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DIRECTIVE #19-044

TO: County Appraisers

SUBJECT: Land Based Classification Standards (LBCS) Economic Function Codes

This Directive Supersedes Directive #11-044

This directive is adopted pursuant to the provisions of K.S.A. 79-505(a), and shall be in force and effect from and after the director's approval date.

The KSCAMA Land Use Codes have been replaced by the Land Based Classification Standard (LBCS) Economic Function Codes. The county appraiser shall utilize the prescribed list of LBCS Economic Function Codes to describe the current and predominate economic function of each parcel of real property. The director may update the list of LBCS Economic Function Codes as necessary without re-issuing this directive. If a parcel of property is not in use on January 1st of the tax year, the LBCS Economic Function Code shall represent the most recent use, intended use, or most likely use of the parcel. The designated position of this data field in the Orion computer assisted mass appraisal system is the Appraisal tab, Property Information section.

These codes are used to compile the annual statistical report of statewide values and respond to numerous query reports prepared for county appraisers, legislative purposes, and statewide agencies. No changes, alterations, or additions to the LBCS Function Codes can be made by the county. Modification requests shall be submitted to the director in writing. Any modifications approved by the director shall be distributed to all counties through a revised set of pages for the following Orion documents:

LBCS Economic Function Codes

Residential/Agricultural Improvement Data Collection Manual

Commercial/Industrial Improvement Data Collection Manual

Approved: August 27, 2019

A handwritten signature in cursive script that reads "David N. Harper".

David N. Harper
Director of Property Valuation