to conduct open meetings through video conferencing technology.

2) Decreased economic activity as a result of COVID-19. The decrease in economic activity is going to cut sales tax receipts, which will undoubtedly impact county budgets directly. At the same time, individuals have encountered the loss of jobs and income, which may further depress sales taxes even after COVID-19 is over. This may mean more individuals will appeal property taxes. Be prepared to document the basis for each valuation as you have been, and also prepared to work through more informal hearings.

This is also an excellent opportunity to review the properties throughout your jurisdiction to look for inconsistencies in valuation. Many legislators rely on a few persistent complaints from constituents to base their opinions on when determining whether to support a bill or not. Taking an opportunity to review comparables for consistency could save you headaches down the road. Many people believe that county commissioners are instructing appraisers to raise valuations to generate more revenue. While that is not true, that belief exists and should be understood as a factor. Looking for consistency within your jurisdiction will help eliminate that criticism.

Upcoming state and local elections

With 2020 being a big election year, the chances for a shake-up at the national, state and local levels is very high. Key retirements in both the U.S. Senate (Sen. Pat Roberts) and the state Senate (Senate President Susan Wagle and Senate Majority Leader Jim Denning) means that new leadership will be ushered into the government at both the state and federal levels. In addition, each election cycle brings its own share of surprises, particularly in state representative races and

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county commission races, where a handful of votes could swing a race.

It is very possible that more than a few seats could change hands, with several legislators looking at challenges in both the primary and general elections. While it is difficult to anticipate what the results of the election will be this far out, those results will undoubtedly influence the type of legislation proposed at the state level.

This could also have a large effect at the local level, particularly for counties with a majority of their commission up for election this year. While your position is certainly not political, if you work in government, there is a political aspect to what you do. This of course should not influence how you value properties, but it is something to be aware of.

What appraisers should look for and be aware of

As you all know, the work of an appraiser is very similar to the work of a sports official. You are absolutely necessary in order to conduct the event, but no one notices you unless they want to second-guess your decisions. As a former sports official myself, I would encourage you all to remember that these critiques cannot change the way that you do your job, as that would mean that you are no longer impartially applying the standard. Being aware of these issues, however, should prompt you to be certain that you are being consistent in your application of the rules in each situation.

There was a lot of legislation that was proposed during the 2020 legislative session that focused specifically on appraisers. Some of that legislation could be revisited during the Special Session beginning June 3. For review, the following bills that could affect appraisers were proposed during the 2020 legislative session:

- SB 262 — BOTA, changing time to request a full and complete opinion
- SB 264 — removal of appraiser from approved list
- SB 265 — requiring BOTA to serve orders and notices electronically if requested by the party
- SB 266 — qualifications of county appraisers, continuing education
- SB 272 — prohibiting increasing valuation during an appeal
- SB 273 — allowing taxpayers to attend BOTA hearings via audio or video electronic communication
- SB 295 — prohibiting an increase in valuation as a result of normal maintenance or repair (included in S Sub for HB 2702)
- SB 297 — requiring appraisal directives to comply with uniform standards of professional appraisal practice

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- SB 301 — changing from annual valuation to triennial valuation
- SB 309 — placing the burden of proof on county appraisers in appeals to district court
- HB 2440 — election of county appraisers
- HB 2615 — replacing BOTA small claims appeal with mediation process

Some of these bills (SB 262, SB 265, SB 272, SB 295, SB 301, SB 309, HB 2615) deal with the rules of the game. Obviously, some are minor changes, such as changing the timing or method of delivery for BOTA. Others prohibit appraisers from doing certain things at certain times (SB 272 and SB 295). Some would change how appraisers are selected and/or qualified (SB 264 and HB 2440). Regardless of what these bills do, your task remains the same—to appraise properties to their fair market value.

Clearly, there are challenges to that. How do you assign a fair market value in places where there are not many buyers? On the opposite end of the spectrum, how do you keep up with the market value when properties are selling so fast that the market changes seemingly every three weeks? But those challenges should not keep any of you from continuing to do your good (and necessary) work.

Given the elections this fall, every county official should be aware of how local dynamics change based on the election results. You may have multiple new commissioners coming onto the board. You may have a new chairperson next year. You may have new representation at the state level with a new representative or senator (or both!). Whatever the case, I would encourage you as appraisers to reach out to new elected officials (particularly new commissioners) and see if you can walk them through the appraisal process so that they understand your work. Educating policy makers is one of the most effective things that you can do.

The most important thing to remember is to be certain to document everything that you are doing to demonstrate that your decisions are sound. While some may question your decision making, having documentation to support your decisions will make it much more difficult to find fault with your conclusions.

As always, if there are any resources that KAC can provide to you individually or to your organization, please do not hesitate to contact us. We are here to serve Kansas counties and everyone that works for them. ❖

Welcome New Appraisers



Debbie Thompson, RMA
Atchison County

Why and how did you get started in the appraisal profession?

I started working in Atchison's appraiser's office shortly after graduating high school and tech school. My heart was in getting married and then started a family. Call me crazy, but after 31 years I am still here!

What did you want or intend to be when you grew up?

Data processing

If you could change one thing associated with your career, what would it be?

Our county is not zoned, making it more difficult to discover new construction not in the 6-years maintenance cycle.

What person(s) has had the greatest effect on your personal and professional life?

Personally, probably my two daughters and husband gave me the confidence to continue my education to obtain my RMA and to take the next step to be county appraiser. They all have college degrees and have stressful/successful careers!

What personal and/or professional goals do you have for yourself?

Continue to value properties fair/equitable and good customer relations with the public.

What are your hobbies or ways you like to spend your spare time? (Okay, pretend you have spare time!)

My all new favorite is spending as much time as I can with my first grandbaby!



Tina Keeler, RMA
Pawnee County

Why and how did you get started in the appraisal profession?

I was in-between jobs when the position for personal property clerk came open and thought why not try that as it would be something different to do.

What did you want or intend to be when you grew up?

I wanted to be several things: a nurse, a beautician, a veterinarian, and an accountant.

If you could change one thing associated with your career, what would it be?

The public's perception of the Appraiser's Office.

What person(s) has had the greatest effect on your personal and professional life?

My family, for always encouraging me to keep going.

What personal and/or professional goals do you have for yourself?

I still have lots to learn in the appraisal industry, and I want to take advantage of every opportunity to learn from my fellow peers.

What are your hobbies or ways you like to spend your spare time? (Okay, pretend you have spare time!)

Love to spend time with family and friends, cooking, watching NASCAR and watching Kansas City Chiefs football.



Amber Hartley, RMA
Kingman County

Why and how did you get started in the appraisal profession?

I took a job as an appraisal clerk in Pratt County in 2003.

What did you want or intend to be when you grew up?

I still don't know. Ha ha! As a child I wanted to be 2 things: A nurse and a mom. (Got the mom part right, but being an appraiser is a far cry from being a nurse.)

If you could change one thing associated with your career, what would it be?

Dealing with angry people

What person(s) has had the greatest effect on your personal and professional life?

Professional Life: DJ McMurry & Anna Porter. Personal: My parents.

What personal and/or professional goals do you have for yourself?

Not stressing about things I can't control...both personal & professional.

What are your hobbies or ways you like to spend your spare time? (Okay, pretend you have spare time!)

Attending my daughter's sporting and school events. Love being home on our farm with all of our animals. Shopping.

continued on next page



Lois Schlegel and her pet cow Leo.

Welcome Appraisers, continued from page 10



Mark Wilson, RMA
Anderson County

Why and how did you get started in the appraisal profession?

I was looking for a job and I saw there was data collector job opening, and I thought, "Hmm...wonder what that is? I bet I could do it."

What did you want or intend to be when you grew up?

Architect, engineer, psychologist, or an astronaut.

If you could change one thing associated with your career, what would it be?

I think it's pretty alright the way it is.

What person(s) has had the greatest effect on your personal and professional life?

My wife—all the best things in my life are because of her. She is always there to push me in the right direction, and I know she always has my back.

What personal and/or professional goals do you have for yourself?

I would like to work toward an IAAO designation.

What are your hobbies or ways you like to spend your spare time? (Okay, pretend you have spare time!)

I like to hike, play games, do house projects, drink coffee, and travel to new places with my family. ❖

Retirement Farewell

By Lois Schlegel, Pottawatomie County Appraiser

Hello, my name is Lois Schlegel. I am the county appraiser for Pottawatomie County. But that won't be for long, because I will be retiring and my last day will be June 30th. I have worked for Pottawatomie County for 23 years as I started work here on March 6th, 1997. I was appointed county appraiser on December 22, 2003.

I came to Pottawatomie County after being a real estate broker in the Onaga area for eight years and working with my father, who was a realtor, appraiser, insurance agent, and auctioneer in the Onaga area. I realized our family needed the benefits that the county offered, and I thought that with my experience in the real estate business that I could be a good fit in the office. Little did I know where that job opportunity would lead me in my career.

I appreciate all the benefits that this job has given me and will never forget the many opportunities that I have been given and of all the friends that I have made in the process. While at Pottawatomie County, I have earned my Registered Mass Appraiser designation in 2003 from the Department of Revenue, Property Valuation Department. I have been involved with the Northeast Kansas County Appraiser's Association as a member and as vice president and president. I am also a member of the Kansas County Appraiser's Association, the International Association of Assessing Officers, Kansas City IAAO, Kansas Association of Mappers, and Kansas Association of Counties.

I have been married for over 46 years to my high school sweetheart, Jerry. Jerry was a truck driver for 41 years and retired in August of 2018. We live on a farm near Onaga and have a small herd of Charlois cows we enjoy messing with. We have two married children: our daughter LeAnn and her husband Jeff Sims of rural St. George and our son Justin and his wife Jen, who live in Manhattan. We have four grandchildren: Colby and Molly Sims and Abby and Will Schlegel. I look forward to the enjoyment of being with family, having chickens, working on the farm, planting and harvesting the garden and planting my flowers. We also have a fifth-wheel RV camper and enjoy camping with our family as they all have them too. We love to go fishing. We hope to maybe travel a little bit, even if it's just across Kansas.

My advice to all of my fellow appraisers and future appraisers is keep up with the constant changes, even though you may not like the changes. Consider it a challenge and don't be afraid to ask for help if you need it. Continue to strive to educate the public on the workings of our office, speak to city and county commissions, chamber of commerce, organizations and even high school students about what our office does and why. Finally, be humble and kind even though you don't feel like being that way. "KILL THE HATRED WITH KINDNESS" was always my motto in my office.

I want to say how I wished that we could have all seen each other again at the KCAA Conference, but that wasn't to be. So, I say farewell to everyone, and I hope to see you on the flip side! Stay safe and healthy!! ❖

Inspired by the 2019 IAAO Conference Experience. Awareness Provided by Signs Around You

By Brad Eldridge, MAI, CAE, Douglas County

I wrote this article when I returned from the 2019 IAAO conference. Now with the 2020 KCAA conference being cancelled and the prospect of the 2020 IAAO conference being modified to a format that adapts to our current world situation, I am reminded of conference experiences that may be a thing of the past.

I try to pay attention to the signs around me when I travel. They usually help keep me from getting lost and I usually learn something along the way! I found this approach to be helpful traveling to another country for the 2019 IAAO conference...albeit just a few miles north of the border.

The IAAO conference had its typical influence on me: I'm inspired and ready to hit the ground running. As I reflect about the 2019 event in Niagara Falls, there are several messages, signs, and placards that stuck out to me along the way. They each offer perspective and guidance worth sharing.



Nikola Tesla overlooks the Horseshoe Falls

In 1895, Tesla and industrialist George Westinghouse created the world's first hydroelectric power plant at the Niagara Falls. Tesla was inspired by the falls and came up with his theory on alternating current (AC) as he watched water flow over the rocks.

Tesla has always amazed me. He came up with ideas on electricity 100-plus years ago that we're just now starting to use. Wireless charging for your cell phone and now cars? That was his idea. He also came up with a remote-controlled torpedo and a precursor to modern radar that militaries began using in World War I. Both ideas were conceived 15-plus years before being used.

Tesla reminds me that we should write down our ideas no matter how impractical or weird. They may seem impossible or inappropriate to achieve at present time, but circumstances and technology are ever changing. Write down your ideas. Circle back and review them from time-to-time. Add to them and let the concepts evolve. Check in on them later on and see if they can be applied.

From employee management to value model building, or from personal ambitions to parenting, write down your thoughts. Give your future self a head-start on reaching your goals and living the life you envision.



Warning sign next to Niagara Falls

Note to self: Don't go over the rail next to the water moving at 32 feet per second with 2,509 tons of force. Got it.

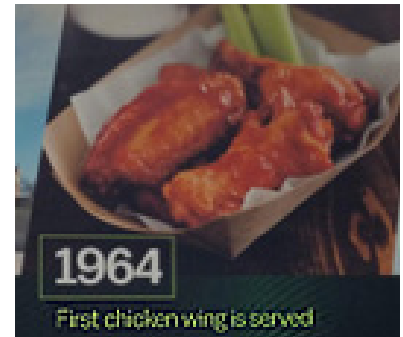
Why do we need these types of signs in public? Do we want to get a little closer and away from the herds of people for that perfect picture, or do some folks just want to "feel the power"?

This sign reminded me that we shouldn't be shy about encouraging each other to avoid making bad decisions. Sometimes we need to speak up or give someone a gentle nudge to avoid mistakes.

Seems like a basic concept, but I wonder how many people fell over that rail near the falls before they had to put a sign up?

Either way, it's okay to state the obvious to prevent something bad from

happening. Preventive maintenance is usually easier than damage control.



Buffalo Airport History Timeline Near Security Entrance

I saw this sign in the Buffalo Airport and thought, "So, no one in Buffalo 'served' any chicken wings until 1964? Weird."

Then I looked closer. Those are hot wings. I love hot wings. I can usually hang with most sauces until they incorporate ghost peppers or a name that I shouldn't say here. It seems that they meant to say "hot wing" instead of "chicken wing."

We're in Buffalo. Ohhhh...so THIS is where Buffalo Hot Wings were created! Kinda like Philly Cheese Steak Sandwiches. I get it now. Is it a coincidence that the hot wing and one of America's favorite sports cars were born the same year? It was a good year for bringing innovation to market.

This sign reminded me that folks don't always say what they mean. Sometimes we have to pay close attention to listen for what they're really trying to say. We deal with this issue quite a bit in our profession.

We speak mass appraisal and taxation with jargon folks like us only use. The taxpayer speaks property ownership issues that might not utilize words we would use—or the stress of the tax bill makes it harder for them to articulate the issue. Where's an interpreter when you need one? We may need to pause and find a way to translate the issue into words that make sense to both parties. ❖



This is probably the shortest edition of Real Estate Notes of Interest to date. Unfortunately, most of the real estate market went into a standstill mode. So much of what could or will happen is truly speculation. A few headlines of recent articles are based upon actual data and some are recapped below:

- Hotel occupancy and revenues drastically lower
- Home listings down but prices up because of supply and demand issues
- Some commercial property tenants seeking rent reductions

■ *www.builderonline.com*, March 18, 2020. “The U.S. luxury housing market capped off the year with its greatest show of strength in 2019 as million-dollar sales jumped 11.4% year-over-year nationwide and sale prices increased 2.1%, according to the realtor.com Q4 2019 Luxury Report released Wednesday.” <https://bit.ly/2WHzrVx>

■ Mariah Brown, *www.globest.com*, March 20, 2020. “Despite the Federal Reserve slashing interest rates to near zero, similar to actions taken during the 2008 Financial Crisis, bankers have pressed the brakes on originating new loans as the economic environment becomes more uncertain amid the coronavirus, Maria Avellaneda, a broker at brokerage firm Compass in New York City, tells *GlobeSt.com*.” <https://bit.ly/395qF61>



Rick Stuart, CAE, CDEI, is a senior consultant with TEAM Consulting LLC and lives in Topeka, Kan. r17stuart@gmail.com (new!)

■ Kelsi Maree Borland, *www.globest.com*, March 27, 2020. “Millennials aren’t the only demographic with waning interest in homeownership. Homeownership has been declining for generations, according to a new report from Apartment List. The trend shows that each generation has a unique relationship with purchasing a home, seeing a shrinking relationship between wealth and homeownership.” See chart below. <https://bit.ly/2QQ8nzl>

■ Chuck Dobrosielski, *www.hotelmanagement.net*, March 27, 2020. “In comparison to the week of March 17-23, 2019, U.S. RevPAR dropped 69.5 percent to \$28.32, occupancy fell 56.4 percent to 30.3 percent and average daily rate decreased 30.2 percent to \$93.41.” <https://bit.ly/2Unz3d6>

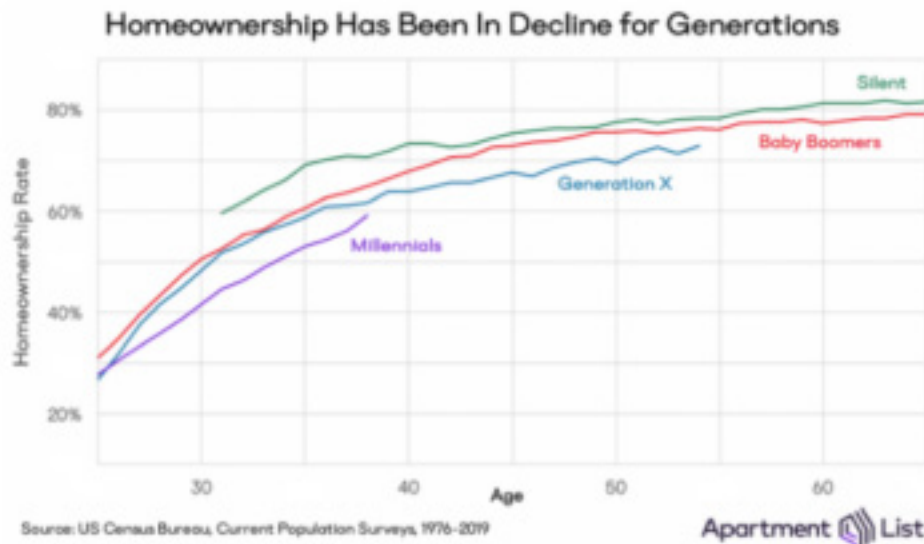
■ *www.builderonline.com*, April 2, 2020. “Mortgage applications increased 15.3% from one week earlier, according to data from the Mortgage Bankers Association’s Weekly Mortgage Applications Survey for the week ending March

27, 2020. The refinance share of this increase is 75.9%.” <https://bit.ly/3dOOGBY>

■ *Builderonline.com*, April 2, 2020. “Freddie Mac today released the results of its Primary Mortgage Market Survey, showing that the 30-year fixed-rate mortgage averaged 3.33%. Mortgage rates have drifted down for two weeks in a row and that drop reflects improvements in market liquidity and sentiment,” said Sam Khater, Freddie Mac’s chief economist.” See “Primary Mortgage Market Survey chart on next page.

■ Erica Morphy, *www.globest.com*, April 6, 2020. “CFOs are already thinking beyond the end of the coronavirus and have plans to shift at least some of their onsite workforce to remote positions, according to a survey of CFOs and finance leaders by Gartner taken on March 30, 2020. The survey found that 74% intend to move at least 5% of their previously on-site workforce to permanently remote positions post-COVID-19. Nearly a quarter of respondents said they will move at least 20% of their on-site employees to permanent remote positions. Also, 13% of respondents noted they had already made cost reductions in real estate expenses, with another 9% planning to take actions in this area in the coming months.” <https://bit.ly/2UO0Mnt>

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Real Estate Notes, continued

■ Kelsi Marlee Borland, *www.globest.com*, April 10, 2020. “In April, 24% of apartment renters were unable pay rent. According to a report from Apartment List, one in four renters made either a partial rent payment or no rent payment at all. Additionally, the same number of homeowners—one in four—did not make their mortgage payment during the month of April.” <https://bit.ly/3c6EHGu>

■ AIA Staff, *www.builderonline.com*, April 10, 2020. “The momentum building in the housing market since the Great Recession has completely reversed itself over the course of just a few weeks, according to a new report today from the American Institute of Architects (AIA). The report reveals that revenue at residential architecture firms for March is estimated to have been 15 percent below their expectations at the beginning of the month, while April is expected to be almost 20 percent below previous expectations.” <https://bit.ly/2xk81e4>

■ Lily Katz, *www.redfin.com*, April 15, 2020. “Residential real estate trends under the coronavirus lockdown reveal that the rush to delist homes has slowed, the number of new listings is down, properties are sitting on the market longer, pending home sales have decreased and listing price growth has flattened but is unlikely to crater, real estate site Redfin reported April 15.” <https://bit.ly/2XTEAu5>

■ *www.builderonline.com*, April 21, 2020. “As expected, existing-home sales fell in March following a February that saw significant nationwide gains, according to the National Association of Realtors. Each of the four major regions reported a dip in sales, with the West suffering the largest decrease. Total existing-home sales, completed transactions that include single-family homes, townhomes, condominiums and co-ops, dropped 8.5% from February to a seasonally-adjusted annual rate of 5.27 million in March.” <https://bit.ly/3aARmQF>



■ Alex Cabrero, KSL TV, *builderonline.com*, April 29, 2020. **Editor’s Note:** This would seem like a problem to me. “In the past couple of years, police in Santaquin, Utah, have recorded six incidents of new homes and cars damaged by stray bullets. The bullets are believed to be from target shooters on nearby shooting ranges owned by the Utah Division of Wildlife Resources. In recent years, new subdivisions have grown up around these once-isolated ranges. Incidents include a bullet found in a backyard, another flying through a bedroom, and a third damaging a neighborhood pickup truck. While no one has been injured, residents want a solution in place before this occurs.” <https://bit.ly/2yTU8DS>

■ *Builderonline.com*, May 4, 2020. “Buyer demand and healthy housing-market dynamics will prevent U.S.

home prices from dropping more than 2%-3% —or more than 1.7% year over year—in the wake of the coronavirus, according to a forecast released today by Zillow. The forecast says home sales will fall as much as 60% this spring and take through the end of next year to recover, while prices will fall through the year but recover a few months sooner.” <https://bit.ly/2LaPVhE>

■ Symone Garvett, *www.builderonline.com*, May 05, 2020. “Although the realization of 3D-printed homes may be in its early stages, construction technologies company ICON believes it could be a viable way to quickly build affordable housing. In March, the company delivered on that goal by completing a series of 400-square-foot, 3D-printed homes that will serve as new beginnings for six formerly homeless people.” <https://bit.ly/2WbFKzT> ❖



ICON delivered 3-D printed homes that will be used to house homeless.