



Per K.S.A. 79-1476 "Land devoted to agricultural use" shall mean and include land, regardless of whether it is located in the unincorporated area of the county or within the corporate limits of a city, which is devoted to the production of plants, animals or horticultural products, including but not limited to: Forages; grains and feed crops; dairy animals and dairy products; poultry and poultry products; beef cattle, sheep, swine and horses; bees and apiary products; trees and forest products; fruits, nuts and berries; vegetables; nursery, floral, ornamental and greenhouse products. Land devoted to agricultural use shall include land established as a controlled shooting area pursuant to K.S.A. 32-943, and amendments thereto, which shall be deemed to be land devoted to agricultural use. If a parcel has land devoted to agricultural purposes and land used for suburban residential acreages, rural home sites or farm home sites, the county appraiser shall determine the amount of the parcel used for agricultural purposes and value and assess it accordingly as land devoted to agricultural purposes. The county appraiser shall then determine the amount of the remaining land used for such other purposes and value and assess that land according to its use.

## Who establishes the appraised value of agricultural land in Kansas?

By law, the Director of the Division of Property Valuation of the State of Kansas is required to make determination of agricultural land values annually.

## How is agricultural land valued in Kansas?

Valuation of agricultural land in Kansas is governed by Kansas law. The appraised value of agricultural land is based on the productive potential directly attributed to the natural capabilities of the land, not fair market value.

## Responsibilities of the county appraiser concerning agricultural land?

The county appraiser is responsible for discovering, listing, classifying and valuing all taxable property within the county in accordance with the applicable state laws in a uniform and equal manner. However as it relates to agricultural land, the county appraiser does not value this type of property but is responsible for listing each property's correct current usage and acreage.

## Delineating Home site areas:

Home site is defined as the land on which a residence, used or intended to be used for non-transient human habitation, and the supporting auxiliary facilities and improvements which enhance the residential amenities are located. All residential structures must be inside the boundaries of the home site. No agricultural buildings may be inside the boundaries of the home site. The home site should include the driveway to the residence, the residence and all related residential amenities including septic drain fields. Each tract must be considered individually and delineated as to what is actually being used. The county appraiser shall not establish a standard size for home sites.

- A lake/pond should be included in the home site if it enhances the residence and related residential amenities. Consider the proximity of lake/pond to the residential amenities as well as the presence of boats, docks, gazebos, and landscaping.
- Wooded areas should be included in the home site if they enhance the residence and have related residential amenities. This would include but is not limited to treed areas used for hunting, motorized or walking trails, or to provide shade or a wind break for the residence and related residential amenities.

## Documentation useful in determining agricultural use classification:

- Agricultural Questionnaire (provided by the County Appraiser's Office)
- Lease Agreements
- Bill of Sale/Receipts

## Agricultural land is classified by Usage categories:

- **Dry Land:** Cultivated land which does not have the benefit of irrigation to enhance crop production.
- **Tame Grass:** Range or pasture land made up of introduced plant species that could receive periodic cultural treatment such as fertilization or mowing. Grass waterways of Tame grass are at least three acres within the boundaries of cropland where the topography is such that the land can be hayed should be identified as tame grass.
- **Native Grass:** Range or pasture land, including all unplowed pasture, made up of plants that are part of an area's original environment.
- **Irrigated Land:** Land which utilizes the application of water in order to enhance crop production.
- **Waste Land:** Waste is only appropriate within the classification of land devoted to agricultural use. The agricultural use type of Waste is appropriate for areas with a minimum of three acres that meet the following criteria.
  - Typically small areas where the soil will not produce crops or other native vegetation.
  - Areas within the boundaries of cropland that will physically not allow the cultivation of crops.

## Do horses qualify for agricultural Use?

- When determining land devoted to agriculture, those in the business of raising/breeding horses would qualify for agricultural classification. This would entail the normal reproducing and raising of stock.
- The boarding of horses would be a commercial use of the real property.
- Land use for recreational use of horses, (example - rodeo roping and barrel racing) would not be either land devoted to agriculture or commercial.

\*The presumption is that the non-productive areas of an operating unit, devoted to the production of crops and animals, is also land devoted to agricultural use. Such presumption may be overcome only by establishing that such land contains areas actively and routinely used for recreational, commercial, or residential purposes.