

## CLASSIFICATION DESCRIPTIONS AND ASSESSMENT PERCENTAGES

The letter code listed under class on the front of this notice indicates the classification of this parcel as defined below. Real property is classified and then assessed at the following percentage of appraised value. Property class assessment percentages are set by the State Constitution and cannot be adjusted by the county.

CLASS	DESCRIPTION	ASSESSMENT %
R	Real property used for residential purposes including apartments and condominiums	11.5%
F	Residences on farm homesites	11.5%
A	Land devoted to agricultural use	30%
A	Improvements on land devoted to agricultural use	25%
V	Vacants lots	12%
N	Real property owned and operated by not-for-profit	12%
C	Real property used for commercial and industrial purposes	25%
O	All other rural and urban real property	30%
E	Tax exempt property	0%

### TAX INFORMATION

Please be aware that if your property value goes up, it does not necessarily mean you will pay more taxes. Likewise, if your property value goes down or does not change, it does not automatically mean you will pay less or the same amount of taxes. Your property taxes are based on how much your local governments decide to spend on roads, parks, fire protection, police protection, health and other services each year. Property taxes also fund your local public schools.

### STARTING AN APPEAL

If you wish to appeal the value or classification of your property, contact the county appraiser's office within 30 days from the mailing date of this notice to schedule an informal meeting. All informal meetings must be completed by May 15th. Please have your parcel number ready when you call. The county appraiser's customer service phone number is printed on the front side of this notice. Note: If the property owner is going to be represented by someone else at the informal meeting, the property owner must complete and file a "Declaration of Representation" form with the appraiser's office prior to the date of the meeting.

The county will send confirmation of the time and date of the scheduled informal meeting at least ten days prior to the meeting. Within a few days after the informal meeting, you will receive a decision in the mail from the county appraiser's office.

If you do not appeal within the 30 days, you can still protest the value or classification of your property when you pay your taxes, or by January 31st if your taxes are paid out of an escrow account or by a tax service. By law, you cannot appeal both at the time of notice and when you pay your taxes for the same property in the same tax year.

During the informal meeting, the appraiser will explain how the value was determined. During or before the meeting, you should review the record on your property to be sure all the information such as age, style and size is correct. You should also review information the appraiser's office has on properties comparable to your own and sales of comparable properties. The burden of proof for residential property valuation is the duty of the county appraiser's office. However, supplying the appraiser with supporting documentation to validate your opinion of value for the property under appeal is recommended.

Please remember that the county appraiser is required by law to value property in a uniform and equal manner and should not be considered an adversary. The county does not receive more money by raising property values. The money needed for local services is set during budget hearings held in August. Increases or decreases in property values do not change the amount of tax dollars needed for local services.

**A comprehensive guide to the appeal process in Kansas is available free of charge in your county appraiser's office. If you have any questions please contact the county appraiser's office.**