



Miami County Appraiser's Office
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 Paola, KS 66071

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Real Estate: (913) 294-9311
 Personal Property (913) 294-3098
 Fax: (913) 294-9584

Valuation Process:

K.S.A 79-1448

"any taxpayer aggrieved by the final determination of the county appraiser, except with regard to land devoted to agricultural use, wherein the value of the property, is less than \$3,000,000, as reflected on the valuation notice, or the property constitutes single family residential property, may appeal to the small claims and expedited hearings division of the state board of tax appeals within the time period prescribed by K.S.A. 79-1606, and amendments thereto."

K.S.A 79-1466

"commencing on January 1 of each year, the county appraiser shall transmit the taxable real property appraisals and the exempt real property appraisals to the county clerk continually upon the completion thereof."

Miami County Appraiser's Office

Edition 3

2024 Market Area Certified Values

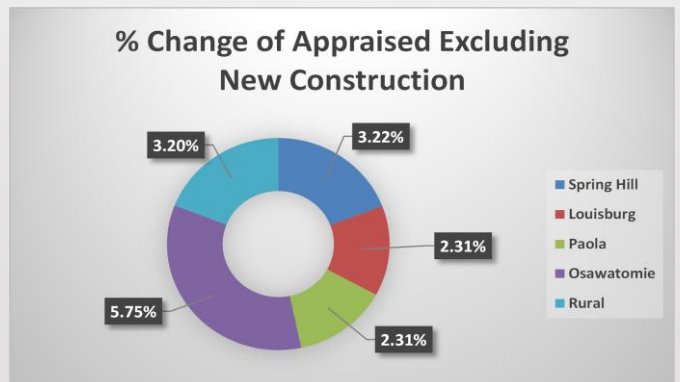
Market Area	Appraised Value	Assessed Value
Spring Hill	449,466,260	50,299,756
Louisburg	647,553,810	73,126,495
Paola	736,279,530	81,175,015
Osawatomie	310,216,270	31,103,527
Rural	3,234,611,960	377,761,615

*All assessment classes included in each area

New Construction in Market areas

Market Area	2024 Tax year Appraised New Construction value added	Market Area % Change of Total Value 2023-2024	Market Area % Change of Total Value Excluding New Const
Spring Hill	13,191,050	6.15	3.22%
Louisburg	9,167,750	3.73	2.31%
Paola	9,753,850	3.64	2.31%
Osawatomie	2,473,710	6.55	5.75%
Rural	39,587,460	4.42	3.20%

*All assessment classes included in each area



2024 Values by assessment classification.

Classification	2024 Appraised Value	2023 Appraised Value	Overall % change 2023 to 2024	New Construction % of 2024 Appraised Value
Agricultural	52,206,840	56,970,780	-8.36%	1.83%
Commercial	224,263,730	208,353,450	7.64%	3.24%
Farm Homesite	1,130,648,520	1,075,703,130	5.11%	2.13%
Residential	3,462,813,190	3,307,560,386	4.69%	1.43%
Vacant	60,317,660	52,903,386	14.01%	0%

Kansas Real Property Assessment Classes & Rates

The property tax classification system is set forth in Art. 11, § 1 of the Kansas Constitution and K.S.A. 79-1439. Classification is generally determined based on the use of the subject property.

Assessment Rates from Art. 11, § 1 Kansas Constitution

Class 1: Real Property

- Residential property (including multi-family residential and mobile homes) - **11.5%**
- Land devoted to agricultural use* - **30%**
- Vacant Lots - **12%**
- Real property owned and operated by certain IRC 501 (c) organizations (See also K.S.A. 79-1439a and b). - **12%**
- Public Utility Real Property (except railroad property)* - **33%**
- Commercial Real Property, including improvements to agricultural land - **25%**
- All Other - **30%**

* This property is not valued based on the fair market value of the property as defined by K.S.A. 79-503a.

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