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LEADER TIMES

SERVING SEWARD COUNTY AND THE CITY OF LIBERAL SINCE 1886

liberalfirst.com | Tuesday, August 26, 2025 | Vol. 140 | No. 67 | 8 pages | \$1 —

County explains how taxes are calculated

By ROBERT PIERCE
• *Leader & Times*

With Seward County possibly facing a rise in its mill levy by nearly 26 mills due to an ongoing case with the Board of Tax Appeals, Administrator April Warden took the time to educate constituents about how appraisals work at the county's most recent town hall meeting in Liberal.

"The county appraiser is responsible for determining the appropriate value of property based on state guidelines," she said. "There are guidelines she uses to be able to appraise your property."

Warden said real property is appraised at fair market value as it exists on Jan. 1 of each year, with the exception of land devoted as agricultural use, which is appraised at its used value, not its market value.

"Valuation notices are mailed out once a year by your county appraiser," she said. "The valuation notice is the official notification of the county appraiser's estimate of value for your real property. We have appraised valuation, and we have assessed valuation."

Warden emphasized assessed is the actual value on which taxes are paid.

"For residential property, it is assessed at 11.5 percent," she said. "Industrial and commercial property is assessed at 25 percent, and agricultural property is assessed at 30 percent of the projected value. Your assessed valuation equals the property's appraised value times the assessment rate."

Warden then addressed the mill levy rate, which she said is the amount of tax payable per dollar of assessed value of property.

"A mill is one-thousandth of a dollar," she said. "In property terms, that equals \$1 per \$1,000 of assessed valuation, or one-tenth of 1 percent."

Warden added the mill levy tax rate is applied to each of the county's taxing jurisdictions to raise revenues and cover those budgets to pay for public services.

"That includes city, county, school districts, the fire district, the college, the state," she said. "The mill levy

THE MATH BEHIND PROPERTY TAX Residential

1. What is the value of your home? Example \$150,000

11.5 percent of appraised value \$17,250

Equation: $150,000 \times 0.115 = \$17,250$

Mill levy example 180.698

Commercial


1. What is the value of your business property?
Example \$150,000

25 percent of appraised value	\$37,500
Equation: $150,000 \times 0.25 =$	\$37,250
Mill levy example	180.687

Equation: $37,500 \times 0.180698 = \$6,776.18$

L&T graphic/Earl Watt

rate of each jurisdiction is multiplied by your home's assessed value or your business's assessed value to give you an estimated tax bill. Total assessed valuation divided by 1,000 equals the value of one mill."



CITY OF
LIBERAL
from generosity to prosperity

City proposes to keep mill levy no more than last year

ELLY GRIMM
• *Leader & Times*

Much discussion has been going on at the county level regarding the Revenue Neutral Rate, and tonight, the Liberal City Commission will be having those discussions for the city level. This evening's meeting will be in the commission chambers at the Liberal Recreation Center at 950 S. Grant Ave. starting at 5:30.

After hearing about the 2024 audit and 2025 audit contract, the commission will then be discussing the city's Revenue Neutral Rate.

"The City of Liberal was notified by Seward County in June that the 2026 Budget Revenue Neutral Rate was 43.275 mills. Through our 2026 budget discussions, we anticipate that our budget will include 50.367 mills," the agenda information noted. "Resolution No. 2434 was adopted July 8 with our intent to levy a property tax in excess of the Revenue Neutral Rate. The Seward County Clerk was notified of our intent July 9. The City's 2026 Notice of Hearing to Not Exceed Revenue Neutral Rate was published in the *High Plains Daily Leader and Times* Aug. 14. The City's 2025 budget

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Local farmers explore organic options in effort to enhance products

By ROBERT PIERCE
• *Leader & Times*

Organic farmers recently had the opportunity to hear from state and regional experts to get some tips on improving their products and visit two local farms at the same time.

Ogallala Commons (OC), along with K-State Research and Extension Wild West District, hosted the Organic Transition Farm Tour in late July in Liberal.

OC Deputy Director Darryl Birkenfeld said organic farming has seen quite the growth in the last decade.

"Ten years ago, there were no producers," he said. "Now, there are people who produce year-round. We have a way to aggregate this food, which producers cannot do. We have storage containers. We get food from storage containers, and we repurpose them into walk-in coolers. We have two in Raton, N.M., in a warehouse. We have one cooler outside of Clovis, N.M. Our next install will be at the West Texas A&M Enterprise Center in Amarillo."

Birkenfeld said OC workers have routes in those areas to bring organic food, as well as one in Southwest Kansas which takes food to neighboring Walsh, Colo.

"They're getting other things that don't come right from Walsh. If there is food in Western Kansas, Walsh would be interested. It's a long process, but with three

◆ See ORGANIC/Page 3



Donna Apsley, co-owner of 3 Sisters Specialty Crops, right, talks to some of those on hand for the Organic Transition Farm Tour hosted by Ogallala Commons and the K-State Research and Extension Wild West District. L&T photo/Robert Pierce



