

Division of Property Valuation  
Zibell Office Building  
300 SW 29<sup>th</sup> St  
P.O. Box 3506  
Topeka, Kansas 66601-3506



Phone: 785-296-2365  
Fax: 785-296-2320  
[www.ksrevenue.gov](http://www.ksrevenue.gov)

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Bob Kent, Director

Laura Kelly, Governor  
Mark A. Burghart, Secretary

From: Bob Kent, Director  
Date: January 1, 2026  
Subject: 2026 Gas Market Adjustment Factor (MAF)

The Market Adjustment Factor to be used for the 2026 Tax Year is

$$\text{MAF} = 0.95$$

The factor reflects a 5% adjustment for market conditions anticipated over the course of the current tax year.

The MAF is to be multiplied by the prior year's net weighted average price per lease on Line 2, Section V of the Gas Assessment Rendition.