					Date		
MINUTES OF THES	ENATE COMMIT	TTEE ON	ASSESSMENT	AND	TAXATION	•	
The meeting was called to	order by	Senator Pa	ul "Bud" Bur Chairperson	ke		at	
11:00 a.m./p.m. on _	January	<u>7</u> 17	, 19 <u>84</u> in	room	526-S_0	of the Capitol.	
All members were present &XXXXX:							
Committee staff present:	<u>-</u>	s, Research Den					

Approved January 24, 1984

Conferees appearing before the committee:

Pete McGill, R. J. Reynolds Tobacco Co., Topeka Bill Abbott, Boeing Co., Wichita Don Gordon, President, Kansas County Appraisers Association, Lawrence Gary Smith, Shawnee County Appraiser, Topeka

Don Hayward, Revisor's Office

The chairman reported he had received a number of requests for bills to be introduced and referred back to the committee for consideration.

Senator Harder had requested a bill be introduced that would allow the counties to accept checks that were not in full payment of property taxes; currently, partial payment must be returned.

Senator Angell moved and Senator Mulich seconded a conceptual motion to introduce such a bill and have it referred back to the committee for consideration. The motion passed.

Pete McGill, representing the Reynolds Tobacco Co., appeared before the committee to request a bill which would provide a different method of taxing cigarettes. He said present statutes require limits of 20 cigarettes to a package and he was proposing to simply convert that tax to a tax per cigarettes. This would provide flexibility in marketing in denominations of other than 20. (Attachment #1)

Senator Ehrlich moved and Senator Johnston seconded a conceptual motion to introduce such a bill and have it referred back to the committee. The motion passed.

The chairman recognized Bill Abbott, representing the Boeing Company, who requested a bill which would extend the period of time of exemption from property taxes for freeport property from two to five years. (Attachment #2)

Senator Thiessen moved and Senator Angell seconded a conceptual motion to introduce such a bill and have it referred back to the committee for consideration. The motion passed.

The chairman reported that Senator Doyen had requested a bill exempting rural water district construction projects from sales taxation. (Attachment #3)

Senator Allen moved and Senator Ehrlich seconded a conceptual motion to introduce such a bill to be referred back to the committee for consideration. The motion passed.

The chairman announced that a sub-committee of Senator Kerr, chairman, Senators Thiessen and Johnston, had been appointed to review what the interim committee did with regard to the abatement of taxes on homes which had met with a disaster after January 1. Senator Kerr said the sub-committee would meet at 3:30 p.m. in Room 529. A second sub-committee with Senator Thiessen, chairman, will meet later to consider some amended language in SB 467.

CONTINUATION SHEET

MINUTES	OF THE	SENATE	COMMITTEE ON _	ASSESSMENT	AND	TAXATION	,
room <u>526</u>	_S, Statehouse	e, at <u>11</u>	a.m <i>_</i> _ on	January 17			_, 1 <u>\$4</u> .

The committee considered SB 467 which deals with the trending factors used in the preparation of personal property valuation guides.

The following appeared in opposition to SB 467:

Mr. Don Gordon, President of the Kansas County Appraisers Association (Attachment #4)

Mr. Gary Smith, Shawnee County appraiser (Attachment #5)

The appraisers responded to questions from committee members.

The chairman adjourned the meeting at 12:04 p.m. The next meeting of the committee will be at 11:00 a.m. on January 18.

ASSESSMENT AND TAXATION

OBSERVERS (PLEASE PRINT)

DATE	NAME	ADDRESS	REPRESENTING
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	Don Lordon	Lawrence, Ko.	KCAA.
	MARSHA HUTCHISON	Wichita	Beech Christ
	ED MULLINS	TOPEKA	BUDGET WICHITA
	CHARLES BELT	WICHITA	CHAME OF COMMERCE
	Enny Planann	Topeka	K1064
	RON GACHES	TOPEKA	KACI
	Bill Mitchell	Hotchinson	Tabacco Inst
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AN ACT relating to the taxation of cigarettes; concerning the number of cigarettes in a package; amending K.S.A. 79-3301 and K.S.A. 1983 Supp. 79-3310 and 79-3310b and repealing the existing sections and also repealing K.S.A. 1983 Supp. 79-3310a.

Be it enacted by the Legislature of the State of Kansas:

Section 1. K.S.A. 79-3301 is hereby amended to read as follows: 79-3301. The following words, terms and phrases as used in this act, are hereby defined as follows:

- (a) The-word "Cigarettes," as--used--in--this--aet,--shall include means any roll for smoking, made wholly or in part of tobacco, irrespective of size or shape, and irrespective of tobacco being flavored, adulterated or mixed with any other ingredient if the wrapper is in greater part made of any material except tobacco;
- (b) The-word "Person" means any individual, partnership, society, association, joint-stock company, corporation, estate, receiver, trustee, assignee, referee or any other person acting in a fiduciary or representative capacity whether appointed by a court or otherwise and any combination of individuals:
- (c) The--word "Consumer" shall--mean means that person purchasing or receiving cigarettes for final use:
- (d) The--word "Dealer" shall--include means every person, firm, corporation, or association of persons who shall sell or manufacture cigarettes in the state of Kansas, and who is required to be licensed under the provisions of this act:
- (e) The-term "Wholesale dealer" as-used-herein--shall--mean means those persons who sell cigarettes to other wholesale dealers, retail dealers, vending machine operators; and

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manufacturers' salesmen for the purpose of resale in the state of Kansas;

- (f) The--term "Retail dealer" shall--mean means a person other than a vending machine operator in possession of cigarettes for the purpose of sale to a consumer;
- (g) The-word "Sale" shall-mean means any transfer of title or possession or both, exchange, barter, distribution or gift of cigarettes, with or without consideration:
- (h) The-term "Dealer establishment" shall--mean means any location, or premise, other than vending machine locations, at or from which cigarettes are sold, and where records are kept:
- (i) The---term "Tax indicia" shall--mean means visible evidence of tax payment in the form of stamps or meter imprints:
- (j) The-word "Stamps" shall-mean means tax indicia applied either by means of water applied gummed paper or heat process:
- (k) The-term "Meter imprints" shall-mean means tax indicia applied by means of ink printing machines:
- (1) The--word "Director" shall-mean means the director of taxation:
- (m) The-word "Division" shall-mean means the division of taxation:
- (n) The--term "Manufacturer's salesman" shall-mean means a person employed by a cigarette manufacturer who sells cigarettes, manufactured by his--er--her such employer and procured from wholesale dealers:
- (o) The--word "Carton" shall-mean means the container used by the manufacturer of cigarettes in which no more than ten--(10) 10 packages of cigarettes are placed prior to shipment from said such manufacturer:
- (p) The-word "Package" shall--mean means a container in which no-more-than-twenty-(20) individual cigarettes are wrapped and sealed by the manufacturer of cigarettes prior to shipment to a wholesale dealer:
- (q) The-word "Received" shall-mean means the coming to rest of cigarettes for sale by any dealer in the state of Kansas:

- (r) The-term "Vending machine" shall-mean-and-include means any coin operated machine, contrivance, or device, by means of which cigarettes are sold in their original package:
- (s) The--term "Vending machine operator" means any person who places a vending machine, owned, leased or operated by him-or her such person, at locations where cigarettes are sold therefrom: and the owner or lessee of the premises upon which a vending machine is placed, shall not be considered the operator of the machine, if he-or-she such person does not own or lease the machine and if his-or-her such person's sole remuneration therefrom is a flat rental fee or a commission, based upon the number or value of cigarettes sold from the machine, or a combination of both nor may such owner or lessee or his-or-her such owner or lessee's agents or employees be an authorized agent of a vending machine operator:
- (t) The-word "License" shall-mean means, in addition to the privilege of a licensee to sell cigarettes in the state of Kansas, the written evidence of said such authority or privilege to so operate as evidenced by any license or permit issued by the director of taxation:
- (u) The-word "Licensee" shall-mean means any person holding a current license or permit issued under the provisions of the cigarette tax laws of the state of Kansas:
- (v) The--term "Distributor or dealer of cigarette vending machines" shall-mean means any person who sells cigarette vending machines to a vending machine operator, operating vending machines in the state of Kansas:
- (w) The--word "Carrier" shall-mean means one who transports cigarettes from a manufacturer to a wholesale dealer or from one wholesale dealer to another.
- Sec. 2. K.S.A. 1983 Supp. 79-3310 is hereby amended to read as follows: 79-3310. There is imposed a tax upon all cigarettes sold, distributed or given away within the state of Kansas. The rate of such tax shall be \$-16--on--each--20--eigarettes--or fractional--part--thereof eight mills per cigarette. If the

increase in the federal excise tax on cigarettes imposed and in effect on January 1, 1983, is abolished, on and after October 1, 1985, the rate of such tax shall be \$-24-on-each-20-eigarettes-or fractional-part-thereof 12 mills per cigarette. Such tax shall be collected and paid to the director as provided in this act. Such tax shall be paid only once and shall be paid by the wholesale dealer first receiving the cigarettes as herein provided.

The taxes imposed by this act are hereby levied upon all sales of cigarettes made to any department, institution or agency of the state of Kansas, and to the political subdivisions thereof and their departments, institutions, and agencies.

1983 Supp. 79-3310b is hereby amended to Sec. 3. K.S.A. read as follows: 79-3310b. On or before October 31, 1985, each wholesale dealer, retail dealer and vending machine operator shall file a report with the director in such form director may prescribe showing cigarettes, cigarette stamps and meter imprints on hand at 12:01 a.m. on October 1, 1985. of \$:08-on-each-20-eigarettes-or-fractional-part-thereof-and-\$:08 four mills per cigarette and a tax equal to four mills per cigarette taxed by denomination upon all tax stamps and \$-08-upon all meter imprints purchased from the director and not affixed to cigarettes prior to October 1, 1985, is hereby imposed and shall be due and payable on or before October 31, 1985. The tax imposed upon such cigarettes, tax stamps and meter imprints shall be imposed only once under this act. The director shall remit all moneys collected pursuant to this section to the state treasurer who shall credit the entire amount thereof to the state general fund.

Sec. 4. K.S.A. 79-3301 and K.S.A. 1983 Supp. 79-3310, 79-3310a and 79-3310b are hereby repealed.

Sec. 5. This act shall take effect and be in force from and after its publication in the statute book.

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By Committee on Assessment and Taxation

AN ACT relating to property taxation; concerning certain personal property exempt therefrom; amending K.S.A. 1983 Supp. 79-201f and repealing the existing section.

Be it enacted by the Legislature of the State of Kansas:

Section 1. K.S.A. 1983 Supp. 79-201f is hereby amended to read as follows: 79-201f. The following described property, to the extent herein specified, shall be and is hereby exempt from all property or ad valorem taxes levied under the laws of the state of Kansas:

- (a) Personal property which is moving in interstate commerce through or over the territory of the state of Kansas;
- (b) personal property which has been shipped into the state of Kansas from outside the state which is stored in a warehouse or storage area operated by a warehouseman licensed and bonded under the provisions of K.S.A. 82-161 to 82-171, inclusive, and amendments thereto, if such warehouseman keeps records of such property showing point of origin, date of receipt, type and quantity, date of withdrawal, and ultimate destination notwithstanding (1) that the final destination of said such personal property is unknown at the time of storage in Kansas or (2) that the interstate movement of the--said such personal property has been interrupted for not more than two-(2) five years by such storage in Kansas for reasons relating to the convenience, pleasure, or business of the shipper or owner of said the property unless the ultimate destination of said the property is within the state of Kansas; and
- (c) goods, wares and merchandise which are manufactured, assembled, joined, processed, packaged or labeled within this state, during the period of time in which they are stored in a

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warehouse or storage area operated by a warehouseman licensed and bonded under the provisions of K.S.A. 82-161 to inclusive, and amendments thereto, if such warehouseman keeps records of such property showing point of origin, receipt, type and quantity, date of withdrawal, and ultimate destination. In order to qualify goods, wares and merchandise in any such warehouse or storage area for the exemption from taxation under this subsection, the owner of such goods, wares and merchandise must show by verified statement that the final destination of at least thirty-five-percent-(35%) 35% of the sale or shipments from such warehouse or storage area during the previous calendar year were shipped in interstate commerce to a point outside the state of Kansas, and the amount of property shall be computed as follows: The owner shall furnish the county assessor with a report of the monthly average inventory for the preceding calendar year and a report of the value of shipments for final destination outside the state for each month of the previous calendar year. The owner shall be entitled to exemption of a percent of the average monthly inventory equivalent to the percent of value of total shipments to the value of shipments that were made in interstate commerce to points outside the state.

(d) For the purposes of this section, "warehouseman" means any person, except a public utility as defined in K.S.A. 79-5a01 and amendments thereto, who is engaged in the business of storing goods for hire or who stores his-or-her such person's own goods.

The provisions of this section shall apply to all taxable years commencing after December 31, ± 978 ± 1983 .

- Sec. 2. K.S.A. 1983 Supp. 79-201f is hereby repealed.
- Sec. 3. This act shall take effect and be in force from and after its publication in the Kansas register.

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AN ACT amending the Kansas retailers' sales tax act; exempting rural water district construction projects from taxation thereunder; amending K.S.A. 1983 Supp. 79-3606 and repealing the existing section.

Be it enacted by the Legislature of the State of Kansas:

Section 1. K.S.A. 1983 Supp. 79-3606 is hereby amended to read as follows: 79-3606. The following shall be exempt from the tax imposed by this act:

- (a) All sales of motor-vehicle fuel or other articles upon which a sales or excise tax has been paid, not subject to refund, under the laws of this state except cigarettes as defined by K.S.A. 79-3301, and amendments thereto, cereal malt beverages and malt products as defined by K.S.A. 79-3817, and amendments thereto, including wort, liquid malt, malt syrup and malt extract and motor vehicles as defined by K.S.A. 1982 1983 Supp. 79-1017;
- (b) all sales of tangible personal property or service, including the renting and leasing of tangible personal property, purchased directly by the state of Kansas, a political subdivision thereof, other than a school or educational institution, or purchased by a public or private nonprofit hospital or nonprofit blood bank and used exclusively for state, political subdivision, hospital or nonprofit blood bank purposes, except when such state, political subdivision, or hospital is engaged or proposes to engage in a business specifically taxable under the provisions of this act and such items of tangible personal property or service are used or proposed to be used in such business;
- (c) all sales of tangible personal property or services, including the renting and leasing of tangible personal property,

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purchased directly by a public or private elementary or secondary school or public or private nonprofit educational institution and used primarily by such school or institution for nonsectarian programs and activities provided or sponsored by such school or institution or in the erection, repair or enlargement of buildings to be used for such purposes. The exemption herein provided shall not apply to erection, construction, repair, enlargement or equipment of buildings used primarily for human habitation;

(d) all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any public or private nonprofit hospital, public or private elementary or secondary school or a public or private nonprofit educational institution, which would be exempt from taxation under the provisions of this act if purchased directly by such hospital, school or educational institution; all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any rural water district organized under the authority of K.S.A. 82a-612 et seq., and amendments thereto; and all sales of tangible personal property services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any political subdivision of the state the total cost of which is paid from funds of such political subdivision and which would be exempt from taxation under the provisions of this act if purchased directly by such political subdivision. this in Nothing subsection or in the provisions of K.S.A. 12-3418, and amendments shall be deemed to exempt the purchase of thereto, used construction machinery, equipment or tools constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any political

As used in this subsection, K.S.A. subdivision of the state. 12-3418, and amendments thereto, and K.S.A. 1982 1983 Supp. "funds of a political subdivision" shall mean general tax revenues, the proceeds of any bonds and gifts grants-in-aid. Gifts shall not mean funds used for the purpose of constructing, equipping, reconstructing, repairing, enlarging, furnishing or remodeling facilities which are to be leased to the donor. When any political subdivision of the state, public or private nonprofit hospital, rural water district, public or private elementary or secondary school or public or private nonprofit educational institution shall contract for the purpose constructing, equipping, reconstructing, maintaining, of repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in The contractor shall furnish the number such of project. certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the furnish to the political shall contractor project the subdivision, hospital, rural water district, school educational institution concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. any materials purchased under such a certificate be found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials which will not be incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for

the purpose for which such certificate was issued, the political rural water district, school subdivision, hospital, educational institution concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable employee or attorney fees. Any contractor or any agent, subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate shall be issued without the payment of the sales or compensating tax otherwise imposed upon such materials shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in subsection (g) of K.S.A. 1982--Supp----79-3615(4) 79-3615, and amendments thereto;

(e) all sales of tangible personal property or services purchased by a contractor for the erection, repair or enlargement of buildings or other projects for the government of the United States, its agencies or instrumentalities, which would be exempt from taxation if purchased directly by the government of United States, its agencies or instrumentalities. When agencies or its United States, government of the instrumentalities shall contract for the erection, repair, or enlargement of any building or other project, it shall from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor materials for incorporation in such project. The contractor shall furnish the number of such certificates to from whom such purchases are made, and such suppliers suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the government of the United States, agencies or instrumentalities concerned a sworn statement, on a form to be provided by the director of taxation, that all made were entitled to exemption under this purchases so subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate shall be issued without the payment of the sales or compensating tax otherwise imposed upon such materials shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in subsection (g) of K.S.A. 1982—Supp:—79-3615(4) 79-3615, and amendments thereto;

- (f) tangible personal property purchased by a railroad or public utility for consumption or movement directly and immediately in interstate commerce;
- (g) sales of aircraft including remanufactured and modified aircraft, sales of aircraft repair, modification and replacement parts and sales of services employed in the remanufacture, modification and repair of aircraft sold to persons using such aircraft and aircraft repair, modification and replacement parts as certified or licensed carriers of persons or property in interstate or foreign commerce under authority of the laws of the United States or any foreign government or sold to any foreign government or agency or instrumentality of such foreign government and all sales of aircraft, aircraft parts, replacement parts and services employed in the remanufacture, modification and repair of aircraft for use outside of the United States;
- (h) all rentals of nonsectarian textbooks by public or private elementary or secondary schools;
- (i) the lease or rental of all films, records, tapes, or any type of sound or picture transcriptions used by motion picture exhibitors;
- (j) meals served without charge or food used in the preparation of such meals to employees of any restaurant, eating house, dining car, hotel, drugstore or other place where meals or drinks are regularly sold to the public if such employees' duties are related to the furnishing or sale of such meals or drinks;

- (k) any motor vehicle, semitrailer or pole trailer, as such terms are defined by K.S.A. 8-126, and amendments thereto, or aircraft sold and delivered in this state to a bona fide resident of another state, which motor vehicle, semitrailer, pole trailer or aircraft is not to be registered or based in this state and which vehicle, semitrailer, pole trailer or aircraft will not remain in this state more than 10 days;
- (1) all isolated or occasional sales of tangible personal property, services, substances or things, except isolated or occasional sale of motor vehicles specifically taxed under the provisions of subsection (o) of K.S.A. 1982-Supp:-79-3603(o) 79-3603, and amendments thereto;
- (m) all sales of tangible personal property which become an ingredient or component part of tangible personal property or services produced, manufactured or compounded for ultimate sale at retail within or without the state of Kansas; and any such producer, manufacturer or compounder may obtain from the director of taxation and furnish to the supplier an exemption certificate number for tangible personal property for use as an ingredient or component part of the property or services produced, manufactured or compounded;
- (n) all sales of tangible personal property which is consumed in the production, manufacture, processing, mining, drilling, refining or compounding of tangible personal property, the providing of services or the irrigation of crops for ultimate sale at retail within or without the state of Kansas; and any purchaser of such property may obtain from the director of taxation and furnish to the supplier an exemption certificate number for tangible personal property for consumption in such production, manufacture, processing, mining, drilling, refining, compounding, irrigation and in providing such services;
- (o) all sales of animals, fowl and fish, the primary purpose of which is use in agriculture, the production of food for human consumption, the production of animal, dairy, poultry or fish products, fiber or fur, or the production of offspring

for use for any such purpose or purposes;

- (p) trade fixtures and equipment which is already installed and second-hand when sold by a person ceasing to do business where said fixtures or equipment is installed;
- (q) all sales of prescription only drugs, as defined by K.S.A. 65-1626, and amendments thereto, dispensed pursuant to a prescription order, as defined by K.S.A. 65-1626, and amendments thereto, by a licensed practitioner;
- (r) all sales of insulin dispensed by a person licensed by the state board of pharmacy to a person for treatment of diabetes at the direction of a person licensed to practice medicine by the board of healing arts;
- (s) all sales of prosthetic and orthopedic appliances prescribed in writing by a person licensed to practice the healing arts, dentistry or optometry. For the purposes of this subsection, the term prosthetic and orthopedic appliances means any apparatus, instrument, device, or equipment used to replace or substitute for any missing part of the body; used to alleviate the malfunction of any part of the body; or used to assist any disabled person in leading a normal life by facilitating such person's mobility; but such term shall not include motor vehicles, accessories to be attached to motor vehicles or personal property which when installed becomes a fixture to real property;
- (t) all sales of tangible personal property or services purchased directly by a groundwater management district organized or operating under the authority of K.S.A. 82a-1020 et seq., and amendments thereto, which property or services are used in the operation or maintenance of the district;
- (u) all sales of used farm machinery and equipment, repair and replacement parts therefor and services performed in the repair and maintenance of such machinery and equipment. For the purposes of this subsection the term "farm machinery and equipment" shall not include any passenger vehicle, truck, truck tractor, trailer, semitrailer or pole trailer, other than a farm

trailer, as said terms are defined by K.S.A. 8-126 and amendments thereto. For the purposes of this subsection "sales of used farm machinery and equipment" shall mean and include sales other than the original retail sale of such machinery and equipment. Each purchaser of farm machinery or equipment exempted herein must certify in writing on the copy of the invoice or sales ticket to be retained by the seller that such purchaser is engaged in farming or ranching and that the farm machinery or equipment purchased will be used only in farming or ranching;

- (v) all leases or rentals of tangible personal property used as a dwelling where said tangible personal property is leased or rented for a period of more than 28 consecutive days;
- (w) all sales of food products to any contractor for use in preparing meals for delivery to homebound elderly persons over 60 years of age and to homebound disabled persons or to be served at a group-sitting at a location outside of the home to otherwise homebound elderly persons over 60 years of age and to otherwise homebound disabled persons, as all or part of any food service project funded in whole or in part by government or as part of a private nonprofit food service project available to all such elderly or disabled persons residing within an area of service designated by the private nonprofit organization;
- (x) all sales of natural gas, electricity, heat and water delivered through mains, lines or pipes to residential premises for noncommercial use by the occupant of such premises and all sales of natural gas, electricity, heat and water delivered through mains, lines or pipes for agricultural use;
- (y) all sales of propane gas, LP-gas, coal, wood and other fuel sources for the production of heat or lighting for noncommercial use of an occupant of residential premises;
- (z) all sales of intrastate telephone and telegraph services for noncommercial use except noncommercial intrastate long distance telephone service;
- (aa) all sales of materials and services used in the repairing, servicing, altering, maintaining, manufacturing,

remanufacturing, or modification of railroad rolling stock for use in interstate or foreign commerce under authority of the laws of the United States;

- (bb) sales of tangible personal property and services purchased directly by a port authority or by a contractor therefor as provided by the provisions of K.S.A. 12-3418, and amendments thereto; and
- (cc) all sales of materials and services applied to equipment which is transported into the state from without the state for repair, service, alteration, maintenance, remanufacture or modification and which is subsequently transported outside the state for use in the transmission of liquids or natural gas by means of pipeline in interstate or foreign commerce under authority of the laws of the United States.

New Sec. 2. All sales tax paid in 1983 or 1984 on the sale of tangible personal property or services purchased equipping, purpose constructing, contractor for the of reconstructing, maintaining, repairing, enlarging, furnishing or remodeling a facility for a rural water district shall be refunded to such rural water district upon a proper claim having been submitted therefor. Each claim for a sales tax refund shall be verified and submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional information required by the director. The director shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this section. refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant vouchers approved by the director of taxation or the director's designee.

- Sec. 3. K.S.A. 1983 Supp. 79-3606 is hereby repealed.
- Sec. 4. This act shall take effect and be in force from and after its publication in the Kansas register.

Mr. Chairman:

Distinguished Members of the Committee:

My name is Don Gordon and I am President of the Kansas County Appraisers Association and the Appraiser for Douglas County.

The Association was notified of this hearing on November 17, 1983.

With such short notice, the Association could not accomplish all it would have liked to, but we have attempted to put together as much information as possible to benefit the Committee.

The Association conducted a telephone survey of all County Appraisers on three major topics.

- 1) Property owner response to trending factors.
- 2) How are trending factors working?
- 3) Should the Association support the use of trending factors?

OUR SURVEY RESULTS ARE SUMMARIZED AS FOLLOWS:

Property owner response to trending factors.

In the initial year of implementation, the response was very negative as the property owner felt that the factors overvalued their property and resulted in excessive tax increases.

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After further investigation it was determined that the major reason for increases was not the trending factors but the valuing of property not previously valued. to the implementation of the trending factors, most appraisers were accepting I.R.S. depreciated book values as rendered by the property owners. The belief by the property owner that the I.R.S. Depreciation Value and property tax value were the same; lead to the conclusion that the trending factors were the cause of the increase in value. I.R.S. allows the historical value to be reduced in many different ways at many different rates to a salvage value or no value. The appraisal process used for property tax purposes differs as the value is calculated from a current replacement cost, new; less depreciation. Previous to implementation of the trending factors, the book values rendered by the property owners, contained a large amount of salvage or totally depreciated equipment, which was subsequently valued and returned as taxable property, resulting in value increases.

For the 1983 listing year the majority of the appraisers said they did not encounter any major problems in the application of the factors.

How are trending factors working?

They provide a guide that has ease of application and simple mathematical calculations. The results of application provide a uniform and equal assessement.

There are however, some problems with the application of trending factors: Property owners include "blue sky" in purchase cost of equipment for I.R.S. depreciation; purchases of used equipment not noted as used equipment

when listed; lump sum purchases which create problems allocating cost to individual items; incomplete listings - lack of purchase date, cost or age, not the omission of items; lumped listings - all equipment lumped into one cost figure by year of purchase instead of itemized individually resulting in the appraiser assigning an economic life composite.

Even considering these problems the majority of the appraisers feel that the trending factors definitely provide a method for uniform and equal assessement on personal property with inadequate market information sources available.

Does the Association support the use of trending factors?

92% of the member appraisers support the use of trending factors.

8% of the member appraisers oppose the use of trending factors.

Some of the reasons supporting the use of trending factors are:

- Results in better and more detailed listings of equipment
- 2) Definite mode of valuing equipment with limited market information
- *Most Importantly 3) Uniform and equal assessements across the state on like properties.

Some reasons by non-supporters were:

- 1) No proof that they achieve market value
- 2) Problems obtaining complete listings
- 3) Assignment of economic life to used equipment
- 4) Issuance of late memos by PVD

In summary, the majority of the Kansas County Appraisers support the continued use of the trending factors rather than the return to no guide at all. It is known that the "depreciated book" does not represent market value, but in most instances is somewhat less. As an example I will use the sale of four (4) IGA stores in Douglas County in 1982. As of December 1981 the "depreciated book value" on the fixtures and equipment in these stores was \$568,000. In 1983, the purchaser rendered the purchase cost of the fixtures and equipment in those stores at \$740,000. personally visited with Mr. Lewis about the allocation of the costs of fixtures and equipment. The allocation of values in this instance was relatively simple as only personal property was involved. Personal property in this case included fixtures, equipment, inventories and intangibles or goodwill.

The trending factors are an excellent tool to provide for uniform and equal assessement on like personal property.

This association has initiated a program to acquire sales information on trended properties to verify the trending factors. We realize this will be a very slow process and regret that we do not have any such information available at this time to present to the Committee.

ADDENDUM FOR SENATE TESTIMONY

To further illustrate the Association's support for the trending factors, I submit the following information.

The Annual Update Meeting for Appraisers was held in Hutchison on December 14 & 15, 1983. At this meeting, the Director requested the Association's input relating to trending. The Director suggested three possible methods of trending. Retain the current method, use the consumer price index; by industry type and Marshall Valuation average.

The Association split into regional associations and discussed the alternatives and returned their decisions through their executive board members.

The regional association decisions were as follows:

NORTHEAST REGIONAL; current method using consumer price index, SOUTHEAST REGIONAL; by industry with one trending table, SOUTHCENTRAL REGIONAL, current method using consumer price index; NORTHCENTRAL REGIONAL, Marshall Valuation average; NORTHWEST REGIONAL; current method using consumer price index, SOUTHWEST REGIONAL; current method using consumer price index.

The Association through the Executive Board recommended to the Director that the current method using the consumer price index be retained for 1984.

I would like to thank the Committee for the opportunity to appear on behalf of the Kansas County Appraisers Association.

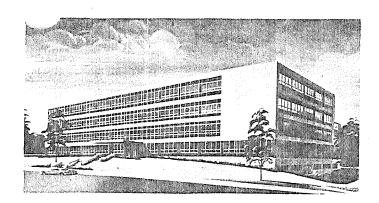
I would like to take this time to introduce Mr. Gary Smith, Past President of the Association and present Chairman of the Legislative Committee, who is prepared to present some examples to the committee. Following his presentation, we would be pleased to answer any questions the Committee wishes to pose.

THANK YOU

COMMERCIAL AND INDUSTRIAL PERSONAL PROPERTY SALES DATA

Sale No.	Sale Date	County	
Type of Property and Descr	iption		
			-
Verified Sale Price \$			
If used, approximate year			
		eyears	
Condition:	(P.V.D. Guid		
Excellent	<u> </u>		
Good			
Average			
Poor	Factor	% %	
Salvage	(P.V.D. Trend	ling Tables)	
Market Value using P.V.D.	Guide \$		
Verified with	Ву		

Date



SHAWNEE COUNTY OFFICE OF COUNTY APPRAISER

GARY M. SMITH ASA, CKA

ROOM 102 295-4100

COURTHOUSE TOPEKA. KANSAS 66603

I would like to thank this Committee for the opportunity to help explain the use of trending factors as they apply to Shawnee County and illustrate some of the problems as they relate to equalization of personal property for Ad Valorem taxation.

Kansas Statutes 79-303 require a list of property in their possession on January 1 of each year.

This has not been required by many Clerks and/or Appraisers in years past.

Beginning approximately 1981, a general requirement by Appraisers to supply a list of all property owned or leased by the taxpayers was undertaken with mixed results, some ignored the request, some sent a list which gave cost by year (no specific list of property) and some complied with the request and rendered item description, date of purchase, and cost to which the trending factors could be applied.

I have supplied the Committee with three examples which indicate some of the types of list the Appraisers receive from taxpayers.

Example:

		1982	1983	
	Туре	Appraised Val	Appraised Val	Increase %
1.	Office	1376	56136	4000
2.	Industrial	24409 .	389240	1500
3.	Profession	138352	172860	25

Atch. 5 (1/11/84) Example #1 and #2 indicate inadequate lists which were turned in by taxpayers using IRS depreciated book value in 1982.

Example #3 is a monetary list which was supplied to the Appraiser in 1982 and was nearly accurate. However, when acquisition cost from the 1983 list are totaled, a varience in value appears which indicate the 1982 figures were incorrect.

While these examples may be somewhat extreme, these type of rendering by the taxpayer is not. The trending factor has helped the Appraiser to acquire a more accurate listing from the taypayer.

I have also supplied the Committee with one example of how the trending factor system can work to assure equity between like businesses.

The example is two grocery stores of approximately the same store size with the same starting date.

The equipment cost on the Safeway store is higher and should have a higher appraised value for tax purposes.

In the example, equipment and inventory values are higher as they should be.

See Example #4

I have supplied a small list of taxpayers with the total investment, 1982 and 1983 market value.

The list also gives an estimated value of equipment by original cost which would no longer be reported on the tax roll if 10 year straight line depreciation were used to report personel property.

I would like to again thank the Committee for this opportunity to appear and close by indicating my support for the trending factor system which if given a chance to work, can create a very equitable system of taxation for business personel property.

		2	3 =====	4	5
z company Name	Total Investment		New Market. Value '83	0ff Rolls 170 & prior sum of digit	, , ,
Goodyear Goodyear Mize Houser American Yearbook	Investment 93, 156, 322 1, 021, 379 4, 979, 672 8, 025, 014 2, 136, 900 946, 640 555, 928 1, 443 6, 014, 337 594, 320 9, 006, 917 4, 890, 329 4, 890	Value 82 13,505,160 346,790 356,000 2,074,323 508,770 66,725 4,967 14,420 2,333,728 3,208,565 1,368,396 111,000 115,200 4,480 5,581,659 1,38,335 1,865 1,368,396 1,17,139 8,200 1,7,139 8,164,571 1,499,81 7,139,81 7,139,81 7,139,81 8,290 1,7,139 8,14,571 9,71 1,499,81 7,139,8	Value 83 37,861,347 636,730 2,908,260 4,982,520 999,100 537,155 24,570 25,475 4,287,890 2,891,275 47,430 22,155 47,430	70 & prio, sum of digi- 46,723,010 1,011,701 370 58,761 253,075 1,406,330 1,380,943 222,274 79 1,11,797 3,301 79 1,381,112 1,381,11	73
32 Midwest Millwork 33 34 35 36	0/,77				
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EXAMPLE #

List and describe all items of machinery, equipment, and supplies which are owned, such as: office machines, furnitude counters, shelving, bins, carts, tools, loaders, plant equipment and all other personal property fixtures and machinery. A supplemental pages as required

Substitution of a computer printout is acceptable if the property is grouped by type, purchase date, and original cost. supplemental pages as required.

"Appraiser's Use" columns to be completed by county appraiser using appropriate Kansas Appraisal Guide for personal

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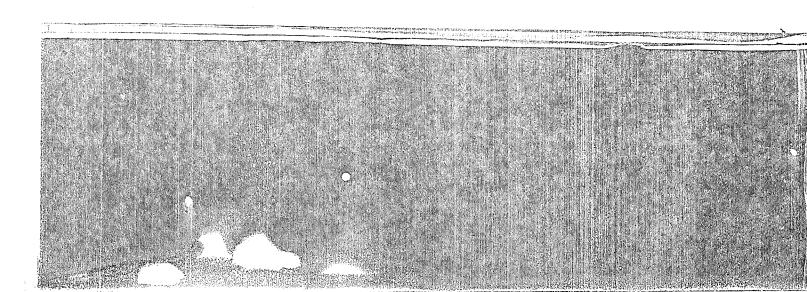
MARKET VALUE SUMMÁRY

CODE	CLASS OF PROPERTY	PUR PRICE	MKT VALUE	ASSESSED
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Y15	OFFICE EQUIPMENT	129,826	50,079	15,025
Y16	PROFESSIONAL EQUIPMENT	36,327	6,057	1,815
	TOTA	_S: 166,153	56,136	16,840

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8. PROOF ROY	3/76	6,210	-8"	10	
9. ACTO DUAC BAILD SUGER	12/76	24,369	10	12	
10. ALTO PULLAND DAICER	12/76	14,989	10	12	
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TEDUCAD DAGGER	1-1/7-7-1	6,729	6	17	
15. BURFORD TYER 16. MICRO BAND SLICER	1/77	1,495	15	10	
17. COPELAND CONSTRUCT	1-1/7-1	1,720	6	10	
17. COPELAND COMPRESSOR 18. FEDCO WATER SPRAY SYSTEM	3/17	1,564	10	12	
19. HUTO ULTAINULAY COANTEY OR		3,513	-8-	10	
19 AUTO WENDWAY CONVEYOR 120 PS-2 PAK-STAK	6/78/	1P,705	10	12	
21. TRAVE CONDENSING UNIT	7(78	16,774	10	12	
22 PEERLESS BOLLER	9(78	7,245		12	
73. UBE AUTOLOAD SYSTEM	12/78	10,319	10	12	
FA AME PANTEMPLATES	12/78	<u>19,754</u>	10	12	
1 1 M 1 D (E/4 PC & / E 1	1/8/	7,878		12	
26 STEVENSON BREAD ROUGHS	6/8/	<u> </u>		12	
27 CREPACO DEGASER MCH.		6,7(1		12	
TRAY WASHER	-481	10,666	100	12	
20, COPELAND COMPRESSOR	18/61	11,000	10	12-	
30	5/82	1.913	15	12	
31.		317,014	-	,	
32.			-		
33.					
34.				·	
SOSGENERAL OFFICE EOUIP.					
36.(10) WELL USED DESKS	12/74	MV - 150	-		
37. (4) VICTOR CALCYLATORS	10/75		10		
38. (1) BURROUGHS CACCULATOR	1/76	<u> 1,081</u> 3 13	70.5	-	
39. (1) By RROUGHS CHECK SIGNER	1/70	2 2	25	/a	
10(2) VICTOR CALCULATORS.	1/12/	3/6	100	<i></i>	
1 AI. I BM TYPEWRITER	11/29	<u>2/6</u> 807	8 5		
42. SAVIN 770 COPIER	1/79	(A) (-	10 5	uide pg. 13	
43. VICTOR 610 CALCULATOR	10/81	334	60 5	<u>uide pg. 13</u>	890
144. SUNCOU THOME SYSTEM	1/82	4,378	-	0	
45. MOSLER SAFEMASTER	1/82	1,242.	ر سب	2	
, 46.	7.0	15,307		2	
47.		14,201		THE ANALYSIS AND ADDRESS OF THE PROPERTY OF THE PARTY OF	
48. BURROYGHS 18000 POSTING	,				The first had been assembled to the property of the state
19 MACHINE (ODSLETE)	1176	29,799	\$ 7		
/50.			1		
/ 51.	,				And desired the second
52 VICTOR CASH REGISTER	1/78	1,884.	\$ 5		
53.			~ ~		
54.					
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(Transfer total to Market Value Summary as appropriate)				í	1
The second of th				Total \$	
				Total \$	



0460000 COMPANY: $[T]_{W}^{n}$:

1983 Example # 2

PE0U03 01/10/84

	ITM#	ITEM	C MY	/ PY	PUR PRI	CE	E	TF	MKT VALUE
.44	0001	MANUFACTURER INVENTORY FETERSON OVEN FEDCO TEMPEST TOPPEN AMF DIVIDER HEAD ASSEMBLY PROOF BOX				0	00	. 00	151.054
14	0002	PETERSON OVEN		74	67.	143	12	. 59	39.614
114	0003	FEDCO TEMPEST TOPPEN	•	75	7.	180	12	. 35	4.667
114	0004	AME DIVIDER HEAD ASSEMBLY		76	 6.	210	10	.53	3.477
114	0005	PROOF BOX		73	24.	369	12	. 72	17.545
1.4	0006	AMF DIVIDER HEAD ASSEMBLY PROOF BOX ALTO DUAL BAND SLICER ALTO PILLOW PAK ALTO DEPANNER ALTO WINDWAY CONVEYOR ROTARY AIR COMPRESSOR REBUILT BREAD BAGGER BURFORD TYER MICRO BAND SLICER COPELAND COMPRESSOR FEDCO WATER SPRAY SYSTEM AUTO WENDWAY CONVEYOR		76	14.	989	12	.72	3,477 17,545 10,792 23,148 15,809
114	0007	ALTO PILLOW PAK		76	32.	150	12	.72	23.148
11.4	0008	ALTO DEPANNER		76	21.	958	12	.72	15,809
14	0009	ALTO WINDWAY CONVEYOR		76	22.	794	12	.72	16,411
114	0010	ROTARY AIR COMPRESSOR		76	4,	757	12	.72	3,425
114	0011	REBUILT BREAD BAGGER		77	6,	729	07	.33	3,425 2,220
11.4	0012	BURFORD TYER		77	1,	495	10	.66	986
11.4	0013	MICRO BAND SLICER		77	1,	720	10	.66	986 1,135 1,235
114	0014	COPELAND COMPRESSOR		77	1,	564	12	.79	1,235
114	0015	FEDCO WATER SPRAY SYSTEM		78	3,	513	10	.74	2,599
114	0016	FEDCO WATER SPRAY SYSTEM AUTO WENDWAY CONVEYOR PS-2 PAK STAK TRAUE CONDENSING UNIT PEERLESS BOILER UBE AUTOLOAD SYSTEM AMF PAN TEMPLATES AMK F HEAD STEUENSON BREAD TROUGHS CREPACO DEGASER MACH TRAY WASHER COPELAND COMPRESSOR 10 USED DESKS 4 VICTOR CALCULATORS BURR CALCULATOR BURR CHECK SIGNER 2 VICTOR CALCULATORS IBM TYPEWRITER SAVIN 770 COPIER		78	10,	705	12	.84	8,992
114	0017	PS-2 PAK STAK	-	78	11,	774	12	.84	9,890
74.4	0018	TRAUE CONDENSING UNIT		78	7,	245	12	.84	6,085
114	0019	PEERLESS BOILER		78	ίΘ,	319	12	.84	8,667
14	0020	UBE AUTOLOAD SYSTEM		78	19,	754	12	.84	16,593
14	0021	AMF PAN TEMPLATES		81	2,	878	12	.83	2,388
114	0022	AMK F HEAD		81	7,	478	12	.83	6,206
114	0023	STEUENSON BREAD TROUGHS		81	6,	711	12	.83	5,570
144	0024	CREPACO DEGASER MACH		81	10,	666	12	.83	8,852
114	0025	TRAY WASHER		81	11,	000	12	.83	9,130
114	0026	COPELAND COMPRESSOR		82	1,	913	12	.83	1,587
115	0027	10 USED DESKS				()	00	.00	150
4.5	0028	4 VICTOR CALCULATORS		7.5	1,	081	0.5	.14	151
115	0029	BURR CALCULATOR		76		313	05	.14	4.3
115	0030	BURR CHECK SIGNER		76		471	10	. 56	263
14.5	0031	2 VICTOR CALCULATORS		76		316	05.	. 14	44
4.5	0032	IBM TYPEWRITER		77		807	0.5	. 1.4	112
11.55	0033	SAVIN 770 COPIER				0	00	.00	890
(1.5	0034	VICTOR 610 CALCULATOR		81		334	0.5	. 62	207
115	0035	SAVIN 770 COPIER VICTOR 610 CALCULATOR SUNCOM PHONE SYSTEM MOSLER SAFEMASTER BURR POSTING MACHINE VICTOR CASH REGISTER		82	4,: 1,:	378	10	.82	890 207 3,589 1,043
11.55	0036	MOSLER SAFEMASTER		82	1,1	242	1.5	. 84	1,043
3.5	0037	BURR POSTING MACHINE		76	29,	799	07	. 15	4,469
11.5	0038	VICTOR CASH REGISTER		78	1,	444	0.5	. 1-4	202

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MARKET VALUE SUMMARY

CODE	CLASS OF PROPERTY	PUR PRICE	MKT VALUE	ASSESSED
Y11 Y14 Y15	MANUFACTURER'S INVENTORY MANUFACTURING EQUIPMENT OFFICE EQUIPMENT	0 317,014 40,185	151,054 227,023 11,163	45,315 68,105 3,350
	TOTALS:	357,199	389,240	116,770

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proj	perty valuations, The Marie Sales and Control of the Control of th	us de la trafe	<u> </u>	-14	<u> </u>	
		Barnelly				ER'S USE
	ITEM-CONDITON-AGE	Purchase Date	Cost	Econ Life	Trending Factor	Market Value
1.	FENERAL OFFICE EQUIPMENT		11 41817		en e	4/8/1/
2.	Control of the Artificial Control of		de contra de	ļ		1
3.	BAKERY EQUIPPIENT		20,164.57			20164,57
4.	1. A					
5.	The state of the s	rot shall us	The state of the s			
6.,	The state of the s		Tarrest to the second s	 		
7.	<u>- 1, J.Akanna (A. 1. Alii beek)</u> - H. Walle (Mari B. Jaro) (B. 1848)	1		-		1
8.	The Calling the Mark to the Calling to the Calling the	- 1		-	i a rain i a serie i	10 10 10 10 10 10 10 10 10 10 10 10 10 1
9.	And the second of the second o					
10.		Fred St.		 		
11.		1410 WAS	9 1 1			1
12.	The state of the s	3.0,10.3				Stephen and steel
13.	and the second s		Tarter to	-		Mark Ball
15.	The second second control of the second seco	a filtra sage	1.1			4.1
16.	· · · · · · · · · · · · · · · · · · ·	S. S. Story Story	in the trans		La Grandin	如果是 1964年 1 年 15
17.	The state of the s	Will along				The state of the s
18.	THE PROPERTY OF THE PROPERTY OF THE PARTY OF	المراجع والمحاولة	Same Andrews			
19.	STOP AND FRAME CONTRACTOR STORE TO THE SERVICE	ا د د د د د د د د د د د د د د د د د د د	Marie I de la companya della companya della companya de la companya de la companya della company			
20.	TO SELVER ENTRETA ENGLISHED A SEASON	i jiliyastata,.	Barto Action Co.			
21.	· 有情情的言语图片影響等的 家庭等的 1941年	Labelia w Pro-	In William II			ार्गाम शास्त्रकारण है। हि
22.	The state of the s	1 L. J. X	Barrier Land			100 37 777 7 469
23.	· 2017年1月1日 1月1日 1月1日 1月1日 1月1日 1月1日 1月1日 1月1日	1 1 1 1 1 1 1	a harriba e di			[1] (A. A. L. C.
24.	ा । अन्य किसील विभिन्न अधिका स्वीति अन्य कर्णा	ोर्भान्यक्रीहर्म	المائلة والمائلة)	Marian Maria	· 自由的 (1) 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
25.	र र न वस्तात्र अस्ति । एक्सिस्स स्थानिक	ty my terror and a second	Amba He Gette	5.3		
26.	TO THE PROPERTY OF THE PROPERT		general design de la		والمعاورة المتواكسة وماء	Significant Street
27.	and the first state of the contract date of the state		केंद्रभक्ष र भाग । १०	.,	and the second second	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
28.	र पुरस्का नेह से होती है है नहीं, करी महिला से हैं को हैं है	and a state of			a sala paraggipa	artigor or grant (1976)
29.	, it is the expression of the collections		Profession 19		The results of the first section of the section of	l Sein a la l
30.	्रा मुल्लाम् स्वरं स्थानम् वर्षे वर्षे वर्षे वर्षे वर्षे वर्षे	o why West			*******	The second of the second
31.	ार १९८८ मानुस्थान समित्री स्थापनी स्था स्थापनी स्थापनी		[46 (ch.)] (ch.)	133 3	Particological Commence	22224 A 1 1 6 A 6
32.	िराहरणाया स्थापना स्थापना है। स्थापना स		Targette in the Control of the Contr	Table in the		
33.	स्तरिक समित्रिक स्वाप्तिस्य स्वाप्तिक स्ति। १ विकास स्विति विकास स्वाप्तिस्य स्वाप्तिस्य स्वाप्तिस्य स्वाप्तिस्य	សមានិក្រសួងនេះ ប្រវិទ្ធិកាស់សំពួក		14.0	The state of the s	Story to Live H
34.	The state of the s	2246 64224	Harding to him			
35.	्राप्तिक स्थापना स्थापन स्थापना स्थापना स्थापन	aKili hild.	The district of the Land	13/10/20	19000013444	是可提供是Epiter [2] [] []
36.	The Angle graph strain the table	con party laboration	\$198411361,1kg/2	1.0	7.5.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.	Barrier of the state of the sta
37.	ा । १९४५ व महानि हुन सीमामान्य है से हुन है ।	وللا وأمراكان وأحاجا	12412 A. R. Pale	distant	Burnago days Sandas	1.31.1.1. 1. 2.1
38.	The Mark of Land Constitution of the	S. Jahringe	Africal Donato	احتمالته وف	ज्याकृतिक केरिए स्थापित	Spirit Spirit like 1921
40.	and the state of t	等法提供表	BANKE HALL CO	i dik	and day of the first	2700378 BE
41.	the second control of the second second second to	73.5 (Mastralia	Jinggali gariba - 1	er file t	z dominy, y illysisi	appearance of history of the
42.	The real man person for the second of the	१ र स्टब्स् अपूर्वेदाः	Alexander and the residence of	7,000	er for he distant	organization of the state of
43.	DECOMPARED SERVICE AND A SERVICE OF THE SERVICE OF		All the first of the state of t		fret 12. 智力的格的	
44.	· 可可能是的基础的。	GALLER AND	11 11 11 11 11 11 11 11 11 11	15.37	mile emercine	tophia his to domina of the
45.	[1] [1] [1] [1] [1] [1] [1] [1] [1] [1]	रक्षान्यः ।	Allegation to the state of the	24,000	THE STATES	A Company that the company to the
46.	The section of the se	T. P. ST. WHILE . L.	Antonia de de desperatorio es este en		a de la companya de l	
47.	[1] [2] [2] [2] [4] [4] [4] [4] [4] [4] [4] [4] [4] [4	agrammer.	国际工具 <u>的现在分词</u>	. <u>1</u> 22 1	Charles And Andrew	Control of the second
48.	and the standing of hoster fields, by his high		disprishing districts	Tall 1	Water Contract	Constitution of the second
49.		2019 San 3 450	Harristan tak	desa It a	्रीकी स्थापन के उन्हरूत है। जुलकार सम्बद्धित है	Construction of the second of
50.				11 12	swittenings	
51.	المدين الإفاد حياه والمواجب والموجود والأرام فيداري والألفيد والإنكار والمارين والمراجب والمراجب والمراجب والمراجب	The state of the s			and the constants	marketing of the Miles
52.	January Walter and Arte State (1981)	TO THE PARTY		100 T	The state of the s	1963 1974 (C) in Call (B) A 1871
53.	ર્જિપોઇટલ પ્રેન્સિયક પૈકાલાં ફાર્યો હોઇ કોર્પોર્ટ કે પૂર્વે હિલ્લો છે. જો ફાર્યા માનવાઈ છે કે છે કે લેવા છે છે. તે કોર્પોર્ટ કે સ્ટાર્ચ કોર્પોર્ટ કે સ્ટાર્ચ કે સ્ટાર્ચ કે સ્ટાર્ચ કે		[A. (1)] [A. (1)]			
54.	the contract of					A. A. V. Charland A. V.
55.	The second section of the sect	Contraction of the contraction o	13 41/41/10 10 10 10 10 10		A MARKAGA	and the state of t
56.	o de la companya del companya de la companya del companya de la companya del la companya del la companya del la companya de la companya de la companya de la companya de la companya del l	er signare serie.	State of Berlin and the	9 1 1	异生产 舞竹紅絲	
57.	en e	than a sixte	Take the said of the said of the said	24,17	in the state of the state of the	galanta Marahi (ili

i i	1982	7	ple#3		APPRAIS	SER'S USE
1 1/2	ITEM—CONDITION—AGE	Purchase Date	Cost	Econ Life	Trending Factor	Market
2.	of fund fixt. & Equipment	1973	12/18		18	Value
3.		1974	19657		18	1246.
4.		1//3	7265		18	3543
5.	The second secon	1917	5769		59.	3403
6.	3 1 2 1 3 1 3 1 3 1 3 1 3 1 3 1 3 1 3 1	1978	10216		mil	7500
7. /		1979	1969		86	1259
8. ~		1980			91	9.81-1.1
9.	A STATE OF THE PARTY OF THE PAR	1/10/	2/48/		95	20401
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13.	A STATE OF THE STA	in the said that			Emilia de Austria de França	· 连续的过去式和过去
14.	1 2 1835 : But all a control times to the all the proof of the control of the con	(1) are .23 (1)				Y. A. A. A. S. A. A. A.
15.	· 传句的,这种是特别是这种基本的中心的情况。		The second secon			Bar J. Carrella
16.	生物量是1600年基礎的企業學學學的問題的。					and the second of the second
17.			10 5 1 4 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			t (AALIDEK KENDE)
8.	the first term of the second o					
9,			188.33			
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2. 3.	The state of the s	Cartin Little	Alakaj	1		
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		Commission departs of Francisco		it is	Stanton and the stanton	Bak Charles 1
	·	e brown or in which will be a final	market maken mengelija sebera di di		and a sure constant of	Liliana de la
	是一种是一种企业。	hard property	Patrick Company of the Comment	and the first of the said	Marie Land Control	la pat ustavi
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	一、自然自然的情况。但是他们的自然是	11 14 a to 5 t	FRIENDS .		<u> </u>	A Break A Chillips of Street Configuration
	and the distribution of the design of the de	1 1 1 1 1		and the	. Androne Strategy Thermal Ballott Bally	
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	- Old District Profits (Add) Profit (Add	रसा चल-पाल एक				artinera (n. 1865). Antonio
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			leave .	114 1/2/8/19	181181.14 1935	THE LAND
	(i) (iii) the initial sector (but in the relation of the contract of the co	er You bear. Beschool Lead				Trible in the bar
	2. 自然的智慧的复数 网络普勒斯特多斯斯多勒斯		他的原理 2000年(200 中国原理 2000年(200		(建筑) (15 <b>17</b> 2	
	पुत्रकार प्रकार १ वर्षा वर्षा का सम्बद्धा का स्वर्ध है। अस्तर प्रकार के स्वर्ध के अस्ति के स्वर्ध का स्वर्ध के स्वर्		4 (1) (1) (1)	* SE 1200	५ क्षेत्रकारका है वहाँ हुई	opes were the con-p
	The state of the second section is the	14 1 163 14 14 14 14 14 14 14 14 14 14 14 14 14			Addison District	a Carrier College
	the first war where were	521881			No 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	8 3 5 2 , 98
	tal to Market Velue C				Same Source ( Min. 27)	

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Property ,	Date Acq'd	Cost Basis	}	Depr pe Rate	billA	19 <u>8</u> Dep	r.	Prior Dept. All'd		19 <u>1</u> 2	Prior Dept.	19	)			
3 Dental & Office Equip	1/1/73	12,447	14 18	8 8 yra	11,205	14			156		All'd	D	Depr.			
Dental Equipment	4/1/73	, ,	1	1	11,205	3.	10 28	11516	22	730 8	1					
-20%-First-Year		-266 3			266.2			·					3	i.		
_Balance		1,065-4	20		266 3			266			-					
Dental Equipment	7/1/73	1,807 6	1	B 8yrs	949 8	9-1	8-8-9-	978	78	8665						
-20%-First-Year		-361 5	1		-261 5				_							
Balance		1,446-12	200	8yrs	-361-5	<b>—</b>		3613	53							
) Office Furn & Equip	7/1/74	1,809 94			1,-2-7-12-	3 4	2- 2-3-	1319 4	16	126.66						
20% First Year		- 361 99			261 06		+-}				·			Tr.		
Balance		1,447-95	1	8yrs	361-99 -1,147-95	<b>†</b>	++	3619	19 34							
Dental Equipment	10/1/74	16,878 89	7		14,062 57		+	1147-93	156	300 -	,	<u>.</u>				
15 Office Puncti	1	1,000 00	1 ,0	17	825 74		08	14766 Vo:	156	112 24			4			
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P-1					070.07	9-233	+-		+			<b></b>				
Prof & Office Equip	1/81	313 31	/ O SŁ	5yrs				-2-2-11/4	i	33706					, <u>1</u>	
\\( \overline{\Omega} \\ \ove	1/81	860 13	10	5yrs			33	3/ 35	1	62 66	•					44
\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	1/81	2,733 30	10				01	36 01		22 05						# # # # # # # # # # # # # # # # # # #
Total Depreciation Pagel			<u> </u>	5yrs	-	273	33	27353	5	46 66						To a second
76													1	75		

Property ,	Date Acq'd	Cost Basis		Туре	Depr. Rate	Prior Dept. All'd		19 <u>82</u> Depr.		Prior Dept. All'd		19	D	rior ept. ll'd		19_ De ₁
	3-1-75	5,376	23	70 -sl	8 yrs	4392	20	672	03			<u> </u>	_			
Office & Dental Equip.	7-1-75	1,889		10	11	1535	34	236	21	· · ·	_				-	
Office Equipment	12-76	509	1	10	11	392	38	63	63							
n "	2-1-77	500	00		8 yrs	378	08	30	48			^	_			
11 11	4-1-77	2,470	02	DDB	11	1835	02	158	25		-					
(i) (ii)	4-1-77	156	00		11	115	92	10	Oò	1	_		_	· · · · · · · · · · · · · · · · · · ·		
S ii	8-1-77	916	80		11	65b	94	1	17.7		_					*
) ii ii	10-1-7	7 100	00		11 .	70			+							
QOffice & Dental Equip.	10-1-7	7 50	7 97		- 11	35			6							
B " "	11-1-7	7 2,38	3 17		11	16 lel						·		7		
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Total Depreciation						<u> </u>							1			10 m 10 m

all be guilty of a miscoussesses all be guilty of a miscousses all be brought by the county attorney are as costs in each of twenty-five dollars (\$25) shall be taxed as costs in each posed under the provisions of this act.

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S.A. 79-1422. Late (Illing. In case any person required to file a staement of assessment falls to make and file such statement before March 1 store April 1 (Corporations), on or before April 15 (Merchants):

1. Within filteen (15) days thereafter, the appraisor shall, after he has ascertained the value of the property of such taxpayer, add ten passessed taxable value as a penalty for late filling.

2. Between filteen (15) to thirty (30) days thereafter, add twenty percent (20%) to the assessed taxable value as a penalty for late filling.

3. Between thirty (30) to forty-five (45) days thereafter, add thirty percent (30%) to the assessed value as a penalty for late filling.

4. Between forty-five (45), but not more than sixty (60) days, add 40% thereto as a penalty for late filling.

5. After sixty (60) days, add tifty percent (50%) thereto as a penalty for late filling.

5. For good cause shown the appraiser may extend the time in which to make and file such statement if such request is in writing stating as the factor of the statement in the such statement is such request is in writing stating as the factor of the statement in the statement is such statement in the such statement in writing stating as the statement is such statement in the such statement in the such statement is such statement in writing stating as the statement in the such statement is such statement. is possed under the provisions of this act. 008 I shall remove such property from the county or state for the fraudulent post thereon, or shall transfer or transmit any property to any person with suffity dollars (\$50) nor more than five thousand dollars (\$5,000). Prosecutive county, upon complaint made by any director of property valuation or cowhich a conviction is had. Executions may be issued for the collection of its which a conviction is had. of the property of such taxpayer, add ten percent (10%) to the 1, (Individu

				•						******				**************************************	***************************************		
Prope	rty	Date Acq'd	Cost Basis		Туре	Depr. Rate	Prior Dept. All'd		12/31 19 <u>81</u> Depr.		Prior Dept. All'd		19 <u>8</u> 2 Depr.		Prior Dept. All'd		1
Prof & Off	ice Equip	1/81	190	99	/O SL	5yrs	-		19	10	19	10	38	20		7	
/	11	1/81	458	85	SL SL	5yrs			45	89	.45	89	91	28			
11 11 1	If II	1/81	4,213	22	70 SL	5yrs			421	32	42.1	30	842	64	′		
11 11	FF FF	2/81	. 100	00	SL	5yrs	-		10	00	10		20				
ff ff	п н .	2/81	. 400	00	/ <i>O</i> SL	5yrs	-		40	00	40		80	00			
: 11 11	11 11	3/81	336	45	śĽ	5yrs	<u></u> .		33	65	33	15	67	29			
11 H		3/81	. 693	15	SL SL	5yrs		·	69	35	69	35	138	70			
- 11 11	11 11	3/81	619	66	SE	5yrs	: <del></del> ·		61	97	. b1	9%	123				
11 11	11 11	4/81	133	00	SL SL	5yrs			13	30	13	30	26	60			
11 11	tt tt	5/81	500	00	SL	5yrs	-		50	00	50.	00	100	00		ا ئـــــن	
11 11	11 71	5/81	1,079	83	SL	5yrs	· <b>-</b> -		107	98	107.	18	215	96			
. 11 11	11 11	6/81	300	00	/ U SL	5yrs	-		30	00	30	00	60	(X)			
н	ti ti .	6/81	184	23	SL	5yrs			18	42	19.	42	36	94			
11 11	11 11	8/81	2,000	00	SL	5yrs			200	00	200	m	400	W			
11 11 11	. 11	9/81	2,000	00	J U SL	5yrs			200	00	210	20	400	00			Control
11 11 11	11	10/81	1,000	00	SL	5yrs	_		100	00	100	00	200	0	•	The second	
11 11 11		10/81	314	95	/O SL	5yrs			31	50	31	50	63			of the same of the	
11 11 11	. 11	12/81	3,049	45	SL SL	5yrs	<del></del> .		304	95	304	25	609	90			
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Prior 12/31 Prior Prior Date Cost Depr. Dept. 1980 19.81 198 Dept. Dept. Property Acq'd Basis Type Rate Depr. All'd Depr All'd All'd Dep 10 Office & Dental Equip. 4/80 16,398 46 3587 SL 8 yrs 1,537 1,537 35 2,049 81 1.0 5/80 2,399 15 SL199 92 8 yrs 499 199 92 299 90 11 6/80 3,124 28 SL 227 81 8 yrs 227 81 390 54 618 0 11 8/80 62,304 77 SL 3,245 04 7,788 10 11033 8 yrs 3,245 04 11 11 11 9/80 5,811 76 SL 242 15 8'yrs 726 47 242 15 968 42 10 11 11 10/80 11,132 17 SL 1,391 53 347 88 1739 8'.yrs 347 88 11 11/80 4,673 92 SL 97 37 97 37 584 24 681 8 yrs 11 12/80 2,523 94 SL 341 26 | 29 26 | 29 315 50 8 yrs 10 5415 1-82 51 120 00 10 2-82 589 20 10 431 10 115 20st perio 299 <del>for 5</del> rectvery convention property -used-10 9-42 1316 59

79-1422. Late filling. In case any person required to file a staement of assessment fails to make April 1 (Corporations), on or before April 15 (Merchants):
Within lifteen (15) days thereafter, the appraiser shall, after he has ascertained the value of th

shall be brought by the county environments as costs in each case in

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of this act.

Total Depreciation

Sub Total

property of such taxpayer, add ten percent (10%) to the

Income Tax 79.1422. Late filling. In case any person required to file a staement of assessment falls to make and file such a April 1 (Corporations), on or before April 15 (Merchants):
Within fifteen (15) days thereafter, the appraiser shall, after he has ascertained the value of the property of assessed taxable value as a penalty for late filling.

Between fifteen (15) to thirty (30) days thereafter, add twenty percent (20%) to the assessed taxable value as ed under the provisions of this act. () · ※ 12781 Prior Prior Date Cost Depr. Dept. 19 81 Dept. Acq'd Basis Type Rate Allid Depr. All'd penalty for 629 • + 98.+ 279 . + 122.+ 117.+ 008 51,125.* add thirty 2 0 • * 7/80 32,639 -- unchota Improvements SL 1,631 97 10yrs 3,263 95 4895 In for that purpose, a list of the taxable property which he is required to be listed or the half remove such property from the county or state for the fraudulent purpose of preventhereon, or shall transfer or transmit any property to any person with such intent, he or it fits deliars (\$50) nor more than live thousand dollars (\$5,000). Prosecutions under this act. 8/80 17,118 SL 10yrs 713 25 1,711 80 2425 /0 10yrs 11 3/81 123 37 SL 10 28 * * 5/81 629 SL 20 10yrs 41 95 70 10yrs of the property of such taxpayer, add ten percent (10%) to the 11 5/81 98 93 SL 6 | 59 10 11 279 5/81 75 SL17 49 10yrs 70 5/81 122 06 SL10yrs 7 12 11 7/81 117 65 SL 10yrs 5 87 for failure to file. 58,497 21 Total Depreciation 9,713 96

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Example # 3

ニニッレーニス - 01/10784

	Competency				- /////		$\cup$	01710704
0.00	PCL ITM#	ITEM  . & OFFICE EQUIP	СМ	Y PY	PUR PRICE	E	ΥF	MKT VALUE
1	Y13 0001 DENTAL	& OFFICE EQUIP EQUIP EQUIP & DENTAL EQUIP FURN & EQUIP FURN EQUIP EQUIP EQUIP EQUIP EQUIP & DENTAL EQUIP & DENTAL EQUIP		73	12.447	10	. 20	2.489
-	Y13 0002 DENTAL	EQUIP		73	1,332	10	.20	286
į	Y13 0003 DENTAL	EQUIP		73	1,808	10	.20	361
	Y13 0018 OFFICE	& DENTAL EQUIP		77	508	10	.66	335
	YAS AAAA OEETOE	. FUKN & EWULF Ferion		74	1,810	10	.34	615
	Y15 0012 OFFICE	FOUTP		7.4	1,000 RAO	10	104 E1	04V 005
2000	Y15 0013 OFFICE	EQUIP		77	500	10	.66	330
9	Y15 0014 OFFICE	EQUIP		77	2,470	10	. 66	1,630
STATE OF STATE	Y15 0015 OFFICE	EQUIP		77	153	10	.66	102
20.000	YAS AAAZ OFFICE	EQUIF		/ / ~~~	917	10	.66	605
300	Y15 0043 OFFICE	& DENTAL EQUIP		80	16.398	10	79	47.954
S. Carrie	Y15 0044 OFFICE	& DENTAL EQUIP		80	2,399	10	.79	1,895
200	Y15 0045 OFFICE	& DENTAL EQUIP	i	80	3,124	10	.79	2,467
COMPANY.	Y15 0046 OFFICE	& DENTAL EQUIP		80	62,304	10	. 79	49,220
s. s.l.s.c.	113 0047 OFFICE Y15 0048 OFFICE	& DENTAL EQUIF		80 80	3,81교 44 4쪽의	10	. 79	4,591 0.70 <i>a</i>
t-section.	Y15 0049 OFFICE	& DENTAL EQUIP		80	4.674	10	. 79	3,492
200	Y15 0050 OFFICE	& DENTAL EQUIP		80	2,524	10	79	1,993
	Y15 0051 OFFICE	& DENTAL EQUIP	•	82	120	10	.82	98
4	Y15 0052 OFFICE	EQUIP & DENTAL EQUIP		82	589	10	.82	482
	715 0056 OFFICE Y15 0054 OFFICE	& DENIAL EQUIP		82 82	432	10	.8Z	ანემ დე
	Y15 0055 OFFICE	& DENTAL EQUIP		82	299	10	.82	245
	Y15 0056 OFFICE	& DENTAL EQUIP		82	400	10	.82	328
	Y15 0057 OFFICE	& DENTAL EQUIP		82	1,317	10	.82	1,079
	TIO UUUD DERIAL Yik aaan pene t	ERUIF OFFICE FOUTS		74	16,879	10	.34	5,738
	Y16 0008 PROF &	& DENTAL EQUIP OFFICE EQUIP OFFICE EQUIP OFFICE EQUIP & DENTAL EQUIP & DENTAL EQUIP & DENTAL EQUIP & DENTAL EQUIP		81	313 860	10	.80	20V 888
	Y16 0009 PROF &	OFFICE EQUIP		81	2,733	10	.80	2,185
***************************************	Y16 0010 OFFICE	& DENTAL EQUIP		75	5,376	10	. 45	2,419
-	YIA ABIQ DEFICE	& DENIAL EQUIP		75 77	1,890	10	.45	850
	Y16 0020 OFFICE	& DENTAL EQUIP		77	175	10	.66	115
-	Y16 0021 OFFICE	& DENTAL EQUIP		78	2,782		.74	2,058
	Y16 0022 OFFICE			78	7,454		.74	5,515
	Y16 0023 OFFICE Y16 0024 OFFICE	•		79 79	1,465 184		.79 .79	1,157
£	Y16 0025 PRDF &			81		10	.80	1.45 1.52
	Y16 0026 PROF &			81	459		.80	367
	Y16 0027 PROF &			81	4,213	10	.80	3,370
	Y16 0028 PROF &			81	100		.80	80
	Y16 0029 PRDF & Y16 0030 PRDF &			81 81	400 336		.80 .80	320 268
	Y16 0031 PROF &			81	693		.80	554
9	Y16 0032 PROF &	OFFICE EQUIP		81	620		.80	496
	Y16 0033 PROF &			81	133		.80	106
	Y16 0034 PROF & Y16 0035 PROF &			81 81	500 ( 1,080		.80 .80	400 864
	Y16 0036 PROF &		•	81	300		780	240
T. Called	Y16 0037 PROF &	OFFICE EQUIP		81	184	i O	.80	147
		OFFICE EQUIPMENT		81.1	DHT 1875 11800	19	<u>. 60 i</u>	<u> </u>
	Y16 0039 PROF &			81 81	2,000 1,000		.80 .80	1,600 800
,	Y16 0040 PROF & Y16 0041 PROF &			81	315		.80	252
1	Y16 0042 PROF &	OFFICE EQUIP		81	3,049	10	.80	2,439
	Y16 0058 LEASEHO			80	32,639		.79	25,784
	Y16 0059 LEASEHO Y16 0060 *	OLD IMP		80 81	17,118 123		.79 .80	13,523 98
	716 0060 Y16 0061 "	n		81	629		.80	503
1	Y16 0062 "	в		81	99	10	.80	79
- 1	Y16 0063 "	si H		81	280		.80	- 224 97
- 1	Y16 0064 " Y16 0065 "	il .		81 81	122 118		.80 .80	94
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## MARKET VALUE SUMMARY

CODE	CLASS OF PROPERTY	PUR PRICE	MKT VALUE	ASSESSED
Y13 Y15 Y16	MERCHANDISING EQUIPMENT OFFICE EQUIPMENT PROFESSIONAL EQUIPMENT	16,095 119,101 111,195	3,451 92,259 77,150	1,035 27,675 23,145
	TOTALS:	246,391	172.860	51.855

			900	APPRAIS	ER'S USE
V TEM CONDITON AGE	Purchase Date	Cost	Econ Life	Trending Factor	Marke
11. 201 Junit fixt + Equipment	1273	12415		1 40.101	Value
。同意2.17 少的用用设置管别的一个数据中。在图6 1 ·	1974	11. 19657		18	75 12 13
高原3.建一次的数数少别的多数的数据	1975	1265		10	3543166
	1917.	(262			307.70
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一一元。2017年曾经报到民人的的原理之后,由于1000	1930	108369		86	1259,04
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70. 1000 A PARTY ENERGY 19 495. 15 AND THE WARE	ringeration a	~/98/		95	20406,95
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D.__ 1017470000 COMPANY: SAFEWAY STORES INC. 1920 F 10TH

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11:09:14.8 TOTALS: PES

A. TTM#	ITER	С ЙХ БХ	FUR PRICE E		ALUS.
09 0001 13 0003 13 0004 13 0005 13 0006 13 0007 13 0008 13 0009 13 0010 13 0014 13 0015 13 0016 13 0016 13 0016 13 0017 13 0018 13 0019 13 0020 13 0021 13 0022 13 0023 13 0024 13 0025 13 0027 13 0028 13 0027 13 0028 13 0027 13 0036 13 0037 13 0036 13 0037 13 0036 13 0037 13 0038 13 0037 13 0038 13 0039 13 0034 13 0035 13 0034 13 0035 13 0036 13 0037 13 0038 13 0034 113 0034 113 0044 113 0044	MERCHANTS INVENTORY MERCHANDISING EQUIPMENT BALER BATTERY  CANOPY MERCHANDISING EQUIPMENT MERCHANDISING EQUIPMENT DISPLAY CASE MERCHANDISING EQUIPMENT DISPLAY CASE MERCHANDISING EQUIPMENT BISPOASAL UNIT DPAT ADDER EVAPORATOR HYPER BINS MONORAIL SYSTEM ORDERING SYSTEM FOLISHER & SCRUBBER FROJECTOR MERCHANDISING EQUIP  MERCHANDISING EQUIP  MERCHANDISING EQUIP  MERCHANDISING EQUIPMENT  MERCHANDISING EQUIPMENT	67767676777876868877677778767776666677	9 328 3,942 466 314 278 8 3,942 7 8 314 278 9 8,677 32,295 8 1,295 33,399 4 1,555 7 9 2,398 9 1,740 3,764 9 397 1,740 1,764 9 397 1,764 7 9,784 7 1,628 9 4,054 4,054 6,637 8,972 1,429 6 1,429 6 1,429 7 1,335 1,007 8 1,429 7 1,335 1,007 8 1,429 7 1,335 1,007 8 1,429 7 1,335	00	1 09,975
13 0045 13 0046 13 0047	# # # # # # # # # # # # # # # # # # #	· · · · · 7 8	5 7,655 2 177	10 .45 07 .78	3,444 138
0.1017	MERCHANDISING EQUIPMENT	Commence on Section and	0 876	10 .79 AAA - PE	<b>692</b> 00036
OFENTY	LIST PF8 1920 W MARKET VA	10TH LUE SUMMARY		10/04/83 11:09:5 <u>5</u>	» 9
10)-45	CLASS OF PROPERTY	PUR PRIC	DE NKT VALUE	ASSESSED	
	CHANT'S INVENTORY CHANDISING EQUIPMENT	160,9	0 109,975		
	TOTAL		47 160,933		
Year	Size of Store	Purchase Pri	ce/sg.ft.	Merch Equip	H.V./sgft.
1968	17,898 [#]	160,947/	8.993	50,958/	2.85
Inven	itory / 5g. ft.				
109,9	110ry / 5g. ft. 15/6.15				

PG 1070310000 COMPANY DERVIEW FARRET BEACH.

PG 1070310000 COMPANY DERVIEW FARRET BEACH.

PG 107050 COMPANY DERVIEW FOR THE FEV TOTALLY PROJECTION OF THE FE

			. 111 1 1			l (li)	T VOO U
0 Q	0001	MERCHANTS INVENTORY	**** **** ;,	Α	ω	.00	104,450
13	0066	OSH REGISTER, SCALES, FRONT ED CHECKSTANDS SHELVING GONDOLAS	78	24.000	05	14	3.360
13	0067	CHECKSTANDS	69 69	2.970	10	.20	594
13	0068	SHELVING GONDOLAS	69	2,600	10	.20	520
1.3	-0067	SHELVING, WHLL	<b>6</b> 7	У (Э	10	.20	195
13	0070	CARTS, CUSTOMER	69	1.ASO	03	.11	181
13	0071	BOTTLE CARTS CARTS, CARRY OUT CARTS, STOCK PRODUCE DISPLAY CASE, REFIRG	74	150	10	.34	
13	0072	CARTS, CARRY OUT	69	119	03	.11	
13	0073	CARTS, STOCK	71	134	10	.20	
13	0074	PRODUCE DISPLAY CASE, REFIRG	69	8,778	10	.20	1,755
1.0	0.04.3	PRODUCE CHAE, DRI	0.7	1,700	10	x x2 (2)	
		EXTENDERS	69		10	.20	
		PRODUCE WALK-IN	69			.20	
		PRODUCE WRAPPING DEVICE	69			.20	
		PRODUCE SCALE	69 70			.20	
		DISPOSAL CARTS	69 70				196 11
		PRODUCE STOCK CARTS	30		10		
13		ICE MACHINE WORK TABLES	79 69	1,200 117		.79 .20	
- ₹ -37 - ₹ **X		MEAT DISPLAY CASES, COFFIN	07 40	117 # 007	40		1,185
13		MEAT WALL		1,875			
13		SPOY FREEZER	79				
13		MEAT SAW		1,219			
13		MEAT WRAPPER	69			20	1,875
13		SLICER	73	495			
		CHOPPER	79		AK	.35	
13		SCALES	69	205	10	.20	
		PAPER CUTTER	69			.20	
		STORAGE RACKS	69			120	13
13						.20	
		PLATFORM SCLAE	69 79 69	295	1 (3)	. 79	233
43	0096	WALK IN COOLER	69	3,121	10	.20	
		LENDERTZERS	. O.Y.	201	10	.20	53
		FROZEN FOOD DISPLAY CASES COFF					
		FROZEN FOOD DOORS	7.6	7,419		.56	
13	0100	FROZEN FOOD WALK IN SPOT MERCHANDISER	69	1,853		.20	370
43	0101	SPOT MERCHANDISER	76	315		.56	
113	0102	DAIRY WALK-IN	69	1,810		.20	
113	0103	DAIRY WALL	69	7,315		.20	1,463
$\pm 13$	0104	SPOT MERCHANDISER DAIRY WALK-IN DAIRY WALL DELI HOT DISPLAY DELI COLD DISPLAY DELI KOCH R-EACH IN TABLES BAR B QUE DEEP DRYER OVEN STOVE DISPOSAL CASH REGISTER	69	1,495		.20	
13	0105	DELI COLD DISPLAY	69	800		.20	
113	0106	DELI KOCH R-EACH IN	69	1,122		.20	
1.5	0107	TARLES	69	375		.20	
10	0108	BAK B WUE.	67	750 3,300		.20	150 2,706
1.3	0107	DEET DETEN	0.4. 4.0	980		.20	
-12	0110	CTAVE	6.7 4.9	354		.20	
-1-3 -4-%	0117	DICENTAL	7.0 7.0	127		14	17
4.3	0113	CASH REGISTER	60	250			35
43	0114	SCALE	72	723			144
43	0115	SCALE FOOD CHOPPER KOCH 2 DOOR FREEZER	69	295			59
13	0116	KOCH 2 DOOR FREEZER	69	888		.20	
13	0117	SLICER .	. 69	225	0.5	.14	
13	0118	NACHO MAKER	82	325	10	182	266
113	0119	FALLET JACK	71	135		.20	27
13	0120	TIME CLOCK	69	212	07	.15	31
13	0121	SLICER NACHO MAKER PALLET JACK TIME CLOCK EMPLOYEE LOCKERS FLOOR SCRUBBER FLOOR BUFFER BAKERY SHOW CASES BAKERY WRAPPER SAFE	70	47		.20	9
43	0122	FLOOR SCRUBBER	71	945		. 14	132
43	0123	FLOOR BUFFER	79	790		.79	624
113	0124	BAKERY SHOW CASES	69	1,389		.20	277
11.3	0125	BAKERY WRAPPER	80	295		. 79	233
415	0002	SAFE	69	615		.38	233
115	0003	WDDING WWCH	78	100		.74	74
		CHAIRS	79 40	40		.79	31
15	0005	CHAIRS	69	100	10	.20	20

OSE40000 COMPANY: DIBBLES HARET PLACE
Y LIST PES SPIR GAGE

AAA - PEOUS? 10/04/81 10/21:10.1

## MARKET VALUE SUMMARY

100	CLASS OF PROPERTY	PUR PRIOR	HKT VALUE	ASSESSED
1" 3	erenmaut's INVENTORY	(4)	104,450	31,337
÷	MERCHANDISING EQUIPMENT	114,034	28,027	8,410
9	OFFICE EQUIPMENT	835	356	105
	TOTALS:	114,919	132,837	39,850

 Year
 Size of Store
 Purchase Price/sg.ft.
 Merch. Equip.
 M.V./sg.ft.

 1968
 17,350 F
 114,064 / 6.575
 28,029 / 1.62

Inventory /sg.ft. 104,450/6.02

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