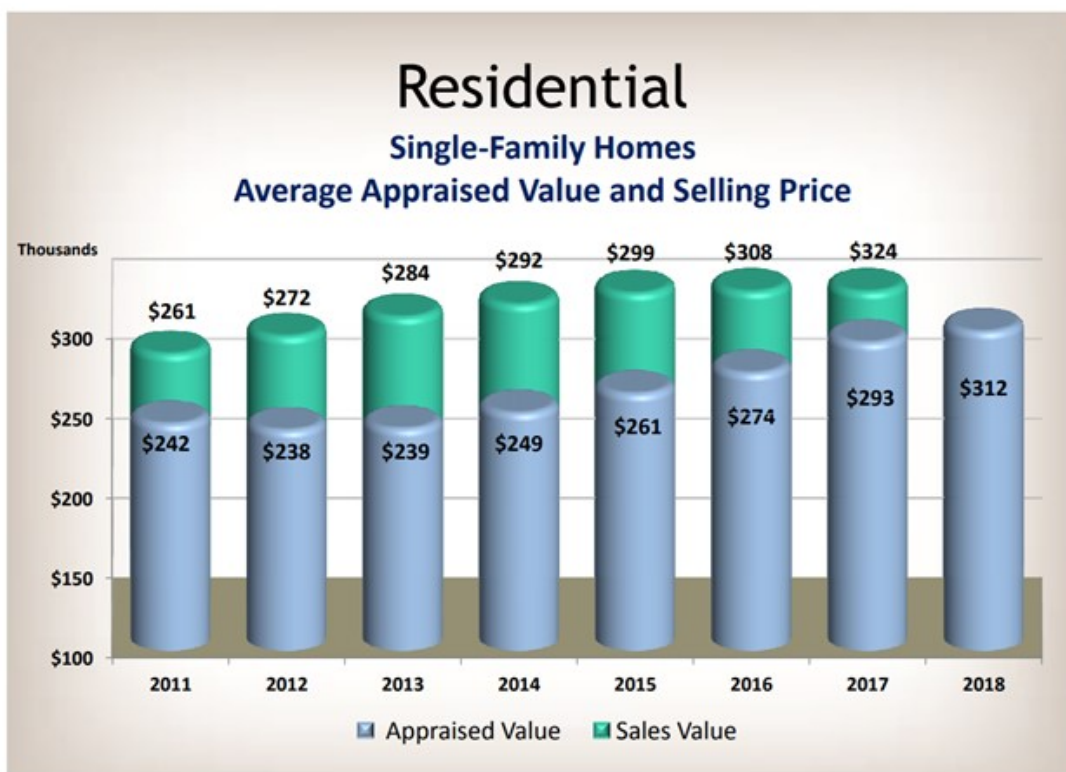


Johnson County Property Appraisal Process for Residential Property

The appraisal is the method established by Kansas statute to determine a property owner’s share of the taxes that support schools, roads, health and human service programs, parks, and police and fire protection.

The Johnson County Appraiser's Office does not set taxes. The percentage of increase or decrease in appraised value does not mean your taxes will increase or decrease by that percentage.

Johnson County has consistently been found to be in compliance with the state requirements. The state closely monitors counties for their accuracy in setting property valuations. By state law, property is appraised at “fair market value” as it exists on January 1. Fair market value means the amount 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. The appraiser uses local market sales data to generate a property value and analyze the property based upon its age, size, style of construction and replacement costs.



The county must appraise homes within 90 to 110 percent of their value. The county appraiser is required to inspect each property at least once every six years for an exterior inspection to look for changes such as a room addition or new deck, verify dimensions, check for structural damage, and determine general condition. Each home is compared to homes recently sold and the values are adjusted to the comparable properties to match the characteristics of the property.

All property owners have the right to appeal the appraised valuation. If an owner thinks the appraised value is different than they would reasonably get if the property were sold, they should consider an appeal. The appeal deadline is March 28, 2018.

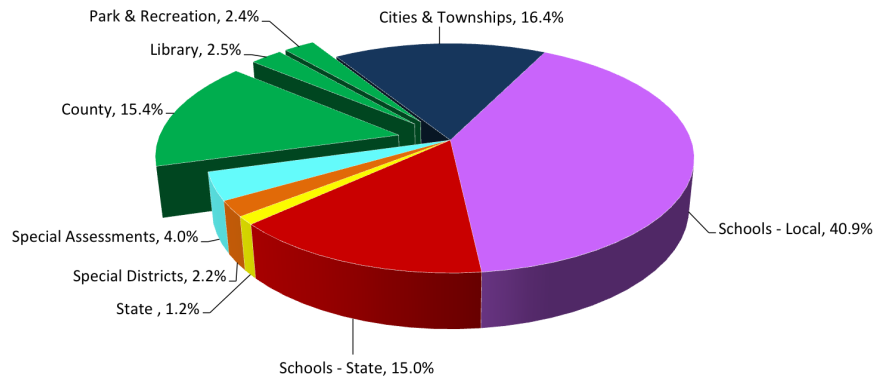
The appeal form and instructions are on the back of the Notice of Appraised Value. By law, the appraiser’s office must be notified in writing. Requests may be made for either a telephone hearing or in person hearing (day or evening):

<https://www.jocogov.org/dept/appraiser/general-information/appeal-process>

Johnson County Property Taxes

Property taxes are processed by the Records and Tax Administration Office, and the tax portion is required by the state to be separate from the appraisal process.

Each fall, the county clerk sets the mill levies based on the budget and valuation of each local taxing district (schools, cities, county, fire districts, etc.). Property taxes are billed at the end of the year with the first half due in December and the second half the following May.



The amount of taxes residents pay depends on the budgets set by the governing bodies - such as the state, county, cities and school districts. State statute requires the county to collect property taxes on behalf of all taxing districts in the county and distribute it to them.

What is the mill levy?

The mill levy is the "tax rate" that is applied to the assessed value of a property. One mill is \$1 per \$1,000 of assessed value. It consists of a local portion which is used to fund area services and a statewide portion which is used to fund public schools.

How is the mill levy calculated?

The mill levy is calculated by determining how much revenue each taxing jurisdiction will need for the upcoming year, then dividing that projection by the total value of the property within the area, and finally adding up the rate from each jurisdiction to get the mill levy for the entire area.

Kansas County	Median Household Income	Median Value Owner Occupied Homes	2016 Adopted Mill Rate	Estimated Median County Tax	County Tax as % of Household Income
Johnson	\$76,113	\$215,600	19.590	\$486	0.64%
Sedgwick	\$50,657	\$126,500	29.393	\$428	0.84%
Wyandotte	\$40,113	\$89,200	38.813	\$398	0.99%
Shawnee	\$50,378	\$122,200	48.345	\$679	1.35%
Douglas	\$50,939	\$179,800	44.092	\$912	1.79%

Johnson County has historically had the lowest mill levy rate in the state of Kansas and continues to have the lowest.

Payment Under Protest - In the fall, property owners who believe their tax bill was calculated incorrectly or the property value used by the appraiser is not correct may file a Payment Under Protest (PUP) with the County Treasurer. PUP forms can be retrieved online: <http://www.jocogov.org/dept/treasury-and-financial-management/home>. The PUP document must be completed and submitted when the payment is made.

Tax policy is set by the state of Kansas.

Questions about the appraisal process or appeals? Please call the appraiser's office at 913-715-9000.

Questions about property taxes? Please call the records and tax administration office at 913-715-0775.