

**STATE OF KANSAS**

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Department of Revenue  
Division of Property Valuation

**DIRECTIVE #92-020**

**TO: County Appraisers**

**SUBJECT: Controlled Shooting Areas**

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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.

Controlled shooting areas shall be valued as follows:

1. The establishment of a controlled shooting area pursuant to K.S.A 32-943, *et seq.*, does not automatically preclude classifying said parcel(s) as "land devoted to agricultural use" (Class 1, B).
2. A parcel established as a controlled shooting area should be classified, as any other parcel, on the basis of its current predominate use.
3. Any building/structure used to support said controlled shooting area, shall be classified as "Commercial/Industrial" (Class 1, D) and shall be assessed to 25% of its value.

Approved: November 30, 1992

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David C. Cunningham  
Director of Property Valuation