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Division of Property Valuation

MEMORANDUM

TO: All County Appraisers

FROM: Mark S. Beck 
Director, Division of Property Valuation

DATE: October 26, 1998

SUBJECT: Adjustments for Frequent Flooding.

The soil rating methodology currently in place accommodates most soil characteristics found in Kansas. One area however, that needs further consideration is frequent flooding. The Natural Resource Conservation Service (NRCS) does adjust for frequent flooding in the Soil Rating for Plant Growth (SRPG) index. Those soils can be identified by the description "frequently flooded" or "channeled" in the soil name. These soils do not need further adjustments*. All other soils the county identifies as frequently flooded as defined in this memo will need to be adjusted. We are currently working with NRCS and KSU to design an adjustment that will be based on actual yield reductions. Until that procedure is completed and implemented the following guideline is in effect.

PROCEDURE:

1. Delineate the ag use maps those acres which can be identified as high risk for flooding.

Three sources that may help you verify those acres:

- a. Flood plain maps from FEMA (most counties will have these).
- b. Federal Crop Insurance maps showing high risk flooding areas or areas of AAA risk.
If these are available (not available for all counties) they can be obtained at a local insurance agency that is providing Multi Peril Crop Insurance.

c. If a. or b. are not available, use historic information from the land owner and/or operator that would include yield documentation for the acres identified as flooded.

This data should show a reduction for those years considered as flooded.

2. If flooding has occurred at least two years out of the last eight, resulting in crop loss for those years, a 20% adjustment should be made to those acres that flood.
3. CRP acres and land classified as waste should not receive a flood adjustment.
4. Flowage easements purchased by the federal government (U.S. Army Corps of Engineers) also qualify for the reduction. Counties that are utilizing elevation studies should continue to do so.
5. Continue to use F for the adjustment code in KSCAMA and enter 80 as the adjustment factor for the soils and acres involved.

* If your county has a soil that is deemed "frequently flooded" or "channeled", we have included a list that specifically identifies those soils.

BASIS FOR ADJUSTMENT:

The 20% adjustment is based on a methodology developed by NRCS. They currently calculate a SRPG for frequent flooding that is 15% lower than occasionally flooded soils. This 15% reduction in the SRPG equates to approximately a 20% reduction in the landlord's net income.

LEGAL AUTHORITY:

Most of you will be making the foregoing changes during the payment under protest procedures. The county appraiser has the legal authority to change the valuation of property to assure that it is valued according to law as a result of the informal meeting when a tax protest has been filed pursuant to K.S.A. 79-2005. (See subsection (a) of K.S.A. 79-2005.)

Some of you, on the other hand, have expressed a preference for making the foregoing changes prior to levies being set in your counties. For those of you preferring this option, the director of property valuation has authority pursuant to K.S.A. 79-1404, Sixteenth, to order any county appraiser to change the valuation of any class of property in the county which may seem just and necessary to assure that all property within the class is valued according to law. For those of you who prefer to make the foregoing changes prior to levies being set in your counties, this memorandum is an order to make the foregoing changes. Whichever option you choose, it is

imperative that for the sake of fairness and uniformity, all affected properties receive the adjustment.

Remember also, that with either option, when the director of property valuation orders a change in the value of the taxpayer's property, the taxpayer has the right to pay his or her taxes under protest notwithstanding the fact that the taxpayer may have previously appealed the current year's value. See subsection (b) of K.S.A. 79-2005.