

STATE OF KANSAS

David C. Cunningham, Director
Robert B. Docking State Office Building
915 S.W. Harrison St.
Topeka, Kansas 66612-1585



(913) 296-2365
FAX (913) 296-2320

Department of Revenue
Division of Property Valuation

DIRECTIVE #92-022

TO: County Appraisers

SUBJECT: Homesite Delineation

This directive is adopted pursuant to the provisions of L. 1992, ch. 249, § 1, and shall be in force and effect from and after the Director's approval date.

The county appraiser shall not establish a "standard" size for homesites. K.S.A. 1991 Supp. 79-1476 defines "land devoted to agricultural use" and further describes land excluded from agricultural use as follows:

Land devoted to agricultural use shall not include those lands which are used for recreational purposes, suburban residential acreages, rural home site or farm home sites and yard plots whose primary function is for residential or recreational purpose even though such properties may produce or maintain some of those plants or animals listed in the foregoing definition.

Many suburban residential acreages and rural homesites encompass anywhere from two to twenty acres, and in some cases even more. Although the house, garage and surrounding landscaped lawn may only occupy one acre, the remaining acreage should not be valued as agricultural land if the primary function is for residential or recreational purposes. Homesites (both rural and farm) or yardplots are defined as follows:

Land on which a residence, used or intended to be used for nontransient human habitation, and the supporting auxiliary facilities and improvements which enhance the residential amenities are located. It also includes that portion of a residential property which is used for incidental horticultural, agricultural or recreational purposes.

Each tract must be considered individually and delineated as to what is actually being used. While an appraiser may choose to include septic drain fields, zoning factors, etc., in the homesite delineation which might infer a minimum size, there **can not** be a standard size established for the homesite. Each site must be delineated on the map and the area calculated to the nearest one-tenth of an acre.

Approved: November 3, 1992

David C. Cunningham
Director of Property Valuation