

Mark Beck, Director

Kansas Department of Revenue
915 SW Harrison St.
Topeka, KS 66612-1585
785-296-2365
FAX 785-296-2320



(785) 296-2365

FAX (785) 296-2320

Hearing Impaired TTY (785) 296-2366

Internet Address: www.ink.org/public/kdor

Division of Property Valuation

MEMORANDUM

TO: All County Appraisers

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

DATE: June 22, 2000

SUBJECT: Valuation of land in the Federal Wetlands Reserve Program

The 2000 legislature has passed a bill that has specifically spelled out the manner in which land in the federal wetlands reserve program (WRP) or emergency wetlands reserve program (EWRP) is valued under K.S.A. 79-1476. **For the 2000 valuation year and after, all land subject to the federal wetlands reserve program shall be classified as native grassland. No other adjustments should be made to these program acres.** This program is not to be confused with land in the federal conservation reserve program (CRP) that continues to be classified as cultivated dry land.

This addition to K.S.A. 79-1476 resulted from a State Board of Tax Appeals order that valued this type of land at market value with a property classification as "All Other." While we do know of instances where the value will increase because this property is in the "waste" use type, the legislature felt it a better remedy to call this "land devoted to agriculture" and value it as native grass.

We have been able to obtain a current list of counties that have contracts and the approximate amount of acres under contract. The Natural Resources Conservation Service (NRCS) administers WRP and has provided the landowner names, location, date and approximate number of the acres enrolled. A hard copy of the list is being mailed to those counties with WRP acres (list of affected counties enclosed). The WRP is an active program and additions are being made annually. We will contact counties around the first of the year that have new WRP contracts.

Using the information from NRCS, contracts can be found in the county register of deeds office. Most of the contracts involve the purchase of a 30-year or permanent easement from the United States of America, United States Department of Agriculture, Natural Resources Conservation Service (formerly Soil Conservation Service), which would require a recorded instrument. A detailed map describing the easement area would also be included. There is one type of WRP that would not require the filing of an easement. It is the restoration WRP and is generally for a shorter time period. This restoration WRP should be classified as native grassland just like the 30-year and permanent programs.

Should you have any questions, do not hesitate to contact Zoe Gehr (785) 296-6719 or Roger Hamm (785) 296-8451.

Kansas Wetlands Reserve Program

Number of Contracts and Acres through 1999

| County | Contracts | Acres |
|-------------|-----------|-------|
| Allen | 2 | 405 |
| Barton | 2 | 255 |
| Bourbon | 1 | 31 |
| Cherokee | 5 | 965 |
| Cheyenne | 2 | 41 |
| Coffey | 2 | 81 |
| Doniphan | 1 | 100 |
| Franklin | 1 | 28 |
| Jackson | 1 | 63 |
| Labette | 4 | 652 |
| Leavenworth | 1 | 27 |
| Linn | 11 | 953 |
| Lyon | 4 | 649 |
| Miami | 4 | 198 |
| Morris | 1 | 71 |
| Neosho | 12 | 2776 |
| Rawlins | 2 | 55 |
| Reno | 1 | 7 |
| Republic | 1 | 5 |
| Rice | 1 | 39 |
| Sedgwick | 1 | 6 |
| Stafford | 4 | 186 |
| Sumner | 1 | 23 |
| Wabaunsee | 1 | 61 |
| Washington | 1 | 11 |
| Wilson | 1 | 13 |
| Totals | 68 | 7701 |