, 19<u>90</u> in room <u>519-S</u> of the Capitol.

MINUTES OF THE House COMMITTEE ON Taxation	on	
The meeting was called to order by Representative Keitl	n Roe Chairperson	at
9:00 a.m. 40xm. on January 16	1990 in room 519-S	of the Capital

All members were present except: Representative Aylward, excused Representative Long, absent Representative Roy, absent Committee staff present: Tom Severn, Research Chris Courtwright, Research Tom Hayward, Revisor's Office Lenore Olson, Committee Secretary

Conferees appearing before the committee: Secretary of Revenue Ed Rolfs Mark Burghart, General Counsel, Department of Revenue Becky Burghart, Department of Revenue Steve Stotts, Department of Revenue Bob Corkins, Kansas Chamber of Commerce & Industry

Representative Carol Sader requested introduction of a bill for a technical cleanup on the residential circuit-breaker provision passed last session to provide property tax refunds to certain taxpayers; amending K.S.A. 79-4520 and repealing the existing section. (Attachment 1)

Representative Sader agreed to a request by Representative Smith that her bill request be amended to say that the taxpayer would not qualify if they had not gone through the appeal process.

A motion was made by Representative Snowbarger, seconded by Representative Harder to introduce the amended bill request by Representative Sader. The motion carried.

Mark Burghart, Department of Revenue, testified in support of  $\underline{SB-341}$ , stating that this bill would authorize the Department to contract with a debt collection agency to collect delinquent tax liabilities in cases where the taxpayer resides or is domiciled within Kansas. Mr. Burghart also proposed three amendments to SB 341. (Attachment 2)

Becky Burghart, Department of Revenue, in response to a Committee question, responded that on out-of-state collections, they have placed 3657 accounts with their out-of-state collections agency, with a dollar amount of \$4.8 million. 1700 accounts remain at a dollar amount of \$2.3 million. There are approximately 6,600 in-state accounts generating about \$7.8 million.

In response to a Committee question, Secretary of Revenue Ed Rolfs replied that 95 percent of the people pay their taxes in full and on time. He explained that the principle behind the collections division is a matter of voluntary compliance; the IRS estimates that the return is \$11 generated in voluntary compliance for every \$1 spent on mandatory compliance

Chairman Roe concluded the hearing on SB 341.

Mark Burghart testified in support of  $\underline{HB\ 262l}$ , stating that this bill is revenue neutral, would greatly simplify the filing procedure for large taxpayers, and would save considerable time. (Attachment 3)

Bob Corkins, KCCI, testified that he supports the objective of  $\frac{HB\ 2621}{I}$ , but a major concern is that it would simplify sales tax payments by larger retailers in an expensive manner. (Attachment 4)

#### CONTINUATION SHEET

MINUTES OF THEF	House COMMITTEE	ONTaxation		
room 519-S Statehou	se, at <u>9:00</u> a.m./pxxx. or	January 16	v	19 90

Steve Stotts, Department of Revenue, in response to a Committee question, replied that the way  $\underline{\mbox{HB 262l}}$  is worded it does not cause an extra windfall.

Chairman Roe concluded the hearing on HB 2621.

Mark Burghart testified in support of  $\underline{\text{HB 2622}}$ , stating that this bill would reduce travel-related expenses for the Department by \$175,000, and would reduce the amount of time it currently takes to conduct an audit. (Attachment 5)

Bob Corkins, KCCI, testified in opposition to  $\underline{\text{HB 2622}}$ , stating that it represents a reversal of public policy, and it would be an open invitation for administrative abuse. (Attachment 6)

Chairman Roe concluded the hearing on HB 2622.

Mark Burghart testified in support of HB 2527, stating that it has several proposals which would either clarify the law in certain problem areas; or eliminate certain unnecessary procedures (Attachment 7) as follows:

- 1. Eliminates initial revocation hearings
- 2. Requires retailers to have exemption certificates in hand within 60 days after receiving notice from the Director of Taxation
- 3. Month interest limitation
- 4. Statement of tax on invoice

Chairman Roe concluded the hearing on HB 2527)

Staff reviewed a Memorandum regarding an updated report of preliminary 1989 property tax data, as updated through January 12, 1990, by the Division of Property Valuation. (Attachment 8)

In response to a Committee request, Staff replied that they would try to provide data on county-by-county total number of protests and the percent each county represents.

The minutes of January 11, 1990, were approved.

The meeting adjourned at 10:30 a.m.

**NOTE:** See minutes of January 17, 1990, for testimony on  $\underline{\text{HB 2621}}$  by Secretary of Revenue Ed Rolfs, which should have been entered on the minutes of January 16, 1990.

#### HOUSE COMMITTEE ON TAXATION

DATE 1/16/90

NAME	ADDRESS	REPRESENTING
Justin Aluffen	1 speka	Mist of Kevenne
Le CRays (1)	1	
Steve Stotts	٤(	A
Bob Corkins	Topeka	KCCI
RUD GRANT	1)	<b>⋄</b>
Ruly Bu	11	Revenue
Becky Bughen +	11	Revenue
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HOUSE BILL NO. \_\_\_\_\_\_

By Representative Sader

AN ACT providing for property tax refunds to certain taxpayers; amending K.S.A. 79-4520 and repealing the existing section.

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

Section 1. K.S.A. 79-4520 is hereby amended to read as follows: 79-4520. (a) In lieu of applying for homestead property tax refunds of property taxes accrued in calendar year 1989 or 1990, or both such years, pursuant to the homestead property tax refund act, a claimant whose household income does not exceed \$35,000 for the appropriate calendar year and whose property taxes accrued in 1989 exceed the property taxes accrued in 1988 by at least 50%, may apply to the division of taxation of the department of revenue for a refund of property taxes imposed upon For calendar year 1989, the the homestead of the claimant. amount of such refund shall be equal to 50% of the difference of the accrued property taxes of 1989 less the accrued property For calendar year taxes of 1988 or \$500, whichever is less. 1990, the amount of such refund shall be equal to 25% of the difference of the accrued property taxes of 1989 less the accrued property taxes of 1988 or \$250, whichever is less.

(b) An individual whose property taxes accrued in 1989 on a qualified single family residence exceed the property taxes accrued in 1988 by at least 50% may apply to the division of taxation of the department of revenue for a refund of property taxes accrued in 1989 or 1990 or both such years. The amount of such refund shall be computed in accordance with the provisions of subsection (a). For the purposes of this subsection, the term "qualified single family residence" means a single family residence which is owned by an individual whose household income does not exceed \$35,000 for the appropriate calendar year, which

1/16/90 attachment 1 is occupied during the entire calendar year by another individual related to the owner by lineal consanguinity and for which occupation the owner derives no income from any source.

(b) (c) The provisions of this section shall be deemed to be supplemental and a part of the homestead property tax refund act and the provisions of such act shall be applicable to this section for all purposes not inconsistent with the provisions of this section.

- Sec. 2. K.S.A. 79-4520 is hereby repealed.
- Sec. 3. This act shall take effect and be in force from and after its publication in the Kansas register.



#### KANSAS DEPARTMENT OF REVENUE

Office of the Secretary
Robert B Docking State Office Building
915 SW Harrison St
Topeka Kansas 66612-1588

#### **MEMORANDUM**

To:

The Honorable Keith Roe, Chairman

House Committee on Taxation

From:

Mark A. Burghart, General Counsel

Kansas Department of Revenue

RE:

Senate Bill No. 341

Date:

January 16, 1990

Thank you for the opportunity to appear and express the Department of Revenue's strong support for S.B. 341. The bill would authorize the Department to contract with a debt collection agency to collect delinquent tax liabilities in cases where the taxpayer resides or is domiciled within Kansas. Current law restricts the use of collection agencies to out-of-state accounts.

The bill will allow the Department to fully utilize all available collection techniques to recover tax dollars which are due and owing the state of Kansas. Due to personnel limitations and the large number of delinquent accounts, some accounts are not being pursued in a timely fashion. The longer an account remains dormant, the more likely it is that a collection will not be made. The ability to use in-state collection agencies is one way of addressing this problem. Our experience with collection agencies on out-of-state accounts has been good and we are confident that the same favorable results would be obtained on in-state accounts.

Since the Senate Committee's consideration of the bill in 1989, the Department has discovered certain other areas where legislative changes are necessary to enable the Department to pursue delinquent accounts more efficiently. The Department would propose the following amendments to S.B. 341:

- 1. Amend the tax confidentiality statutes to allow the Department to use the services of a credit bureau to ascertain whether a particular taxpayer is an acceptable candidate for a payment plan;
- 2. Authorize the Department to enter into a tax exchange agreement with the Department of Human Resources to improve programs for detecting non-filers; and
- 3. Amend K.S.A. 75-5148 to clarify that the Department may pass along collection costs to delinquent taxpayers when the services of a collection agency are utilized.

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

attachment 2

75-5133. Unlawful to divulge licensure, registration and tax information; exceptions; penalties for violations. (a) Except as otherwise more specifically provided by law, all information received by the director of taxation from applications for licensure or registration made or returns or reports filed under the provisions of any law imposing any excise tax administered by the director, or from any investigation conducted under such provisions, shall be confidential, and it shall be unlawful for any officer or employee of the department of revenue to divulge any such information except in accordance with other provisions of law respecting the enforcement and collection of such tax, in accordance with proper judicial order and as provided in K.S.A. 74-2424, and amendments thereto.

(b) Nothing herein shall be construed to prohibit the publication of statistics, so classified as to prevent identification of particular reports or returns and the items thereof, or the inspection of returns by the attorney general. Nothing in this section shall prohibit the post auditor from access to all such excise tax reports or returns in accordance with and subject to the provisions of subsection (g) of K.S.A. 46-1106, and amendments thereto. Nothing in this section shall be construed to prohibit the disclosure of the taxpayer's name, social security number, last known address and total tax liability, including penalty and interest, from excise tax returns to a debt collection agency contracting with the secretary of rev-

enue pursuant to K.S.A. 75-5140 to 75-5143, inclusive, and amendments thereto.

(c) Notwithstanding the foregoing provisions of this section, the director of taxation may provide such information from returns and reports filed under article 42 of chapter 79 of the Kansas Statutes Annotated to county appraisers as is necessary to insure proper valuations of property. Information from such returns and reports may also be exchanged with any other state agency administering and collecting conservation or other taxes and fees imposed on or measured by mineral production.

(d) Any person receiving any information under the provisions of subsection (b) or (c) of this section shall be subject to the confidentiality provisions of subsection (a) of this section and to the penalty provisions of subsection (e) of this section.

(e) Any violation of this section shall be a class B misdemeanor, and if the offender is an officer or employee of this state, such officer or employee shall be dismissed from office.

or to a credit bureau contracting with the secretary to provide credit information concerning certain delinquent taxpayers.

New Sec. 18. The secretary of revenue or the secretary's designee may assess an additional penalty to be added to any delinquent tax owed by a taxpayer residing or domiciled outside of the state of Kansas in an amount equal to the fee charged by a debt collection agency for the collection of such delinquent tax, as provided by K.S.A. 75-5140 et seq., and any charges required to be paid to any government agency within or without the state of Kansas for services rendered in connection with such collection.

penalty and interest

Sec. 3. K.S.A. 1988 Supp. 79-3234 is hereby amended to read as follows: 79-3234. (a) All reports and returns required by this act shall be preserved for three years and thereafter until the director orders them to be destroyed.

(b) Except in accordance with proper judicial order, or as provided in subsection (c) or in K.S.A. 17-7511, subsection (g) of K.S.A. 46-1106 or, K.S.A. 46-1114, or section I, and amendments thereto, it shall be unlawful for the director, any deputy, agent, clerk or other officer, employee or former employee of the department of revenue or any other state officer or employee or former state officer or employee to divulge, or to make known in any way, the amount of income or any particulars set forth or disclosed in any report, return, federal return or federal return information required under this act; and it shall be unlawful for the director, any deputy, agent, clerk or other officer or employee engaged in the administration of this act to engage in the business or profession of tax accounting or to accept employment, with or without consideration, from any person, firm or corporation for the purpose, directly or indirectly, of preparing tax returns or reports required by the laws of the state of Kansas, by any other state or by the United States government, or to accept any employment for the purpose of advising, preparing material or data, or the auditing of books or records to be used in an effort to defeat or cancel any tax or part thereof that has been assessed by the state of Kansas, any other state or by the United States government.

(c) Nothing herein shall be construed to prohibit the publication of statistics, so classified as to prevent the identification of particular reports or returns and the items thereof, or the inspection of returns by the attorney general or other legal representatives of the state. Nothing in this section shall prohibit the post auditor from access to all income tax reports or returns in accordance with and subject to the provisions of subsection (g) of K.S.A. 46-1106 or K.S.A. 46-1114, and amendments thereto. Nothing in this section shall be construed to prohibit the disclosure of the taxpayer's name, social security number, last known address and total tax liability, including penalty and interest, from income tax returns to a debt collection agency contracting with the secretary of revenue pursuant to K.S.A. 75-5140 through 75-5143, and amendments thereto. Any person receiving any information under the provisions of this subsection shall

be subject to the confidentiality provisions of subsection (b) and to the penalty provisions of subsection (d).

(d) Any violation of subsection (b) or (c) is a class B misdemeanor and, if the offender is an officer or employee of the state, such officer or employee shall be dismissed from office.

(e) Notwithstanding the provisions of this section, the secretary of revenue may permit the commissioner of internal revenue of the United States, or the proper official of any state imposing an income tax, or the authorized representative of either, to inspect the income tax returns made under this act and the secretary of revenue may make available or furnish to the taxing officials of any other state or the commissioner of internal revenue of the United States or other taxing officials of the federal government, or their authorized representatives, information contained in income tax reports or returns or any audit thereof or the report of any investigation made with respect thereto, filed pursuant to the income tax laws, as the secretary may consider proper, but such information shall not be used for any other purpose than that of the administration of tax laws of such state, the state of Kansas or of the United States.

or to a credit bureau contracting with the secretary to provide credit information concerning certain delinquent taxpayers. (f) Notwithstanding the provisions of this section, the secretary

of revenue may:

(1) Communicate to the executive director of the Kansas lottery information as to whether a person, partnership or corporation is current in the filing of all applicable tax returns and in the payment of all taxes, interest and penalties to the state of Kansas, excluding items under formal appeal, for the purpose of determining whether such person, partnership or corporation is eligible to be selected as a lottery retailer; and

(2) communicate to the executive director of the Kansas racing commission as to whether a person, partnership or corporation has failed to meet any tax obligation to the state of Kansas for the purpose of determining whether such person, partnership or corporation is eligible for a facility owner license or facility manager license pur-

suant to the Kansas parimutuel racing act.

79-3614. Confidentiality of tax returns and investigations; exceptions. All information received by the director from returns filed under this act, or from any investigations conducted under the provisions of this act, shall be confidential, except for official purposes, and it shall be unlawful for any officer or employee of such director to divulge any such information in any manner, except in accordance with a proper judicial order, or as provided in K.S.A. 74-2424, and amendments thereto. The post auditor shall have access to all such information in accordance with and subject to the provisions of subsection (g) of K.S.A. 46-1106, and amendments thereto. Nothing in this section shall be construed to prohibit the disclosure of the taxpayer's name, social security number, last known address and total tax liability, including penalty and interest, from sales tax returns to a debt collection agency contracting with the secretary of revenue pursuant to K.S.A. 75-5140 to 75-5143, inclusive.

or to a credit bureau contracting with the secretary to provide credit information concerning certain delinquent taxpayers.

New Section. The secretary of revenue is hereby authorized to enter into a reciprocal exchange agreement with the secretary of human resources for the purpose of identifying taxpayers who have failed to file a return or pay the tax, penalty and interest required under any of the tax provisions administered by the director of taxation.



#### KANSAS DEPARTMENT F REVENUE

Office of the Secretary
Robert B Docking State Office Building
915 SW Harrison St
Topeka Kansas 66612-1588

#### **MEMORANDUM**

To:

The Honorable Keith Roe, Chairman

House Committee on Taxation

From:

Mark A. Burghart, General Counsel

Kansas Department of Revenue

RE:

House Bill No. 2621

Date:

January 16, 1990

Thank you for the opportunity to appear in support of H.B. 2621. The bill eliminates the estimated sales tax payments for taxpayers with annual liabilities of \$32,000 or more and replaces that requirement with a monthly deposit mechanism.

K.S.A. 79-3607 currently requires a retailer with an annual liability of \$32,000 or more to pay the sales tax liability for the first 15 days of each month on or before the 25th of that month. The retailers are also required to submit a return on the 25th day of the following month with a payment for the last 15 days of such month. Although the number of retailers on this filing method only numbers about 3,000, the administrative problems caused by these filers are many. The prepayment amounts always vary from month to month which creates a balance due or a credit on the accounts. All balance due letters generated by computer for these accounts must then be manually reviewed and adjusted before being mailed because the prepayment is not taken into consideration when the letter was originally generated.

The bill would simplify the filing procedure for these large taxpayers. The requirement calling for monthly accelerated sales tax payments would be eliminated. Instead, a monthly deposit equal to 1/24th of the prior calendar year's liability would be required to be remitted by the taxpayer. The Director of Taxation would determine this deposit amount and it would be paid at the same time that the return for the preceding month is filed.

The Department's proposal is revenue neutral and would greatly simplify the filing procedure for large taxpayers. It also would save considerable time, effort and expense in developing the Department's new integrated business tax system. We urge the House Committee's favorable consideration of H.B. 2621. 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

1/14/90 attachment 3

### LEGISLATIVE TESTIMONY

# X

#### Kansas Chamber of Commerce and Industry

500 Bank IV Tower One Townsite Plaza Topeka, KS 66603-3460 (913) 357-6321

A consolidation of the Kansas State Chamber of Commerce, Associated Industries of Kansas, Kansas Retail Council

January 16, 1990

KANSAS CHAMBER OF COMMERCE AND INDUSTRY

Testimony Before the

House Taxation Committee

bу

Bob Corkins Director of Taxation

Mr. Chairman and members of the Committee:

My name is Bob Corkins, director of taxation for the Kansas Chamber of Commerce and Industry. Thank you for the chance to speak on the merits of HB 2621 regarding retail sales tax collections.

The Kansas Chamber of Commerce and Industry (KCCI) is a statewide organization dedicated to the promotion of economic growth and job creation within Kansas, and to the protection and support of the private competitive enterprise system.

KCCI is comprised of more than 3,000 businesses which includes 200 local and regional chambers of commerce and trade organizations which represent over 161,000 business men and women. The organization represents both large and small employers in Kansas, with 55% of KCCI's members having less than 25 employees, and 86% having less than 100 employees. KCCI receives no government funding.

The KCCI Board of Directors establishes policies through the work of hundreds of the organization's members who make up its various committees. These policies are the guiding principles of the organization and translate into views such as those expressed here.

1/16/90 Attachment 4 The objective — as we understand it — of this proposal is a very welcome simplification of the current collection procedure. It would be difficult to draft another procedure statute which arrives at its objective in a more confusing, unnecessarily complex and error-provoking manner. KCCI therefore supports the thrust of HB 2621, but withholds total support due to one major concern.

We believe that this proposal would simplify sales tax payments by larger retailers, but would do so in an expensive manner. In transferring from the old procedure to the new one in HB 2621, it appears as though the state is asking for a deposit amount which constitutes a significant and unnecessary cushion between payment periods. The deposit would permanently increase taxpayers' due remittance by 50 percent each month.

This may not have been the intent of the bill's drafters. If the increase in collections was not intended, then we make the following suggested correction: for the month in which the new procedure is implemented, the taxpayer shall on the 25th day of that month pay only a deposit in the amount of 1/12 (one-twelfth) of the previous year's sales tax remittance; no other remittance is owed during the implementing month; in the subsequent month and thereafter the amounts and deposit owing shall follow the terms of HB 2621.

One other point should be clarified. Additional bill language should specify the purpose for which each month's deposit money is applied. Actual amounts owed in a given month must be credited by applicable deposit amounts paid in the previous month.

In short, KCCI supports HB 2621 only if it has no effect on the amount of state sales taxes collected. The present language would give to the state a windfall which we strongly oppose.

AB 2621



#### Kansas Chamber of Commerce and Industry

A consolidation of the Kansas State Chamber of Commerce, Associated Industries of Kansas, Kansas Retail Council

#### EFFECTIVE PAYMENTS CURRENTLY REQUIRED BY K.S.A. 79-3607 vs. HB 2621

Deadline	Amo	ount collected, current law	Amount collected, HB 2621				
December 25, 1989	1.	first 1/2 January last 1/2 December		first 1/2 January last 1/2 December			
		a .					
January 25, 1990	1.	first 1/2 February	1.	full amount of December collections			
	2.	last 1/2 January	2.	1/24 1989 collections			
February 25, 1990	1.	first 1/2 March	1.	full amount of January collections			
	2.	last 1/2 February	2.	1/24 1989 collections			



#### KANSAS DEPARTMENT OF REVENUE

Office of the Secretary
Robert B Docking State Office Building
915 SW Harrison St
Topeka Kansas 66612-1588

#### **MEMORANDUM**

To:

The Honorable Keith Roe, Chairman

House Committee on Taxation

From:

Mark A. Burghart, General Counsel

Kansas Department of Revenue

RE:

House Bill No. 2622

Date:

January 16, 1990

Thank you for the opportunity to appear and express the Department of Revenue's support for H.B. 2622. The bill would allow the Department to pass on certain travel-related expenses to taxpayers which are required to be audited at locations outside of the state of Kansas. The reimbursement provision is intended to apply only to travel and lodging expenses of the auditors and not to any other audit related expenses such as the salaries of the auditors. The expenses would be collectible in the same manner as taxes, interest and penalties. The reimbursements would be credited to a fund created to defer the cost of travel on audits and to enhance the audit capability of the Director of Taxation. Taxpayers would have the option under the bill to deliver relevant books and records identified by the Director to a Kansas location in lieu of paying the travel expenses.

It is estimated that the proposal would reduce travel-related expenses for the Department by \$175,000. More importantly, it is believed that the proposal would reduce the amount of time that it currently takes to conduct an audit. With the responsibility for the travel expenses placed with the taxpayer, cooperation during the period of the audit should be enhanced and thus require less of the auditor's time at the location of the taxpayer.

The Department favors the approach taken in H.B. 2622 to reduce costs by reducing the time it takes to conduct an audit. We urge the House Committee's favorable consideration. 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

1/16/90 Attachment 5

## LEGISLATIVE TESTIMONY

#### Kansas Chamber of Commerce and Industry

500 Bank IV Tower One Townsite Plaza Topeka, KS 66603-3460 (913) 357-6321



A consolidation of the Kansas State Chamber of Commerce, Associated Industries of Kansas, Kansas Retail Council

January 16, 1990

KANSAS CHAMBER OF COMMERCE AND INDUSTRY

Testimony Before the
House Taxation Committee

by

Bob Corkins

Director of Taxation

Mr. Chairman and members of the Committee:

My name is Bob Corkins, director of taxation for the Kansas Chamber of Commerce and Industry. Thank you for the opportunity to testify with regard to HB 2622 concerning payment of Kansas auditors' travel expenses.

The Kansas Chamber of Commerce and Industry (KCCI) is a statewide organization dedicated to the promotion of economic growth and job creation within Kansas, and to the protection and support of the private competitive enterprise system.

KCCI is comprised of more than 3,000 businesses which includes 200 local and regional chambers of commerce and trade organizations which represent over 161,000 business men and women. The organization represents both large and small employers in Kansas, with 55% of KCCI's members having less than 25 employees, and 86% having less than 100 employees. KCCI receives no government funding.

The KCCI Board of Directors establishes policies through the work of hundreds of the organization's members who make up its various committees. These policies are the guiding principles of the organization and translate into views such as those expressed here.

1/16/90 attachment to We believe that HB 2622 would place an unjustified and unfair burden upon those who file taxes in this state. The proposal does not simply represent a cost-cutting measure for a tight budget year. Instead, it represents a reversal of public policy and an open invitation for administrative abuse.

Auditors' travel expenses are currently not chargeable to the party being audited. This policy is warranted, in part, because there are numerous reasons for which audits are conducted. Some audits are scheduled for taxpayers chosen completely at random. Absolutely no suspicion of impropriety is required as a prerequisite to the holding of an audit. Consequently, it is unfair to require prompt and honest taxpayers to pay the expenses of routine audits. When expenses are imposed in such circumstances they take on the characteristics of a penalty.

Providing discretion to the state director of taxation would not eliminate this unfairness. Not every audit results in a finding of illegality or collection of back taxes. In those cases a charge for travel expenses would be like charging an innocent murder suspect for the services of the investigating police detective. However, even the cases where some degree of liability is substantiated by an audit, the charge of travel expenses represents an additional "penalty" even though supposedly ample civil and criminal liability exists right now.

Another problem with HB 2622 is its failure to restrain permissible expenses. Despite the qualification that all travel expenses be necessary and reasonable, they may still exceed department of administration guidelines. No legitimate reason is evident for charging an audited taxpayer more in travel expenses than the price which the state itself can obtain. Auditors would receive permission to be less fiscally responsible to audited taxpayers than they are now required to be regarding all other travel matters.

Finally, this bill would create directly conflicting policies within the Kansas Code. By adopting the Multistate Tax Compact, KSA 79-4301, this state has

given the compact the force of law. Article VIII of the compact specifies that when Kansas requests an out-of-state audit to be performed by the Multistate Tax Commission, the expenses of the Commission must be paid by Kansas.

By subscribing to the Compact for the last 22 years, this state has thus made its policy clear. Kansas has acknowledged a governmental responsibility to pay for such audit expenses. Furthermore, a majority of other states are in agreement. Thirty states now abide by the terms of the MTC. Similarly, the federal Internal Revenue Code contains no provision for collection of audit expenses, per se, though civil and criminal penalties may be applicable.

For the above reasons, KCCI opposes the passage of HB 2622.



#### KANSAS DEPARTMENT OF REVENUE

Office of the Secretary
Robert B Docking State Office Building
915 SW Harrison St
Topeka Kansas 66612-1588

#### **MEMORANDUM**

To:

The Honorable Keith Roe, Chairman

House Committee on Taxation

From:

Mark A. Burghart, General Counsel

Kansas Department of Revenue

RE:

House Bill No. 2527

Date:

January 16, 1990

House Bill 2527 contains several proposals advanced by the Department of Revenue in order to either (1) clarify the law in certain problem areas; or (2) eliminate certain unnecessary procedures. Each of the proposed changes is identified and described below.

Elimination of Revocation Hearing

Under current law, the Director of Taxation is accorded authority to revoke a delinquent vendor's sales tax permit after notice and hearing. Once revocation is accomplished, the director may proceed to district court to enjoin the delinquent taxpayer from engaging in retail business. Very few retailers ever appear at the revocation hearings. The revocation procedure has had little success in correcting delinquent accounts, is not cost effective and is not constitutionally required.

Under H.B. 2527, the revocation procedure is eliminated and the director is accorded authority to proceed directly to district court to enjoin a delinquent vendor's retail business on the basis of a "violation of [the retailer's sales tax] act." Several other states, including Arizona and West Virginia, provide for similar injunction proceedings based on violation of their sales tax statutes.

Exemption Certificates

During the course of business, a retailer may fail to obtain proof of a purchaser's exempt status, despite requirements that the retailer do so at the time of the sale. When this failure is discovered on audit, the auditor will allow the retailer a period of time to produce the required exemption certificates. All too frequently, however, the retailer is slow to comply with the auditor's request and the matter is delayed for an unreasonably long period of time. This bill would shorten the audit and appeal process by making retailers liable for sales tax on their untaxed sales unless they secure exemption certificates from the purchasers within 60 days of receipt of notice form the Director of Taxation.

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

1/16/90 Attachment 7 48 Month Interest Limitation

Under present law, interest is tolled after 48 months from the due date of the return if the taxpayer has by agreement extended the period for making an assessment or filing a claim for refund. This provision causes delays in processing appeals because after a certain point in time, a taxpayer has no incentive to move the appeal through the process. H.B. 2527 would eliminate the 48 month interest limitation. The Legislature repealed a similar limitation for interest on income taxes in 1980.

Statement of Tax on Invoice

If an invoice which is audited does not separately identify the amount of sales tax collected, it is extremely difficult for an auditor to determine whether sales tax was collected on the sale or sales tax is included in the invoice total. H.B. 2527 would require that sales tax be separately stated on the invoice or that the invoice contain a statement that "all applicable sales tax is included." If this information is not included on the invoice, then it would be presumed that the tax has not been collected.

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

#### KANSAS LEGISLATIVE RESEARCH DEPARTMENT

#### ROOM 545-N - Statehouse

#### Phone 296-3181

January 16, 1990

TO: Senator Gus Bogina

Office No: 120-S

RE: Updated Report of Preliminary 1989 Property Tax Data

Attached are preliminary 1989 property tax data, by county, as updated through January 12, 1990, by the Division of Property Valuation (PVD) of the Department of Revenue. Initially, these data were provided to PVD in a preliminary report by county clerks. For 81 counties, the data have been reviewed and changed where necessary by PVD based on a preliminary version of the November 1 abstract. Changes from the January 8 compilation 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 the table and by the shaded column.

For each table after the first, the median, or middle, county is indicated by the box in the middle of the table. The median county would be the 53rd county when they are arranged in order, for instance, by assessed value.

Thomas A. Severn Principal Analyst

Attachments

1/16/90 Attachment 8

COUNTY	1988	1989						COUNTYWIDE	COUNTYWIDE	
NAME	ASSESSED VALUE	ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	1988 AVG MILL LEVY	1989 AVG MILL LEVY	PERCENT INCREASE
ALLEN	55,821,107	57,165,923 38,009,376	2.4 3.2	6,838,293	7,411,332 4,027,894	573.039 170,913	8.4 4.4	122.50 104.74	129.65 105.97	5.8 1.2
ANDERSON ATCHISON	36,825,569 49,549,594	56,121,891	13.3	3,856,981 7,597,310	7,913,784	316,473	4.2	153.33	141.01	(8.0)
BARBER BARTON	52,476,873 152,719,637	58,548,456 161,913,473	11.6 6.0	6,761,055 20,687,200	6,209,454 19,525,107	(551,601) (1,162,093)	(8.2) (5.6)	128.84 135.46	106.06 120.59	(17.7) (11.0)
BOURBON	47.975.807	53,050,682 55,550,583	10.6 21.0	7,124,381 6,084,323	7.194.164 6.111.506	69.783 27.183	1.0	148.50 132.49	135.61 110.02	(8.7) (17.0)
BROWN BUTLER	45,922,210 176,349,976	215,952,800	22.5	25,259,110	26,914,411	1,655,302	6.6	143.23	124.63	(13.0)
CHASE CHAUTAUQUA	24,721,112 19,212,191	22,739,272 21,146,769	(8.0) 10.1	2,715,740 2,350,554	2,529,296 2,305,091	(186,445) (45,462)	(6.9) (1.9)	109.86 122.35	111.23 109.00	1.3 (10.9)
CHEROKEE	62,429,665	71,396.945	14.4	7,497,187	7,177,202	(319,985)	(4.3) 2.7	120.09 116.76	100.53 92.43	(16.3) (20.8)
CHEYENNE CLARK	23,026,456 36,745,092	29,870,602 35,005,594	29.7 (4.7)	2,688,618 3,634,525	2,761,067 3,685,265	72,449 50,741	1.4	98.91	105.28	6.4
CLAY CLOUD	37,878,359 49,165,461	40,086,475 46,771,989	5.8 (4.9)	4.740.357 7,210,885	5,042,785 7,191,846	302,428 (19,039)	6.4 (0.3)	125.15 146.67	125.80 153.76	0.5 4.8
COFFEY	528,245.607	523,569,464	(0.9)	22,824,641 2,882,108	25,360,365 2,918,146	2,535,724 36,038	11.1	43.21 114.70	48.44 111.51	12.1 (2.8)
COMANCHE COWLEY	25,127,264 129,240,221	26,169,732 136,767,979	4.1 5.8	19,007,949	19,560,427	552,479	2.9	147.07	143.02	(2.8)
CRAWFORD DECATUR	82,344,394 26,284,163	105,046,185 28,337,778	27.6 7.8	12,473,025 2,882,088	12,204,266 2,808,131	(268,759) (73,957)	(2.2) (2.6)	151.47 109.65	116.18 99.09	(23.3) (9.6)
DICKINSON	72,680,715	84,171,759	15.8	8,954,682	9,372,172 4,388,575	417,491 34,953	4.7 0.8	123.21 149.25	111.35 126.33	(9.6) (15.4)
DONIPHAN DOUGLAS	29,169,356 230,120,386	34,738,476 326,986,052	19.1 42.1	4,353,622 36,713,520	39,428,108	2,714,588	7 - 4	159.54	120.58	(24.4)
EDWARDS ELK	32,010,023 19,185,943	39,929,920 16,655,785	24.7 (13.2)	3,803,590 2,453,074	3,999,069 2,255,432	195,479 (197,642)	5.1 (8.1)	118.82 127.86	100.15 135.41	(15.7) 5.9
ELLIS	116,957,866	140,987,699	20.5	15,432,617	14,798,882	(633,735)	(4.1)	131.95	104.97 123.33	(20.5) 6.3
ELLSWORTH FINNEY	49,838,136 264,662,807	42,958,066 270,862,102	(13.8) 2.3	5,780,389 28,191,230	5,297,913 28,868,108	(482,477) 676,878	(8.3) 2.4	115.98 106.52	106.58	0.1
FORD FRANKLIN	119.459.988 64.563.565	150,890,539 77,685,111	26.3 20.3	17,861,995 8,649,964	18,837,947 9,360,930	975,952 710,966	5.5 8.2	149.52 133.98	124.85 120.50	(16.5) (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 GRAHAM	34,121,940 34,500,398	34,545,137 36,605,103	1.2 6.1	3,546,676 4,513,222	3,535,401 4,632,410	(11,275) 119,188	(0.3) 2.6	103.94 130.82	102.34 126.55	(1.5) (3.3)
GRANT GRAY	180,930,085 43,220,712	205,665,217 46,564,871	13.7 7.7	11,411,216 5,031,268	11,415,485 5,355,620	4,270 324,352	0.0 6.4	63.07 116.41	55.51 115.01	(12.0) (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 HAMILTON	42,609,574 32,972,977	43,174,874 39,430,962	1.3 19.6	6,612,521 3,591,776	6,269,621 3,820,771	(342,900) 228,995	(5.2) 6.4	155.19 108.93	145.21 96.90	(6.4) (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	(6.1)
HARVEY HASKELL	110,053,934 100,098,961	126,302,112 112,561,461	14.8 12.5	16,143,321 6,680,620	17,155,548 7,123,922	1,012,227	6.3 6.6	146.69 66.74	135.83 63.29	(7.4) (5.2)
HODGEMAN	27,195,082	25,675,827	(5.6)	3,366,654	3,244,831 4,676,630	(121,823) 190,032	(3.6) 4.2	123.80 140.17	126.38 114.19	2.1 (18.5)
JACKSON JEFFERSON	32,009,308 46,699,791	40,954,811 59,682,314	27.9 27.8	4,486,598 6,123,754	6,484.952	361.198	5.9	131.13	108.66	(17.1)
JEWELL JOHNSON	26,151,546	28,861,063	91.4	3,238,389	3,478,863	240,474	7.4	123.83	120.54 106.75	(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 KIOWA	72,100,057 46,423,243	75,160,802 47,077,388	4.2 1.4	7,802,443 4,254,927	8,439,219 4,196,948	636,775 (57,979)	8.2 (1.4)	108.22 91.66	112.28 89.15	3.8 (2.7)
LABETTE	71,621,433	75,562,050	5.5	10,685,270	10,863,421 3,466,509	178,150 (3,934)	1.7	149.19 120.93	143.77 129.72	(3.6) 7.3
LANE LEAVENWORTH	28,698,466 128,813,218	26,722,648 193,995,909	(6.9) 50.6	3,470,443 19,880,940	24,158,871	4,277,931	21.5	154.34	124.53	(19.3)
LINCOLN LINN	26,701,186 118,329,744	24,053,199 122,710,228	(9.9) 3.7	3,038.881 8,515,603	3,072,862 8,514,565	33,981 (1,038)	1.1 (0.0)	113.81 71.97	127.75 69.39	12.3 (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 MARION	115,857,944 55,985,916	125,594,924 59,571,061	8.4 6.4	17,213,710 6,272,640	17,708,725 6,338,469	495,015 65,829	2.9 1.0	148.58 112.04	141.00 106.40	(5.1) (5.0)
MARSHALL	50,868,890	56,006,864	10.1	6,827,644 17,232,098	7,032,146	204,502 794,370	3.0 4.6	134.22 119.30	125.56 118.82	(6.5) (0.4)
McPHERSON MEADE	144.446,541 79,508,394	151,712,508 73,213,854	5.0 (7.9)	6,614,853	18,026,468 6,810,914	196,061	3.0	83.20	93.03	11.8
MIAMI MITCHELL	76,400,517 35,567,123	97,233,127 35,511,812	27.3 (0.2)	10,066,716 4,195,363	10,979,321	912,605 135,073	9.1 3.2	131.76 117.96	112.92 121.94	(14.3) 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 MORTON	31,828,772 100,832,943	34,882,883 105,934,572	9.6 5.1	3,478,104 7,187,373	3,681,728 7,462,127	203,624 274,754	5.9 3.8	109.28 71.28	105.55 70.44	(3.4) (1.2)
NEMAHA	45,694,021	55,364,717	21.2	5,042,885	5,235,175	192,290 (451,134)	3.8 (4.7)	110.36 165.50	94.56 163.00	(14.3) (1.5)
NEOSHO NESS	58,371,167 49,128,806	56,499,290 45,620,955	(3.2) (7.1)	9,660,454 5,644,564	9,209,320 5,227,831	(416,733)	(7.4)	114.89	114.59	(0.3)
NORTON OSAGE	26,502,518 47,893,767	27,016,112 52,206,173	1.9 9.0	3,645,056 5,441,549	3,610,257 5,487,704	(34,799) 46,155	(1.0) 0.8	137.54 113.62	133.63 105.12	(2.8) (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	9.2
OTTAWA PAWNEE	36,861,519 45,195,373	33,813,319 51,495,358	(8.3) 13.9	4,012,412 5,409,573	3,922,518 5,412,250	(89,894) 2,677	(2.2) 0.0	108.85 119.69	116.01 105.10	6.6 (12.2)
PHILLIPS	41,254,409	41,173,508	(0.2)	4,980,703 16,866,025	5,318,518 17,686,891	337,816 820,866	6.8 4.9	120.73 64.03	129.17 66.91	7.0 4.5
PRATT	263,414,920 72,633,708	73,922,198	0.4 1.8	9,159,374	9,395,947	236,573	2.6	126.10	127.11	0.8
RAWLINS RENO	27.095,688 246,805,627	30,548,642 302,108,791	12.7 22.4	3,645,218 34,819,116	3,905,317 36,293,872	260,098 1,474,756	7.1 4.2	134.53 141.08	127.84 120.14	(5.0) (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 5.8
RICE RILEY	76,619,781 134,996,949	73,488,014 168,264,803	(4.1) 24.6	8,474,483 19,738,480	8,602,336 21,072,395	127,854 1,333,915	1.5 6.8	110.60 146.21	117.06 125.23	(14.3)
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372	5,735,235	156,863 (480,363)	2.8 (11.8)	115.41 117.25	118.88 119.10	3.0 1.6
RUSH RUSSELL	34,682,738 57,159,310	30.110,997 60.783,119	(13.2) 6.3	4,066,684 6,956,080	3,586,321 7,057,581	101,501	1.5	121.70	116.11	(4.6)
SALINE SCOTT	175,749,536 34,356,054	217,737,083 40,947,418	23.9 19.2	24,852,692 4,719,409	26,035,427 4,515,709	1,182,735 (203,699)	4.8 (4.3)	141.41 137.37	119.57 110.28	(15.4) (19.7)
SEDGWICK	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)
SEWARD SHAWNEE	130,116,403 565,142,897	152,737,061 784,924,279	17.4 38.9	16,395,660 100,788,590	15,825,442 113,189,136	(570,218) 12,400,546	(3.5) 12.3	126.01 178.34	103.61 144.20	(17.8) (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)
SHERMAN SMITH	38,360,007 28,600,063	49,444,785 30,100,789	28.9 5.2	5,049,787 3,695,892	5,238,451 3,691,955	188,665 (3,937)	3.7 (0.1)	131.64 129.23	105.95 122.65	(19.5) (5.1)
STAFFORD	45,679,511	57,624,052	26.1 3.6	5,868,915 5,075,397	6,393,474 5,039,207	524,559 (36,190)	8.9 (0.7)	128.48 81.06	110.95 77.71	(13.6) (4.1)
STANTON STEVENS	62,616,205 231,362,819	64.843,706 258,091,508	11.6	9,124,721	9,653,170	528,449	5.8	39.44	37.40	(5.2)
SUMNER THOMAS	87.480.339 51.274.302	109,855,544 61,291,170	25.6 19.5	13,821,289 6,887,270	14,003,612 6,792,392	182,322 (94,877)	1.3 (1.4)	157.99 134.32	127.47 110.82	(19.3) (17.5)
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)
WABAUNSEE WALLACE	30,411,576 21,811,865	32,881,257 24,816,966	8.1 13.8	3,589,944 2,074,050	3.441.517 2.120.699	(148,427) 46,649	(4.1)	118.05 95.09	104.66 85.45	(11.3) (10.1)
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933	5,277,825 3,238,244	243,892 (24,215)	4.8	116.81 118.48	119.03 122.45	1.9 3.3
WICHITA WILSON	27,535,666 42,177,924	26,446,172 42,177,346	(4.0) (0.0)	4,930,503	4,989,918	59,415	1.2	116.90	118.31	1.2
WOODSON WYANDOTTE	22,713,786 425,186,595	22,391,897 603.693,558	(1.4) 42.0	2,602,163 81,805,266	2,539,648 91,177,057	(62,515) 9,371,791	(2.4) 11.5	114.56 192.40	113.42 151.03	(1.0) (21.5)
	\$11,351,914,626			1,480,258,945			6.2%	130.40	111.42	(14.6)
	AND DEPT OF REVEN		2				•			

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COUNTY	1988	1989						COUNTYWIDE	COUNTYWIDE	
NAME	ASSESSED VALUE	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)
SEDGWICK	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 WYANDOTTE	565.142.897 425.186,595	784,924,279 603,693,558	38.9 42.0	100,788,590 81,805,266	113,189,136 91,177,057	12,400,546 9,371,791	12.3 11.5	178.34 192.40	144.20 151.03	(19.1) (21.5)
COFFEY	528.245,607	523,569,464	(0.9)	22.824.641	25,360,365	2,535,724	11.1 7.4	43.21 159.54	48.44 120.58	12.1 (24.4)
DOUGLAS RENO	230,120,386 246,805.627	326,986,052 302,108,791	42.1 22.4	36,713,520 34,819,116	39,428,108 36,293,872	2,714.588 1,474,756	4.2	141.08	120.14	(14.8)
FINNEY POTTAWATOMIE	264,662,807 263,414,820	270,862,102 264,350,682	2.3 0.4	28,191,230 16,866,025	28,868,108 17,686,891	676,878 820,866	2.4 4.9	106.52 64.03	106.58 66.91	0.1 4.5
STEVENS	231,362,819	258,091,508	11.6	9,124,721	9,653,170	528,449	5.8	39.44	37.40	(5.2)
SALINE BUTLER	175,749,536 176,349,976	217,737,083 215,952,800	23.9 22.5	24,852,692 25,259,110	26,035,427 26,914,411	1,182,735	4.8 6.6	141.41 143.23	119.57 124.63	(15.4) (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 KEARNY	128,813,218 170,092,666	193,995,909 185,372,054	50.6 9.0	19,880,940 8,543,692	24,158,871 8,869,987	4,277,931 326,295	21.5 3.8	154.34 50.23	124.53 47.85	(19.3) (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 SEWARD	152,719,637 130,116,403	161,913,473 152,737,061	6.0 17.4	20,687,200	19,525,107 15,825,442	(1,162,093) (570,218)	(5.6) (3.5)	135.46 126.01	120.59 103.61	(11.0) (17.8)
McPHERSON	144,446,541	151,712,508	5.0	17,232,098	18,026,468	794,370	4.6	119.30	118.82 124.85	(0.4) (16.5)
FORD MONTGOMERY	119,459,988 125,036,461	150,890,539 140,999,694	26.3 12.8	17,861,995 19.038.056	18,837,947 20,112,345	975,952 1,074,289	5.5 5.6	149.52 152.26	142.64	(6.3)
ELLIS	116,957,866	140,987,699 136,767,979	20.5	15,432,617 19,007,949	14,798.882 19,560,427	(633,735) 552,479	(4.1) 2.9	131.95 147.07	104.97 143.02	(20.5) (2.8)
COWLEY HARVEY	129,240,221 110,053,934	126,302,112	5.8 14.8	16,143,321	17,155,548	1,012,227	6.3	146.69	135.83	(7.4)
LYON LINN	115,857,944 118,329,744	125,594,924 122,710,228	8.4 3.7	17,213,710 8,515,603	17,708,725 8,514,565	495,015 (1,038)	2.9 (0.0)	148.58 71.97	141.00 69.39	(5.1) (3.6)
HASKELL	100.098,961	112,710,224	12.5	6,680,620	7,123,922	443,301	6.6	66.74	63.29	(5.2)
SUMNER MORTON	87,480,339 100,832,943	109,855,544 105,934,572	25.6 5.1	13,821,289 7,187,373	14,003,612 7,462,127	182,322 274,754	1.3 3.8	157.99 71.28	127.47 70.44	(19.3) (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 GEARY	76,400,517 69,391,924	97,233,127 86,877,604	27.3 25.2	10,066,716	10,979,321 9,895,030	912,605 794,099	9.1 8.7	131.76 131.15	112.92 113.90	(14.3) (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 LABETTE	64,563,565 71,621,433	77,685,111 75,562,050	20.3 5.5	8,649,964 10,685,270	9,360,930 10,863,421	710,966 178,150	8.2 1.7	133.98 149.19	120.50 143.77	(10.1) (3.6)
KINGMAN	72,100,057	75,160,802	4.2	7,802,443	8,439,219	636,775	8.2	108.22	112.28 127.11	3.8 0.8
PRATT RICE	72,633,708 76,619,781	73,922,198 73,488,014	1.8 (4.1)	9,159,374 8,474,483	9,395,947 8,602,336	236,573 127,854	2.6 1.5	126.10 110.60	117.06	5.8
MEADE	79,508,394	73,213,854 71,396,945	(7.9) 14.4	6,614,853 7,497,187	6,810,914 7,177,202	196,061 (319,985)	3.0 (4.3)	83.20 120.09	93.03 100.53	11.8 (16.3)
CHEROKEE STANTON	62,429,665 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 RUSSELL	51,274,302 57,159,310	61,291,170 60,783,119	19.5 6.3	6,887,270 6,956,080	6,792,392 7,057,581	(94,877) 101,501	(1.4) 1.5	134.32 121.70	110.82 116.11	(17.5) (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 BARBER	55,985,916 52,476,873	59,571,061 58,548,456	6.4 11.6	6,272,640	6,338,469	65,829 (551,601)	(8.2)	112.04	106.40	(5.0)
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 NEOSHO	55,821,107 58,371,167	57,165,923 56,499,290	2.4 (3.2)	6,838,293 9,660,454	7,411,332 9,209,320	573,039 (451,134)	8.4 (4.7)	122.50 165.50	129.65 163.00	5.8 (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 MARSHALL	49,549,594 50,868,890	56,121,891 56,006,864	13.3 10.1	7,597,310 6.827,644	7,913,784 7,032,146	316,473 204,502	4.2 3.0	153.33 134.22	141.01 125.56	(8.0) (6.5)
BROWN	45,922,210	55,550,583	21.0	6,084,323	6,111,506 5,235,175	27,183	0.4	132.49	110.02	(17.0)
NEMAHA BOURBON	45,694,021 47,975,807	55,364,717 53,050,682	21.2 10.6	5,042,885 7,124,381	7,194,164	192,290 69,783	3.8 1.0	110.36 148.50	94.56 135.61	(8.7)
osage Pawnee	47.893.767 45.195.373	52,206,173 51,495,358	9.0 13.9	5,441,549 5,409,573	5,487,704 5,412,250	46,155 2,677	0.8 0.0	113.62 119.69	105.12 105.10	(7.5) (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 KIOWA	48,335,863 46,423,243	48,244,388 47,077,388	(0.2) 1.4	5,578,372 4,254,927	5,735,235 4,196,948	156,863 (57,979)	2.8 (1.4)	115.41 91.66	118.88 89.15	3.0 (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 NESS	43,220,712 49,128,806	46,564,871 45,620,955	7.7 (7.1)	5,031,268 5,644,564	5,355,620 5,227,831	324,352 (416,733)	6.4 (7.4)	116.41 114.89	115.01 114.59	(1.2) (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 ELLSWORTH	42,609,574 49,838,136	43,174,874 42,958,066	1.3 (13.8)	6,612,521 5,780,389	6,269,621 5,297,913	(342,900) (482,477)	(5.2) (8.3)	155.19 115.98	145.21 123.33	(6.4) 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 JACKSON	41,254,409 32,009,308	41,173,508 40,954,811	(0.2) 27.9	4,980,703 4,486,598	5,318,518 4,676,630	337,816 190,032	6.8 4.2	120.73 140.17	129.17 114.19	7.0 (18.5)
SCOTT	34,356,054	40,947,418	19.2	4,719,409	4,515,709	(203,699)	(4.3)	137.37	110.28 125.80	(19.7) 0.5
CLAY EDWARDS	37,878,359 32,010,023	40,086,475 39,929,920	5.8 24.7	4,740,357 3,803,590	5,042,785 3,999,069	302,428 195,479	6.4 5.1	125.15 118.82	100.15	(15.7)
HAMILTON	32,972,977	39,430,962	19.6	3,591,776	3,820,771	228,995	6.4 4.4	108.93 104.74	96.90 105.97	(11.0) 1.2
ANDERSON GRAHAM	36,825,569 34,500,398	38,009,376 36,605,103	3.2 6.1	3,856,981 4,513,222	4,027,894 4,632,410	170,913 119,188	2.6	130.82	126.55	(3.3)
REPUBLIC	36,050,475 35,567,123	36,520,023 35,511,812	1.3 (0.2)	4,428,429 4,195,363	4,615,129 4,330,436	186,700 135,073	4.2 3.2	122.84 117.96	126.37 121.94	2.9 3.4
MITCHELL 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
MORRIS	31,828,772 29,169,356	34,882,883 34,738,476	9.6 19.1	3,478,104 4,353,622	3,681,728 4,388,575	203,624 34,953	5.9 0.8	109.28 149.25	105.55 126.33	(3.4) (15.4)
DONIPHAN 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)
OTTAWA WABAUNSEE	36,861,519 30,411,576	33,813,319 32,881,257	(8.3) 8.1	4,012,412 3,589,944	3,922,518 3,441,517	(89,894) (148,427)	(2.2) (4.1)	108.85 118.05	116.01 104.66	6.6 (11.3)
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)
RAWLINS SHERIDAN	27,095,688 22,586,194	30,548,642 30,448,947	12.7 34.8	3,645,218 3,129,003	3,905,317 3,263,043	260,098 134,039	7.1 4.3	134.53 138.54	127.84 107.16	(5.0) (22.6)
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
SMITH CHEYENNE	28,600,063 23,026, <b>4</b> 56	30,100,789 29,870,602	5.2 29.7	3,695,892 2,688,618	3,691,955 2,761,067	(3,937) 72,449	(0.1) 2.7	129.23 116.76	122.65 92.43	(5.1) (20.8)
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)
DECATUR LOGAN	26,284,163 25,783,759	28,337,778 27,833,468	7.8 7.9	2,882,088 2,772,322	2,808,131 2,949,773	(73,957) 177,452	(2.6) 6.4	109.65 107.52	99.09 105.98	(9.6) (1.4)
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)
OSBORNE LANE	30,633,659 28,698,466	26,726,562 26,722,648	(12.8) (6.9)	3,378,559 3,470,443	3,217,694 3,466,509	(160,866) (3,934)	(4.8) (0.1)	110.29 120.93	120.39 129.72	9.2 7.3
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
COMANCHE HODGEMAN	25,127,264 27,195,082	26,169,732 25,675,827	4.1 (5.6)	2,882,108 3,366,654	2,918,146 3,244,831	36,038 (121,823)	1.3 (3.6)	114.70 123.80	111.51 126.38	(2.8)
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)
WALLACE LINCOLN	21,811,865 26,701,186	24,816,966 24,053,199	13.8 (9.9)	2,074,050 3,038,881	2,120,699 3,072,862	46,649 33,981	2.2 1.1	95.09 113.81	85.45 127.75	(10.1) 12.3
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
WOODSON CHAUTAUQUA	22,713,786 19,212,191	22,391,897 21,146,769	(1.4) 10.1	2,602,163 2,350,554	2,539,648 2,305,091	(62,515) (45,462)	(2.4) (1.9)	114.56 122.35	113.42 109.00	(1.0) (10.9)
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
TOTAL	\$11,351,914,626	\$14,105,037,926	24.3% \$	1,480,258,945	\$1,571,561,074	\$91,302,129	6.2%	130.40	111.42	(14.6)

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COUNTY	1988	1989						COUNTYWIDE	COUNTYWIDE	
NAME	ASSESSED VALUE	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 DOUGLAS	128,813,218 230,120,386	193,995,909 326,986,052	50.6 42.1	19,880,940 36,713,520	24,158,871 39,428,108	4,277,931 2,714,588	21.5 7.4	154.34 159.54	124.53 120.58	(19.3) (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 SHERIDAN	565,142,897 22,586,194	784.924.279 30.448.947	38.9 34.8	100,788,590 3,129,003	113,189,136 3,263,043	12,400,546 134,039	12.3 4.3	178.34 138.54	144.20 107.16	(19.1) (22.6)
CHEYENNE	23,026,456	29,870,602 49,444,785	29.7 28.9	2,688,618 5,049,787	2,761,067 5,238,451	72.449 188.665	2.7 3.7	116.76 131.64	92.43 105.95	(20.8) (19.5)
SHERMAN JACKSON	38,360,007 32,009,308	40.954.811	28.9 27.9	4,486,598	4,676,630	190,032	4.2	140.17	114.19	(18.5)
JEFFERSON CRAWFORD	46,699,791 82,344,394	59,682,314 105,046,185	27.8 27.6	6,123,754 12,473,025	6,484,952 12,204,266	361,198 (268,759)	5.9 (2.2)	131.13 151.47	108.66 116.18	(17.1) (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 STAFFORD	119,459,988 45,679,511	150,890,539 57,624,052	26.3 26.1	17,861,995 5,868,915	18,837,947 6,393,474	975,952 524,559	5.5 8.9	149.52 128.48	124.85 110.95	(16.5) (13.6)
SUMNER	87,480,339	109,855,544	25.6	13,821,289 9,100,931	14,003,612 9,895,030	182,322 794,099	1.3	157.99 131.15	127.47 113.90	(19.3)
GEARY EDWARDS	69,391,924 32,010,023	86,877,604 39,929,920	25.2 24.7	3,803,590	3,999,069	195,479	5.1	118.82	100.15	(15.7)
RILEY SALINE	134,996,949 175,749,536	168,264,803 217,737,083	24.6 23.9	19,738,480 24,852,692	21,072,395 26,035,427	1,333,915 1,182,735	6.8 4.8	146.21 141.41	125.23 119.57	(14.3) (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 SEDGWICK	246,805,627 1,537,513,579	302,108,791 1,867,511,789	22.4 21.5	34,819,116 215,169,621	36,293,872 223,590,184	1,474,756 8,420,563	4.2 3.9	141.08 139.95	120.14 119.73	(14.8) (14.4)
NEMAHA	45,694,021	55,364,717	21.2	5,042,885	5.235.175	192,290	3.8 0.4	110.36 132.49	94.56 110.02	(14.3) (17.0)
BROWN ELLIS	45,922,210 116,957,866	55,550,583 140,987,699	21.0 20.5	6,084,323 15,432,617	6,111,506 14,798,882	27,183 (633,735)	(4.1)	131.95	104.97	(20.5)
FRANKLIN HAMILTON	64,563,565 32,972,977	77,685,111 39,430,962	20.3 19.6	8,649,964 3,591,776	9,360,930 3,820,771	710.966 228.995	8.2 6.4	133.98 108.93	120.50 96.90	(10.1) (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 DONIPHAN	34,356,054 29,169,356	40,947,418 34,738,476	19.2 19.1	4,719,409 4,353,622	4,515,709 4,388,575	(203,699) 34,953	(4.3) 0.8	137.37 149.25	110.28 126.33	(19.7) (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 HARVEY	72,680,715 110,053,934	84,171,759 126,302,112	15.8 14.8	8,954,682 16,143,321	9,372,172 17,155,548	417,491 1,012,227	4.7 6.3	123.21 146.69	111.35 135.83	(9.6) (7.4)
CHEROKEE	62,429,665	71,396,945 51,495,358	14.4 13.9	7,497,187 5,409,573	7,177,202 5,412,250	(319,985) 2,677	(4.3) 0.0	120.09 119.69	100.53 105.10	(16.3) (12.2)
PAWNEE WALLACE	45,195,373 21,811,865	24,816,966	13.9	2,074,050	2,120,699	46,649	2.2	95.09	85.45	(10.1)
GRANT ATCHISON	180,930,085 49,549,594	205,665,217 56,121,891	13.7 13.3	11,411,216 7,597,310	11,415,485	4.270 316.473	0.0 4.2	63.07 153.33	55.51 141.01	(12.0) (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 HASKELL	27,095,688 100,098,961	30,548,642 112,561,461	12.7 12.5	3,645,218 6,680,620	3,905,317 7,123,922	260,098 443,301	7.1 6.6	134.53 66.74	127.84 63.29	(5.0) (5.2)
BARBER	52,476,873	58,548,456	11.6	6,761,055	6,209,454	(551,601)	(8.2)	128.84	106.06	(17.7)
STEVENS BOURBON	231,362,819 47,975,807	258,091,508 53,050,682	11.6 10.6	9,124,721 7,124,381	9,653,170 7,194,164	528,449 69,783	5.8 1.0	39.44 148.50	37.40 135.61	(5.2) (8.7)
JEWELL	26,151,546	28,861,063 56,006,864	10.4 10.1	3,238,389 6,827,644	3,478,863 7,032,146	240,474	7.4	123.83 134.22	120.54	(6.5)
MARSHALL CHAUTAUQUA	50,868,890 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 OSAGE	31.828.772 47.893,767	34,882,883 52,206,173	9.6 9.0	3,478,104 5,441,549	3,681,728 5,487,704	203,624 46,155	5.9 0.8	109.28 113.62	105.55 105.12	(3.4) (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 LYON	28,710,622 115,857,944	31,212,379 125,594,924	8.7 8.4	3,585,401 17,213,710	3,630,847 17,708,725	45,445 495,015	1.3 2.9	124.88 148.58	116.33 141.00	(6.8) (5.1)
WABAUNSEE	30,411,576	32,881,257	8.1	3,589,944	3,441,517 2,949,773	(148,427) 177,452	(4.1) 6.4	118.05 107.52	104.66 105.98	(11.3)
LOGAN DECATUR	25,783,759 26,284,163	27,833,468 28,337,778	7.9 7.8	2,772,322 2,882,088	2,808,131	(73,957)	(2.6)	109.65	99.09	(9.6)
GRAY MARION	43,220,712 55,985,916	46,564,871 59,571,061	7.7 6.4	5,031,268 6,272,640	5,355,620 6,338,469	324,352 65,829	6.4 1.0	116.41 112.04	115.01 106.40	(1.2) (5.0)
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 BARTON	34,500,398 152,719,637	36,605,103 161,913,473	6.1 6.0	4,513,222 20,687,200	4,632,410 19,525,107	119,188 (1,162,093)	(5.6)	130.82 135.46	126.55 120.59	(3.3) (11.0)
CLAY	37,878,359	40,086,475	5.8	4.740.357	5,042,785	302,428 552,479	6.4 2.9	125.15 147.07	125.80 143.02	0.5
COWLEY LABETTE	129,240,221 71,621,433	136,767,979 75,562,050	5.8 5.5	19,007,949 10,685,270	19,560,427 10,863,421	178,150	1.7	149.19	143.77	(3.6)
SMITH MORTON	28,600,063 100,832,943	30,100,789 105,934,572	5.2 5.1	3,695,892 7,187,373	3,691,955 7,462,127	(3,937) 274,754	(0.1) 3.8	129.23 71.28	122.65 70.44	(5.1) (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 COMANCHE	72,100,057 25,127,264	75,160,802 26,169,732	4.2 4.1	7,802,443 2,882,108	8,439,219 2,918,146	636,775 36,038	8.2 1.3	108.22 114.70	112.28 111.51	3.8 (2.8)
LINN	118,329,744	122,710,228	3.7	8,515,603	8,514,565	(1,038)	(0.0)	71.97 81.06	69.39 77.71	(3.6) (4.1)
STANTON ANDERSON	62,616,205 36,825,569	64,843,706 38,009,376	3.6 3.2	5,075,397 3,856,981	5.039.207 4.027.894	(36,190) 170,913	(0.7) 4.4	104.74	105.97	1.2
HARPER	54,673,174 43,095,471	56,378,209 44,339,507	3.1 2.9	7,011,987 5,033,933	6,790,540 5,277,825	(221,448) 243,892	(3.2) 4.8	128.25 116.81	120.45 119.03	(6.1) 1.9
WASHINGTON 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
FINNEY NORTON	264,662,807 26,502,518	270,862,102 27,016,112	2.3 1.9	28,191,230 3,645,056	28.868,108 3,610,257	676,878 (34,799)	(1.0)	106.52 137.54	106.58	(2.8)
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
KIOWA GREENWOOD	46,423,243 42,609,574	47.077,388 43,174.874	1.4 1.3	4,254,927 6,612,521	4,196,948 6,269,621	(57,979) (342,900)	(1.4) (5.2)	91.66 155.19	89.15 145.21	(2.7) (6.4)
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
GOVE POTTAWATOMIE	34,121,940 263,414,820	34,545,137 264,350,682	1.2 0.4	3,546,676 16,866,025	3,535,401 17,686,891	(11,275) 820,866	(0.3) 4.9	103.94 64.03	102.34 66.91	(1.5) 4.5
WILSON	42,177,924	42,177,346	(0.0)	4,930,503	4,989,918	59,415	1.2 3.2	116.90 117.96	118.31 121.94	1.2 3.4
MITCHELL ROOKS	35,567,123 48,335,863	35,511,812 48,244,388	(0.2) (0.2)	4,195,363 5,578,372	4,330,436 5,735,235	135.073 156.863	2.8	117.90	118.88	3.0
PHILLIPS COFFEY	41,254,409 528,245,607	41,173,508 523,569,464	(0.2) (0.9)	4,980,703 22,824,641	5,318,518 25,360,365	337,816 2,535,724	6.8 11.1	120.73 43.21	129.17 48.44	7.0 12.1
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)
GREELEY NEOSHO	26,087,535 58,371,167	25,590,224 56,499,290	(1.9) (3.2)	2,834,516 9,660,454	2,640,201 9,209,320	(194,315) (451,134)	(6.9) (4.7)	108.65 165.50	103.17 163.00	(5.0) (1.5)
WICHITA	27,535,666	26,446,172	(4.0)	3,262,459	3,238,244	(24,215)	(0.7)	118.48	122.45 117.06	3.3 5.8
RICE CLARK	76,619,781 36,745,092	73,488,014 35,005,594	(4.1) (4.7)	8,474,483 3,634,525	8,602,336 3,685,265	127,854 50,741	1.5 1.4	110.60 98.91	105.28	6.4
CLOUD	49,165,461	46,771,989	(4.9)	7,210,885	7,191,846	(19,039) (121,823)	(0.3) (3.6)	146.67 123.80	153.76 126.38	4.8 2.1
HODGEMAN LANE	27,195,082 28,698,466	25,675,827 26,722,648	(5.6) (6.9)	3,366,654 3,470,443	3,244,831 3,466,509	(3,934)	(0.1)	120.93	129.72	7.3
NESS MEADE	49,128,806 79,508,394	45.620.955 73,213,854	(7.1) (7.9)	5,644,564 6,614,853	5,227,831 6,810,914	(416,733) 196,061	(7.4) 3.0	114.89 83.20	114.59 93.03	(0.3) 11.8
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
OTTAWA LINCOLN	36,861,519 26,701,186	33,813,319 24,053,199	(8.3) (9.9)	4,012,412 3,038,881	3,922,518 3,072,862	(89,894) 33,981	(2.2)	108.85 113.81	116.01 127.75	6.6 12.3
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
RUSH ELK	34,682,738 19,185,943	30.110,997 16,655.785	(13.2) (13.2)	4,066,684 2,453,074	3,586,321 2,255,432	(480,363) (197,642)	(11.8) (8.1)	117.25 127.86	119.10 135.41	1.6 5.9
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
TOTAL	\$11,351,914,626	\$14.105,037,926	24.3% \$	1,480,258,945	\$1,571,561,074	\$91,302,129	6.2%	130.40	111.42	(14.6)

8.4

COUNTY	1988	1989						COUNTYWIDE	COUNTYWIDE	
NAME	ASSESSED VALUE	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)
SEDGWICK SHAWNEE	1,537,513,579 565,142,897	1,867,511,789 784,924,279	21.5 38.9	215,169,621	223,590,184 113,189,136	8,420,563 12,400,546	3.9 12.3	139.95 178.34	119.73 144.20	(14.4) (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 RENO	230,120,386 246,805,627	326,986,052 302,108,791	42.1 22.4	36,713,520 34,819,116	39,428,108 36,293,872	2,714,588 1,474,756	7.4 4.2	159.54 141.08	120.58 120.14	(24.4) (14.8)
FINNEY BUTLER	264,662,807 176,349,976	270,862,102 215,952,800	2.3 22.5	28,191,230 25,259,110	28,868,108 26,914,411	676,878 1,655,302	2.4 6.6	106.52 143.23	106.58 124.63	0.1 (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 LEAVENWORTH	528,245,607 128,813,218	523,569,464 193,995,909	(0.9) 50.6	22,824,641	25,360,365 24,158,871	2,535,724 4,277,931	11.1 21.5	43.21 154.34	48.44 124.53	12.1 (19.3)
RILEY MONTGOMERY	134,996,949 125,036,461	168,264,803 140,999,694	24.6 12.8	19,738,480 19,038,056	21,072,395 20,112,345	1,333,915	6.8 5.6	146.21 152.26	125.23 142.64	(14.3) (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)
FORD	152,719,637	161,913,473 150,890,539	26.3	20,687,200	19,525,107 18,837,947	975.952	(5.6)	135.46	120.59 124.85	(11.0)
McPHERSON	144,446,541	151,712,508	5.0	17,232,098 17,213,710	18,026,468 17,708,725	794,370 495,015	4.6	119.30 148.58	118.82 141.00	(0.4) (5.1)
LYON POTTAWATOMIE	115,857,944 263,414,820	125,594,924 264,350,682	8.4 0.4	16,866,025	17,686,891	820,866	4.9	64.03	66.91	4.5
HARVEY SEWARD	110,053,934 130,116,403	126,302,112 152,737,061	14.8 17.4	16,143,321 16,395,660	17,155,548 15,825,442	1,012,227 (570,218)	6.3 (3.5)	146.69 126.01	135.83 103.61	(7.4) (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) (19.3)
SUMNER CRAWFORD	87,480,339 82,344,394	109,855,544 105,046,185	25.6 27.6	13,821,289	14,003,612 12,204,266	182,322 (268,759)	1.3 (2.2)	157.99 151.47	127.47 116.18	(23.3)
GRANT	180,930,085	205.665.217 97,233,127	13.7 27.3	11,411,216	11,415,485 10,979,321	4,270 912,605	0.0 9.1	63.07 131.76	55.51 112.92	(12.0) (14.3)
MIAMI LABETTE	76,400,517 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 STEVENS	69,391,924 231,362,819	86,877,604 258,091,508	25.2 11.6	9,100,931 9,124,721	9,895,030 9,653,170	794,099 528,449	8.7 5.8	131.15 39.44	113.90 37.40	(13.2) (5.2)
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
DICKINSON FRANKLIN	72,680,715 64,563,565	84,171,759 77,685,111	15.8 20.3	8,954,682 8,649,964	9,372,172 9,360,930	417,491 710,966	4.7 8.2	123.21 133.98	111.35 120.50	(9.6) (10.1)
NEOSHO	58,371,167	56,499,290	(3.2) 9.0	9,660,454 8,543,692	9,209,320 8,869,987	(451,134) 326,295	(4.7) 3.8	165.50 50.23	163.00 47.85	(1.5) (4.7)
KEARNY RICE	170,092,666 76,619,781	185,372,054 73,488,014	(4.1)	8,474,483	8,602,336	127,854	1.5	110.60	117.06	5.8
LINN KINGMAN	118,329,744 72,100,057	122,710,228 75,160,802	3.7 4.2	8,515,603 7,802,443	8,514,565 8,439,219	(1,038) 636,775	(0.0) 8.2	71.97 108.22	69.39 112.28	(3.6) 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 ALLEN	100,832,943 55,821,107	105,934,572 57,165,923	5.1 2.4	7,187,373 6,838,293	7,462,127 7,411,332	274,754 573,039	3.8 8.4	71.28 122.50	70.44 129.65	(1.2) 5.8
BOURBON	47,975,807	53,050,682	10.6	7,124,381 7,210,885	7,194,164 7,191,846	69,783 (19,039)	1.0 (0.3)	148.50 146.67	135.61 153.76	(8.7) 4.8
CLOUD CHEROKEE	49,165,461 62,429,665	46,771,989 71,396,945	(4.9) 14.4	7,497,187	7,177,202	(319,985)	(4.3)	120.09	100.53	(16.3)
HASKELL RUSSELL	100,098,961 57,159,310	112,561,461 60,783,119	12.5 6.3	6,680,620 6,956,080	7,123,922 7,057,581	443,301 101,501	6.6 1.5	66.74 121.70	63.29 116.11	(5.2) (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 93.03	(6.5) 11.8
MEADE THOMAS	79,508,394 51,274,302	73,213,854 61,291,170	(7.9) 19.5	6,614,853 6,887,270	6,810,914 6,792,392	196,061 (94,877)	3.0 (1.4)	83.20 134.32	110.82	(17.5)
HARPER	54,673,174 46,699,791	56,378,209 59,682,314	3.1 27.8	7,011,987 6,123,754	6,790,540 6,484,952	(221,448) 361,198	(3.2) 5.9	128.25 131.13	120.45 108.66	(6.1) (17.1)
JEFFERSON 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 GREENWOOD	55,985,916 42,609,574	59,571,061 43,174,874	1.3	6,272,640	6,338,469	65,829 (342,900)	(5.2)	112.04 155.19	106.40 145.21	(5.0)
BARBER	52,476,873	58,548,456	11.6	6,761,055	6,209,454	(551,601) 27,183	(8.2) 0.4	128.84 132.49	106.06 110.02	(17.7) (17.0)
BROWN ROOKS	45,922,210 48,335,863	55,550,583 48,244,388	21.0 (0.2)	6,084,323 5,578,372	6,111,506 5,735,235	156,863	2.8	115.41	118.88	3.0
OSAGE PAWNEE	47,893,767 45,195,373	52,206,173 51,495,358	9.0 13.9	5,441,549 5,409,573	5,487,704 5,412,250	46,155 2,677	0.8	113.62 119.69	105.12 105.10	(7.5) (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 ELLSWORTH	41,254,409	41,173,508	(0.2)	4,980,703 5,780,389	5,318,518 5,297,913	337,816	6.8	120.73 115.98	129.17 123.33	7.0
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933 5,049,787	5,277,825	243,892 188,665	4.8 3.7	116.81 131.64	119.03 105.95	1.9 (19.5)
SHERMAN NEMAHA	38,360,007 45,694,021	49,444,785 55,364,717	28.9 21.2	5,049,787	5,238,451 5,235,175	192,290	3.8	110.36	94.56	(14.3)
NESS CLAY	49,128,806 37,878,359	45.620.955 40,086,475	(7.1) 5.8	5,644,564 4,740,357	5,227,831 5,042,785	(416,733) 302,428	(7.4) 6.4	114.89 125.15	114.59 125.80	(0.3) 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 JACKSON	42,177,924 32,009,308	42,177,346 40,954,811	(0.0) 27.9	4,930,503 4,486,598	4,989,918 4,676,630	59,415 190,032	1.2 4.2	116.90 140.17	118.31 114.19	1.2 (18.5)
GRAHAM	34,500.398	36,605,103 36,520,023	6.1 1.3	4,513,222 4,428,429	4,632,410 4,615,129	119.188 186.700	2.6 4.2	130.82 122.84	126.55 126.37	(3.3) 2.9
REPUBLIC SCOTT	36.050.475 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 MITCHELL	29,169,356 35,567,123	34,738,476 35,511,812	19.1 (0.2)	4,353,622 4,195,363	4,388,575 4,330,436	34,953 135,073	0.8 3.2	149.25 117.96	126.33 121.94	(15.4) 3.4
KIOWA	46,423,243	47,077,388	1.4	4,254,927	4,196,948 4,027,894	(57,979) 170,913	(1.4)	91.66 104.74	89.15 105.97	(2.7)
ANDERSON EDWARDS	36,825,569 32,010,023	38,009,376 39,929,920	3.2 24.7	3,856,981 3,803,590	3,999,069	195,479	5.1	118.82	100.15	(15.7)
OTTAWA RAWLINS	36,861,519 27,095,688	33,813,319 30,548,642	(8.3) 12.7	4,012,412 3,645,218	3,922,518 3,905,317	(89,894) 260,098	(2.2) 7.1	108.85 134.53	116.01 127.84	6.6 (5.0)
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)
SMITH CLARK	28,600,063 36,745,092	30,100,789 35,005,594	5.2 (4.7)	3,695,892 3,634.525	3,691,955 3,685,2 <b>6</b> 5	(3,937) 50,741	(0.1) 1.4	129.23 98.91	122.65 105.28	(5.1) 6.4
MORRIS	31,828,772	34,882,883	9.6	3,478,104	3,681,728	203,624	5.9	109.28 124.88	105.55 116.33	(3.4) (6.8)
TREGO NORTON	28,710,622 26,502,518	31,212,379 27,016,112	8.7 1.9	3,585,401 3,645.056	3,630,847 3,610,257	45,445 (34,799)	1.3	137.54	133.63	(2.8)
RUSH	34,682,738 34,121,940	30,110,997 34,545,137	(13.2) 1.2	4,066,684 3,546,676	3,586,321 3,535,401	(480,363) (11,275)	(11.8) (0.3)	117.25 103.94	119.10 102.34	1.6 (1.5)
GOVE 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)
LANE WABAUNSEE	28,698,466 30,411,576	26,722,648 32,881,257	(6.9) 8.1	3,470,443 3,589.944	3,466,509 3,441,517	(3,934) (148,427)	(0.1) (4.1)	120.93 118.05	129.72 104.66	7.3 (11.3)
SHERIDAN	22,586,194	30,448,947	34.8	3,129,003	3,263,043	134,039 (121,823)	4.3 (3.6)	138.54 123.80	107.16 126.38	(22.6)
HODGEMAN WICHITA	27,195,082 27,535,666	25,675,827 26,446,172	(5.6) (4.0)	3,366,654 3,262,459	3,244,831 3,238,244	(24,215)	(0.7)	118.48	122.45	3.3
OSBORNE LINCOLN	30,633,659 26,701,186	26,726.562 24.053,199	(12.8) (9.9)	3,378,559 3,038,881	3,217,694 3,072,862	(160,866) 33,981	(4.8) 1.1	110.29 113.81	120.39 127.75	9.2 12.3
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)
COMANCHE DECATUR	25,127,264 26,284,163	26,169,732 28,337,778	4.1 7.8	2,882,108	2,918,146 2,808,131	36,038 (73,957)	1.3 (2.6)	114.70 109.65	111.51 99.09	(2.8) (9.6)
CHEYENNE	23,026,456	29,870,602	29.7	2,688,618	2,761,067 2,640,201	72.449 (194.315)	2.7 (6.9)	116.76 108.65	92.43 103.17	(20.8) (5.0)
GREELEY WOODSON	26,087,535 22,713,786	25,590,224 22,391,897	(1.9) (1.4)	2,834,516 2,602,163	2,539,648	(62,515)	(2.4)	114.56	113.42	(1.0)
CHASE	24,721,112 19,212,191	22,739,272	(8.0) 10.1	2,715,740 2,350,554	2,529,296 2,305,091	(186,445) (45,462)	(6.9) (1.9)	109.86 122.35	111.23	1.3 (10.9)
CHAUTAUQUA 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
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)
TOTAL	\$11,351,914,626		-		\$1,571,561,074	404 50°	6.2%	130.40	111.42	(14.6)

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COUNTY	1988	1989						COUNTYWIDE	COUNTYWIDE	
NAME	ASSESSED VALUE	ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES		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		15.0	177.58	106.75	(39.9)
SHAWNEE WYANDOTTE	565,142,897 425,186,595	784.924.279 603.693.558	38.9 42.0	100,788,590 81,805,266	113,189,136 91,177,057		12.3 · 11.5	178.34 192.40	144.20 151.03	(19.1) (21.5)
SEDGWICK	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 DOUGLAS	128,813,218 230,120,386	193,995,909 326,986,052	50.6 42.1	19,880,940 36,713,520	24,158,871 39,428,108	10000000000000000000000000000000000000	21.5 7.4	154.34 159.54	124.53 120.58	(19.3) (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 RENO	176,349,976 246,805,627	215,952,800 302,108,791	22.5 22.4	25,259,110 34,819,116	26,914,411 36,293,872		6.6 4.2	143.23 141.08	124.63 120.14	(13.0) (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 MONTGOMERY	175,749,536 125,036,461	217,737,083 140,999,694	23.9	24,852,692 19,038,056	26,035,427 20,112,345	1,182,735 1,074,289	4.8 5.6	141.41 152.26	119.57 142.64	(15.4) (6.3)
HARVEY	110,053,934	126,302,112	12.8 14.8	16,143,321	17,155,548	1,012,227	6.3	146.69	135.83	(7.4)
FORD MIAMI	119.459,988 76,400,517	150,890,539 97,233,127	26.3 27.3	17,861,995 10,066,716	18,837,947 10,979,321	975,952 912,605	5.5 9.1	149.52 131.76	124.85 112.92	(16.5) (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 GEARY	144,446,541 69,391,924	151,712,508 86,877,604	5.0 25.2	17,232,098 9,100,931	18,026,468 9,895,030	794,370 794,099	4.6 8.7	119.30 131.15	118.82 113.90	(0.4) (13.2)
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)
FINNEY KINGMAN	264,662,807 72,100,057	270,862,102 75,160,802	2.3 4.2	28,191,230 7,802,443	28,868,108 8,439,219	676,878 636,775	2.4 8.2	106.52 108.22	106.58 112.28	0.1 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 STEVENS	129,240,221 231,362,819	136,767,979 258,091,508	5.8 11.6	19,007,949 9,124,721	19,560,427 9,653,170	552,479 528,449	2.9 5.8	147.07 39.44	143.02 37.40	(2.8) (5.2)
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 HASKELL	115.857,944 100,098,961	125,594,924 112,561,461	8.4 12.5	17,213,710 6,680,620	17,708,725 7,123,922	495,015 443,301	2.9 6.6	148.58 66.74	141.00 63.29	(5.1) (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 PHILLIPS	46,699,791 41,254,409	59,682,314 41,173,508	27.8 (0.2)	6.123.754 4.980.703	6,484,952 5,318,518	361,198 337,816	5.9 6.8	131.13 120.73	108.66 129.17	(17.1) 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 ATCHISON	43,220,712 49,549,594	46,564,871 56,121,891	7.7 13.3	5,031,268 7,597,310	5,355,620 7,913,784	324,352 316,473	6.4 4.2	116.41 153.33	115.01 141.01	(1.2) (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 RAWLINS	100,832,943	105,934,572	5.1 12.7	7,187,373 3,645,218	7,462,127 3,905,317	274,754 260,098	3.8 7.1	71.28 13 <b>4.</b> 53	70.44 127.84	(1.2) (5.0)
WASHINGTON	27,095,688 43,095,471	30,548,642 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 HAMILTON	72,633,708 32,972,977	73,922,198 39,430,962	1.8 19.6	9,159,374 3,591,776	9,395,947 3,820,771	236,573 228,995	2.6 6.4	126.10 108.93	127.11 96.90	0.8 (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 MEADE	31,828,772 79,508,394	34,882,883 73,213,854	9.6 (7.9)	3,478,104 6,614,853	3,681,728 6,810,914	203,624 196,061	5.9 3.0	109.28 83.20	105.55 93.03	(3.4) 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 JACKSON	45,694,021 32,009,308	55,364.717 40,954,811	21.2	5,042,885	5,235,175 4,676,630	192,290 190,032	3.8 4.2	110.36	94.56 114.19	(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)
REPUBLIC SUMNER	36,050,475 87,480,339	36,520,023 109,855,544	1.3 25.6	4,428,429 13,821,289	4,615,129 14,003,612	186,700 182,322	4.2 1.3	122.84 157.99	126.37 127.47	2.9 (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 ANDERSON	25,783,759 36,825,569	27,833,468 38,009,376	7.9 3.2	2,772,322 3.856,981	2,949,773 4,027,894	177,452 170,913	6.4 4.4	107.52 104.74	105.98 105.97	(1.4) 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 SHERIDAN	35,567,123 22,586,194	35,511,812 30,448,947	(0.2) 34.8	4,195,363 3,129,003	4,330,436 3,263,043	135,073 134,039	3.2 4.3	117.96 138.54	121.94 107.16	(22.6)
RICE	76,619,781	73,488,014	(4.1)	8,474,483	8,602,336	127,854	1.5	110.60	117.06	5.8
GRAHAM RUSSELL	34,500,398 57,159,310	36,605,103 60,783,119	6.1 6.3	4,513,222 6,956,080	4,632,410 7,057,581	119,188 101,501	2.6 1.5	130.82 121.70	126.55 116.11	(3.3) (4.6)
CHEYENNE	23,026,456	29,870,602	29.7	2,688,618	2,761,067	72,449	2.7	116.76 148.50	92.43 135.61	(8.7)
MARION MARION	47,975,807 55,985,916	53,050,682 59,571,061	10.6	7,124,381	7,194,164 6,338,469	69,783 65,829	1.0	112.04	106.40	(5.0)
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 WALLACE	36,745,092 21,811,865	35,005,594 24,816,966	(4.7) 13.8	3,634,525 2,074,050	3,685,265 2,120,699	50,741 46,649	1.4 2.2	98.91 95.09	105.28 85.45	6.4 (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) (6.8)
TREGO COMANCHE	28,710,622 25,127,264	31,212,379 26,169,732	8.7 4.1	3,585,401 2,882,108	3,630,847 2,918,146	45,445 36,038	1.3 1.3	124.88 114.70	116.33 111.51	(2.8)
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 BROWN	26,701,186 45,922,210	24,053,199 55,550,583	(9.9) 21.0	3,038,881 6,084,323	3,072,862 6,111,506	33,981 27,183	1.1	113.81 132.49	127.75 110.02	12.3 (17.0)
GRANT	180,930,085	205,665.217	13.7	11.411.216	11,415,485	4,270	0.0	63.07	55.51 105.10	(12.0) (12.2)
PAWNEE LINN	45,195,373 118,329,744	51,495,358 122,710,228	13.9 3.7	5,409,573 8,515,603	5,412,250 8.514,565	2,677 (1,038)	0.0 (0.0)	119.69 71.97	69.39	(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
SMITH GOVE	28,600,063	30,100,789 34,545,137	5.2 1.2	3,695,892 3,546,676	3,691,955 3,535,401	(3,937) (11,275)	(0.1)	129.23	122.65	(5.1)
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 3.3
WICHITA NORTON	27,535,666 26,502,518	26,446,172 27,016,112	(4.0) 1.9	3,262,459 3,645,056	3,238,244 3,610,257	(24,215) (34,799)	(0.7) (1.0)	118.48 137.54	122.45 133.63	(2.8)
STANTON	62,616,205	64,843,706	3.6	5,075,397	5,039,207	(36,190) (45,462)	(0.7) (1.9)	81.06 122.35	77.71 109.00	(4.1) (10.9)
CHAUTAUQUA KIOWA	19,212,191 46,423,243	21,146,769 47,077,388	10.1 1.4	2,350,554 4,254,927	2,305,091 4,196,948	(57,979)	(1.4)	91.66	89.15	(2.7)
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)
DECATUR OTTAWA	26,284,163 36,861,519	28,337,778 33,813,319	7.8 (8.3)	2,882,088 4,012,412	2,808,131 3,922,518	(73,957) (89,894)	(2.6) (2.2)	109.65 108.85	99.09 116.01	(9.6) 6.6
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)
HODGEMAN WABAUNSEE	27,195,082 30,411,576	25,675,827 32,881,257	(5.6) 8.1	3,366,654 3,589,944	3,244,831 3,441,517	(121,823) (148,427)	(3.6) (4.1)	123.80 118.05	126.38 104.66	2.1 (11.3)
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
CHASE GREELEY	24,721,112	22,739,272	(8.0)	2,715,740	2,529,296	(186,445) (194,315)	(6.9)	109.86	111.23	(5.0)
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
SCOTT HARPER	34,356,054 54,673,174	40,947,418 56,378,209	19.2 3.1	4,719,409 7,011,987	4,515,709 6,790,540	(203,699) (221,448)	(4.3) (3.2)	137.37 128.25	110.28 120.45	(19.7) (6.1)
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)
CHEROKEE GREENWOOD	62,429,665 42,609,574	71,396,945 43,174,874	14.4	7,497,187 6,612,521	7,177,202 6,269,621	(319,985) (342,900)	(4.3) (5.2)	120.09 155.19	100.53 145.21	(16.3) (6.4)
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)
NEOSHO RUSH	58,371,167 34,682,738	56,499,290 30,110,997	(3.2) (13.2)	9,660,454 4,066,684	9,209,320 3,586,321	(451,134) (480,363)	(4.7) (11.8)	165.50 117.25	163.00 119.10	(1.5) 1.6
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
BARBER SEWARD	52,476,873 130,116,403	58,548,456 152,737,061	11.6 17.4	6,761,055 16,395,660	6,209,454 15,825,442	(551,601) (570,218)	(8.2) (3.5)	128.84 126.01	106.06 103.61	(17.7) (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)
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)
	511,351,914,626 \$		24.3% \$	1,480,258,945	\$1,571,561,074	\$91,302,129	6.2%	130.40	111.42	(14.6)

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COUNTY	1988	1989					COUNTYWIDE	COUNTYWIDE	
NAME	ASSESSED VALUE	ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF PERCENT INCREASE 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 SHAWNEE	1,293,779,257 565,142,897	2,476,156,751 784,924,279	91.4 38.9	229,753,425 100,788,590	264,328,491 113,189,136	34,575,066 15,0 12,400,546 12,3	177.58 178.34	106.75 144.20	(39.9) (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 MIAMI	528,245,607 76,400,517	523,569,464 97,233,127	(0.9) 27.3	22,824,641 10,066,716	25,360,365 10,979,321	2,535,724 11.1 912,605 9.1	43.21 131.76	48.44 112.92	12.1 (14.3)
STAFFORD GEARY	45,679,511 69,391,924	57,624,052 86,877,604	26.1 25.2	5,868,915 9,100,931	6,393,474 9.895,030	524,559 8.9 794,099 8.7	128.48 131.15	110.95 113.90	(13.6) (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 KINGMAN	64,563,565 72,100,057	77,685,111 75,160,802	20.3 4.2	8,649,964 7,802,443	9,360,930 8,439,219	710,966 8.2 636,775 8.2	133.98 108.22	120.50 112.28	(10.1) 3.8
JEWELL DOUGLAS	26,151,546 230,120,386	28,861,063 326,986,052	10.4 42.1	3,238,389 36,713,520	3,478,863 39,428,108	240.474 7.4 2,714,588 7.4	123.83 159.54	120.54 120.58	(2.7) (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 RILEY	41,254,409 134,996,949	41,173,508 168,264,803	(0.2) 24.6	4,980,703 19,738,480	5,318,518	337,816 6.8 1,333,915 6.8	120.73 146.21	129.17	7.0
HASKELL BUTLER	100,098,961 176,349,976	112.561.461 215,952.800	12.5 22.5	6,680,620 25,259,110	7,123,922 26,914,411	443,301 6.6 1,655,302 6.6	66.74 143.23	63.29 124.63	(5.2) (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 CLAY	25,783,759 37,878,359	27,833,468 40,086,475	7.9 5.8	2,772,322 4,740,357	2,949.773 5,042,785	177.452 6.4 302,428 6.4	107.52 125.15	105.98 125.80	(1.4) 0.5
HAMILTON HARVEY	32,972,977 110,053,934	39,430,962 126,302,112	19.6 14.8	3,591,776 16,143,321	3,820,771 17,155,548	228,995 6.4 1,012,227 6.3	108.93 146.69	96.90 135.83	(11.0) (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 STEVENS	31,828,772 231,362,819	34,882,883 258.091.508	9.6 11.6	3,478,104 9,124,721	3,681,728 9,653,170	203,624 5.9 528,449 5.8	109.28 39.44	105.55 37.40	(3.4) (5.2)
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 EDWARDS	119,459,988 32,010,023	150,890,539 39,929,920	26.3 24.7	17,861,995 3,803,590	18,837,947 3,999,069	975,952 5.5 195,479 5.1	149.52 118.82	124.85 100.15	(16.5) (15.7)
POTTAWATOMIE WASHINGTON	263,414,820 43,095,471	264,350,682 44,339,507	2.9	16,866,025	17,686,891	820,866 4.9 243,892 4.8	64.03 116.81	66.91 119.03	1.9
SALINE	175,749,536	217,737,083	23.9	24,852,692	26,035,427	1.182.735 4.B	141.41	119.57	(15.4)
DICKINSON McPHERSON	72,680,715 144,446,541	84,171,759 151,712,508	15.8 5.0	8,954,682 17,232,098	9,372,172 18,026,468	417,491 4.7 794,370 4.6	123.21 119.30	111.35 118.82	(9.6) (0.4)
ANDERSON	36,825,569	38,009,376	3.2	3,856,981	4,027,894	170,913 4.4	104.74 138.54	105.97	1.2
SHERIDAN JACKSON	22,586,19 <b>4</b> 32,009,308	30,448,947 40,954,811	34.8 27.9	3,129,003 4,486,598	3,263,043 4,676,630	134,039 4.3 190.032 4.2	140.17	114.19	(18.5)
RENO REPUBLIC	246,805,627 36,050,475	302,108,791 36,520,023	22.4	34,819,116 4,428,429	36,293,872 4,615,129	1,474,756 \$.2 186,700 \$.2	141.08 122.84	120.14 126.37	(14.8) 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)
SEDGWICK MORTON	1,537,513,579	1,867,511,789 105,934,572	21.5 5.1	215,169,621 7,187,373	223,590,184 7,462,127	8,420,563 3.9 274,754 3.8	139.95 71.28	119.73 70.44	(14.4) (1.2)
KEARNY	170.092.666	185,372,054	9.0	8,543,692	8,869,987	326,295 3.8 192,290 3.8	50.23 110.36	47.85 94.56	(4.7) (14.3)
nemaha Sherman	45,694,021 38,360,007	55,364,717 49,444,785	21.2 28.9	5,042,885 5,049,787	5,235,175 5,238,451	192,290 3.8 188,665 3.7	131.64	105.95	(19.5)
MITCHELL MARSHALL	35,567,123 50,868,890	35,511,812 56,006,864	(0.2) 10.1	4,195,363 6,827.644	4,330,436 7,032,146	135,073 3.2 204,502 3.0	117.96 134.22	121.94 125.56	3.4 (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	129,240,221 115,857,944	136,767,979 125,594,924	5.8 8.4	19,007,949 17,213,710	19,560,427 17,708,725	552,479 2.9 495,015 2.9	147.07 148.58	143.02 141.00	(2.8) (5.1)
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372	5,735,235	156,863 2.8	115.41 116.76	118.88 92.43	3.0 (20.8)
CHEYENNE GRAHAM	23,026,456 34,500,398	29,870,602 36,605,103	29.7 6.1	2.688,618 4,513,222	2,761,067 4,632,410	72,449 2.7 119,188 2.6	130.82	126.55	(3.3)
PRATT FINNEY	72,633,708 264,662,807	73,922,198 270,862,102	1.8	9,159,374 28,191,230	9,395,947 28,868,108	236,573 2.6 676,878 2.4	126.10 106.52	127.11 106.58	0.8
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 RICE	71,621,433 76,619,781	75,562,050 73,488,014	5.5 (4.1)	10,685,270 8,474,483	10,863,421 8,602,336	178,150 1.7 127,854 1.5	149.19 110.60	143.77 117.06	(3.6) 5.8
RUSSELL CLARK	57,159,310 36,745,092	60,783,119 35,005,594	6.3 (4.7)	6,956,080 3,634,525	7,057,581 3,685,265	101,501 1.5 50,741 1.4	121.70 98.91	116.11 105.28	(4.6) 6.4
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)
TREGO COMANCHE	28,710,622 25,127,264	31,212,379 26,169,732	8.7 4.1	3,585,401 2,882,108	3,630,847 2,918,146	45,445 1.3 36,038 1.3	124.88 114.70	116.33 111.51	(6.8) (2.8)
WILSON	42,177,924	42,177,346	(0.0)	4,930,503	4,989,918	59,415 1.2 33,981 1.1	116.90 113.81	118.31 127.75	1.2 12.3
LINCOLN MARION	26,701,186 55,985,916	24,053,199 59,571,061	(9.9) 6.4	3,038,881 6,272,640	3,072,862 6,338,469	65,829 1.0	112.04	106.40	(5.0)
BOURBON OSAGE	47,975,807 47,893,767	53,050,682 52,206,173	10.6 9.0	7,124,381 5,441,549	7,194,164 5,487,704	69,783 1.0 46,155 0.8	148.50 113.62	135.61 105.12	(8.7) (7.5)
DONIPHAN	29,169,356	34,738,476	19.1	4,353,622	4,388,575	34,953 O.B	149.25	126.33	(15.4)
BROWN PAWNEE	45,922,210 45,195,373	55,550,583 51,495,358	21.0 13.9	6,084,323 5,409,573	6,111,506 5,412,250	27,183 0.4 2,677 0.0	132.49 119.69	110.02 105.10	(17.0) (12.2)
GRANT	180,930,085	205,665,217	13.7	11,411,216	11,415,485 8,514,565	4,270 0.0 (1,038) (0.0)	63.07 71.97	55.51 69.39	(12.0) (3.6)
LINN SMITH	118,329,744 28,600,063	122,710,228 30,100,789	3.7 5.2	8,515,603 3,695,892	3,691,955	(3,937) (0.1)	129.23	122.65	(5.1)
CLOUD	28,698,466 49,165,461	26,722,648 46,771,989	(6.9)	3,470,443 7,210,885	3,466,509 7,191,846	(3,934) (0,1) (19,039) (0,3)	120.93	129.72 153.76	7.3
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)
STANTON WICHITA	62,616,205 27,535,666	64,843,706 26,446,172	3.6 (4.0)	5,075,397 3,262,459	5,039,207 3,238,244	(36,190) {0.7} (24,215) {0.7}	81.06 118.49	77.71 122.45	(4.1) 3.3
NORTON KIOWA	26,502,518 46,423,243	27,016,112 47,077,388	1.9	3,645,056 4,254,927	3,610,257 4,196,948	(34,799) (1.0) (57,979) (1.4)	137.54 91.66	133.63 89.15	(2.8) (2.7)
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)
CHAUTAUQUA CRAWFORD	19,212,191 82,344,394	21,146,769 105,046,185	10.1 27.6	2,350,554 12,473,025	2,305,091 12,204,266	(45,462) (1.9) (268,759) (2.2)	122.35 151.47	109.00 116.18	(10.9) (23.3)
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
WOODSON DECATUR	22,713,786 26,284,163	22,391,897 28,337,778	(1.4) 7.8	2,602,163	2,539,648 2,808,131	(62,515) (2.4) (73,957) (2.6)	114.56 109.65	113.42 99.09	(9.6)
HARPER SEWARD	54.673,174 130,116,403	56,378,209 152,737,061	3.1 17.4	7.011.987 16.395.660	6,790,540 15,825,442	(221,448) (3.2) (570,218) (3.5)	128.25 126.01	120.45 103.61	(6.1) (17.8)
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
ELLIS WABAUNSEE	116,957,866 30,411,576	140,987,699 32,881,257	20.5 8.1	15,432,617 3,589,944	14,798,882 3,441,517	(633,735) (4.1) (148,427) (4.1)	131.95 118.05	104.97 104.66	(20.5) (11.3)
CHEROKEE	62,429,665	71,396,945	14.4	7,497,187	7,177,202	(319,985) (4.3)	120.09	100.53 110.28	(16.3) (19.7)
SCOTT NEOSHO	34,356,054 58,371,167	40,947,418 56,499,290	19.2 (3.2)	4,719,409 9,660,454	4.515.709 9.209.320	(203,699) (4.3) (451,134) (4.7)	137.37 165.50	163.00	(1.5)
OSBORNE GREENWOOD	30.633.659 42.609.574	26,726,562 43,174,874	(12.8) 1.3	3,378,559 6,612,521	3,217,694 6,269,621	(160,866) (4.8) (342,900) (5.2)	110.29 155.19	120.39 145.21	9.2 (6.4)
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)
GREELEY CHASE	26,087,535 24,721,112	25,590,224 22,739,272	(1.9) (8.0)	2,834,516 2,715,740	2,640,201 2,529,296	(194,315) (6.9) (186,445) (6.9)	108.65 109.86	103.17 111.23	(5.0) 1.3
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) 5.9
ELK BARBER	19,185,943 52,476,873	16,655,785 58,548,456	(13.2) 11.6	2,453,074 6,761,055	2,255,432 6,209,454	(197,642) (8.1) (551,601) (8.2)	127.86 128.84	135.41 106.06	(17.7)
ELLSWORTH RUSH	49,838,136 34,682,738	42,958,066 30,110,997	(13.8) (13.2)	5,780,389 4,066,684	5,297,913 3,586,321	(482,477) (8,3) (480,363) (11.8)	115.98 117.25	123.33 119.10	6.3 1.6
	\$11.351.914.626			1,480,258,945 \$		2000 20000 2000 2000 2000 2000 2000 2000 2000 2000 2000 2000 2000 2000 2	130.40	111.42	(14.6)
	AND DEPT OF REVENU		~ 1.Jo Ş	_,,	_,,,.,.,.	,, ,	230.10		/

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Page	COUNTY	1988	1989						COUNTYWIDE	COUNTYWIDE	
Color	NAME	ASSESSED VALUE	ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	1988 AVG MILL LEVY	1989 AVG MILL LEVY	PERCENT INCREASE
March   Marc											
Commonwest   10.001.000   10.0000   10.0000   10.0000   10.0000   10.0000   10.0000   10.0000   10.0000   10.	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)
Color										500000000000000000000000000000000000000	
	COWLEY	129,240,221	136,767,979	5.8	19,007,949	19,560,427	552,479	2.9	147.07		
Dec											
	LYON	115,857,944	125,594,924	8.4	17,213,710	17,708,725	495,015	2.9	148.58	141.00	
EXECUTE 19.159.919 (19.05) 19.219 19.											
1985   1989	ELK	19,185,943	16,655,785	(13.2)	2,453,074	2,255,432	(197.642)		127.86		
March											
IMPLIES   17, 1991	ALLEN	55,821,107	57,165,923	2.4	6,838,293	7,411,332	573,039	8.4	122.50		
Careers											
SMACK   17, 191, 100   11, 191, 100   12, 191, 191   12, 191, 191, 191, 191, 191, 191, 191,	LINCOLN	26,701,186	24,053,199	(9.9)	3,038,881	3,072,862	33,981				
EMBOREM 9.150.099 36.009.109 6.1 6.150.7272 6.499.40 139.488 2.6 10.009.2016 20.200 20.1009.2016 1.											
RECORDING   16,195,197   16,195,197   17,197		34,500,398	36,605,103	6.1	4,513,222	4,632,410	119,188	2.6	130.82	126.55	
DOLES   19.19.55   14.79.476   19.1   4.92.622   19.97.75   34.595   0.4   19.15   19.25   1										CONTRACTOR	
Membraid   19.1841/09   19.101   19.1		29,169,356	34,738,476	19.1	4,353,622	4,388,575	34,953	0.8	149.25	126.33	
REMER   19,997.99   19,754.09   19,754.09   12,759.69   12,759.99   13,979.755   5.9   14,61.20   125.23   14,61.20   15,759.00   12,759.750   15,											
ENTER			168,264,803	24.6	19,738,480	21,072,395	1.333,915	6.8	146.21	125.23	(14.3)
ELECTROPICT   126.131.148   131.265.060   50.46   131.605.060   121.26											
Section   Proceedings					19,880,940	24,158,871	4,277,931	21.5	154.34	124.53	(19.3)
MERCENELLE 27.55.665 22.446.172 (4.0) 2.720.169 1.319.474										- Academic Colored Col	
DATE   152,173,479							(24,215)	(0.7)	118.48	122.45	3.3
DOUBLE   200,129,386   326,586,582   41.1 56,731,250   91.09.108   274,588   7.4   130.58   130.58   14.6   20.39   1.7   15.58   130.58   12.6   1											
FRAMERICS										120.58	(24.4)
IMAGENER   \$4,479,134   \$53,792,009   \$1,7   \$7,000,000   \$221,469   \$3,27   \$129,28   \$10,650   \$63,000   \$10,630,637   \$10,630,637   \$10,200,701   \$21,4   \$44,625,136   \$0,203,707   \$1,447,758   \$4.2   \$16,650   \$12,475   \$16,650											
ENDOVER 17.37, 513, 759 100, 100, 750 21.6 24. 94.919.16 96.929.072 1.474.756 4.2 141.09 126.741 (14.95 SALFE ENDOVER 17.37, 513, 759 129.072 129.3 24.952.06 22.055.477 1.112.755 4.4 11.09 126.751 (14.95 SALFE 17.37, 513, 513, 513, 513, 513, 513, 513, 513											
SENDER 1.537,513,799 1.097,511.790 21.5 215.194,521 223.594,144 6.420,523 1.9 1.9 19.9 119.79										**************************************	
NERSE										119.73	(14.4)
MARCHERON   4,195,471   4,195,597   2,9											
								4.8	116.81	119.03	1.9
MILLOR											
TREED 18, 114, 127, 127, 127, 127, 13, 13, 14, 12, 14, 14, 14, 14, 14, 14, 14, 14, 14, 14										118.31	1.2
Cameron											
OFFINAL   19.821.519   33.813.139   18.31   10.12.412   3.922.518   19.894   12.21   109.85   116.91   16.50   16.20										CONTROL OF	(23.3)
MESS   49,128,000   45,629,871   7.7   5,031,268   5,555,820   24,852   6.4   116,41   115,01   11.25   11.2				1,000,000,000,000							
NESS 49,128,906 45,920,955 (7.1) 5,544,564 (3.27,931 (416,733) (7.4) 114.98 (116.95 (03.51) ACKSON 92,009 40,994,910,224 (3.66.97),604 (25.2 5),100,931 (9.98),030 (79.099 8.7 (13.15) 133.05 (13.51) ACKSON 92,713,766 (22.79),760 (25.2 5),100,931 (9.98),030 (79.099 8.7 (13.15) 133.05 (13.51) ACKSON 92,713,766 (22.79),760 (23.21) 10.66.713 (23.21) 10.66.7											(1.2)
CAMPA   CAMP											
NAME   PROPERTY   PR											
TYPENDEN   72,100,057   75,160,002   4.2   7.802,443   8.489,219   636,715   8.2   108,22   112,28   3.8	WOODSON	22,713,786									
DICTINSON   72,480,715   94,171,759   15,8   8,954,682   9,372,172   417,491   4.7   123,21   111,35   9,6   0   0   0   0   0   0   0   0   0										112.28	3.8
CHARLE  24,721,112  27,79,277  28,00  2,715,740  2,529,296  28,045  28											
TINDIAS 51.274.302 61.291.170 19.5 6.897.270 6.792.302 (94.877) (1.4) 131.32 (10.82 (17.5) SCOTT 34.356.054 (4.947.418 )1.2 4.771.099 4.151.5709 (20.899) (4.3) 137.37 110.28 (19.7) 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) 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) INFERENSIN 46.699.791 59.692.314 (27.8 6.123.754 6.484.952 361.198 5.9 131.13 109.60 (10.9) INFERENSIN 1.22.556.144 30.48.947 31.8 31.8 31.9 0.3 3.250.5091 (4.30.393 4.3 138.54 107.16 (22.6) JOHNSON 1.293.779.257 2.475.155.751 91.4 229.753.425 264.338.491 34.575.066 15.0 17.59 106.75 109.50 (12.5) INFERENSIN 22.566.07 270.662.00 2.3 28.191.200 28.68.108 67.678 2.4 106.52 106.59 106.59 0.1 MARION 55.985.916 59.571.061 6.4 6.272.640 6.338.469 65.829 1.0 112.04 106.60 (17.7) IDGAN 25.783.759 27.833.468 7.9 2.772.232 (2.949.773 177.452 6.4 106.52 106.59 106.59 (17.7) IDGAN 25.783.759 27.833.468 7.9 2.772.322 (2.949.773 177.452 6.4 106.75 109.59 (17.7) IDGAN 25.783.759 27.833.468 7.9 2.772.322 (2.949.773 177.452 6.4 10.47.52 109.59 (17.7) IDGAN 25.783.759 27.833.468 7.9 2.772.322 (2.949.773 177.452 6.4 10.47.52 109.59 (17.7) IDGAN 25.783.759 27.833.469 1.0 4.77.79 10.79 13 4.4 104.74 105.57 1.2 SIEDEMIN 39.360.007 49.444.755 28.9 5.049.787 5.238.451 188.665 3.7 131.64 105.55 (19.5) IDGAN 25.783.770 25.20 10.0 10.0 10.0 10.0 10.0 10.0 10.0 1							(186,445)	(6.9)	109.86	111.23	1.3
BROWN 4,925,054 40,947,418 19,2 4,719,409 4,515,709 (203,699) (4,3) 137.37 110,78 (19.7) BROWN 45,922,10 55,550,583 21.0 6,084,223 6,111,506 (511,1506 (2) (1.9) 122,135 109.00 (10.9) JEFFERSON 46,699,71 59,682,314 27.8 6,123,754 (6,44,952) (1.9) 122,135 109.00 (10.9) JEFFERSON 46,699,71 59,682,314 27.8 6,123,754 (6,444,952) (1.9) 122,135 109.00 (10.9) JEFFERSON 22,586,194 30,448,947 34.8 3,129,003 3,263,043 134,039 4.3 138,54 107,16 (22.6) JORNSON 1,292,779,272 2,476,156,751 91,94 20 22,33 28,191,220 28,868,108 676,878 2.4 106.52 106.58 0.1 MARION 55,989,915 59,510,61 6.4 6,272,640 6,388,469 6,589,91 1.0 110,04 106.64 (6.7) 10. 106.64 (6.7) 10. 106.64 (6.7) 10. 106.64 (6.7) 10. 106.64 (6.7) 10. 106.64 (6.7) 10. 106.64 (6.7) 10. 106.64 (6.7) 10. 106.64 (6.7) 10. 106.64 (6.7) 10. 106.64 (6.7) 10. 106.64 (6.7) 10. 106.64 (6.7) 10. 106.64 (6.7) 10. 106.64 (6.7) 10. 106.64 (6.7) 10. 10. 106.66 (17.7) 10. 106.64 (6.7) 10. 10. 10. 10. 10. 10. 10. 10. 10. 10.											
EMERTIAN   15,212,191   21,146,769   10.1   2,350,554   2,305,091   (45,462)   (1.9)   122,355   109,00   (10.9)					4,719,409	4.515.709	(203,699)	(4.3)	137.37	110.28	(19.7)
SHERIDAN   22,586,194   30,489,497   31,98   6,123,754   6,484,952   361,198   5.9   131,13   108,66   (17.1)											
DOMINSON   1,293,779,257   2,476,156,751   91.4   229,753,425   264,328,491   34,975,066   15.0   177.58   106.52   106.58   0.1							361,198	5.9	131.13	108.66	(17.1)
FINNEY 264,662,807 270,662,102 2.3 28,191,230 28,868,108 676,878 2.4 106.52 106.58 0.1 MARION 55,985,916 59,571,061 6.4 6.272,640 6.238,469 65.829 1.0 112.00 106.00 (5.0) 106.58 0.1 MARION 25,783,759 27,833,468 11.6 6.761,055 6.209,454 (551,601) (8.2) 128.94 106.06 (17.7) 106.00 25.00 106.00 106.00 106.00 106.00 106.00 107.52 108.98 11.6 6.761,055 6.209,454 (551,601) (8.2) 128.94 106.06 (17.7) 106.00 106.00 106.00 106.00 106.00 107.52 108.98 11.6 1.40 106.00 106.00 107.52 108.98 11.6 1.40 106.00 106.00 107.52 108.98 11.6 1.40 106.00 106.00 107.52 108.98 11.6 1.40 106.00											
BARBER   52,476,673   59,549,456   11.6   6.761,055   6.209,454   (551,601)   (8.2)   128,94   106.06   (17.7)							676,878	2.4	106.52	106.58	0.1
TOTAL											
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)  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)  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  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)  ELLIS 116,957,866 140,997,699 20.5 15,432,617 14,798,882 (633,735) (4.1) 131.95 105.10 (12.2)  ELLIS 116,957,866 140,997,699 20.5 15,432,617 14,798,882 (633,735) (4.1) 131.95 104.97 (20.5)  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)  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)  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)  CHEROKEE 62,429,665 71,396,945 14.4 7,497,187 7,177,202 (319,985) (4.3) 120.09 100.53 (16.3)  EDWARDS 32,010.023 39,929,920 24.7 3,803,590 3,999,069 195,479 5.1 118.92  EDWARDS 32,972,977 39,430,962 19.6 3,591,776 3,820,771 228,995 6.4 108.93 96.90 (9.6)  HANILTON 32,972,977 39,430,962 19.6 3,591,776 3,820,771 228,995 6.4 108.93 96.90 (9.6)  HANILTON 46,423,243 47,077,388 1.4 4,254,927 4,196,948 (57,979) (1.4) 91.66 99.09 (9.6)  KIGNA 46,423,243 47,077,388 1.4 4,254,927 4,196,948 (57,979) (1.4) 91.66 99.13 (1.4) 94.56 (14.3)  MCADE 23,974,973 39,437,962 29.7 2,688,618 2,761,067 72,449 2.7 116.76 99.45 (14.3)  MCADE 23,974,973 39,437,572 5.1 7,187,373 7,462,127 274,754 3.8 71.28 (7.9) 98,456 (14.3)  MORTON 100,832,943 105,934,572 5.1 7,187,373 7,462,127 274,754 3.8 71.28 (7.9) 98,456 (14.3)  MORTON 100,832,943 105,934,572 5.1 7,187,373 7,462,127 274,754 3.8 71.28 (7.9) 98,456 (14.3)  MORTON 100,832,943 105,934,572 5.1 7,187,373 7,462,127 274,754 3.8 71.28 (7.9) 98,456 (10.1)  MORTON 100,832,943 105,934,572 5.1 7,187,373 7,462,127 274,754 3.8 71.28 (7.9) 98,456 (14.3)  MORTON 100,832,943 105,934,572 5.1 7,187,373 7,462,127 274,754 3.8 71.28 (7.9) 98,34 (7.9) 98,34 (7.9) 98,34 (7.9) 98,34 (7.9) 98,34 (7.9) 98,34 (7						2,949,773	177,452	6.4	107.52	105.98	(1.4)
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) 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 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 PANNEE 45,195,373 51,495,358 13.9 5.409,573 5.412,250 2.677 0.0 119.69 105.10 (12.2) ELLIS 116,697,866 140,987,699 20.5 15,432,617 14,798,882 (633,735) (4.1) 119.69 105.10 (12.2) ELLIS 316,697,866 15,257,866 15,959,860 15,95											
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CHEROKEE 62,429,665 71,396,945 14.4 7,497,187 7,177,202 (319,985) (4.3) 120.09 100.53 (16.3) EDWARDS 32,010,023 39,929,920 24.7 3,803,590 3,999,069 195,479 5.1 118.92 100.15 (15.7) 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) 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) 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) 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 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) 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) WALLACE 21,811,865 24,816,966 13.8 2,074,050 2,120,699 46,649 2.2 95.09 88.45 (10.1) 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) 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) LINN 118,229,744 122,710,228 3.7 8,515,603 8,514,565 (1.038) (0.0) 71.97 69.39 (3.6) 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 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) 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 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) STEVENS 231,362,819 258,091,508 11.6 9,124,721 9,653,170 528,449 5.8 39.44 37,400 (5.2)											
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) 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)  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)  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)  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  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)  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)  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)  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)  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)  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)  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  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)  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)  STEVENS 231.362.819 258.091.508 11.6 9.124.721 9.653.170 528.449 5.8 39.44 37.40 (5.2)  TOTAL \$11.351.914.626 \$14.105.037.926 24.38\$1.480.258.94\$ \$1.571.561.074 \$91.302.129 6.28 130.40 111.42 (14.6)											
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) NEMBHA 45,694,021 55,364,717 21.2 5,042,885 5,235,175 192,290 3.8 110.36 94,56 (14.3) 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 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) 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) 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) 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) 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) 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) 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 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) CGRANT 180,930,085 205,665,217 13.7 11,411,216 11,415,485 4,270 0.0 63.07 55;51 (12.0) 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 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) STEVENS 231,362,819 258,091,508 11.6 9,124,721 9,653,170 528,449 5.8 39.44 37.40 (5.2)  TOTAL \$11,351,914,626 \$14,105,037,926 24.33\$,1,480,258,945 \$1,571,561,074 \$91,302,129 6.2\$ 130.40 111.42 (14.6)											
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) 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 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) 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) 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) 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) 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) 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) 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 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) 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) 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 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) STEVENS 231,362,819 258,091,508 11.6 9,124,721 9,653,170 528,449 5.8 39,44 37,40 (5.2)  TOTAL \$11,351,914,626 \$14,105,037,926 24.3*\$1,480,258,945 \$1,571,561,074 \$91,302,129 6.2* 130.40 111.42 (14.6)							228,995	6.4	108.93	96.90	(11.0)
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) 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) 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) MORTON 62,616,205 64,843,706 3.6 5,075,397 5,039,207 (36,190) (0.7) 81.06 77,71 (4.1) 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) 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) 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 MASKELL 100,098,961 112,561,461 12.5 6,680,620 7,123,922 443,301 6.6 66,74 63.29 (5.2) 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) 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 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) STEVENS 231,362,819 258,091,508 11.6 9,124,721 9,653,170 528,449 5.8 39,44 37,40 (5.2) TOTAL \$11,351,914,626 \$14,105,037,926 24.3 \$1,480,258,945 \$1,571,561,074 \$91,302,129 6.2 130.40 111.42 (14.6)	NEMAHA	45,694,021	55,364,717	21.2	5,042,885	5.235.175	192,290			100000000000000000000000000000000000000	
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) 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) 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) 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) 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) 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 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) 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) 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 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) STEVENS 231.362.819 258.091.508 11.6 9.124.721 9.653.170 528.449 5.8 39.44 37.40 (5.2) TOTAL \$11.351.914.626 \$14.105.037.926 24.3*\$1.480.258.945 \$1.571.561.074 \$91.302.129 6.2* 130.40 111.42 (14.6)						2,761,067			116.76	92.43	(20.8)
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) 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) 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) 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 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) 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) 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 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) STEVENS 231,362.819 258.091,508 11.6 9,124.721 9.653.170 528,449 5.8 39.44 37.40 (5.2) TOTAL \$11,351,914.626 \$14,105,037,926 24.3*\$1,480.258,945 \$1,571,561,074 \$91,302.129 6.2* 130.40 111.42 (14.6)	KIOWA	46,423,243	47,077,388	1.4	4.254.927	4,196,948	(57,979)	(1.4)			
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) 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) 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 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) 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) 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 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) STEVENS 231,362,819 258,091,508 11.6 9,124,721 9,653,170 528,449 5.8 39,44 37,40 (5.2) TOTAL \$11,351,914,626 \$14,105,037,926 24.3*\$1,480,258,945 \$1,571,561,074 \$91,302,129 6.2* 130.40 111.42 (14.6)										77.71	(4.1)
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  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)  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)  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  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)  STEVENS 231,362,819 258,091,508 11.6 9,124,721 9,653,170 528,449 5.8 39.44 37.40 (5.2)  TOTAL \$11,351,914,626 \$14,105,037,926 24.3*\$1,480,258,945 \$1,571,561,074 \$91,302,129 6.2* 130.40 111.42 (14.6)	MORTON	100,832,943	105,934,572	5.1	7,187,373	7,462,127	274,754	3.8	71.28	70.44	
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)  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)  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  KEARNY 170,092,666 185,372,054 9.0 8,543,692 8,869,987 326,295 3.8 50.23 47.85  TOTAL \$11,351,914,626 \$14,105,037,926 24.3*\$1,480,258,945 \$1,571,561,074 \$91,302,129 6.2* 130.40 111.42 (14.6)											
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 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) STEVENS 231,362,819 258,091,508 11.6 9,124,721 9,653,170 528,449 5.8 39.44 37.40 (5.2) TOTAL \$11,351,914,626 \$14,105,037,926 24.3*\$1,480,258,945 \$1,571,561,074 \$91,302,129 6.2* 130.40 111.42 (14.6)	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)
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)       STEVENS     231,362,819     258,091,508     11.6     9,124,721     9,653,170     528,449     5.8     39.44     37.40     (5.2)       TOTAL     \$11,351,914,626     \$14,105,037,926     24.3% \$1,480,258,945     \$1,571,561,074     \$91,302,129     6.2%     130.40     111.42     (14.6)											
TOTAL \$11,351,914,626 \$14,105,037,926 24.3%\$1,480,258,945 \$1,571,561,074 \$91,302,129 6.2% 130.40 111.42 (14.6)	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)
· · · · · · · · · · · · · · · · · · ·										5000,000,000,000,000,000	
COURCE. BUD AND OFFT OF DEVENUE				24.3%\$	1,480,258,945	\$1.571.561.074	\$91,302,129	6.2%	130.40	111.42	(14.6)

9.8

	COUNTY	1988	1989						COUNTYWIDE	COUNTYWIDE	
SOURCE 1982 205 007 205 205 644	NAME	ASSESSED VALUE	ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	1988 AVG MILL LEVY	1989 AVG MILL LEVY	PERCENT INCREASE
March   19.50.7.54   7.221.254   17.00   0.044.555   5.410.214   35.001   3.0   3.	LINCOLN										
Section											A STATE OF A STATE OF A STATE OF A STATE
	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
Table   19.14.5.09   79.05.5.54   14.71   79.14.50   2.06.7.25   50.7.15   14.71   79.15   50.75   50.75   14.71   79.15   17.5   50.75   14.71   79.15   17.5											500000000000000000000000000000000000000
Marganesis											
Texas						5,297,913	(482,477)	(8.3)	115.98	123.33	6.3
Section											
Performance   19.1, 19	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
Tempore											
MICHAEL   17.50166   26.40172   0.00   1.707.69   3.227.64   12.245   12.25	KINGMAN	72,100,057	75,160,802	4.2	7,802,443	8,439,219	636,775				
Ministry   M.   1999   M.							(24,215)	(0.7)	118.48	122.45	3.3
MACRIGARD   17,195,002   25,075,007   19,10   23,14,645   12,24,221   121,2332   (2,10)   13,167   125,178   12,178											
MARIE	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
MELESON 02,177,262	WASHINGTON RUSH										
MERSERIE 9, 84,915,989 91,000,179 3.2 9,185,981 4.07,994 170,913 4.4 10.74 193.97 1 193.07 1	CHASE										
Color	ANDERSON								104.74	105.97	1.2
Tribute   24,446,497   27,464,102   2.3   21,91,230   20,91,00   67,677   2.4   10.5   10.449   67,678   2.5   10.449   2.5											
Members   14,146,54   15,721,500   5.0   17,221,009   1,202,609   1,202,609   1,202,609   1,202,609   1,002,609	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
MORDON   22,713,786	NESS McPHERSON										
SEMPLY   41,220,121   45,564,671   7.7   5.901,169   5.955,520   9.4   116,41   115,01   12	WOODSON	22,713,786		(1.4)	2,602,163	2,539,648					14.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.
MERSING   18, 371, 197   19, 499, 200   1,21   9, 409, 169   19, 209   100   101, 175   101, 101   101, 101   101, 101   101, 101   101, 101   101, 101   101, 101   101, 101   101, 101,	MORTON GRAY										
DOUGLE 14,121,900 24,362,137 1.2 3.546,576 1,535,401 (11,273) (2.) 121,94 123,75 123, 125, 125, 125, 125, 125, 125, 125, 125	LOGAN										2010/06/06 00 00 00 00 00 00 00 00 00 00 00 00 0
TECHA  ***********************************	GOVE								103.94	102.34	(1.5)
CONLETY 193,100,221 116,777,779 1.8 13,007,860 12,550,477 520,779 2.9 147,077 241,02 25,000,050 25,127,264 24,169,732 4.1 2,878,100 2.788,100 2.788,100 3.1 31,000,050 1.0 117,000 24,100,050 25,000,050 27,036,112 1.9 1,946,055 1.401,057 1.81,050 21	JEWELL										
MORTON   14.500.918   27.014.112   1.9   3.449.056   1.410.297   (14.799)   (1.0)   127.54   123.66   (2.5)	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)
SEARCH											
LINS  119.797.44 122.710.228 17. 9.515.601 9.514.565 11.098 10.0.0 17. 71.97 13.621.433 17. 62.161.3	GRAHAM	34,500,398	36,605,103	6.1	4,513,222	4,632,410	119,188				Adams and a single project
STANTON	MORRIS LINN										100000010000000000000000000000000000000
RESSERLE S71.199.310 60,799.119 6.3 6,959.000 7.097.981 101.901 1.5 121.70 116.11 (4.6) REARRY TOTO,002.668 105.172.004 9.0 8.343.692 8.0869.987 2.02.205 1.10 10.201 11.5 121.70 116.11 (4.6) RAWLINES 27.095.688 30.544.642 12.7 3.465.218 30.005.317 260.008 7.1 114.551 127.64 [5.0] RAWLINES 27.095.688 30.544.642 12.7 3.465.218 30.005.317 260.008 7.1 114.551 127.64 [5.0] RAWLINES 28.000.062 30.1007.799 5.2 3.465.218 13.505.317 260.008 7.1 114.551 127.64 [5.0] RETTE 28.000.062 30.1007.799 5.2 3.495.802 3.591.905 (4.2)31 14.00 15.1 12.00	LABETTE										
NAMELINES 27,005,088 10,048,642 12.7 3.465,128 3.005,377 200,098 7.1 134,55 117,48 (5.5) NAMELINE 35,985,916 59,971,016 6.4 6,272,640 6,393,669 6.529 1.0 112,04 16.0 (5.0) REELEY 26,007,333 25,500,374 (1.9) 2,383,536 2,460,201 (144,335) (6.9) 100,65 103,17 (5.0) REELEY 10,000,093,91 220,001,203 11.0 11,155,102 11,155,102 11,157,100 11,157,	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)
MARION 55,985,986 59,971,061 6.4 6,777,600 5.394,690 55.299 1.0 11.0 110,04 106.40 [S-D)  MRITH 12,060,063 30,100,798 72 13,955,802 3,951,905 (1,979) (0,13) 110,232 112,05 [S-D)  MRITH 12,060,063 30,100,798 72 13,955,802 3,951,905 (1,979) (0,13) 110,232 112,05 [S-D)  MRITH 12,060,063 110,079,079 72 13,955,802 3,951,905 (1,979) (0,13) 110,232 112,05 [S-D)  MRAFELL 1000,098,061 111,051,614 112,05 (4,900,00 71,122,922 449,201 6.6 66.74 83,20 [S-D)  MRAFELL 1000,098,061 112,051,461 112,0 10,000,00 71,122,922 449,201 6.6 66.74 83,20 [S-D)  MRAFELL 1000,098,061 110,000,004 112,0 10,000,00 71,122,922 449,201 6.6 66.74 83,20 [S-D)  MRAFELL 1000,008,061 110,000,004 112,0 10,000,00 71,122,922 449,201 6.6 66.74 83,20 [S-D)  MRAFELL 1000,008,001 110,000,004 112,0 10,000,00 71,122,922 449,201 6.6 66.74 83,20 [S-D)  MRAFELL 1000,008,001 110,000,004 112,0 10,000,000 71,122,922 449,201 6.6 66.74 83,20 [S-D)  MRAFELL 1000,000,000 112,000,000 112,000,000 112,000,000 112,000,000 112,000,000 112,000,000 112,000,000 112,000,000 112,000,000 112,000,000 112,000,000 112,000,000 112,000,000 112											
MARSHALL   10,000,004	MARION	55,985,916	59,571,061	6.4	6,272,640	6,338,469	65,829				
STEVENS 231, 122, 285 255, 091, 509 11.6 9, 11.6 9, 124, 731 9, 465, 170 524, 445 5.0 9, 944 97.40 (5.2)  MARSEEL 100, 098, 964 112, 851, 461 12.5 6, 680, 620 7, 7123, 922 444, 901 6.6 66, 74 63, 29 (5.2)  MARSERS 54, 672, 174 56, 378, 209 3.1 7, 011, 977 6, 790, 540 (221, 448) (3.2) 120, 25 120, 45 (6.1)  MARSHALL 200, 574 42, 174, 874 1.3 6, 121, 521 6, 129, 621 (144, 900) 15.2 152, 120 142, 64 (6.1)  MARSHALL 50, 686, 809 35 6, 066, 166 10.1 6, 527, 644 77, 023, 146 20, 502 3.0 134, 122 125, 56 (6.2)  MARSHALL 50, 686, 809 35 6, 066, 166 10.1 6, 527, 644 77, 023, 146 20, 502 3.0 134, 122 125, 56 (6.2)  MARSHALL 50, 686, 809 35 6, 066, 166 10.1 6, 527, 644 77, 023, 146 20, 502 3.0 134, 122 125, 56 (6.2)  MARSHALL 50, 686, 809 35 6, 066, 166 10.1 6, 527, 644 77, 023, 146 20, 502 3.0 134, 122 125, 56 (6.2)  MARSHALL 50, 686, 809 35 6, 066, 166 10.1 6, 527, 644 77, 023, 146 20, 502 3.0 134, 122 125, 56 (6.2)  MARSHALL 50, 686, 809 35 6, 066, 166 10.1 6, 527, 644 77, 023, 146 20, 502 3.0 134, 122 125, 56 (6.2)  MARSHALL 50, 686, 809 35 6, 066, 166 10.1 6, 527, 644 77, 023, 146 126, 126	GREELEY SMITH										
MARSERLL 100,098,961 112,561,461 12.55 6.690,620 7.123,922 443,301 6.6 66.74 63.29 [5.27] MARSPER 54,673,174 56,379.20 3.1 7.011,975 6.790,540 (221,448) 5.1 2.1 21.25 [20.45 (6.1)] MARSPER 125,036,461 140,999,694 12.8 13.038,036 20,112,345 1.074,289 5.6 153,226 114.64 [6.3] MARSHALL 50,660,890 7.2 43,174,74 1.3 6.612,521 6.296,021 (342,200) (5.2) 155.17 140,21 16.64 [6.3] MARSHALL 50,660,890 7.2 43,174,74 1.3 6.612,521 6.296,021 (342,200) (5.2) 155.17 140,21 16.64 [6.3] MARSHALL 50,660,890 7.2 50,006,684 10.1 6.827,644 7.021,464 20.4,502 3.1 34,22 112,556 6.53 [6.1] MARSHALL 50,660,890 7.2 50,006,684 10.1 6.827,644 7.021,464 20.4,502 3.1 34,22 112,556 6.53 [6.1] MARSHALL 50,680,890 7.2 50,006,684 10.1 6.827,644 7.021,464 10.1 140,100,100,100 12.0 12.0 12.0 12.0 12.0 12.0 12.0 1	LYON										
MENTCOMERY 125,015,461 140,999,694 12.8 10.38,056 20.112,345 1.074,289 5.6 152.26 142.64 16.37  MERSHANDL 50,868,590 56,006,844 10.1 6.927,644 7.022,146 204,502 3.0 134.22 125.56 16.55  MERSHANDL 50,868,590 56,006,844 10.1 6.927,644 7.022,146 204,502 3.0 134.22 125.56 16.55  MERSHAND 110,053,324 126,102,112 14.8 15.143,311 17,155,548 1.022,227 6.3 146.69 135.83 76.81  MARYNY 110,053,324 126,102,112 14.8 15.143,311 17,155,548 1.022,227 6.3 146.69 135.83 76.81  MARYNY 110,053,324 126,102,112 14.8 15.143,311 17,155,548 1.022,227 6.3 146.69 135.83 76.81  MARYNY 110,053,324 126,102,112 13.3 7.597,310 7.91,7784 16.473 4.2 153,33 144.01 89.00  MARCHAND 40,40,594 5.150,600 10.1 1.0 1.144,331 17,155,548 1.022,227 6.3 146.69 135.83 76.81  MARCHAND 40,40,594 5.150,600 10.1 1.0 1.144,331 17,155,548 1.022,227 6.3 146.69 135.83 76.81  MARCHAND 40,40,594 5.150,600 10.1 1.0 1.144,331 17,155,548 1.0 1.2 1.2 1.1 1.1 1.5 1.5 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0	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)
GREEMOOD 42,609,574 43,174,874 1.3 6,612,521 6,269,521 (34,200) (5.2) 155.19 145.21 (6.4) MARSHALL 50,868,890 55,006,864 10.1 6,827,644 7.032,146 204,502 3.0 13.14.22 135.6 (6.5) TREGO 28,710,622 31,212,779 8.7 3,595,401 3,630,847 45,445 1.3 124.80 116,33 (6.8) MARVEY 110,033,934 126,302,112 14.6 16,143,321 17,155.548 1,012,73 4.0 14.6 14.6 116,33 (6.8) MARVEY 110,033,934 126,302,112 14.6 16,143,321 17,155.548 1,012,73 4.0 14.6 15 0.0 113,62 105.12 (7.5) MARVEY 10,033,934 126,302,112 14.0 16,143,321 17,155.548 1,012,73 4.0 14.6 15 0.0 113,62 105.12 (7.5) MARVEY 10,033,934 126,302,112 14.0 16,143,321 17,155.548 1,012,73 4.0 113,62 105.12 (7.5) MARVEY 10,033,934 126,302,112 14.0 16,143,321 17,155.548 1,012,73 4.0 113,62 105.12 (7.5) MARVEY 10,033,934 126,302,112 14.0 16,143,134 3.0 1,012,134 17,144,140 18,753 1.0 114,50 115.6 1.0 114,5											(6.1) (6.3)
TREDO 19.7.10.422 31.212.279 8.7 3.595.401 3.630.87 45.445 1.3 124.88 116.33 36.591 MANNYY 110.033.994 126.301.12 1.48 16.143.731 17.155.54 1.012.276 6.3 146.69 135.83 17.401 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 56.111.891 13.3 7.597.301 7.913.7184 316.479.301 1.0 148.50 13.3 141.10 (8.0.0) BOURBOOK 47.975.807 53.090.682 10.6 7.124.381 7.194.104 69.783 1.0 148.50 13.3 141.10 (8.0.0) BOURBOOK 47.975.807 53.090.682 10.6 7.124.381 7.194.104 69.783 1.0 148.50 133.61 (87.7) DECATUR 26.244.163 84.171.799 15.8 8.954.682 9.372.12 47.401 1.0 1.0 148.50 135.61 (87.7) DECATUR 64.553.55 77.05111 20.3 8.649.964 9.380.130 710.965 1.0 1.0 1.5 89 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0	GREENWOOD	42,609,574	43,174,874	1.3	6,612,521	6,269,621	(342,900)				(6.4)
CEADE 47.893.767 52.206.173 9.0 5.441.549 5.487.704 46.155 0.8 113.62 105.13 (7.5) ACCHISON 49.549.549 56.121.991 13.2 7.597.310 7.931.784 316.473 4.2 159.33 11.01 (10.0) BOURBON 47.975.807 53.050.692 10.6 7.124.381 7.194.164 69.783 1.0 148.50 135.61 (8.7) DICKINSON 72.680.715 84.171.759 15.8 8.954.62 9.7712 147.91 4.7 123.21 11.135 (9.7) BECATUR 26.284.163 28.337.778 7.8 2.882.088 2.808.131 (73.957) (2.6) 109.65 99.09 (9.6) BECATUR 64.565.5 77.685111 20.3 8.649.94 9.360.930 710.66 8.2 133.98 10.5 (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) WALLACE 19.11.165 24.816.966 13.8 2.074.050 2.120.699 46.649 2.2 95.09 85.45 (10.1) WALLACE 19.121.79 21.146.769 10.1 2.350.54 2.360.901 (10.6) 122.35 (10.1) WALLACE 19.121.79 21.146.769 10.1 2.350.754 2.360.901 (10.6) (1.6) (1.6) (1.1) WALLACE 19.121.79 21.146.769 10.1 2.350.754 2.360.901 (10.6) (1.6) (1.6) (1.1) WALLACE 19.121.79 3.40.962 19.6 3.591.776 3.807.771 22.995 6.4 (10.9) 122.35 (10.0) (10.1) WARANNEE 10.11.576 32.881.257 8.1 3.589.944 3.441.517 (148.427) (1.6) (1.1) (1.6) (1.1) WARANNEE 10.930.005 205.665.17 13.7 11.411.26 11.45.465 42.70 (1.6) 63.07 63.55 (11.2) WARANNEE 45.159.373 51.695.180 13.9 5.409.573 5.412.250 2.6570 0.6 63.07 63.55 (11.2) WARANNEE 45.159.373 51.695.180 13.9 5.409.573 5.412.250 2.6570 0.6 63.07 63.55 (11.2) WARANNEE 45.159.373 51.695.180 13.9 5.409.573 5.409.573 5.412.250 2.6570 0.6 63.07 63.55 (11.9) WARANNE 45.694.021 57.564.03 24.1 5.064.03 5.500.75 (1.0) (1.0) (1.3.0) WARANNE 45.694.021 57.564.03 24.1 5.000.75 (1.0) (1.0) (1.3.0) WARANNE 45.694.021 57.564.03 24.1 5.000.75 (1.0) (1.0) (1.3.0) WARANNE 45.694.021 57.566.03 (1.0) (1.0) (1.0) (1.3.0) WARANNE 45.694.021 57.566.03 (1.0) (1.0) (1.0) (1.3.0) WARANNE 19.19.95 (1.0) (1.0) (1.0) (1.3.0) WARANNE 19.19.95 (1.0) (1.0) (1.0) (1.3.0) WARANNE 19.19.95 (1.0) (1.0	MARSHALL TREGO										(6.8)
Name	HARVEY										
DECKTINSON 72.680,715 94.171,759 15.8 8,954.682 9.372.172 417.491 4.7 122.21 111.38 (9.6) DECKTUR 26.184.163 28.337.778 7.8 2.882.088 2.98.211 (7.395) (2.6) 109.65 99.09 (9.6) FRANKLIN 64.563.565 77.685.111 20.3 8.649.964 9.360,900 710.966 8.2 133.98 120.50 (10.1) MALÍACE 21.811.865 24.816.966 13.8 2.074.050 2.120.699 46.649 2.2 95.09 85.45 (10.1) CHAYTADUNA 19.212.191 21.146.769 10.1 2.330.554 2.305.091 (45.462) (1.9) 122.35 109.00 (10.9) BARTON 152.719.57 161.913.473 6.0 20.697.200 19.525.107 (11.03) (5.6) 123.46 120.59 (11.0) HAMILTON 32.972.977 39.430.962 19.6 3.591.776 3.820.771 228.995 6.4 109.93 96.00 (11.0) HAMILTON 32.972.977 39.430.962 19.6 3.591.776 3.820.771 228.995 6.4 108.93 96.00 (11.0) HAMILTON 32.972.977 29.430.962 19.6 3.591.776 3.820.771 228.995 6.4 108.93 96.00 (11.0) HAMILTON 32.972.977 39.430.962 19.6 3.591.776 3.820.771 228.995 6.4 108.93 96.00 (11.0) HAMILTON 32.972.977 39.430.962 19.6 3.591.776 3.820.771 228.995 6.4 108.93 96.00 (11.0) HAMILTON 32.972.977 39.430.962 19.6 3.591.776 3.820.771 228.995 6.4 108.93 96.00 (11.0) HAMILTON 32.972.977 39.430.962 19.6 3.591.776 3.820.771 228.995 6.4 108.427 (41.1) 180.50 104.66 (11.3) HAMILTON 32.972.73 51.495.358 13.9 5.409.753 5.412.250 2.677 0.0 163.07 55.51 (12.0) HAMILTON 32.972.4 86.977.604 25.5 29.100.911 9.895.030 794.099 8.7 131.15 113.00 105.22 BUTLER 176.349.976 225.952.800 22.5 25.259.110 26.914.411 1.655.102 6.6 132.23 124.63 (13.0) HAMILTON 46.993.912 48.677.604 25.2 91.00.911 9.895.030 794.099 8.7 131.15 113.90 103.23 HAMILTON 47.640.0517 97.233.127 27.3 10.066.716 10.979.321 91.205 91. 131.76 11.205 113.00 113.23 HEAVILLA 4.7 1.4 1.2 1.2 1.2 1.2 1.2 1.2 1.2 1.2 1.2 1.2	ATCHISON		56,121,891				316,473	4.2	153.33	141.01	(8.0)
DECATINE   26.284.163   28.347.778   7.8   2.892.088   2.809.113   (73.957)   (2.6)   109.65   99.09   (9.6)	BOURBON										
MALLICE 21.81.865 24.816.966 13.8 2.074.050 2.120.699 46.649 2.2 95.09 85.45 [10.1) CIMITATIOUM 19.212.91 21.146.769 10.1 2.350.554 2.305.091 (1.162.093) (5.6) 135.46 120.59 (11.0) 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) MABAUNSTE 30.411.576 32.881.257 8.1 3.591.776 3.820.771 (1.162.093) (5.6) 135.46 120.59 (11.0) MABAUNSTE 100.900.55 205.665.217 13.7 11.11.216 11.1415.48 (14.07) (4.1) 118.05 104.66 (11.3) GRANT 100.900.55 205.665.217 13.7 11.11.216 11.1415.48 (14.07) (4.1) 118.05 104.66 (11.3) GRANT 100.991.05 205.665.217 13.7 11.11.216 11.1415.48 (14.07) (4.1) 118.05 104.66 (11.3) GRANT 176.3976 215.952.800 22.5 25.259.110 26.914.411 1.655.00 2.66 143.23 124.69 (13.2) GRANT 176.349.796 215.952.800 22.5 25.259.110 26.914.411 1.655.00 2.66 143.23 124.69 (13.2) GRANT 67.400.517 97.233.127 27.3 10.066.716 10.979.321 912.605 9.1 131.76 112.99 (13.2) STAFFORD 45.679.51 57.64.052 26.1 5.868.915 6.393.474 20.200 9.1 131.76 112.99 (14.3) KILLIN 7.500.517 97.233.127 27.3 10.066.716 10.979.321 912.605 9.1 131.76 112.99 (14.3) KILLIN 7.500.517 97.233.127 27.3 10.066.716 10.979.321 912.605 9.1 131.76 112.99 (14.3) KILLIN 7.500.517 97.233.127 27.3 10.066.716 10.979.325 11.305.90 1.979.99 1.005.99 1.0	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)
CHAITMOUN 19,212,191 21,146,769 10.1 2,350,554 2,305,091 (45,462) (1.9) 122,35 109.00 (10.9) EMRITION 122,972,977 39,430,962 19.6 3,591,776 3,820,771 228,995 6.4 109.93 96.00 (11.0) EMRITION 12,972,977 39,430,962 19.6 3,591,776 3,820,771 228,995 6.4 109.93 96.00 (11.0) MAILITION 19,930,085 205,665,217 13.7 11,411,216 11,415,485 4,270 0.0 63.07 55.51 (12.0) EMRITION 19,930,085 205,665,217 13.7 11,411,216 11,415,485 4,270 0.0 63.07 55.51 (12.0) EMRITION 19,930,085 205,665,217 13.7 11,411,216 11,415,485 4,270 0.0 63.07 55.51 (12.0) EMRITION 19,930,976 215,952,800 22.5 25,259,110 26,914,11 1,655,302 6.6 149,23 124,63 (13.0) EMRITION 19,976,24 (10.5) 215,952,800 22.5 25,259,110 26,914,11 1,655,302 6.6 149,23 124,63 (13.0) EMRITION 19,645 (13.0) EMRITION	FRANKLIN WALLACE										(10.1)
IMMILTON 12,972,977 39,430,962 19.6 3,591,776 3,820,771 228,995 6.4 108.93 96.90 [11.0] MABRUMISE 30,411,576 22,881,257 8.1 3,589,944 3,441,517 [148,427] (4.1) 118.05 106.66 [11.2] MABRUMISE 19,930,085 205,665,217 13.7 11.411,216 11.415,485 4.270 0.0 63.07 55.51 (12.0) ARMEE 45,195,373 51,495,358 13.9 5.409,573 5,412,50 2.677 0.0 119.69 105.10 [12.2] PANNEE 15,195,373 51,495,358 13.9 5.409,573 5,412,50 2.677 0.0 119.69 105.10 [12.2] PANNEE 16,5195,978 215,952,800 22.5 25,259,110 26,914,411 1,655,302 6.6 113,23 124.63 [13.0] GERRY 69,391,924 86,677,604 25.2 9,100,911 9,895,030 794,099 8.7 131,15 113,00 [13.0] REARY 69,391,924 86,677,604 25.2 9,100,911 9,895,030 794,099 8.7 131,15 113,00 [13.0] REARY 69,391,924 86,677,604 25.2 9,100,911 9,895,030 794,099 8.7 131,15 113,00 [13.0] REARY 69,391,924 86,677,604 25.2 9,100,66,716 10,979,321 912,605 9.1 131,76 112.92 [14.3] RILBY 134,996,949 168,264,803 24.6 19,738,480 21,072,395 1,339,315 6.8 146,21 125,23 [14.4] RILBY 134,996,949 168,264,803 24.6 19,738,480 21,072,395 1,339,315 6.8 146,21 125,23 [14.4] REARY 626,805,627 302,108,791 22.4 34,819,16 36,293,872 1,474,756 4.2 141,08 120,14 [14.4] REARY 626,805,627 302,108,791 22.4 34,819,16 36,293,872 1,474,756 4.2 141,08 120,14 [14.6] REARY 626,805,627 302,108,791 22.4 34,819,16 36,293,872 1,474,756 4.2 141,08 120,14 [14.6] REARY 63,141 119,57 [15.4] REARY 626,805,827 [19.5] REARY 627,938 150,899,949 150,899,949 22.9 24,852,692 26,035,427 1,182,735 4.8 141,41 119,57 [15.4] REARY 627,838 150,890,539 26,3 17,861,995 (24.3) 18,995 (24.3) 120,09 100,53 [16.3] REARY 627,995 (24.2) 855,505,583 21.0 6,084,333 6,111,506 27,133 0.4 121,29 100,15 [15.5] (15.4) REARY 627,995 (24.2) 855,505,583 21.0 6,084,333 6,111,506 27,133 0.4 122,49 110,03 [17.0] REFORM 150,495 (24.2) 150,595,595,595 21,10 10.5 [15.4] REARY 627,595 (24.2) 150,595,595 (24.2) 17.0 (24.2) 17.0 (24.2) 17.0 (24.2) 17.0 (24.2) 17.0 (24.2) 17.0 (24.2) 17.0 (24.2) 17.0 (24.2) 17.0 (24.2) 17.0 (24.2) 17.0 (24.2) 17.0 (24.2) 17.0 (24.2) 17.0 (24.2) 17.0 (24.2) 17.0 (24.2)	CHAUTAUQUA	19,212,191	21,146,769								
GRANT 180,930,085 205,665,217 13.7 11.411,216 11.415.485 4.270 0.0 63.07 55.51 (12.07)  BWNWEE 45,195,373 51,495,388 13.9 5.409,573 5.412.500 2.677 0.0 119.69 105.10 (12.22)  BUTLER 176,349,976 215,952,800 22.5 25,259,110 26,914.411 1.655,302 6.6 142.23 124.63 113.01  GRARY 69,391,924 86,877.604 25.2 9,100,931 9.895,030 794,099 8.7 131.15 113.90 (13.21)  STAFFORD 45,679,511 57,624,052 26.1 5,868,915 6.393,474 524,559 8.9 128.48 110.95 (13.02)  MIAMI 76,400,517 97,233,127 27.3 10,066,716 10,979,221 912.605 9.1 131.76 112.92 (14.31)  MIAMI 76,400,517 97,233,127 21.2 5,042,885 5,235,173 192,290 3.8 110.36 94.56 (14.3)  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)  SEGOWICK 1,537,513,79 1,867,511,789 21.5 215,169,621 223,590,118 4,420,556 3.9 139.95 119.73 (14.4)  RENO 246,805,627 302,108,791 22.4 34,819,116 36,293,872 1,474,756 4.2 141.08 120.14 (14.8)  BONLIPHAN 25,169,556 34,738,476 19.1 4,153,622 4,388,573 34,953 0.8 149.25 126.33 (15.4)  SALINE 175,749,536 217,737,083 23.9 24,852,692 24,035,427 1,182,735 4.8 141.41 119.57 126.33  SALINE 175,749,536 217,737,083 23.9 24,852,692 4,388,574 1,182,735 4.8 141.41 119.57 (15.57)  CHEROKEE 62,429,655 71,396,945 14.4 7,497,187 7,177,202 (319,985) (4.3) 120.09 100.53 (16.37)  CHEROKEE 63,429,655 71,396,945 14.4 7,497,187 7,177,202 (319,985) (4.3) 120.09 100.53 (16.37)  CHEROKEE 63,429,655 71,396,945 14.4 7,497,187 7,177,202 (319,985) (4.3) 120.09 100.53 (16.37)  CHEROKEE 63,429,655 71,396,945 14.4 7,497,187 7,177,202 (319,985) (4.3) 120.09 100.53 (16.37)  CHEROKEE 63,429,655 71,396,945 14.4 7,497,187 7,177,202 (319,985) (4.3) 120.09 100.53 (16.37)  CHEROKEE 63,429,655 71,396,945 14.4 7,497,187 7,177,202 (319,985) (4.3) 120.09 100.53 (16.37)  CHEROKEE 55,1476,873 58,548,456 11.6 6,781,055 6,203,454 (551,188 5.9) 131.13 108.66 (17.1)  JACKSON 32,009,308 40,954,811 27.9 4,486,598 4,786,509 195,479 75,592 5.5 149,522 124.85 (16.55)  SHARMAN 33,500,070 49,444,785 28.9 50,498,797 5,238,451 188,665 3.7 131.64 105.07 114.9 (18.53)	HAMILTON						228,995	6.4	108.93	96.90	(11.0)
DAMBER 45,195,373 51,495,358 13.9 5,409,573 5,412,250 2,677 0.0 119.69 105.10 (12.2) 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) GERRY 69,391,924 86,677,604 25.2 9,100,931 9,895,030 794,099 8.7 131.15 113.90 (13.2) STAFFORD 45,679,511 57,624,052 26.1 5,868,915 6,393,474 524,559 8.9 128.48 110.95 (13.0) MIAMI 76,400,517 97,233,127 27.3 10,066,716 10,979,221 912,605 9.1 131.76 112.92 (14.3) NDMAHA 45,694,021 55,364,717 21.2 5,042,885 5,235,175 192,290 3.8 110.36 94,566 (14.3) 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) SEDGMICK 1,537,513,579 1,867,511,789 21.5 215,169,621 223,590,184 8,400,563 3.9 139,95 119.73 (14.4) RENO 246,805,627 302,100,791 22.4 34,819,116 36,293,872 1,474,756 4.2 141.08 120.14 (14.69) BONIPHAN 29,169,356 34,738,476 19.1 4,453,622 4,388,575 34,953 0.8 149,25 126,33 (15.4) SALINE 175,749,536 217,737,083 23.9 24,852,692 26,035,427 1,182,735 4.8 141.1 119.57 (15.4) EDMARDS 32,010,023 39,293,920 24,7 3,803,590 3,899,689 195,479 5.1 118.82 100.15 (15.7) CHEROKEE 62,429,665 71,396,945 14.4 7,497,187 7,177,202 (319,985) (4.3) 120.09 100.53 (16.3) ROWN 45,922,210 55,550,893 21.0 6,084,323 6,111.506 27,189 0.4 132.49 110.02 (17.0) THOMAS 51,274,302 61,291,700 19.5 6,887,770 6,993,754 (590,197) (1.4) 134.32 100.15 (15.7) SMARD 130,116,403 152,737,061 17.4 16,395,660 15,925,442 (570,218) (3.5) 126.01 103.61 (17.9) SMARD 38,300,007 49,444,785 29.9 5.06,893,497 113,189,136 12,400,546 12.3 178,34 144.20 (17.9) SMARD 130,116,403 152,737,061 17.4 16,395,660 15,925,442 (570,218) (3.5) 126.01 103.61 (17.9) SMARD 130,116,403 152,737,061 17.4 16,395,660 15,925,442 (570,218) (3.5) 126.01 103.61 (17.9) SMARD 130,116,403 152,737,061 17.4 16,395,660 15,925,442 (570,218) (3.5) 126.01 103.61 (17.9) SMARD 130,116,403 152,737,061 17.4 16,395,660 15,925,442 (570,218) (3.5) 126.01 103.61 (17.9) SMARD 130,116,403 152,737,061 17.4 16,395,660 15,925,442 (570,218) (4.3) 131.9 13.9 12.4 10.0 2 (17.0) SMARD 130,116,403 152,737,061	WABAUNSEE										
BEARY   69,391,924   66,877,604   25,2   9,100,931   9,895,030   794,099   8.7   131.15   113.90   (13.2)	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)
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)   IMIANI 76,400,517 97,231,127 27.3 10,066,716 10,979,231 912.605 9.1 131.76 112.92 (14.3)   IMBAHA 45,694,021 55,364,717 21.2 5,042,885 5,235,175 192,290 3.8 110.36 94.56 (14.3)   IMBAHA 45,694,021 55,364,717 21.2 5,042,885 5,235,175 192,290 3.8 110.36 94.56 (14.3)   IMBAHA 45,694,021 55,364,717 21.2 5,042,885 5,235,175 192,290 3.8 110.36 94.56 (14.3)   IMBAHA 45,694,021 55,364,717 21.2 5,042,885 5,235,175 192,290 3.8 110.36 94.56 (14.3)   IMBAHA 45,694,021 55,364,717 21.2 5,042,885 5,235,175 192,290 3.8 110.36 94.56 (14.3)   IMBAHA 45,694,021 68,754,178,99 21.5 215,169,621 223,001,001 142,005,621 23,001,001 142,001,001,001 142,001,001,001 142,001,001,001,001,001,001,001,001,001,00											
NEMAHA 45.694.021 55.364.717 21.2 5.042.865 5.235.175 192.290 3.8 110.36 94.56 (14.3)  RILEY 134.996.949 168.264.803 24.6 19.738.800 21.072.395 1.333.915 6.8 146.21 125.23 (14.3)  RENO 246.805.627 302.108.791 22.4 34.819.116 36.293.872 1.474.756 4.2 141.08 120.14 (14.8)  RENO 246.805.627 302.108.791 22.4 34.819.116 36.293.872 1.474.756 4.2 141.08 120.14 (14.8)  RENO 246.805.627 302.108.791 22.4 34.819.116 36.293.872 1.474.756 4.2 141.08 120.14 (14.8)  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)  EMPANDS 32.010.023 39.929.920 24.7 3.803.590 3.99.069 195.479 5.1 118.82 100.15 (15.7)  CHEROKEE 62.429.665 71.386.945 14.4 7.497.187 7.177.202 (319.985) (4.3) 120.09 100.53 (16.3)  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)  RENON 45.922.210 55.550.83 21.0 6.084.323 6.111.506 27.183 0.4 132.49 110.0 (17.0)  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)  THOMAS 51.274.302 61.291.770 19.5 6.887.270 6.792.392 (19.877) (1.4) 134.32 110.92 (17.5)  BARBER 52.476.873 58.548.456 11.6 6.761.055 6.209.454 (551.601) (8.2) 128.84 106.00 (17.7)  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)  SHANNE 65.142.897 784.924.279 38.9 100.788.590 113.189.136 12.400.546 12.3 178.3 114.4 (27.9)  SILENYEWORTH 128.813.218 193.955.909 50.6 19.880.940 24.188.871 (42.777.91) 21.5 154.34 124.25 (19.3)  SIMBER 87.480.339 109.855.544 25.6 13.821.289 14.003.612 182.322 1.3 157.99 127.47 (19.3)  SIMMER 87.480.339 109.855.544 25.6 13.821.289 14.003.612 182.322 1.3 157.99 127.47 (19.3)  SIMMER 87.480.339 109.855.544 25.6 13.821.289 14.003.612 182.322 1.3 157.99 127.47 (19.3)  SIMMER 87.480.339 109.855.544 25.6 13.821.289 14.003.612 182.322 1.3 157.99 127.47 (19.3)  SIMMER 87.480.339 109.855.544 25.6 13.821.289 14.003.612 182.322 1.3 157.99 127.47 (19.3)  SIMMER 87.480.339 109.855.544 25.6 13.821.289 14.003.612 182.322 1.3 157.99 127.47 (19.3)  SIMMER 234.440.955 25.66.954 20.9	STAFFORD	45,679,511	57,624,052	26.1	5,868,915	6,393,474					
SEDGWICK 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) RENO 246,805,627 302,108,791 22.4 34,819,116 36,293,872 1,474,756 4.2 141.08 120.14 (14.8) RENO 191,69,356 34,738,476 19.1 4,353,622 4,388,575 34,953 0.8 149.25 126.33 (15.4) 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) EDWARDS 32,010,023 39,929,920 24.7 3,803,590 3,999,069 195,479 5.1 118.82 100.15 (15.4) CHEROKEE 62,429,665 71,396,945 14.4 7,497,187 7,177,202 (319,985) (4.3) 120.09 100.53 (16.3) FORD 119,459,988 150,890,539 26.3 17,861,995 18,837,947 975,952 5.5 149.52 124.65 (16.5) BROWN 45,922,210 55,550,583 21.0 6,084,323 6,111,506 27,183 0.4 132.49 1100.2 (17.0) 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) FRANCE 52,476,673 56,548,456 11.6 6,761,055 6,209,454 (551,601) (8.2) 128.84 106.06 (17.7) 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) SIAKNNEE 565,142,897 784,924,279 38.9 100,788,590 113,189,135 12,400,346 12.3 178.34 144.20 (19.1) SIAKNNEE 565,142,897 784,924,279 38.9 100,788,590 113,189,135 12,400,346 12.3 178.34 144.20 (19.1) SHEWMORTH 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) 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) SCOTT 34,356,054 40,947,418 19.2 4,719,409 4,515,709 (203,899) (4.3) 131.39,51 104.97 (120,5) SHEWIND 245,186,595 603,693,558 42.0 81,805,266 91,177,057 9,371,791 11.5 192.40 151.03 (125,5) SHERIDAN 22,586,594 30,044,947 34.8 3,129,003 3,263,043 134,039 4.3 138.54 107.16 (22.6) SHERIDAN 22,586,594 30,044,947 34.8 3,129,003 3,263,043 134,039 4.3 138.54 107.16 (22.6) SHERIDAN 22,586,594 30,044,947 34.8 3,129,003 3,263,043 134,039 4.3 138.54 107.16 (22.6) SHERIDAN 22,546,56 29,870,602 29.7 2,688,618 2,761,067 72,449 2.7 116.76 92.43 (20.8) SHERIDAN 22,586,594 30,044,947 34.8 3,129,003 3,263,043 134,039 4.3 138.54 107.16 (22.6) SHERIDAN 22,546,555 29,870,602	MIAMI NEMAHA										(14.3)
RENO 246.805.627 302.108.791 22.4 34.819.116 36.293.872 1.474.756 4.2 141.08 120.14 (14.8) 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) EDWARDS 32.010.023 39.929.920 24.7 3.803.590 3.999.069 195.479 5.1 118.82 100.15 (15.4) EDWARDS 32.010.023 39.929.920 24.7 3.803.590 3.999.069 195.479 5.1 118.82 100.15 (15.4) EDWARDS 119.459.988 150.890.539 26.3 17.861.995 18.837.947 975.952 5.5 149.52 126.33 (16.5) 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) 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) 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) BARBER 52.476.873 58.548.456 11.6 6.761.055 6.209.454 (551.601) (8.2) 128.84 106.06 (17.2) JACKSON 32.009.308 40.954.811 27.9 4.485.598 4.676.630 199.032 4.2 140.17 114.19 [18.5] SIMANNE 555.142.897 784.924.279 38.9 100.788.590 131.189.136 12.400.546 12.3 178.34 144.20 (19.1) SIMANNE 555.142.897 784.924.279 38.9 100.788.590 131.19.136 12.400.546 12.3 178.34 144.20 (19.1) SIMANNE 87.480.339 109.855.544 25.6 13.821.289 14.003.612 182.322 1.3 157.99 127.47 (19.3) SIMENRA 87.480.339 109.855.544 25.6 13.821.289 14.003.612 182.322 1.3 157.99 127.47 (19.3) SIMENRA 87.480.339 109.855.544 25.6 13.821.289 14.003.612 182.322 1.3 157.99 127.47 (19.3) SIMENRA 87.480.339 109.855.544 25.6 13.821.289 14.003.612 182.322 1.3 157.99 127.47 (19.3) SIMENRA 87.480.339 109.855.544 25.6 13.821.289 14.003.612 182.322 1.3 157.99 127.47 (19.3) SIMENRA 87.480.339 109.855.544 25.6 13.821.289 14.003.612 182.322 1.3 157.99 127.47 (19.3) SIMENRA 87.480.339 109.855.544 25.6 13.821.289 14.003.612 182.322 1.3 157.99 127.47 (19.3) SIMENRA 87.480.339 109.855.544 25.6 13.821.289 14.003.612 182.322 1.3 157.99 127.47 (19.3) SIMENRA 87.480.339 109.855.544 25.6 13.821.289 14.003.612 182.322 1.3 157.99 127.47 (19.3) SIMENRA 97.480.339 109.855.544 25.6 13.821.289 14.003.612 182.322 1.3 157.99 127.47 (19.3) SIMENRA 97.480.339 109.855.544 25.6 13.821.289 14.	RILEY	134.996,949									
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) 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) CHEROKEE 62,429,665 71,396,945 14.4 7,497,187 7,177,202 (319,985) (4.3) 120.09 100.53 (16.3) 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) 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) 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) BARBER 52,476,873 58,548,456 11.6 6,761,055 6,209,454 (551,601) (8.2) 128.84 106.06 (17.7) BARBER 52,476,873 58,548,456 11.6 6,761,055 6,209,454 (551,601) (8.2) 128.84 106.06 (17.7) SIKANNEE 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) SIKANNEE 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) SIKANNER 87,480,339 109,855,544 25.6 13,821,289 14,003,612 182,322 1.3 157.99 127.47 (19.3) SIKANNER 87,480,339 109,855,544 25.6 13,821,289 14,003,612 182,322 1.3 157.99 127.47 (19.3) SIKANNER 87,480,339 109,855,544 25.6 13,821,289 14,003,612 182,322 1.3 157.99 127.47 (19.3) SIKANNER 87,480,339 109,855,544 25.6 13,821,289 14,003,612 182,322 1.3 157.99 127.47 (19.3) SIKANNER 87,480,339 109,855,544 25.6 13,821,289 14,003,612 182,322 1.3 157.99 127.47 (19.3) SIKANNER 87,480,339 109,855,544 25.6 13,821,289 14,003,612 182,322 1.3 157.99 127.47 (19.3) SIKANNER 87,480,339 109,855,544 25.6 13,821,289 14,003,612 182,322 1.3 157.99 127.47 (19.3) SIKANNER 87,480,339 109,855,544 25.6 13,821,289 14,003,612 182,322 1.3 157.99 127.47 (19.3) SIKANNER 87,480,339 109,855,544 25.6 13,821,289 14,003,612 182,322 1.3 157.99 127.47 (19.3) SIKANNER 87,480,339 109,855,544 25.6 13,821,289 14,003,612 182,322 1.3 157.99 127.47 (19.3) SIKANNER 87,480,339 109,855,544 25.6 13,821,289 14,003,612 182,322 1.3 157.99 127.47 (19.3) SIKANNER 87,480,339 109,855,544 25.6 13,821,289 14,003,612 182,322 1.3 157.99 127.47 (19.3) SIKANNER 97,480,480,480,	RENO							4.2	141.08	120.14	(14.8)
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) CHEROKEE 62.429.665 71.396.945 14.4 7.497.187 7.177.202 (319.985) (4.3) 120.09 100.53 (16.3) 119.459.988 150.890.539 26.3 17.861.995 18.837.947 975.952 5.5 149.52 124.85 (16.5) 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) 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) 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) BARBER 52.476.873 58.548.456 11.6 6.761.055 6.209.454 (551.601) (8.2) 128.84 106.06 (17.7.5) BARBER 52.476.873 58.548.456 11.6 6.761.055 6.209.454 (551.601) (8.2) 128.84 106.06 (17.7.5) SEMARD 130.116.403 152.737.061 17.4 16.395.660 15.825.442 (570.218) (3.5) 126.01 103.61 (17.8) JACKSON 32.009.308 40.955.811 27.9 4.486.598 4.676.630 190.032 4.2 140.17 114.19 (18.5) SIMNEE 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) 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) 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) SIENEMAN 38.360.007 49.444.785 28.9 5.049.787 5.238.451 188.665 3.7 131.64 105.95 (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) 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) 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) SIERIDAN 22.586.194 30.448.947 34.8 3.129.003 3.263.043 134.039 4.3 138.54 107.16 (22.6) DOUGLAS 230.120.386 326.986.052 42.1 36.713.520 39.428.108 2.714.588 7.4 159.54 120.58 (22.4) DOUGLAS 230.120.386 326.986.052 42.1 36.713.520 39.428.108 2.714.588 7.4 159.54 120.58 (22.4) DOUGLAS 230.120.386 326.986.052 42.1 36.713.520 39.428.108 2.714.588 7.4 159.54 120.58 (22.4) DOUGLAS 230.120.386 326.986.052 42.1 36.713.520 39.428.108 2.714.588 7.4 159.54 120.58 (22.4) DOUGLAS 230.120.386 326.98	DONIPHAN										
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) 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) 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) THOMAS 51,274,302 61,291,170 19.5 6.887,270 6.792,392 (94.877) (1.4) 134.32 110.62 (17.5) BARBER 52,476,873 58.548,456 11.6 6.761,055 6.209,454 (551,601) (8.2) 128.84 106.06 (17.7) SEMARD 130,116.403 152,737,061 17.4 16.395,660 15,825,442 (570,218) (3.5) 126.01 103.61 (17.8) 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) 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) 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) 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) SCOTT 34,355,054 40,947,418 19.2 4,719,409 4,515,709 (203,699) (4.3) 137.37 110.28 (19.7) 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) 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) 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) CRAWFORD 82,344,94 105,046,185 27.6 12,473,025 12,204,266 (268,759) (2.2) 151.47 116.18 (23.3) 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) 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)	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)
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)  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)  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)  BRABBER 52,476,873 58,548,456 11.6 6,761,055 6,209,454 (551,601) (8.2) 128.84 106.06 (17.7)  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)  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)  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)  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)  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)  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)  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)  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)  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)  CRAWFORD 82,344,394 105,046,185 27.6 12,473,025 12,204,266 (268,759) (2.2) 151.47 116.18 (22.6)  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)  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)  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)	CHEROKEE FORD										(16.3) (16.5)
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) BARBER 52,476,873 58,548,456 11.6 6,761,055 6,209,454 (551,601) (8.2) 128.84 106.06 (17.7) 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) JACKSON 32,009,308 40,954,811 27.9 4,486,598 4,676,630 190,032 4.2 140.17 114.19 SHAWNEE 565,142,997 784,924,279 38.9 100,788,590 113,189,136 12,400,546 12.3 178.34 144.20 (19.1) 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) 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) 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) 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) 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) 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) 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) SHERIDAN 22,586,194 30,448,947 34.8 3,129,003 3,263,043 134,039 4.3 138.54 107.16 (22.5) 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) 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) 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)	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)
BARBER 52,476,873 58,548,456 11.6 6.761,055 6.209,454 (551,601) (8.2) 128.84 106.06 (17.7)  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)  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)  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)  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)  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)  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)  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)  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)  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)  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)  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)  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)  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)	JEFFERSON THOMAS					6,792,392		(1.4)	134.32	110.82	(17.5)
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) 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) 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) 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) 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) 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) CHEYENNE 23,026,456 29,870,602 29.7 2,688,618 2,761,607 72,449 2.7 116.76 92.43 (20.8) 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) 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) 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) 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) TOTAL \$11,351,914,626 \$14,105,037,926 24.3% \$1,480,258,945 \$1,571,561,074 \$91,302,129 6.2% 130.40 111.42 (14.6)	BARBER										
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) SURNER 87,480,339 109.855,544 25.6 13.821,289 14.003,612 182,322 1.3 157.99 127.47 (19.3) 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) 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) 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) WYANDOTTE 425,186,595 603,693,558 42.0 81.805,266 91.177,057 9.371,791 11.5 192.40 151.03 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) 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) 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) 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)	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)
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) 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) 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) 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) WYANDOTTE 23,026,456 29,870,602 29.7 2,688,618 2,761,067 72,449 2.7 116,76 92.43 (20.8) 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) 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) 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) 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) 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) TOTAL \$11,351,914,626 \$14,105,037,926 24.3% \$1,480,258,945 \$1,571,561,074 \$91,302,129 6.2% 130.40 111.42 (14.6)	SHAWNEE LEAVENWORTH										(19.1) (19.3)
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) 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) 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) 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) 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) 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) 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) 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)  TOTAL \$11,351,914,626 \$14,105,037,926 24.3% \$1,480,258,945 \$1,571,561,074 \$91,302,129 6.2% 130.40 111.42 (14.6)	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)
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) 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) 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) 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) 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) 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) 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) TOTAL \$11,351,914,626 \$14,105,037,926 24.3% \$1,480,258,945 \$1,571,561,074 \$91,302,129 6.2% 130.40 111.42 (14.6)	SHERMAN SCOTT										
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) 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) 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) 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) 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) TOTAL \$11,351,914,626 \$14,105,037,926 24.3% \$1,480,258,945 \$1,571,561,074 \$91,302,129 6.2% 130.40 111.42 (14.6)	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)
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) 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) 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) 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) TOTAL 511,351,914,626 \$14,105,037,926 24.3% \$1,480,258,945 \$1,571,561,074 \$91,302,129 6.2% 130.40 111.42 (14.6)	CHEYENNE WYANDOTTE						9,371,791			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)  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)  TOTAL \$11,351,914,626 \$14,105,037,926 24.3% \$1,480,258,945 \$1,571,561,074 \$91,302,129 6.2% 130.40 111.42 (14.6)	SHERIDAN	22,586,194	30,448,947	34.8	3.129.003	3,263,043	134,039	4.3	138.54	107.16	
TOTAL \$11,351,914,626 \$14,105,037,926 24.3% \$1,480,258,945 \$1,571,561,074 \$91,302,129 6.2% 130.40 111.42 (14.6)	DOUGLAS						2,714,588	7.4	159.54	120.58	(24.4)
	JOHNSON										355
				24.3% \$	1,480,258,945	\$1,571,561,074	\$91,302.129	6.2%	130.40	111.42	(14,6)