How do I calculate the property taxes on my home? Follow these simple steps:

1. Looking at your notice of value, find the "appraised value" of your home. Multiply the appraised value by the "assessment percentage" of 11.5% (.115)

_____________	x .115 =	_____________
appraised value		assessed value

2. Multiply the assessed value by your "mill levy" and then divide by 1,000 to estimate the property tax you owe. Contact your county clerk to find out what your mill levy is.

_____________	x	________	/ 1,000 =	______
assessed value		mill levy		tax bill

3. Effective for tax year 1999, the first $20,000 in appraised value of your home is exempt from the 20 mill statewide portion of the mill levy. For example, if the appraised value of your home is $20,000 or more, the amount your tax bill will be reduced is as follows:

20,000	x .115	= 2,300
appraised value	assessment	assessed value

2,300	x	20 mills	/	1,000	= $46
assessed value		statewide school mill levy			amount of reduction

If your home is appraised for less than 20,000 use your appraised value and follow the same procedures as shown in the above example. Please call your county clerk or appraiser's office if you have any questions.

When are property tax bills sent and when should they be paid?

The county treasurer mails tax bills on or before December 15th. All or at least half of the tax is due by December 20th, and the second half is due by June 20th of the following year. If you have a mortgage loan on your property, you will receive a statement with tax information on it. You tax bill will be sent to the mortgage company or bank, and the tax will be paid out of your escrow account.

Do I qualify for a homestead property tax refund? The Kansas Homestead Refund Act provides a refund to Kansans who own their homes or pay rent and meet **ONE** of the following three requirements:

1.) you must have been 55 years of age or older on January 1; or,

2.) you must have been totally and permanently disabled or blind during the entire year, regardless of age; or,

3.) you must have had one or more dependent children residing with you the entire year, regardless of your age. At least one dependent child must have been born on or before January 1 of the tax year in question and must have been under 18 years of age the entire year.

In addition, you must meet **ALL** the following requirements:

1.) you must have lived in Kansas for the entire year; and
2.) your total household income must not have been more than $25,000; and
3.) you must have owned or rented the home you lived in or you must have lived in a nursing home where property taxes were paid during the tax year; and
4.) you must not owe any delinquent taxes on your home, or if you are filing under the renter's provision, the rental property must be on the tax rolls; and
5.) your property tax or rent must not have been paid from public funds on you behalf directly to the county treasurer or landlord for the tax year.

If you meet the qualifications, you must file with the Kansas Department of Revenue Homestead Section between January 1 and April 15 in order to receive a refund. If you would like additional information, call the Kansas Department of Revenue at (785) 296-0222 or contact your local county offices for assistance.

A Homeowner's Guide To Property Tax in Kansas

PV-EC-153 (3/99)

Why is property taxed in Kansas?

Your property tax dollars are used by city and county governments to provide funding for roads, parks, fire protection, police protection, public schools and many other local services.

What does my county appraiser do?

By law, your county appraiser is responsible for listing and valuing property in a uniform and equal manner. The appraiser estimates only the value of your property. The amount of taxes you pay depends on the budgets set in August by your city and county governments.

How does the county's appraisal affect my taxes?

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. Changes in property values do not change the amount of tax dollars needed for local public services.

Will the value of my property change every year?

The value of your property may change each year – it depends on several things. If you make improvements to your home, such as adding a garage, the value may go up. The value may also go up or down because of recent sales in you neighborhood. The county appraiser continually updates sales prices and other information on homes all over the county.

What value is my home appraised at for property tax purposes?

Your county appraiser appraises your home at "market value" as it exists the first day of January each year. Market value is the amount of money a well-informed buyer would pay and a well-informed seller would accept for property in an open and competitive market, without any outside influence.

How does my county appraiser determine market value?

When valuing your home, the appraiser figures out what the age, quality, location, condition, style and size of your property is. The appraiser then uses one or more of the following three methods to value your property:

1. The Market Approach: sales of similar property are compared to each other. The appraiser then adjusts for differences (for example, one house may have more square footage than another). This method works well for valuing homes.

2. The Cost Approach: age and what it would cost to replace your home are taken into consideration. This approach works well for new and unique properties.

3. The Income Approach: in simple terms, income from rent is used to value property. This method works well for income producing properties (for example, apartment buildings and malls).

Does the county appraiser visit my property?

State law requires the county appraiser to view and inspect the exterior of all the property in the county every four years.

If I bought my house last year, shouldn't the value be the same as what I paid for it a year ago?

Not necessarily. One sale by itself does not determine market value. The price you paid for your home is first verified by the county appraiser and then pooled with sales of similar homes. The appraiser uses this information to value your home. Also, market conditions may have changed in the last year.

When will I be notified of the value of my property?

The "notice of value" on your home should be mailed by March 1st, unless the county appraiser gets an extension.

How can I determine if the appraisal of my home is accurate?

You can visit the county appraiser's office to review information on similar sales and verify that the information the appraiser's office has on your property is correct. If a neighbor has a similar house for sale, the sale price may also give you and indication of the value of your house. In addition, real estate professionals can provide information about market conditions.

What can I do if I believe the value of my home is too high?

There are two ways to challenge the value of your home:

- You may appeal the "notice of value" of your home by contacting the county appraiser's office by phone or in writing within 30 days of the mailing date of the notice, or

- You may fill out a "payment under protest" form with the county treasurer at the time you pay your taxes. If an escrow or tax service agent pays your property taxes, then protest no later than January 31st.

You cannot appeal using both methods for the same property in the same tax year. So, if you start to appeal your "notice of value", be sure that you follow through with the appeal. You will not be allowed to "pay under protest" later.

What is the mill levy?

The mill levy is the "tax rate" that is applied to the assessed value of your property. One mill is one dollar per $1,000 dollars of assessed value. It consists of a local portion, which is used to fund area services and a statewide portion, which is used to fund public schools. The Legislature and Governor reduced the statewide school mill levy from 35 mills in 1996 to 20 mills currently. In addition, the first 20,000 in appraised value of your home is exempt from the statewide school mill levy starting in 1997.