

## **The Role of the Gray County Appraiser**

The assessment process is the basis for generating property tax revenues that pay for schools, roads, fire protection, ambulance services, police protection, recreational facilities, cemeteries, assisted living/care home, hospital and many other local services.

The County Appraiser and staff is responsible for the discovery, listing and the uniform and equitable appraisal of all taxable and exempt real and personal property in compliance with the constitution and statutes of the State of Kansas for tax purposes. Real property and personal property is appraised as of January 1st, every year. Partially complete new construction is appraised based upon its percentage of completion as of January 1st. Market value (what a willing buyer & willing seller would agree to) is the basis of value for most real property except agricultural land. Agricultural land is appraised on the basis of its productivity and a formula determined by Kansas Constitution, statutes and state guidelines. Most personal property (except business, machinery equipment, RV's and etc.) is also appraised at market value.

*An important thing to remember is that the County Appraiser's Office does not create value. People determine value by their transactions in the market place. The County Appraiser's Office simply has the legal responsibility to analyze those transactions and appraise individual properties based upon what is happening in the market place.*

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## **Annual Property Reinspection**

The Gray County Appraiser's Office is required to annually reinspect a portion of the properties in the county. This work is required by, Kansas State law, K.S.A. 79-1476, whereas Kansas counties are on a six-year cycle of reinspection for all parcels within their respective county. This reinspection process typically runs throughout the summer and into the fall.

Gray County Appraiser's Office staff will be driving County vehicles, as well as wearing badges. Staff will be checking the listings, measurements, and characteristics of all buildings on each property visited. A photo from the front of the home will be taken to update records. They will also interview the property owner or resident, if available. If no one is home, staff will proceed with collecting exterior data. Please keep in mind that our field staff are not appraising the property, they are only verifying data on file and recording changes, if necessary.

This re inspection work is in addition to other routine work such as the review of recently sold properties, parcels having new construction, torn down or destroyed buildings, as well as neighborhood reviews throughout the entire county.

We appreciate the cooperation of the residents as we proceed with our work. If any property owner has questions or wishes to inquire about the inventory of their

property, they may contact the Gray County Appraiser's Office at (620) 855-3858 or visit our Online Parcel Search on the County's website at [www.gray.kansasgov.com/parcel/](http://www.gray.kansasgov.com/parcel/)

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