

**STATE OF KANSAS**  
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**Division of Property Valuation**

**April 27, 1998**

**To: All County Appraisers**

**From: Mark S. Beck**

**Subject: Agricultural Land Valuations**

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Our mutual assignment is to assure that all agricultural property is valued fairly, accurately and uniformly throughout the state. The agricultural use valuation committee, comprised of agricultural producers, legislators, county appraisers, a Kansas State University representative, and myself have worked for nearly three years in creating a valuation structure that satisfies these overall objectives and meets the requirements of the court order we are operating under.

As we implemented the final major piece of this structure, the incorporation of detailed soil types to reflect individual parcel productivity, it became clear that there were some parcels in counties that would experience significant valuation increases. A contributing factor to some of these increases is the previous adjustments to valuations made on the basis of "adverse influences." These adjustments were apparently an attempt to properly recognize unique factors affecting a parcel's value that were not contemplated by the overall formula.

The present formula more comprehensively takes into account what had been "adverse influences." Accordingly, we need to be sure that agricultural land values are not now adjusted twice for the same factor. At this point in time, we have generally identified four adverse influences that may not be adequately considered within the present agricultural use valuation formula. It is possible that others exist as well. Please advise us if you believe you have discovered factors that impact productivity that are not accounted for in the formula, and we will research the matter further and take appropriate action, where necessary.

Following is a list of adverse influences that our research indicates may not be sufficiently accounted for in the current agricultural use valuation formula, and general guidelines as to how these influences shall be addressed. More specific information will be provided at a later date. As other adverse influences are discovered, they too, will be addressed. At this point, we must allow the process to be dynamic and responsive in order to continue to improve it.

### 1. Canopy Cover

- a. County appraiser views parcel;
- b. County appraiser delineates area impacted on map;
- c. County appraiser determines appropriate reduction from actual inspection and makes the appropriate reduction:

1. 0-25% cover	=	No reduction
2. 25-50% cover	=	20% reduction
3. 50-75% cover	=	30% reduction
4. 75-100% cover	=	50% reduction

- d. County appraiser establishes adverse influence file for parcel.

### 2. Salinity and Alkalinity

- a. County appraiser requests that taxpayer provide soil analysis from crop consulting service;
- b. County appraiser delineates area impacted on map;
- c. County appraiser reduces value as indicated by report;
- d. County appraiser establishes adverse influence file for parcel;
- e. County appraiser notifies local NRCS office of change.

### 3. Water Table Fluctuation

- a. County appraiser delineates area impacted on map;
- b. County appraiser contacts local NRCS office, as stated in May 2, 1997, agreement memorandum, and request verification;
- c. County appraiser contacts PVD for assistance;
- d. PVD provides temporary influence amount until NRCS review is complete;
- e. County appraiser establishes adverse influence file for parcel.

**4. Newly Constructed Drainage and Flood Control Areas.**

- a. County appraiser views parcel;
- b. County appraiser delineates area impacted on map;
- c. County appraiser contacts PVD for assistance;
- d. PVD contacts responsible agency and provides adverse influence amount.
- e. County appraiser establishes adverse influence file for parcel.

I am confident that by working closely with each other, we can assure that individual concerns are resolved fairly and that agricultural use valuations based upon productivity are applied uniformly across the state, as required by law.