Johnson County Appraiser’s Office

Valuation & Taxation

Putting the Pieces Together!
Dear Johnson County Property Owner:

This pamphlet is intended to assist you with a better understanding of the valuation, appeal and taxation process provided by the State of Kansas Statutes.

Three Johnson County offices; the Appraiser, Records & Tax Administration (RTA) and Treasury and Financial Management are actively involved in the yearly taxation calendar. These offices are essential to three important functions: valuation of property, calculation of taxes and rates (mill levies), and the collection of taxes.

In the early spring of each calendar year the County Appraiser's Office mails Notices of Appraised Values to all property owners.

Property owners may appeal their valuation by attending an Informal Hearing with the Appraiser’s Office. If unsatisfied with the results from the Informal Hearing, an appeal can be made to the Small Claims division for property under $2 million or to the Court Of Tax Appeals (COTA) for property over $2 million.

We recommend that property owners who feel their property is valued fairly but the taxes are too high, attend a public hearing (to make a comment) which is held by the governmental groups that set tax rates in the jurisdiction.

**Appraiser’s Office**

The Office of the Appraiser is assigned the task of appraising, or valuing real estate and personal property at fair market value for tax purposes (County Appraiser does not set, nor collect taxes).

**Records & Tax Administration (RTA)**

In the fall, RTA receives the budgets of various taxing districts, sets the tax rates for the various districts based on their assessed value and budget requests; and creates the tax roll.

**Treasury and Financial Management**

After calculation, the tax roll is certified to the County Treasurer who is responsible for the tax billing, collection, and distribution of tax money for the state, county, cities, and all other taxing entities that levy ad valorem tax or special assessments.

Each office has its duties as outlined by law, but the Office of the Appraiser, RTA and Treasury and Financial Management all work together to perform the appraisal, assessment and collection duties.

The following sections of this brochure will further describe the various aspects of the appraisal and taxation process. We hope this information serves as a valuable tool in helping property owners better understand the overall valuation and taxation process.

Paul A. Welcome  
County Appraiser  
CAE, FRICS

[Johnson County Appraiser's Office Information]
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The Property Owner’s Role

You can play an effective role in the appraisal process if you know your rights, understand the remedies available to you and fulfill your responsibilities as a property owner.

**Know Your Rights:** *you Have the Right to...*

- Equal and uniform appraisals (value is equal to comparable properties)
- Have your property taxed on its fair market value or use value (agricultural)
- Comment on proposed tax rate increases projected by taxing districts

**Understand Your Remedies:** *you Have the Right to...*

- Protest the valuation of your property
- Speak at a budget hearing your elected officials conduct prior to adopting resolutions, spending tax dollars, and or setting the tax levy (hearings are open to the public)

**Fulfill Your Responsibilities:**

- Verify - the property you own is listed and described accurately on the tax record, including your correct name and address
- Pay your Tax bill on time
- Follow the procedure described by Kansas law at each level of the appeals process
Property Definitions

What is Fair market Value?
The state’s definition: “Fair market value is the amount in terms of money that a well informed buyer is justified in paying and a well informed seller is justified in accepting for property in an open and competitive market, assuming that the parties are acting without undue compulsion.” To determine fair market value professional appraisers consider the location of a property, topography, size, shape, quality, cost of replacement, age and condition of the buildings, income (If any), and comparison with other similar units of known or recognized value.

What is Real Property?
Real property is property that includes land and buildings, and anything affixed to the land. By law, your property is appraised at “fair market value” as it exists on January 1. In Johnson County, values must be estimated for approximately 211,800 individual parcels of land and the buildings and structures on them (as of October 2010). This figure includes residences, shopping centers, office space, industrial, retail, apartments, motels, hotels, quarries, farms, and etc.

What is Personal Property?
Personal property is property owned by an individual or business which is not affixed to or associated with the land. A key characteristic of personal property is the ability to move it without damage either to itself or to the real estate to which it is attached. Personal property may be leased, loaned, rented, consigned, or owned. The basic categories include: furniture, fixtures, plant equipment, office equipment, machinery, boats, aircraft, mobile homes, and recreational vehicles.

What is Individual Personal Property?
Individual Personal Property is property owned by an individual, such as watercraft or a trailer, which has a purchase price, new or used, or greater than $750. Many Personal Property assets belonging to individuals are valued from market data using appraisal guides and state and regional market sources. This market data is then used to establish the current value of a particular asset. Typically, the value is based on current trade-in values according to the age of the asset and market condition. Automobiles, light trucks and motorcycles are classed separately by the State of Kansas. Examples of individual personal property include boats, RVs, heavy trucks, motors, hot air balloons, mobile homes, off-road vehicles, trailers, four-wheelers, aircraft, and non-highway vehicles.

What is Commercial Personal Property?
Commercial personal property is all industrial machinery and equipment, including furniture and fixtures, with a retail cost when new of $1,500 or more and purchased and located in Kansas prior to July 1, 2006.

The valuation of owned or leased commercial personal property is based on the cost of assets. Assets are valued according to their cost when new, or their used acquisition cost, and the appropriate economic life. Business examples of commercial personal property comprise telephone systems, refrigerator units, fax machines, high loaders, copy machines, tools/dies/molds, desks and chairs, industrial equipment, computers, manufacturing equipment, postage meters, materials and supplies, shelving and racks, satellite equipment, plant machinery, minerals, and storage tanks.

Note: For more information concerning personal property taxes please contact the Appraiser’s office to get a brochure: “Keys to Understanding Appraisal of Commercial and Individual Personal Property”.

Why Values Change

The value of your property may change from year to year, depending on several things. If you made improvements such as adding a room, finishing a basement, or building a garage, the value will likely increase. If a major structural problem develops, such as a foundation crack, the value will probably decrease. The value may also go up or down due to recent sales in your neighborhood.

The economy of the entire community may affect the market value of properties. If a major employer establishes business in a commercial area of Johnson County property values near that location may increase due to the demand for housing and supporting businesses.

Similarly, should an unfavorable economic influence exert on the property or maintenance is deferred to the point that the market value is affected, then the appraised value will likely be lowered.
The County Appraiser continuously monitors sale prices and other appraisal information concerning property in the county.

In 2009, Johnson County, Kansas represented 29.73 percent of the total property valuation in the state of Kansas. The state monitors the county closely to ensure valuations remain within 10 percent of fair market value. For more statistics on Johnson County, please review the most current State Perspective report which is located on the Appraiser’s Website.

How to Prepare for a Real Property Appeal

Preparing for a Residential Appeal

A property owner can prepare for an appeal hearing by reviewing the characteristics of the property as listed on the appraiser’s Property Record Card. Check the square footage of living area, number of baths, and bedrooms, lot size, garages, condition and etc.

Ask the Appraiser’s Office for a copy of the Comparable Sales Sheet and review the other properties listed on the document for differences in characteristics, size, location, style, etc.

If you feel that the sales listed on the comparable sales sheet are very different from your property, the Appraiser’s Office or a local real estate broker can make available the prices of actual sales of homes that have occurred in your subdivision or neighborhood.

Additional evidence that may help to support the value for your residential property is as follows:

- Any recent appraisals or sales contracts
- A signed sales contract
- Photographs of any structural damage
- Copies of recent estimates for repairs with photographs
- Data on recent sales in your area for property that is similar to your own
Preparing for a Commercial Appeal

Property owners or their representative must bring information that will be helpful to the commercial appraiser to better understand why the property value should be lowered.

The following information should be provided:

Commercial Owner Occupied:
- Three year operating expenses
- Any sales contract or listing brochure
- Evidence of differed maintenance, plus documented cost cure
- Appraisals for purchase, financing or other reason
- Studies to include Market Analysis or Highest and Best Use
- For new construction – construction costs
- For upgrades – cost of remodeling

Income Producing Properties:
- Detailed rent roll
- Lease abstract for new leases with detail on tenant improvements
- Detailed three year income
- Detailed three year expenses, itemized as to tenant and landlord obligations
- Detailed three year expenses, itemized as to tenant and landlord obligations
- Any sales contract or listing brochure
- Rent information on any vacant space
- Evidence of any differed maintenance, plus documented cost cure
- Appraisals for purchase, financing or other reason
- Studies to included Market Analysis or Highest and Best Use
- For new construction – construction costs
- For upgrades – cost of remodeling

Important Reminder: Property owners may appeal the valuation during the Informal Appeal process or Payment Under Protest when the tax bill is paid. If an Informal Appeal is filed, this is the only one available for the year (unless the property transfers ownership). If no appeal is filed at this time, the next alternative will be Payment Under Protest.
How to Prepare for a Personal Property Appeal

Property owners who feel that their classification or appraised value of their personal property is inaccurate may appeal on or before May 15. It is not required that property owners be represented by an agent or attorney, owners may represent themselves.

Any property owner who intends to be represented by an agent must complete a "Declaration of Representative" form and return it to the County Appraiser prior to the date of the hearing. All forms are available through the County Appraiser's Office and the State Court of Tax Appeals.

NOTE: Property owners may appeal the value on their property only once during any tax year.

Appealing Your Real Property Appraisal

In the Spring

There are two opportunities to appeal an appraised value. The first opportunity is in the spring when the Notices of Appraised Value are mailed to property owners.

The second time to appeal is by Payment Under Protest. Once the appeal process has started, it is best to follow through until satisfied. Once an appeal, is abandoned, paying under protest later for the same property and tax year cannot be done.

The form for an appeal is located on the back of the Spring Notice of Appraised Value (NOAV). There are three successive levels of appeals if an agreement is not reached at a previous level. Instructions for filing to the higher two Court of Tax Appeal (COTA) levels are enclosed with a property owners appeal results.

Level I: Informal Hearing

Informal Hearings are held in the County Sunset Drive Office Building, 11811 S. Sunset Drive, in Olathe, Kansas. Property owners meet at this location with an appraiser for approximately 20 minutes to discuss their property characteristics and fair market value.

The Informal Hearing is the first of three possible levels of appeal. By law, all owners have the right to appeal the appraised valuation of their property.

A written appeal must be filed 30 days subsequent to the date of mailing of the valuation notice (K.S.A. 79-1448). At this level, many property owners represent themselves. However, a representative may be designated by filing a declaration form.

During the informal hearing, appraisers will demonstrate why they believe the appraisal value is correct. Please come prepared to present evidence such as photographs of structural damage, estimates of repairs or other documentation.

For commercial appeals refer to the list of items under “Preparing for a Commercial Appeal” which is located on page 7.

Informal hearings are relaxed and are an opportunity to meet and discuss how property is valued.

All informal hearings are concluded typically by May 15 of each year and the results are mailed.
Level II: Small Claims Division of the State Court of Tax Appeals (COTA)

Property owners have 30 days to appeal to the next level if they are not satisfied with the Informal Hearing results.

Owners of single-family residences, who wish to pursue their appeal, must go through the Small Claims Division.

Owners of commercial property, valued at less than $2 million, may choose to go to Small Claims or the regular division of COTA.

Property valued at more than $2 million is handled by the regular division of COTA.

All agricultural property is handled by the regular division of COTA. In an intermediate appeal, property owners must go through the Small Claims Division to meet with a hearing officer hired by the state (less formal than the Regular Division of COTA appeals). In either case, the time, date and location will be mailed by the state. Hearings may be held in the county where the property is located or in an adjacent county.

Remember to bring evidence relevant to the appeal. Extra copies are not required since the Small Claims Division does not maintain files. The role of the hearing officer is to listen to information (and ask questions) presented by property owners and an appraiser during a 20 - 30 minute hearing. A decision will be mailed to property owners by the State of Kansas within 30 days of the hearing. Along with the hearing results, information on how to pursue your appeal to the third level will be provided. Property owners have 30 days to file the next appeal.

Level III: Regular Division of COTA

The Regular Division of the State Court of Tax Appeals will mail to property owners, information regarding the date, time and location of a hearing. Hearings are held at a location in Johnson County, in an adjacent county or in Topeka, Kansas. At this stage of the appeal process property owners are often represented by attorneys.

All evidence planned for use must be submitted to the county appraiser 10 days in advance of the hearing.

Members of the State Court of Tax Appeals are appointed by the governor of the State of Kansas and are independent of the appraiser and the county. One or more court members will attend your hearing.

All parties and witnesses are sworn in or given an oath of affirmation and the proceedings include a court reporter or audio taping.

Appraisers from the county will make their presentation. Then property owners are given sufficient time to ask questions and present their case to the court. The court representatives may direct questions to either party. Typically, 30 minutes are allotted for the hearing but COTA can extend the time limit at their discretion.

The state will mail hearing results to property owners within 30-60 days. The County Appraiser’s Office enters any change in value ordered by COTA and notifies the County Treasurer. If there is a reduction in valuation that results in a tax refund, it will be issued by the office of Treasury and Financial Management.

Note: Property owners have a second opportunity to appeal in the fall. See Paying Taxes Under Protest (PUP), on page 10 under Tax Bill Information.
Assessed Value and Calculation of Taxes

In the Summer

The County Appraiser certifies the total appraised value of the county to the Records & Tax Administration.

Taxing jurisdictions (school districts, cities, the county, etc.) hold public hearings to receive input from citizens concerning their budgets.

Property owners have the opportunity to address their concern regarding taxes and the cost and quality of public service they receive.

Once the budget hearings are complete, each taxing jurisdiction submits its budget to RTA in the fall.

The sum of money needed each year by municipalities, school districts, etc., is divided into the total assessed valuation of the taxing jurisdiction to arrive at what is called the mill levy or tax rate.

The mill levy is applied to each thousand dollars of the assessed value of your property to arrive at actual taxes to be paid.

The assessed value of your property is by law a fixed percentage of the market value as found by the Appraiser.

This is how the assessment estimation works...

If the market value of your property has been determined at $130,000, and the fixed percentage of assessment is 11.5%, the calculated assessed value would be $14,950 ($130,000 x .115 = $14,950).

Based on the budgets submitted by the appropriate taxing districts (county, cities, school, etc.), multiply the assessed value of your property ($14,950) by the mill levy (120 mills or .120).

The calculated ad valorem tax is $1,794.00. The tax bill may be more or less than this amount, depending on the inclusion of any tax abatements or special assessments.

Tax Bill Information

In the Fall and Winter

Once Records & Tax Administration completes the calculation of assessed values and mill levies (tax rates), the county Treasurer issues tax bills for payment. Tax bills are mailed to property owners and mortgage companies.

Paying Taxes Under Protest

Property owners who believe their tax bill was calculated incorrectly or the property value used by the appraiser is not correct should file a Payment Under Protest (PUP). However, if the thought is, “My taxes are just too high”, a PUP may not help. As referenced on page 2 of the County Appraiser’s cover letter, taxing jurisdictions hold public hearings in the summer to receive ideas from property owners regarding budgets and the cost to provide public service.

Property owners who wish to pay their taxes under protest must contact the County Treasurer for the appropriate protest form. PUP forms can be retrieved online via their Website at: http://treasurer.jocogov.org/
The PUP document must be completed and submitted to the County office of Treasury and Financial Management when the payment is made.

The Appraiser's Office will contact property owners with a date and time concerning their hearing and to discuss the valuation of their property only. Other taxation issues will be directed to COTA.

Property owners who have not had a meeting with the County Appraiser on the valuation of their property for the same tax year may file a PUP.

Please carefully read and follow the instructions precisely to ensure a successful appeal.

NOTE:
If the PUP document is received in the Treasury and Financial Management Office unsigned it will be considered invalid and returned. The delay may jeopardize your chances for a hearing.

Complete the PUP form and file a copy with the County Treasury and Financial Management Office between November 1 and December 20 with your payment.

If at least one-half (1/2) of the taxes are paid by an escrow agent, a protest of the taxes must be filed no later than the following January 31.

If taxes are paid after these deadlines, any protest of the taxes must be filed at the time the taxes are paid.

Please keep a copy of the PUP form. The PUP document must be used to file a protest with COTA if unsatisfied with the county's decision.

The County Appraiser's office contacts property owners to schedule an informal meeting once the County Treasurer forwards the protest. It may be several weeks before property owners are notified of their appeal date.

The PUP hearing with an appraiser is just like the informal appeals that are held in the spring. Please follow the same general guidelines for preparing for this hearing.

If a PUP is filed on the basis of an illegal tax levy (K.S.A. 79-2005), an appendix must be completed and attached to the PUP form.

PUP forms are mailed by the County Treasurer to COTA. No informal hearing will be held with the Appraiser in the case of illegal tax levy protests. Note: See pages 6-7 (How to Prepare for a Real Property Appeal) regarding what evidence to bring for a commercial or residential appeal hearing.

If you are successful in your appeal and your paid taxes are reduced, a refund will be issued upon the Treasurer receiving a correction from the County Appraiser's Office. If there is still a second half balance due, that amount will be reduced and no refund will be made.
Common Property Owner Questions

Why are my taxes so high?
If you are concerned about the amount of your tax bill but feel the value of your property is accurate, please contact your city council, school board members, county commissioners, or any other taxing authority that create budgets and set mill levies (tax rates). The mill levy directly affects the amount of your property tax.

What is the main function of the County Appraiser?
The County Appraiser is responsible for discovering, listing and valuing all taxable property. Appraisers are responsible to individual property owners to ensure that the value is proper so the owner pays no more than his/her fair share of property taxes. The County Appraiser is also responsible to all people in ensuring that no property escapes the assessment process and that no property owner receives unauthorized preferential treatment.

Why should I bring evidence to the appeal hearing?
At the appeal hearing it is the duty of the County Appraiser or the County Appraiser's designee to provide evidence to substantiate the valuation of such property. However, you should be prepared to present evidence to substantiate your opinion of value. It is not sufficient to simply contend "the value is too high." See pages 6-7 (How to Prepare for a Real Property Appeal).

What is the purpose of a property value appeal?
The purpose of an appeal is to establish the fair market value of property where there is significant difference in opinion of value. During the appeal, an appraiser will review information submitted by you to determine if your property has been appraised in a manner that is consistent with other property owners and that you are being treated justly and fairly.

What is the difference between an Informal Appeal and a Payment Under Protest?
An informal (equalization) Appeal is filed in the first part of the year after you receive a valuation notice from the County Appraiser. The equalization appeal is designed to address not only valuation and classification questions, but also whether or not your property is valued equally with all other similar properties in the county. A Payment Under Protest form is filed after you receive a tax statement from the County Treasurer. It is filed at the time taxes are paid. It is another procedure for appealing the value of your property.

NOTE: Property owners may appeal the value on their property only once during any tax year.

Why did the County Appraiser only inspect the exterior of my property?
Unless there are unusual circumstances, all residential properties in Kansas are appraised by exterior inspection. The cost of interior inspections would be prohibitive to the property owners of Kansas. Also, the security and well-being of the county personnel and the privacy of property owners are of importance. Finding a suitable time for both the taxpayer and the county to arrange for the inside inspection is an additional concern.

What is the State Court of Tax Appeals?
The State Court of Tax Appeals, known as COTA, is the highest administrative body established by law to consider state and local tax issues. COTA is a totally separate entity from the local taxing jurisdiction. It acts as a disinterested third party between the taxpayer and the county.
Common Property Owner Questions

What is the Classification Amendment or How is property classified in Kansas?
Property is classified for assessment in Kansas. This means that all property (except agricultural land) is appraised at "fair market value." It is assessed at a percentage of fair market value. The assessed value multiplied by the mill levy equals the tax bill. The Kansas constitution classifies property for assessment as detailed below, the current classification of property.

Real property used for residential purposes including multi-family residential property - 11.5%
Mobile homes used for residential purposes - 11.5%
Land devoted to agricultural use (use value) – 30%
Vacant lots - 12%
Commercial property - 25%
All other urban and rural real property not otherwise specifically sub-classed - 30%
Commercial and industrial machinery and equipment - 25%
Mineral leaseholds: less than five barrels/100 MCF/Day - 25%
Mineral leaseholds: more than 5 barrels/100 MCF/Day - 30%
Motor vehicles - 30%
All other personal property - 30%
Agricultural buildings - 25%

Only pertinent types of property and their assessment rates have been presented here. The constitution also lists other types of property that may not be listed above.

My neighbor’s house is almost like mine. Why is my value higher than theirs?
Factors that could cause the difference are square footage, upgrades, property condition, etc. Also, your neighbor’s property may be valued too low instead of your value being too high. The goal is to value all houses at the value they would sell for on the open market. Reappraisal is an ongoing process where both undervalued and overvalued properties are being adjusted to their market value.

What if the value of my property is too high?
The total appraised value is the key. Using the ORION mass appraisal system, the value of residential property is determined by an examination of sales of properties comparable to yours. If the appraised value reflects the fair market value of your property, then the appraised value is correct. You can find the comparable sales used to determine your value on the back of your NOAV and find the list of characteristics of your property online by visiting the Appraiser’s Real Estate Values (Land Records application) at: [http://appraiser.jocogov.org/](http://appraiser.jocogov.org/)

Who is responsible for filing my tax protest with the Court of Tax Appeals?
You are responsible for filing your tax protest.

If I have an appeal with the Court of Tax Appeals for the current year, do the taxes have to be paid until the appeal is settled?
Yes, if you want to avoid penalties and interest on the delinquent amount.
Common Property Owner Questions

How do I determine my tax bill?
Multiply the appraised value by the appropriate assessment rate (11.5% residential or 25% commercial) to determine the assessed value, and then multiply the assessed value by the total mill levy in your taxing jurisdiction. Appraised value x (assessment rate) = assessed value, or taxable value Assessed value x Mill levy = tax bill amount.

What is meant by "qualifying item" for commercial personal property?
On new items, per the Kansas Department of Revenue, Division of Property Valuation, an item is a line item as listed on the personal property rendition. However, if a single line item represents a group of like goods that can be used independently and have the same or similar cost, such as "chairs, 6 @ $100," the item is not a single qualifying piece, but six qualifying items. The Retail Cost when “new” determines whether an item purchased “used” will qualify for the $1500 exemption. Items of material and supplies that do not individually cost over $1,500 are exempt.

What is meant by "cost?"
The cost of an asset is the retail cost to the owner when new excluding any freight charges, installation charges and sales tax on the asset.
The Board of County Commissioners

Pursuant to the Constitution and laws of the State of Kansas and in accordance with the Home Rule Charter, the legislative powers of county government are vested in a seven-member citizen legislature known as the Board of County Commissioners (BOCC).

BOCC strives to strengthen and preserve the health, safety, and welfare of the community. To that end, it has exclusive power to enact, amend, and repeal public policies; to levy and apportion taxes, make appropriations, and adopt budgets; to establish strategic plans to guide organizational performance; and to appoint the County Manager and certain offices, boards and commissions.

Legislative Authority: The legislative powers of county government are vested in the Board of County Commissioners, which serves to strengthen and to preserve the health, safety, and general welfare of the community.

Fiscal Management: Through the budget, the Board of County Commissioners establishes priorities, allocates resources, and sets its policy agenda.

Land Use and Zoning: The Board of County Commissioners exercises its land use and zoning authority to ensure balanced growth throughout the community.

Administrative Oversight: The Board of County Commissioners monitors the execution and implementation of its policies and directives through the various county agencies and departments.

Constituent Representation: Members represent their districts as well as the county government at local, regional, state, and national levels.
County Manager’s Office

The County Manager’s Office oversees the operations of Johnson County Government.

The management team includes the County Manager, Deputy County Manager, and Assistant County Manager who coordinate the delivery of services provided by approximately 4,000 employees. The managers are responsible for preparing and submitting the county’s annual operating and capital budgets totaling more than $794 million in FY 2011.

As the head of the management team, the County Manager appoints all county department directors and is accountable for organizational performance, achievement, and service delivery in the daily operations of Johnson County.

The County Manager’s Office also is in charge of implementing policies and directives established by the Johnson County Board of Commissioners.
Records & Tax Administration
The Records & Tax Administration (RTA) is a consolidated office which combines the duties of the Register of Deeds, County Clerk, Archives and Record Management.

Generally, RTA record and index all land record documents, create and maintain the annual real estate, personal property and state assessed tax rolls, review taxing district budgets, establish mill levies and calculate taxes, archive county records and provide customer service.

RTA creates the tax roll based on certified fair market values provided by the county Appraiser. After calculation, taxes are collected by the County Treasurer.

RTA record and index all land record documents, create, maintain and calculate the annual tax roll, archive county records, and provide customer service. RTA creates the tax roll based on fair market values provided by the County Appraiser. After calculation, taxes are collected by the County Treasurer.

RTA is also responsible for all parcel level mapping. Besides updating the Automated Information Mapping System (AIMS), we provide a variety of map options for purchase.
AIMS

The mission of Automated Information Mapping System (AIMS) is to provide open, efficient, and enterprise access to spatial data at a reasonable cost to aid stakeholders in making more efficient and effective decisions.

AIMS is a department within Johnson County government which was initiated by the BOCC in the mid-1980s. AIMS was established to enable the county to meet the rigorous mapping and documentation requirements of the complete property reappraisal mandated by the Kansas State Legislature.

AIMS is a Geographic Information System (GIS) or smart map, computerized system for managing large amounts of information that is geographically referenced or related to a location.

AIMS provides the county’s maps and data available online. GIS is used in many arenas including emergency management and response, property appraisal, public works, health services, and economic development.

AIMS Information Mapping System (AIMS)
111 S Cherry Street, Suite 2000
Olathe, Kansas 66061-3486
Legal

The Johnson County Legal Department and the Chief Counsel advise and represent Johnson County Government and its officials in legal matters.

When real estate taxes are delinquent, the Johnson County Treasury and Financial Management Office lists the property on the delinquent tax roll for a period of time, called a redemption period. The length of the redemption period is determined by state statute, based upon type of property and size of the county. During this time, interest accrues at a rate set by state statute. At the end of the redemption period, the property is eligible for foreclosure. In the foreclosure, the County’s Legal Department files suit in the District Court seeking judgment for the delinquent taxes, interest, and costs. The property owners and parties with a legal interest of record will be named as defendants. At the conclusion of the foreclosure, if judgment is granted, the properties which remain delinquent will be advertised and offered at public auction.

Johnson County Legal Department
111 S. Cherry Street, Suite 3200
Olathe, KS 66061-3486
Treasury and Financial Management

The Johnson County Treasurer is, by Kansas State law, responsible for the tax billing, collection, and distribution of tax money for the State, County, Cities, and all other taxing entities that levy ad valorem tax and/or special assessment.

The Treasurer is also responsible for all other moneys belonging to Johnson County and/or directed by law to be paid to the Treasurer.

Johnson County Treasury and Financial Management
111 S. Cherry St., Suite 1500
Olathe, KS 66061
Planning, Development and Codes

The Department of Planning, Development, and Codes administers the Rural Comprehensive Plan and the zoning and subdivision regulations for unincorporated areas of the county. Planning staff consult with applicants who seek zoning or subdivision approval.

The Planning Commission, Township Zoning Boards, and the Board of County Commissioners receive staff reports, public comments, analyze, and make decisions regarding development and land use in the unincorporated area. These commissions and boards also review special planning studies including population and demographic summaries and forecasts, area development and land use studies and plans for airport areas, rural roads, bicycle pathway, and highways.

The department also administers the county’s building codes, and issues and monitor building permits, and performs various building and life safety inspections. The contractor licensing division of the department licenses, monitors, and provides education for building contractors for 13 jurisdictions within the County.

Johnson County Department of Planning, Development and Codes
111 S. Cherry St., Suite 3500
Olathe, KS 66061
# Quick Reference

<table>
<thead>
<tr>
<th>Department</th>
<th>Phone &amp; Website</th>
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<tbody>
<tr>
<td>Board of County Commissioners</td>
<td>913.715.0430 <a href="http://bocc.jocogov.org">http://bocc.jocogov.org</a></td>
</tr>
<tr>
<td>County Manager’s Office</td>
<td>913.715.0725 <a href="http://cmo.jocogov.org/">http://cmo.jocogov.org/</a></td>
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Johnson County Government does not discriminate on the basis of race, color, national origin, religion, age or disability in employment or the provision of programs and services.

Revised from JAN 1996 on NOV 3, 2010