

It is the duty of the County Appraiser to value equitably and at fair market value all property identified as of January 1 of each year. This involves first determining if the property is taxable. Unless specifically exempted by the State of Kansas or by the State Board of Tax Appeals, all tangible assets, land and buildings and personal property in the State are taxable. The property must be accurately valued at its fair market value. Fair market value is the amount of money a well-informed buyer and a well-informed seller would accept for property in an open and competitive market without any outside influence.

An important thing to remember is that Appraisers do not create value.

People actually determine value by their transactions in the market place. The Appraiser simply has the legal responsibility to analyze those transactions and appraise individual properties based upon what is happening in the market place.

*The Appraisers Office does **not** determine taxes*, but instead determines only the market value of the property. The amount of taxes each taxpayer pays is determined by all the taxing agencies, i.e., city, county, school districts, etc. and depends on the amount of taxes needed to provide all the services the taxpayers require. The assessed value is determined by multiplying the fair market value of the property, as determined by the county appraiser's office, by the assessment rate as outlined in the State Constitution.

If you have any questions about your real estate values, please call (620) 635-2142.

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## Directions

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United States

[View in Google Maps](#)

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