**Why do county appraisers appraise property?**

In Kansas, the cost of local services is spread across the value of taxable property. County appraisers are

responsible for uniformly and accurately valuing all property each year. That way, we have a fair, up-to-

date basis for sharing the annual cost of local services. Local services include police and fire protection,

roads, parks, public health services and schools.

**How is property valued for tax purposes?**

All property is valued every January 1 for property tax purposes in order to promote uniformity and

accuracy. Most property is valued based upon its fair market value. That is, the amount an informed

buyer is willing to pay, and an informed seller is willing to take for property in an open market without

undue influences. There are a few exceptions. Land devoted to agricultural use is valued based upon the

income or productivity of the land. Commercial and industrial machinery and equipment is valued based

upon a formula set forth in the Kansas Constitution. For more information about how these special

properties are valued, contact your county appraiser or the Kansas Division of Property Valuation at (785)

296-2365.

**What is fair market value and how is it determined?**

Fair market value is the amount an informed buyer is willing to pay, and an informed seller is willing to

take for property in an open market without undue influences.

There are three basic approaches to value: (1) the sales (2) the cost and (3) the income approach. The

county appraiser considers all three approaches to value in order to determine the market value of the

subject.

**Sales Approach**

In the sales approach, the county appraiser reviews similar properties that have sold, compares

them to your property and may make adjustments for differing characteristics. This approach is

typically applied to residential property in an area with a good number of sales.

**Cost Approach**

In the cost approach, the county determines replacement cost new of the property less

depreciation. This approach is used when property is new or unique, or there are few sales in the

area.

**Income Approach**

In the income approach, the value of the property is estimated based upon the income the

property is expected to produce. It is used to value commercial property when sufficient market

rent information is available.

**Documentation of Value**

Your county appraiser can provide you with documentation showing how your property was valued. For

example, the comparable sales sheet shows similar properties that have sold, adjustments, and the

estimated value of your property. The property record card ("PRC") shows the data collected on your

property. For example, its measurements, condition, date of construction,

**Should I Appeal the Value of my Property?**

If you believe that the value assigned by the county does not reflect the fair market value of your property on January 1, then you should appeal. The appeals process is an opportunity to review a property in

depth. We all want values to be accurate, so that we have a fair basis for sharing the cost of local

services.

You are welcome to request information about how your property was valued from the county appraiser’s office in order to determine whether you should appeal.

**How do I Appeal?**

**Appealing the Notice of Value**

The first opportunity you have to appeal is when you receive the notice of your property's value in the

spring (generally in March). You can appeal your notice by contacting the county appraiser within 30 days

from the date notice was mailed.

**Once you start this appeal, be sure to pursue it to your satisfaction. If you abandon or drop your**

**appeal, you cannot appeal later for the same property and tax year.**

**Informal Meeting**: The appeal process begins with an informal meeting with the County Appraiser's

Office. At the informal meeting, the County Appraiser's Office must provide you with documentation

supporting the value. It is also your opportunity to explain why you believe the county's value is not

correct.

**Preparing For An Informal Hearing**

At any informal hearing the taxpayer will have the opportunity to present documentation to the appraiser supporting the value the property owner considers correct. Types of documentation that can help support a property owner's estimate of value are:

Documents showing a recent sale of the property.

Recent sales of comparable properties.

Recent fee appraisal of the property or pictures of the property showing any damage of problems that might not have been noticed by the appraiser.

There may be situations that the appraiser will want to inspect the property to make sure they understand what the property owner has presented.

**Appealing the Appraised Value of Personal Property**

If you wish to appeal the appraised value of your personal property, contact the appraiser's office within 15 days of receiving the valuation notice which is typically mailed around May 1. If you do not appeal the valuation notice, you can still protest the appraised value of your property when you pay all or one half of your taxes. By law, you cannot appeal both your valuation notice and then protest when you pay your taxes for the same property in the same year.

**Property Owner Representation**

If the property owner is going to be represented by someone else at the information meeting, the property owner must complete and file a Declaration of Representative form with the appraiser's office prior to the date of the meeting. This may be requested at the same time as the appeal form.

**Small Claims Division**

If you are not satisfied with the results of the informal meeting, you can appeal to

the court's small claims division if the property is a residential property, or has a value below $2 million

and is not agricultural land. Appeal by filing the proper form (available from the county) with the Court of

Tax Appeals within 30 days.

**Court of Tax Appeals**

Instead of appealing to Small Claims, you can appeal to the Kansas Court of Tax

Appeals by filing the proper form with the court within 30 days. If you are not satisfied with the decision

made by the Small Claims Division, you may appeal to the Court of Tax Appeals by filing the proper form

(available from the county) with the court within 30 days.

**Appealing by Paying Under Protest**

The second opportunity you have to appeal is when you receive your tax statement (generally in

November). If you did not appeal the notice of your property's value, then you may later pay under

protest. This is done by literally filing a payment under protest form with the county treasurer when you

make your payment. If a tax escrow agent makes your tax payment, you must file the form no later than

January 31.

**Informal Meeting**

Again, the first step in the appeals process is an informal meeting with the County

Appraiser's Office. At the informal meeting, the County Appraiser's Office must provide you with

documentation supporting the value. It is also your opportunity to explain why you believe the county's

value is not correct.

**Small Claims Division**

If you are not satisfied with the results of the informal meeting, you may appeal

to the court's new Small Claims Division if the property is a residential property, or has a value below $2

million and is not agricultural land. Appeal by filing the proper form (available from the county) with the

Court of Tax Appeals within 30 days.

**Court of Tax Appeals**

Instead, you may go directly to the Court of Tax Appeals by filing the proper form

(available from the county) with the court within 30 days. If you are not satisfied with the Small Claims

Division's decision, you may appeal to the Court of Tax Appeals by filing the proper form (available from

the county) with the court within 30 days.

**What advantage is there to appealing to the Court's Small Claims Division?**

The main two advantages are speed and convenience. The Small Claims Division must hold the hearing

within 60 days and issue a decision within 30. The hearing is held in the county where the property is

located or an adjacent county. The process is informal and confidential; all records are returned to the

taxpayer at the conclusion. You may appeal to the Court of Tax Appeals if you are not satisfied with the

Small Claims Division's decision.

**What are the "Burdens of Proof" on Appeal?**

**Small Claims Division**

The county must show that its value is correct.

**Court of Tax Appeals**

The county must show that the value of residential or commercial property is

correct. However, if commercial real property is leased, the owner must provide income/expense

information (up to 3 years) or the county's value is presumed to be correct.

**Increases in Value**

If real property has increases in value from the prior year, the county must (1) review

the record of the property's last physical inspection and (2) have documentation supporting the increase.

If the value increases following a year when the value was reduced by appeal, then the county appraiser

must also show substantial and compelling reasons for increasing the value. Don't take it for granted that

you will win your appeal because the county must support its value. Be ready to show why your value is

more accurate than the county's. Consider providing: recent sales of similar properties; proof of your

property's recent sales price; photos and estimates of needed repairs; a private fee appraisal report; or

rent information if your property is a leased, commercial property.

**Don't assume you will win your appeal just because the county must support its value. Be ready**

**to show why your value is more accurate than the county's.**

**If you have additional questions please call us at (620) 842-3718.**