

See a Social Security Number? Say Something! Report Privacy Problems to https://public.resource.org/privacy Or call the IRS Identity Theft Hotline at 1-800-908-4490



efile GRAPHIC print - DO NOT PROCESS

As Filed Data -

DLN: 93492103007162

(Form 990, 990-EZ, or 990-PF)

OMB No 1545-1150

Open to Public Inspection

Form 990-EZ

Department of the Treasury Internal Revenue Service

Check if applicable

I Website: ► http://www.kscaa.net

Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)
All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form

Short Form

▶ The organization may have to use a copy of this return to satisfy state reporting requirements A For the 2011 calendar year, or tax year beginning 01-01-2011 and ending 12-31-2011 D Employer identification number **C** Name of organization KANSAS COUNTY APPRAISERS ASSOCIATION

Address change 48-1141973 Name change Number and street (or P=O=box, if mail is not delivered to street address) Room/suite E Telephone number Initial return (620) 873-7449 Terminated

City or town, state or country, and ZIP + 4 Amended return F Group Exemption MEADE, KS 67864 Number Application pending

H Check ► ✓ If the organization is **not** required to attach Schedule B

K Check ▶ If the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000 A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions) But if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts, If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or

more,	file	Form 990 instead of Form 990-EZ						
Pa	rt I	Revenue, Expenses, and Changes in Net Assets or Fund Bala Check if the organization used Schedule O to respond to any question in this R		(Se	e the •	ınstru •	ictions	s for Part I) ▽
	1	Contributions, gifts, grants, and similar amounts received			•		1	0
	2	Program service revenue including government fees and contracts					2	117,109
	3	Membership dues and assessments					3	20,069
	4	Investment income					4	722
	5a	Gross amount from sale of assets other than inventory	5a					
흑	b	Less cost or other basis and sales expenses	5b				0	
Revenue	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from lin	e 5a)				50	0
ě	6	Gaming and fundraising events						
	а	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a				0	
	b	Gross income from fundraising events (not including \$ _of contributions from fur reported on line 1) (attach Schedule G if the sum of such gross income and cont \$15,000)		-		ds		
			6b				0	
	c	Less direct expenses from gaming and fundraising events	6 c				0	
	d	Net income or (loss) from gaming and fundraising events (Add lines 6a and 6b a	nd sub	otrac	t lıne	6c)	60	0
	7a	Gross sales of inventory, less returns and allowances	7a					
	b	Less cost of goods sold	7b				0	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) .					70	0
	8	Other revenue (describe in Schedule O)	•				8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8					9	137,900
	10	Grants and similar amounts paid (list in Schedule O)					10)
	11	Benefits paid to or for members					11	L
	12	Salaries, other compensation, and employee benefits					12	33,101
8	13	Professional fees and other payments to independent contractors					13	17,400
Expenses	14	Occupancy, rent, utilities, and maintenance					14	1
흝	15	Printing, publications, postage, and shipping					15	481
	16	Other expenses (describe in Schedule O)					16	87,390
	17	Total expenses. Add lines 10 through 16					17	138,372
93	18	Excess or (deficit) for the year (Subtract line 17 from line 9)					18	-472
ssets	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (mus	st agre	e wit	:h			
NetAs		end-of-year figure reported on prior year's return)					19	83,881
ž	20	Other changes in net assets or fund balances (explain in Schedule O)					20	
	21	Net assets or fund balances at end of year Combine lines 18 through 20 .				•	21	83,409

Check if the organization used	Schedule O to respond to	any question in this	Part II		
(See the instruc	tions for Part II)		A) Beginning of year		(B) End of year
22 Cash, savings, and investments .		🗀	160,440	22	187,764
23 Land and buildings		–	391		234
24 Other assets (describe in Schedule O)			24	
25 Total assets		🗀	160,831	25	187,998
26 Total liabilities (describe in Schedule	0)			+ +	104,589
27 Net assets or fund balances (line 27 o		th line 21)	83,881		83,409
Part III Statement of Program Check if the organization used	-		Part III .	1 '	Expenses quired for section 501
What is the organization's primary exempt Education	purpose?			org	(3) and 501(c)(4) anizations and section
Describe the organization's program service measured by expenses. In a clear and conbenefited, and other relevant information for	cise manner, describe the s				47(a)(1) trusts, Ional for others)
28 EDUCATION WORKSHOPS & CONTIN REQUIREMENTS SERVICING 105 COUI INTERESTED INDIVIDUALS NEWSLETT (Grants \$) If the	NTY APPRAISERS & THEI	R STAFF AS WELL A PPRX 300 MEMBER	S OTHER S	28a	
(Grants \$) If the	s amount includes foreign (grants, check here	▶┌	29a	
(Grants \$) If the	s amount includes foreign (grants, check here	▶┌	30a	
31 Other program services (describe in Sc (Grants \$) If thi	hedule O) s amount includes foreign (rants check here		31a	
32 Total program service expenses (add lin				32	
Part IV List of Officers, Directors, Tru					ns for Part IV)
Check if the organization used					<u>l </u>
(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0)	d) Contribution employee benefit p deferred compens	lans &	(e) Expense account and other allowances
See Additional Data Table					

	Check if the organization used Schedule O to respond to any question in this	s Part V			
				Yes	No
33	Did the organization engage in any significant activity not previously reported to the detailed description of each activity in Schedule O		33		No
34	Were any significant changes made to the organizing or governing documents? If "Y of the amended documents if they reflect a change to the organization's name. Othe Schedule O (see instructions)	rwise, explain the change on	34		Νo
35	If the organization had income from business activities, such as those reported on l others), but not reported on Form 990-T, explain in Schedule O why the organizatio Form 990-T	n did not report the income on			
а	Did the organization have unrelated business gross income of \$1,000 or more durin activities (such as those reported on lines 2, 6a, and 7a, among others)?	g the year from business	35a		No
b	If 'Yes' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' prov Schedule O	ide an explanation in	35b		
c	Was the organization a section $501(c)(4)$, $501(c)(5)$, or $501(c)(6)$ organization subnotice, reporting, and proxy tax requirements during the year? If Yes, 'complete Sch		35c		No
36	Did the organization undergo a liquidation, dissolution, termination, or significant distheyear? If "Yes," complete applicable parts of Schedule N		36		No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions	37a			
b	Did the organization file Form 1120-POL for this year?		37b		No
	Did the organization borrow from, or make any loans to, any officer, director, trustee				
504	any such loans made in a prior year and still outstanding at the end of the tax year of		38a		No
		ı ı	30a		NO
	If "Yes," complete Schedule L, Part II and enter the total amount involved .	38b			
39	Section 501(c)(7) organizations. Enter				
а	Initiation fees and capital contributions included on line 9	39a			
b	Gross receipts, included on line 9, for public use of club facilities	39b			
40a	Section $501(c)(3)$ organizations. Enter amount of tax imposed on the organization duri	ng the year under			
	section 4911 , section 4912 , section 4912	-			
b	Section $501(c)(3)$ and $501(c)(4)$ organizations. Did the organization engage in any sector transaction during the year or did it engage in an excess benefit transaction in a price reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, P	tion 4958 excess benefit or year that has not been			
			40b		
c	Section $501(c)(3)$ and $501(c)(4)$ organizations. Enter amount of tax imposed on organization disqualified persons during the year under sections $4912,4955$, and 4958	-			
d	Section $501(c)(3)$ and $501(c)(4)$ organizations Enter amount of tax on line $40c$ rein organization	mbursed by the			
е	All organizations. At any time during the tax year, was the organization a party to a p transaction? If "Yes," complete Form 8886-T		40e		Νo
41	List the states with which a copy of this return is filed 🕨 KS				
42a	The organization's books are in care of Found BRENNER	Telephone no	(62	0)873-	7449
	PO BOX 988	770 . 4	. .	7064	
	Located at MEADE, KS	ZIP + 4	6	7864	
b	At any time during the calendar year, did the organization have an interest in or a si over a financial account in a foreign country (such as a bank account, securities account)?	,	42b	Yes	No No
	If "Yes," enter the name of the foreign country				
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, ReFinancial Accounts.	-			
c	At any time during the calendar year, did the organization maintain an office outside	of the U S ?	42c		No
	If "Yes," enter the name of the foreign country				
	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1 and enter the amount of tax-exempt interest received or accrued during the tax year	1 1			▶ □
				V	NI-
44a	Did the organization maintain any donor advised funds? If "Yes", Form 990 must be c	ompleted instead of		Yes	No
	Form 990-EZ.		44a		Νo
b	Did the organization operate one or more hospital facilities during the year? If 'Yes,' instead of Form990-EZ	Form 990 must be completed	44b		No
c	Did the organization receive any payments for indoor tanning services during the year	ar?	44c		No
	If 'Voc' to line 44c, has the organization filed a Form 730 to remove these accounts."	o If Wo ' provide an explanation	T 10		110
a	If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? In Schedule O	ti ivo, provide an explanation			
			44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(1	3)?	45a		No
45b	Did the organization receive any payment from or engage in any transaction with a comeaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be of the second section 57.		45b		No

Form 99	90-E2	Z (2011)							Page 4		
		e organization engage, directly o ates for public office? If "Yes," o			n behalf of or	ın opposition to	46	Yes	No		
Part	VI	Section 501(c)(3) organ All section 501(c)(3) organ 47-49b and 52.		` ` ` ` `	-			-	stions		
		Check if the organization used	Schedule O to respond	d to any question in this	Part VI .						
								Yes	No		
		e organization engage in lobbyin s," complete Schedule C, Part II		section 501(h) election	ın effect durı	ng the tax year?	47				
48 Is	s the	organization a school described	d ın section 170(b)(1)(A)(II)? If "Yes," complete	e Schedule E		48				
49a D	ıd the		49a								
b If	f "Y es	," was the related organization	a section 527 organiza	ation?			49b				
		ete this table for the organizatio									
	ame a	nd address of each employee	(b) Title and average hours per week		(d) Co	ntributions to benefit plans &	(6	EXPE			
	paid	l more than \$100,000	devoted to position			compensation	othe	erallow	ances		
		number of other employees par									
01	f com	ete this table for the organization pensation from the organization me and address of each indeper	If there is none, enter	r "None "		each received n		an \$10 Compen			
	i) ivai	ne and address of each macper	ident contractor para ii	1010 (1141) \$100,000		oc or service	(6)	отрен	34011		
d 52	Did t	number of other independent co the organization complete Sche t attach a completed Schedule /	dule A? NOTE: All Sect	· · ·				arıtable Yes			
Under n		es of perjury, I declare that I have		ncluding accompanying se	chedules and	statements, and to	the be	st of m	,		
	ige an	d belief, it is true, correct, and co									
		*****				012-04-07					
Sign		Signature of officer				o12-04-07 Pate					
Here		CINDY BRENNER SECRETARY Type or print name and title									
Paid		Preparer's signature MICHELE BATMAN		2012-04-12	Check if self-	Preparer's taxpay (See instructions		ification i	number		
Paid Prepare		Firm's name (or yours MICHELE BA	ATMAN CPA	•	employed 🕨 🔽						
Use On	dv 🗀	ıf self-employed),	138 W CARTHAGE	EIN 🕨							
	MEADE, KS 67864 Phone no ▶ (620							20) 873-2022			
May the	e IRS	discuss this return with the pre	parer shown above? Se	ee instructions	<u></u>	<u> •</u>	Г	es	No		

efile GRAPHIC print - DO NOT PROCESS

As Filed Data -

DLN: 93492103007162

OMB No 1545-0047

Open to Public Inspection

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

Name of the organization KANSAS COUNTY APPRAISERS ASSOCIATION

Employer identification number

48-1141973

Identifier	Return Reference	Explanation
Form 990EZ, Part I, Line 16		LEGISLATIVE RECEPTION 945 KAC DUES 2000 SUPPLIES 359 PVD SPLIT 25071 CLASSES 19281 RMA & NON PVD CLASSES 22733 IAAO MEETINGS 2752 IAAO CONTRIBUTIONS 8650 SYMPOSIUM 500 MEMORIALS AND BENEFITS 985 NCRAAO MEETINGS 814 NCRAAO '11 250 TAXES 40 TELEPHONE 1134 DEPRECIATION 157 KREAB FEES 100 CREDIT 410 FEES 30 COMPUTER HARDWARE/SOFTWARE 819 IAAO DUES 360
Form 990, Part IX, Line 24f		SPECIAL PROJECTS APPRAISER/EDUCATION BANK FEES

efile GRAPHIC print - DO NOT PROCESS | As Filed Data -

DLN: 93492103007162

OMB No 1545-0172

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury See separate instructions. Attach to your tax return. Sequence No 179 Internal Revenue Service (99) Name(s) shown on return Business or activity to which this form relates **Identifying number** KANSAS COUNTY APPRAISERS ASSOCIATION Form 990 / Form 990EZ 48-1141973 **Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I. \$ 500,000 1 Maximum amount (see instructions) 1 2 2 Total cost of section 179 property placed in service (see instructions) . . . **3** Threshold cost of section 179 property before reduction in limitation (see instructions) 3 \$ 2,000,000 4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-4 5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions (b) Cost (business use 6 (a) Description of property (c) Elected cost only) **7** Listed property Enter the amount from line 29 8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 9 **9** Tentative deduction Enter the **smaller** of line 5 or line 8 **10** Carryover of disallowed deduction from line 13 of your 2010 Form 4562 10 11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions) 11 12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11 13 Carryover of disallowed deduction to 2012 Add lines 9 and 10, less line 12 Note: Do not use Part II or Part III below for listed property. Instead, use Part V. Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions) 14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) 14 **15 16** Other depreciation (including ACRS) MACRS Depreciation (Do not include listed property.) (See instructions.) 17 MACRS deductions for assets placed in service in tax years beginning before 2011 157 18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here Section B-Assets Placed in Service During 2011 Tax Year Using the General Depreciation System (c) Basis for (b) Month and depreciation (a) Classification of (g)Depreciation (d) Recovery year placed in (business/investment (e) Convention (f) Method property period deduction service use only—see instructions) 19a 3-year property **b** 5-year property c 7-year property d 10-year property **e** 15-year property **f** 20-year property g 25-year property h Residential rental 27 5 yrs ММ S/L property 27 5 yrs MMS/L 39 yrs MM i Nonresidential real property ММ Section C—Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System **20a** Class life S/L **b** 12-year 12 yrs S/L **c** 40-year 40 yrs ММ S/L Part IV **Summary** (see instructions) 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here 157 and on the appropriate lines of your return Partnerships and S corporations—see instructions 23 For assets shown above and placed in service during the current year, enter the 23 portion of the basis attributable to section 263A costs

Part V

Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depre	ciation a	nd Other I	nforma	tion (C	aution	: See i	the i	instruc	tions	for li	mits 1	or pa	sseng	er au	tomot	iles.)
24a Do you have evider	nce to support	the business/inv	estment ι	ise claime	d? ┌ Yes	. Г _{No}		2	4b If "\	∕es," ıs	the ev	ıdence	written?	Гүе	sГN)
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(c Cost o ba		(busines	(e) deprecia ss/investr e only)		(f) Recover period	y M∈	(g) ethod/ ventior		(h Depreci deduc	ation/		(i) Electe section : cost	179
25 Special depreciation allo 50% in a qualified busi	•		erty placed	in service (during the	tax year	and u	used moi	e than	25						
26 Property used more	e than 50%	ın a qualıfıed	business	use												
		%									+			-		
		%									+					
27 Property used 50%	orless in a		iness us	e												
		%							S/L - S/L -		_					
		%							S/L -							
28 Add amounts in co	olumn (h), lır	ies 25 throug	jh 27 En	ter here a	and on lu	ne 21, _l	oage	1 .	28	8						
29 Add amounts in co	olumn (ı), lın	e 26 Enterh	ere and c	n line 7,	page 1					•		29				
			ction B													
Complete this section If you provided vehicles to														e vehic	les	
					a)	(1			(c)	<u> </u>	((≘)		f)
year (do not inclu-			-	Vehi	cle 1	Vehi	cle 2	: V	ehicle	3	Vehi	cle 4	Vehi	cle 5	Vehi	icle 6
31 Total commuting i	miles driven	during the ye	ear .							$\neg \dagger$						
32 Total other persor	nal(noncomm	nuting) miles	drıven							$\neg \dagger$						
33 Total miles driven through 32	during the y		s 30													
34 Was the vehicle a			• •	Yes	No	Yes	No	Ye	s 1	No.	Yes	No	Yes	No	Yes	No
during off-duty ho	urs? .															1
35 Was the vehicle us		by a more tl	nan 5%													
36 Is another vehicle			e? .													
Section	on C—Que	stions for	Employ	ers W	ho Pro	vide \	/ehi	icles	or U	se by	/ The	ir En	nploy	ees		
Answer these questio 5% owners or related				eption to	comple	ting Se	ction	B for v	ehicle	s use	d by e	mploy	ees wh	o are	not mo	re tha
37 Do you maintain a employees?		y statement											our.	Y	es	No
38 Do you maintain a	written polic	y statement	that prof	nibits per	sonal us	e of vel	nicle	s, exce	pt con	nmutır	ng, by					
employees? See t						ers, dire	ector	s, or 1	% or m	nore o	wners		• •			
39 Do you treat all us	se of vehicles	s by employe	es as pei	sonal us	e? .		•	•		•	•		•			
40 Do you provide movehicles, and reta				oyees, ol	btaın ınfo	rmatio •	n fro	m your • •	emplo •	yees	about •	the us	e of the	e		
41 Do you meet the r	equirements	concerning	qualified a	automobi	le demor	nstratio	n us	e? (See	ınstrı	uction	s)					
Note: If your answ	ver to 37, 38	, 39, 40, or 4	l 1 is "Ye:	s," do no	t comple	te Sect	ion E	3 for the	cove	red ve	hicles	5				
Part VI Amo	rtization															
(a) Description of c	osts	(b) Date amortizatio begins	n	(A mort a mo	ızable			(d) Code ection		(e) mortiz period ercen	ation d or			(f) rtızatı nıs ye		
42 A mortization of co	sts that her		ur 2011	tax vear	(see ins	truction	ns)		<u> </u>		5					
			1	,	,_ ,_ ,,,,	T	,									
						-+			\dashv							
43 Amortization of co	sts that beg	an before you	ur 2011 t	ax year		-			•		43					
44 Total. Add amoun	_	•		•	ere to re	port				Ì	44					

Additional Data

Software ID: Software Version:

EIN: 48-1141973

Name: KANSAS COUNTY APPRAISERS ASSOCIATION

Form 990-EZ, Special Condition Description:

Special Condition Description

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and ot her allowances
GREG MCHENRY 110 COURTHOUSE PLAZA MANHATTAN,KS 66502	President 5 00	0		
DELLA ROWLEY 500 N WASHINGTON WELLINGTON,KS 67152	Past-President 1 00	0		
LISA REEDER 216 N MAIN WAKEENEY,KS 67672	Treasurer 2 00	0		
LORI REEDY 206 W 1ST HUTCHINSON,KS 67501	Vice-President 1 00	0		
ROD BROBERG 300 W ASH SALINA,KS 67401	President-Elect 3 00	0		