

Assessment Rates from Art. 11, §1 Kansas Constitution

Class 1: <u>Real Property</u>		Class 2: <u>Personal Property</u>	
Residential property (including Multi-family residential and Mobile homes)	11.5%	Mobile homes used for residential purposes	11.5%
Land devoted to agricultural use*	30%	Mineral Leasehold Interests (Low Production is 25%; Oil: avg. daily prod. 5 barrels or less; Gas: avg. daily prod. 100 mcf or less.)	30%
Vacant Lots	12%	Motor Vehicles (other than tax And tag motor vehicles)	30%
Real property owned and operated By certain 501 © organizations (see also K.S.A. 79-1439a and b).	12%		
Public Utility Real Property (except railroad property)*	33%	Public Utility Personal Property (except railroad property)*	33%
Commercial Real Property, Including improvements to agricultural land	25%	Commercial and Industrial Machinery and Equipment*	25%
All Other	30%	All Other	30%

* See Number 2 above. This property is not valued based upon the fair market value of the property as defined by K.S.A. 79-503a.