

Approved

K. O. Roe 1-16-90
Date

MINUTES OF THE House COMMITTEE ON Taxation

The meeting was called to order by Representative Keith Roe at
Chairperson

9:00 a.m. ~~p.m.~~ on January 11, 1990 in room 519-S of the Capitol.

All members were present except:

Representative Crowell, excused
Representative Pottoroff, excused

Committee staff present:

Tom Severn, Research
Chris Courtwright, Research
Don Hayward, Revisor's Office
Lenore Olson, Committee Secretary

Conferees appearing before the committee:

Mark Burghart, General Counsel, Department of Revenue

A motion was made by Representative Aylward, seconded by Representative Smith to introduce a small business circuit-breaker bill. The motion carried.

Mark Burghart, Department of Revenue, reviewed a Memorandum which listed three bills for Committee consideration. The bill proposals are: (AH. 1)

1. deletes the provision allowing tentative income tax returns to be filed by corporations; allows for the allocation of the \$25,000 surtax exemption among companies in a combined group; requires corporations incurring expenses in the state to file a corporate tax return; and requires corporate income tax returns to be filed within 30 days after the due date of the federal corporate income tax return.
2. authorizes the Director of Taxation to recoup audit expenses including travel costs from out-of-state taxpayers. Taxpayers would have the option of bringing relevant records to a Kansas location.
3. Eliminates the estimated sales tax payments for large taxpayers (liabilities over \$32,000) and replaces that requirement with a monthly "deposit" mechanism.

A motion was made by Representative Spaniol, seconded by Representative Grotewiel to introduce the three proposals by the Department of Revenue as bills. The motion carried.

A motion was made by Representative Spaniol, seconded by Representative Reardon to re-introduce HB 2003 as it passed the House in the 1989 Special Session. The motion carried.

Staff reviewed a Memorandum on state property taxes revised January 8, 1990. Topics reviewed were statewide levies other than for building funds, state building fund levies, motor vehicle taxes collected, and motor carrier property tax. (Attachment 2)

Staff reviewed preliminary 1989 property tax data, by county, obtained January 5, 1990, from the Division of Property Valuation. Data shown for each county were 1988 and 1989 assessed valuations, total property taxes levied, and the countywide average mill levies, along with the percent increases for each. Also shown is the dollar amount of increase in property taxes levied in each county in 1989. (Attachment 3)

The meeting adjourned at 9:50 a.m.

HOUSE COMMITTEE ON TAXATION

DATE 1/11/90

NAME	ADDRESS	REPRESENTING
Woody Woodman	1330 Baltimore Km	KCPL
Dan Gorant	Topeka	Kcel
Dennis Zimmerman	Ulysses	Grant Po. Chamber
Ethel Evans	111	Grant Co. Comm.
Ben Bradley	Topeka	KS Assoc of Counties
Kathai Hurt	Manhattan	Rep. 6 th dist.
Harriet Lange	Topeka	KS Assn of Broadcasters
David Hawley	Wichita	KS Ass. for Small Business
Curt Carpenter	Great Bend	Centel
Tom Whitaker	Topeka	KS Motor Carriers Assn
Ed DeSoignie	Topeka	Kansas Contractors Assoc.
Tim Burgess	Topeka	S-1F
Pam Somerville	Topeka	KDOT
Robert Anderson	Ottawa	MidCont C. of Bus
Jacque Oakes	Topeka	Ks. Ind. Auto Dealers Assn.
Bob Corkins	Topeka	KCCI
Frances Kastner	Topeka	KS Food Dealers Assn
Torothy Schmid	Topeka	John L. P. C. Somerville
Jim Tj	Lawrence	Guthrie-Wall
Terri Thomas	Topeka	Ford
DAN STEVENS	Tulsa	TEXACO
Don Vach	Topeka	KS. Society of CPAs
Janie Fleasley	Topeka	Rep. George Barr

HOUSE COMMITTEE ON TAXATION

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KANSAS DEPARTMENT OF REVENUE

Office of the Secretary

Robert B Docking State Office Building

915 SW Harrison St

Topeka Kansas 66612-1588

M E M O R A N D U M

TO: The Honorable Keith Roe, Chairman
House Committee on Taxation

FROM: Mark A. Burghart, General Counsel
Kansas Department of Revenue

RE: Proposed Legislation

Date: January 11, 1990

The Department of Revenue has three bills for the House Committee's consideration.

Proposed Bill No. 1: (A) Deletes the provision allowing tentative income tax returns to be filed by corporations;
(B) Allows for the allocation of the \$25,000 surtax exemption among companies in a combined group;
(C) Requires corporations incurring expenses in the state to file a corporate tax return;
(D) Requires corporate income tax returns to be filed within 30 days after the due date of the federal corporate income tax return.

Proposed Bill No. 2: Authorizes the Director of Taxation to recoup audit expenses including travel costs from out-of-state taxpayers. Taxpayers would have the option of bringing relevant records to a Kansas location.

Proposed Bill No. 3: Eliminates the estimated sales tax payments for large taxpayers (liabilities over \$32,000) and replaces that requirement with a monthly "deposit" mechanism.

I would be happy to respond to any questions you might have.

General Information (913) 296-3909

Office of the Secretary (913) 296-3041 • Legal Services Bureau (913) 296-2381

Audit Services Bureau (913) 296-7719 • Planning & Research Services Bureau (913) 296-3081

Administrative Services Bureau (913) 296-2331 • Personnel Services Bureau (913) 296-3077

1/11/90

Attachment /

MEMORANDUM

Kansas Legislative Research Department

Room 545-N - Statehouse
Topeka, Kansas 66612-1586
(913) 296-3181

Revised January 8, 1990

STATE PROPERTY TAXES

Statewide Levies Other Than for Building Funds

General Purpose Levies. From 1861 through 1942 a state property tax levy was made for operating purposes. No such levy was made from 1943 through 1946. A general levy was made again from 1947 through 1952, but no such levy was made in 1953 and 1954. The last state general purpose levy of 1.99 mills was made in 1955. The 1921 levy of 2.23 mills is the highest general purpose levy made after 1907, when the state assessed value increased from \$425 million to nearly \$2.5 billion.

WWI Soldier's Bonus. From 1923 through 1954, a property tax was levied to retire bonds issued to pay the World War I soldier's bonus.

State Building Fund Levies

Authority. Article 11, Section 4 of the Kansas Constitution generally is interpreted as prohibiting the Legislature from making a permanent mill levy. However, Article 6, Section 10, approved in 1918 (since reorganized as Article 6, Section 6 by an amendment approved in 1966) authorized a permanent levy for the Educational Building Fund (EBF). The permanent levy for the State Institutions Building Fund (SIBF) (formerly the Charitable-Hospital Building Fund) was authorized by Article 7, Section 6, approved in 1952.

First Levies. The first levy for the EBF of 0.25 mill was made in 1942. The first levy for the SIBF was 0.50 mill, in 1953.

Permanent Levies. The permanent levies are contained in K.S.A. Chapter 76, Article 6b. Currently, those permanent levies are 1.00 mill for the EBF and 0.50 mill for the SIBF. A history of these permanent levies is shown below:

<u>Year</u>	<u>Educational Building Fund</u>	<u>State Institutions Building Fund</u>
1942	0.25 mill	
1949	0.50 mill	
1953		0.50 mill
1955	1.00 mill	0.75 mill
1965	1.00 mill	0.50 mill*

* Companion bills enacted in 1965 lowered the SIBF levy by one-fourth mill and authorized counties with approved community mental health centers to levy a like amount for construction of such centers.

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Attachment 2

Temporary Rates. From time to time the Legislature has modified the state's building fund levies for one year to provide funds for the Correctional Institutions Building Fund (CIBF) or to provide additional funds for the EBF. A history of these temporary rates is shown below.

<u>Year</u>	<u>EBF</u>	<u>SIBF</u>	<u>CIBF</u>
1976	1.00 mill	0.25 mill	0.25 mill
1977	1.00 mill	0.40 mill	0.10 mill
1983	1.10 mill	0.40 mill	--
1986	1.00 mill	0.25 mill	0.25 mill
1987	1.00 mill	0.25 mill	0.25 mill

Disposition of Funds. All of the EBF levy currently is earmarked for the erection, equipment, and repair of buildings at the educational institutions under the State Board of Regents. From 1955 through 1968, one-fourth of the EBF was earmarked for the State Dormitory Fund.

All of the SIBF levy is earmarked for the erection, equipment, and repair of buildings at the various state institutions for the mentally ill and retarded and for the rehabilitation of youth and physically handicapped.

All of the CIBF was earmarked for the use and benefit of state correctional institutions.

Taxes Levied Upon Tangible Property for Collection. Taxes levied for the state building funds for collection in selected state fiscal years are as follows:

<u>Fiscal Year</u>	<u>EBF⁽¹⁾</u>	<u>SIBF⁽¹⁾</u>	<u>CIBF⁽¹⁾</u>	<u>Total^(1,2)</u>
1990 (estimated) ⁽³⁾	\$ 14,105,000	\$ 7,053,000	\$ --	\$ 21,158,000
1989	11,352,000	5,676,000		17,029,000
1988	11,260,000	2,815,000	2,815,000	16,890,000
1987	11,202,000	2,800,000	2,800,000	16,803,000
1986	11,438,000	5,719,000	--	17,158,000
1985	11,208,000	5,604,000	--	16,811,000
1978	9,082,000	3,633,000	908,000	13,624,000
1977	8,330,000	2,083,000	2,083,000	12,495,000

1) Beginning in FY 1985, these data exclude minor amounts from certain in-lieu tax levies.

2) Detail may not add to total due to rounding.

3) Current estimate of Kansas Legislative Research Department.

Motor Vehicle Taxes Collected. The motor vehicle tax took effect on January 1, 1981. Amounts collected under this "tax and tag" law, imposed in lieu of the general property tax, are in addition to the amounts shown above. Total state collections from this source in selected years have been as follows:

<u>Fiscal Year</u>	<u>Collections</u>
1990 (estimated) ⁽¹⁾	\$ 2,900,000 X
1989	2,769,000
1988	2,527,000
1987	2,410,000
1986	2,251,000

- 1) Current estimate of Kansas Legislative Research Department.

Motor Carrier Property Tax

The Motor Carrier Property Tax, enacted in 1929, applies to over-the-road motor vehicles and rolling equipment owned, used, or operated by motor carriers in nonlocal intrastate or interstate business who haul for hire and are subject to the authority of the State Corporation Commission. The property is assessed by the Division of Property Valuation, Motor Carrier Bureau, based on reports filed by the motor carriers. Taxes are computed on the basis of the statewide average mill levy for the previous year. Taxes are due on December 20 and June 20 and are deposited in the State General Fund. An amount equal to the tax is transferred to the Special City and County Highway Fund.

Collections from the tax in recent years have been as follows:

<u>Fiscal Year</u>	<u>Collections</u>
1990	\$ 10,100,000 ⁽¹⁾
1989	10,726,000
1988	9,897,000
1987	10,946,000 ⁽²⁾
1986	8,060,000
1985	6,643,000

- 1) Consensus Estimate as of November 15, 1989.
2) About \$1.3 million, collected in previous fiscal years, was released from a tax protest account to the State General Fund.

KANSAS LEGISLATIVE RESEARCH DEPARTMENT

ROOM 545-N - Statehouse

Phone 296-4138

January 8, 1990

TO: Senator Gus Bogina

Office No: 120-S

RE: Preliminary 1989 Property Tax Data

Attached are preliminary 1989 property tax data, by county, obtained January 5, 1990, from the Division of Property Valuation (PWD) of the Department of Revenue. These data were provided to PWD by county clerks. For 63 counties, the data have been reviewed by PWD based on a preliminary version of the November 1 abstract. Changes from earlier compilations of these data are minor.

Data shown for each county are 1988 and 1989 assessed valuations, total property taxes levied, and the countywide average mill levies, along with the percent increases for each. Also shown is the dollar amount of increase in property taxes levied in each county in 1989.

Each table shows the same data sorted in different ways. The first is alphabetical. Subsequent tables are sorted by 1989 assessed value, percent increase in assessed value, 1989 property taxes, the dollar increase in property taxes, the percent increase in property taxes levied, the 1989 countywide average mill levy, and the percent increase in the countywide average mill levy, as indicated at the top of each table.

Tom
Thomas A. Severn
Principal Analyst

Attachments

1/11/90

Attachment 3

COUNTY	1988		1989		1988		1989		COUNTYWIDE		COUNTYWIDE	
NAME	ASSESSED VALUE	ASSESSED VALUE	PERCENT INCREASE	PERCENT INCREASE	TAXES	TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	1988 AVG MILL LEVY	1989 AVG MILL LEVY	PERCENT INCREASE	
ALLEN	\$55,821.107	\$57,165,923	2.4	56,838,293	\$7,411,332	573,039	8.4	122.50	129.65	5.3		
ANDERSON	36,825,569	38,009,376	3.2	3,856,981	4,027,894	170,913	4.4	104.74	105.97	1.2		
ATCHISON	49,549,594	56,121,891	13.3	7,597,310	7,913,784	316,473	4.2	153.33	141.01	(8.0)		
BARBER	52,476,750	58,542,624	11.6	6,761,055	6,209,454	(551,601)	(8.2)	128.84	106.07	(17.7)		
BARTON	152,719,637	161,913,473	6.0	20,687,200	19,525,107	(1,162,093)	(5.6)	135.46	120.59	(11.0)		
BOURBON	47,975,807	53,050,682	10.6	7,124,381	7,194,170	69,789	1.0	148.50	135.61	(8.7)		
BROWN	45,922,210	55,550,583	21.0	6,084,323	6,111,506	27,183	0.4	132.49	110.02	(17.0)		
BUTLER	176,349,976	215,952,800	22.5	25,259,110	26,914,411	1,655,302	6.6	143.23	124.63	(13.0)		
CHASE	24,721,112	22,739,272	(8.0)	2,715,740	2,529,296	(186,445)	(6.9)	109.86	111.23	1.3		
CHAUTAUQUA	19,212,191	21,146,769	10.1	2,350,554	2,305,091	(45,162)	(1.9)	122.35	109.00	(10.9)		
CHEROKEE	62,429,665	71,396,945	14.4	7,497,187	7,177,204	(319,983)	(4.3)	120.09	100.53	(16.3)		
CHEYENNE	23,026,456	29,870,602	29.7	2,688,618	2,761,067	72,449	2.7	116.76	92.43	(20.8)		
CLARK	36,745,092	35,005,594	(4.7)	3,634,525	3,685,265	50,741	1.4	98.91	105.28	6.4		
CLAY	37,878,359	40,086,475	5.8	4,740,357	5,042,785	302,428	6.4	125.15	125.80	0.5		
CLOUD	49,165,461	46,771,999	(4.9)	7,210,885	7,191,846	(19,039)	(0.3)	146.67	153.76	4.9		
COFFEY	528,245,607	523,569,464	(0.9)	22,824,641	25,360,365	2,535,724	11.1	43.21	48.44	12.1		
COMANCHE	25,127,264	26,169,732	4.1	2,882,108	2,918,146	36,038	1.3	114.70	111.51	(2.8)		
COWLEY	129,240,221	136,767,979	5.8	19,007,949	19,560,427	552,479	2.9	147.07	143.02	(2.8)		
CRAWFORD	82,344,394	105,046,185	27.6	12,473,025	12,204,266	(268,759)	(2.2)	151.47	116.18	(23.3)		
DECATUR	26,284,163	28,337,778	7.8	2,882,088	2,808,131	(73,957)	(2.6)	109.65	99.09	(9.6)		
DICKINSON	72,680,715	84,171,759	15.8	8,954,682	9,372,172	417,491	4.7	123.21	111.35	(9.6)		
DONIPHAN	29,169,356	34,738,476	19.1	4,353,622	4,388,575	34,953	0.8	149.25	126.33	(15.4)		
DOUGLAS	230,120,386	326,986,052	42.1	36,713,520	39,428,108	2,714,588	7.4	159.54	120.58	(24.4)		
EDWARDS	32,010,023	39,929,920	24.7	3,803,590	3,999,069	195,479	5.1	118.82	100.15	(15.7)		
ELK	19,185,943	16,655,785	(13.2)	2,453,074	2,255,432	(197,642)	(8.1)	127.86	135.41	5.9		
ELLIS	116,957,866	140,987,699	20.5	15,432,617	14,798,882	(633,735)	(4.1)	131.95	104.97	(20.5)		
ELLSWORTH	49,838,136	42,958,066	(13.8)	5,780,389	5,297,913	(482,477)	(8.3)	115.98	123.33	6.3		
FINNEY	264,662,807	270,862,102	2.3	28,191,230	28,868,108	676,878	2.4	106.52	106.58	0.1		
FORD	119,459,988	150,890,539	26.3	17,861,995	18,837,947	975,952	5.5	149.52	124.85	(16.5)		
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964	9,360,930	710,966	8.2	133.98	120.50	(10.1)		
GEARY	69,391,924	86,877,604	25.2	9,100,931	9,895,030	794,099	8.7	131.15	113.90	(13.2)		
GOVE	34,121,940	34,545,137	1.2	3,546,676	3,535,401	(11,275)	(0.3)	103.94	102.34	(1.5)		
GRAHAM	34,500,398	36,605,103	6.1	4,513,222	4,632,410	119,198	2.6	130.82	126.55	(3.3)		
GRANT	180,930,085	205,665,217	13.7	11,411,216	11,415,485	4,270	0.0	63.07	55.51	(12.0)		
GRAY	43,220,712	46,564,871	7.7	5,031,268	5,355,620	324,352	6.4	116.41	115.01	(1.2)		
GREELEY	26,087,535	25,590,224	(1.9)	2,834,516	2,640,201	(194,315)	(6.9)	108.65	103.17	(5.0)		
GREENWOOD	42,609,574	43,174,874	1.3	6,612,521	6,269,621	(342,900)	(5.2)	155.19	145.21	(6.4)		
HAMILTON	32,972,977	39,430,962	19.6	3,591,776	3,820,771	228,995	6.4	108.93	96.90	(11.0)		
HARPER	54,673,174	56,378,209	3.1	7,011,987	6,790,540	(221,448)	(3.2)	128.25	120.45	(5.1)		
HARVEY	110,053,934	126,302,112	14.8	16,143,321	17,155,548	1,012,227	6.3	146.69	135.83	(7.4)		
HASKELL	100,098,961	112,561,461	12.5	6,680,620	7,123,922	443,301	6.6	66.74	63.29	(5.2)		
HODGEMAN	27,195,082	25,675,827	(5.6)	3,366,654	3,244,831	(121,823)	(3.6)	123.80	126.38	2.1		
JACKSON	32,009,308	40,954,811	27.9	4,486,598	4,676,630	190,032	4.2	140.17	114.19	(18.5)		
JEFFERSON	46,699,791	59,682,314	27.8	6,123,754	6,484,952	361,198	5.9	131.13	108.66	(17.1)		
JEWELL	26,151,546	28,861,063	10.4	3,238,389	3,478,863	240,474	7.4	123.83	120.54	(2.7)		
JOHNSON	1,293,779,257	2,476,156,751	91.4	229,753,425	264,328,491	34,575,066	15.0	177.58	106.75	(39.9)		
KEARNY	170,092,666	185,372,054	9.0	8,543,692	8,869,987	326,295	3.8	50.23	47.85	(4.7)		
KINGMAN	72,100,057	75,160,802	4.2	7,802,443	8,439,219	636,775	8.2	108.22	112.28	3.8		
KIOWA	46,423,243	47,077,388	1.4	4,254,927	4,196,948	(57,979)	(1.4)	91.66	89.15	(2.7)		
LABELLE	71,621,433	75,562,050	5.5	10,685,270	10,863,421	178,150	1.7	149.19	143.77	(3.6)		
LANE	28,698,466	26,722,648	(6.9)	3,470,443	3,466,509	(3,934)	(0.1)	120.93	129.72	7.3		
LEAVENWORTH	128,813,218	193,995,909	50.6	19,880,940	24,158,871	4,277,931	21.5	154.34	124.53	(19.3)		
LINCOLN	26,701,186	24,053,199	(9.9)	3,038,881	3,072,862	33,980	1.1	113.81	127.75	12.3		
LINN	118,329,744	122,710,228	3.7	8,515,603	8,514,565	(1,038)	(0.0)	71.97	69.39	(3.6)		
LOGAN	25,783,759	27,833,468	7.9	2,772,322	2,949,773	177,452	6.4	107.52	105.98	(1.4)		
LYON	115,857,944	125,594,924	8.4	17,213,710	17,708,725	495,015	2.9	148.58	141.00	(5.1)		
MARION	55,985,916	59,568,145	6.4	6,272,640	6,374,723	102,083	1.6	112.04	107.02	(4.5)		
MARSHALL	50,868,890	56,006,864	10.1	6,827,644	7,032,146	204,502	3.0	134.22	125.56	(6.5)		
MCPHERSON	144,446,541	151,712,508	5.0	17,232,098	18,026,468	794,370	4.6	119.30	118.82	(0.4)		
MEADE	79,508,394	73,213,854	(7.9)	6,614,853	6,810,914	196,061	3.0	83.20	93.03	11.8		
MIAMI	76,400,517	97,233,127	27.3	10,066,716	10,979,321	912,605	9.1	131.76	112.92	(14.3)		
MITCHELL	35,567,123	35,511,812	(0.2)	4,195,363	4,330,436	135,073	3.2	117.96	121.94	3.4		
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,056	20,112,345	1,074,289	5.6	152.26	142.64	(6.3)		
MORRIS	31,828,772	34,882,883	9.6	3,478,104	3,681,728	203,624	5.9	109.28	105.55	(3.4)		
MORTON	100,832,943	105,934,572	5.1	7,187,373	7,462,127	274,754	3.8	71.28	70.44	(1.2)		
NEMAHIA	45,694,021	55,364,717	21.2	5,042,885	5,235,325	192,290	3.8	110.36	94.56	(14.3)		
NEOSHO	58,371,167	56,499,290	(3.2)	9,660,454	9,209,320	(451,134)	(4.7)	165.50	163.00	(1.5)		
NESS	49,128,806	45,620,955	(7.1)	5,644,564	5,227,831	(416,733)	(7.4)	114.89	114.59	(0.3)		
NORTON	26,502,518	27,016,112	1.9	3,645,056	3,610,257	(34,799)	(1.0)	137.54	133.63	(2.8)		
OSAGE	47,893,767	52,206,173	9.0	5,441,549	5,487,704	46,155	0.8	113.62	105.12	(7.5)		
OSBORNE	30,633,659	26,726,562	(12.8)	3,378,559	3,217,694	(160,866)	(4.8)	110.29	120.39	4.2		
OTTAWA	36,861,519	33,813,319	(8.3)	4,012,412	3,922,518	(89,894)	(2.2)	108.85	116.01	6.6		
PAWNEE												

COUNTY	1988 ASSESSED NAME	1989 ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	1988 AVG MILL LEVY	1989 AVG MILL LEVY	PERCENT INCREASE
JOHNSON	1,293,779,257	2,476,156,751	91.4	229,753,425	264,328,491	34,575,066	15.0	177.58	106.75	(39.9)
SEDWICK	1,537,513,579	1,867,511,789	21.5	215,169,621	223,590,184	8,420,563	3.9	139.95	119.73	(14.4)
SHAWNEE	565,142,897	784,924,279	38.9	100,788,590	113,189,136	12,400,546	12.3	178.34	144.20	(19.1)
WYANDOTTE	425,186,595	603,693,558	42.0	81,805,266	91,177,057	9,371,791	11.5	192.40	151.03	(21.5)
COFFEY	528,245,607	523,569,464	(0.9)	22,824,641	25,360,365	2,535,724	11.1	43.21	48.44	12.1
DOUGLAS	230,120,386	326,986,052	42.1	36,713,520	39,428,108	2,714,588	7.4	159.54	120.58	(24.4)
RENO	246,805,627	302,108,791	22.4	34,819,116	36,293,871	1,474,755	4.2	141.08	120.14	(14.8)
FINNEY	264,662,807	270,862,102	2.3	28,191,230	28,868,108	676,878	2.4	106.52	106.58	0.1
POTTAWATOMIE	263,414,820	264,350,682	0.4	16,866,025	17,686,891	820,866	4.9	64.03	66.91	4.5
STEVENS	231,362,819	258,097,763	11.6	9,124,721	9,655,117	530,396	5.8	39.44	37.41	(5.1)
SALINE	175,749,536	217,737,083	23.9	24,852,692	26,035,427	1,182,735	4.8	141.41	119.57	(15.4)
BUTLER	176,349,976	215,952,800	22.5	25,259,110	26,914,411	1,655,302	6.6	143.23	124.63	(13.0)
GRANT	180,930,085	205,665,217	13.7	11,411,216	11,415,485	4,270	0.0	63.07	55.51	(12.0)
LEAVENWORTH	128,813,218	193,995,909	50.6	19,880,940	24,158,871	4,277,931	21.5	154.34	124.53	(19.3)
KEARNY	170,092,666	185,372,054	9.0	8,543,692	8,869,987	326,295	3.8	50.23	47.85	(4.7)
RILEY	134,996,949	168,264,803	24.6	19,738,480	21,072,395	1,333,915	6.8	146.21	125.23	(14.3)
BARTON	152,719,637	161,913,473	6.0	20,687,200	19,525,107	(1,162,093)	(5.6)	135.46	120.59	(11.0)
SEWARD	130,116,403	152,737,061	17.4	16,395,660	15,825,442	(570,218)	(3.5)	126.01	103.61	(17.8)
MCPHERSON	144,446,541	151,712,508	5.0	17,232,098	18,026,468	794,370	4.6	119.30	118.82	(0.4)
FORD	119,459,988	150,890,539	26.3	17,861,995	18,837,947	975,952	5.5	149.52	124.85	(16.5)
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,056	20,112,345	1,074,289	5.6	152.26	142.64	(6.3)
ELLIS	116,957,866	140,987,699	20.5	15,432,617	14,798,882	(633,735)	(4.1)	131.95	104.97	(20.5)
COWLEY	129,240,221	136,767,979	5.8	19,007,949	19,560,427	552,479	2.9	147.07	143.02	(2.8)
HARVEY	110,053,934	126,302,112	14.8	16,143,321	17,155,548	1,012,227	6.3	146.69	135.83	(7.4)
LYON	115,857,944	125,594,924	8.4	17,213,710	17,708,725	495,015	2.9	148.58	141.00	(5.1)
LINN	118,329,744	122,710,228	3.7	8,515,603	8,514,565	(1,038)	(0.0)	71.97	69.39	(3.6)
HASKELL	100,098,961	112,561,461	12.5	6,680,620	7,123,922	443,301	6.6	66.74	63.29	(5.2)
SUMNER	87,480,339	109,855,544	25.6	13,821,289	14,003,612	182,322	1.3	157.99	127.47	(19.3)
MORTON	100,832,943	105,934,572	5.1	7,187,373	7,462,127	274,754	3.8	71.28	70.44	(1.2)
CRAWFORD	82,344,394	105,046,185	27.6	12,473,025	12,204,266	(268,759)	(2.2)	151.47	116.18	(23.3)
MIAMI	76,400,517	97,233,127	27.3	10,066,716	10,979,321	912,605	9.1	131.76	112.92	(14.3)
GEARY	69,391,924	86,877,604	25.2	9,100,931	9,895,030	794,099	8.7	131.15	113.90	(13.2)
DICKINSON	72,680,715	84,171,759	15.8	8,954,682	9,372,172	417,491	4.7	123.21	111.35	(9.6)
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964	9,360,930	710,966	8.2	133.98	120.50	(10.1)
LABETTE	71,621,433	75,562,050	5.5	10,685,270	10,863,421	178,150	1.7	149.19	143.77	(3.6)
KINGMAN	72,100,057	75,160,802	4.2	7,802,443	8,439,219	636,775	8.2	108.22	112.28	3.8
PRATT	72,633,708	73,922,198	1.8	9,159,374	9,395,947	236,573	2.6	126.10	127.11	0.8
RICE	76,619,781	73,476,771	(4.1)	8,474,483	8,602,336	127,854	1.5	110.60	117.08	5.9
MEADE	79,508,394	73,213,854	(7.9)	6,614,853	6,810,914	196,061	3.0	83.20	93.03	11.8
CHEROKEE	62,429,665	71,396,945	14.4	7,497,187	7,177,204	(319,983)	(4.3)	120.09	100.53	(16.3)
STANTON	62,616,205	64,843,706	3.6	5,075,397	5,039,207	(36,190)	(0.7)	81.06	77.71	(4.1)
THOMAS	51,274,302	61,291,710	19.5	6,887,270	6,792,392	(94,877)	(1.4)	134.32	110.82	(17.5)
RUSSELL	57,159,310	60,783,119	6.3	6,956,080	7,057,581	101,501	1.5	121.70	116.11	(4.6)
JEFFERSON	46,699,791	59,682,314	27.8	6,123,754	6,484,952	361,198	5.9	131.13	108.66	(17.1)
MARION	55,985,916	59,568,145	6.4	6,272,640	6,374,723	102,083	1.6	112.04	107.02	(4.5)
BARBER	52,476,750	58,542,624	11.6	6,761,055	6,209,454	(551,601)	(8.2)	128.84	106.07	(17.7)
STAFFORD	45,679,511	57,624,052	26.1	5,868,915	6,393,474	524,559	8.9	128.48	110.95	(13.6)
ALLEN	55,821,107	57,165,923	2.4	6,838,293	7,411,332	573,039	8.4	122.50	129.65	5.8
NEOSHO	58,371,167	56,499,290	(3.2)	9,660,454	9,209,320	(451,134)	(4.7)	165.50	163.00	(1.5)
HARPER	54,673,174	56,378,209	3.1	7,011,987	6,790,540	(221,448)	(3.2)	128.25	120.45	(6.1)
ATCHISON	49,549,594	56,121,891	13.3	7,597,310	7,913,784	316,473	4.2	153.33	141.01	(8.0)
MARSHALL	50,868,890	56,006,864	10.1	6,827,644	7,032,146	204,502	3.0	134.22	125.56	(6.5)
BROWN	45,922,210	55,550,583	21.0	6,084,323	6,111,506	27,183	0.4	132.49	110.02	(17.0)
NEMaha	45,694,021	55,364,717	21.2	5,042,885	5,235,175	192,290	3.8	110.36	94.56	(14.3)
BOURBON	47,975,807	53,050,682	10.6	7,124,381	7,194,170	69,789	1.0	148.50	135.61	(8.7)
OSAGE	47,893,767	52,206,173	9.0	5,441,549	5,487,704	46,155	0.8	113.62	105.12	(7.5)
PAWNEE	45,195,373	51,495,358	13.9	5,049,573	5,412,250	2,677	0.0	119.69	105.10	(12.2)
SHERMAN	38,360,007	49,444,785	28.9	5,049,787	5,238,451	188,665	3.7	131.64	105.95	(19.5)
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372	5,735,235	156,863	2.8	115.41	118.88	3.0
KIOWA	46,423,243	47,077,388	1.4	4,254,927	4,196,948	(57,979)	(1.4)	91.66	89.15	(2.7)
CLOUD	49,165,461	46,771,989	(4.9)	7,210,885	7,191,846	(19,039)	(0.3)	146.67	153.76	4.8
GRAY	43,220,712	46,564,871	7.7	5,031,268	5,355,620	324,352	6.4	116.41	115.01	(1.2)
NESS	49,128,806	45,620,955	(7.1)	5,644,564	5,227,831	(416,733)	(7.4)	114.89	114.59	(0.3)
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933	5,277,825	243,892	4.8	116.81	119.03	1.9
GREENWOOD	42,609,574	43,174,874	1.3	6,612,521	6,269,621	(342,900)	(5.2)	155.19	145.21	(6.4)
ELLISWORTH	49,838,136	42,958,066	(13.8)	5,780,389	5,297,913	(482,477)	(8.3)	115.98	123.33	6.3
WILSON	42,177,924	42,177,346	(0.0)	4,930,503	4,989,918	59,415	1.2	116.90	118.31	1.2
PHILLIPS	41,254,409	41,173,508	(0.2)	4,980,703	5,318,518	337,816	6.8	120.73	129.17	7.0
JACKSON	32,009,308	40,954,011	27.9	4,486,598	4,676,630	190,032	4.2	140.17	114.19	(19.5)
SCOTT	34,356,054	40,947,418	19.2	4,719,409	4,515,709	(203,699)	(4.3)	137.37	110.28	(19.7)
CLAY	37,878,359	40,086,475	5.8	4,740,357	5,042,785	302,428	6.4	125.15	125.80	0.5
EDWARDS	32,010,023	39,929,920	24.7	3,803,590	3,999,069	195,479	5.1	118.82	100.15	(15.7)
HAMILTON	32,972,977	39,430,962	19.6	3,591,776	3,820,771	228,995	6.4	108.93	96.90	(11.0)
ANDERSON	36,825									

COUNTY	1988 ASSESSED NAME	1989 ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	1988 AVG MILL LEVY	1989 AVG MILL LEVY	PERCENT INCREASE
JOHNSON	1,293,779.257	2,476,156,751	91.4	229,753,425	264,328,491	34,575,066	15.0	177.58	106.75	(39.9)
LEAVENWORTH	128,813,218	193,995,909	50.6	19,880,940	24,158,871	4,277,931	21.5	154.34	124.53	(19.3)
DOUGLAS	230,120,386	326,986,052	42.1	36,713,520	39,428,108	2,714,588	7.4	159.54	120.58	(24.4)
WYANDOTTE	425,186,595	603,693,558	42.0	81,805,266	91,177,057	9,371,791	11.5	192.40	151.03	(21.5)
SHAWNEE	565,142,897	784,924,279	38.9	100,788,590	113,189,136	12,400,546	12.3	178.34	144.20	(19.1)
SHERIDAN	22,586,194	30,448,947	34.8	3,129,003	3,263,043	134,039	4.3	138.54	107.16	(22.6)
CHEYENNE	23,026,456	29,870,602	29.7	2,688,618	2,761,067	72,449	2.7	116.76	92.43	(20.8)
SHERMAN	38,360,007	49,444,785	28.9	5,049,787	5,238,451	188,665	3.7	131.64	105.95	(19.5)
JACKSON	32,009,308	40,954,811	27.9	4,486,598	4,676,630	190,032	4.2	140.17	114.19	(18.5)
JEFFERSON	46,699,791	59,682,314	27.8	6,123,754	6,484,952	361,198	5.9	131.13	108.66	(17.1)
CRAWFORD	82,344,394	105,046,185	27.6	12,473,025	12,204,266	(268,759)	(2.2)	151.47	116.18	(23.3)
MIAMI	76,400,517	97,233,127	27.3	10,066,716	10,979,321	912,605	9.1	131.76	112.92	(14.3)
FORD	119,459,988	150,890,539	26.3	17,861,995	18,837,947	975,952	5.5	149.52	124.85	(16.5)
STAFFORD	45,679,511	57,624,052	26.1	5,868,915	6,393,474	524,559	8.9	128.48	110.95	(13.6)
SUMNER	87,480,339	109,855,544	25.6	13,821,289	14,003,612	182,322	1.3	157.99	127.47	(19.3)
GEARY	69,391,924	86,877,604	25.2	9,100,931	9,895,030	794,099	8.7	131.15	113.90	(13.2)
EDWARDS	32,010,023	39,929,920	24.7	3,803,590	3,999,069	195,479	5.1	118.82	100.15	(15.7)
RILEY	134,996,949	168,264,803	24.6	19,738,480	21,072,395	1,333,915	6.8	146.21	125.23	(14.3)
SALINE	175,749,536	217,737,083	23.9	24,852,692	26,035,427	1,182,735	4.8	141.41	119.57	(15.4)
BUTLER	176,349,976	215,952,800	22.5	25,259,110	26,914,411	1,655,302	6.6	143.23	124.63	(13.0)
RENO	246,805,627	302,108,791	22.4	34,819,116	36,293,871	1,474,755	4.2	141.08	120.14	(14.8)
SEDWICK	1,537,513,579	1,867,511,789	21.5	215,169,621	223,590,184	8,420,563	3.9	139.95	119.73	(14.4)
NEMAH	45,694,021	55,364,717	21.2	5,042,885	5,235,175	192,290	3.8	110.36	94.56	(14.3)
BROWN	45,922,210	55,550,583	21.0	6,084,323	6,111,506	27,183	0.4	132.49	110.02	(17.0)
ELLIS	116,957,666	140,987,699	20.5	15,432,617	14,798,882	(633,735)	(4.1)	131.95	104.97	(20.5)
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964	9,360,930	710,966	8.2	133.98	120.50	(10.1)
HAMILTON	32,972,977	39,430,962	19.6	3,591,776	3,820,771	228,995	6.4	108.93	96.90	(11.0)
THOMAS	51,274,302	61,291,170	19.5	6,887,270	6,792,392	(94,877)	(1.4)	134.32	110.82	(17.5)
SCOTT	34,356,054	40,947,418	19.2	4,719,409	4,515,709	(203,699)	(4.3)	137.37	110.28	(19.7)
DONIPHAN	29,169,356	34,738,476	19.1	4,353,622	4,388,575	34,953	0.8	149.25	126.33	(15.4)
SEWARD	130,116,403	152,737,061	17.4	16,395,660	15,825,442	(570,218)	(3.5)	126.01	103.61	(17.8)
DICKINSON	72,680,715	84,171,759	15.8	8,954,682	9,372,172	417,491	4.7	123.21	111.35	(9.6)
HARVEY	110,053,934	126,302,112	14.8	16,143,321	17,155,548	1,012,227	6.3	146.69	135.83	(7.4)
CHEROKEE	62,429,665	71,396,945	14.4	7,497,187	7,177,204	(319,983)	(4.3)	120.09	100.53	(16.3)
PAWNEE	45,195,373	51,495,358	13.9	5,409,573	5,412,250	2,677	0.0	119.69	105.10	(12.2)
WALLACE	21,811,865	24,816,966	13.8	2,074,050	2,120,699	46,649	2.2	95.09	85.45	(10.1)
GRANT	180,930,085	205,665,217	13.7	11,411,216	11,415,485	4,270	0.0	63.07	55.51	(12.0)
ATCHISON	49,549,594	56,121,891	13.3	7,597,310	7,913,784	316,473	4.2	153.33	141.01	(8.0)
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,056	20,112,345	1,074,289	5.6	152.26	142.64	(6.3)
RAWLINS	27,095,688	30,548,642	12.7	3,645,218	3,905,317	260,098	7.1	134.53	127.84	(5.0)
HASKELL	100,098,961	112,561,461	12.5	6,680,620	7,123,922	443,301	6.6	66.74	63.29	(5.2)
BARBER	52,476,750	58,542,624	11.6	6,761,055	6,209,454	(551,601)	(8.2)	128.84	106.07	(17.7)
STEVENS	231,362,819	258,097,763	11.6	9,124,721	9,655,117	530,396	5.8	39.44	37.41	(5.1)
BOURBON	47,975,807	53,050,682	10.6	7,124,381	7,194,170	69,789	1.0	148.50	135.61	(8.7)
JEWELL	26,151,546	28,861,063	10.4	3,238,389	3,478,863	240,474	7.4	123.83	120.54	(2.7)
MARSHALL	50,868,890	56,006,864	10.1	6,827,644	7,032,146	204,502	3.0	134.22	125.56	(6.5)
CHAUTAUQUA	19,212,191	21,146,769	10.1	2,350,554	2,305,091	(45,462)	(1.9)	122.35	109.00	(10.9)
MORRIS	31,828,772	34,882,883	9.6	3,478,104	3,681,728	203,624	5.9	109.28	105.55	(3.4)
OSAGE	47,893,767	52,206,173	9.0	5,441,549	5,487,704	46,155	0.8	113.62	105.12	(7.5)
KEARNY	170,092,666	185,372,054	9.0	8,543,692	8,869,987	326,295	3.8	50.23	47.85	(4.7)
TREGO	28,710,622	31,212,379	8.7	3,585,401	3,630,847	45,445	1.3	124.88	116.33	(6.8)
LYON	115,857,944	125,594,924	8.4	17,213,710	17,708,725	495,015	2.9	148.58	141.00	(5.1)
WABAUNSEE	30,411,576	32,881,257	8.1	3,589,944	3,441,517	(148,427)	(4.1)	118.05	104.66	(11.3)
LOGAN	25,783,759	27,833,468	7.9	2,772,322	2,949,773	177,452	6.4	107.52	105.98	(1.4)
DECATUR	26,284,163	28,337,778	7.8	2,882,088	2,808,131	(73,957)	(2.6)	109.65	99.09	(9.6)
GRAY	43,220,712	46,564,871	7.7	5,031,268	5,355,620	324,352	6.4	116.41	115.01	(1.2)
MARION	55,985,916	59,568,145	6.4	6,272,640	6,374,723	102,083	1.6	112.04	107.02	(4.5)
RUSSELL	57,159,310	60,783,119	6.3	6,956,080	7,057,581	101,501	1.5	121.70	116.11	(4.6)
GRAHAM	34,500,398	36,605,103	6.1	4,513,222	4,632,410	119,188	2.6	130.82	126.55	(3.3)
BARTON	152,719,637	161,913,473	6.0	20,687,200	19,525,107	(1,162,093)	(5.6)	135.46	120.59	(11.0)
CLAY	37,878,359	40,086,475	5.8	4,740,357	5,042,785	302,428	6.4	125.15	125.80	0.5
COWLEY	129,240,221	136,767,979	5.8	19,007,949	19,560,427	552,479	2.9	147.07	143.02	(2.8)
LABETTE	71,621,433	75,562,050	5.5	10,685,270	10,863,421	178,150	1.7	149.19	143.77	(3.6)
SMITH	28,600,063	30,100,789	5.2	3,695,892	3,691,955	(3,937)	(0.1)	129.23	122.65	(5.1)
MORTON	100,832,943	105,934,572	5.1	7,187,373	7,462,127	274,754	3.8	71.28	70.44	(1.2)
MCPHERSON	144,446,541	151,712,508	5.0	17,232,098	18,026,468	794,370	4.6	119.30	118.82	(0.4)
KINGMAN	72,100,057	75,160,802	4.2	7,802,443	8,439,219	636,775	8.2	108.22	112.28	3.8
COMANCHE	25,127,264	26,169,732	4.1	2,882,108	2,918,146	36,038	1.3	114.70	111.51	(2.8)
LINN	118,329,744	122,710,228	3.7	8,515,603	8,514,565	(1,038)	(0.0)	71.97	69.39	(3.6)
STANTON	62,616,205	64,843,706	3.6	5,075,397	5,039,207	(36,190)	(0.7)	81.06	77.71	(4.1)
ANDERSON	36,825,569	38,009,376	3.2	3,856,981	4,027,894	170,913	4.4	104.74	105.97	1.2
HARPER	54,673,174	56,378,209	3.1	7,011,987	6,790,540	(221,448)	(3.2)	128.25	120.45	(6.1)
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933	5,277,825	243,892	4.8	116.81	119.03	1.9
ALLEN	55,821,1									

COUNTY	1988 ASSESSED NAME	1989 ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	COUNTYWIDE 1988 AVG MILL LEVY	COUNTYWIDE 1989 AVG MILL LEVY	PERCENT INCREASE
JOHNSON	1,293,779,257	2,476,156,751	91.4	229,753,425	264,328,491	34,575,066	15.0	177.58	106.75	(39.9)
SEDWICK	1,537,513,579	1,867,511,789	21.5	215,169,621	223,590,184	8,420,563	3.9	139.95	119.73	(14.4)
SHAWNEE	565,142,897	784,924,279	38.9	100,788,590	113,189,136	12,400,546	12.3	178.34	144.20	(19.1)
WYANDOTTE	425,186,595	603,693,558	42.0	81,805,266	91,177,057	9,371,791	11.5	192.40	151.03	(21.5)
DOUGLAS	230,120,386	326,986,052	42.1	36,713,520	39,428,108	2,714,588	7.4	159.54	120.58	(24.4)
RENO	246,805,627	302,108,791	22.4	34,819,116	36,293,871	1,474,755	4.2	141.08	120.14	(14.8)
FINNEY	264,662,807	270,862,102	2.3	28,191,230	28,868,108	676,878	2.4	106.52	106.58	0.1
BUTLER	176,349,976	215,952,800	22.5	25,259,110	26,914,411	1,655,302	6.6	143.23	124.63	(13.0)
SALINE	175,749,536	217,737,083	23.9	24,852,692	26,035,427	1,182,735	4.8	141.41	119.57	(15.4)
COFFEY	528,245,607	523,569,464	(0.9)	22,824,641	25,360,365	2,535,724	11.1	43.21	48.44	12.1
LEAVENWORTH	128,813,218	193,995,909	50.6	19,880,940	24,158,871	4,277,931	21.5	154.34	124.53	(19.3)
RILEY	134,996,949	168,264,803	24.6	19,738,480	21,072,395	1,333,915	6.8	146.21	125.23	(14.3)
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,056	20,112,345	1,074,289	5.6	152.26	142.64	(6.3)
COWLEY	129,240,221	136,767,979	5.8	19,007,949	19,560,427	552,479	2.9	147.07	143.02	(2.8)
BARTON	152,719,637	161,913,473	6.0	20,687,200	19,525,107	(1,162,093)	(5.6)	135.46	120.59	(11.0)
FORD	119,459,988	150,890,539	26.3	17,861,995	18,837,947	975,952	5.5	149.52	124.85	(16.5)
MCPHERSON	144,446,541	151,712,508	5.0	17,232,098	18,026,468	794,370	4.6	119.30	118.82	(0.4)
LYON	115,857,944	125,594,924	8.4	17,213,710	17,708,725	495,015	2.9	148.58	141.00	(5.1)
POTTAWATOMIE	263,414,820	264,350,582	0.4	16,866,025	17,686,891	820,866	4.9	64.03	66.91	4.5
HARVEY	110,053,934	126,302,112	14.8	16,143,321	17,155,548	1,012,227	6.3	146.69	135.83	(7.4)
SEWARD	130,116,403	152,737,061	17.4	16,395,660	15,825,442	(570,218)	(3.5)	126.01	103.61	(17.8)
ELLIS	116,957,866	140,987,699	20.5	15,432,617	14,798,882	(633,735)	(4.1)	131.95	104.97	(20.5)
SUMNER	87,480,339	109,855,544	25.6	13,821,289	14,003,612	182,322	1.3	157.99	127.47	(19.3)
CRAWFORD	82,344,394	105,046,185	27.6	12,473,025	12,204,266	(268,759)	(2.2)	151.47	116.18	(23.3)
GRANT	180,930,085	205,665,217	13.7	11,411,216	11,415,485	4,270	0.0	63.07	55.51	(12.0)
MIAMI	76,400,517	97,233,127	27.3	10,066,716	10,979,321	912,605	9.1	131.76	112.92	(14.3)
LABELLE	71,621,433	75,562,050	5.5	10,685,270	10,863,421	178,150	1.7	149.19	143.77	(3.6)
GEARY	69,391,924	86,877,604	25.2	9,100,931	9,895,030	794,099	8.7	131.15	113.90	(13.2)
STEVENS	231,362,819	258,097,763	11.6	9,124,721	9,655,117	530,396	5.8	39.44	37.41	(5.1)
PRATT	72,633,708	73,922,198	1.8	9,159,374	9,395,947	236,573	2.6	126.10	127.11	0.8
DICKINSON	72,680,715	84,171,759	15.8	8,954,682	9,372,172	417,491	4.7	123.21	111.35	(9.6)
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964	9,360,930	710,966	8.2	133.98	120.50	(10.1)
NEOSHO	58,371,167	56,499,290	(3.2)	9,660,454	9,209,320	(451,134)	(4.7)	165.50	163.00	(1.5)
KEARNY	170,092,666	185,372,054	9.0	8,543,692	8,869,987	326,295	3.8	50.23	47.85	(4.7)
RICE	76,619,781	73,476,771	(4.1)	8,474,483	8,602,336	127,854	1.5	110.60	117.08	5.9
LINN	118,329,744	122,710,228	3.7	8,515,603	8,514,565	(1,038)	(0.0)	71.97	69.39	(3.6)
KINGMAN	72,100,057	75,160,802	4.2	7,802,443	8,439,219	636,775	8.2	108.22	112.28	3.8
ATCHISON	49,549,594	56,121,891	13.3	7,597,310	7,913,784	316,473	4.2	153.33	141.01	(8.0)
MORTON	100,832,943	105,934,572	5.1	7,187,373	7,462,127	274,754	3.8	71.28	70.44	(1.2)
ALLEN	55,821,107	57,165,923	2.4	6,838,293	7,411,332	573,039	8.4	122.50	129.65	5.8
BOURBON	47,975,807	53,050,682	10.6	7,124,381	7,194,170	69,789	1.0	148.50	135.61	(8.7)
CLOUD	49,165,461	46,771,989	(4.9)	7,210,885	7,191,846	(19,039)	(0.3)	146.67	153.76	4.8
CHEROKEE	62,429,665	71,396,945	14.4	7,497,187	7,177,204	(319,983)	(4.3)	120.09	100.53	(16.3)
HASKELL	100,098,961	112,561,461	12.5	6,680,620	7,123,922	443,301	6.6	66.74	63.29	(5.2)
RUSSELL	57,159,310	60,783,119	6.3	6,956,080	7,057,581	101,501	1.5	121.70	116.11	(4.6)
MARSHALL	50,868,890	56,006,864	10.1	6,827,644	7,032,146	204,502	3.0	134.22	125.56	(6.5)
MEADE	79,508,394	73,213,854	(7.9)	6,614,853	6,810,914	196,061	3.0	83.20	93.03	11.8
THOMAS	51,274,302	61,291,170	19.5	6,887,270	6,792,392	(94,877)	(1.4)	134.32	110.82	(17.5)
HARPER	54,673,174	56,378,209	3.1	7,011,987	6,790,540	(221,448)	(3.2)	128.25	120.45	(6.1)
JEFFERSON	46,699,791	59,682,314	27.8	6,123,754	6,484,952	361,198	5.9	131.13	108.66	(17.1)
STAFFORD	45,679,511	57,624,052	26.1	5,868,915	6,393,474	524,559	8.9	128.48	110.95	(13.6)
MARION	55,985,916	59,568,145	6.4	6,272,640	6,374,723	102,083	1.6	112.04	107.02	(4.5)
GREENWOOD	42,609,574	43,174,874	1.3	6,612,521	6,269,621	(342,900)	(5.2)	155.19	145.21	(6.4)
BARBER	52,476,750	58,542,624	11.6	6,761,055	6,209,454	(551,601)	(8.2)	128.84	106.07	(17.7)
BROWN	45,922,210	55,550,583	21.0	6,084,323	6,111,506	271,183	0.4	132.49	110.02	(17.0)
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372	5,735,235	156,863	2.8	115.41	118.88	3.0
OSAGE	47,893,767	52,206,173	9.0	5,441,549	5,487,704	46,155	0.8	113.62	105.12	(7.5)
PAWNEE	45,195,373	51,495,358	13.9	5,409,573	5,412,250	2,677	0.0	119.69	105.10	(12.2)
GRAY	43,220,712	46,564,871	7.7	5,031,268	5,355,620	324,352	6.4	116.41	115.01	(1.2)
PHILLIPS	41,254,409	41,173,508	(0.2)	4,980,703	5,318,518	337,816	6.8	120.73	129.17	7.0
ELLSWORTH	49,838,136	42,958,066	(13.8)	5,780,389	5,297,913	(482,477)	(8.3)	115.98	123.33	6.3
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933	5,277,825	243,892	4.8	116.81	119.03	1.9
SHERMAN	38,360,007	49,444,785	28.9	5,049,787	5,238,451	188,665	3.7	131.64	105.95	(19.5)
NEMAHIA	45,694,021	55,364,717	21.2	5,042,885	5,235,175	192,290	3.8	110.36	94.56	(14.3)
NESS	49,128,806	45,620,955	(7.1)	5,644,564	5,227,831	(416,733)	(7.4)	114.89	114.59	(0.3)
CLAY	37,878,359	40,086,475	5.8	4,740,357	5,042,785	302,428	6.4	125.15	125.80	0.5
STANTON	62,616,205	64,843,706	3.6	5,075,397	5,039,207	(36,190)	(0.7)	81.06	77.71	(4.1)
WILSON	42,177,924	42,177,346	(0.0)	4,930,503	4,989,918	59,415	1.2	116.90	118.31	1.2
JACKSON	32,009,308	40,954,811	27.9	4,486,598	4,676,630	190,032	4.2	140.17	114.19	(18.5)
GRAHAM	34,500,398	36,605,103	6.1	4,513,222	4,632,410	119,188	2.6	130.82	126.55	(3.3)
REPUBLIC	36,050,475	36,520,023	1.3	4,428,429	4,615,129	186,700	4.2	122.84	126.37	2.9
SCOTT	34,356,054	40,947,418	19.2	4,719,409	4,515,709	(203,699)	(4.3)	137.37	110.28	(19.7)
DONIPHAN	29,169,356	34,738,476	19.1	4,353,622	4,388,575	34,953	0.8	149.25	126.33	(15.4)

COUNTY	1988 ASSESSED NAME VALUE	1989 ASSESSED NAME VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	1988 AVG MILL LEVY	1989 AVG MILL LEVY	PERCENT INCREASE
JOHNSON	1,293,779.257	2,476,156.751	91.4	229,753,425	264,328,491	34,575,066	15.0	177.58	106.75	(39.9)
SHAWNEE	565,142,897	784,924,279	38.9	100,788,590	113,189,136	12,400,546	12.3	178.34	144.20	(19.1)
WYANDOTTE	425,186,595	603,693,558	42.0	81,805,266	91,177,057	9,371,791	11.5	192.40	151.03	(21.5)
SEDWICK	1,537,513,579	1,867,511,789	21.5	215,169,621	223,590,184	8,420,563	3.9	139.95	119.73	(14.4)
LEAVENWORTH	128,813,218	193,995,909	50.6	19,880,940	24,158,871	4,277,931	21.5	154.34	124.53	(19.3)
DOUGLAS	230,120,386	326,986,052	42.1	36,713,520	39,428,108	2,714,588	7.4	159.54	120.58	(24.4)
COFFEY	528,245,607	523,569,464	(0.9)	22,824,641	25,360,365	2,535,724	11.1	43.21	48.44	12.1
BUTLER	176,349,976	215,952,800	22.5	25,259,110	26,914,411	1,655,302	6.6	143.23	124.63	(13.0)
RENO	246,805,627	302,108,791	22.4	34,819,116	36,293,871	1,474,755	4.2	141.08	120.14	(14.8)
RILEY	134,996,949	168,264,803	24.6	19,738,480	21,072,395	1,333,915	6.8	146.21	125.23	(14.3)
SALINE	175,749,536	217,737,083	23.9	24,852,692	26,035,427	1,182,735	4.8	141.41	119.57	(15.4)
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,056	20,112,345	1,074,289	5.6	152.26	142.64	(6.3)
HARVEY	110,053,934	126,302,112	14.8	16,133,321	17,155,548	1,012,227	6.3	146.69	135.83	(7.4)
FORD	119,459,988	150,890,539	26.3	17,861,995	18,837,947	975,952	5.5	149.52	124.85	(16.5)
MIAMI	76,400,517	97,233,127	27.3	10,066,716	10,979,321	912,605	9.1	131.76	112.92	(14.3)
POTTAWATOMIE	263,414,820	264,350,682	0.4	16,866,025	17,686,891	820,866	4.9	64.03	66.91	4.5
MCPHERSON	144,446,541	151,712,508	5.0	17,232,098	18,026,468	794,370	4.6	119.30	118.82	(0.4)
GEARY	69,391,924	86,877,604	25.2	9,100,931	9,895,030	794,099	8.7	131.15	113.90	(13.2)
FRANKLIN	64,563,565	77,585,111	20.3	8,649,964	9,360,930	710,966	8.2	133.98	120.50	(10.1)
FINNEY	264,662,807	270,862,102	2.3	28,191,230	28,868,108	676,878	2.4	106.52	106.58	0.1
KINGMAN	72,100,057	75,160,802	4.2	7,802,443	8,439,219	636,775	8.2	108.22	112.28	3.8
ALLEN	55,821,107	57,165,923	2.4	6,838,293	7,411,332	573,039	8.4	122.50	129.65	5.8
COWLEY	129,240,221	136,767,979	5.8	19,007,949	19,560,427	552,479	2.9	147.07	143.02	(2.8)
STEVENS	231,362,819	258,097,763	11.6	9,124,721	9,655,117	530,396	5.8	39.44	37.41	(5.1)
STAFFORD	45,679,511	57,624,052	26.1	5,868,915	6,393,474	524,559	8.9	128.48	110.95	(13.6)
LYON	115,857,944	125,594,924	8.4	17,213,710	17,708,725	495,015	2.9	148.58	141.00	(5.1)
HASKELL	100,098,961	112,561,461	12.5	6,680,620	7,123,922	443,301	6.6	66.74	63.29	(5.2)
DICKINSON	72,680,715	84,171,759	15.8	8,954,682	9,372,172	417,491	4.7	123.21	111.35	(9.6)
JEFFERSON	46,699,791	59,682,314	27.8	6,123,754	6,484,952	361,198	5.9	131.13	108.66	(17.1)
PHILLIPS	41,254,409	41,173,508	(0.2)	4,980,703	5,318,518	337,816	6.8	120.73	129.17	7.0
KEARNY	170,092,666	185,372,054	9.0	8,543,692	8,869,987	326,295	3.8	50.23	47.85	(4.7)
GRAY	43,220,712	46,564,871	7.7	5,031,268	5,355,620	324,352	6.4	116.41	115.01	(1.2)
ATCHISON	49,549,594	56,121,891	13.3	7,597,310	7,913,784	316,473	4.2	153.33	141.01	(8.0)
CLAY	37,878,359	40,086,475	5.8	4,740,357	5,042,785	302,428	6.4	125.15	125.80	0.5
MORTON	100,832,943	105,934,572	5.1	7,187,373	7,462,127	274,754	3.8	71.28	70.44	(1.2)
RAWLINS	27,095,688	30,548,642	12.7	3,645,218	3,905,317	260,098	7.1	134.53	127.84	(5.0)
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933	5,277,825	243,892	4.8	116.81	119.03	1.9
JEWELL	26,151,546	28,861,063	10.4	3,238,389	3,478,863	240,474	7.4	123.83	120.54	(2.7)
PRATT	72,633,708	73,922,198	1.8	9,159,374	9,395,947	236,573	2.6	126.10	127.11	0.8
HAMILTON	32,972,977	39,430,962	19.6	3,591,776	3,820,771	228,995	6.4	108.93	96.90	(11.0)
MARSHALL	50,868,890	56,006,864	10.1	6,827,644	7,032,146	204,502	3.0	134.22	125.56	(6.5)
MORRIS	31,828,772	34,882,883	9.6	3,478,104	3,681,728	203,624	5.9	109.28	105.55	(3.4)
MEADE	79,508,394	73,213,854	(7.9)	6,614,853	6,810,914	196,061	3.0	83.20	93.03	11.8
EDWARDS	32,010,023	39,929,920	24.7	3,803,590	3,999,069	195,479	5.1	118.82	100.15	(15.7)
NEMaha	45,694,021	55,364,717	21.2	5,042,885	5,235,175	192,290	3.8	110.36	94.56	(14.3)
JACKSON	32,009,308	40,954,811	27.9	4,486,598	4,676,630	190,032	4.2	140.17	114.19	(18.5)
SHERMAN	38,360,007	49,444,785	28.9	5,049,787	5,238,451	188,665	3.7	131.64	105.95	(19.5)
REPUBLIC	36,050,475	36,520,023	1.3	4,429,429	4,615,129	186,700	4.2	122.84	126.37	2.9
SUMNER	87,480,339	109,855,544	25.6	13,821,289	14,003,612	182,322	1.3	157.99	127.47	(19.3)
LABETTE	71,621,433	75,562,050	5.5	10,685,270	10,863,421	178,150	1.7	149.19	143.77	(3.6)
LOGAN	25,783,759	27,833,468	7.9	2,772,322	2,949,773	177,452	6.4	107.52	105.98	(1.4)
ANDERSON	36,825,569	38,009,376	3.2	3,856,981	4,027,894	170,913	4.4	104.74	105.97	1.2
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372	5,735,235	156,863	2.8	115.41	118.88	3.0
MITCHELL	35,567,123	35,511,812	(0.2)	4,195,363	4,330,436	135,073	3.2	117.96	121.94	3.4
SHERIDAN	22,586,194	30,448,947	34.8	3,129,003	3,263,043	134,039	4.3	138.54	107.16	(22.6)
RICE	76,619,781	73,476,771	(4.1)	8,474,483	8,602,336	127,854	1.5	110.60	117.08	5.9
GRAHAM	34,500,398	36,605,103	6.1	4,513,222	4,632,410	119,188	2.6	130.82	126.55	(3.3)
MARION	55,985,916	59,568,145	6.4	6,272,640	6,374,723	102,083	1.6	112.04	107.02	(4.5)
RUSSELL	57,159,310	60,783,119	6.3	6,956,080	7,057,581	101,501	1.5	121.70	116.11	(4.6)
CHEYENNE	23,026,456	29,870,602	29.7	2,688,618	2,761,067	72,449	2.7	116.76	92.43	(20.8)
BOURBON	47,975,807	53,050,682	10.6	7,124,381	7,194,170	69,789	1.0	148.50	135.61	(8.7)
WILSON	42,177,924	42,177,346	(0.0)	4,930,503	4,989,918	59,415	1.2	116.90	118.31	1.2
CLARK	36,745,092	35,005,594	(4.7)	3,634,525	3,685,265	50,741	1.4	98.91	105.28	6.4
WALLACE	21,811,865	24,816,966	13.8	2,074,050	2,120,699	46,649	2.2	95.09	85.45	(10.1)
OSAGE	47,893,767	52,206,173	9.0	5,441,549	5,487,704	46,155	0.8	113.62	105.12	(7.5)
TREGO	28,710,622	31,212,379	8.7	3,585,401	3,630,847	45,445	1.3	124.88	116.33	(6.8)
COMANCHE	25,127,264	26,169,732	4.1	2,882,108	2,918,146	36,038	1.3	114.70	111.51	(2.9)
DONIPHAN	29,169,356	34,738,476	19.1	4,353,622	4,388,575	34,953	0.8	149.25	126.33	(15.4)
LINCOLN	26,701,186	24,053,199	(9.9)	3,038,881	3,072,862	33,980	1.1	113.81	127.75	12.3
BROWN	45,922,210	55,550,583	21.0	6,084,323	6,111,506	27,183	0.4	132.49	110.02	(17.0)
GRANT	180,930,085	205,665,217	13.7	11,411,216	11,415,485	4,270	0.0	63.07	55.51	(12.0)
PAWNEE	45,195,373	51,495,358	13.9	5,409,573	5,412,250	2,677	0.0	119.69	105.10	(12.2)
LINN	118,329,744	122,710,228	3.7	8,515,603	8,514,565	(1,038)	(0.0)	71.97	69.39	(3.6)
LANE	28,698,466	26,7								

COUNTY	1988		1989		1988		1989		COUNTYWIDE		COUNTYWIDE		
	ASSESSED NAME	VALUE	ASSESSED NAME	VALUE	PERCENT INCREASE	TAXES	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	1988 AVG MILL LEVY	1989 AVG MILL LEVY	PERCENT INCREASE
LEAVENWORTH	128,813,218	193,995,909	50.6	19,880,940	24,158,871	4,277,931	21.5	154.34	124.53	(19.3)			
JOHNSON	1,293,779,257	2,476,156,751	91.4	229,753,425	264,328,491	34,575,066	15.0	177.58	106.75	(39.9)			
SHAWNEE	565,142,897	784,924,279	38.9	100,788,590	113,189,136	12,400,546	12.3	178.34	144.20	(19.1)			
WYANDOTTE	425,186,595	603,693,558	42.0	81,805,266	91,177,057	9,371,791	11.5	192.40	151.03	(21.5)			
COFFEY	528,245,607	523,569,464	(0.9)	22,824,641	25,360,365	2,535,724	11.1	43.21	48.44	12.1			
MIAMI	76,400,517	97,233,127	27.3	10,066,716	10,979,321	912,605	9.1	131.76	112.92	(14.3)			
STAFFORD	45,679,511	57,624,052	26.1	5,868,915	6,393,474	524,559	8.9	128.48	110.95	(13.6)			
GEARY	69,391,924	86,877,604	25.2	9,100,931	9,895,030	794,099	8.7	131.15	113.90	(13.2)			
ALLEN	55,821,107	57,165,923	2.4	6,838,293	7,411,332	573,039	8.4	122.50	129.65	5.8			
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964	9,360,930	710,966	8.2	133.98	120.50	(10.1)			
KINGMAN	72,100,057	75,160,802	4.2	7,802,443	8,439,219	636,775	8.2	108.22	112.28	3.8			
JEWELL	26,151,546	28,861,063	10.4	3,238,389	3,478,863	240,474	7.4	123.83	120.54	(2.7)			
DOUGLAS	230,120,386	326,986,052	42.1	36,713,520	39,428,108	2,714,588	7.4	159.54	120.58	(24.4)			
RAWLINS	27,095,688	30,548,642	12.7	3,645,218	3,905,317	260,098	7.1	134.53	127.84	(5.0)			
PHILLIPS	41,254,409	41,173,508	(0.2)	4,980,703	5,318,518	337,816	6.8	120.73	129.17	7.0			
RILEY	134,996,949	168,264,803	24.6	19,738,480	21,072,395	1,333,915	6.8	146.21	125.23	(14.3)			
HASKELL	100,098,961	112,561,461	12.5	6,680,620	7,123,922	443,301	6.6	66.74	63.29	(5.2)			
BUTLER	176,349,976	215,952,800	22.5	25,259,110	26,914,411	1,655,302	6.6	143.23	124.63	(13.0)			
GRAY	43,220,712	46,564,871	7.7	5,031,268	5,355,620	324,352	6.4	116.41	115.01	(1.2)			
LOGAN	25,783,759	27,833,468	7.9	2,772,322	2,949,773	177,452	6.4	107.52	105.98	(1.4)			
CLAY	37,878,359	40,086,475	5.8	4,740,357	5,042,785	302,428	6.4	125.15	125.80	0.5			
HAMILTON	32,972,977	39,430,962	19.6	3,591,776	3,820,771	228,995	6.4	108.93	96.90	(11.0)			
HARVEY	110,053,934	126,302,112	14.8	16,143,321	17,155,549	1,012,227	6.3	146.69	135.83	(7.4)			
JEFFERSON	46,699,791	59,682,314	27.8	6,123,754	6,484,952	361,198	5.9	131.13	108.66	(17.1)			
MORRIS	31,828,772	34,882,883	9.6	3,478,104	3,681,728	203,624	5.9	109.28	105.55	(3.4)			
STEVENS	231,362,819	258,097,763	11.6	9,124,721	9,655,117	530,396	5.8	39.44	37.41	(5.1)			
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,056	20,112,345	1,074,289	5.6	152.26	142.64	(6.3)			
FORD	119,459,988	150,890,539	26.3	17,861,995	18,837,947	975,952	5.5	149.52	124.85	(16.5)			
EDWARDS	32,010,023	39,929,920	24.7	3,803,590	3,999,069	195,479	5.1	118.82	100.15	(15.7)			
POTTAWATOMIE	263,414,820	264,350,682	0.4	16,866,025	17,686,891	820,866	4.9	64.03	66.91	4.5			
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933	5,277,825	243,892	4.8	116.81	119.03	1.9			
SALINE	175,749,536	217,737,083	23.9	24,852,692	26,035,427	1,182,735	4.8	141.41	119.57	(15.4)			
DICKINSON	72,680,715	84,171,759	15.8	8,954,682	9,372,172	417,491	4.7	123.21	111.35	(9.6)			
MCPHERSON	144,446,541	151,712,508	5.0	17,232,098	18,026,468	794,370	4.6	119.30	118.82	(0.4)			
ANDERSON	36,825,569	38,009,376	3.2	3,856,981	4,027,894	170,913	4.4	104.74	105.97	1.2			
SHERIDAN	22,586,194	30,448,947	34.8	3,129,003	3,263,043	134,039	4.3	138.54	107.16	(22.6)			
JACKSON	32,009,308	40,954,811	27.9	4,486,598	4,676,630	190,032	4.2	140.17	114.19	(18.5)			
RENO	246,805,627	302,108,791	22.4	34,819,116	36,293,871	1,474,755	4.2	141.08	120.14	(14.8)			
REPUBLIC	36,050,475	36,520,023	1.3	4,428,429	4,615,129	186,700	4.2	122.84	126.37	2.9			
ATCHISON	49,549,594	56,121,891	13.3	7,597,310	7,913,784	316,473	4.2	153.33	141.01	(8.0)			
SEDWICK	1,537,513,579	1,867,511,789	21.5	215,169,621	223,590,184	8,420,563	3.9	139.95	119.73	(14.4)			
MORTON	100,832,943	105,934,572	5.1	7,187,373	7,462,127	274,754	3.8	71.28	70.44	(1.2)			
KEARNY	170,092,666	185,372,054	9.0	8,543,692	8,869,987	326,295	3.8	50.23	47.95	(4.7)			
NEMaha	45,694,021	55,364,717	21.2	5,042,885	5,235,175	192,290	3.8	110.36	94.56	(14.3)			
SHERMAN	38,360,007	49,444,785	28.9	5,049,787	5,238,451	188,665	3.7	131.64	105.95	(19.5)			
MITCHELL	35,567,123	35,511,812	(0.2)	4,195,363	4,330,436	135,073	3.2	117.96	121.94	3.4			
MARSHALL	50,868,890	56,006,864	10.1	6,827,644	7,032,146	204,502	3.0	134.22	125.56	(6.5)			
MEADE	79,508,394	73,213,854	(7.9)	6,614,853	6,810,914	196,061	3.0	83.20	93.03	11.8			
COWLEY	129,240,221	136,767,979	5.8	19,007,949	19,560,427	552,479	2.9	147.07	143.02	(2.8)			
LYON	115,857,944	125,594,924	8.4	17,213,710	17,708,725	495,015	2.9	148.58	141.00	(5.1)			
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372	5,735,235	156,863	2.8	115.41	118.88	3.0			
CHEYENNE	23,026,456	29,870,602	29.7	2,688,618	2,761,067	72,449	2.7	116.76	92.43	(20.8)			
GRAHAM	34,500,398	36,605,103	6.1	4,513,222	4,632,410	119,188	2.6	130.82	126.55	(3.3)			
PRATT	72,633,708	73,922,198	1.8	9,159,374	9,395,947	236,573	2.6	126.10	127.11	0.8			
FINNEY	264,662,807	270,862,102	2.3	28,191,230	28,868,108	676,878	2.4	106.52	106.58	0.1			
WALLACE	21,811,865	24,816,966	13.8	2,074,050	2,120,699	46,649	2.2	95.09	85.45	(10.1)			
LABETTE	71,621,433	75,562,050	5.5	10,685,270	10,863,421	178,150	1.7	149.19	143.77	(3.6)			
MARION	55,985,916	59,568,145	6.4	6,272,640	6,374,723	102,083	1.6	112.04	107.02	(4.5)			
RICE	76,619,781	73,476,771	(4.1)	8,474,483	8,602,336	127,854	1.5	110.60	117.08	5.9			
RUSSELL	57,159,310	60,783,119	6.3	6,956,080	7,057,581	101,501	1.5	121.70	116.11	(4.6)			
CLARK	36,745,092	35,005,594	(4.7)	3,634,525	3,685,265	50,741	1.4	98.91	105.28	6.4			
SUMNER	87,180,339	109,855,544	25.6	13,821,289	14,003,612	182,322	1.3	157.99	127.47	(19.3)			
TREGO	29,710,622	31,212,379	8.7	3,585,401	3,630,847	45,445	1.3	124.88	116.33	(6.8)			
COMANCHE	25,127,264	26,169,732	4.1	2,882,108	2,918,146	36,038	1.3	114.70	111.51	(2.8)			
WILSON	42,177,924	42,177,346	(0.0)	4,930,503	4,989,918	59,415	1.2	116.90	118.31	1.2			
LINCOLN	26												

COUNTY NAME	1988		1989		1988		1989		COUNTPWIDE		COUNTPWIDE	
	ASSESSED VALUE	ASSESSED VALUE	PERCENT INCREASE	TAXES	TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	MILL LEVY	1988 AVG	1989 AVG	MILL LEVY	PERCENT INCREASE
NEOSHO	58,371,167	56,499,290	(3.2)	9,660,454	9,209,320	(451,134)	(4.7)	165.50	163.00	(1.5)		
CLOUD	49,165,461	46,771,989	(4.9)	7,210,885	7,191,846	(19,039)	(0.3)	146.67	153.76	4.8		
WYANDOTTE	425,186,595	603,693,558	42.0	81,805,266	91,177,057	9,371,791	11.5	192.40	151.03	(21.5)		
GREENWOOD	42,609,574	43,174,874	1.3	6,612,521	6,269,621	(342,900)	(5.2)	155.19	145.21	(6.4)		
SHAWNEE	565,142,897	784,924,279	38.9	100,788,590	113,189,136	12,400,546	12.3	178.34	144.20	(19.1)		
LABELLE	71,621,433	75,562,050	5.5	10,685,270	10,863,421	178,150	1.7	149.19	143.77	(3.6)		
COWLEY	129,240,221	136,767,979	5.8	19,007,949	19,560,427	552,479	2.9	147.07	143.02	(2.8)		
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,056	20,112,345	1,074,289	5.6	152.26	142.64	(6.3)		
ATCHISON	49,549,594	56,121,891	13.3	7,597,310	7,913,784	316,473	4.2	153.33	141.01	(8.0)		
LYON	115,857,944	125,594,924	8.4	17,213,710	17,708,725	495,015	2.9	148.58	141.00	(5.1)		
HARVEY	110,053,934	126,302,112	14.8	16,143,321	17,155,548	1,012,227	6.3	146.69	135.83	(7.4)		
BOURBON	47,975,807	53,050,682	10.6	7,124,381	7,194,170	69,789	1.0	148.50	135.61	(8.7)		
ELK	19,185,943	16,655,785	(13.2)	2,453,074	2,255,432	(197,642)	(8.1)	127.86	135.41	5.9		
NORTON	26,502,518	27,016,112	1.9	3,645,056	3,610,257	(34,799)	(1.0)	137.54	133.63	(2.8)		
LANE	28,698,466	26,722,648	(6.9)	3,470,443	3,466,509	(3,934)	(0.1)	120.93	129.72	7.3		
ALLEN	55,821,107	57,165,923	2.4	6,838,293	7,411,332	573,039	8.4	122.50	129.65	5.8		
PHILLIPS	41,254,409	41,173,508	(0.2)	4,980,703	5,318,518	337,816	6.8	120.73	129.17	7.0		
RAWLINS	27,095,688	30,548,642	12.7	3,645,218	3,905,317	260,098	7.1	134.53	127.84	(5.0)		
LINCOLN	26,701,186	24,053,199	(9.9)	3,038,881	3,072,862	33,980	1.1	113.81	127.75	12.3		
SUMNER	87,480,339	109,855,544	25.6	13,821,289	14,003,612	182,322	1.3	157.99	127.47	(19.3)		
PRATT	72,633,708	73,922,198	1.8	9,159,374	9,395,947	236,573	2.6	126.10	127.11	0.8		
GRAHAM	34,500,398	36,605,103	6.1	4,513,222	4,632,410	119,188	2.6	130.82	126.55	(3.3)		
HODGEMAN	27,195,082	25,675,827	(5.6)	3,366,654	3,244,831	(121,823)	(3.6)	123.80	126.38	2.1		
REPUBLIC	36,050,475	36,520,023	1.3	4,428,429	4,615,129	186,700	4.2	122.84	126.37	2.9		
DONIPHAN	29,169,356	34,738,476	19.1	4,353,622	4,388,575	34,953	0.8	149.25	126.33	(15.4)		
CLAY	37,878,359	40,086,475	5.8	4,740,357	5,042,785	302,428	6.4	125.15	125.80	0.5		
MARSHALL	50,868,890	56,006,864	10.1	6,827,644	7,032,146	204,502	3.0	134.22	125.56	(6.5)		
RILEY	134,996,949	168,264,803	24.6	19,738,480	21,072,395	1,333,915	6.8	146.21	125.23	(14.3)		
FORD	119,459,988	150,890,539	26.3	17,861,995	18,837,947	975,952	5.5	149.52	124.85	(16.5)		
BUTLER	176,349,976	215,952,800	22.5	25,259,110	26,914,411	1,655,302	6.6	143.23	124.63	(13.0)		
LEAVENWORTH	128,813,218	193,995,909	50.6	19,880,940	24,158,871	4,277,931	21.5	154.34	124.53	(19.3)		
ELLSWORTH	49,838,136	42,958,066	(13.8)	5,780,389	5,297,913	(482,477)	(8.3)	115.98	123.33	6.3		
SMITH	28,600,063	30,100,789	5.2	3,695,892	3,691,955	(3,937)	(0.1)	129.23	122.65	(5.1)		
WICHITA	27,535,666	26,446,172	(4.0)	3,262,459	3,238,244	(24,215)	(0.7)	118.48	122.45	3.3		
MITCHELL	35,567,123	35,511,812	(0.2)	4,195,363	4,330,436	135,073	3.2	117.96	121.94	3.4		
BARTON	152,719,637	161,913,473	6.0	20,687,200	19,525,107	(1,162,093)	(5.6)	135.46	120.59	(11.0)		
DOUGLAS	230,120,386	326,986,052	42.1	36,713,520	39,428,108	2,714,588	7.4	159.54	120.58	(24.4)		
JEWELL	26,151,546	28,861,063	10.4	3,238,389	3,478,863	240,474	7.4	123.83	120.54	(2.7)		
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964	9,360,930	710,966	8.2	133.98	120.50	(10.1)		
HARPER	54,673,174	56,378,209	3.1	7,011,987	6,790,540	(221,448)	(3.2)	128.25	120.45	(6.1)		
OSBORNE	30,633,659	26,726,562	(12.8)	3,378,559	3,217,694	(160,866)	(4.8)	110.29	120.39	9.2		
RENO	246,805,627	302,108,791	22.4	34,819,116	36,293,871	1,474,755	4.2	141.08	120.14	(14.8)		
SEDWICK	1,537,513,579	1,867,511,789	21.5	215,169,621	223,590,184	8,420,563	3.9	139.95	119.73	(14.4)		
SALINE	175,749,536	217,737,083	23.9	24,852,692	26,035,427	1,182,735	4.8	141.41	119.57	(15.4)		
RUSH	34,682,738	30,110,997	(13.2)	4,066,684	3,586,321	(480,363)	(11.8)	117.25	119.10	1.6		
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933	5,277,825	243,892	4.8	116.81	119.03	1.9		
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372	5,735,235	156,863	2.8	115.41	118.88	3.0		
MCPHERSON	144,446,541	151,712,508	5.0	17,232,098	18,026,468	794,370	4.6	119.30	118.82	(0.4)		
WILSON	42,177,924	42,177,346	(0.0)	4,930,503	4,989,918	59,415	1.2	116.90	118.31	1.2		
RICE	76,619,781	73,476,771	(4.1)	8,474,483	8,602,336	127,854	1.5	110.60	117.08	5.9		
TREGO	28,710,622	31,212,379	8.7	3,585,401	3,630,847	45,445	1.3	124.88	116.33	(6.8)		
CRAWFORD	82,344,394	105,046,185	27.6	12,473,025	12,204,266	(268,759)	(2.2)	151.47	116.18	(23.3)		
RUSSELL	57,159,310	60,783,119	6.3	6,956,080	7,057,581	101,501	1.5	121.70	116.11	(4.6)		
OTTAWA	36,861,519	33,813,319	(8.3)	4,012,412	3,922,518	(89,894)	(2.2)	108.85	116.01	6.6		
GRAY	43,220,712	46,564,871	7.7	5,031,268	5,355,620	324,352	6.4	116.41	115.01	(1.2)		
NESS	49,128,806	45,620,955	(7.1)	5,644,564	5,227,831	(416,733)	(7.4)	114.89	114.59	(0.3)		
JACKSON	32,009,308	40,954,811	27.9	4,486,598	4,676,630	190,032	4.2	140.17	114.19	(18.5)		
GEARY	69,391,924	86,877,604	25.2	9,100,931	9,895,030	794,099	8.7	131.15	113.90	(13.2)		
WOODSON	22,713,786	22,391,897	(1.4)	2,602,163	2,539,648	(62,515)	(2.4)	114.56	113.42	(1.0)		
MIAMI	76,400,517	97,233,127	27.3	10,066,716	10,979,321	912,605	9.1	131.76	112.92	(14.3)		
KINGMAN	72,100,057	75,160,802	4.2	7,802,443	8,439,219	636,775	8.2	108.22	112.28	3.8		
COMANCHE	25,127,264	26,169,732	4.1	2,882,108	2,918,146	36,038	1.3	114.70	111.51	(2.8)		
DICKINSON	72,680,715	84,171,759	15.8	8,954,682	9,372,172	417,491	4.7	123.21	111.35	(9.6)		
CHASE	24,721,112	22,739,272	(8.0)	2,715,740	2,529,296	(186,445)	(6.9)	109,86	111.23	1.3		
STAFFORD	45,679,511	57,624,052	26.1	5,868,915	6,393,474	524,559	8.9	128.48	110.95	(13.6)		
THOMAS	51,274,302	61,291,170	19.5	6,887,270	6,792,392	(94,877)	(1.4)	134.32	110.82	(17.5)		
SCOTT	34,356,054	40,947,418	19.2	4,719,409	4,515,709	(203,699)	(4.3)	137.37	110.28	(19.7)		
BROWN	45,922,210	55,550,583	21.0	6,084,323	6,111,50							

COUNTY NAME	1988		1989		1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	COUNTYWIDE		COUNTYWIDE	
	ASSESSED VALUE	ASSESSED VALUE	PERCENT INCREASE	TAXES					1988 AVG MILL LEVY	1989 AVG MILL LEVY	PERCENT INCREASE	
LINCOLN	26,701,186	24,053,199	(9.9)	3,038,881	3,072,862	33,980	1.1	113.81	127.75	12.3		
COFFEY	528,245,607	523,569,464	(0.9)	22,824,641	25,360,365	2,535,724	11.1	43.21	48.44	12.1		
MEADE	79,508,394	73,213,854	(7.9)	6,614,853	6,810,914	196,061	3.0	83.20	93.03	11.8		
OSBORNE	30,633,659	26,726,562	(12.8)	3,378,559	3,217,694	(160,866)	(4.8)	110.29	120.39	9.2		
LANE	28,698,466	26,722,648	(6.9)	3,470,443	3,466,509	(3,934)	(0.1)	120.93	129.72	7.3		
PHILLIPS	41,254,409	41,173,508	(0.2)	4,980,703	5,318,518	337,816	6.8	120.73	129.17	7.0		
OTTAWA	36,861,519	33,813,319	(8.3)	4,012,412	3,922,518	(89,894)	(2.2)	108.85	116.01	6.6		
CLARK	36,745,092	35,005,594	(4.7)	3,634,525	3,685,265	50,741	1.4	98.91	105.28	6.4		
ELLSWORTH	49,838,136	42,958,066	(13.8)	5,780,389	5,297,913	(482,477)	(8.3)	115.98	123.33	6.3		
ELK	19,185,943	16,655,785	(13.2)	2,453,074	2,255,432	(197,642)	(8.1)	127.86	135.41	5.9		
RICE	76,619,781	73,476,771	(4.1)	8,474,483	8,602,336	127,854	1.5	110.60	117.08	5.9		
ALLEN	55,821,107	57,165,923	2.4	6,838,293	7,411,332	573,039	8.4	122.50	129.65	5.8		
CLOUD	49,165,461	46,771,989	(4.9)	7,210,885	7,191,846	(19,039)	(0.3)	146.67	153.76	4.8		
POTAWATOMIE	263,414,820	264,350,682	0.4	16,866,025	17,686,891	820,866	4.9	64.03	66.91	4.5		
KINGMAN	72,100,057	75,160,802	4.2	7,802,443	8,439,219	636,775	8.2	108.22	112.28	3.8		
MITCHELL	35,567,123	35,511,812	(0.2)	4,195,363	4,330,436	135,073	3.2	117.96	121.94	3.4		
WICHITA	27,535,666	26,446,172	(4.0)	3,262,459	3,238,244	(24,215)	(0.7)	118.48	122.45	3.3		
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372	5,735,235	156,863	2.8	115.41	118.88	3.0		
REPUBLIC	36,050,475	36,520,023	1.3	4,428,429	4,615,129	186,700	4.2	122.84	126.37	2.9		
HODGEMAN	27,195,082	25,675,827	(5.6)	3,366,654	3,244,831	(121,823)	(3.6)	123.80	126.38	2.1		
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933	5,277,825	243,892	4.8	116.81	119.03	1.9		
RUSH	34,682,738	30,110,997	(13.2)	4,066,684	3,586,321	(480,363)	(11.8)	117.25	119.10	1.6		
CHASE	24,721,112	22,739,272	(8.0)	2,715,740	2,529,296	(186,445)	(6.9)	109.86	111.23	1.3		
WILSON	42,177,924	42,177,346	(0.0)	4,930,503	4,989,918	59,415	1.2	116.90	118.31	1.2		
ANDERSON	36,825,569	38,009,376	3.2	3,856,981	4,027,894	170,913	4.4	104.74	105.97	1.2		
PRATT	72,633,708	73,922,198	1.8	9,159,374	9,395,947	236,573	2.6	126.10	127.11	0.8		
CLAY	37,878,359	40,086,475	5.8	4,740,357	5,042,785	302,428	6.4	125.15	125.80	0.5		
FINNEY	264,662,807	270,862,102	2.3	28,191,230	28,868,108	676,878	2.4	106.52	106.58	0.1		
NESS	49,128,806	45,620,955	(7.1)	5,644,564	5,227,831	(416,733)	(7.4)	114.89	114.59	(0.3)		
MCPHERSON	144,446,541	151,712,508	5.0	17,232,098	18,026,468	794,370	4.6	119.30	118.82	(0.4)		
WOODSON	22,713,786	22,391,897	(1.4)	2,602,163	2,539,648	(62,515)	(2.4)	114.56	113.42	(1.0)		
MORTON	100,832,943	105,934,572	5.1	7,187,373	7,462,127	274,754	3.8	71.28	70.44	(1.2)		
GRAY	43,220,712	46,564,871	7.7	5,031,268	5,355,620	324,352	6.4	116.41	115.01	(1.2)		
LOGAN	25,783,759	27,833,468	7.9	2,772,322	2,949,773	177,452	6.4	107.52	105.98	(1.4)		
NEOSHO	58,371,167	56,499,290	(3.2)	9,660,454	9,209,320	(451,134)	(4.7)	165.50	163.00	(1.5)		
GOVE	34,121,940	34,545,137	1.2	3,546,576	3,535,401	(11,275)	(0.3)	103.94	102.34	(1.5)		
JEWELL	26,151,546	28,861,063	10.4	3,238,389	3,478,863	240,474	7.4	123.83	120.54	(2.7)		
KIOWA	46,423,243	47,077,388	1.4	4,254,927	4,196,948	(57,979)	(1.4)	91.66	89.15	(2.7)		
COWLEY	129,240,221	136,767,979	5.8	19,007,949	19,560,427	552,479	2.9	147.07	143.02	(2.8)		
COMANCHE	25,127,264	26,169,732	4.1	2,882,108	2,918,146	36,038	1.3	114.70	111.51	(2.8)		
NORTON	26,502,518	27,016,112	1.9	3,645,056	3,610,257	(34,799)	(1.0)	137.54	133.63	(2.8)		
GRAHAM	34,500,398	36,605,103	6.1	4,513,222	4,632,410	119,188	2.6	130.82	126.55	(3.3)		
MORRIS	31,828,772	34,882,883	9.6	3,478,104	3,681,728	203,624	5.9	109.28	105.55	(3.4)		
LINN	118,329,744	122,710,228	3.7	8,515,603	8,514,565	(1,038)	(0.0)	71.97	69.39	(3.6)		
LABETTE	71,621,433	75,562,050	5.5	10,685,270	10,863,421	178,150	1.7	149.19	143.77	(3.6)		
STANTON	62,616,205	64,843,706	3.6	5,075,397	5,039,207	(36,190)	(0.7)	81.06	77.71	(4.1)		
MARION	55,985,916	59,568,145	6.4	6,272,640	6,374,723	102,083	1.6	112.04	107.02	(4.5)		
RUSSELL	57,092,310	60,783,119	6.3	6,956,080	7,057,581	101,501	1.5	121.70	116.11	(4.6)		
KEARNY	170,092,666	185,372,054	9.0	8,543,692	8,869,987	326,295	3.8	50.23	47.85	(4.7)		
RAWLINS	27,095,688	30,548,642	12.7	3,645,218	3,905,317	260,098	7.1	134.53	127.84	(5.0)		
GREELEY	26,087,535	25,590,224	(1.9)	2,834,516	2,640,201	(194,315)	(6.9)	108.65	103.17	(5.0)		
SMITH	28,600,063	30,100,799	5.2	3,695,892	3,691,955	(3,937)	(0.1)	129.23	122.65	(5.1)		
LYON	115,857,944	125,594,924	8.4	17,213,710	17,708,725	495,015	2.9	148.58	141.00	(5.1)		
STEVENS	231,362,819	258,097,763	11.6	9,124,721	9,655,117	530,396	5.8	39.44	37.41	(5.1)		
HASKELL	100,098,961	112,561,461	12.5	6,680,620	7,123,922	443,301	6.6	66.74	63.29	(5.2)		
HARPER	54,673,174	56,378,209	3.1	7,011,987	6,790,540	(221,448)	(3.2)	128.25	120.45	(6.1)		
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,056	20,112,345	1,074,289	5.6	152.26	142.64	(6.3)		
GREENWOOD	42,609,574	43,174,874	1.3	6,612,521	6,269,621	(342,900)	(5.2)	155.19	145.21	(6.4)		
MARSHALL	50,868,890	56,006,864	10.1	6,827,644	7,032,146	204,502	3.0	134.22	125.56	(6.5)		
TREGO	28,710,622	31,212,379	8.7	3,585,401	3,630,847	45,445	1.3	124.88	116.33	(6.8)		
HARVEY	110,053,934	126,302,112	14.8	16,143,321	17,155,548	1,012,227	6.3	146.69	135.83	(7.4)		
OSAGE	47,893,767	52,206,173	9.0	5,441,549	5,487,704	46,155	0.8	113.62	105.12	(7.5)		
ATCHISON	49,549,594	56,121,891	13.3	7,597,310	7,913,784	316,473	4.2	153.33	141.01	(8.0)		
BOURBON	47,975,807	53,050,682	10.6	7,124,381	7,194,170	69,789	1.0	148.50	135.61	(8.7)		
DICKINSON	72,680,715	84,171,759	15.8	8,954,682	9,372,172	417,491	4.7	123.21	111.35	(9.6)		
DECATUR	26,284,163	28,337,778	7.8	2,882,088	2,808,131	(73,957)	(2.6)	109.65	99.09	(9.6)		
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964	9,360,930	710,966	8.2	133.98	120.50	(10.1)		
WALLACE	21,811,865	24,816,966	13.8	2,074,050	2,120,699	46,649	2.2	95.09	85.45	(10.1)		
CHAUTAUQUA	19,212,191	21,146,769	10.1	2,350,554	2,305,091	(45,462)	(1.9)	122.35	109.00	(10.9)		
BARTON	152,719,637	161,913,473	6.0	20,687,200	19,525,107	(1,162,093)	(5.6)	135.46	120.59	(11.0)		
HAMILTON	32,972,977	39,430,962	19.6	3,591,776	3,820,771	228,995	6.4	108.93	96.90	(11.0)		
WABAUNSEE	30,411,576	32,881,257	8.1	3,589,944	3,441,517	(148,427)	(4.1)	118.05	104.66	(11.3)		
GRANT	180,930,085	205,665,217	13.7									