



Jefferson County Appraiser

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2009 JEFFERSON COUNTY REAPPRAISAL

This represents only a brief recap of the reappraisal information.

Visit us at: <http://appraiser.jfcountyks.com>

APPRAISAL DATA AVAILABLE ON THE WEB

Available to the public on the Jefferson County Appraiser's web page are the most frequently requested appraisal and tax data. This information can be found on-line at <http://appraiser.jfcountyks.com> under the Parcel Search tab. Our goal is to provide you with instant access to the County's information on your real property. We believe this web page will provide anytime assistance when checking values, taxes or property characteristics and help to make you feel more comfortable with the valuation process.

You must have Adobe Acrobat Reader to view this on-line data.

Parcel Search:

The search engine on our Parcel Search is very dynamic and you can search by:

- * Parcel number
- * Appraised amount
- * Year built
- * Owner's last name
- * Property address
- * Multiple selections
- * Section-Township-Range

Any field that appears in a highlighted color has additional information linked to it that can be displayed by simply clicking on the highlighted field.

Often when the first screen of information appears, you will see the parcel number repeated. At the end of the number will be 01, 02, etc. This indicates there is more than one property record card, which is common for mixed-class properties such as agricultural land with a residential home-site. The information displayed are the characteristics of the home(s) or commercial buildings. You may also view tax information by clicking on "View Tax Information".

Sales Information:

The sale price of property is not a public record in Kansas. However, anyone contemplating an appeal may review the sales information. Just as in past years, we are going to make the sales data available to you. This is viewable under our Registered User site. To access this information you simply **click on "Parcel Search" and then click on "Registered User". In both the User Name and Password, enter in the word "public"**. We understand that you may contemplate an appeal after reviewing your valuation notice. Per State statute, there is a thirty (30) day appeal window in which you may file an appeal of the valuation and/or classification of your property. To facilitate you in gathering information for your appeal, the sales information will be made available during this thirty (30) day period.

In order to speed up this process, we suggest that you limit your search to properties that are most similar to yours. For example: If you were looking for homes in the \$85,000 sale price range, built after 1985 and a ranch style, you would do the following:

- * Year Built Range: Start Year 1985 End Year 2007
- * Style-Use drop down box and choose: Ranch
- * Sales Amount: Min. \$80000 Max \$90000 (do not enter commas or dollar signs)

After you find an individual property, you can then scroll to the bottom and choose from the following reports: Comparable Sales (residential only), Valuation Notice, Commercial Valuation, ICS-Inventory Content Sheet, Sketch Vector, Property Image and Tax Information.

The Inventory Contents Sheet (ICS) will indicate which valuation method was used to value your property. For residential properties it is located at the bottom of the middle column and is titled "Market Value/Override". The "RSN" is the value code as shown below.

- 1 = Comparable Sales (also known as Market Estimate)
- 2 = Appraiser Override Over 10% of Market Value Indication
- 3 = Cost Approach
- 7 = Previous (with a general market adjustment)
- 4 = Alternate Comparable Sales Value (from Comparable Sales Sheet)
- 5 = Appraiser Override Within 10% of Market Value Indication
- 8 = Hearing Result (value chosen is the result of valuation appeal)

For commercial properties, the process is the same, except it will be located at the bottom of the right-hand column titled "Final Value".

- 1 = Cost
- 2 = Income
- 3 = Previous or Override Value

There is also information available to assist you located on the Appraiser's web-site in order to interpret your Comparable Sales sheet on your residential property. Simply select the "HOW TO READ A COMPARABLE SALES REPORT" button.

MAPS AVAILABLE ON WEB

A map of your property can be found at <http://gis.jfcountyks.com/jflgis/>.

To search specifically for your property click the **Parcel Search** tab and enter your name or parcel ID number. This will result in a page of detailed appraisal information. At the bottom of this page select ***GIS Parcel Map*** and a map showing your search location will appear. Another option when using the <http://gis.jfcountyks.com/jflgis/> page is to view the county in general by selecting the **Parcel Mapping** tab and use the tools on the left hand side to pan, zoom and search.

TYPICAL VALUE CHANGES IN JEFFERSON COUNTY

Agricultural Values:

The agricultural "use" values are established by the Kansas Department of Revenue, Division of Property Valuation (P.V.D.), which are based on an (8) eight-year moving average of reported income and expenses. There is a delay of about two-years before current year's commodity prices and expenses are utilized to calculate these "use" values. The current 2009-year "use" values from P.V.D. indicate a typical reduction ranging from 7% to 10% in cropland values while grassland values increased an average of 5.5%. The agricultural "use" values for Jefferson County are available on our web-site or a copy can be obtained in our office.

Non-Agricultural or "Market Value" Land:

Buildable land in some areas of the county has become very limited and thus the price has been driven up in past years. Many of the towns within our county have few remaining buildable lots and have a limited opportunity to expand city boundaries. Historical sales are utilized each year to set land value. If there are no new sales or a very limited number of sales, values may remain unchanged. Our most recent study of vacant land sales countywide indicate there are no significant changes in land prices. However, several neighborhoods in our county did experience a decrease in valuation for 2009. This is due to a higher than usual amount of sales available at the time of our analysis. The percent of decrease in these areas varies and is dependent upon the sales within the specific neighborhoods.

Commercial Values:

Our study of the 2009 construction costs indicate an overall increase of approximately 2.7% from the previous year. Our analysis of vacant commercial land sales countywide indicate there were no significant changes in land prices for this year. For 2008, many commercial properties experienced large increases up to 15% (or even more depending on the type of property) but in 2009, most commercial properties will see only slight increases of up to 3%.

Residential Values:

Many residential properties remain unchanged while other properties will experience a decline in values for the 2009 valuation year. Values in some areas and neighborhoods may not follow these general trends because of changes in the property, correction of descriptive information or adjustment of values based on sales of similar properties. Additionally, values that were artificially restrained due to statutory requirements may incur the effect of more than one year's market adjustment.

Residential Sales:

Jefferson County has experienced a slowing in sales over the past year, mirroring a statewide trend in the real estate market. This slowdown began this past summer when fuel prices rose dramatically. A market analysis utilizing 2006-2008 paired sales indicated no major shift in market values, but this past year comparing only the 2008 sales with the county's 2008 values, the median statistics showed a decline in sales of approximately 3%. The number of foreclosures within our county has also risen. Although the county has experienced a high number of home foreclosures, these are not utilized in analysis/appraisals for ad valorem taxation purposes. The county cannot utilize the "asking price" of properties that are listed on the open market when determining market value either. The county can only utilize valid arms-length sales of real estate for market analysis. This past year, there were 113 sales of valid residential rural or residential urban properties with an average sale price of \$114,595.

Residential Construction Costs:

In order for the County to calculate a cost new for each improvement, a current cost to build must be estimated. The cost new is based upon actual construction costs and/or sales of newly constructed homes. The percentage difference between the current cost and the previous year cost is referred to as an index. This index is applied annually to the previous year's cost to reflect the local market conditions. A cost approach is calculated for all improvements. Several avenues were pursued to find the 2009 cost index for residential properties, which indicated that there would be no change in the index from the previous year. Although the cost index was not changed for 2009, depreciation tables are adjusted annually and the cost values may increase or decrease depending on age and CDU (Condition, Desirability & Utility/Usefulness) of a dwelling.

No Internet Access?

If you do not have Internet access, information is also available at our office located in the basement of the Courthouse at 300 W. Jefferson St. in Oskaloosa, KS or you can call and request information at:

(785) 863-2552 or toll free at 1-877-278-4118