

# Agricultural Use

## Use Value Appraisal of Agricultural Land

- Agricultural land is not based on market value, as the Kansas Constitution requires agricultural land to be valued based on its income or productivity. This is commonly called "use value" appraisal. Kansas Statutes Annotated K.S.A. 79-1476 requires that an eight-year average of landowner's net income be used for determining the agricultural use value. This use-value system is based on an eight-year average of yields, income, costs and soil-production capabilities.
- In Gray County, separate use value estimates are calculated for different agricultural land types; dry land, irrigated and native pasture and tame grass. Historical data is always used. Current bad years are not immediately reflected, just as any good years do not have an immediate impact. The sale price of agricultural land has no bearing upon the value for tax purposes as the value is based upon use value. The County Appraiser's Office does not set these values; our function in agricultural land valuation is the determination of land use.
- By legislation the Division of Property Valuation is required to make a determination of value for each of the various soils found in each county and to furnish those values to each county appraiser. [Visit Property Valuation Division's website](#) to view the current year's Ag Use values and soil types, as well as other useful information pertaining to the valuation of agricultural use values.
- To assist the county in maintaining current inventories of use of your agricultural land, please inform us of changes such as CRP enrollment, use changes and well information. If you have any information or would like to check on the use of your land, please call or come in to Appraiser's Office.

## CRP Information

Information is requested from landowners and / or tenants on the status of Conservation Reserve Programs if they have not already notified our office of current information. Anyone that has land currently in CRP or land that has come out of the program needs to notify the Gray County Appraiser's Office of the status of his or her enrollment and current use. For agricultural use value purposes the Appraiser's Office needs to know if, after ground is taken out of the Program, it will remain in grass or broken out and cropped again. This information does affect your valuation for taxation. We have to depend on public response for the most current and correct data, so please notify this office if you have any CRP information on your agricultural land.