

**STATE OF KANSAS**

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Department of Revenue  
Division of Property Valuation

**DIRECTIVE #92-021**

**TO: County Appraisers**

**SUBJECT: Mixed Use Properties**

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This directive is adopted pursuant to the provisions of L. 1992, ch. 249, § 1, and shall be in force and effect from and after the Director's approval date.

County Appraisers shall recognize mixed use properties and appropriately classify each portion thereof.

**DEFINITION**

**Mixed Use Property:** A parcel which is **not** distinctly and exclusively used or intended to be used for residential, multifamily, recreational, commercial, industrial or agricultural purposes, but a combination thereof. Uses which are transient or incidental mixed uses that are so integrated with the predominate use as to be indistinguishable are not segregated for classification.

**GENERAL GUIDELINES**

Even when mixed uses are recognized for assessment classification, the market value of the parcel shall continue to be based upon the highest and best use of the land and improvements.

Approved: \_\_\_\_\_  
(Date)

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David C. Cunningham  
Director of Property Valuation