Why is property taxed in Kansas?

Your tax dollars are used by local government to provide funding for roads, parks, fire protection, police protection, health and other services. Property taxes also fund public school districts. All property tax dollars received by the state are redistributed to public school districts or to educational building funds.

How can I determine if the appraisal of my home is accurate?

You can visit the County Appraiser's Office to review information on similar properties and verify that the information the appraiser's office has on your home is correct.

What can I do if I do not believe the value of my property is correct?

Use one of two ways to challenge the value of your property: you may appeal the "notice of value" of your property by following the procedure set forth in K.S.A. 79-1460. This type od appeal is referred to as an Equalization Appeal (EQ). K.S.A. 79-1460 can be read at the www.kslegislature.org web site and searching for 79-1460. You can schedule an EQ by calling the Appraiser's office at (913) 684-0440 within 30 days of the date your change of value notice was mailed to you. The second way to challenge your value is to fill out a "payment under protest" (PUP) form with the County Treasurer at the time you pay your taxes. The procedures for this protest are found at K.S.A. 79-2005. This statute can also be accessed at the www.kslegislature.org web site. The forms for a PUP hearing can be obtianed from the Leavenworth County Treasurer's office at the Courthouse or at the Annex in Tonganoxie. The form can also be obtained online at www.kansas.gov/cota.

You cannot appeal using both methods for the same property in the same tax year. So, if you start to appeal your "notice of appeal", be sure that you follow through with the appeal. You will not be allowed to "pay under protest" later.

If you are not satisfied with the results of your appeal at the county level, you may take your case to the Kansas Court of Tax Appeals. The laws for appealing to the State Court of Tax Appeals are also found in Chapter 79 of the Kansas Statutes Annotated. For more information on appeals, please see the Kansas Court of Tax Appeals web site at the www.kansas.gov/cota.

How do I calculate the property taxes on my property?

Looking at your notice of value, find the assessed value.

Multiply the assessed value by your mill levy and then divide by 1,000 to estimate the property tax you owe. You can find your mill levy on last year's tax statement or contact the County Clerk.

What is the mill levy and how is it set?

The mill levy is the tax rate that is applied to the assessed value. In general terms, the mill levy is determined by dividing the dollars needed for local services by the assessed property value in the service area. An additional amount is then added for public schools. After the local government budgets are published and hearings are completed, the County Clerk computes the final mill levies for each tax unit and certifies the tax roll to the County Treasurer for collection.

Who pays the taxes due on property I sold or purchased?

Except for certain motor vehicles, property tax due on personal property is the responsibility of the owner of record January 1 of each year. For real property, the contracts for sale between buyer and seller should specify who pays the taxes. Taxes on real estate run with the land. So, if the taxes are not prorated and escrowed in the sale contract, the buyer will ultimately be responsible for the property tax.

Are property taxes prorated between buyer and seller?

Property is not prorated on the tax roll when acquired and is not prorated off the tax roll when disposed of (K.S.A. 79-309). Although, private contracts between buyers and sellers will often prorate the property tax, this is a contract between buyer and seller only and will not affect the tax statement. The only exceptions to proration are for motor vehicles and when taxable property becomes exempt or exempt property becomes taxable.

What is real property?

According to Kansas law, real property is land and all buildings, improvements including mines, minerals, quarries, mineral springs and wells, rights and privileges appertaining thereto, except as otherwise specifically provided.

What real property is taxable?

By law, all property in this state, real and personal, not expressly exempt therefrom, is subject to taxation.

How is real property classified and assessed in Kansas?

Article 11, Section 1 of The Kansas Constitution, codified at K.S.A. 79-1439 provides classification and assessment rates for property in the state of Kansas. K.S.A. 79-1439 can be accessed at www.kslegislature.org.

What is personal property?

According to statute, personal property is every tangible thing, which is the subject of ownership, not forming part or parcel of real property.

What does the County Appraiser do?

By law the County Appraiser is responsible for listing and valuing property in a uniform and equal manner. The appraiser determines the appropriate value of your property. The amount of taxes you pay depends on the budgets set by local government, special assessments and an amount collected by the state and redistributed to public schools.

What personal property is taxable?

By law, all personal property in this state, not expressly exempt therefrom, is subject to taxation.

How is personal property classified and assessed in Kansas?

Article 11, Section 1 of The Kansas Constitution, codified at K.S.A. 79-1439 provides classification and assessment rates for personal property in the state of Kansas. K.S.A. 79-1439 can be accessed at www.kslegislature.org.

Who needs to list personal property for taxation?

Those persons required to list personal property for taxation is set forth in K.S.A. 79-303. K.S.A. 79-303 can be accessed at www.kslegislature.org.

Who must sign the personal property rendition?

By law, every person, association, company or corporation required to list property must personally sign the rendition. In addition, if a tax rendition form preparer prepared the rendition, then the tax preparer must also sign and certify that the information presented therein is true and correct K.S.A. 79-306. K.S.A. 79-306 can be accessed at www.kslegislature.org.

When and where does a taxpayer file a rendition?

K.S.A. 79-306 can be accessed at www.kslegislature.org. K.S.A. 79-306 requires all taxable personal property to be listed, by a taxpayer, on a rendition (also referred to as a 'statement') and filed with the County Appraiser on or before March 15th of each year. Oil and gas renditions are to be filed on or before April 1st.

What penalties apply to personal property?

If personal property is not listed, a rendition is not filed timely, or if the rendition is not signed, the County Appraiser is required by law to apply any applicable penalties. These penalties are set forth in K.S.A. 79-1422 and K.S.A. 79-1427(a), which can be accessed at www.kslegislature.org.

The County Appraiser has the duty of listing and appraising all tangible personal property in the county that is owned by, held, or in the possession of a business. If a taxpayer fails or refuses to file a rendition or, if the rendition filed does not truly represent all the property, the County Appraiser has the duty to investigate, identify, list and value such property in an effort to achieve uniformity and equality (K.S.A. 79-1411(b) and K.S.A. 79-1461).

Do I have any appeal for the penalty?

The Kansas Court of Tax Appeals has the authority to abate any penalty imposed under this section and order the refund of the abated penalty. In order to appeal a penalty the taxpayer should obtain the proper form from the County Appraiser's Office or online at www.kansas.gov/cota. The completed form must be submitted to the county.

How are motor vehicles appraised?

(1) Motorcycles, automobiles and light trucks that are tagged to operate at less than 12,000 pounds or less on public roads are appraised for tax purposes using a formula set forth in laws. The motor vehicles approximate base wholesale price (dealer cost) when first sold to the public is used to "classify" the vehicle within a price range. The mid-point of this price range is then reduced 15% per calendar year (Chapter 79 article 51 of the Kansas Statutes Annotated.)

(2) Motor vehicles operating over 12,000 pounds, or non-highway motor vehicles, are appraised at market value. The market value is generally obtained using valuation publications prescribed by the state.

(3) Motor vehicles used by, for hire motor carriers over the road to transport persons or property are state-assessed. Contact the Motor Carrier Section of the Kansas Division of Property Valuation for more information regarding property taxes on state assessed motor vehicles at (785) 296-2365.

How are recreational vehicles (RV's) taxed?

To fall under the tax definition of an "RV" the vehicle must be, among other things, for use on chassis and designed as living quarters for recreational, camping, vacation or travel use; have a body width not exceeding 8.5 feet and a body length not exceeding 45 feet; an electrical system which operates above 12 volts and provisions for plumbing and heating. Please contact the County Appraiser's Office for proper classification.

The weight of the "RV" must be what is generally accepted as its correct shipping weight. If the "RV" is a 1982 model year or newer and the County Appraiser or Treasurer cannot determine the shipping weight using the information authorized by the state and the law, then the vehicle owner must have the vehicle weighed at a certified scale. The County Treasurer has a listing of certified scales in the county.

How does the county's appraisal affect my taxes?

If your property value goes up, it does not necessarily mean you will pay more taxes. Likewise, if your property value goes down or does not change, it does not automatically mean you will pay less or the same amount of taxes. Changes in property taxes are based in large part on how much your local government decides to spend on services each year.

Will the value of my home change every year?

The value of your home may change each year. It depends on market conditions, improvements to your property, etc. The County Appraiser continually reviews and records sale prices and other information on homes all over the county.

At what value is property appraised?

Homes, commercial real property and certain other property categories are appraised at "market value' as of the first of January each year. Market value is the amount of money a well-informed buyer would pay and a well-informed seller would accept for property in an open and competitive market without any outside influence. The Kansas statute which defines fair market value is K.S.A. 79-503a. It can be accessed at www.kslegislature.org. Land devoted to agricultural use is appraised at its use value. The Property Valuation Division of the Kansas Department of Revenue establishes agricultural values. Light passenger motor vehicles, and commercial and industrial machinery and equipment are appraised using a value based method, however it is not "market value". The formula used to value commercial and industrial machinery and equipment is K.S.A. 79-1439(b)(2)(E). It too, can be accessed at www.kslegislature.org.

How does the County Appraiser determine market value?

When valuing your home, the appraiser determines the age, quality, location, condition, style and size of your property. The appraiser then uses one or more of the following three methods to value real property. The comparable sales approach: sales of similar property are compared to each other. The appraiser then adjusts for differences (for example, one house may have more square footage than another). This method works well for valuing homes. The cost approach: the cost to replace your property is adjusted for age and condition. This approach works well for new and unique properties. The income approach: in general terms, income from rent is used to value property. This method works well for income producing properties (for example, apartment buildings and most commercial properties).

Does the County Appraiser visit my home?

State law requires the County Appraiser to view and inspect all property in the county once every six years. Your county appraiser may view and inspect your property more

than once every six years due to market conditions and for quality control. It is the owner's responsibility to report to this office when a building is destroyed, burned, etc.

If I bought my house last year, shouldn't the value be the same as what I paid for it?

One sale by itself does not determine market value. A single sale may not represent the market value. The price you paid for your house is verified by the County Appraiser and then considered along with sales of similar properties. The appraiser uses this information to appraise your home.

When will I be notified of the value of my property?

Notices of value are sent to the owner, as recorded in the Register of Deeds Office, by March 1 for real property. These notice requirements can be found at K.S.A. 79-1460. This statute can be read at www.kslegislature.org.