

Dear reader:

The Johnson County Appraiser's Office has seen a lot of changes over the years, from being manned by one county 'assessor' in the late 1850's to present day with the employment of 104 employees. Little documentation exists regarding these changes so this report was created in order to provide a timeline of this office and a means to its historical background.

Little is known about the first several county appraisers other than their names, but it is important to recognize them and give them the necessary credit for being the first in appraising what was to become Johnson County.

The following report will document the beginning of the Johnson County Appraiser's Office starting with the first county appraiser and ending with myself. Hopefully, not only will this provide a precedent, it will also present a clearer explanation of how the process works and all that has occurred in providing property valuations throughout the past.

As the current Johnson County Appraiser, I hope this report will be helpful and that you find it enjoyable, as well as interesting. The information provided has been researched and documented at my request, and what sources could be attributed were done so.

Sincerely,

County Appraiser Paul Welcome

Johnson County Appraisers/Assessors

YEAR*	NAME	POSITION
1857	W. W. Cook	Assessor
1858	William E. Cox	Assessor
1859	Joseph F. Hagan	Assessor
1860	John T. Quarles	Assessor
1861	Oscar F. Williams	Assessor

1862-63	T. T. Cadwallader	Assessor
1864-65	W. B. Thorn	Assessor
1866	John T. Taylor	Assessor
1867-68	William Williams	Assessor
1869-1907	-----	Township Trustees
1908-10	William (Billy) A. Mahaffie	Assessor
1911-13	Edgar (Ed) Ripley	Assessor
1914-16	W. J. Moore	County Clerk
1917-20	Frank Smead	County Clerk
1921-24	Nellie McCulley	County Clerk
1925-28	W. F. Alderson	County Clerk
1929-1932	W. H. Moore	County Clerk
1933-38	Gertrude S. Hedburg	County Clerk
1939-1950	Leonard White	County Clerk
1951-52	R. P. Brinkman	County Clerk
1953-56	Fred Hale	Assessor
1957-58	Louise Hale	Assessor
1959-60	Thomas R. Martindale	Assessor
1961-72	William A. Baker	Assessor
1973-87	Prather (Pat) Brown, Jr.	Appraiser
1988-89	Eugene Bryan, Jr.	Appraiser
1990-91	Charles (Chuck) D. Blow	Appraiser
1992-present	Paul A. Welcome	Appraiser

The following report is the first attempt for the Johnson County Appraiser's Office to document a century of history within its department. Due to the fact the office was initiated in 1857, this report will begin with the first decade of the 20th Century after a short summary of the previous decades that led up to 1900.

"In 1860 the population was determined to be 4,364, and a decade later it had increased more than three-fold to 13,725."

The Johnson County Appraiser's Office was initiated on Sept. 7, 1857 with the appointment of W. W. Cook¹ as county assessor by the recently appointed board of county commissioners. From a journal kept by the commissioners the following was ordered to set up guidelines for what Cook was to assess:

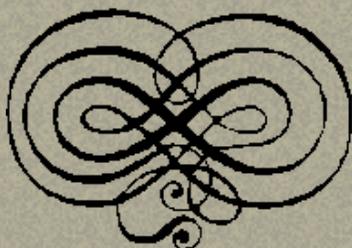
"It was ordered by the Court that the following be assessed as taxable property... poll tax, lease on land, slaves, household furniture, carriages, personal property, watches and clocks, bank stock, cash and cash loaned, steam boat interest merchandise; and that the rate of poll tax by fifty cents and all other property by 1/6 of 1 per centum on the assessed value."²

Soon Cook was on his way with the beginning of a process that still continues today in the Johnson County Appraiser's Office. A few months later the commissioners appointed William E. Cox as county assessor for the ensuing year. It was shortly after Cox became the assessor that the first structure was built in Johnson County. Dr. Barton and Charles Osgood constructed a 12x14 frame in March, in what is now Olathe, to be used as a grocery, dry goods store, drug store, saloon and a hotel.³

By the time the commissioners were adding real property to their list of taxable property Col. Clarkson and Jacob Thuma had finished building the second structure in the county, a 12x24 house in April.⁴

As the county started to grow and develop more assessors were hired and assigned to all the townships. The commissioners' journal indicated the assessor assigned to the Olathe Township was paid \$21 for his assessment.⁵ The county also appointed deputy assessors A. Payne, B. L. Roberts and Joseph Hutchinson under County Assessor Joseph F. Hagan in 1860.⁶

Two more county assessors were appointed to Johnson County until the position became an elected one in 1861 when T. T. Cadwallader took the majority of the votes. That year a notice was published stating tax on each \$100 of assessed value as the following: county – 70 cents; state – 30 cents; schools – 10 cents; sinking funds – 10 cents; interest funds – 10 cents; jail funds – 20 cents; Olathe Township – 10 cents; Aubry, Lexington, McCamsih,



Values

and Oxford townships – 20 cents; and the remaining townships – 30 cents.⁷

1870 - \$3 Million

Johnson County continued to flourish and grow. In 1860 the population was determined to be 4,364, and a decade later it had increased more than three-fold to 13,725.⁸ The housing market continued to expand as well but not enough to keep up. The *Olathe Mirror*, on May 10, 1866, published the following news brief:

“Dwelling Houses are in great demand in this place, and it is surprising that some of our monied men do not take it in hand to erect a number of small houses for the purpose of renting the same. We are satisfied that money thus invested would yield a heavy rate of interest, and be of lasting benefit, not only to the proprietors, but to the entire community. Rent’s very high, the smallest shanties being in demand from five to ten dollars per month. It seems to us that a joint stock company could be organized, with a capital of \$10,000 that would be a paying institution, and at the same time help build up our already thriving town.

1892 - \$4 Million

Scores of families have been driven from our very doors and compelled to seek other places of abode, because vacant rooms and houses were not to be had for love or money. This state of affairs should be not allowed to continue. Will not our citizens move in the good work of preparing accommodations for the many strangers who desire to locate with us.”

Sales continued to boom even though the price of real estate was high due to the great demand for housing. By 1868 some fifty or sixty buildings had been erected in Olathe.⁹

In 1869, the office of county assessor was discontinued and the duty was divided among the townships. The Township Trustee became, by virtue of his office, the Township Assessor.¹⁰ Theses trustees performed the assessing in their township, evaluating the personal and real property for tax purposes, which even included the assessment of dogs: \$1 for males and \$2 for females.¹¹ In 1870 the total assessed value of property was \$3,095,000, and by 1892 it was over \$4 million.

Population

1860 - 4,364

1870 - 13,725

1880 - 16,958

1890 - 17,385

By the time Johnson County was approaching the 20th Century the population was close to 17,000 and the assessed value was still climbing. It was an exciting time and the role of the county appraiser continued to make its place in history.

- 1 - Board of County Commissioners (BOCC) journals, 1857, pg. 5
- 2 - BOCC journals, 1857, pg. 1
- 3,4 - Atlas Map of Johnson County, Kansas by E. F. Heisler and D. M. Smith;
and History of Johnson County, Kansas by Oliver H. Gregg.
- 5 - BOCC journals, 1857, pg. 86
- 6 - BOCC journals, 1857, pg. 214
- 7 - Sharing Memories by Francis R. Morrison, 1992.
- 8 - History of the State of Kansas by William G. Cutler, 1883.
- 9 - History of Johnson County, Kansas by Ed Blair, 1915
- 10 - History & Government of Kansas by E. H. Butler, 1894
- 11 - Sharing Memories by Francis R. Morrison, 1992.

"...the idea of suburban living was taking hold in Olathe and Overland Park."

It was the beginning of the 20th Century for Johnson County and it was growing larger by the numbers as more and more families made the move and purchased property throughout the county. A new decade was ahead of them, the population stood at 16,890 ¹² and the idea of suburban living was taking hold in Olathe and Overland Park.

A new inter urban railroad, the Strang Line, had just been completed and offered easy access to Kansas City for jobs and shopping. Likewise, excursion trains brought city residents to the new suburban parks for recreation and promoted the housing lots available for sale. Trains not only assisted in selling the urban idea, they also aided in bringing in building supplies that were in demand.

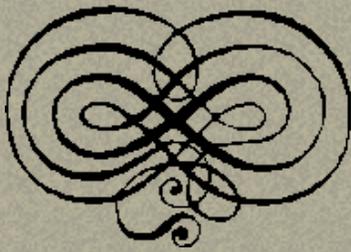
There were several styles of popular homes being built during this decade, the most popular being the prairie style. Most Kansans lived and worked on farms and so the practical prairie style home offered shelter while at the same time conforming to Victorian notions of order and social hospitality.

For those not living on a farm, there were several choices to choose from, two being the Victorian home and the American Foursquare. The Victorian homes were usually popular among residents within a city limits and offered a way to show off their prestige. While on the other hand, the American Foursquare was popular among suburban life, offering a classy look away from the city.

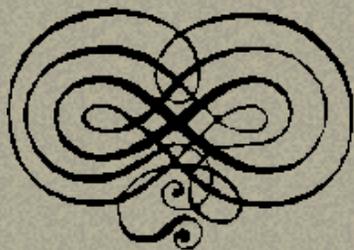
The job of assessing these homes still remained with the Township Trustees until Kansas legislation restored the Johnson County assessor's office in 1908, at which time the county commissioners appointed William A. Mahaffie to a two-year term as county assessor.¹³ Legislation continued to change though and brought about further transformations for the next decade.

12 - History of the State of Kansas by William G. Cutler, 1883.

13 - History of Johnson County, Kansas by Ed Blair, 1915



***"...Johnson
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Shortly after the beginning of the next decade an amendment was passed that made the office of the county assessor an elected position in January 1911. It wasn't long after Edgar Ripley had become county assessor when another amendment was passed and provided that in counties of a population of 55,000 or less, which included Johnson County, the county clerk would serve as ex-officio county assessor, abolishing the office one more time.¹⁴

So, in 1914, Johnson County Clerk W. J. Moore was given the duties as county clerk and county assessor.¹⁵ The county population was 19,705 and Johnson County's total valuation had risen to \$40,318,845; with real estate totaling almost \$23 million and personal property approximately \$4.5 million.¹⁶

The role of the county clerk acting as county assessor continued through the next decade and beyond.

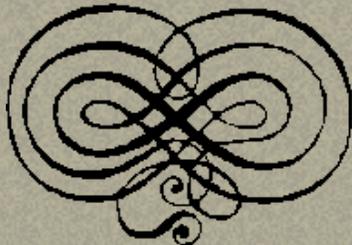
14, 15, 16 - History of Johnson County, Kansas by Ed Blair, 1915

"The role as county assessor was becoming more and more a challenge due to the increase in population and housing..."

With the county clerk acting as county assessor due to a change in the law, Johnson County moved into a new decade. The role as county assessor was becoming more and more a challenge due to the increase in population and housing, as well as with the new personal property crave of purchasing an automobile.

Thanks to Henry Ford and the use of mass production, one could by a Ford automobile for around \$290. Not only did this add to the assessor's list of personal property to appraise, it also spawned new development outside city limits with regards to housing. It no longer became necessary to live near work or near shopping centers; but as people moved out of inner cities, businesses moved in, which meant more work for the role of the county assessor.

As people moved out of inner cities, urban areas became to dominate American culture. The national census of 1920 revealed that over half the population lived in urban areas of a population of 2,500 or more. And not only did this decade bring along new housing and the use of automobiles, it also produced commercial development as well, including the rise of skyscrapers. By the end of this decade Johnson County would be valued at close to \$45 million in tangible property.¹⁷



17 - Kansas Statistical Abstract, 1989-1990

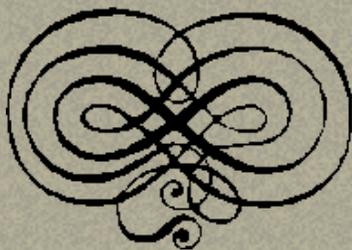
"The depression had begun and the growth of the county...was now pushed to a sudden halt."

This decade was not a good one for development. The depression had begun and the growth of the county that had been on a steady incline was now pushed to a sudden halt. The population growth, on the other hand, continued to expand but at only half the rate as the previous decade.

The national census showed the population for Johnson County in 1920 at 18,314 and in 1930 at 27,179; a 48.4 percent increase. But the 1940 census reported that the county only increased by 22.6 percent, or 33,327.

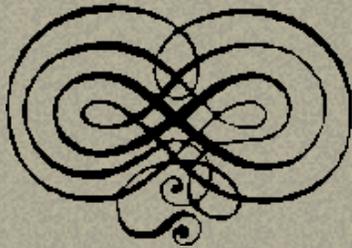
At the beginning of this decade County Clerk W. H. Moore was the acting county assessor. The county had a value of \$53.8 million in tangible property but the depression also affected this. By the end of the decade that number would drop considerably by 28 percent to \$42 million.¹⁸

But this was merely a drop in the hat, so to speak, for Johnson County. By the next decade things began to look up with regards to development and a tremendous jump in growth was about to occur.



18 - Kansas Statistical Abstract, 1989-1990

*"...in 1945
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In 1940, fueled by the Great Depression, the homeownership rate was at its lowest level of the century nationwide – 43.6 percent, reported by the 1940 census. On the same note, single-family attached houses were at their highest that same year. But the decade was just beginning and it was about to see a huge demand for housing.

By the end of World War II in 1945 there was a surge in housing development brought on by easier financing, a rejuvenated home building industry and a jump in demand spawned by the return of U.S. soldiers. This surge would drive the homeownership rate to 60 percent in just two decades.

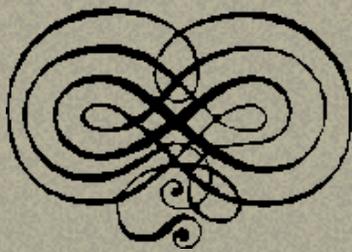
County Clerk Leonard White was the acting county assessor for this decade and would have his hands full appraising this surge of real property. The 1940 census showed the county's value of tangible property at \$42 million, but by the end of the decade this number had risen 75 percent to \$73.7 million.

It was during this decade that when owning a home became known as being the "American Dream." Things like indoor-plumbing and larger square-footage also became popular. The 1940 national census reported nearly half of American houses lacked complete plumbing facilities, and close to 1-in-10 households lived in crowded conditions with more than one person per room. These would soon be a thing of the past as Americans stepped into the next decade.

"In 1950 the U.S. Census reported the median value for a house was \$11,700."

This decade was a very exciting time for families looking to buy a home. Not only were there waves of styles to choose from, housing was very affordable due to a boom in consumerism. There was also something amazing that was arriving in the housing market called the "All Electric House." It was built by the General Electric Company in 1953 and was to be the dream home of the future, full of electrical innovations such as an electric washer and dryer and a remote control that opened and closed the blinds.

Most American families at this time lived in single-family dwellings with styles ranging from Ranch to International style. The cost to purchase homes such as these was easily affordable. In 1950 the U.S. Census reported the median value for a house was \$11,700.



With prices that low, the sale of homes was on the rise, and with the population skyrocketing to a total increase of 88.4 percent from the previous decade at 62,783,¹⁹ County Clerk R. P. Brinkman, acting assessor, would be busy.

19 - Kansas Statistical Abstract, 1989-1990

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The sixties dealt with a lot of turmoil with regards to the issue of appraisal in Johnson County. The state of Kansas during this time issued an order to every county to perform a reappraisal after a study found inconsistencies from one county to another in their approach to assessment, and so Johnson County was about to be reevaluated.

The Board of County Commissioners hired J.M. Cleminshaw, an appraisal firm out of Cleveland, Ohio, to determine the 'true value' on the 80,000 parcels residing in Johnson County. The firm would have from Jan. 1, 1965 until June 1, 1967 to perform the task and put it in a report, a job amounting to \$326,000. The report, referred to as the Cleminshaw report, would bring real property up to 'present day fair market value,' something that hadn't been done since the last reappraisal.²⁰

In performing this equalization task, Johnson County's total valuation increased in one year by approximately \$300 million in 1968 from its 1967 value of \$243 million.²¹ In order to balance out this new valuation mill levies were reduced by almost half and new legislation placed limitations on all taxing subdivision, with the exception of schools, from raising tax dollars by no more than 105 percent for five years.

With the reappraisal came along the effect of shifting some of the tax load from the large utility companies (railroads, telephone companies and power and light companies) to the homeowner. This shift brought a lot of upheaval and became a hot campaign issue.

In a report from Sen. Robert F. Bennett in 1968 he made a statement that expressed the turmoil that was brought on by the 30 percent reassessment law in 1963 and the 1968 reappraisal.²²

"If reappraisal has no other redeeming feature, it can be given practically sole credit for reforming the once indifferent citizen into an active, militant and vibrant voice in the formulation of governmental policy."

20 - BOCC journals, 1967-1968

21 - Kansas Statistical Abstract, 1989-1990

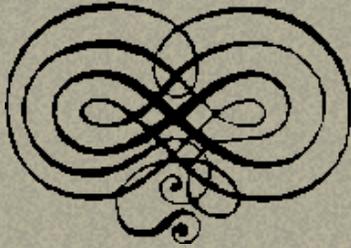
22 - *Johnson County Herald*, "About our Property Taxes," Sept. 4, 1968

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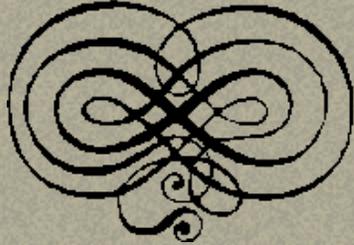
The 1970's were a time of adjustment to the complex system of appraising property. Under considerable political pressure, county governments and state agencies worked together to curtail the turmoil brought on by the 1968 reappraisal and ensure consistency throughout the state in the appraisal process.

A state statute that had earlier been passed was revisited, and in effect, it was stated that as Jan. 1, 1979, all counties must be in compliance with a requirement that states the ratio of the actual sale price of property and its assessed value must not vary more than 20 percent.

There was also talk about another reappraisal during this time but another reappraisal in Johnson County wasn't performed until late in the next decade. There were several reasons why another reappraisal was delayed for so long but one of the biggest reasons was it would have likely doubled taxpayer's property value, and in effect raising their taxes.



"...this decade would rectify any unfairness..."



The 1980's for Johnson County was a decade of reformation in respect to appraising property. The previous two decades had seen an upheaval from property owners who were angered by the 1968 reappraisal, which was seen as unfair. But this decade would rectify any unfairness and see to it that all property was valued at its fair market value.

In an effort to make property records match the real estate market, Johnson County began in April of 1987 a three-year process of reappraising all of the county's 135,000 parcels of land. Since a reappraisal hadn't been performed in 20 years, the county was currently taxing property according to its appraised value back in 1967. But taxpayers wouldn't have to worry too much this time about property tax increases; a state law was passed that froze mill levies for one year after the reappraisal. Also, a state constitutional amendment had been passed that stated residential property would be assessed at 12 percent after the reappraisal compared to 30 percent as it had been in the past.

However, while residential assessment was being reduced, the county's population was on the increase and the county's total valuation was rising as well. Population from 1980 to 1990 had increased from 270,269 to 355,054 and the property valuation in 1990 was more than \$2.5 billion²³; and as more and more people moved to Johnson County, property would continually increase in worth.

23 - Kansas Statistical Abstract, 1989-1990

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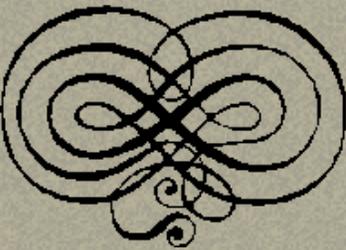
By 1990, a year after the 1989 reappraisal, the county's total valuation was \$2.5 billion²⁴. It had almost doubled from 1988 to 1989 after the results from the reappraisal were in, which had determined the fair market value of real property. Previously real property had been taxed on its appraised value it had been given in 1967, 20 years earlier.

The county's total value almost doubling did not always mean higher taxes for property owners though. Since county property taxes are formulated by dividing the budget out of the total valuation and then setting the appropriate mill levies, the levies were simply reduced. This provided for more equalization among the tax burden, which meant no property owner had to pay more taxes than he/she truly owed.

By 1994 things were even doing better with respect to equalization in appraisals. Johnson County was found to be in "statistical compliance" by the state and remained in compliance throughout the remaining decade and into the next. The Appraiser's Office had also begun winning several national awards as well and was soon recognized throughout the country as a leader in the appraisal industry.

As the end of the decade grew near Johnson County was still growing and the sale of homes was rising. In 1999 more than 20,000 verified sales occurred in residential. Land parcels increased from 140,856 in 1990 to 177,208 in 2000 and the county's total valuation was nearing \$5.5 billion. With a Computer Assisted Mass Appraisal (CAMA) system in place and county appraisers inspecting every property at least once every six years, as required by law, County Appraiser Paul Welcome would have some assistance determining the fair market value on all of the 177,208 parcels.

24 - Kansas Statistical Abstract, 1989-1990



***"The
Johnson
County
Appraiser's
Office
started this
century off
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its class..."***

The Johnson County Appraiser's Office is now in the 21st Century and, as of the 2001 revaluation, is working with over 180,000 parcels of land belonging to a population of 451,000 ²⁵. County Appraiser Paul Welcome, along with a staff averaging 104 employees, continues the process that started in Johnson County in 1857 but does it within the terms that have been established over the many years from the mistakes and the successes.

Using advanced software to calculate comparable sales and combining the results with data that was collected after having physically inspected a parcel, the Appraiser's Office places a 'fair market value' on a property. These values then go to the County Clerk's Office and used to determine the property owner's tax, which is the property owner's fair share of the county's tax burden. So, in other words, the Appraiser's Office has nothing to do with taxes, but all to do with the value an informed and knowledgeable buyer is willing to pay for a property.

It's a really easy concept but a very difficult process due to the factors involved. Such factors include a fluctuating market, the various shapes, sizes and ages of properties, and the laws and statutes that change. In illustrating this, one could easily cross a stream that had no bridge using stepping-stones that remained in place, but one would find it took more work if those same stepping-stones were floating logs that constantly moved in different directions.

The Johnson County Appraiser's Office started this century off at the top of its class, receiving the most renowned award in the industry of appraisal, the International Association of Assessing Officer's "Distinguished Assessment Jurisdiction" award. The Office prides itself in achieving success through its determination of being efficient and effective and having a well-educated staff. Through the encouragement of acquiring professional designations, the Office now houses employees who have gone above and beyond to achieve such esteem, and there are more on the way.

And as the Appraiser's Office approaches the near future and pushes the present into the past, its history will expand and its horizons will take new shapes, and a new phase will begin. What kind of phase? Only time will tell.

25 - 2000 US Census

