

LINN COUNTY APPRAISER  
LINN COUNTY COURTHOUSE  
315 Main St.  
Mound City, KS 66056  
Phone: (913) 795-2536

K.S.A. 79-1460a RESULTS OF  
MARKET STUDY ANALYSIS FOR  
LINN COUNTY  
FOR THE ASSESSMENT YEAR 2021  
PURSUANT TO L.1919, CH 279, 2

Annually, at least ten business days prior to the mailing of change of value notices pursuant to K.S.A. 79-1460, and amendments thereto, the county or district appraiser shall cause to be published in the official county newspaper the results of the market study analysis as prescribed by the Director of Property Valuation of the Department of Revenue.

A study of the residential (R) real estate market indicates that market values have remained relatively stable for this valuation year with a limited increase in the overall market. Indicated market trends across all segments of the market indicate a base trend range from 1% to 10%. Indexing of previous year's valuation indicate an indicated index increase of 7%.

A study of the vacant (V) property real estate market indicated that the market is relatively stable with no general upward or downward trend. Paired sales analysis indicates that an upward trend of 9.2% may exist but data is diverse and generally limited to developing areas and is not reflective of all areas.

A study of the commercial/industrial (C) real estate market indicated that the market is stable with no general upward or downward trend.

Values on specific properties may not follow indicated trends because of changes in the property, correction of descriptive data or adjustment of value based on sales of similar properties. Some properties may increase at a

greater rate; some properties may decrease or change in valuation only slightly. All real property owners will be notified of the county appraiser's estimate of value on or prior to March 1, 2021. The appeal period extends to thirty days from the mailing date.

In accordance with the provisions in K.S.A. 79-1476, the division of Property Valuation is required to annually furnish each county the results of its study relating to changes, if any, of the use value of agricultural land. Changes can and do occur as a result of several factors including cropping practices, commodity prices and production costs.

The division of Property Valuation and Kansas State University has established currently agricultural land values. LINN County will implement the agricultural land values as provided by the Division of Property Valuation. These values are available for review within the County Appraiser's office.