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HOUSE OF REPRESENTATIVES

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KEN CORBET
54TH DISTRICT

October 13, 2026

REP. CORBET QUESTIONS CONSTITUTIONALITY OF KANSAS PROPERTY TAX SYSTEM

TOPEKA, Kan. – State Representative Ken Corbet (R-District 54) has formally requested an opinion from Kansas Attorney General Kris Kobach on whether disparities in property valuations across the state violate the Kansas Constitution's requirement for uniform and equal taxation.

"Our property tax system is broken, and Kansas taxpayers deserve answers," Corbet said. "When properties are not assessed consistently across the state, it raises serious questions about fairness and whether taxpayers are being treated equally under the law."

Corbet expressed concern that inconsistent property valuations can create inequities in the tax system, potentially shifting tax burdens among property owners and affecting how school funding is distributed across the state.

"When some properties are significantly undervalued compared to others, the consequences can extend beyond individual tax bills," Corbet said. "Homeowners, businesses, and school districts all have a stake in ensuring our property tax system is fair, accurate, and consistent."

Corbet said his request for an Attorney General's opinion is intended to provide clarity on the state's constitutional obligations and determine whether changes are necessary to ensure equal treatment of Kansas taxpayers.

"This isn't about pointing fingers or assigning blame. It's about recognizing that we have a responsibility to ensure our tax system treats every Kansan fairly," Corbet said. "If the system isn't working as the Constitution requires, we have an obligation to fix it."

A handwritten signature in black ink that reads "Ken Corbet".

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KEN CORBET
54TH DISTRICT

Date: October 12, 2026

The Honorable Kris Kobach Attorney General of Kansas
Memorial Hall, 120 SW 10th Avenue, 2nd Floor Topeka, Kansas 66612

Re: Request for Attorney General Opinion Pursuant to K.S.A. 75-704: Uniform and Equal Taxation of Property in Kansas (Kan. Const. art. 11, Section 1; U.S. Const. amend. XIV)

Dear Attorney General Kobach:

Pursuant to K.S.A. 75-704, I respectfully request your opinion on the questions below, in my capacity as State Representative for the 54th District and a member of the House Committee on Taxation.

Kansas Constitution, Article 11, Section 1 requires “a uniform and equal basis of valuation and rate of taxation of all property subject to taxation.” The Kansas Department of Revenue’s Property Valuation Division (“PVD”) is required by the Kansas Real Estate Ratio Study Act, K.S.A. 79-1485 et seq., and specifically K.S.A. 79-1488, to measure that result every year through official sales-ratio studies. PVD’s own studies for 2022 through 2025, summarized in Attachment A, show a recurring, multi-year pattern of nonuniformity: commercial and industrial compliance collapsed from 92.1% to 55.4% (median ratio) and 96.6% to 39.6% (coefficient of dispersion) between the 2024 and 2025 study years, and 47 to 59 counties failed the residential median-ratio standard in each of the last three years despite a high statewide average. I ask your opinion because this is the State’s own compliance data, and it raises a substantial question whether the system as implemented satisfies Section 1, and whether existing remedies are adequate to correct it. The same data may also implicate the Equal Protection Clause of the Fourteenth Amendment to the United States Constitution, which likewise prohibits gross, uncorrected disparities in property tax assessment.

1. QUESTIONS PRESENTED

1. Whether the system of property valuation that every Kansas county appraiser is statutorily required to follow, including PVD’s centrally directed policies, procedures, guidelines, and methodologies under K.S.A. 79-1456, of which its computer-assisted mass-appraisal (“CAMA”) system is one component, produces the uniform and equal basis of valuation Section 1 requires, in light of PVD’s own ratio-study findings showing recurring, multi-county departures from acceptable uniformity standards.
2. Whether the individualized remedies available to a Kansas property owner (K.S.A. 79-1448, 79-1496, 79-2005) are legally capable of correcting nonuniformity that spans multiple counties, given that Kansas courts have confined the taxpayer protest remedy to inequality within the county in which the tax was paid.

3. Whether the enforcement and equalization mechanisms committed to PVD and the Board of Tax Appeals (“BOTA”) under K.S.A. 79-1404, 79-1409, 79-1413a, 79-1445, 79-1479, and 79-1495 are legally sufficient, and have, in fact, operated, to correct the pattern documented in PVD’s own 2022–2025 ratio studies.
4. Whether K.S.A. 79-1479(b)’s escalation procedure, K.S.A. 79-1479(c)’s independent 60-day review and order requirement, and K.S.A. 79-1495’s audit requirement each impose mandatory, non-discretionary duties on the director of property valuation and/or the state board of tax appeals.
5. Given that PVD and BOTA each report no institutional memory of the K.S.A. 79-1479(a) complaint process, the 79-1479(b) escalation procedure, or the 79-1479(c) review ever having been invoked, notwithstanding PVD’s own ratio-study data documenting the very noncompliance these provisions address, whether mandamus pursuant to K.S.A. 60-801 et seq. is available to compel performance of these duties.
6. Whether the same pattern, gross, documented, multi-year disparities in assessment ratios between similarly situated properties and counties, persisting despite PVD’s own knowledge of them, also violates the Equal Protection Clause of the Fourteenth Amendment to the United States Constitution, independent of the state constitutional question in Question 1.

2. DISCUSSION

2.1 The Constitution Requires Actual, Uniform Fair Market Value, and PVD’s Own Data Shows the System Is Not Producing It

Section 1 requires a uniform and equal basis of valuation, which the legislature has set at fair market value, and in *Jordan* the Court held unconstitutional, and severed from K.S.A. 79-1460, the provisions (subsections (a)(2) and (c)) that, by their terms, prevented appraisers from valuing one class of property on that same basis: “K.S.A. 2014 Supp. 79-1460 is unconstitutional to the extent it prevents appraisers from valuing taxable real property at its actual fair market value in any tax year.” *Board of Johnson County Comm’rs v. Jordan*, 303 Kan. 844, Syl. ¶ 6 (2016). Section 1 is violated not by isolated appraisal error or imperfect precision but by a gross, intentional disparity: uniformity does not permit “a systematic, arbitrary or intentional valuation” of the property of “one or a few taxpayers” “at a substantially higher valuation than that placed on other property within the same taxing district.” See *Gordon v. Hiatt*, 214 Kan. 690 (1974) (quoting *Addington v. Board of County Comm’rs*, 191 Kan. 528, 532 (1963)). *Addington* itself involved assessment at over 30% of value against a 12% county median, and it applied the rule within a single taxing district. That is exactly what PVD’s own ratio studies show: the commercial/industrial class failed the statewide standard in every one of the last four study years, and 47 to 59 counties failed the residential standard in each of the last three. Because every county appraiser must apply PVD’s centrally directed valuation methodology under K.S.A. 79-1456, of which its CAMA system is one component, a flaw in that methodology is replicated everywhere it is used, which is why the legislature itself requires independent, market-based verification of the commercial class whenever the ratio study shows a county failing, K.S.A. 79-1495. The question is the result that verification exists to catch, not the administrative method.

This is not merely a shifted burden; it produces literally unequal taxation, in Section 1’s own terms. Kansas levies are computed by dividing a certified budget by the total assessed valuation of the jurisdiction, and the resulting mill rate is then “levied equally upon all real and personal property subject to the same tax,” K.S.A. 79-1803. When the commercial and industrial class is undervalued relative to its actual fair market value, the assessed-value base used to compute that rate is understated, so the rate itself must rise to raise the same certified budget. Every other taxpayer in the jurisdiction then pays that higher rate on an accurately valued parcel, meaning the undervaluation of one class makes the taxation of every

other property owner in that jurisdiction unequal, not merely a shortfall to the taxing unit. The Kansas Supreme Court has recognized the same burden-shifting principle in the context of a different valuation statute, the two-year valuation freeze in K.S.A. 2014 Supp. 79-1460: because the tax rate is set by dividing the levy across aggregate valuation, “inequity in property valuation results in inequity in the ad valorem tax burden.” *Board of Johnson County Comm’rs v. Jordan*, 303 Kan. 844 (2016).

This is not theoretical for the State’s school-finance system. A district’s state foundation aid is funded by a 20-mill levy that raised approximately \$906.7 million statewide as of the November 2025 assessment but does not depend on how much its own levy actually raised, K.S.A. 72-5142(c), 72-5132(t), 72-5134; a county whose appraisals run systematically below true market value therefore contributes less than its fair share into that pooled fund while drawing the same funding out of it. The same distortion recurs in the local option budget that funds a substantial share of nearly every district’s operating budget: LOB equalization authority is based solely on each district’s certified assessed valuation per student, ranked against all 105 counties with no adjustment for whether that value reflects true market value, K.S.A. 72-5143(a), 72-5145(b); an under-assessed district therefore appears poorer per pupil than it actually is and draws supplemental state aid, “deemed to be state moneys” under K.S.A. 72-5145(d), that an accurately appraised district of equal true wealth would not receive.

This is not merely PVD’s own technical finding; it is a pattern the appraisal profession’s own leadership publicly acknowledged at the time. In a Fall 2022 newsletter column, the then-president of the Kansas County Appraisers Association, Kathy Bridges, RMA, wrote that she had learned “that so many counties were out of 2021 commercial ratio study compliance - around 40 is what I was told. Yikes! And that 17 counties were out of 2022 substantial compliance, mainly due to the residential ratio study statistical measures. Boy did that make my heart sink.” Kathy Bridges, RMA, KCAA President, Kathy’s Korner, *Appraising the Plains*, Vol. 26, Issue 4 (Fall 2022), at 2 (Attachment C). The association representing Kansas’s own county appraisers was concerned enough to send “a letter to the PVD director concerning ratio study and the statistical standards in Kansas” that same year, yet the pattern PVD’s own data documents in Attachment A continued largely unabated through 2025.

2.2 The Remedies Available to an Individual Taxpayer Cannot Reach Nonuniformity That Spans Multiple Counties

Kansas law gives a property owner an informal meeting with the county appraiser (K.S.A. 79-1448), a right to submit a third-party fee appraisal (K.S.A. 79-1496), and a right to protest taxes as illegal or void (K.S.A. 79-2005). Kansas also once authorized a more robust remedy, binding arbitration of valuation disputes, in four counties, K.S.A. 79-1494 (applicable only through December 31, 1995, and not currently in effect), underscoring that even when the legislature enhanced an individual remedy, it never made that enhancement permanent or statewide. The protest remedy is similarly confined: in *McManaman v. Board of County Commissioners*, 205 Kan. 118 (1970), the Kansas Supreme Court held that where a taxpayer’s own county assessed lawfully and the complaint rests on other counties’ officials’ failure to assess at the statutory rate, or on the director’s failure to enforce uniformity, those matters cannot furnish the basis for relief in a K.S.A. 79-2005 protest action. The court did not foreclose protest relief for constructive-fraud inequality within the county where the taxes are protested.

That confinement maps directly onto PVD’s data, which describes a multi-county pattern. No individual protest, however meritorious, can present that pattern to a court. A taxpayer bearing a disproportionate share of the tax burden because other counties are undervaluing a class of property has no individual remedy that reaches the cause of that harm.

2.3 The State's Own Enforcement Tools Have Not Closed the Gap the Ratio Studies

Document

PVD must annually determine county compliance and publish noncompliant counties (K.S.A. 79-1445), must file a complaint with BOTA where a county fails to comply, with BOTA empowered to have PVD assume the county appraiser's duties until compliance is restored (K.S.A. 79-1479), and BOTA, sitting as the State Board of Equalization, may equalize valuation between counties (K.S.A. 79-1409). But the 79-1413a remedy is narrower than it may appear: in *Board of County Commissioners v. Duffy*, 259 Kan. 500 (1996), the Court held BOTA lacked authority under K.S.A. 79-1413a to order the DPV to carry out a statewide reappraisal of agricultural land, and it declared such orders void. It also stated that nothing in K.S.A. 79-1409 or 79-2439 authorizes BOTA to order a statewide reappraisal. The Court reasoned that 79-1413a speaks only of reappraisal of property in a county, and that promulgating valuation schedules is a matter solely within the DPV's power under K.S.A. 79-1476. In response to this inquiry, PVD confirmed that it is not aware of any instance in its institutional memory in which it has filed a K.S.A. 79-1479(a) complaint with BOTA regarding a noncompliant county.

The same gap extends to the further mechanisms K.S.A. 79-1479 provides in subsections (b) and (c). Subsection (b) directs PVD, upon finding a county out of compliance, to require a corrective-action plan, and, if no plan is submitted or approved, to petition BOTA for review of the plan or for authority to assume control of the county's appraisal program, with BOTA empowered to order the county to reimburse the state's costs. PVD confirmed, in response to this inquiry, that while it has required corrective-action plans from counties in the past, it has not required one "for several years (15+/-)." As to the escalation procedure in subsection (b)'s second paragraph, PVD advised that it does not recall any of this, petitioning BOTA, BOTA's review, PVD's assumption of a county's appraisal program, or a cost-reimbursement order, ever having occurred, a recollection informed by institutional memory within the agency reaching back to the years. As to subsection (c), BOTA's own, independent duty to review the ratio study within 60 days of publication and, where warranted, order PVD to act or show cause, PVD, which would necessarily be the recipient of any such order, confirmed that it does not recall ever receiving one. BOTA does not recall any formal complaints under subsection (a) during that time, subject to confirmation against the Board's own records. Taken together, these are the considered accounts of two agencies whose institutional memory, respectively: subsections (a) and (b)'s escalation procedures appear to have gone unused, and PVD has no record of ever receiving the order subsection (c) would require BOTA to issue, notwithstanding that K.S.A. 79-1479 remains current law, having been amended as recently as the 2024 Special Session, and notwithstanding PVD's own ratio-study data documenting the very noncompliance these provisions address.

The ratio-study record is itself the most direct evidence of whether these mechanisms are working. If they were correcting the nonuniformity they are designed to detect, the commercial and industrial class would not have collapsed in the 2025 study year after a year of improvement, and the same counties would not recur on the residential failure list every year. I ask your opinion on whether that record shows a gap between the tools the statutes provide, and the uniformity Section 1 requires in practice.

In response to this inquiry, PVD provided its internal cost and assignment summary for the K.S.A. 79-1495 market-based commercial appraisal audit program, covering assignment years 2016 through 2026. That record shows that for the 2022, 2023, and 2024 study years, each a year in which, per PVD's own ratio studies, the commercial and industrial class failed the statewide standard, the corresponding audit assignment was, respectively, not completed, only partially completed (fee appraisals only), and not completed, with PVD's own notations attributing the lapses to "staffing/timing/costs." A statutory safeguard enacted specifically to verify and correct nonuniformity has not generally been performed notwithstanding K.S.A. 79-1495's mandatory terms, in years when the condition triggering it was plainly present. I ask that your opinion address what legal consequence follows from a mandatory statutory audit

requirement going substantially unperformed across successive cycles, and, to the extent the question requires further fact-finding beyond what PVD's own records show, that it note the need for the Legislative Division of Post Audit to examine this audit program's performance history directly.

PVD's own substantial-compliance methodology may help explain why so many counties can carry a ratio-study failure without a finding of noncompliance. Under PVD Directive #24-046, a county's compliance score allocates only 50 of 100 total points to ratio-study performance, with the remainder drawn from procedural, agricultural-use, cadastral-mapping, and statutory-compliance components, and a county attains substantial compliance with a score of 75 or more. When a subclass has fewer than three valid sales, the points for that subclass are removed from the scoring base entirely rather than counted as a failure. A county whose commercial/industrial sample is undersized, common outside the State's urban counties, therefore faces no statistical penalty for that subclass at all, and its overall score is carried by residential performance and procedural compliance alone. I ask that your opinion consider whether a compliance standard that can return a passing score despite commercial/industrial failures PVD's own ratio studies document is itself adequate to the uniformity Section 1 requires.

A comparable gap is independently confirmed in PVD's own records. For the 2022 study year, the same year PVD's published ratio-study data shows 58 counties failing the residential median-ratio standard (Attachment A), PVD's own substantial-compliance determination found only 16 counties out of compliance, a figure corroborated within one county by the Kansas County Appraisers Association's then-president's contemporaneous account of 17. Kathy Bridges, RMA, KCAA President, Kathy's Korner, *Appraising the Plains*, Vol. 26, Issue 4 (Fall 2022), at 2 (Attachment C). Whatever the precise scoring methodology in effect that year, the same structural gap between raw ratio-study failure and an official finding of substantial compliance that Directive #24-046 would produce today was already present in 2022.

A recent Miami County matter supplies a concrete, government-corroborated illustration of this pattern at the county level. In a December 2024 Summary Decision addressing a specific Miami County parcel, the Board of Tax Appeals found that "the Board finds no market evidence in the record supporting the County's current appraised value" and that "the Board has examined the County's land sales and finds no sales that support the County's \$66,000 base acre value for the subject." The Board instead valued the land at the County's own residual rate of \$21,000 per acre, reducing the parcel's 2024 appraised value from \$37,530 to \$8,600. In re Equalization Appeal of Williams, Kan. Bd. of Tax Appeals, Docket No. 2024-5670-EQ (Summary Decision, Dec. 2024). I offer this BOTTA decision, attached as Attachment B, as a government tribunal's own finding, consistent with the pattern PVD's statewide ratio-study data documents above.

2.4 The Same Pattern May Independently Violate the Equal Protection Clause of the Fourteenth Amendment

PVD's data may also raise a federal constitutional question independent of Section 1. In *Allegheny Pittsburgh Coal Co. v. County Commission of Webster County*, 488 U.S. 336 (1989), the United States Supreme Court held that a gross and long-standing disparity in assessment ratios between comparable properties violates the Equal Protection Clause of the Fourteenth Amendment, and that a taxpayer subjected to such a disparity cannot be remitted to the remedy of seeking to raise other owners' assessments. The disparities PVD's own ratio studies document, a commercial/industrial class whose statewide coefficient of dispersion has exceeded the 20.0 uniformity standard in every study year 2022 through 2025, and counties whose residential assessments have deviated from the 90.0-to-110.0 standard in three or four of the last four years, reflect the same failure to achieve "the seasonable attainment of a rough equality in tax treatment of similarly situated property owners" that the Court found

constitutionally inadequate in *Allegheny Pittsburgh*, 488 U.S. at 343, and, like the disparities in that case, have persisted across consecutive study years rather than appearing in a single assessment cycle.

I recognize one limit on this authority. The Court in *Allegheny Pittsburgh* expressly reserved whether its holding would apply if the disparate treatment were, in its words, “the law of a State, generally applied,” rather than an aberrational local practice, and in *Nordlinger v. Hahn*, 505 U.S. 1 (1992), the Court upheld California’s acquisition-value assessment system as a deliberate, generally applicable legislative choice. Kansas law draws no such distinction: K.S.A. 79-503a and 79-1439 require uniform assessment at fair market value statewide, so any disparity reflected in PVD’s ratio studies is, by definition, a departure from that uniform standard rather than a deliberately different rule generally applied. *Nordlinger* distinguished *Allegheny Pittsburgh* as the “rare case” in which the facts precluded any plausible inference that the unequal assessments served acquisition-value policies. In a footnote (n.8), the Court said it did not suggest that the protections of the Equal Protection Clause are any less when the classification is drawn by legislative mandate, as in *Nordlinger*, than by administrative action, as in *Allegheny Pittsburgh*, and also said it did not suggest that the Clause constrains administrators who violate state uniformity law, citing *Snowden v. Hughes*. That footnote is dicta and leaves the question undecided, but it cuts against the theory rather than inviting it, and Justice Thomas’s concurrence read the majority’s reasoning as resting on the state-law violation. I ask that your opinion address whether PVD’s data supports an *Allegheny*-type claim that no plausible rational basis explains the disparity, and whether the theory survives footnote 8.

3. CONCLUSION AND REQUEST

For the reasons above, I respectfully request your opinion on the six questions presented: whether the valuation system PVD directs county appraisers to follow under K.S.A. 79-1456, measured against PVD’s own findings, produces the uniformity Section 1 requires; whether individual taxpayer remedies can reach nonuniformity spanning multiple counties; whether PVD and BOTA’s enforcement tools are legally sufficient and have, in practice, corrected the pattern documented in PVD’s 2022–2025 ratio studies; whether K.S.A. 79-1479(b), 79-1479(c), and 79-1495 impose mandatory, non-discretionary duties, and whether mandamus pursuant to K.S.A. 60-801 et seq. is available to compel their performance where the record shows them unperformed; and whether that same pattern also violates the Equal Protection Clause of the Fourteenth Amendment. Supporting data and sources are set out in Attachment A. I would welcome the opportunity to provide any further information, and I appreciate your attention to this request.

Sincerely,



Ken Corbet, State Representative, 54th District

Enclosures: Attachment A: Kansas Property Valuation Division Sales Ratio Study Data, 2022–2025; Attachment B: In re Equalization Appeal of Williams, Kan. Bd. of Tax Appeals, Docket No. 2024-5670-EQ (Summary Decision, Dec. 2024); Attachment C: Kathy Bridges, RMA, KCAA President, Kathy’s Korner, *Appraising the Plains*, Vol. 26, Issue 4 (Fall 2022), at 2.

ATTACHMENT A:

PROPERTY VALUATION DIVISION SALES RATIO STUDY DATA, 2022–2025

Source: Kansas Department of Revenue, Property Valuation Division, Final Appraisal/Sales Ratio Studies, 2022–2025, available at <https://www.ksrevenue.gov/pvdratiostats.html>, together with county-level statistical compilations, historical compliance determinations, and commercial/industrial assessed-value data PVD subsequently provided in response to a related data request.

3.1 Statewide, Value-Weighted Compliance

Measure	2022	2023	2024	2025
Residential: median ratio compliance	96.3%	96.9%	97.5%	98.4%
Commercial/Industrial: median ratio compliance	69.5%	76.2%	92.1%	55.4%
Residential: COD compliance	98.0%	97.3%	99.9%	99.6%
Commercial/Industrial: COD compliance	67.8%	44.8%	96.6%	39.6%

3.2 County-Level Residential Median-Ratio Failures

Study Year	Counties Failing the Residential Median-Ratio Standard
2022	58 counties
2023	58 counties
2024	59 counties
2025	47 counties

County-level counts are tabulated from PVD's published county-by-county median ratios for each year, applying the same 90.0 to 110.0 standard PVD uses to assess statewide compliance. Of the 105 counties, 53, more than half the State, failed this standard in at least three of the four years shown: 22 counties failed all four years (Bourbon, Clark, Comanche, Crawford, Decatur, Doniphan, Edwards, Elk, Hamilton, Harper, Hodgeman, Jackson, Marion, Neosho, Norton, Osage, Phillips, Rawlins, Sheridan, Sherman, Wabaunsee, and Wallace), and 31 more failed three of the four (Allen, Anderson, Barber, Chase, Chautauqua, Cherokee, Cloud, Coffey, Ford, Gove, Graham, Gray, Greeley, Greenwood, Kearny, Kingman, Kiowa, Labette, Lane, Meade, Morris, Morton, Rice, Seward, Smith, Stevens, Thomas, Trego, Wichita, Wilson, and Woodson).

3.3 Commercial/Industrial Coefficient of Dispersion: The Counties Driving the 2024-2025 Decline

PVD's ratio studies report that the share of statewide commercial/industrial property value located in counties meeting the uniformity (COD) standard fell from 96.6 percent in 2024 to 39.6 percent in 2025. An independent analysis of PVD's county-level data, weighting each county's compliance status by its certified commercial/industrial assessed valuation, confirms the direction and approximate magnitude of

that decline, PVD's figure reflects a 95-percent-confidence-interval test, while this analysis uses each county's point-estimate COD, which produces a lower baseline compliance share but the same trend, and identifies the specific counties responsible. Riley, Ellis, Ford, and Crawford Counties, which together represent more than \$500 million in commercial/industrial assessed valuation, each met the uniformity standard in the 2024 study and failed it in the 2025 study: Riley County's coefficient of dispersion rose from 1.34 to 23.52; Ellis County's from 11.90 to 31.45; Ford County's from 11.75 to 40.54, on an assessed base that itself grew 60 percent; and Crawford County's from 12.61 to 34.00. Lyon, Harvey, Miami, Neosho, Thomas, Dickinson, Pratt, Labette, Nemaha, Morris, and Brown Counties show the same pattern on smaller assessed bases. The handful of counties that moved into compliance over the same period, Coffey, Stafford, Stevens, Trego, Clay, Marshall, Phillips, Russell, and Doniphan, represent substantially smaller commercial/industrial tax bases and do not offset this decline.

ATTACHMENT B:

EQUALIZATION APPEAL OF WILLIAMS, KAN. BD. OF TAX APPEALS, DOCKET NO. 2024-5670-EQ (SUMMARY DECISION, DEC. 2024)

**BEFORE THE BOARD OF TAX APPEALS
STATE OF KANSAS**

IN THE MATTER OF THE EQUALIZATION
APPEAL OF WILLIAMS, BRIAN C &
JENNIFER D FOR THE YEAR 2024 IN
MIAMI COUNTY, KANSAS

Docket No. 2024-5670-EQ

Parcel ID # 061-046-24-0-00-00-018,00-0

SUMMARY DECISION

Now the above-captioned matter comes on for consideration and decision by the Board of Tax Appeals of the State of Kansas. The Board conducted a hearing in this matter on December 11, 2024. Jennifer D. Williams, Taxpayer, appeared *Pro Se*. Miami County, Kansas (the "County") appeared by Shannon Maxwell, County Appraiser. The tax year in issue is 2024.

After considering all of the evidence and arguments presented, the Board finds and concludes as follows:

The Board has jurisdiction of the subject matter and the parties, as an equalization appeal has been properly and timely filed pursuant to K.S.A. 79-1609.

The subject is a 0.41-acre vacant parcel of land located in Spring Hill, Kansas that has a 2024 appraised value of \$37,530. The parcel is fenced and rectangular in shape. In the 2023 tax year, the County classified and valued the subject as agricultural use land.

Jennifer D. Williams, Taxpayer, appeared on her own behalf. Ms. Williams testified that the subject is located across the road from her home. Ms. Williams challenged the vacant classification assigned to the subject and requested that the previous agricultural use classification assigned to the subject be reinstated. Ms. Williams testified that the subject yard is mowed or grazed by whatever animals are pastured on the property. Ms. Williams testified that, due to family issues, there was no livestock raised on the property in 2023, and the property was allowed to rest. Ms. Williams submitted that, in late 2023, dogs were periodically fenced on the subject while the construction of an addition was occurring on the Taxpayer's home located across the street.

Ms. Williams also challenged the subject's valuation and asserted that the subject was grossly overvalued. Ms. Williams testified that she purchased the

subject from the local rural water district for \$7,500 in 2014 because the seller agreed to finance the sale over 100 months interest free. Ms. Williams testified that there is a limited market for the subject as it is too small for use as a residential farm site, and it lacks electrical or sewer utility services. Ms. Williams disputed the County's base land value of \$66,000, and submitted that comparable vacant lots located in adjacent Johnson County were appraised at \$18,000 per acre. Ms. Williams requested that the subject be appraised at the County's Computer Assisted Land Pricing (CALP) table value for residual land, which is \$10,000 per acre.

Shannon Maxwell, County Appraiser, testified on behalf of the County. Ms. Maxwell testified that the subject was a buildable lot. Ms. Maxwell submitted that the County's CALP table examined ten years of comparable sales and determined a base value of \$66,000 per acre for the subject. The County further reduced the subject's appraised value 30% to account for the subject's small size and shape. Ms. Maxwell testified that the County model for rural properties appraises residual land at \$21,000 per acre, and undeveloped land at \$10,000 per acre.

For the classification dispute, the County bears the burden of initiating the production of evidence to prove by a preponderance of the evidence the validity and correctness of the property's assigned classification. The Board finds that the photographs of the subject do not indicate that any agricultural activities are occurring. The Board finds that the Taxpayer's kenneling of their pets on the property is not an agricultural endeavor. The Board finds no evidence indicating the subject was "devoted to agricultural use" as defined in K.S.A. 79-1476 as of the January 1, 2024, assessment date. For these reasons, the Board concludes that the subject's current classification as vacant is warranted and justified.

For the valuation dispute, the subject is vacant land and, therefore, the County bears the burden of initiating the production of evidence to prove by a preponderance of the evidence the validity and correctness of its valuation. See K.S.A. 79-1609.

Each parcel of non-agricultural real property in Kansas is appraised at its fair market value. K.S.A. 79-501. The term "fair market value" is defined as that "amount in terms of money that a well-informed buyer is justified in paying and a well-informed seller is justified in accepting for property in an open and competitive market, assuming the parties are acting without undue compulsion." K.S.A. 2009 Supp. 79-503a.

The Board finds no market evidence in the record supporting the County's current appraised value. The Board has examined the County's land sales and finds no sales that support the County's \$66,000 base acre value for the subject.

ATTACHMENT C:

KATHY'S KORNER, APPRAISING THE PLAINS, VOL. 26, ISSUE 4 (FALL 2022)

KATHY BRIDGES, RMA, KCAA PRESIDENT

APPRAISING THE PLAINS *of Kansas*

Volume 26 | Issue 4 | Fall 2022



2022 ANNUAL IAAO CONFERENCE

Kansas had a strong showing at the 2022 Annual IAAO Conference in Boston, with 19 in attendance. (Back row) Melinda Latham, Mitchell County; Steve Schurle, Riley County; Ryan Janzen Lyon County; Justin Eimers, Miami County; Anna Burson, Riley County; Jeff Ramsey, Johnson County; Tyler White, Sumner County; Lance Leis, Washington County; Laura Newell, Sumner County

(Front row) Brad Eldridge, Douglas County; Wendy Prosser, Barton County; Allen Todd, who is holding the Presidential Citation for Greg McHenry, Riley County; Sandra Lucas, Miami County; Lisa Ree, Ellis County; and Steven Miles, Douglas County. Not pictured: Kara Endicott, Johnson County; Lori Reedy, Cowley County; Cindy Magill, Sumner County; and PVD Director David Harper.

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KATHY'S KORNER

Kathy Bridges, RMA, Linn County, KCAA President

Every day to and from work, I have what I call "windshield time." This is when I do some of my best thinking, planning, reflecting — the list goes on. Sometimes I post those thoughts on social media, so if

you are my Facebook friend, you may have read a few.

Anyway, after mailing the 2022 valuation notices, holding informal appeals and certifying our values to the County Clerk, one of those thoughts resonated with me and still does.

On June 16 — I posted the following on social media: *Windshield Time... Thought for Today*

An Appraiser's job is trying to measure something that seems to be simply immeasurable. We are trying to measure human behavior. With the market over the past few years... this has undoubtedly been a challenge!

As humans, we try to predict what other people are going to do on a daily basis. We often do this by identifying repeating patterns in behavior. For example, in simple terms, someone's tendency to be late or times at which traffic is particularly bad, etc.

Making a good decision requires us not only to make our best possible guess as to what is going on right now, but to also make our best estimate of what we think might happen in the future.

In the last newsletter, I wrote about analysis and the trends and percentage of increases that our county was seeing (the measurement of human behavior). To be honest, it was scary to take that leap and make those unprecedented changes for 2022 values.

That thought has resurfaced recently after I learned that so many counties were out of 2021 commercial ratio study compliance — around 40 is what I was told. Yikes! And that 17 counties were out of 2022 substantial compliance, mainly due to the residential ratio study statistical measures. Boy did that make my heart sink. I know we all have a passion for what we do and take pride in our work. Commercial valuation has always been a challenge, but residential has certainly been up the ranks of being difficult, especially over the last few years.

With that said, the big question is: What can we do as a KCAA family in the future to assist with measuring these behaviors?

Over the past several months, the KCAA board, several KCAA committees, as well as PVD, have been brainstorming. Many items have come to fruition or are in the works. We need you, our membership, to step up and assist where you can to make the future successful.

Our KCAA board goals and accomplishments this past year were numerous and filled with many exciting things. Most of these will assist with doing our jobs better, while being more transparent moving forward. I am excited about these forward-thinking measures and ask that if you have ideas, get your voice out there! Here's just a few items on the list:

- Power BI dashboards and beginner/intermediate Power BI training classes scheduled

- KCAA letter of support and attendance to meetings for statewide implementation of assessment connect.

- Continuation of new appraisers' mentorship program following the PVD Orion user's monthly conference calls

- Revamp of the KCAA mentorship program/application to be rolled out soon

- Assisted PVD with review of implementation of certified instructor program.

- KCAA letter to the PVD director concerning ratio study and the statistical standards in Kansas.

- Several KCAA committees have been working hard on various issues that are too numerous to mention. (Huge shout out to each committee chair and members. Your hard work and commitment are making a difference!)

Over the years, I have had the opportunity to attend numerous IAAO conferences, however, I wasn't able to attend the IAAO conference in person in Boston in September. I was able to attend virtually. I did want to let everyone know that it was announced during the conference that IAAO will have a new value in exchange mentoring program that will kick off in the near future. My hope is to see some Kansas counties participate.

Over the years, I have learned so much from attending conferences and networking has been invaluable. I am excited for everyone who was able to go. Be sure to share your stories with others of your experience and apply some of that knowledge in your counties as well.

As my KCAA president term comes to an end at KAC in October, I want to express my sincere gratitude for you allowing me to serve our association in this position. I would also like to thank the KCAA board, Cindy Brenner, and the various appraisers and/or their staff that have stepped up and made a difference in so many ways over the past year. Your efforts have not gone unnoticed. I hope that the momentum keeps going on working together, because working together is better!

I look forward to seeing everyone at the KAC conference, Oct. 17 to 19 in Overland Park, and at the Orion user's conference Nov. 3 to 4 in Wichita. Take care and enjoy the fall season!