

Approved

Date

3/6/90

MINUTES OF THE House COMMITTEE ON Taxation

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

9:00 a.m. on March 2, 1990 in room 519-S of the Capitol.

All members were present except:

Representative Grotewiel, absent

Representative Pottorff, excused

Representative Spaniol, excused

Representative Lowther, excused

Committee staff present:

Tom Severn, Research Department

Chris Courtwright, Research Department

Don Hayward, Revisor's Office

Lenore Olson, Committee Secretary

Conferees appearing before the committee:

Representative Vancrum

Representative Reardon

Fred Brown, Overland Park

Bill Young, Kansas City, Kansas, City Council

Tom Burgess, Kansas Business Association

A motion was made by Representative Reardon, seconded by Representative Harder, to introduce a bill which would allow establishment of an employee benefits fund for employees of the Kansas City Library. The motion carried.

A motion was made by Representative Fuller, seconded by Representative Shore, to introduce a resolution for a 1¢ increase in the state sales tax; revenues to reduce general fund levies of every U.S. school district in Kansas. The motion carried.

Representative Vancrum testified in support of HCR 5052, stating that this bill is a blending of HCR 5039, HCR 5043 and HCR 5048. He also stated that this bill offers significant reductions in property taxes for homeowners, commercial real estate, and farm outbuildings in every county without requiring the imposition of new taxes for replacement revenue.

(Attachment 1)

Representative Vancrum also reviewed data prepared by the Kansas State Dept. of Education comparing 1988 assessed valuations, the estimated 1989 assessed valuations, and proposed changes in the estimated 1989 assessed valuations. (PLAN #13) (Attachment 2)

Representative Reardon testified in support of HCR 5052 and reviewed proposed changes it would make on business machinery and on merchants' and manufacturers' inventories.

Fred Brown, Overland Park, testified in support of HCR 5052, stating that his property tax increases in the last two years was the primary reason for him to leave his business. His 1988 profit losses were about \$20,000 and in 1989 were about \$35,000; his property taxes went from \$3,800 in 1988 to \$12,900 in 1989 and his personal property and inventory taxes decreased from \$4,000 to only \$2000. Mr. Brown also stated that he has no objection to the appraisal on his home and business, but the classification system caused him to close his business.

Bill Young, Council Member, Kansas City, Kansas, testified in support of HCR 5052, stating that they support this bill because it puts inventories back on tax rolls, thereby decreasing the added tax burden which has been placed on the residential and commercial property owners of Wyandotte County due to the exemption of merchants and manufacturers' inventories under the original classification amendment. (Attachment 3)

CONTINUATION SHEET

MINUTES OF THE House COMMITTEE ON Taxation,
room 519-S, Statehouse, at 9:00 a.m./p.m. on March 2, 1990,

Tom Burgess, Kansas Business Association, testified in support of HCR 5052, stating that this bill cannot be viewed as a cure-all for the present tax crisis, but would be a small step toward tax equity. He requested the Committee to consider all possible solutions and come up with the best solution to help the most taxpayers. (Attachment 4)

Chairman Roe distributed data from the Department of Revenue on assessed valuations relating to HCR 5052. (Attachment 5)

Chairman Roe announced that the hearing on HCR 5052 would be continued next week Tuesday at 12:30 p.m.

The minutes of March 1, 1990, were approved.

The meeting adjourned at 9:50 a.m.

HOUSE COMMITTEE ON TAXATION

DATE 3/2/90

STATE OF KANSAS



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HOUSE OF
REPRESENTATIVES

PRESS RELEASE

For more information contact
Representatives Bob Vancrum,
Joan Adam, J. C. Long, Bill Reardon,
Vince Snowbarger, Dennis Spaniol,
Larry Turnquist and Donna Whiteman
State Capitol
Topeka, Kansas 66612

FOR IMMEDIATE RELEASE

1:00 PM, February 28, 1990

Bi-partisan task force completes negotiations, introduces compromise
Reclassification Amendment.

A bi-partisan group of Legislators from all parts of Kansas today announced the introduction of a compromise Reclassification Amendment. This new Amendment is the result of many, many hours of negotiation and compromise. We feel it not only resolves the conflicts between various earlier Reclassification Amendments, but also eliminates most of the objections which Legislators and others have raised about HCR 5039, 5043 and 5048.

The Amendment would make the following changes:

1. Residential real estate, both single family and multi-family (apartments) -- 10% reduced from 12%.
2. Commercial and industrial real estate, including farm outbuildings and other improvements on Ag-land -- 20% down from 30%.
3. Vacant lots -- 10% down from 12%.
4. Business machinery and equipment, allowing full seven year straight line depreciation as in existing Constitution -- 30% up from 20%.

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Attachment 1

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5. Merchant's inventory restored but with 60% allowance for obsolescence and cost of goods sold -- 25%* (actually 16-2/3% as compared to 30% 1988 level).

6. Manufacturer's inventory restored at 25%* down from 30%.

7. State assessed property assessed at 35% up from 30%**.

8. Non-profit benevolent and charitable associations (lodges) -- 12% down from 30%.

*Merchants, manufacturers and livestock inventory will all now be separate classes and language has been added to allow the future Legislators by statutory exemption to partially exempt, phaseout or tax in another manner these three categories of inventory. We are working on an amendment for special handling of livestock, perhaps as automobile inventories are currently handled.

**Please note that utilities tax burden will still be below what they were in 1988, eliminating the unintended 17% rollback for utility which occurred in 1989 under the existing Constitution.

Today a bi-partisan group of Legislators from all parts of Kansas jointly announced the introduction of HCR 5052, a compromise Reclassification Amendment that appears to have broad bi-partisan support. The Amendment cuts residential assessment rates by one-sixth and commercial assessment rates by one-third and achieves the savings by restoring part of the tax removed from business inventories, manufacturing machinery and equipment and restoring utility taxes to approximately their 1988 level.

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A spokesman for the bi-partisan group, Rep. Vancrum, noted that this was the first Constitutional Amendment which offered significant reductions in property taxes for homeowners, commercial real estate and farm outbuildings in every county, without requiring the imposition of a new tax for replacement revenue. Rep. Reardon added that it was the most responsible plan introduced to date, directly addressing the tax shifts that occurred under the present Classification Amendment without creating new favored classes of property. Rep. Adam noted that the plan would leave merchants inventory at about half of their 1988 levels and would allow legislature in 1991 or thereafter to enact further partial or total exemptions or phaseouts for inventory. Rep. Snowbarger added that it was the first such plan that would cut homeowners and apartment owners' taxes to an equal assessment rate of 10%.

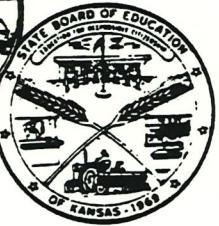
Rep. Spaniol pointed out that the amendment provided it would be voted upon in June of this year, thereby permitting the use of the plan for computing 1990 taxes. This plan is straightforward, fair and easy to implement, and does not require taxpayers to suffer through another year of outrageous tax shifts and political posturing in order to get relief.

The group also passed out comprehensive computer runs by County prepared by the Department of Education showing both the shifts that occurred from 1988 to 1989 and the projected results under HCR 5052, if it would have been implemented in 1989.

In conclusion, Rep. Vancrum stated, "We simply have to return to the status quo for at least a short time to stop the tremendous property tax shifts that occurred due to exemptions of certain classes from the tax rolls at the same time reappraisal was occurring. The passage of this Amendment would permit us to avoid the huge disruption

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in property taxes experienced in 1989 without creating new tax burdens for our citizens in 1991."



TO: Legislative Research Department
FROM: State Department of Education
SUBJECT: Proposed Effects of Classification Proposal (County)
PLAN #13

Attached is a computer printout (county) which compares the 1988 assessed valuations, the estimated 1989 assessed valuations, and proposed changes in the estimated 1989 assessed valuations (PLAN #13). The 1989 estimated valuations provided do not take into account the effects of informal hearings and appeals which were authorized by the special session. In some counties, these changes could be substantial.

Listed below is a description of the information following.

- Column 1 - 1988 Assessed valuations by subclass
- 2 - Percent of the subclass to the total valuations in Column 1
- 3 - Estimated 1989 assessed valuations by subclass
- 4 - Percent of the subclass to the total valuations in Column 3
- 5 - Estimated 1989 assessed valuations using different assessment ratios (PLAN #13) (see attachment)
- 6 - Percent of the subclass to the total valuations in Column 5

3/2/90

Attachment 2

	<u>Current Ratios</u>	<u>PLAN #13 Proposed Ratios</u>
<u>URBAN REAL ESTATE</u>		
Residential-Multi-Family	12%	10%
Residential-Other	12%	10%
Vacant Lots	12%	10%
Other Commercial	30%	20%
Agricultural	30%	30%
TOTAL Urban Real Estate		
<u>RURAL REAL ESTATE</u>		
Residential	12%	10%
Vacant Lots	12%	10%
Other Commercial	30%	20%
Agricultural	30%	30%
TOTAL Rural Real Estate		
<u>TANGIBLE URBAN PERSONAL PROPERTY</u>		
Gas and Oil	30%	30%
Business Machinery & Equipment	20%	30%
All Other Personal	30%	30%
Mobile Homes	12%	10%
Motor Vehicles	30%	30%
TOTAL Tangible Urban		
<u>TANGIBLE RURAL PERSONAL PROPERTY</u>		
Gas and Oil	30%	30%
Business Machinery & Equipment	20%	30%
All Other Personal	30%	30%
Mobile Homes	12%	10%
Motor Vehicles	30%	30%
TOTAL Tangible Rural		
<u>EXEMPT PROPERTY</u>		
Merchants' Inventory	0%	16.67%
Manufacturers' Inventory	0%	25%
Livestock	0%	25%
Motor Vehicle Dealer Inventory	0%	0%
Feedlots	0%	25%
Farm Machinery	0%	0%
Business Aircraft	0%	0%
TOTAL Exempt Property		
<u>TOTAL PERSONAL PROPERTY</u>		
<u>STATE ASSESSED</u>		
Urban Public Service Corporations	30%	35%
Rural Public Service Corporations	30%	35%
Utility Inventory	30%	35%
TOTAL State Assessed		
<u>TOTAL STATE ASSESSED</u>		

***** STATE TOTALS *****

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	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	1,123,448,429	9.90	RESIDENTIAL MULTI FAMILY	299,141,076	2.11	249,283,236	1.63	-13.2% Resid
VACANT LOTS	55,585,441	0.49	RESIDENTIAL OTHER	3,676,082,435	25.99	3,063,389,773	22.55	
ALL OTHER	2,491,767,098	21.95	VACANT LOTS	135,161,208	0.96	112,633,896	0.63	
TOTAL URBAN REAL ESTATE	3,670,800,928	32.34	OTHER COMMERCIAL	2,728,934,816	19.29	1,819,271,682	13.39	-30.5% C&I
			AGRICULTURAL	10,428,719	0.07	10,428,719	0.06	
			TOTAL URBAN REAL ESTATE	6,849,748,254	48.42	5,255,007,306	38.68	
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	1,373,221,632	12.10	RESIDENTIAL	759,576,834	5.37	632,978,162	4.66	
AGRICULTURAL IMPROVEMENT	285,964,793	2.52	VACANT LOTS	23,945,183	0.17	19,970,912	0.15	
HOME SITES/PLANNED SUB DIV.	338,344,275	2.98	OTHER COMMERCIAL	300,036,194	3.53	333,354,124	2.45	
BPOU COMMERCIAL	156,387,083	1.38	AGRICULTURAL	1,518,658,531	10.74	1,518,658,531	11.18	
TOTAL RURAL REAL ESTATE	2,153,917,785	18.97	TOTAL RURAL REAL ESTATE	2,802,236,745	19.81	2,504,961,729	18.44	
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
GAS AND OIL	1,132,435,207	9.98	URBAN					
MERCHANTS INVENTORY	447,978,394	3.95	GAS AND OIL	3,127,722	0.02	3,127,722	0.02	
MANUFACTURERS INVENTORY	302,553,851	2.67	BUSINESS MACH. & EQUIP.	487,405,998	3.45	731,109,022	5.38	
LIVESTOCK	113,759,497	1.00	ALL OTHER PERSONAL	63,029,554	0.45	63,029,554	0.46	
BUSINESS MACH. & EQUIP.	873,729,421	7.70	MOBILE HOMES	31,602,990	0.22	26,335,713	0.19	
ALL OTHER PERSONAL	322,915,490	2.84	MOTOR VEHICLES	42,659,478	0.30	42,659,478	0.31	
			TOTAL URBAN PROPERTY	627,825,742	4.44	866,261,489	6.38	
			RURAL					
			GAS AND OIL	1,198,748,479	8.47	1,198,748,479	8.82	
			BUSINESS MACH. & EQUIP.	195,656,089	1.38	293,484,158	2.16	
			ALL OTHER PERSONAL	34,312,773	0.24	34,312,773	0.25	
			MOBILE HOMES	17,746,982	0.13	14,789,097	0.11	
			MOTOR VEHICLES	62,450,208	0.44	62,450,208	0.46	
			TOTAL RURAL PROPERTY	1,508,914,531	10.67	1,603,784,715	11.80	
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00	248,893,889	1.63	
			MANUFACTURERS INVENTORY	0	0.00	252,127,198	1.86	
			LIVESTOCK	0	0.00	100,183,008	0.74	
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00	
			FEEDLOTS	0	0.00	6,705,957	0.05	
			FARM MACHINERY	0	0.00	0	0.00	
			BUSINESS AIRCRAFT	0	0.00	0	0.00	
			TOTAL EXEMPT PROPERTY	0	0.00	607,912,052	4.47	
TOTAL PERSONAL PROPERTY	3,193,371,860	28.13	TOTAL PERSONAL PROPERTY	2,136,740,273	15.11	3,077,938,256	22.65	
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	2,333,823,827	20.56	PUBLIC SERVICE CORP.	532,876,301	3.77	621,685,463	4.58	
			RURAL PUBLIC SERVICE CORP.	1,782,838,833	12.60	2,079,990,085	15.31	
			UTILITY INVENTORY	40,879,725	0.29	47,692,738	0.35	
			TOTAL STATE ASSESSED	2,356,614,859	16.64	2,749,368,284	20.23	
TOTAL ASSESSED VALUATION	11,351,914,400	100.00	TOTAL ASSESSED VALUATION	14,145,340,131	100.00	13,587,295,577	100.00	

STATE TOTALS

COUNTY TOTALS

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	1988 ASSESSED VALUATION	X OF		1989 ASSESSED VALUATION	X OF		1989 ASSESSED PLAN #13	X OF
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	4,589,460	8.22	RESIDENTIAL MULTI FAMILY	23,102	0.04		19,252	0.03
VACANT LOTS	139,320	0.25	RESIDENTIAL OTHER	12,059,597	21.07		10,049,626	17.30
ALL OTHER	9,793,325	17.54	VACANT LOTS	164,928	0.29		137,439	0.24
TOTAL URBAN REAL ESTATE	14,522,105	26.02	OTHER COMMERCIAL	7,694,715	13.44		5,129,759	8.83
			AGRICULTURAL	137,340	0.24		137,340	0.24
			TOTAL URBAN REAL ESTATE	20,079,685	35.08		15,473,416	26.63
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	8,660,795	15.52	RESIDENTIAL	5,019,718	8.77		4,183,082	7.20
AGRICULTURAL IMPROVEMENT	2,644,925	4.74	VACANT LOTS	22,008	0.04		18,340	0.03
HOME SITES/PLANNED SUB DIV.	2,116,695	3.80	OTHER COMMERCIAL	4,624,390	8.08		3,082,896	5.31
SPOT COMMERCIAL	1,174,370	2.10	AGRICULTURAL	9,733,130	17.01		9,733,130	16.75
TOTAL RURAL REAL ESTATE	14,398,785	26.15	TOTAL RURAL REAL ESTATE	19,399,246	33.89		17,017,448	29.29
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
GAS AND OIL	1,349,460	2.42	URBAN					
MERCHANTS INVENTORY	1,430,400	2.56	GAS AND OIL	1,600	0.00		1,600	0.00
MANUFACTURERS INVENTORY	2,754,725	4.93	BUSINESS MACH. & EQUIP.	2,524,966	4.41		3,787,449	6.52
LIVESTOCK	1,113,635	2.00	ALL OTHER PERSONAL	280,002	0.49		280,002	0.48
BUSINESS MACH. & EQUIP.	1,367,850	2.45	MOBILE HOMES	70,220	0.12		58,516	0.10
ALL OTHER PERSONAL	7,585,520	13.59	MOTOR VEHICLES	205,562	0.36		205,562	0.35
			TOTAL URBAN PROPERTY	3,082,350	5.39		4,333,129	7.46
			RURAL					
			GAS AND OIL	1,147,693	2.01		1,147,693	1.98
			BUSINESS MACH. & EQUIP.	1,495,353	2.61		2,243,030	3.86
			ALL OTHER PERSONAL	212,135	0.37		212,135	0.37
			MOBILE HOMES	53,139	0.09		44,282	0.08
			MOTOR VEHICLES	674,850	1.18		674,850	1.16
			TOTAL RURAL PROPERTY	3,583,170	6.26		4,321,990	7.44
			EXEMPT PROPERTY					
			MERCHANTABILITY	0	0.00		794,816	1.37
			MANUFACTURERS INVENTORY	0	0.00		2,295,595	3.95
			LIVESTOCK	0	0.00		928,025	1.60
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		4,018,436	6.92
TOTAL PERSONAL PROPERTY	15,601,590	27.95	TOTAL PERSONAL PROPERTY	6,665,520	11.65		12,673,555	21.81
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	11,098,627	19.88	PUBLIC SERVICE CORP.	1,907,814	3.33		2,223,770	3.83
			RURAL PUBLIC SERVICE CORP.	7,113,656	15.92		10,632,340	18.30
			UTILITY INVENTORY	68,127	0.12		79,481	0.14
			TOTAL STATE ASSESSED	11,089,599	19.38		12,937,791	22.27
TOTAL ASSESSED VALUATION	55,821,107	100.00	TOTAL ASSESSED VALUATION	57,234,050	100.00		58,102,210	100.00

COUNTY ASSESSED VALUATION COMPARISON REPORT
COUNTY NAME
COUNTY TOTALS

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	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	1,433,990	3.89	RESIDENTIAL MULTI FAMILY	8,629	0.02		7,191	0.02
VACANT LOTS	72,350	0.20	RESIDENTIAL OTHER	5,717,206	14.77		4,764,319	11.84
ALL OTHER	4,881,760	13.26	VACANT LOTS	54,248	0.14		43,223	0.11
TOTAL URBAN REAL ESTATE	6,398,100	17.35	OTHER COMMERCIAL	2,262,489	5.83		1,508,311	3.75
			AGRICULTURAL	16,815	0.04		16,815	0.04
			TOTAL URBAN REAL ESTATE	8,059,407	20.83		6,341,659	15.77
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	10,695,430	29.04	RESIDENTIAL	3,535,548	9.14		2,746,278	7.32
AGRICULTURAL IMPROVEMENT	3,418,770	9.28	VACANT LOTS	5,852	0.02		4,877	0.01
HOME SITES/PLANNED SUB DIV.	865,030	2.35	OTHER COMMERCIAL	2,776,972	7.18		1,851,296	4.60
SPOT COMMERCIAL	177,990	0.48	AGRICULTURAL	11,066,802	28.60		11,066,802	27.51
TOTAL RURAL REAL ESTATE	15,157,220	41.16	TOTAL RURAL REAL ESTATE	17,385,174	44.92		15,869,253	39.45
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	787,345	2.14	GAS AND OIL	0	0.00		0	0.00
MERCHANTS INVENTORY	1,240,905	3.37	BUSINESS MACH. & EQUIP.	282,427	0.73		423,641	1.05
MANUFACTURERS INVENTORY	1,107,829	3.01	ALL OTHER PERSONAL	67,750	0.18		67,750	0.17
LIVESTOCK	1,314,325	3.57	MOBILE HOMES	21,005	0.05		17,504	0.04
BUSINESS MACH. & EQUIP.	766,825	2.08	MOTOR VEHICLES	139,394	0.34		139,394	0.35
ALL OTHER PERSONAL	335,296	0.91	TOTAL URBAN PROPERTY	510,576	1.32		648,289	1.61
			RURAL					
			GAS AND OIL	675,364	1.75		675,364	1.68
			BUSINESS MACH. & EQUIP.	125,292	0.32		187,938	0.47
			ALL OTHER PERSONAL	108,591	0.28		108,591	0.27
			MOBILE HOMES	34,015	0.09		28,346	0.07
			MOTOR VEHICLES	673,584	1.74		673,584	1.67
			TOTAL RURAL PROPERTY	1,616,846	4.18		1,673,823	4.16
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		689,521	1.71
			MANUFACTURERS INVENTORY	0	0.00		923,187	2.30
			LIVESTOCK	0	0.00		1,095,266	2.72
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		2,707,974	6.73
TOTAL PERSONAL PROPERTY	5,552,545	15.08	TOTAL PERSONAL PROPERTY	2,127,422	5.50		5,030,086	12.51
STATE ASSESSED			STATE ASSESSED					
			PUBLIC SERVICE CORP.	1,059,938	2.74		1,236,587	3.07
PUBLIC SERVICE CORP.	9,727,704	26.42	RURAL PUBLIC SERVICE CORP.	9,377,435	24.23		10,940,278	27.20
			UTILITY INVENTORY	689,398	1.78		804,293	2.00
			TOTAL STATE ASSESSED	11,126,771	28.75		12,981,158	32.27
TOTAL ASSESSED VALUATION	36,825,569	100.00	TOTAL ASSESSED VALUATION	38,698,774	100.00		40,222,356	100.00

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COUNTY ASSESSED VALUATION COMPARISON REPORT
COUNTY NAME
COUNTY TOTALS

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	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	4,123,225	8.32	RESIDENTIAL MULTI FAMILY	132,912	0.24		110,760	0.20
VACANT LOTS	0	0.00	RESIDENTIAL OTHER	11,485,251	20.46		9,571,004	17.44
ALL OTHER	11,306,523	22.82	VACANT LOTS	169,257	0.30		141,047	0.26
TOTAL URBAN REAL ESTATE	15,429,750	31.14	OTHER COMMERCIAL	8,609,203	15.34		5,739,411	10.46
			AGRICULTURAL	24,505	0.04		24,505	0.04
			TOTAL URBAN REAL ESTATE	20,421,128	36.39		15,586,727	28.40
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	6,302,185	12.72	RESIDENTIAL	4,736,578	8.44		3,947,133	7.19
AGRICULTURAL IMPROVEMENT	5,011,740	10.11	VACANT LOTS	47,570	0.08		39,642	0.07
HOME SITES/PLANNED SUB DIV.	633,830	1.28	OTHER COMMERCIAL	5,133,288	9.15		3,422,158	6.24
SPOT COMMERCIAL	1,862,800	3.76	AGRICULTURAL	11,457,612	20.42		11,457,612	20.88
TOTAL RURAL REAL ESTATE	13,810,335	27.87	TOTAL RURAL REAL ESTATE	21,375,048	38.09		18,866,545	34.38
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
GAS AND OIL	7,585	0.02	URBAN					
MERCHANTS INVENTORY	1,059,785	3.15	GAS AND OIL	0	0.00		0	0.00
MANUFACTURERS INVENTORY	1,118,715	2.26	BUSINESS MACH. & EQUIP.	3,919,475	6.98		5,879,213	10.71
LIVESTOCK	860,030	1.74	ALL OTHER PERSONAL	180,742	0.32		180,742	0.33
BUSINESS MACH. & EQUIP.	7,193,420	14.32	MOBILE HOMES	152,125	0.27		126,770	0.23
ALL OTHER PERSONAL	1,531,340	3.09	MOTOR VEHICLES	176,860	0.32		176,860	0.32
			TOTAL URBAN PROPERTY	4,429,202	7.89		6,363,585	11.60
			RURAL					
			GAS AND OIL	182,419	0.33		182,419	0.33
			BUSINESS MACH. & EQUIP.	583,981	1.04		875,972	1.60
			ALL OTHER PERSONAL	120,287	0.21		120,287	0.22
			MOBILE HOMES	167,128	0.30		139,273	0.25
			MOTOR VEHICLES	518,317	0.92		518,317	0.94
			TOTAL RURAL PROPERTY	1,572,132	2.80		1,836,268	3.35
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		866,710	1.58
			MANUFACTURERS INVENTORY	0	0.00		932,259	1.70
			LIVESTOCK	0	0.00		716,689	1.31
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		2,315,458	4.58
TOTAL PERSONAL PROPERTY	12,270,875	24.76	TOTAL PERSONAL PROPERTY	6,001,334	10.67		10,715,511	19.53
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	8,039,415	16.22	PUBLIC SERVICE CORP.	3,015,092	5.37		3,517,587	6.41
			RURAL PUBLIC SERVICE CORP.	5,309,289	9.46		6,194,133	11.29
			UTILITY INVENTORY	0	0.00		0	0.00
			TOTAL STATE ASSESSED	8,324,381	14.83		9,711,722	17.70
TOTAL ASSESSED VALUATION	49,549,595	100.00	TOTAL ASSESSED VALUATION	56,121,891	100.00		54,880,505	100.00

TOTAL ATCHISON

COUNTY TOTALS

			1988 ASSESSED VALUATION	% OF TOTAL	1989 ASSESSED VALUATION	% OF TOTAL	1989 ASSESSED PLAN #13 TOTAL	% OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE		URBAN REAL ESTATE		URBAN REAL ESTATE	
COMMERCIAL AND INDUSTRIAL	964,335	1.84	RESIDENTIAL MULTI FAMILY	68,620	0.12	57,183	0.10	
VACANT LOTS	57,840	0.11	RESIDENTIAL OTHER	7,015,052	11.98	5,845,853	9.93	
ALL OTHER	4,097,195	7.81	VACANT LOTS	73,780	0.13	61,650	0.10	
TOTAL URBAN REAL ESTATE	5,119,330	9.76	OTHER COMMERCIAL	4,308,870	7.70	3,005,883	5.11	
			AGRICULTURAL	15,540	0.03	15,540	0.03	
			TOTAL URBAN REAL ESTATE	11,482,042	19.95	8,986,109	15.29	
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	13,962,385	26.61	RESIDENTIAL	2,361,944	4.03	1,968,279	3.35	
AGRICULTURAL IMPROVEMENT	238,610	0.45	VACANT LOTS	19,524	0.03	16,270	0.03	
HOME SITES/PLANNED SUB DIV.	34,450	0.07	OTHER COMMERCIAL	2,666,079	4.55	1,777,368	3.02	
BPO/T COMMERCIAL	668,810	1.27	AGRICULTURAL	14,275,830	24.38	14,275,830	24.29	
TOTAL RURAL REAL ESTATE	14,904,255	28.40	TOTAL RURAL REAL ESTATE	19,323,377	33.00	18,037,747	30.69	
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
GAS AND OIL	15,600,265	29.73	URBAN					
MERCHANTS INVENTORY	861,475	1.64	GAS AND OIL	27,018	0.05	27,018	0.05	
MANUFACTURERS INVENTORY	475,825	0.91	BUSINESS MACH. & EQUIP.	377,311	0.64	565,967	0.96	
LIVESTOCK	1,538,330	2.97	ALL OTHER PERSONAL	123,707	0.21	123,707	0.21	
BUSINESS MACH. & EQUIP.	1,120,020	2.13	MOBILE HOMES	393	0.00	327	0.00	
ALL OTHER PERSONAL	1,688,615	3.22	MOTOR VEHICLES	120,991	0.21	120,991	0.21	
			TOTAL URBAN PROPERTY	649,420	1.11	638,010	1.43	
			RURAL					
			GAS AND OIL	15,591,996	26.63	15,591,996	26.53	
			BUSINESS MACH. & EQUIP.	133,906	0.23	200,862	0.34	
			ALL OTHER PERSONAL	113,877	0.19	113,877	0.19	
			MOBILE HOMES	834	0.00	697	0.00	
			MOTOR VEHICLES	339,582	0.58	339,582	0.58	
			TOTAL RURAL PROPERTY	16,180,199	27.64	16,247,014	27.64	
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00	478,687	0.81	
			MANUFACTURERS INVENTORY	0	0.00	396,519	0.67	
			LIVESTOCK	0	0.00	1,298,603	2.21	
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00	
			FEEDLOTS	0	0.00	0	0.00	
			FARM MACHINERY	0	0.00	0	0.00	
			BUSINESS AIRCRAFT	0	0.00	0	0.00	
			TOTAL EXEMPT PROPERTY	0	0.00	2,173,809	3.70	
TOTAL PERSONAL PROPERTY	21,304,530	40.60	TOTAL PERSONAL PROPERTY	16,829,619	28.74	19,258,633	32.76	
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	11,148,722	21.25	PUBLIC SERVICE CORP.	1,188,830	2.03	1,386,960	2.36	
			RURAL PUBLIC SERVICE CORP.	9,524,568	16.27	11,111,933	18.90	
			UTILITY INVENTORY	0	0.00	0	0.00	
			TOTAL STATE ASSESSED	10,713,398	18.30	12,498,893	21.26	
TOTAL ASSESSED VALUATION	52,476,837	100.00	TOTAL ASSESSED VALUATION	58,548,456	100.00	58,781,582	100.00	

COUNTY ASSESSED VALUATION COMPARISON REPORT
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	1988 ASSESSED VALUATION	% OF TOTAL		1989 ASSESSED VALUATION	% OF TOTAL		1989 ASSESSED PLAN #13	% OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	12,138,270	7.95	RESIDENTIAL MULTI FAMILY	1,802,814	1.11		1,502,339	0.97
VACANT LOTS	539,480	0.35	RESIDENTIAL OTHER	33,697,524	20.79		29,081,158	18.06
ALL OTHER	28,491,320	18.66	VACANT LOTS	766,872	0.47		639,057	0.41
TOTAL URBAN REAL ESTATE	41,169,070	26.96	OTHER COMMERCIAL	30,183,960	18.62		20,122,439	12.94
			AGRICULTURAL	33,670	0.02		33,670	0.02
			TOTAL URBAN REAL ESTATE	66,486,840	41.01		50,380,643	32.40
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	15,186,910	9.94	RESIDENTIAL	9,249,776	5.70		7,708,116	4.96
AGRICULTURAL IMPROVEMENT	616,850	0.40	VACANT LOTS	147,600	0.09		123,000	0.08
HOME SITES/PLANNED SUB DIV.	14,236,440	9.32	OTHER COMMERCIAL	10,669,746	6.58		7,113,093	4.57
BPOU COMMERCIAL	4,208,930	2.76	AGRICULTURAL	21,157,950	13.03		21,157,950	13.61
TOTAL RURAL REAL ESTATE	34,249,130	22.43	TOTAL RURAL REAL ESTATE	41,225,072	25.43		36,102,159	23.22
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
GAS AND OIL	21,933,570	14.38	URBAN					
MERCHANTS INVENTORY	7,121,735	4.66	GAS AND OIL	303,817	0.19		303,817	0.20
MANUFACTURERS INVENTORY	2,811,980	1.84	BUSINESS MACH. & EQUIP.	3,237,043	2.00		4,653,595	3.12
LIVESTOCK	1,384,945	0.91	ALL OTHER PERSONAL	938,986	0.68		938,986	0.60
BUSINESS MACH. & EQUIP.	10,200,370	6.68	MOBILE HOMES	350,164	0.22		291,802	0.19
ALL OTHER PERSONAL	8,483,925	5.56	MOTOR VEHICLES	755,966	0.47		755,966	0.49
			TOTAL URBAN PROPERTY	5,583,996	3.43		7,146,166	4.60
			RURAL					
			GAS AND OIL	17,756,642	10.95		17,756,642	11.42
			BUSINESS MACH. & EQUIP.	3,047,384	1.88		4,571,076	2.94
			ALL OTHER PERSONAL	1,201,912	0.74		1,201,912	0.77
			MOBILE HOMES	284,280	0.18		238,566	0.15
			MOTOR VEHICLES	1,966,781	1.21		1,966,781	1.26
			TOTAL RURAL PROPERTY	24,238,979	14.96		23,734,977	16.53
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		3,957,263	2.54
			MANUFACTURERS INVENTORY	0	0.00		2,343,307	1.51
			LIVESTOCK	0	0.00		1,155,783	0.74
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		7,456,353	4.80
TOTAL PERSONAL PROPERTY	51,958,525	34.02	TOTAL PERSONAL PROPERTY	29,844,995	18.41		40,337,496	25.94
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	25,342,912	16.59	PUBLIC SERVICE CORP.	7,014,552	4.33		8,163,597	5.26
			RURAL PUBLIC SERVICE CORP.	17,361,894	10.71		20,253,427	13.03
			UTILITY INVENTORY	202,098	0.12		235,780	0.15
			TOTAL STATE ASSESSED	24,578,544	15.16		28,674,804	18.44
TOTAL ASSESSED VALUATION	152,719,637	100.00	TOTAL ASSESSED VALUATION	162,135,451	100.00		155,495,122	100.00

TOTAL BARTON

COUNTY ASSESSED VALUATION COMPARISON REPORT
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	1988 ASSESSED VALUATION	X OF TOTAL	URBAN REAL ESTATE	1989 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED PLAN #13 TOTAL	X OF TOTAL
URBAN REAL ESTATE			RESIDENTIAL MULTI FAMILY	1,154,828	2.18	962,353	1.89
COMMERCIAL AND INDUSTRIAL	5,311,890	11.07	RESIDENTIAL OTHER	10,615,084	20.01	8,845,868	17.34
VACANT LOTS	155,700	0.32	VACANT LOTS	189,240	0.36	157,699	0.31
ALL OTHER	9,336,750	19.46	OTHER COMMERCIAL	8,746,260	16.49	5,830,782	11.45
TOTAL URBAN REAL ESTATE	14,804,340	30.86	AGRICULTURAL	14,820	0.03	14,820	0.03
RURAL REAL ESTATE			TOTAL URBAN REAL ESTATE	20,720,232	39.06	15,811,522	31.04
AGRICULTURAL LAND	9,231,405	19.24	RURAL REAL ESTATE				
AGRICULTURAL IMPROVEMENT	3,647,190	7.60	RESIDENTIAL	7,008,132	13.21	5,840,087	11.46
HOME SITES/PLANNED SUB DIV.	3,126,040	6.52	VACANT LOTS	318,156	0.60	265,129	0.52
SPOT COMMERCIAL	572,420	1.19	OTHER COMMERCIAL	3,454,920	6.51	2,303,257	4.52
TOTAL RURAL REAL ESTATE	16,577,055	34.55	AGRICULTURAL	9,953,397	18.76	9,953,397	19.54
TANGIBLE PERSONAL PROPERTY			TOTAL RURAL REAL ESTATE	20,734,605	39.06	18,341,870	36.04
GAS AND OIL	548,993	1.14	TANGIBLE PERSONAL PROPERTY				
MERCHANTS INVENTORY	1,763,590	3.68	URBAN				
MANUFACTURERS INVENTORY	820,010	1.71	GAS AND OIL	0	0.00	0	0.00
LIVESTOCK	1,206,490	2.52	BUSINESS MACH. & EQUIP.	1,967,951	3.71	2,951,927	5.79
BUSINESS MACH. & EQUIP.	3,253,035	6.78	ALL OTHER PERSONAL	179,149	0.34	179,149	0.35
ALL OTHER PERSONAL	1,646,255	3.43	MOBILE HOMES	29,364	0.06	24,470	0.05
			MOTOR VEHICLES	130,593	0.25	130,593	0.26
			TOTAL URBAN PROPERTY	2,307,057	4.35	3,286,139	6.45
			RURAL				
			GAS AND OIL	206,387	0.39	206,387	0.41
			BUSINESS MACH. & EQUIP.	382,155	0.72	573,233	1.13
			ALL OTHER PERSONAL	234,073	0.44	234,073	0.46
			MOBILE HOMES	66,756	0.13	55,630	0.11
			MOTOR VEHICLES	309,868	0.58	309,868	0.61
			TOTAL RURAL PROPERTY	1,199,239	2.24	1,379,191	2.71
			EXEMPT PROPERTY				
			MERCHANTS INVENTORY	0	0.00	979,956	1.92
			MANUFACTURERS INVENTORY	0	0.00	683,339	1.34
			LIVESTOCK	0	0.00	1,005,571	1.97
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00
			FEEDLOTS	0	0.00	0	0.00
			FARM MACHINERY	0	0.00	0	0.00
			BUSINESS AIRCRAFT	0	0.00	0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00	2,668,866	5.24
TOTAL PERSONAL PROPERTY	9,238,575	19.26	TOTAL PERSONAL PROPERTY	3,506,296	6.61	7,334,196	14.40
STATE ASSESSED			STATE ASSESSED				
PUBLIC SERVICE CORP.	7,355,837	15.33	PUBLIC SERVICE CORP.	2,873,734	5.42	3,355,004	6.59
			RURAL PUBLIC SERVICE CORP.	5,213,815	9.83	6,082,749	11.94
			UTILITY INVENTORY	0	0.00	0	0.00
			TOTAL STATE ASSESSED	8,089,549	15.23	9,437,753	18.53
TOTAL ASSESSED VALUATION	47,975,807	100.00	TOTAL ASSESSED VALUATION	53,050,682	100.00	50,945,341	100.00

TOTAL BOURBON

COUNTY TOTALS

	1988 ASSESSED VALUATION	X OF TOTAL	URBAN REAL ESTATE	1989 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED PLAN #13 TOTAL	X OF TOTAL
URBAN REAL ESTATE			RESIDENTIAL MULTI FAMILY	301,593	0.54	251,326	0.45
COMMERCIAL AND INDUSTRIAL	2,615,230	5.69	RESIDENTIAL OTHER	8,131,768	14.64	6,776,613	12.23
VACANT LOTS	185,725	0.40	VACANT LOTS	150,594	0.27	125,494	0.23
ALL OTHER	7,057,440	15.37	OTHER COMMERCIAL	5,879,350	10.58	3,919,527	7.07
TOTAL URBAN REAL ESTATE	9,858,415	21.47	AGRICULTURAL	35,930	0.06	35,930	0.06
			TOTAL URBAN REAL ESTATE	14,499,435	26.10	11,108,890	20.05
RURAL REAL ESTATE			RURAL REAL ESTATE				
AGRICULTURAL LAND	14,570,730	31.73	RESIDENTIAL	3,988,771	7.18	3,323,963	6.00
AGRICULTURAL IMPROVEMENT	4,687,425	10.21	VACANT LOTS	19,200	0.03	16,000	0.03
HOME SITES/PLANNED SUB DIV.	93,755	0.20	OTHER COMMERCIAL	6,527,430	11.73	4,351,576	7.85
BPOD COMMERCIAL	0	0.00	AGRICULTURAL	18,202,649	32.77	18,202,649	32.84
TOTAL RURAL REAL ESTATE	19,351,610	42.14	TOTAL RURAL REAL ESTATE	28,738,050	51.73	25,894,188	46.74
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY				
			URBAN				
GAS AND OIL	18,595	0.04	GAS AND OIL	0	0.00	0	0.00
MERCHANTS INVENTORY	1,272,525	2.77	BUSINESS MACH. & EQUIP.	1,460,863	2.63	2,191,293	3.96
MANUFACTURERS INVENTORY	2,067,535	4.50	ALL OTHER PERSONAL	138,909	0.25	138,909	0.25
LIVESTOCK	1,444,865	3.15	MOBILE HOMES	30,767	0.06	25,806	0.05
BUSINESS MACH. & EQUIP.	1,529,510	3.33	MOTOR VEHICLES	110,197	0.20	110,197	0.20
ALL OTHER PERSONAL	1,132,035	2.47	TOTAL URBAN PROPERTY	1,740,936	3.13	2,466,207	4.45
			RURAL				
			GAS AND OIL	23,777	0.04	23,777	0.04
			BUSINESS MACH. & EQUIP.	246,237	0.44	349,356	0.67
			ALL OTHER PERSONAL	116,727	0.21	116,727	0.21
			MOBILE HOMES	32,605	0.06	27,171	0.05
			MOTOR VEHICLES	502,132	0.90	502,132	0.91
			TOTAL RURAL PROPERTY	921,478	1.66	1,039,163	1.88
			EXEMPT PROPERTY				
			MERCHANTS INVENTORY	0	0.00	707,091	1.28
			MANUFACTURERS INVENTORY	0	0.00	1,722,939	3.11
			LIVESTOCK	0	0.00	1,204,066	2.17
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00
			FEEDLOTS	0	0.00	0	0.00
			FARM MACHINERY	0	0.00	0	0.00
			BUSINESS AIRCRAFT	0	0.00	0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00	3,634,096	6.34
TOTAL PERSONAL PROPERTY	7,465,085	16.26	TOTAL PERSONAL PROPERTY	2,662,414	4.77	7,139,466	12.89
STATE ASSESSED			STATE ASSESSED				
			PUBLIC SERVICE CORP.	2,216,110	3.99	2,585,447	4.67
PUBLIC SERVICE CORP.	9,247,100	20.14	RURAL PUBLIC SERVICE CORP.	7,434,574	13.38	8,673,620	15.66
			UTILITY INVENTORY	0	0.00	0	0.00
			TOTAL STATE ASSESSED	9,650,684	17.37	11,259,067	20.32
TOTAL ASSESSED VALUATION	45,922,210	100.00	TOTAL ASSESSED VALUATION	35,550,583	100.00	35,401,611	100.00

TOTAL BROWN

COUNTY TOTALS

	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	8,631,745	4.89	RESIDENTIAL MULTI FAMILY	2,424,231	1.13		2,020,184	0.97
VACANT LOTS	859,555	0.49	RESIDENTIAL OTHER	45,118,095	20.93		37,598,262	18.13
ALL OTHER	37,144,475	21.06	VACANT LOTS	1,616,482	0.75		1,347,043	0.65
TOTAL URBAN REAL ESTATE	46,635,775	26.45	OTHER COMMERCIAL	32,637,136	15.15		21,757,873	10.49
			AGRICULTURAL	124,724	0.06		124,724	0.06
			TOTAL URBAN REAL ESTATE	81,920,668	38.03		62,948,106	30.31
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	24,210,975	13.73	RESIDENTIAL	17,577,142	8.16		14,447,560	7.06
AGRICULTURAL IMPROVEMENT	8,122,165	4.61	VACANT LOTS	554,571	0.26		462,141	0.22
HOME SITES/PLANNED SUB DIV.	15,957,025	9.03	OTHER COMMERCIAL	11,571,189	5.37		7,714,049	3.72
SPOT COMMERCIAL	1,235,635	0.71	AGRICULTURAL	35,142,827	16.32		35,142,827	16.95
TOTAL RURAL REAL ESTATE	49,545,800	28.10	TOTAL RURAL REAL ESTATE	64,845,730	30.11		57,966,577	27.96
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	12,452,113	7.06	GAS AND OIL	30,060	0.01		30,060	0.01
MERCHANTS INVENTORY	4,339,538	2.46	BUSINESS MACH. & EQUIP.	4,684,313	2.17		7,026,470	3.39
MANUFACTURERS INVENTORY	4,448,310	2.52	ALL OTHER PERSONAL	605,758	0.28		605,758	0.29
LIVESTOCK	2,118,046	1.20	MOBILE HOMES	303,727	0.14		253,105	0.12
BUSINESS MACH. & EQUIP.	12,677,200	7.19	MOTOR VEHICLES	409,987	0.19		409,987	0.20
ALL OTHER PERSONAL	9,716,081	5.51	TOTAL URBAN PROPERTY	6,033,845	2.80		8,325,390	4.02
			RURAL					
			GAS AND OIL	20,573,560	9.35		20,573,560	9.92
			BUSINESS MACH. & EQUIP.	3,357,957	1.56		5,036,936	2.43
			ALL OTHER PERSONAL	588,895	0.27		588,895	0.28
			MOBILE HOMES	304,583	0.14		253,818	0.12
			MOTOR VEHICLES	1,071,805	0.50		1,071,805	0.52
			TOTAL RURAL PROPERTY	25,896,820	12.02		27,525,034	13.27
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		2,411,308	1.16
			MANUFACTURERS INVENTORY	0	0.00		3,706,910	1.79
			LIVESTOCK	0	0.00		1,765,031	0.85
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		7,883,249	3.80
TOTAL PERSONAL PROPERTY	45,751,288	25.94	TOTAL PERSONAL PROPERTY	31,930,665	14.82		43,733,663	21.09
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	34,417,113	19.52	PUBLIC SERVICE CORP.	6,433,173	2.99		7,505,326	3.62
			RURAL PUBLIC SERVICE CORP.	30,159,647	14.00		35,186,054	16.97
			UTILITY INVENTORY	95,286	0.04		111,166	0.05
			TOTAL STATE ASSESSED	36,688,106	17.03		42,802,546	20.64
TOTAL ASSESSED VALUATION	176,349,976	100.00	TOTAL ASSESSED VALUATION	215,385,169	100.00		207,350,892	100.00

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	1988 ASSESSED VALUATION	X OF TOTAL	1989			1989 ASSESSED PLAN #13 TOTAL	X OF TOTAL
			ASSESSED VALUATION	X OF TOTAL	CHASE		
URBAN REAL ESTATE			URBAN REAL ESTATE				
COMMERCIAL AND INDUSTRIAL	285,115	1.15	RESIDENTIAL MULTI FAMILY	0	0.00	0	0.00
VACANT LOTS	6,340	0.03	RESIDENTIAL OTHER	1,836,699	8.08	1,530,576	6.49
ALL OTHER	1,400,690	5.67	VACANT LOTS	12,948	0.06	10,790	0.05
TOTAL URBAN REAL ESTATE	1,692,165	6.85	OTHER COMMERCIAL	594,870	2.62	396,576	1.68
			AGRICULTURAL	6,840	0.03	6,840	0.03
			TOTAL URBAN REAL ESTATE	2,451,357	10.78	1,944,782	8.24
RURAL REAL ESTATE			RURAL REAL ESTATE				
AGRICULTURAL LAND	12,178,405	49.26	RESIDENTIAL	2,202,525	9.69	1,835,430	7.78
AGRICULTURAL IMPROVEMENT	1,558,745	6.31	VACANT LOTS	2,532	0.01	2,110	0.01
HOME SITES/PLANNED SUB DIV.	42,725	0.17	OTHER COMMERCIAL	1,096,980	4.82	731,313	3.10
SPOT COMMERCIAL	0	0.00	AGRICULTURAL	9,201,660	40.47	9,201,660	39.00
TOTAL RURAL REAL ESTATE	13,779,893	53.74	TOTAL RURAL REAL ESTATE	12,503,697	54.99	11,770,513	49.89
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY				
			URBAN				
GAS AND OIL	338,715	1.37	GAS AND OIL	0	0.00	0	0.00
MERCHANTS INVENTORY	301,100	1.22	BUSINESS MACH. & EQUIP.	168,795	0.74	253,193	1.07
MANUFACTURERS INVENTORY	15,035	0.06	ALL OTHER PERSONAL	81,994	0.36	81,994	0.35
LIVESTOCK	813,043	3.29	MOBILE HOMES	1,151	0.01	959	0.00
BUSINESS MACH. & EQUIP.	350,855	1.42	MOTOR VEHICLES	32,663	0.14	32,663	0.14
ALL OTHER PERSONAL	640,845	2.59	TOTAL URBAN PROPERTY	284,603	1.25	368,809	1.56
			RURAL				
			GAS AND OIL	367,950	1.62	367,950	1.56
			BUSINESS MACH. & EQUIP.	66,383	0.29	99,573	0.42
			ALL OTHER PERSONAL	130,806	0.58	130,806	0.55
			MOBILE HOMES	1,721	0.01	1,434	0.01
			MOTOR VEHICLES	208,124	0.92	208,124	0.88
			TOTAL RURAL PROPERTY	774,984	3.41	907,889	3.42
			EXEMPT PROPERTY				
			MERCHANTS INVENTORY	0	0.00	167,309	0.71
			MANUFACTURERS INVENTORY	0	0.00	12,529	0.05
			LIVESTOCK	0	0.00	677,535	2.87
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00
			FEEDLOTS	0	0.00	0	0.00
			FARM MACHINERY	0	0.00	0	0.00
			BUSINESS AIRCRAFT	0	0.00	0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00	857,373	3.63
TOTAL PERSONAL PROPERTY	2,459,595	9.93	TOTAL PERSONAL PROPERTY	1,059,587	4.66	2,034,071	8.62
STATE ASSESSED			STATE ASSESSED				
PUBLIC SERVICE CORP.	6,789,457	27.46	PUBLIC SERVICE CORP.	426,141	1.87	497,132	2.11
			RURAL PUBLIC SERVICE CORP.	6,298,490	27.70	7,348,196	31.14
			UTILITY INVENTORY	0	0.00	0	0.00
			TOTAL STATE ASSESSED	6,724,631	29.57	7,845,398	33.25
TOTAL ASSESSED VALUATION	24,721,112	100.00	TOTAL ASSESSED VALUATION	22,739,272	100.00	23,594,724	100.00

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	1988 ASSESSED VALUATION	X OF TOTAL	URBAN REAL ESTATE	1989 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			RESIDENTIAL MULTI FAMILY	31,595	0.15	26,329	0.12
COMMERCIAL AND INDUSTRIAL	445,225	2.32	RESIDENTIAL OTHER	2,195,099	10.38	1,829,242	8.31
VACANT LOTS	23,775	0.12	VACANT LOTS	39,474	0.19	32,895	0.15
ALL OTHER	1,500,895	7.81	OTHER COMMERCIAL	760,320	3.59	506,875	2.30
TOTAL URBAN REAL ESTATE	1,969,695	10.25	AGRICULTURAL	7,165	0.03	7,165	0.03
RURAL REAL ESTATE			TOTAL URBAN REAL ESTATE	3,033,653	14.34	2,402,506	10.72
AGRICULTURAL LAND	6,041,660	31.45	RURAL REAL ESTATE				
AGRICULTURAL IMPROVEMENT	705,465	3.67	RESIDENTIAL	1,568,410	7.42	1,307,003	5.94
HOME SITES/PLANNED SUB DIV.	211,365	1.10	VACANT LOTS	9,192	0.04	7,660	0.03
BPOF COMMERCIAL	77,225	0.40	OTHER COMMERCIAL	1,293,330	6.12	862,211	3.92
TOTAL RURAL REAL ESTATE	7,035,715	36.62	AGRICULTURAL	6,747,156	31.90	6,747,156	30.65
TANGIBLE PERSONAL PROPERTY			TOTAL RURAL REAL ESTATE	9,616,068	45.45	8,924,030	40.54
GAS AND OIL	3,009,265	15.66	TANGIBLE PERSONAL PROPERTY				
MERCHANTS INVENTORY	236,795	1.23	URBAN				
MANUFACTURERS INVENTORY	56,420	0.29	GAS AND OIL	26,685	0.13	26,685	0.12
LIVESTOCK	1,100,925	5.73	BUSINESS MACH. & EQUIP.	316,325	1.50	474,788	2.16
BUSINESS MACH. & EQUIP.	557,715	2.90	ALL OTHER PERSONAL	59,795	0.28	59,795	0.27
ALL OTHER PERSONAL	620,125	3.23	MOBILE HOMES	59,245	0.28	49,371	0.22
			MOTOR VEHICLES	49,760	0.24	49,760	0.23
			TOTAL URBAN PROPERTY	512,010	2.42	660,399	3.00
			RURAL				
			GAS AND OIL	2,455,216	11.61	2,455,216	11.15
			BUSINESS MACH. & EQUIP.	343,920	1.63	315,980	2.34
			ALL OTHER PERSONAL	168,644	0.80	168,644	0.77
			MOBILE HOMES	80,310	0.38	66,925	0.30
			MOTOR VEHICLES	240,426	1.14	240,426	1.09
			TOTAL RURAL PROPERTY	3,288,536	15.55	3,447,111	15.66
			EXEMPT PROPERTY				
			MERCHANTS INVENTORY	0	0.00	131,578	0.60
			MANUFACTURERS INVENTORY	0	0.00	47,016	0.21
			LIVESTOCK	0	0.00	917,434	4.17
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00
			FEEDLOTS	0	0.00	0	0.00
			FARM MACHINERY	0	0.00	0	0.00
			BUSINESS AIRCRAFT	0	0.00	0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00	1,096,028	4.98
TOTAL PERSONAL PROPERTY	5,581,245	29.05	TOTAL PERSONAL PROPERTY	3,800,546	17.97	5,203,538	23.64
STATE ASSESSED			STATE ASSESSED				
PUBLIC SERVICE CORP.	4,625,336	24.08	PUBLIC SERVICE CORP.	793,387	3.75	925,613	4.21
			RURAL PUBLIC SERVICE CORP.	3,701,095	16.44	4,551,251	20.68
			UTILITY INVENTORY	3,135	0.01	3,657	0.02
			TOTAL STATE ASSESSED	4,697,617	22.21	5,480,521	24.90
TOTAL ASSESSED VALUATION	19,212,191	100.00	TOTAL ASSESSED VALUATION	21,149,904	100.00	22,010,593	100.00

COUNTY TOTALS

CHEROKEE

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	1988 ASSESSED VALUATION	X OF TOTAL	URBAN REAL ESTATE	1989 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			RESIDENTIAL MULTI FAMILY	0	0.00	0	0.00
COMMERCIAL AND INDUSTRIAL	1,578,545	2.53	RESIDENTIAL OTHER	12,040,932	16.82	10,034,070	14.06
VACANT LOTS	331,320	0.53	VACANT LOTS	275,184	0.38	229,319	0.32
ALL OTHER	11,567,200	18.53	OTHER COMMERCIAL	7,918,466	11.06	5,278,925	7.40
TOTAL URBAN REAL ESTATE	13,479,065	21.59	AGRICULTURAL	30,000	0.04	30,000	0.04
RURAL REAL ESTATE			TOTAL URBAN REAL ESTATE	20,264,582	28.31	15,572,314	21.82
AGRICULTURAL LAND	12,365,500	19.81	RURAL REAL ESTATE				
AGRICULTURAL IMPROVEMENT	5,851,460	9.37	RESIDENTIAL	10,065,552	14.06	8,387,926	11.75
HOME SITES/PLANNED SUB DIV.	1,319,295	2.11	VACANT LOTS	251,412	0.35	209,509	0.29
SPOT COMMERCIAL	1,654,075	2.65	OTHER COMMERCIAL	5,033,640	7.03	3,355,726	4.70
TOTAL RURAL REAL ESTATE	21,191,030	33.94	AGRICULTURAL	12,072,024	16.86	12,072,024	16.91
TANGIBLE PERSONAL PROPERTY			TOTAL RURAL REAL ESTATE	27,422,628	38.31	24,025,185	33.66
GAS AND OIL	0	0.00	TANGIBLE PERSONAL PROPERTY				
MERCHANTS INVENTORY	1,128,775	1.81	URBAN				
MANUFACTURERS INVENTORY	1,621,425	2.60	GAS AND OIL	0	0.00	0	0.00
LIVESTOCK	691,765	1.43	BUSINESS MACH. & EQUIP.	2,195,389	3.07	3,293,084	4.61
BUSINESS MACH. & EQUIP.	5,912,305	9.47	ALL OTHER PERSONAL	333,258	0.47	333,258	0.47
ALL OTHER PERSONAL	2,371,720	3.80	MOBILE HOMES	116,164	0.16	96,803	0.14
TOTAL PERSONAL PROPERTY	11,925,990	19.10	MOTOR VEHICLES	112,715	0.16	112,715	0.16
STATE ASSESSED			TOTAL URBAN PROPERTY	2,757,526	3.85	3,835,860	5.37
PUBLIC SERVICE CORP.	15,833,580	25.36	RURAL				
TOTAL ASSESSED VALUATION	62,429,665	100.00	GAS AND OIL	0	0.00	0	0.00
			BUSINESS MACH. & EQUIP.	2,131,224	2.98	3,196,836	4.48
			ALL OTHER PERSONAL	350,378	0.49	350,378	0.49
			MOBILE HOMES	58,284	0.08	48,570	0.07
			MOTOR VEHICLES	448,468	0.63	448,468	0.63
			TOTAL RURAL PROPERTY	2,988,354	4.17	4,044,252	5.67
			EXEMPT PROPERTY				
			MERCHANTS INVENTORY	0	0.00	627,215	0.88
			MANUFACTURERS INVENTORY	0	0.00	1,351,182	1.89
			LIVESTOCK	0	0.00	743,135	1.04
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00
			FEEDLOTS	0	0.00	0	0.00
			FARM MACHINERY	0	0.00	0	0.00
			BUSINESS AIRCRAFT	0	0.00	0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00	2,721,532	3.81
			TOTAL PERSONAL PROPERTY	5,745,880	8.03	10,601,644	14.85
			STATE ASSESSED				
			PUBLIC SERVICE CORP.	3,487,463	4.87	4,068,684	5.70
			RURAL PUBLIC SERVICE CORP.	14,476,392	20.22	16,889,027	23.66
			UTILITY INVENTORY	187,351	0.26	210,575	0.31
			TOTAL STATE ASSESSED	18,151,206	25.36	21,174,286	29.67
			TOTAL ASSESSED VALUATION	71,584,296	100.00	71,373,429	100.00

COUNTY NAME

CHEYENNE

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COUNTY TOTALS

	1988 ASSESSED VALUATION	X OF TOTAL	URBAN REAL ESTATE	1989 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED PLAN 913 TOTAL	X OF TOTAL
URBAN REAL ESTATE			RESIDENTIAL MULTI FAMILY	28,176	0.09	23,480	0.08
COMMERCIAL AND INDUSTRIAL	822,670	3.57	RESIDENTIAL OTHER	2,796,801	9.40	2,330,658	8.15
VACANT LOTS	36,773	0.16	VACANT LOTS	96,052	0.32	80,043	0.28
ALL OTHER	2,359,260	10.23	OTHER COMMERCIAL	1,939,307	6.52	1,292,858	4.52
TOTAL URBAN REAL ESTATE	3,218,705	13.98	AGRICULTURAL	7,410	0.02	7,410	0.03
RURAL REAL ESTATE			TOTAL URBAN REAL ESTATE	4,867,746	16.36	3,734,449	13.07
AGRICULTURAL LAND	10,860,260	47.16	RURAL REAL ESTATE				
AGRICULTURAL IMPROVEMENT	1,805,850	7.84	RESIDENTIAL	5,254,046	17.66	4,378,354	15.32
HOME SITES/PLANNED SUB DIV.	149,400	0.65	VACANT LOTS	165,769	0.56	138,140	0.48
BPOD COMMERCIAL	107,435	0.47	OTHER COMMERCIAL	3,458,785	11.63	2,305,834	8.07
TOTAL RURAL REAL ESTATE	12,922,945	56.12	AGRICULTURAL	10,504,666	35.31	10,504,666	36.75
TANGIBLE PERSONAL PROPERTY			TOTAL RURAL REAL ESTATE	19,383,266	65.15	17,326,994	60.62
GAS AND OIL	551,654	2.40	TANGIBLE PERSONAL PROPERTY				
MERCHANTS INVENTORY	98,923	0.43	URBAN				
MANUFACTURERS INVENTORY	0	0.00	GAS AND OIL	1,719	0.01	1,719	0.01
LIVESTOCK	1,314,639	5.71	BUSINESS MACH. & EQUIP.	267,912	0.90	401,868	1.41
BUSINESS MACH. & EQUIP.	947,844	4.12	ALL OTHER PERSONAL	34,645	0.12	34,645	0.12
ALL OTHER PERSONAL	84,105	0.37	MOBILE HOMES	17,371	0.06	14,476	0.05
			MOTOR VEHICLES	23,449	0.08	23,449	0.08
			TOTAL URBAN PROPERTY	345,096	1.16	476,157	1.67
			RURAL				
			GAS AND OIL	920,886	3.10	920,886	3.22
			BUSINESS MACH. & EQUIP.	150,304	0.51	225,456	0.79
			ALL OTHER PERSONAL	26,360	0.09	26,360	0.09
			MOBILE HOMES	13,633	0.05	11,361	0.04
			MOTOR VEHICLES	47,975	0.16	47,975	0.17
			TOTAL RURAL PROPERTY	1,159,158	3.90	1,232,038	4.31
			EXEMPT PROPERTY				
			MERCHANTS INVENTORY	0	0.00	54,968	0.19
			MANUFACTURERS INVENTORY	0	0.00	0	0.00
			LIVESTOCK	0	0.00	1,093,528	3.83
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00
			FEEDLOTS	0	0.00	0	0.00
			FARM MACHINERY	0	0.00	0	0.00
			BUSINESS AIRCRAFT	0	0.00	0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00	1,150,496	4.03
TOTAL PERSONAL PROPERTY	2,997,365	13.02	TOTAL PERSONAL PROPERTY	1,504,254	5.06	2,858,691	10.00
STATE ASSESSED			STATE ASSESSED				
PUBLIC SERVICE CORP.	3,867,441	16.88	PUBLIC SERVICE CORP.	639,590	2.15	746,184	2.61
			RURAL PUBLIC SERVICE CORP.	3,357,327	11.28	3,916,859	13.70
			UTILITY INVENTORY	0	0.00	0	0.00
			TOTAL STATE ASSESSED	3,996,917	13.43	4,663,043	16.31
TOTAL ASSESSED VALUATION	23,026,456	100.00	TOTAL ASSESSED VALUATION	29,752,183	100.00	28,583,177	100.00

TOTAL CHEYENNE

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COUNTY TOTALS

	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	671,560	1.83	RESIDENTIAL MULTI FAMILY	26,031	0.07		21,692	0.06
VACANT LOTS	56,798	0.15	RESIDENTIAL OTHER	2,410,667	6.89		2,008,881	5.50
ALL OTHER	2,147,912	5.65	VACANT LOTS	20,916	0.06		17,430	0.05
TOTAL URBAN REAL ESTATE	2,876,260	7.63	OTHER COMMERCIAL	1,131,474	3.23		754,308	2.07
			AGRICULTURAL	35,850	0.10		35,850	0.10
			TOTAL URBAN REAL ESTATE	3,624,938	10.35		2,838,161	7.77
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	11,360,342	30.92	RESIDENTIAL	588,438	1.68		490,363	1.34
AGRICULTURAL IMPROVEMENT	0	0.00	VACANT LOTS	384	0.00		320	0.00
HOME SITES/PLANNED SUB DIV.	15,513	0.04	OTHER COMMERCIAL	477,120	1.36		318,077	0.87
SPOT COMMERCIAL	164,363	0.45	AGRICULTURAL	10,048,170	28.70		10,048,170	27.52
TOTAL RURAL REAL ESTATE	11,540,240	31.41	TOTAL RURAL REAL ESTATE	11,114,112	31.75		10,836,930	29.74
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
GAS AND OIL	11,902,928	32.39	URBAN					
MERCHANTS INVENTORY	273,525	0.74	GAS AND OIL	0	0.00		0	0.00
MANUFACTURERS INVENTORY	0	0.00	BUSINESS MACH. & EQUIP.	159,351	0.46		239,027	0.65
LIVESTOCK	761,575	2.07	ALL OTHER PERSONAL	69,314	0.20		69,314	0.19
BUSINESS MACH. & EQUIP.	251,425	0.68	MOBILE HOMES	39,203	0.11		32,669	0.09
ALL OTHER PERSONAL	664,540	1.81	MOTOR VEHICLES	34,751	0.10		34,751	0.10
			TOTAL URBAN PROPERTY	302,619	0.86		375,761	1.03
			RURAL					
			GAS AND OIL	10,303,145	29.43		10,303,145	28.22
			BUSINESS MACH. & EQUIP.	61,865	0.18		92,798	0.25
			ALL OTHER PERSONAL	66,084	0.19		66,084	0.18
			MOBILE HOMES	26,070	0.07		21,725	0.06
			MOTOR VEHICLES	371,522	1.06		371,522	1.02
			TOTAL RURAL PROPERTY	10,828,686	30.93		10,835,274	29.73
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		151,987	0.42
			MANUFACTURERS INVENTORY	0	0.00		0	0.00
			LIVESTOCK	0	0.00		634,643	1.74
			MOTOR VEH. DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		134,661	0.37
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		921,291	2.52
TOTAL PERSONAL PROPERTY	13,853,993	37.70	TOTAL PERSONAL PROPERTY	11,131,303	31.80		12,152,326	33.29
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	8,474,599	23.06	PUBLIC SERVICE CORP.	947,793	2.71		1,105,752	3.03
			RURAL PUBLIC SERVICE CORP.	8,187,446	23.39		9,951,966	26.16
			UTILITY INVENTORY	2,347	0.01		2,738	0.01
			TOTAL STATE ASSESSED	9,137,586	26.10		10,660,456	29.20
TOTAL ASSESSED VALUATION	36,745,092	100.00	TOTAL ASSESSED VALUATION	35,007,941	100.00		36,507,873	100.00

COUNTY ASSESSED VALUATION COMPARISON REPORT
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1988 ASSESSED X OF VALUATION TOTAL			1989 ASSESSED X OF VALUATION TOTAL			1989 ASSESSED X OF PLAN #13 TOTAL		
URBAN REAL ESTATE			URBAN REAL ESTATE			URBAN REAL ESTATE		
COMMERCIAL AND INDUSTRIAL	2,708,520	7.15	RESIDENTIAL MULTI FAMILY	37,865	0.09	31,554	0.08	
VACANT LOTS	67,785	0.18	RESIDENTIAL OTHER	8,649,873	21.59	7,207,367	18.13	
ALL OTHER	7,594,385	20.03	VACANT LOTS	90,384	0.23	75,320	0.19	
TOTAL URBAN REAL ESTATE	10,370,690	27.38	OTHER COMMERCIAL	4,058,970	10.13	2,705,953	6.81	
			AGRICULTURAL	22,670	0.06	22,670	0.06	
			TOTAL URBAN REAL ESTATE	12,858,764	32.08	10,042,864	25.26	
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	11,804,890	31.17	RESIDENTIAL	2,635,128	6.57	2,195,931	5.52	
AGRICULTURAL IMPROVEMENT	3,268,080	8.63	VACANT LOTS	16,006	0.04	13,338	0.03	
HOME SITES/PLANNED SUB DIV.	564,245	1.49	OTHER COMMERCIAL	2,162,220	5.39	1,441,466	3.63	
BPOT COMMERCIAL	317,100	0.84	AGRICULTURAL	13,986,385	34.89	13,986,385	39.18	
TOTAL RURAL REAL ESTATE	15,954,335	42.12	TOTAL RURAL REAL ESTATE	18,799,739	46.90	17,637,120	44.36	
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
GAS AND OIL	0	0.00	URBAN					
MERCHANTS INVENTORY	1,142,350	3.02	GAS AND OIL	0	0.00	0	0.00	
MANUFACTURERS INVENTORY	337,507	0.89	BUSINESS MACH. & EQUIP.	607,176	1.51	910,764	2.29	
LIVESTOCK	1,421,781	3.75	ALL OTHER PERSONAL	159,932	0.40	159,932	0.40	
BUSINESS MACH. & EQUIP.	1,328,801	3.51	MOBILE HOMES	34,942	0.09	29,118	0.07	
ALL OTHER PERSONAL	895,806	2.36	MOTOR VEHICLES	114,418	0.29	114,418	0.29	
			TOTAL URBAN PROPERTY	916,468	2.29	1,214,232	3.05	
			RURAL					
			GAS AND OIL	859	0.00	859	0.00	
			BUSINESS MACH. & EQUIP.	245,823	0.61	348,733	0.93	
			ALL OTHER PERSONAL	80,438	0.20	80,438	0.20	
			MOBILE HOMES	13,660	0.03	11,383	0.03	
			MOTOR VEHICLES	403,589	1.01	403,589	1.02	
			TOTAL RURAL PROPERTY	744,369	1.86	845,004	2.18	
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00	634,758	1.60	
			MANUFACTURERS INVENTORY	0	0.00	281,255	0.71	
			LIVESTOCK	0	0.00	1,184,813	2.98	
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00	
			FEEDLOTS	0	0.00	0	0.00	
			FARM MACHINERY	0	0.00	0	0.00	
			BUSINESS AIRCRAFT	0	0.00	0	0.00	
			TOTAL EXEMPT PROPERTY	0	0.00	2,100,826	5.28	
TOTAL PERSONAL PROPERTY	5,126,245	13.53	TOTAL PERSONAL PROPERTY	1,660,837	4.14	4,180,062	10.51	
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	6,427,089	16.97	PUBLIC SERVICE CORP.	1,103,993	2.75	1,287,984	3.24	
			RURAL PUBLIC SERVICE CORP.	5,663,142	14.13	6,604,761	16.62	
			UTILITY INVENTORY	0	0.00	0	0.00	
			TOTAL STATE ASSESSED	6,767,135	16.88	7,894,945	19.86	
TOTAL ASSESSED VALUATION	37,878,339	100.00	TOTAL ASSESSED VALUATION	40,086,473	100.00	39,754,991	100.00	

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COUNTY ASSESSED VALUATION COMPARISON REPORT
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			CLOUD		TOTAL CLOUD	
			CLOUD		TOTAL CLOUD	
			CLOUD		TOTAL CLOUD	
	1988 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED PLAN #13 TOTAL	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE			
COMMERCIAL AND INDUSTRIAL	3,533,190	7.19	RESIDENTIAL MULTI FAMILY	499,540	1.07	416,282 0.88
VACANT LOTS	104,090	0.21	RESIDENTIAL OTHER	8,509,131	18.19	7,090,914 14.92
ALL OTHER	9,652,925	19.63	VACANT LOTS	124,684	0.27	103,903 0.22
TOTAL URBAN REAL ESTATE	13,290,205	27.03	OTHER COMMERCIAL	4,953,420	10.39	3,302,247 6.93
			AGRICULTURAL	17,280	0.04	17,280 0.04
			TOTAL URBAN REAL ESTATE	14,104,055	30.15	10,930,626 23.00
RURAL REAL ESTATE			RURAL REAL ESTATE			
AGRICULTURAL LAND	14,332,065	29.15	RESIDENTIAL	2,155,301	4.61	1,796,077 3.78
AGRICULTURAL IMPROVEMENT	1,928,590	3.92	VACANT LOTS	16,584	0.04	13,820 0.03
HOME SITES/PLANNED SUB DIV.	938,420	1.91	OTHER COMMERCIAL	1,815,990	3.88	1,210,648 2.55
SPOT COMMERCIAL	402,385	0.82	AGRICULTURAL	15,275,610	32.66	15,275,610 32.14
TOTAL RURAL REAL ESTATE	17,601,440	35.80	TOTAL RURAL REAL ESTATE	19,243,485	41.19	18,296,153 38.49
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY			
GAS AND OIL	0	0.00	URBAN			
MERCHANTS INVENTORY	2,254,660	4.59	GAS AND OIL	0	0.00	0 0.00
MANUFACTURERS INVENTORY	504,670	1.03	BUSINESS MACH. & EQUIP.	814,198	1.74	1,221,297 2.57
LIVESTOCK	1,014,200	2.04	ALL OTHER PERSONAL	247,364	0.53	247,364 0.52
BUSINESS MACH. & EQUIP.	1,134,435	2.31	MOBILE HOMES	54,395	0.12	45,329 0.10
ALL OTHER PERSONAL	2,121,685	4.32	MOTOR VEHICLES	273,831	0.59	273,831 0.58
			TOTAL URBAN PROPERTY	1,389,788	2.97	1,787,821 3.76
			RURAL			
			GAS AND OIL	0	0.00	0 0.00
			BUSINESS MACH. & EQUIP.	223,020	0.48	334,530 0.70
			ALL OTHER PERSONAL	99,278	0.21	99,278 0.21
			MOBILE HOMES	18,444	0.04	15,370 0.03
			MOTOR VEHICLES	409,478	0.88	409,478 0.86
			TOTAL RURAL PROPERTY	750,220	1.60	858,856 1.81
			EXEMPT PROPERTY			
			MERCHANTS INVENTORY	0	0.00	1,252,824 2.64
			MANUFACTURERS INVENTORY	0	0.00	420,557 0.88
			LIVESTOCK	0	0.00	845,163 1.78
			MOTOR VEH DEALER INVENTORY	0	0.00	0 0.00
			FEELDLOTS	0	0.00	0 0.00
			FARM MACHINERY	0	0.00	0 0.00
			BUSINESS AIRCRAFT	0	0.00	0 0.00
			TOTAL EXEMPT PROPERTY	0	0.00	2,518,544 5.30
TOTAL PERSONAL PROPERTY	7,029,650	14.30	TOTAL PERSONAL PROPERTY	2,140,008	4.58	5,165,021 10.87
STATE ASSESSED			STATE ASSESSED			
PUBLIC SERVICE CORP.	11,244,146	22.87	PUBLIC SERVICE CORP.	3,198,133	6.84	3,731,134 7.85
			RURAL PUBLIC SERVICE CORP.	8,066,308	17.25	9,410,639 19.80
			UTILITY INVENTORY	0	0.00	0 0.00
			TOTAL STATE ASSESSED	11,244,441	24.08	13,141,773 27.65
TOTAL ASSESSED VALUATION	49,165,461	100.00	TOTAL ASSESSED VALUATION	46,771,989	100.00	47,533,575 100.00

COUNTY TOTALS

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	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	1,382,435	0.26	RESIDENTIAL MULTI FAMILY	194,262	0.04		161,884	0.03
VACANT LOTS	168,740	0.03	RESIDENTIAL OTHER	7,231,644	1.38		6,026,346	1.00
ALL OTHER	4,779,810	0.90	VACANT LOTS	253,917	0.05		211,597	0.04
TOTAL URBAN REAL ESTATE	6,330,985	1.20	OTHER COMMERCIAL	3,085,194	0.58		2,056,775	0.34
			AGRICULTURAL	17,850	0.00		17,850	0.00
			TOTAL URBAN REAL ESTATE	10,782,867	2.06		8,474,452	1.40
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	7,971,500	1.51	RESIDENTIAL	3,636,042	0.69		3,030,023	0.50
AGRICULTURAL IMPROVEMENT	2,223,390	0.42	VACANT LOTS	62,965	0.01		52,471	0.01
HOME SITES/PLANNED SUB DIV.	813,305	0.15	OTHER COMMERCIAL	2,038,446	0.39		1,358,950	0.22
BPOF COMMERCIAL	298,610	0.06	AGRICULTURAL	11,200,872	2.14		11,200,872	1.85
TOTAL RURAL REAL ESTATE	11,306,805	2.14	TOTAL RURAL REAL ESTATE	16,938,325	3.23		15,642,316	2.59
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	796,815	0.15	GAS AND OIL	758	0.00		758	0.00
MERCHANTS INVENTORY	922,055	0.17	BUSINESS MACH. & EQUIP.	507,510	0.10		741,245	0.13
MANUFACTURERS INVENTORY	34,180	0.01	ALL OTHER PERSONAL	169,758	0.04		169,758	0.03
LIVESTOCK	990,380	0.19	MOBILE HOMES	209,077	0.04		174,230	0.03
BUSINESS MACH. & EQUIP.	39,770	0.01	MOTOR VEHICLES	144,211	0.03		144,211	0.02
ALL OTHER PERSONAL	2,146,450	0.41	TOTAL URBAN PROPERTY	1,051,314	0.20		1,270,222	0.21
			RURAL					
			GAS AND OIL	687,312	0.13		687,312	0.11
			BUSINESS MACH. & EQUIP.	392,891	0.07		589,337	0.10
			ALL OTHER PERSONAL	176,416	0.03		176,416	0.03
			MOBILE HOMES	81,589	0.02		67,991	0.01
			MOTOR VEHICLES	408,543	0.08		408,543	0.07
			TOTAL RURAL PROPERTY	1,746,751	0.33		1,929,599	0.32
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		512,349	0.08
			MANUFACTURERS INVENTORY	0	0.00		28,483	0.00
			LIVESTOCK	0	0.00		625,313	0.14
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		1,346,145	0.23
TOTAL PERSONAL PROPERTY	4,929,650	0.93	TOTAL PERSONAL PROPERTY	2,798,065	0.53		4,565,966	0.76
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	505,678,167	93.73	PUBLIC SERVICE CORP.	1,191,053	0.23		1,389,534	0.23
			RURAL PUBLIC SERVICE CORP.	491,659,154	93.86		573,632,401	94.94
			UTILITY INVENTORY	454,539	0.09		530,292	0.09
			TOTAL STATE ASSESSED	493,504,746	94.18		575,752,247	93.25
TOTAL ASSESSED VALUATION	528,245,607	100.00	TOTAL ASSESSED VALUATION	524,024,003	100.00		604,434,981	100.00

COUNTY ASSESSED VALUATION COMPARISON REPORT

COUNTY NAME

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COUNTY TOTALS

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	1988 ASSESSED VALUATION	X OF TOTAL	URBAN REAL ESTATE	1989 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			RESIDENTIAL MULTI FAMILY	0	0.00	0	0.00
COMMERCIAL AND INDUSTRIAL	701,520	2.79	RESIDENTIAL OTHER	1,957,596	7.48	1,631,323	6.03
VACANT LOTS	44,380	0.18	VACANT LOTS	15,288	0.06	12,740	0.05
ALL OTHER	1,683,790	7.50	OTHER COMMERCIAL	1,405,884	5.37	937,247	3.47
TOTAL URBAN REAL ESTATE	2,629,690	10.47	AGRICULTURAL	11,270	0.04	11,270	0.04
RURAL REAL ESTATE			TOTAL URBAN REAL ESTATE	3,390,038	12.93	2,592,580	9.59
AGRICULTURAL LAND	8,694,755	34.60	RURAL REAL ESTATE				
AGRICULTURAL IMPROVEMENT	653,350	3.40	RESIDENTIAL	639,036	2.44	532,528	1.97
HOME SITES/PLANNED BLD DIV.	0	0.00	VACANT LOTS	0	0.00	0	0.00
SPOT COMMERCIAL	16,110	0.06	OTHER COMMERCIAL	560,040	2.14	373,356	1.38
TOTAL RURAL REAL ESTATE	9,564,215	38.06	AGRICULTURAL	8,820,250	33.70	8,820,250	32.62
TANGIBLE PERSONAL PROPERTY			TOTAL RURAL REAL ESTATE	10,019,326	38.29	9,726,134	35.97
GAS AND OIL	5,484,960	21.83	TANGIBLE PERSONAL PROPERTY				
MERCHANTS INVENTORY	266,650	1.06	URBAN				
MANUFACTURERS INVENTORY	49,675	0.20	GAS AND OIL	0	0.00	0	0.00
LIVESTOCK	968,375	3.85	BUSINESS MACH. & EQUIP.	184,967	0.71	277,454	1.03
BUSINESS MACH. & EQUIP.	266,790	1.06	ALL OTHER PERSONAL	75,188	0.29	75,188	0.28
ALL OTHER PERSONAL	650,635	2.59	MOBILE HOMES	12,542	0.05	10,452	0.04
TOTAL PERSONAL PROPERTY	7,687,085	30.59	MOTOR VEHICLES	87,903	0.34	87,903	0.33
STATE ASSESSED			TOTAL URBAN PROPERTY	360,602	1.38	450,997	1.67
PUBLIC SERVICE CORP.	5,246,274	20.88	RURAL				
TOTAL ASSESSED VALUATION	25,127,244	100.00	GAS AND OIL	6,989,864	26.71	6,989,864	25.85
			BUSINESS MACH. & EQUIP.	34,705	0.13	52,058	0.19
			ALL OTHER PERSONAL	49,367	0.19	49,367	0.18
			MOBILE HOMES	9,312	0.04	7,760	0.03
			MOTOR VEHICLES	178,822	0.68	178,822	0.66
			TOTAL RURAL PROPERTY	7,262,070	27.75	7,277,871	26.92
			EXEMPT PROPERTY				
			MERCHANTS INVENTORY	0	0.00	148,167	0.55
			MANUFACTURERS INVENTORY	0	0.00	41,396	0.15
			LIVESTOCK	0	0.00	806,976	2.98
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00
			FEEDLOTS	0	0.00	0	0.00
			FARM MACHINERY	0	0.00	0	0.00
			BUSINESS AIRCRAFT	0	0.00	0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00	996,539	3.69
			TOTAL PERSONAL PROPERTY	7,622,672	29.13	8,725,407	32.27
			STATE ASSESSED				
			PUBLIC SERVICE CORP.	493,867	1.89	576,175	2.13
			RURAL PUBLIC SERVICE CORP.	4,643,829	17.73	5,417,770	20.04
			UTILITY INVENTORY	0	0.00	0	0.00
			TOTAL STATE ASSESSED	5,137,696	19.63	5,993,945	22.17
			TOTAL ASSESSED VALUATION	26,169,732	100.00	27,038,066	100.00

COUNTY TOTALS

	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE				PLAN #13	
COMMERCIAL AND INDUSTRIAL	10,607,385	8.21	RESIDENTIAL MULTI FAMILY	1,423,678	1.04	1,186,394	0.86	
VACANT LOTS	403,190	0.31	RESIDENTIAL OTHER	35,782,070	26.06	29,818,272	21.72	
ALL OTHER	29,339,265	21.93	VACANT LOTS	443,164	0.32	369,302	0.27	
TOTAL URBAN REAL ESTATE	39,349,840	30.45	OTHER COMMERCIAL	19,096,984	13.91	12,731,195	9.27	
			AGRICULTURAL	65,160	0.05	65,160	0.05	
			TOTAL URBAN REAL ESTATE	56,811,056	41.37	44,170,323	32.17	
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	17,820,155	13.79	REBIDENTIAL	12,767,053	9.30	10,639,168	7.75	
AGRICULTURAL IMPROVEMENT	5,006,625	3.87	VACANT LOTS	245,786	0.18	204,821	0.15	
HOME SITES/PLANNED SUB DIV.	6,046,450	4.68	OTHER COMMERCIAL	9,365,514	6.82	6,243,614	4.53	
SPOT COMMERCIAL	4,913,055	3.80	AGRICULTURAL	17,355,348	12.64	17,355,348	12.64	
TOTAL RURAL REAL ESTATE	33,786,285	26.14	TOTAL RURAL REAL ESTATE	39,733,701	28.93	34,442,951	25.08	
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	8,385,520	6.49	GAS AND OIL	121,271	0.09	121,271	0.09	
MERCHANTS INVENTORY	4,051,510	3.13	BUSINESS MACH. & EQUIP.	5,821,943	4.24	8,732,915	6.34	
MANUFACTURERS INVENTORY	5,609,335	4.34	ALL OTHER PERSONAL	639,820	0.47	639,820	0.47	
LIVESTOCK	1,761,220	1.36	MOBILE HOMES	422,883	0.31	352,384	0.26	
BUSINESS MACH. & EQUIP.	14,562,325	11.27	MOTOR VEHICLES	189,636	0.14	189,636	0.14	
ALL OTHER PERSONAL	6,121,715	4.74	TOTAL URBAN PROPERTY	7,195,533	5.24	10,036,026	7.31	
			RURAL					
			GAS AND OIL	7,328,876	5.34	7,328,876	5.34	
			BUSINESS MACH. & EQUIP.	7,950,276	5.79	11,925,414	8.68	
			ALL OTHER PERSONAL	522,982	0.38	522,982	0.38	
			MOBILE HOMES	694,553	0.45	745,458	0.54	
			MOTOR VEHICLES	690,588	0.50	690,588	0.50	
			TOTAL RURAL PROPERTY	17,397,275	12.66	21,213,318	15.45	
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00	2,251,262	1.64	
			MANUFACTURERS INVENTORY	0	0.00	4,674,427	3.40	
			LIVESTOCK	0	0.00	1,467,677	1.07	
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00	
			FEEDLOTS	0	0.00	155,460	0.11	
			FARM MACHINERY	0	0.00	0	0.00	
			BUSINESS AIRCRAFT	0	0.00	0	0.00	
			TOTAL EXEMPT PROPERTY	0	0.00	8,549,826	6.23	
TOTAL PERSONAL PROPERTY	40,491,625	31.33	TOTAL PERSONAL PROPERTY	24,582,808	17.70	39,798,170	28.98	
STATE ASSESSED			STATE ASSESSED					
			PUBLIC SERVICE CORP.	5,035,318	3.67	5,874,504	4.28	
PUBLIC SERVICE CORP.	15,612,471	12.08	RURAL PUBLIC SERVICE CORP.	10,605,096	7.72	12,372,541	9.01	
			UTILITY INVENTORY	560,880	0.41	654,356	0.48	
			TOTAL STATE ASSESSED	16,201,294	11.80	18,901,401	13.77	
TOTAL ASSESSED VALUATION	129,240,221	100.00	TOTAL ASSESSED VALUATION	137,328,859	100.00	137,312,845	100.00	

TOTAL COWLEY

COUNTY TOTALS

CRAWFORD

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	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN 613	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	7,520,930	9.13	RESIDENTIAL MULTI FAMILY	1,577,249	1.50		1,314,369	1.30
VACANT LOTS	646,565	0.79	RESIDENTIAL OTHER	31,450,386	30.13		26,375,216	26.07
ALL OTHER	22,240,963	27.01	VACANT LOTS	454,335	0.43		378,628	0.37
TOTAL URBAN REAL ESTATE	30,408,460	36.93	OTHER COMMERCIAL	19,377,316	18.45		12,918,081	12.77
			AGRICULTURAL	51,480	0.05		51,480	0.05
			TOTAL URBAN REAL ESTATE	53,110,786	50.56		41,037,774	40.57
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	10,416,850	12.65	RESIDENTIAL	11,561,350	11.01		9,634,420	9.52
AGRICULTURAL IMPROVEMENT	3,134,165	3.81	VACANT LOTS	253,686	0.24		211,404	0.21
HOME SITES/PLANNED SUB DIV.	3,134,080	3.81	OTHER COMMERCIAL	4,433,929	4.22		2,955,923	2.92
BPOU COMMERCIAL	643,365	0.78	AGRICULTURAL	10,937,052	10.41		10,937,052	10.81
TOTAL RURAL REAL ESTATE	17,328,460	21.04	TOTAL RURAL REAL ESTATE	27,186,017	25.89		23,738,799	23.47
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	116,440	0.14	GAS AND OIL	0	0.00		0	0.00
MERCHANTS INVENTORY	4,246,830	5.16	BUSINESS MACH. & EQUIP.	5,574,127	5.31		8,341,191	8.27
MANUFACTURERS INVENTORY	3,147,790	3.82	ALL OTHER PERSONAL	537,378	0.51		537,378	0.53
LIVESTOCK	935,435	1.16	MOBILE HOMES	387,840	0.37		323,199	0.32
BUSINESS MACH. & EQUIP.	7,592,780	9.22	MOTOR VEHICLES	476,738	0.45		476,738	0.47
ALL OTHER PERSONAL	4,029,340	4.89	TOTAL URBAN PROPERTY	6,976,083	6.64		9,698,506	9.59
			RURAL					
			GAS AND OIL	137,625	0.13		137,625	0.14
			BUSINESS MACH. & EQUIP.	1,272,739	1.21		1,909,109	1.89
			ALL OTHER PERSONAL	241,572	0.23		241,572	0.24
			MOBILE HOMES	248,911	0.24		207,425	0.21
			MOTOR VEHICLES	657,731	0.63		657,731	0.65
			TOTAL RURAL PROPERTY	2,558,578	2.44		3,153,462	3.12
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		2,359,794	2.33
			MANUFACTURERS INVENTORY	0	0.00		2,623,148	2.59
			LIVESTOCK	0	0.00		796,193	0.79
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		5,779,135	5.71
TOTAL PERSONAL PROPERTY	20,068,615	24.40	TOTAL PERSONAL PROPERTY	9,534,661	9.08		18,631,103	18.42
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	14,518,859	17.63	PUBLIC SERVICE CORP.	7,738,223	7.37		9,027,873	8.92
			RURAL PUBLIC SERVICE CORP.	7,476,498	7.12		8,722,531	8.62
			UTILITY INVENTORY	0	0.00		0	0.00
			TOTAL STATE ASSESSED	15,214,721	14.48		17,750,404	17.55
TOTAL ASSESSED VALUATION	82,344,394	100.00	TOTAL ASSESSED VALUATION	105,046,185	100.00		101,158,082	100.00

COUNTY TOTALS

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	1988 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE			
COMMERCIAL AND INDUSTRIAL	878,615	3.34	RESIDENTIAL MULTI FAMILY	151,334	0.53	126,111
VACANT LOTS	68,870	0.26	RESIDENTIAL OTHER	3,436,214	12.12	2,863,500
ALL OTHER	3,137,820	11.94	VACANT LOTS	38,883	0.14	32,402
TOTAL URBAN REAL ESTATE	4,085,505	15.54	OTHER COMMERCIAL	2,062,290	7.28	1,374,846
			AGRICULTURAL	45,465	0.16	45,465
			TOTAL URBAN REAL ESTATE	5,734,186	20.23	4,442,324
RURAL REAL ESTATE			RURAL REAL ESTATE			
AGRICULTURAL LAND	11,178,900	42.53	RESIDENTIAL	1,371,774	4.84	1,143,140
AGRICULTURAL IMPROVEMENT	1,641,635	6.25	VACANT LOTS	5,793	0.02	4,827
HOME SITES/PLANNED SUB DIV.	7,180	0.03	OTHER COMMERCIAL	2,464,242	8.69	1,642,812
BPOT COMMERCIAL	18,310	0.07	AGRICULTURAL	11,740,430	41.42	11,740,430
TOTAL RURAL REAL ESTATE	12,848,045	48.88	TOTAL RURAL REAL ESTATE	15,582,239	54.98	14,531,209
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY			
GAS AND OIL	1,953,780	7.43	URBAN			
MERCHANTS INVENTORY	66,847	0.25	GAS AND OIL	675	0.00	675
MANUFACTURERS INVENTORY	0	0.00	BUSINESS MACH. & EQUIP.	201,459	0.71	302,189
LIVESTOCK	1,360,683	5.18	ALL OTHER PERSONAL	114,529	0.40	114,529
BUSINESS MACH. & EQUIP.	209,702	0.80	MOBILE HOMES	45,351	0.16	37,792
ALL OTHER PERSONAL	1,750,634	6.66	MOTOR VEHICLES	98,937	0.33	98,937
			TOTAL URBAN PROPERTY	460,951	1.63	554,122
			RURAL			
			GAS AND OIL	1,696,560	5.99	1,696,560
			BUSINESS MACH. & EQUIP.	125,122	0.44	187,683
			ALL OTHER PERSONAL	54,729	0.19	54,729
			MOBILE HOMES	45,377	0.16	37,814
			MOTOR VEHICLES	477,371	1.68	477,371
			TOTAL RURAL PROPERTY	2,399,199	8.46	2,454,157
			EXEMPT PROPERTY			
			MERCHANTS INVENTORY	0	0.00	37,144
			MANUFACTURERS INVENTORY	0	0.00	0
			LIVESTOCK	0	0.00	1,133,898
			MOTOR VEH DEALER INVENTORY	0	0.00	0
			FEEDLOTS	0	0.00	0
			FARM MACHINERY	0	0.00	0
			BUSINESS AIRCRAFT	0	0.00	0
			TOTAL EXEMPT PROPERTY	0	0.00	1,171,042
TOTAL PERSONAL PROPERTY	5,341,646	20.32	TOTAL PERSONAL PROPERTY	2,860,110	10.09	4,179,321
STATE ASSESSED			STATE ASSESSED			
PUBLIC SERVICE CORP.	4,008,967	15.23	PUBLIC SERVICE CORP.	387,966	2.07	465,956
			RURAL PUBLIC SERVICE CORP.	3,573,277	12.61	4,168,799
			UTILITY INVENTORY	4,619	0.02	5,389
			TOTAL STATE ASSESSED	4,165,862	14.70	4,860,144
TOTAL ASSESSED VALUATION	26,284,163	100.00	TOTAL ASSESSED VALUATION	28,342,397	100.00	28,012,998

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COUNTY TOTALS

	1988 ASSESSED VALUATION	% OF TOTAL		1989 ASSESSED VALUATION	% OF TOTAL		1989 ASSESSED PLAN #13	% OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	5,192,560	7.14	RESIDENTIAL MULTI FAMILY	1,118,459	1.33		932,045	1.15
VACANT LOTS	124,385	0.17	RESIDENTIAL OTHER	17,700,678	21.01		14,750,506	18.14
ALL OTHER	13,780,173	18.96	VACANT LOTS	216,116	0.26		180,096	0.22
TOTAL URBAN REAL ESTATE	19,097,120	26.28	OTHER COMMERCIAL	9,568,408	11.36		6,378,875	7.85
			AGRICULTURAL	47,224	0.06		47,224	0.06
			TOTAL URBAN REAL ESTATE	28,650,885	34.00		22,288,746	27.42
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	18,106,495	24.91	RESIDENTIAL	9,061,672	10.75		7,551,363	9.29
AGRICULTURAL IMPROVEMENT	4,149,370	5.71	VACANT LOTS	86,468	0.10		72,056	0.09
HOME SITES/PLANNED SUB DIV.	3,875,825	5.33	OTHER COMMERCIAL	5,939,933	7.05		3,959,929	4.87
SPOT COMMERCIAL	784,015	1.08	AGRICULTURAL	19,776,503	23.47		19,776,503	24.33
TOTAL RURAL REAL ESTATE	26,915,705	37.03	TOTAL RURAL REAL ESTATE	34,864,596	41.38		31,359,851	39.57
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	248,861	0.34	GAS AND OIL	0	0.00		0	0.00
MERCHANTS INVENTORY	2,112,580	2.91	BUSINESS MACH. & EQUIP.	2,150,007	2.55		3,225,011	3.97
MANUFACTURERS INVENTORY	360,135	0.50	ALL OTHER PERSONAL	297,010	0.35		297,010	0.37
LIVESTOCK	1,763,290	2.43	MOBILE HOMES	189,523	0.22		157,935	0.19
BUSINESS MACH. & EQUIP.	3,868,795	5.32	MOTOR VEHICLES	421,852	0.50		421,852	0.52
ALL OTHER PERSONAL	2,569,130	3.53	TOTAL URBAN PROPERTY	3,058,392	3.63		4,101,808	5.05
			RURAL					
			GAS AND OIL	156,566	0.19		156,566	0.19
			BUSINESS MACH. & EQUIP.	560,740	0.67		841,110	1.03
			ALL OTHER PERSONAL	104,482	0.12		104,482	0.13
			MOBILE HOMES	172,349	0.20		143,624	0.18
			MOTOR VEHICLES	678,386	0.81		678,386	0.83
			TOTAL RURAL PROPERTY	1,672,523	1.98		1,924,168	2.37
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		1,173,876	1.44
			MANUFACTURERS INVENTORY	0	0.00		300,111	0.37
			LIVESTOCK	0	0.00		1,469,402	1.81
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		2,943,389	3.62
TOTAL PERSONAL PROPERTY	10,922,791	15.03	TOTAL PERSONAL PROPERTY	4,730,915	5.61		8,969,365	11.03
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	15,745,099	21.66	PUBLIC SERVICE CORP.	3,839,227	4.56		4,479,073	5.51
			RURAL PUBLIC SERVICE CORP.	12,086,134	14.34		14,100,411	17.34
			UTILITY INVENTORY	87,627	0.10		102,231	0.13
			TOTAL STATE ASSESSED	16,012,990	19.00		18,681,715	22.98
TOTAL ASSESSED VALUATION	72,680,715	100.00	TOTAL ASSESSED VALUATION	84,259,386	100.00		81,299,677	100.00

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	1988 ASSESSED VALUATION	X OF TOTAL	URBAN REAL ESTATE	RESIDENTIAL MULTI FAMILY	1989 ASSESSED VALUATION	X OF TOTAL	URBAN REAL ESTATE	RESIDENTIAL OTHER	1989 ASSESSED VALUATION	X OF TOTAL	URBAN REAL ESTATE
COMMERCIAL AND INDUSTRIAL	2,597,635	8.91			17,053	0.05			4,024,351	11.54	
VACANT LOTS	77,745	0.27			4,831,640	13.91			98,426	0.28	
ALL OTHER	3,866,793	13.26			118,112	0.34			3,926,481	11.23	
TOTAL URBAN REAL ESTATE	6,542,395	22.43			5,890,080	16.96			51,155	0.15	
				AGRICULTURAL	51,155	0.15					
				TOTAL URBAN REAL ESTATE	10,908,040	31.40			8,116,824	23.24	
RURAL REAL ESTATE				RURAL REAL ESTATE							
AGRICULTURAL LAND	7,660,356	26.26		RESIDENTIAL	3,203,060	9.22			2,669,206	7.65	
AGRICULTURAL IMPROVEMENT	2,273,400	7.79		VACANT LOTS	16,520	0.05			13,767	0.04	
HOME SITES/PLANNED SUB DIV.	876,095	3.00		OTHER COMMERCIAL	3,336,237	9.60			2,224,136	6.37	
SPOT COMMERCIAL	436,500	1.50		AGRICULTURAL	10,932,767	31.47			10,932,767	31.33	
TOTAL RURAL REAL ESTATE	11,246,351	38.56		TOTAL RURAL REAL ESTATE	17,488,584	50.34			15,639,876	45.39	
TANGIBLE PERSONAL PROPERTY				TANGIBLE PERSONAL PROPERTY							
GAS AND OIL	0	0.00		URBAN							
MERCHANTS INVENTORY	535,077	1.90		GAS AND OIL	0	0.00			0	0.00	
MANUFACTURERS INVENTORY	3,029,496	10.39		BUSINESS MACH. & EQUIP.	1,163,635	3.35			1,745,453	5.00	
LIVESTOCK	592,163	2.03		ALL OTHER PERSONAL	103,324	0.30			103,324	0.30	
BUSINESS MACH. & EQUIP.	2,391,323	8.20		MOBILE HOMES	224,465	0.65			187,053	0.54	
ALL OTHER PERSONAL	1,550,118	5.31		MOTOR VEHICLES	544,132	1.57			544,132	1.56	
				TOTAL URBAN PROPERTY	2,035,556	5.86			2,579,962	7.39	
				RURAL							
				GAS AND OIL	0	0.00			0	0.00	
				BUSINESS MACH. & EQUIP.	396,440	1.14			594,660	1.70	
				ALL OTHER PERSONAL	98,514	0.28			98,514	0.28	
				MOBILE HOMES	81,129	0.23			67,607	0.19	
				MOTOR VEHICLES	449,928	1.30			449,928	1.29	
				TOTAL RURAL PROPERTY	1,026,011	2.95			1,210,709	3.47	
				EXEMPT PROPERTY							
				MERCHANTS INVENTORY	0	0.00			308,434	0.88	
				MANUFACTURERS INVENTORY	0	0.00			2,524,570	7.23	
				LIVESTOCK	0	0.00			493,484	1.41	
				MOTOR VEH DEALER INVENTORY	0	0.00			0	0.00	
				FEEDLOTS	0	0.00			0	0.00	
				FARM MACHINERY	0	0.00			0	0.00	
				BUSINESS AIRCRAFT	0	0.00			0	0.00	
				TOTAL EXEMPT PROPERTY	0	0.00			3,326,488	9.53	
TOTAL PERSONAL PROPERTY	8,118,197	27.83		TOTAL PERSONAL PROPERTY	3,061,567	8.81			7,117,159	20.39	
STATE ASSESSED				STATE ASSESSED							
PUBLIC SERVICE CORP.	3,262,413	11.18		PUBLIC SERVICE CORP.	802,619	2.31			936,383	2.68	
				RURAL PUBLIC SERVICE CORP.	2,477,666	7.13			2,690,594	8.28	
				UTILITY INVENTORY	0	0.00			0	0.00	
				TOTAL STATE ASSESSED	3,280,285	9.44			3,826,977	10.97	
TOTAL ASSESSED VALUATION	29,169,356	100.00		TOTAL ASSESSED VALUATION	34,738,476	100.00			34,900,836	100.00	

COUNTY ASSESSED VALUATION COMPARISON REPORT
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			1988 ASSESSED VALUATION			1989 ASSESSED VALUATION			1989 ASSESSED VALUATION		
			% OF TOTAL			% OF TOTAL			% OF TOTAL		
URBAN REAL ESTATE			URBAN REAL ESTATE			URBAN REAL ESTATE			PLAN #13		
COMMERCIAL AND INDUSTRIAL	27,986,710	12.16	RESIDENTIAL MULTI FAMILY	26,733,573	8.15	VACANT LOTS	110,690,082	33.74	22,277,888	7.01	
VACANT LOTS	1,386,370	0.60	RESIDENTIAL OTHER	4,306,245	1.31	OTHER COMMERCIAL	73,876,245	22.52	92,241,366	29.04	
ALL OTHER	83,944,820	36.48	AGRICULTURAL	88,550	0.03	TOTAL URBAN REAL ESTATE	215,694,715	65.75	3,588,540	1.13	
TOTAL URBAN REAL ESTATE	113,317,900	49.24							49,230,337	15.50	
RURAL REAL ESTATE			RURAL REAL ESTATE						88,550	0.03	
AGRICULTURAL LAND	9,071,900	3.94	RESIDENTIAL	19,239,815	5.86	VACANT LOTS	771,170	0.24	16,033,115	5.05	
AGRICULTURAL IMPROVEMENT	4,655,060	2.02	OTHER COMMERCIAL	4,099,585	1.25	OTHER COMMERCIAL	4,099,585	1.25	642,639	0.20	
HOME SITES/PLANNED SUB DIV.	9,489,440	4.12	AGRICULTURAL	19,390,415	5.91	TOTAL RURAL REAL ESTATE	43,500,985	13.26	2,733,029	0.86	
SPOT COMMERCIAL	7,497,050	3.26							19,390,415	6.10	
TOTAL RURAL REAL ESTATE	30,713,470	13.33							38,799,198	12.21	
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY								
GAS AND OIL	339,280	0.15	URBAN								
MERCHANTS INVENTORY	19,366,810	8.42	GAS AND OIL	0	0.00	BUSINESS MACH. & EQUIP.	16,541,715	5.04	24,812,573	7.81	
MANUFACTURERS INVENTORY	16,003,490	6.95	ALL OTHER PERSONAL	964,475	0.29	ALL OTHER PERSONAL	964,475	0.29	964,475	0.30	
LIVESTOCK	1,087,345	0.47	MOBILE HOMES	1,557,700	0.47	MOBILE HOMES	1,557,700	0.47	1,298,078	0.41	
BUSINESS MACH. & EQUIP.	383,595	0.17	MOTOR VEHICLES	823,510	0.25	MOTOR VEHICLES	823,510	0.25	823,510	0.26	
ALL OTHER PERSONAL	8,451,420	3.67	TOTAL URBAN PROPERTY	19,887,400	6.06	TOTAL URBAN PROPERTY	19,887,400	6.06	27,898,636	8.78	
			RURAL								
			GAS AND OIL	163,040	0.05	BUSINESS MACH. & EQUIP.	5,145,850	1.57	7,718,775	2.43	
			ALL OTHER PERSONAL	822,645	0.25	ALL OTHER PERSONAL	822,645	0.25	822,645	0.26	
			MOBILE HOMES	176,730	0.05	MOBILE HOMES	176,730	0.05	147,274	0.05	
			MOTOR VEHICLES	678,425	0.21	MOTOR VEHICLES	678,425	0.21	678,425	0.21	
			TOTAL RURAL PROPERTY	6,986,670	2.13	TOTAL RURAL PROPERTY	6,986,670	2.13	9,530,159	3.00	
			EXEMPT PROPERTY								
			MERCHANTS INVENTORY	0	0.00	MANUFACTURERS INVENTORY	0	0.00	10,761,362	3.39	
			LIVESTOCK	0	0.00	MOTOR VEH DEALER INVENTORY	0	0.00	13,336,188	4.20	
			FEEDLOTS	0	0.00	FARM MACHINERY	0	0.00	906,117	0.29	
			FARM MACHINERY	0	0.00	BUSINESS AIRCRAFT	0	0.00	0	0.00	
			TOTAL EXEMPT PROPERTY	0	0.00	TOTAL EXEMPT PROPERTY	0	0.00	0	0.00	
TOTAL PERSONAL PROPERTY	45,631,940	19.83	TOTAL PERSONAL PROPERTY	26,874,090	8.19				25,003,667	7.87	
STATE ASSESSED			STATE ASSESSED								
PUBLIC SERVICE CORP.	40,457,076	17.58	PUBLIC SERVICE CORP.	12,798,468	3.90	RURAL PUBLIC SERVICE CORP.	28,117,794	8.57	14,931,461	4.70	
			UTILITY INVENTORY	1,067,731	0.33	TOTAL STATE ASSESSED	41,983,993	12.80	32,803,906	10.33	
									1,245,679	0.39	
TOTAL ASSESSED VALUATION	230,120,386	100.00	TOTAL ASSESSED VALUATION	328,053,783	100.00				48,981,046	15.42	
									317,659,387	100.00	

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	1988 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE			
COMMERCIAL AND INDUSTRIAL	1,099,380	3.43	RESIDENTIAL MULTI FAMILY	48,806	0.12	40,672 0.10
VACANT LOTS	39,450	0.12	RESIDENTIAL OTHER	3,356,824	8.41	2,797,342 6.94
ALL OTHER	2,683,725	9.01	VACANT LOTS	67,333	0.17	56,111 0.14
TOTAL URBAN REAL ESTATE	4,022,535	12.57	OTHER COMMERCIAL	2,129,490	5.33	1,419,646 3.52
			AGRICULTURAL	6,990	0.02	6,990 0.02
			TOTAL URBAN REAL ESTATE	5,609,443	14.05	4,320,761 10.72
RURAL REAL ESTATE			RURAL REAL ESTATE			
AGRICULTURAL LAND	12,511,045	39.08	RESIDENTIAL	1,564,242	3.92	1,303,530 3.24
AGRICULTURAL IMPROVEMENT	42,150	0.13	VACANT LOTS	2,832	0.01	2,360 0.01
HOME SITES/PLANNED SUB DIV.	159,380	0.50	OTHER COMMERCIAL	1,754,527	4.39	1,169,673 2.90
SPOT COMMERCIAL	333,535	1.04	AGRICULTURAL	16,974,237	42.51	16,974,237 42.13
TOTAL RURAL REAL ESTATE	13,046,110	40.76	TOTAL RURAL REAL ESTATE	20,295,838	50.83	19,449,800 49.27
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY			
			URBAN			
GAS AND OIL	5,333,893	16.66	GAS AND OIL	20,860	0.05	20,860 0.05
MERCHANTS INVENTORY	372,998	1.17	BUSINESS MACH. & EQUIP.	385,245	0.96	577,868 1.43
MANUFACTURERS INVENTORY	281,670	0.88	ALL OTHER PERSONAL	67,996	0.17	67,996 0.17
LIVESTOCK	521,511	1.63	MOBILE HOMES	22,744	0.06	18,953 0.05
BUSINESS MACH. & EQUIP.	775,410	2.42	MOTOR VEHICLES	96,491	0.24	96,491 0.24
ALL OTHER PERSONAL	665,576	2.08	TOTAL URBAN PROPERTY	593,336	1.49	782,168 1.94
			RURAL			
			GAS AND OIL	6,232,341	15.61	6,232,341 15.47
			BUSINESS MACH. & EQUIP.	93,563	0.23	140,345 0.35
			ALL OTHER PERSONAL	55,816	0.14	55,816 0.14
			MOBILE HOMES	21,747	0.05	18,122 0.04
			MOTOR VEHICLES	307,043	0.77	307,043 0.76
			TOTAL RURAL PROPERTY	6,710,510	16.81	6,733,667 16.76
			EXEMPT PROPERTY			
			MERCHANTS INVENTORY	0	0.00	207,260 0.51
			MANUFACTURERS INVENTORY	0	0.00	234,724 0.58
			LIVESTOCK	0	0.00	434,591 1.08
			MOTOR VEH DEALER INVENTORY	0	0.00	0 0.00
			FEEDLOTS	0	0.00	269,527 0.67
			FARM MACHINERY	0	0.00	0 0.00
			BUSINESS AIRCRAFT	0	0.00	0 0.00
			TOTAL EXEMPT PROPERTY	0	0.00	1,146,102 2.84
TOTAL PERSONAL PROPERTY	7,951,058	24.84	TOTAL PERSONAL PROPERTY	7,303,846	18.29	6,681,937 21.55
STATE ASSESSED			STATE ASSESSED			
PUBLIC SERVICE CORP.	6,990,300	21.84	PUBLIC SERVICE CORP.	971,479	2.43	1,133,386 2.81
			RURAL PUBLIC SERVICE CORP.	5,749,314	14.40	6,707,493 16.45
			UTILITY INVENTORY	0	0.00	0 0.00
			TOTAL STATE ASSESSED	6,720,793	16.83	7,840,881 19.46
TOTAL ASSESSED VALUATION	32,010,023	100.00	TOTAL ASSESSED VALUATION	39,929,920	100.00	40,293,379 100.00

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	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	286,795	1.49	RESIDENTIAL MULTI FAMILY	0	0.00		0	0.00
VACANT LOTS	26,480	0.14	RESIDENTIAL OTHER	1,228,521	7.35		1,023,763	5.78
ALL OTHER	1,664,150	8.67	VACANT LOTS	14,247	0.09		11,872	0.07
TOTAL URBAN REAL ESTATE	1,977,425	10.31	OTHER COMMERCIAL	273,540	1.64		182,358	1.03
			AGRICULTURAL	27,600	0.17		27,600	0.16
			TOTAL URBAN REAL ESTATE	1,543,908	9.23		1,245,593	7.03
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	8,711,605	45.41	RESIDENTIAL	1,010,741	6.05		842,281	4.75
AGRICULTURAL IMPROVEMENT	1,144,585	5.97	VACANT LOTS	1,051	0.01		876	0.00
HOME SITES/PLANNED SUB DIV.	172,100	0.90	OTHER COMMERCIAL	1,190,460	7.12		793,632	4.48
BPOD COMMERCIAL	65,885	0.34	AGRICULTURAL	7,679,308	45.93		7,679,308	43.34
TOTAL RURAL REAL ESTATE	10,094,175	52.61	TOTAL RURAL REAL ESTATE	9,881,540	59.10		9,316,097	52.58
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	658,145	4.47	GAS AND OIL	0	0.00		0	0.00
MERCHANTS INVENTORY	186,780	0.97	BUSINESS MACH. & EQUIP.	76,882	0.46		115,323	0.65
MANUFACTURERS INVENTORY	40,785	0.21	ALL OTHER PERSONAL	42,076	0.25		42,076	0.24
LIVESTOCK	1,160,560	6.05	MOBILE HOMES	14,160	0.08		11,800	0.07
BUSINESS MACH. & EQUIP.	504,595	2.63	MOTOR VEHICLES	36,887	0.22		36,887	0.21
ALL OTHER PERSONAL	687,790	3.98	TOTAL URBAN PROPERTY	170,005	1.02		206,086	1.16
			RURAL					
			GAS AND OIL	673,539	4.03		673,539	3.80
			BUSINESS MACH. & EQUIP.	179,961	1.08		249,942	1.52
			ALL OTHER PERSONAL	87,945	0.53		87,945	0.50
			MOBILE HOMES	22,068	0.13		18,390	0.10
			MOTOR VEHICLES	351,897	2.10		351,897	1.99
			TOTAL RURAL PROPERTY	1,315,410	7.87		1,401,713	7.91
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		103,786	0.59
			MANUFACTURERS INVENTORY	0	0.00		33,971	0.19
			LIVESTOCK	0	0.00		967,129	5.46
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		1,104,886	6.24
TOTAL PERSONAL PROPERTY	3,438,635	17.92	TOTAL PERSONAL PROPERTY	1,485,415	8.88		2,712,685	15.31
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	3,675,708	19.16	PUBLIC SERVICE CORP.	685,145	4.10		799,331	4.51
			RURAL PUBLIC SERVICE CORP.	3,059,757	18.30		3,569,696	20.15
			UTILITY INVENTORY	63,281	0.38		73,827	0.42
			TOTAL STATE ASSESSED	3,808,183	22.78		4,442,654	25.08
TOTAL ASSESSED VALUATION	19,185,943	100.00	TOTAL ASSESSED VALUATION	16,719,066	100.00		17,717,229	100.00

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			1988 ASSESSED VALUATION	% OF TOTAL	1989 ASSESSED VALUATION	% OF TOTAL	1989 ASSESSED PLAN #13	% OF TOTAL		
URBAN REAL ESTATE										
COMMERCIAL AND INDUSTRIAL	9,773,130	8.36	URBAN REAL ESTATE		RESIDENTIAL MULTI FAMILY	1,290,554	0.91	1,075,457	0.82	
VACANT LOTS	172,200	0.15	RESIDENTIAL OTHER	38,053,194	26.98	31,710,848	24.19	839,960	0.64	
ALL OTHER	25,439,150	21.73	VACANT LOTS	1,007,956	0.71	OTHER COMMERCIAL	29,016,220	20.57	19,343,953	14.76
TOTAL URBAN REAL ESTATE	35,384,480	30.25	AGRICULTURAL	7,545	0.01	TOTAL URBAN REAL ESTATE	69,375,469	49.19	7,545	0.01
RURAL REAL ESTATE			RURAL REAL ESTATE							
AGRICULTURAL LAND	11,682,708	9.99	RESIDENTIAL	4,990,122	3.54	4,158,418	3.17			
AGRICULTURAL IMPROVEMENT	1,800,765	1.54	VACANT LOTS	42,108	0.03	35,090	0.03			
HOME SITES/PLANNED SUB DIV.	1,936,325	1.66	OTHER COMMERCIAL	5,312,680	3.77	3,541,885	2.70			
SPOT COMMERCIAL	1,705,532	1.46	AGRICULTURAL	11,609,550	8.23	11,609,550	8.86			
TOTAL RURAL REAL ESTATE	17,125,330	14.64	TOTAL RURAL REAL ESTATE	21,954,660	15.57	19,344,943	14.76			
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY							
GAS AND OIL	31,262,310	26.73	URBAN							
MERCHANTS INVENTORY	4,645,109	3.97	GAS AND OIL	209,027	0.15	209,027	0.16			
MANUFACTURERS INVENTORY	399,112	0.34	BUSINESS MACH. & EQUIP.	2,843,884	2.02	4,245,826	3.25			
LIVESTOCK	1,501,285	1.28	ALL OTHER PERSONAL	587,048	0.42	587,048	0.45			
BUSINESS MACH. & EQUIP.	4,981,138	4.24	MOBILE HOMES	142,452	0.10	118,710	0.09			
ALL OTHER PERSONAL	3,676,547	3.14	MOTOR VEHICLES	259,455	0.18	259,455	0.20			
			TOTAL URBAN PROPERTY	4,041,886	2.87	5,440,086	4.15			
			RURAL							
			GAS AND OIL	25,785,641	18.28	25,785,641	19.67			
			BUSINESS MACH. & EQUIP.	1,249,020	0.89	1,873,530	1.43			
			ALL OTHER PERSONAL	218,216	0.15	218,216	0.17			
			MOBILE HOMES	310,237	0.22	258,530	0.20			
			MOTOR VEHICLES	665,902	0.47	665,902	0.51			
			TOTAL RURAL PROPERTY	28,229,016	20.01	28,801,817	21.97			
			EXEMPT PROPERTY							
			MERCHANTS INVENTORY	0	0.00	2,581,101	1.97			
			MANUFACTURERS INVENTORY	0	0.00	332,592	0.25			
			LIVESTOCK	0	0.00	1,251,066	0.93			
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00			
			FEEDLOTS	0	0.00	0	0.00			
			FARM MACHINERY	0	0.00	0	0.00			
			BUSINESS AIRCRAFT	0	0.00	0	0.00			
			TOTAL EXEMPT PROPERTY	0	0.00	4,164,759	3.18			
TOTAL PERSONAL PROPERTY	46,465,501	39.73	TOTAL PERSONAL PROPERTY	32,270,902	22.88	38,406,664	29.30			
STATE ASSESSED			STATE ASSESSED							
PUBLIC SERVICE CORP.	17,982,553	15.38	PUBLIC SERVICE CORP.	9,555,112	6.77	11,147,567	8.50			
			RURAL PUBLIC SERVICE CORP.	7,858,888	5.57	9,168,650	6.99			
			UTILITY INVENTORY	29,394	0.02	34,293	0.03			
			TOTAL STATE ASSESSED	17,443,394	12.37	20,350,510	15.53			
TOTAL ASSESSED VALUATION	116,957,866	100.00	TOTAL ASSESSED VALUATION	141,044,425	100.00	131,079,900	100.00			

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	1988 ASSESSED VALUATION	% OF TOTAL		1988 ASSESSED VALUATION	% OF TOTAL		1989 ASSESSED PLAN #13 TOTAL	% OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	1,674,215	3.36	RESIDENTIAL MULTI FAMILY	114,559	0.26		95,465	0.20
VACANT LOTS	36,090	0.07	RESIDENTIAL OTHER	6,004,071	13.71		5,003,372	10.67
ALL OTHER	4,875,045	9.78	VACANT LOTS	83,426	0.19		69,321	0.15
TOTAL URBAN REAL ESTATE	6,585,370	13.21	OTHER COMMERCIAL	2,607,393	5.95		1,738,245	3.71
			AGRICULTURAL	27,300	0.06		27,300	0.06
			TOTAL URBAN REAL ESTATE	8,834,749	20.17		6,933,903	14.79
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	11,730,630	23.54	RESIDENTIAL	2,164,112	4.94		1,803,419	3.85
AGRICULTURAL IMPROVEMENT	933,450	1.87	VACANT LOTS	17,952	0.04		14,960	0.03
HOME SITES/PLANNED SUB DIV.	391,605	0.79	OTHER COMMERCIAL	2,154,096	4.92		1,436,050	3.06
SPOT COMMERCIAL	10,936,280	21.94	AGRICULTURAL	11,251,384	25.68		11,251,384	24.00
TOTAL RURAL REAL ESTATE	23,991,965	48.14	TOTAL RURAL REAL ESTATE	15,587,544	35.58		14,505,813	30.94
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	4,159,551	8.35	GAS AND OIL	0	0.00		0	0.00
MERCHANTS INVENTORY	708,759	1.42	BUSINESS MACH. & EQUIP.	468,434	1.07		702,451	1.50
MANUFACTURERS INVENTORY	283,060	0.57	ALL OTHER PERSONAL	106,383	0.24		106,383	0.23
LIVESTOCK	1,403,974	2.82	MOBILE HOMES	84,950	0.19		70,791	0.15
BUSINESS MACH. & EQUIP.	2,438,238	4.89	MOTOR VEHICLES	79,378	0.18		79,378	0.17
ALL OTHER PERSONAL	1,170,055	2.34	TOTAL URBAN PROPERTY	739,145	1.69		959,203	2.05
			RURAL					
			GAS AND OIL	3,270,344	7.47		3,270,344	6.98
			BUSINESS MACH. & EQUIP.	4,767,244	10.88		7,150,866	15.25
			ALL OTHER PERSONAL	162,606	0.37		162,606	0.35
			MOBILE HOMES	102,442	0.23		85,368	0.18
			MOTOR VEHICLES	310,278	0.71		310,278	0.66
			TOTAL RURAL PROPERTY	8,612,914	19.66		10,979,462	23.42
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		393,829	0.84
			MANUFACTURERS INVENTORY	0	0.00		235,882	0.50
			LIVESTOCK	0	0.00		1,169,974	2.50
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		1,799,683	3.84
TOTAL PERSONAL PROPERTY	10,171,637	20.41	TOTAL PERSONAL PROPERTY	9,352,059	21.35		13,738,350	29.31
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	9,089,164	18.24	PUBLIC SERVICE CORP.	1,327,905	3.03		1,549,214	3.30
			RURAL PUBLIC SERVICE CORP.	7,653,809	17.93		9,162,725	19.53
			UTILITY INVENTORY	848,310	1.94		989,689	2.11
			TOTAL STATE ASSESSED	10,030,024	22.90		11,701,628	24.96
TOTAL ASSESSED VALUATION	49,638,136	100.00	TOTAL ASSESSED VALUATION	43,806,376	100.00		46,879,694	100.00

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	1988 ASSESSED VALUATION	% OF TOTAL		1989 ASSESSED VALUATION	% OF TOTAL		1989 ASSESSED PLAN #13	% OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	16,455,260	6.22	RESIDENTIAL MULTI FAMILY	3,480,653	1.28		2,900,533	1.08
VACANT LOTS	590,620	0.22	RESIDENTIAL OTHER	33,623,415	13.15		29,686,060	11.06
ALL OTHER	34,747,380	13.13	VACANT LOTS	904,446	0.33		753,702	0.28
TOTAL. URBAN REAL ESTATE	51,793,260	19.57	OTHER COMMERCIAL	24,576,330	9.07		16,384,056	6.10
			AGRICULTURAL	65,100	0.02		65,100	0.02
			TOTAL URBAN REAL ESTATE	64,649,944	23.86		49,789,451	18.55
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	22,774,510	8.61	RESIDENTIAL	7,439,163	2.75		6,199,278	2.31
AGRICULTURAL IMPROVEMENT	72,630	0.03	VACANT LOTS	150,558	0.06		125,464	0.05
HOME SITES/PLANNED SUB DIV.	6,342,710	2.40	OTHER COMMERCIAL	15,330,375	5.66		10,220,148	3.81
SPOT COMMERCIAL	8,469,450	3.20	AGRICULTURAL	28,998,739	10.70		28,998,739	10.81
TOTAL RURAL REAL ESTATE	37,659,500	14.23	TOTAL RURAL REAL ESTATE	51,918,835	19.16		45,543,629	16.97
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	75,386,020	28.48	GAS AND OIL	0	0.00		0	0.00
MERCHANTS INVENTORY	7,253,735	2.74	BUSINESS MACH. & EQUIP.	3,024,070	1.12		4,536,105	1.69
MANUFACTURERS INVENTORY	1,183,445	0.45	ALL OTHER PERSONAL	597,415	0.22		597,415	0.22
LIVESTOCK	366,620	0.14	MOBILE HOMES	546,121	0.20		453,099	0.17
BUSINESS MACH. & EQUIP.	10,167,675	3.84	MOTOR VEHICLES	301,345	0.11		301,345	0.11
ALL OTHER PERSONAL	6,914,635	2.61	TOTAL URBAN PROPERTY	4,468,951	1.65		5,889,964	2.19
			RURAL					
			GAS AND OIL	79,793,900	29.44		79,793,900	29.73
			BUSINESS MACH. & EQUIP.	2,881,220	1.06		4,321,830	1.61
			ALL OTHER PERSONAL	727,824	0.27		727,826	0.27
			MOBILE HOMES	1,142,792	0.42		952,323	0.35
			MOTOR VEHICLES	1,636,182	0.60		1,636,182	0.61
			TOTAL RURAL PROPERTY	86,181,920	31.80		87,432,061	32.58
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		4,030,610	1.50
			MANUFACTURERS INVENTORY	0	0.00		986,200	0.37
			LIVESTOCK	0	0.00		303,515	0.11
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		5,322,325	1.98
TOTAL PERSONAL PROPERTY	101,272,130	38.26	TOTAL PERSONAL PROPERTY	90,650,871	33.45		98,644,350	36.76
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	73,937,917	27.94	PUBLIC SERVICE CORP.	3,600,462	1.33		4,200,515	1.57
			RURAL PUBLIC SERVICE CORP.	60,041,990	22.16		70,048,588	26.10
			UTILITY INVENTORY	132,702	0.05		154,818	0.06
			TOTAL STATE ASSESSED	63,775,154	23.53		74,403,921	27.72
TOTAL ASSESSED VALUATION	264,662,807	100.00	TOTAL ASSESSED VALUATION	270,994,804	100.00		268,381,351	100.00

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	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	12,285,470	10.28	RESIDENTIAL MULTI FAMILY	2,571,061	1.70		2,142,542	1.52
VACANT LOTS	419,830	0.35	RESIDENTIAL OTHER	34,837,620	23.07		29,031,234	20.64
ALL OTHER	26,695,195	22.51	VACANT LOTS	978,810	0.65		815,672	0.58
TOTAL URBAN REAL ESTATE	39,600,495	33.15	OTHER COMMERCIAL	37,688,069	24.96		25,125,128	17.86
			AGRICULTURAL	35,610	0.02		35,610	0.03
			TOTAL URBAN REAL ESTATE	76,111,170	50.40		57,150,186	40.63
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	22,084,405	18.49	RESIDENTIAL	6,198,097	4.10		5,165,060	3.67
AGRICULTURAL IMPROVEMENT	2,424,805	2.03	VACANT LOTS	96,120	0.06		80,100	0.06
HOME SITES/PLANNED SUB DIV.	2,277,585	1.91	OTHER COMMERCIAL	10,284,056	6.81		6,855,969	4.87
BPOT COMMERCIAL	3,024,980	2.53	AGRICULTURAL	21,148,706	14.00		21,148,706	15.03
TOTAL RURAL REAL ESTATE	29,611,675	24.96	TOTAL RURAL REAL ESTATE	37,726,979	24.98		33,249,835	23.64
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
GAS AND OIL	1,994,855	1.67	URBAN					
MERCHANTS INVENTORY	5,538,230	4.64	GAS AND OIL	0	0.00		0	0.00
MANUFACTURERS INVENTORY	2,428,380	2.03	BUSINESS MACH. & EQUIP.	3,471,096	2.30		5,206,644	3.70
LIVESTOCK	583,397	0.49	ALL OTHER PERSONAL	368,480	0.24		368,480	0.26
BUSINESS MACH. & EQUIP.	9,033,769	7.56	MOBILE HOMES	545,359	0.36		454,464	0.32
ALL OTHER PERSONAL	4,459,068	3.73	MOTOR VEHICLES	843,377	0.56		843,377	0.60
			TOTAL URBAN PROPERTY	5,228,312	3.46		6,872,965	4.89
			RURAL					
			GAS AND OIL	1,874,308	1.24		1,874,308	1.33
			BUSINESS MACH. & EQUIP.	3,454,495	2.29		5,181,743	3.68
			ALL OTHER PERSONAL	189,799	0.13		189,799	0.13
			MOBILE HOMES	385,344	0.26		321,119	0.23
			MOTOR VEHICLES	834,194	0.55		834,194	0.59
			TOTAL RURAL PROPERTY	6,738,140	4.46		8,401,163	5.77
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		3,077,373	2.19
			MANUFACTURERS INVENTORY	0	0.00		2,023,642	1.44
			LIVESTOCK	0	0.00		486,329	0.35
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		5,587,344	3.97
TOTAL PERSONAL PROPERTY	24,037,899	20.12	TOTAL PERSONAL PROPERTY	11,966,452	7.92		20,861,472	14.83
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	26,009,919	21.77	PUBLIC SERVICE CORP.	9,419,191	6.24		10,988,993	7.81
			RURAL PUBLIC SERVICE CORP.	15,666,747	10.37		18,277,747	12.99
			UTILITY INVENTORY	124,507	0.08		143,257	0.10
			TOTAL STATE ASSESSED	25,210,445	16.69		29,412,017	20.71
TOTAL ASSESSED VALUATION	119,459,988	100.00	TOTAL ASSESSED VALUATION	151,015,046	100.00		140,673,510	100.00

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	1988 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED PLAN #13 VALUATION	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE			
COMMERCIAL AND INDUSTRIAL	5,118,050	7.93	RESIDENTIAL MULTI FAMILY	1,009,708	1.30	841,420 1.11
VACANT LOTS	165,745	0.26	RESIDENTIAL OTHER	18,130,232	23.34	15,108,466 19.89
ALL OTHER	13,947,270	21.60	VACANT LOTS	280,542	0.36	233,784 0.31
TOTAL URBAN REAL ESTATE	19,231,065	29.79	OTHER COMMERCIAL	10,114,350	13.02	6,742,833 8.88
			AGRICULTURAL	23,340	0.03	23,340 0.03
			TOTAL URBAN REAL ESTATE	29,538,172	38.05	22,949,843 30.21
RURAL REAL ESTATE			RURAL REAL ESTATE			
AGRICULTURAL LAND	9,645,945	14.94	RESIDENTIAL	8,921,384	11.48	7,434,457 9.79
AGRICULTURAL IMPROVEMENT	4,070,500	6.30	VACANT LOTS	46,348	0.06	38,640 0.05
HOME SITES/PLANNED SUB DIV.	4,042,645	6.26	OTHER COMMERCIAL	4,968,894	6.40	3,312,563 4.36
SPOT COMMERCIAL	554,190	0.86	AGRICULTURAL	11,175,356	14.39	11,175,356 14.71
TOTAL RURAL REAL ESTATE	18,313,280	28.36	TOTAL RURAL REAL ESTATE	25,412,002	32.33	21,961,016 28.91
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY			
			URBAN			
GAS AND OIL	994,270	1.54	GAS AND OIL	0	0.00	0 0.00
MERCHANTS INVENTORY	2,457,433	3.81	BUSINESS MACH. & EQUIP.	2,521,253	3.25	3,781,880 4.98
MANUFACTURERS INVENTORY	1,389,385	2.15	ALL OTHER PERSONAL	363,652	0.47	363,652 0.48
LIVESTOCK	1,348,720	2.09	MOBILE HOMES	240,907	0.31	200,755 0.26
BUSINESS MACH. & EQUIP.	3,960,525	6.13	MOTOR VEHICLES	261,856	0.34	261,856 0.34
ALL OTHER PERSONAL	3,265,460	5.06	TOTAL URBAN PROPERTY	3,387,668	4.36	4,608,143 6.07
			RURAL			
			GAS AND OIL	572,198	0.74	572,198 0.75
			BUSINESS MACH. & EQUIP.	777,551	1.00	1,166,327 1.54
			ALL OTHER PERSONAL	389,349	0.50	389,349 0.51
			MOBILE HOMES	170,410	0.22	142,008 0.19
			MOTOR VEHICLES	890,257	1.15	890,257 1.17
			TOTAL RURAL PROPERTY	2,799,745	3.60	3,160,139 4.16
			EXEMPT PROPERTY			
			MERCHANTS INVENTORY	0	0.00	1,363,498 1.80
			MANUFACTURERS INVENTORY	0	0.00	1,157,816 1.52
			LIVESTOCK	0	0.00	1,123,929 1.48
			MOTOR VEH DEALER INVENTORY	0	0.00	0 0.00
			FEEDLOTS	0	0.00	0 0.00
			FARM MACHINERY	0	0.00	0 0.00
			BUSINESS AIRCRAFT	0	0.00	0 0.00
			TOTAL EXEMPT PROPERTY	0	0.00	3,647,243 4.80
TOTAL PERSONAL PROPERTY	13,415,793	20.78	TOTAL PERSONAL PROPERTY	6,187,433	7.96	11,415,525 15.03
STATE ASSESSED			STATE ASSESSED			
PUBLIC SERVICE CORP.	13,603,425	21.07	PUBLIC SERVICE CORP.	2,808,950	3.62	3,277,090 4.31
			RURAL PUBLIC SERVICE CORP.	14,018,554	18.05	16,354,886 21.53
			UTILITY INVENTORY	0	0.00	0 0.00
			TOTAL STATE ASSESSED	16,827,504	21.66	19,631,976 25.85
TOTAL ASSESSED VALUATION	64,563,565	100.00	TOTAL ASSESSED VALUATION	77,685,111	100.00	75,958,360 100.00

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			1988 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED PLAN #13 TOTAL	X OF TOTAL
URBAN REAL ESTATE					URBAN REAL ESTATE			
COMMERCIAL AND INDUSTRIAL	7,965,900	11.48			RESIDENTIAL MULTI FAMILY	3,617,274	4.16	3,014,383
VACANT LOTS	759,515	1.09			RESIDENTIAL OTHER	29,942,813	34.47	24,952,244
ALL OTHER	25,625,755	36.93			VACANT LOTS	534,004	0.62	446,668
TOTAL URBAN REAL ESTATE	34,351,170	49.50			OTHER COMMERCIAL	22,127,433	25.47	14,751,474
					AGRICULTURAL	8,484	0.01	8,484
					TOTAL URBAN REAL ESTATE	56,232,008	64.73	43,173,253
RURAL REAL ESTATE								54.92
AGRICULTURAL LAND	6,804,655	9.81			RURAL REAL ESTATE			
AGRICULTURAL IMPROVEMENT	0	0.00			RESIDENTIAL	6,117,891	7.04	5,098,222
HOME SITES/PLANNED SUB DIV.	3,379,720	4.87			VACANT LOTS	204,477	0.24	170,397
BPO/T COMMERCIAL	460,210	0.66			OTHER COMMERCIAL	1,592,157	1.83	1,061,427
TOTAL RURAL REAL ESTATE	10,644,585	15.34			AGRICULTURAL	4,775,898	5.50	4,775,898
					TOTAL RURAL REAL ESTATE	12,690,423	14.61	11,105,944
TANGIBLE PERSONAL PROPERTY					TANGIBLE PERSONAL PROPERTY			
GAS AND OIL	11,680	0.02			URBAN			
MERCHANTS INVENTORY	2,278,040	3.28			GAS AND OIL	0	0.00	0
MANUFACTURERS INVENTORY	1,123,350	1.62			BUSINESS MACH. & EQUIP.	3,461,530	3.98	5,192,295
LIVESTOCK	780,200	1.12			ALL OTHER PERSONAL	463,820	0.53	463,820
BUSINESS MACH. & EQUIP.	6,725,340	9.69			MOBILE HOMES	1,077,035	1.24	897,526
ALL OTHER PERSONAL	2,361,020	3.40			MOTOR VEHICLES	1,034,520	1.19	1,034,520
					TOTAL URBAN PROPERTY	6,036,905	6.93	7,568,161
					RURAL			
					GAS AND OIL	9,520	0.01	9,520
					BUSINESS MACH. & EQUIP.	371,710	0.43	557,545
					ALL OTHER PERSONAL	297,120	0.34	297,120
					MOBILE HOMES	147,985	0.17	123,320
					MOTOR VEHICLES	193,295	0.22	193,295
					TOTAL RURAL PROPERTY	1,019,630	1.17	1,180,820
					EXEMPT PROPERTY			
					MERCHANTS INVENTORY	0	0.00	1,265,816
					MANUFACTURERS INVENTORY	0	0.00	936,121
					LIVESTOCK	0	0.00	650,164
					MOTOR VEH DEALER INVENTORY	0	0.00	0
					FEEDLOTS	0	0.00	0
					FARM MACHINERY	0	0.00	0
					BUSINESS AIRCRAFT	0	0.00	0
					TOTAL EXEMPT PROPERTY	0	0.00	2,852,101
TOTAL PERSONAL PROPERTY	13,279,830	19.14			TOTAL PERSONAL PROPERTY	7,056,535	8.12	11,621,082
STATE ASSESSED					STATE ASSESSED			
PUBLIC SERVICE CORP.	11,116,339	16.02			PUBLIC SERVICE CORP.	5,098,632	5.87	5,948,370
					RURAL PUBLIC SERVICE CORP.	5,800,006	6.68	6,766,635
					UTILITY INVENTORY	0	0.00	0
					TOTAL STATE ASSESSED	10,898,638	12.54	12,715,005
TOTAL ASSESSED VALUATION	69,391,924	100.00			TOTAL ASSESSED VALUATION	86,877,604	100.00	78,615,284
								100.00

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	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	329,895	0.97	RESIDENTIAL MULTI FAMILY	0	0.00		0	0.00
VACANT LOTS	30,255	0.09	RESIDENTIAL OTHER	2,593,737	7.51		2,161,439	6.10
ALL OTHER	2,141,091	6.27	VACANT LOTS	33,720	0.10		28,100	0.08
TOTAL URBAN REAL ESTATE	2,501,241	7.33	OTHER COMMERCIAL	2,469,156	7.15		1,646,088	4.64
			AGRICULTURAL	7,171	0.02		7,171	0.02
			TOTAL URBAN REAL ESTATE	5,103,784	14.77		3,842,798	10.84
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	12,866,126	37.71	RESIDENTIAL	1,105,350	3.20		921,121	2.60
AGRICULTURAL IMPROVEMENT	1,479,053	4.33	VACANT LOTS	4,776	0.01		3,980	0.01
HOME SITES/PLANNED SUB DIV.	0	0.00	OTHER COMMERCIAL	2,367,960	6.85		1,578,624	4.45
SPOT COMMERCIAL	219,315	0.64	AGRICULTURAL	13,460,247	38.96		13,460,247	37.96
TOTAL RURAL REAL ESTATE	14,564,494	42.68	TOTAL RURAL REAL ESTATE	16,938,333	49.03		13,963,972	45.02
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	8,285,233	24.28	GAS AND OIL	0	0.00		0	0.00
MERCHANTS INVENTORY	690,536	2.02	BUSINESS MACH. & EQUIP.	230,275	0.67		345,413	0.97
MANUFACTURERS INVENTORY	260,495	0.76	ALL OTHER PERSONAL	77,687	0.22		77,687	0.22
LIVESTOCK	2,055,772	6.02	MOBILE HOMES	22,269	0.06		18,557	0.05
BUSINESS MACH. & EQUIP.	941,931	2.76	MOTOR VEHICLES	58,914	0.17		58,914	0.17
ALL OTHER PERSONAL	938,250	2.75	TOTAL URBAN PROPERTY	389,145	1.13		500,571	1.41
			RURAL					
			GAS AND OIL	7,283,313	21.08		7,283,313	20.54
			BUSINESS MACH. & EQUIP.	130,447	0.38		195,671	0.55
			ALL OTHER PERSONAL	297,335	0.86		297,335	0.84
			MOBILE HOMES	17,438	0.05		14,532	0.04
			MOTOR VEHICLES	428,523	1.24		428,523	1.21
			TOTAL RURAL PROPERTY	8,157,056	23.61		8,219,374	23.18
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		383,703	1.08
			MANUFACTURERS INVENTORY	0	0.00		217,078	0.61
			LIVESTOCK	0	0.00		1,713,136	4.83
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		2,313,917	6.53
TOTAL PERSONAL PROPERTY	13,172,217	38.60	TOTAL PERSONAL PROPERTY	8,546,201	24.74		11,033,862	31.12
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	3,883,984	11.38	PUBLIC SERVICE CORP.	856,001	2.48		998,642	2.82
			RURAL PUBLIC SERVICE CORP.	3,100,818	8.98		3,617,600	10.20
			UTILITY INVENTORY	0	0.00		0	0.00
			TOTAL STATE ASSESSED	3,956,819	11.45		4,616,262	13.02
TOTAL ASSESSED VALUATION	34,121,940	100.00	TOTAL ASSESSED VALUATION	34,545,137	100.00		35,456,894	100.00

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	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	737,165	2.14	RESIDENTIAL MULTI FAMILY	40,977	0.11		34,147	0.09
VACANT LOTS	49,295	0.14	RESIDENTIAL OTHER	2,576,871	7.04		2,147,384	5.75
ALL OTHER	2,280,845	6.61	VACANT LOTS	29,568	0.08		24,640	0.07
TOTAL URBAN REAL ESTATE	3,067,305	8.89	OTHER COMMERCIAL	1,412,070	3.86		941,371	2.52
			AGRICULTURAL	9,612	0.03		9,612	0.03
			TOTAL URBAN REAL ESTATE	4,069,098	11.11		3,157,154	8.45
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	9,188,715	26.63	RESIDENTIAL	1,136,220	3.10		946,846	2.53
AGRICULTURAL IMPROVEMENT	0	0.00	VACANT LOTS	8,052	0.02		6,710	0.02
HOME SITES/PLANNED SUB DIV.	407,000	1.18	OTHER COMMERCIAL	1,817,898	4.96		1,211,920	3.24
BPOF COMMERCIAL	366,465	1.06	AGRICULTURAL	10,961,904	29.94		10,961,904	29.35
TOTAL RURAL REAL ESTATE	9,962,180	28.88	TOTAL RURAL REAL ESTATE	13,924,074	38.03		13,127,380	33.14
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	12,864,449	37.29	GAS AND OIL	0	0.00		0	0.00
MERCHANTS INVENTORY	552,125	1.60	BUSINESS MACH. & EQUIP.	223,347	0.62		338,021	0.90
MANUFACTURERS INVENTORY	45	0.00	ALL OTHER PERSONAL	127,782	0.35		127,782	0.34
LIVESTOCK	1,091,415	3.16	MOBILE HOME	87,302	0.24		72,751	0.19
BUSINESS MACH. & EQUIP.	479,970	1.39	MOTOR VEHICLES	34,805	0.10		34,805	0.09
ALL OTHER PERSONAL	593,895	1.72	TOTAL URBAN PROPERTY	475,236	1.30		573,359	1.53
			RURAL					
			GAS AND OIL	11,784,789	32.18		11,784,789	31.55
			BUSINESS MACH. & EQUIP.	187,905	0.51		281,858	0.73
			ALL OTHER PERSONAL	65,536	0.18		65,536	0.18
			MOBILE HOME	69,077	0.19		57,581	0.15
			MOTOR VEHICLES	230,384	0.63		230,384	0.62
			TOTAL RURAL PROPERTY	12,337,711	33.49		12,420,148	33.25
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		306,794	0.82
			MANUFACTURERS INVENTORY	0	0.00		37	0.00
			LIVESTOCK	0	0.00		909,509	2.43
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		79,218	0.21
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		1,295,556	3.47
TOTAL PERSONAL PROPERTY	15,581,899	45.16	TOTAL PERSONAL PROPERTY	12,812,947	34.99		14,289,063	39.25
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	5,089,014	17.07	PUBLIC SERVICE CORP.	459,394	1.23		535,957	1.43
			RURAL PUBLIC SERVICE CORP.	5,339,590	14.58		6,229,486	16.68
			UTILITY INVENTORY	11,452	0.03		13,361	0.04
			TOTAL STATE ASSESSED	5,810,436	15.87		6,778,804	18.15
TOTAL ASSESSED VALUATION	34,500,398	100.00	TOTAL ASSESSED VALUATION	36,616,555	100.00		37,352,403	100.00

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	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	2,015,245	1.11	RESIDENTIAL MULTI FAMILY	380,647	0.19		317,205	0.15
VACANT LOTS	114,550	0.06	RESIDENTIAL OTHER	7,673,840	3.73		6,394,841	3.08
ALL OTHER	5,876,840	3.25	VACANT LOTS	245,532	0.12		204,609	0.10
TOTAL URBAN REAL ESTATE	8,006,635	4.43	OTHER COMMERCIAL	4,384,246	2.13		2,924,135	1.41
			AGRICULTURAL	1,290	0.00		1,290	0.00
			TOTAL URBAN REAL ESTATE	12,687,555	6.17		9,842,080	4.73
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	13,681,695	7.56	RESIDENTIAL	1,280,176	0.62		1,066,809	0.51
AGRICULTURAL IMPROVEMENT	0	0.00	VACANT LOTS	13,128	0.01		10,940	0.01
HOME SITES/PLANNED SUB DIV.	924,985	0.51	OTHER COMMERCIAL	5,210,565	2.53		3,473,675	1.68
SPOT COMMERCIAL	6,254,765	3.46	AGRICULTURAL	13,163,929	6.40		13,163,929	6.35
TOTAL RURAL REAL ESTATE	20,861,445	11.53	TOTAL RURAL REAL ESTATE	19,667,798	9.56		17,715,353	8.54
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
GAS AND OIL	124,268,115	68.68	URBAN					
MERCHANTS INVENTORY	2,246,213	1.24	GAS AND OIL	0	0.00		0	0.00
MANUFACTURERS INVENTORY	225,681	0.12	BUSINESS MACH. & EQUIP.	508,301	0.25		762,452	0.37
LIVESTOCK	231,298	0.13	ALL OTHER PERSONAL	177,012	0.09		177,012	0.09
BUSINESS MACH. & EQUIP.	3,911,953	2.16	MOBILE HOMES	296,305	0.14		246,920	0.12
ALL OTHER PERSONAL	1,800,760	1.00	MOTOR VEHICLES	138,874	0.07		138,874	0.07
			TOTAL URBAN PROPERTY	1,120,492	0.54		1,325,238	0.64
			RURAL					
			GAS AND OIL	148,643,800	72.27		148,643,800	71.69
			BUSINESS MACH. & EQUIP.	2,837,711	1.38		4,236,567	2.05
			ALL OTHER PERSONAL	410,956	0.20		410,956	0.20
			MOBILE HOMES	226,405	0.11		188,670	0.09
			MOTOR VEHICLES	519,738	0.25		519,738	0.25
			TOTAL RURAL PROPERTY	152,638,610	74.22		154,019,731	74.28
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		1,248,131	0.60
			MANUFACTURERS INVENTORY	0	0.00		188,067	0.09
			LIVESTOCK	0	0.00		192,748	0.09
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEELLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		1,628,946	0.79
TOTAL PERSONAL PROPERTY	132,684,020	73.33	TOTAL PERSONAL PROPERTY	153,759,102	74.76		156,973,935	75.71
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	19,377,965	10.71	PUBLIC SERVICE CORP.	2,010,669	0.98		2,345,767	1.13
			RURAL PUBLIC SERVICE CORP.	17,540,093	8.53		20,463,323	9.87
			UTILITY INVENTORY	0	0.00		0	0.00
			TOTAL STATE ASSESSED	19,550,762	9.51		22,809,092	11.00
TOTAL ASSESSED VALUATION	180,930,085	100.00	TOTAL ASSESSED VALUATION	205,665,217	100.00		207,340,460	100.00

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	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13 TOTAL	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	1,834,323	4.29	RESIDENTIAL MULTI FAMILY	18,887	0.04		15,739	0.03
VACANT LOTS	138,334	0.32	RESIDENTIAL OTHER	4,788,109	10.28		3,990,075	8.29
ALL OTHER	4,037,646	9.34	VACANT LOTS	87,787	0.19		73,156	0.15
TOTAL URBAN REAL ESTATE	6,030,305	13.95	OTHER COMMERCIAL	4,187,895	8.99		2,791,902	5.80
			AGRICULTURAL	3,660	0.01		3,660	0.01
			TOTAL URBAN REAL ESTATE	9,086,338	19.51		6,874,532	14.28
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	19,499,587	45.12	RESIDENTIAL	2,671,260	5.74		2,226,041	4.62
AGRICULTURAL IMPROVEMENT	2,580,336	5.97	VACANT LOTS	20,976	0.05		17,480	0.04
HOME SITE/PLOTTED SUB DIV.	1,034,096	2.39	OTHER COMMERCIAL	4,208,533	9.04		2,805,662	5.83
BPO/T COMMERCIAL	1,043,633	2.41	AGRICULTURAL	21,629,414	46.45		21,629,414	44.93
TOTAL RURAL REAL ESTATE	24,157,652	55.89	TOTAL RURAL REAL ESTATE	28,530,185	61.27		26,678,597	55.42
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
GAS AND OIL	1,269,740	2.94	URBAN					
MERCHANTS INVENTORY	1,110,707	2.57	GAS AND OIL	0	0.00		0	0.00
MANUFACTURERS INVENTORY	25,267	0.06	BUSINESS MACH. & EQUIP.	447,092	0.96		670,638	1.39
LIVESTOCK	485,847	1.12	ALL OTHER PERSONAL	114,176	0.25		114,176	0.24
BUSINESS MACH. & EQUIP.	1,210,248	2.80	MOBILE HOMES	158,614	0.34		132,178	0.27
ALL OTHER PERSONAL	2,105,056	4.87	MOTOR VEHICLES	77,071	0.17		77,071	0.16
			TOTAL URBAN PROPERTY	796,953	1.71		994,063	2.07
			RURAL					
			GAS AND OIL	882,312	1.89		882,312	1.83
			BUSINESS MACH. & EQUIP.	400,532	0.86		600,798	1.25
			ALL OTHER PERSONAL	111,346	0.24		111,346	0.23
			MOBILE HOMES	157,325	0.34		131,104	0.27
			MOTOR VEHICLES	405,106	0.87		405,106	0.84
			TOTAL RURAL PROPERTY	1,936,621	4.20		2,130,666	4.43
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		617,175	1.28
			MANUFACTURERS INVENTORY	0	0.00		21,056	0.04
			LIVESTOCK	0	0.00		404,871	0.84
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		3,186,861	6.62
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		4,229,963	8.79
TOTAL PERSONAL PROPERTY	6,206,865	14.36	TOTAL PERSONAL PROPERTY	2,753,574	5.91		7,354,692	15.28
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	6,825,890	15.79	PUBLIC SERVICE CORP.	1,244,517	2.67		1,451,928	3.02
			RURAL PUBLIC SERVICE CORP.	4,950,237	10.43		5,775,267	12.00
			UTILITY INVENTORY	0	0.00		0	0.00
			TOTAL STATE ASSESSED	6,194,774	13.30		7,227,195	15.01
TOTAL ASSESSED VALUATION	43,220,712	100.00	TOTAL ASSESSED VALUATION	46,564,871	100.00		48,135,016	100.00

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	1988 ASSESSED VALUATION	X OF	TOTAL	1989				1989 ASSESSED PLAN 613	X OF	TOTAL
				ASSESSED	X	DF	TOTAL			
URBAN REAL ESTATE				URBAN REAL ESTATE						
COMMERCIAL AND INDUSTRIAL	530,490	2.03		RESIDENTIAL MULTI FAMILY				3,422	0.01	
VACANT LOTS	30,440	0.12		RESIDENTIAL OTHER				1,565,506	6.12	
ALL OTHER	1,638,850	7.05		VACANT LOTS				34,044	0.13	
TOTAL URBAN REAL ESTATE	2,399,780	9.20		OTHER COMMERCIAL				787,480	3.08	
				AGRICULTURAL				360	0.00	
				TOTAL URBAN REAL ESTATE				2,390,812	9.34	
RURAL REAL ESTATE				RURAL REAL ESTATE						
AGRICULTURAL LAND	14,041,280	53.82		RESIDENTIAL				503,808	1.97	
AGRICULTURAL IMPROVEMENT	1,051,465	4.03		VACANT LOTS				396	0.00	
HOME SITES/PLANNED SUB DIV.	54,840	0.21		OTHER COMMERCIAL				1,531,870	5.99	
SPOT COMMERCIAL	606,760	2.33		AGRICULTURAL				13,133,295	51.32	
TOTAL RURAL REAL ESTATE	15,754,345	60.39		TOTAL RURAL REAL ESTATE				15,169,369	59.28	
TANGIBLE PERSONAL PROPERTY				TANGIBLE PERSONAL PROPERTY						
GAS AND OIL	3,034,920	11.63		URBAN						
MERCHANTS INVENTORY	379,675	1.46		GAS AND OIL				0	0.00	
MANUFACTURERS INVENTORY	59,970	0.23		BUSINESS MACH. & EQUIP.				88,734	0.35	
LIVESTOCK	373,785	1.43		ALL OTHER PERSONAL				18,649	0.07	
BUSINESS MACH. & EQUIP.	250,890	0.96		MOBILE HOMES				84,736	0.33	
ALL OTHER PERSONAL	449,870	1.72		MOTOR VEHICLES				14,860	0.06	
				TOTAL URBAN PROPERTY				206,979	0.81	
				RURAL						
				GAS AND OIL				4,232,990	16.54	
				BUSINESS MACH. & EQUIP.				69,921	0.27	
				ALL OTHER PERSONAL				104,018	0.41	
				MOBILE HOMES				42,147	0.16	
				MOTOR VEHICLES				216,401	0.85	
				TOTAL RURAL PROPERTY				4,665,477	18.23	
				EXEMPT PROPERTY						
				MERCHANTS INVENTORY				0	0.00	
				MANUFACTURERS INVENTORY				0	0.00	
				LIVESTOCK				0	0.00	
				MOTOR VEH DEALER INVENTORY				0	0.00	
				FEEDLOTS				0	0.00	
				FARM MACHINERY				0	0.00	
				BUSINESS AIRCRAFT				0	0.00	
				TOTAL EXEMPT PROPERTY				0	0.00	
									572,431	2.23
TOTAL PERSONAL PROPERTY	4,549,110	17.44		TOTAL PERSONAL PROPERTY				4,872,456	19.04	
STATE ASSESSED									5,503,067	21.48
PUBLIC SERVICE CORP.	3,384,300	12.97		STATE ASSESSED						
				PUBLIC SERVICE CORP.				574,166	2.24	
				RURAL PUBLIC SERVICE CORP.				2,583,421	10.10	
				UTILITY INVENTORY				0	0.00	
				TOTAL STATE ASSESSED				3,157,587	12.34	
TOTAL ASSESSED VALUATION	26,087,535	100.00		TOTAL ASSESSED VALUATION				25,510,224	100.00	
									25,622,743	100.00

COUNTY ASSESSED VALUATION COMPARISON REPORT
COUNTY NAME
COUNTY TOTALS

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	1988 ASSESSED VALUATION	% OF TOTAL	URBAN REAL ESTATE	1989 ASSESSED VALUATION	% OF TOTAL	1989 ASSESSED PLAN #13	% OF TOTAL
URBAN REAL ESTATE			RESIDENTIAL MULTI FAMILY	164,511	0.38	137,092	0.30
COMMERCIAL AND INDUSTRIAL	1,331,030	3.12	RESIDENTIAL OTHER	3,989,389	9.24	3,324,478	7.33
VACANT LOTS	98,460	0.23	VACANT LOTS	54,877	0.13	45,731	0.10
ALL OTHER	3,890,550	9.13	OTHER COMMERCIAL	1,817,075	4.21	1,211,371	2.67
TOTAL URBAN REAL ESTATE	5,320,040	12.49	AGRICULTURAL	20,820	0.05	20,820	0.05
RURAL REAL ESTATE			TOTAL URBAN REAL ESTATE	6,046,472	14.01	4,739,492	10.45
AGRICULTURAL LAND	12,907,725	30.29	RURAL REAL ESTATE				
AGRICULTURAL IMPROVEMENT	1,414,625	3.32	RESIDENTIAL	2,757,112	6.39	2,297,584	5.06
HOME SITES/PLANNED SUB DIV.	599,395	1.41	VACANT LOTS	15,072	0.03	12,560	0.03
SPOT COMMERCIAL	91,160	0.21	OTHER COMMERCIAL	1,688,818	4.37	1,259,199	2.78
TOTAL RURAL REAL ESTATE	15,012,905	35.23	AGRICULTURAL	13,674,920	31.67	13,674,920	30.15
TANGIBLE PERSONAL PROPERTY			TOTAL RURAL REAL ESTATE	18,335,922	42.47	17,244,263	38.01
GAS AND OIL	5,605,040	13.15	TANGIBLE PERSONAL PROPERTY				
MERCHANTS INVENTORY	678,405	1.59	URBAN				
MANUFACTURERS INVENTORY	226,370	0.53	GAS AND OIL	99,719	0.23	99,719	0.22
LIVESTOCK	1,912,145	4.49	BUSINESS MACH. & EQUIP.	683,107	1.58	1,024,661	2.26
BUSINESS MACH. & EQUIP.	1,363,940	3.20	ALL OTHER PERSONAL	106,433	0.25	106,433	0.23
ALL OTHER PERSONAL	1,219,915	2.86	MOBILE HOMES	57,124	0.13	47,603	0.10
			MOTOR VEHICLES	118,685	0.27	118,685	0.26
			TOTAL URBAN PROPERTY	1,045,068	2.47	1,397,101	3.08
			RURAL				
			GAS AND OIL	4,909,028	11.37	4,909,028	10.82
			BUSINESS MACH. & EQUIP.	242,443	0.61	393,965	0.87
			ALL OTHER PERSONAL	221,131	0.51	221,131	0.49
			MOBILE HOMES	46,916	0.11	39,097	0.09
			MOTOR VEHICLES	450,201	1.04	450,201	0.99
			TOTAL RURAL PROPERTY	5,889,919	13.64	6,013,422	13.26
			EXEMPT PROPERTY				
			MERCHANTS INVENTORY	0	0.00	376,963	0.83
			MANUFACTURERS INVENTORY	0	0.00	188,641	0.42
			LIVESTOCK	0	0.00	1,593,448	3.51
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00
			FEEDLOTS	0	0.00	0	0.00
			FARM MACHINERY	0	0.00	0	0.00
			BUSINESS AIRCRAFT	0	0.00	0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00	2,159,052	4.76
TOTAL PERSONAL PROPERTY	11,005,815	25.83	TOTAL PERSONAL PROPERTY	6,954,987	16.11	9,569,575	21.10
STATE ASSESSED			STATE ASSESSED				
PUBLIC SERVICE CORP.	11,270,814	26.43	PUBLIC SERVICE CORP.	1,838,932	4.26	2,145,408	4.73
			RURAL PUBLIC SERVICE CORP.	7,998,361	23.16	11,644,668	25.71
			UTILITY INVENTORY	0	0.00	0	0.00
			TOTAL STATE ASSESSED	11,837,293	27.42	13,810,096	30.44
TOTAL ASSESSED VALUATION	42,609,574	100.00	TOTAL ASSESSED VALUATION	43,174,874	100.00	45,363,426	100.00

TOTAL GREENWOOD

COUNTY TOTALS

	1988 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED PLAN #13 VALUATION	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE			
COMMERCIAL AND INDUSTRIAL	919,017	2.79	RESIDENTIAL MULTI FAMILY	32,454	0.08	27,212
VACANT LOTS	70,243	0.21	RESIDENTIAL OTHER	2,365,006	6.00	1,970,830
ALL OTHER	1,864,920	5.66	VACANT LOTS	45,312	0.11	37,760
TOTAL URBAN REAL ESTATE	2,854,160	8.66	OTHER COMMERCIAL	1,641,369	4.16	1,094,235
RURAL REAL ESTATE			AGRICULTURAL	32,412	0.08	32,412
AGRICULTURAL LAND	11,603,740	35.19	TOTAL URBAN REAL ESTATE	4,116,753	10.44	3,162,449
AGRICULTURAL IMPROVEMENT	681,719	2.07	RURAL REAL ESTATE			8.06
HOME SITES/PLANNED SUB DIV.	130,798	0.40	REIDENTIAL	135,852	0.34	113,210
SPOT COMMERCIAL	280,599	0.85	VACANT LOTS	8,184	0.02	6,820
TOTAL RURAL REAL ESTATE	12,694,856	38.51	OTHER COMMERCIAL	1,316,703	3.34	877,793
TANGIBLE PERSONAL PROPERTY			AGRICULTURAL	15,252,900	38.68	15,252,900
GAS AND OIL	11,403,476	34.58	TOTAL RURAL REAL ESTATE	16,713,639	42.39	16,250,723
MERCHANTS INVENTORY	295,078	0.89	TANGIBLE PERSONAL PROPERTY			41.42
MANUFACTURERS INVENTORY	5,495	0.02	URBAN			
LIVESTOCK	214,304	0.65	GAS AND OIL	0	0.00	0
BUSINESS MACH. & EQUIP.	327,947	0.99	BUSINESS MACH. & EQUIP.	78,595	0.20	117,893
ALL OTHER PERSONAL	390,392	1.10	ALL OTHER PERSONAL	52,285	0.13	52,285
TOTAL PERSONAL PROPERTY	12,636,692	38.32	MOBILE HOMES	79,890	0.20	66,575
STATE ASSESSED			MOTOR VEHICLES	17,885	0.05	17,885
PUBLIC SERVICE CORP.	4,785,249	14.51	TOTAL URBAN PROPERTY	228,455	0.58	254,438
TOTAL ASSESSED VALUATION	32,972,977	100.00	RURAL			0.65
			GAS AND OIL	13,055,574	33.11	13,055,574
			BUSINESS MACH. & EQUIP.	92,595	0.23	138,893
			ALL OTHER PERSONAL	88,830	0.23	88,830
			MOBILE HOMES	41,470	0.11	34,538
			MOTOR VEHICLES	218,645	0.55	218,645
			TOTAL RURAL PROPERTY	13,497,114	34.23	13,536,500
			EXEMPT PROPERTY			34.50
			MERCHANTS INVENTORY	0	0.00	163,963
			MANUFACTURERS INVENTORY	0	0.00	4,579
			LIVESTOCK	0	0.00	178,586
			MOTOR VEH DEALER INVENTORY	0	0.00	0
			FEEDLOTS	0	0.00	0
			FARM MACHINERY	0	0.00	0
			BUSINESS AIRCRAFT	0	0.00	0
			TOTAL EXEMPT PROPERTY	0	0.00	347,128
TOTAL PERSONAL PROPERTY	12,636,692	38.32	TOTAL PERSONAL PROPERTY	13,725,769	34.81	14,138,266
STATE ASSESSED			STATE ASSESSED			36.03
PUBLIC SERVICE CORP.	4,785,249	14.51	PUBLIC SERVICE CORP.	882,882	2.24	1,030,023
TOTAL ASSESSED VALUATION	32,972,977	100.00	RURAL PUBLIC SERVICE CORP.	3,991,919	10.12	4,657,212
			UTILITY INVENTORY	0	0.00	0
			TOTAL STATE ASSESSED	4,874,801	12.36	5,687,235
			TOTAL ASSESSED VALUATION	39,430,962	100.00	39,238,673
						100.00

TOTAL HAMILTON

	1988 ASSESSED VALUATION	X OF TOTAL	URBAN REAL ESTATE	1989 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			RESIDENTIAL MULTI FAMILY	96,214	0.17	80,178	0.14
COMMERCIAL AND INDUSTRIAL	1,881,345	3.44	RESIDENTIAL OTHER	7,537,432	13.37	6,281,168	11.23
VACANT LOTS	119,700	0.22	VACANT LOTS	88,164	0.16	73,470	0.13
ALL OTHER	6,401,070	11.71	OTHER COMMERCIAL	4,473,730	7.94	2,982,457	5.33
TOTAL URBAN REAL ESTATE	8,402,135	15.37	AGRICULTURAL	51,990	0.09	51,990	0.09
RURAL REAL ESTATE			TOTAL URBAN REAL ESTATE	12,247,530	21.72	9,469,263	16.93
AGRICULTURAL LAND	20,464,670	37.43	RURAL REAL ESTATE				
AGRICULTURAL IMPROVEMENT	0	0.00	RESIDENTIAL	2,782,708	4.94	2,318,914	4.15
HOME SITES/PLANNED SUB DIV.	472,463	0.86	VACANT LOTS	2,664	0.00	2,220	0.00
BPOU COMMERCIAL	822,135	1.50	OTHER COMMERCIAL	2,754,903	4.89	1,836,584	3.28
TOTAL RURAL REAL ESTATE	21,739,270	39.80	AGRICULTURAL	19,511,514	34.61	19,511,514	34.89
TANGIBLE PERSONAL PROPERTY			TOTAL RURAL REAL ESTATE	23,051,789	44.44	23,669,232	42.33
GAS AND OIL	10,495,453	19.20	TANGIBLE PERSONAL PROPERTY				
MERCHANTS INVENTORY	1,012,995	1.85	URBAN				
MANUFACTURERS INVENTORY	540,627	0.99	GAS AND OIL	106,920	0.19	106,920	0.19
LIVESTOCK	1,014,476	1.86	BUSINESS MACH. & EQUIP.	483,254	0.86	724,681	1.30
BUSINESS MACH. & EQUIP.	878,688	1.61	ALL OTHER PERSONAL	215,189	0.38	215,189	0.38
ALL OTHER PERSONAL	1,861,790	3.41	MOBILE HOMES	53,480	0.10	46,233	0.08
			MOTOR VEHICLES	117,215	0.21	117,215	0.21
			TOTAL URBAN PROPERTY	978,058	1.73	1,210,438	2.16
			RURAL				
			GAS AND OIL	8,201,015	14.55	8,201,015	14.67
			BUSINESS MACH. & EQUIP.	342,906	0.61	514,359	0.92
			ALL OTHER PERSONAL	287,736	0.51	287,736	0.51
			MOBILE HOMES	79,971	0.14	66,642	0.12
			MOTOR VEHICLES	464,740	0.82	464,740	0.83
			TOTAL RURAL PROPERTY	9,376,368	16.63	9,534,492	17.03
			EXEMPT PROPERTY				
			MERCHANTS INVENTORY	0	0.00	562,681	1.01
			MANUFACTURERS INVENTORY	0	0.00	450,521	0.81
			LIVESTOCK	0	0.00	845,393	1.51
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00
			FEEDLOTS	0	0.00	0	0.00
			FARM MACHINERY	0	0.00	0	0.00
			BUSINESS AIRCRAFT	0	0.00	0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00	1,858,795	3.32
TOTAL PERSONAL PROPERTY	15,804,029	28.91	TOTAL PERSONAL PROPERTY	10,354,426	18.37	12,603,725	22.54
STATE ASSESSED			STATE ASSESSED				
PUBLIC SERVICE CORP.	8,707,740	15.93	PUBLIC SERVICE CORP.	1,616,131	2.87	1,883,475	3.37
			RURAL PUBLIC SERVICE CORP.	7,108,333	12.61	8,293,008	14.83
			UTILITY INVENTORY	0	0.00	0	0.00
			TOTAL STATE ASSESSED	8,724,464	15.47	10,178,483	18.20
TOTAL ASSESSED VALUATION	54,673,174	100.00	TOTAL ASSESSED VALUATION	56,378,209	100.00	55,920,703	100.00

COUNTY TOTALS

HARVEY

040

	1988 ASSESSED VALUATION	% OF TOTAL	URBAN REAL ESTATE	1989 ASSESSED VALUATION	% OF TOTAL	1989 ASSESSED VALUATION	% OF TOTAL
URBAN REAL ESTATE			RESIDENTIAL MULTI FAMILY	1,862,829	1.47	1,852,351	1.26
COMMERCIAL AND INDUSTRIAL	12,716,580	11.55	RESIDENTIAL OTHER	39,404,988	31.20	32,837,359	26.60
VACANT LOTS	429,180	0.37	VACANT LOTS	452,700	0.36	377,248	0.31
ALL OTHER	29,837,990	27.11	OTHER COMMERCIAL	24,700,000	19.56	16,466,502	13.34
TOTAL URBAN REAL ESTATE	42,983,750	39.06	AGRICULTURAL	65,460	0.05	65,460	0.05
RURAL REAL ESTATE			TOTAL URBAN REAL ESTATE	66,485,977	52.64	51,298,920	41.56
AGRICULTURAL LAND	15,307,640	13.91	RURAL REAL ESTATE				
AGRICULTURAL IMPROVEMENT	3,994,290	3.43	RESIDENTIAL	10,653,372	8.43	8,877,774	7.19
HOME SITES/PLANNED SUB DIV.	3,218,990	2.92	VACANT LOTS	90,276	0.07	75,230	0.06
SPOT COMMERCIAL	1,229,450	1.12	OTHER COMMERCIAL	6,784,440	5.37	4,522,915	3.66
TOTAL RURAL REAL ESTATE	23,750,370	21.58	AGRICULTURAL	15,605,300	12.35	15,605,300	12.64
TANGIBLE PERSONAL PROPERTY			TOTAL RURAL REAL ESTATE	33,133,388	26.23	29,081,219	23.56
GAS AND OIL	2,334,125	2.12	TANGIBLE PERSONAL PROPERTY				
MERCHANTS INVENTORY	3,339,615	3.03	URBAN				
MANUFACTURERS INVENTORY	9,900,000	9.00	GAS AND OIL	9,767	0.01	9,767	0.01
LIVESTOCK	904,890	0.82	BUSINESS MACH. & EQUIP.	5,481,643	4.34	8,222,465	6.66
BUSINESS MACH. & EQUIP.	8,174,095	7.43	ALL OTHER PERSONAL	763,159	0.60	763,159	0.62
ALL OTHER PERSONAL	3,619,250	3.29	MOBILE HOMES	599,930	0.47	499,940	0.41
			MOTOR VEHICLES	438,417	0.35	638,417	0.52
			TOTAL URBAN PROPERTY	7,492,916	5.93	10,133,748	8.21
			RURAL				
			GAS AND OIL	2,172,548	1.72	2,172,548	1.76
			BUSINESS MACH. & EQUIP.	819,238	0.65	1,228,857	1.00
			ALL OTHER PERSONAL	564,355	0.45	564,355	0.46
			MOBILE HOMES	162,434	0.13	135,361	0.11
			MOTOR VEHICLES	594,812	0.47	594,812	0.48
			TOTAL RURAL PROPERTY	4,313,387	3.41	4,695,933	3.80
			EXEMPT PROPERTY				
			MERCHANTS INVENTORY	0	0.00	1,855,690	1.50
			MANUFACTURERS INVENTORY	0	0.00	8,249,967	6.68
			LIVESTOCK	0	0.00	754,072	0.61
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00
			FEEDLOTS	0	0.00	0	0.00
			FARM MACHINERY	0	0.00	0	0.00
			BUSINESS AIRCRAFT	0	0.00	0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00	10,859,729	8.80
TOTAL PERSONAL PROPERTY	28,271,975	25.69	TOTAL PERSONAL PROPERTY	11,806,303	9.35	25,689,410	20.81
STATE ASSESSED			STATE ASSESSED				
PUBLIC SERVICE CORP.	15,047,839	13.67	PUBLIC SERVICE CORP.	5,282,450	4.18	6,162,823	4.99
			RURAL PUBLIC SERVICE CORP.	9,593,994	7.60	11,192,929	9.07
			UTILITY INVENTORY	5,594	0.00	6,526	0.01
			TOTAL STATE ASSESSED	14,882,038	11.78	17,362,278	14.07
TOTAL ASSESSED VALUATION	110,053,934	100.00	TOTAL ASSESSED VALUATION	126,307,706	100.00	123,431,827	100.00

	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	1,427,325	1.43	REBIDENTIAL MULTI FAMILY	45,358	0.04		37,798	0.03
VACANT LOTS	50,890	0.05	RESIDENTIAL OTHER	3,850,694	3.42		3,208,899	2.84
ALL OTHER	2,901,810	2.90	VACANT LOTS	87,870	0.08		73,223	0.07
TOTAL URBAN REAL ESTATE	4,380,025	4.38	OTHER COMMERCIAL	2,254,050	2.00		1,502,685	1.34
			AGRICULTURAL	5,091	0.00		5,091	0.00
			TOTAL URBAN REAL ESTATE	6,243,063	5.58		4,827,698	4.30
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	9,176,075	9.17	RESIDENTIAL	837,402	0.74		697,832	0.62
AGRICULTURAL IMPROVEMENT	3,847,330	3.84	VACANT LOTS	11,400	0.01		9,500	0.01
HOME SITES/PLANNED SUB DIV.	3,396,193	3.39	OTHER COMMERCIAL	3,159,464	2.81		2,106,288	1.88
SPOT COMMERCIAL	3,054,880	3.03	AGRICULTURAL	18,266,628	16.23		18,266,628	16.26
TOTAL RURAL REAL ESTATE	19,474,480	19.46	TOTAL RURAL REAL ESTATE	22,274,894	19.79		21,060,248	18.77
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	62,534,981	62.47	GAS AND OIL	0	0.00		0	0.00
MERCHANTS INVENTORY	1,038,835	1.04	BUSINESS MACH. & EQUIP.	172,646	0.15		258,969	0.23
MANUFACTURERS INVENTORY	73,460	0.07	ALL OTHER PERSONAL	72,743	0.06		72,743	0.06
LIVESTOCK	124,649	0.12	MOBILE HOMES	161,128	0.14		134,273	0.12
BUSINESS MACH. & EQUIP.	2,318,340	2.32	MOTOR VEHICLES	56,259	0.05		56,259	0.05
ALL OTHER PERSONAL	1,410,121	1.41	TOTAL URBAN PROPERTY	462,776	0.41		522,244	0.46
			RURAL					
			GAS AND OIL	73,130,367	64.97		73,130,367	65.10
			BUSINESS MACH. & EQUIP.	486,702	0.43		730,053	0.65
			ALL OTHER PERSONAL	357,947	0.32		357,947	0.32
			MOBILE HOMES	286,166	0.23		238,471	0.21
			MOTOR VEHICLES	1,026,741	0.91		1,026,741	0.91
			TOTAL RURAL PROPERTY	75,287,923	66.89		75,483,579	67.20
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		577,239	0.51
			MANUFACTURERS INVENTORY	0	0.00		61,216	0.05
			LIVESTOCK	0	0.00		103,874	0.09
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		742,329	0.66
TOTAL PERSONAL PROPERTY	67,500,386	67.43	TOTAL PERSONAL PROPERTY	75,750,699	67.30		76,748,152	68.32
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	8,744,070	8.74	PUBLIC SERVICE CORP.	791,787	0.70		923,746	0.82
			RURAL PUBLIC SERVICE CORP.	7,501,018	6.66		8,751,138	7.79
			UTILITY INVENTORY	815	0.00		951	0.00
			TOTAL STATE ASSESSED	8,293,620	7.37		9,675,835	8.61
TOTAL ASSESSED VALUATION	100,098,961	100.00	TOTAL ASSESSED VALUATION	112,562,276	100.00		112,331,933	100.00

COUNTY ASSESSED VALUATION COMPARISON REPORT
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HODGE MAN 042

	1988 ASSESSED VALUATION	% OF TOTAL	1987 ASSESSED VALUATION	% OF TOTAL	1989 ASSESSED PLAN 813	% OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE			
COMMERCIAL AND INDUSTRIAL	521,675	1.92	RESIDENTIAL MULTI FAMILY	0	0.00	0
VACANT LOTS	12,265	0.05	RESIDENTIAL OTHER	1,401,204	5.46	1,167,665
ALL OTHER	1,357,920	4.99	VACANT LOTS	17,700	0.07	14,730
TOTAL URBAN REAL ESTATE	1,891,860	6.96	OTHER COMMERCIAL	1,165,260	4.54	776,832
			AGRICULTURAL	2,040	0.01	2,040
			TOTAL URBAN REAL ESTATE	2,586,204	10.07	1,961,287
RURAL REAL ESTATE			RURAL REAL ESTATE			
AGRICULTURAL LAND	15,153,340	55.72	RESIDENTIAL	1,077,468	4.20	897,886
AGRICULTURAL IMPROVEMENT	0	0.00	VACANT LOTS	0	0.00	0
HOME SITES/PLANNED SUB DIV.	67,600	0.25	OTHER COMMERCIAL	1,810,528	7.05	1,207,007
SPOT COMMERCIAL	181,010	0.67	AGRICULTURAL	12,264,387	47.77	12,264,387
TOTAL RURAL REAL ESTATE	15,401,950	56.64	TOTAL RURAL REAL ESTATE	15,152,383	59.01	14,369,280
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY			
			URBAN			
GAS AND OIL	5,480,893	20.15	GAS AND OIL	0	0.00	0
MERCHANTS INVENTORY	161,609	0.59	BUSINESS MACH. & EQUIP.	50,043	0.19	75,065
MANUFACTURERS INVENTORY	0	0.00	ALL OTHER PERSONAL	18,915	0.07	18,915
LIVESTOCK	879,868	3.24	MOBILE HOMES	41,132	0.16	34,277
BUSINESS MACH. & EQUIP.	167,823	0.62	MOTOR VEHICLES	42,393	0.17	42,393
ALL OTHER PERSONAL	478,943	1.76	TOTAL URBAN PROPERTY	152,483	0.59	170,650
			RURAL			
			GAS AND OIL	4,687,029	18.25	4,687,029
			BUSINESS MACH. & EQUIP.	30,441	0.12	45,662
			ALL OTHER PERSONAL	66,082	0.26	66,082
			MOBILE HOMES	24,668	0.10	20,557
			MOTOR VEHICLES	253,917	0.99	253,917
			TOTAL RURAL PROPERTY	5,062,137	19.72	5,073,247
			EXEMPT PROPERTY			
			MERCHANTS INVENTORY	0	0.00	89,800
			MANUFACTURERS INVENTORY	0	0.00	0
			LIVESTOCK	0	0.00	733,220
			MOTOR VEH DEALER INVENTORY	0	0.00	0
			FEEDLOTS	0	0.00	0
			FARM MACHINERY	0	0.00	0
			BUSINESS AIRCRAFT	0	0.00	0
			TOTAL EXEMPT PROPERTY	0	0.00	823,020
TOTAL PERSONAL PROPERTY	7,169,138	26.36	TOTAL PERSONAL PROPERTY	5,214,620	20.31	6,066,917
STATE ASSESSED			STATE ASSESSED			
PUBLIC SERVICE CORP.	2,732,134	10.05	PUBLIC SERVICE CORP.	259,468	1.01	302,711
			RURAL PUBLIC SERVICE CORP.	2,463,310	9.59	2,873,845
			UTILITY INVENTORY	0	0.00	0
			TOTAL STATE ASSESSED	2,722,776	10.60	3,176,556
TOTAL ASSESSED VALUATION	27,195,082	100.00	TOTAL ASSESSED VALUATION	25,675,985	100.00	25,574,040

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COUNTY ASSESSED VALUATION COMPARISON REPORT
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	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	1,328,905	4.15	RESIDENTIAL MULTI FAMILY	216,749	0.53		180,623	0.45
VACANT LOTS	65,870	0.21	RESIDENTIAL OTHER	5,823,853	14.22		4,853,191	12.15
ALL OTHER	5,178,760	16.18	VACANT LOTS	62,292	0.15		51,910	0.13
TOTAL URBAN REAL ESTATE	6,573,535	20.54	OTHER COMMERCIAL	2,916,993	7.12		1,944,643	4.87
			AGRICULTURAL	37,590	0.09		37,590	0.09
RURAL REAL ESTATE			TOTAL URBAN REAL ESTATE	9,057,477	22.12		7,067,957	17.70
AGRICULTURAL LAND	7,983,095	24.94	RURAL REAL ESTATE					
AGRICULTURAL IMPROVEMENT	3,862,495	12.07	RESIDENTIAL	7,970,899	19.46		6,642,389	16.63
HOME SITES/PLANNED SUB DIV.	1,687,655	5.27	VACANT LOTS	81,695	0.20		68,079	0.17
SPOT COMMERCIAL	135,680	0.42	OTHER COMMERCIAL	3,837,337	9.37		2,358,197	6.41
TOTAL RURAL REAL ESTATE	13,668,925	42.70	AGRICULTURAL	11,004,358	26.87		11,004,358	27.55
			TOTAL RURAL REAL ESTATE	22,694,289	55.90		20,273,025	50.76
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
GAS AND OIL	135,260	0.42	URBAN					
MERCHANTS INVENTORY	1,083,355	3.38	GAS AND OIL	0	0.00		0	0.00
MANUFACTURERS INVENTORY	84,365	0.26	BUSINESS MACH. & EQUIP.	481,010	1.66		1,021,515	2.56
LIVESTOCK	1,619,180	5.06	ALL OTHER PERSONAL	115,150	0.28		115,150	0.29
BUSINESS MACH. & EQUIP.	1,036,420	3.24	MOBILE HOMES	56,595	0.14		47,162	0.12
ALL OTHER PERSONAL	1,253,780	3.92	MOTOR VEHICLES	109,690	0.27		109,690	0.27
			TOTAL URBAN PROPERTY	942,445	2.33		1,293,517	3.24
			RURAL					
			GAS AND OIL	89,325	0.22		89,325	0.22
			BUSINESS MACH. & EQUIP.	299,270	0.73		448,905	1.12
			ALL OTHER PERSONAL	212,675	0.52		212,675	0.53
			MOBILE HOMES	95,365	0.23		79,471	0.20
			MOTOR VEHICLES	689,625	1.68		689,625	1.73
			TOTAL RURAL PROPERTY	1,386,260	3.38		1,520,001	3.81
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		601,977	1.51
			MANUFACTURERS INVENTORY	0	0.00		70,304	0.18
			LIVESTOCK	0	0.00		1,349,311	3.38
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		2,021,592	5.06
TOTAL PERSONAL PROPERTY	5,212,360	16.28	TOTAL PERSONAL PROPERTY	2,348,705	5.73		4,635,110	12.11
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	6,554,488	20.48	PUBLIC SERVICE CORP.	1,007,534	2.46		1,175,450	2.94
			RURAL PUBLIC SERVICE CORP.	5,646,806	13.79		6,587,903	16.49
			UTILITY INVENTORY	0	0.00		0	0.00
			TOTAL STATE ASSESSED	6,654,340	16.23		7,763,353	19.44
TOTAL ASSESSED VALUATION	32,009,308	100.00	TOTAL ASSESSED VALUATION	40,954,811	100.00		39,939,445	100.00

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	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	1,115,405	2.39	RESIDENTIAL MULTI FAMILY	293,990	0.49		244,991	0.43
VACANT LOTS	122,390	0.26	RESIDENTIAL OTHER	9,280,347	15.46		7,733,592	13.59
ALL OTHER	6,194,600	13.26	VACANT LOTS	125,670	0.21		104,725	0.18
TOTAL URBAN REAL ESTATE	7,432,395	15.92	OTHER COMMERCIAL	2,540,948	4.23		1,693,948	2.98
			AGRICULTURAL	30,420	0.05		30,420	0.05
			TOTAL URBAN REAL ESTATE	12,271,375	20.44		9,807,676	17.24
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	7,395,215	15.84	RESIDENTIAL	17,412,386	29.01		14,510,264	25.51
AGRICULTURAL IMPROVEMENT	4,278,520	9.16	VACANT LOTS	1,247,389	2.08		1,039,487	1.83
HOME SITES/PLANNED SUB DIV.	8,418,810	18.03	OTHER COMMERCIAL	3,767,673	6.28		2,511,757	4.42
SPOT COMMERCIAL	239,185	0.51	AGRICULTURAL	9,882,018	16.46		9,882,018	17.37
TOTAL RURAL REAL ESTATE	20,331,730	43.54	TOTAL RURAL REAL ESTATE	32,309,466	53.83		27,943,524	49.12
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	955,193	2.05	GAS AND OIL	0	0.00		0	0.00
MERCHANTS INVENTORY	887,928	1.90	BUSINESS MACH. & EQUIP.	553,340	0.92		830,010	1.46
MANUFACTURERS INVENTORY	130,310	0.28	ALL OTHER PERSONAL	164,643	0.27		164,643	0.29
LIVESTOCK	1,160,795	2.49	MOBILE HOMES	200,831	0.33		167,358	0.29
BUSINESS MACH. & EQUIP.	2,497,603	5.35	MOTOR VEHICLES	154,334	0.26		154,334	0.27
ALL OTHER PERSONAL	4,526,284	9.69	TOTAL URBAN PROPERTY	1,073,148	1.79		1,316,345	2.31
			RURAL					
			GAS AND OIL	673,503	1.12		673,503	1.18
			BUSINESS MACH. & EQUIP.	752,246	1.25		1,128,369	1.98
			ALL OTHER PERSONAL	2,522,207	4.20		2,522,207	4.43
			MOBILE HOMES	264,651	0.44		220,708	0.39
			MOTOR VEHICLES	882,699	1.47		882,699	1.55
			TOTAL RURAL PROPERTY	5,095,506	8.49		5,427,486	9.54
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		493,386	0.87
			MANUFACTURERS INVENTORY	0	0.00		108,758	0.19
			LIVESTOCK	0	0.00		967,325	1.70
			MOTOR VEN M DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		1,569,469	2.76
TOTAL PERSONAL PROPERTY	10,158,313	21.75	TOTAL PERSONAL PROPERTY	6,168,654	10.28		8,313,300	14.61
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	8,777,353	18.80	PUBLIC SERVICE CORP.	1,600,874	2.67		1,867,676	3.28
			RURAL PUBLIC SERVICE CORP.	7,331,945	12.21		8,333,887	15.04
			UTILITY INVENTORY	343,399	0.57		400,630	0.70
			TOTAL STATE ASSESSED	9,276,218	15.45		10,822,193	19.02
TOTAL ASSESSED VALUATION	46,699,791	100.00	TOTAL ASSESSED VALUATION	60,025,713	100.00		56,886,693	100.00

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	1988 ASSESSED VALUATION	% OF TOTAL	URBAN REAL ESTATE	1989 ASSESSED VALUATION	% OF TOTAL	1989 ASSESSED PLAN #13	% OF TOTAL
URBAN REAL ESTATE			RESIDENTIAL MULTI FAMILY	20,581	0.07	17,151	0.06
COMMERCIAL AND INDUSTRIAL	426,010	2.39	RESIDENTIAL OTHER	1,787,618	6.19	1,489,676	4.99
VACANT LOTS	56,720	0.22	VACANT LOTS	27,844	0.10	23,220	0.08
ALL OTHER	1,844,160	7.05	OTHER COMMERCIAL	869,970	3.01	579,974	1.94
TOTAL URBAN REAL ESTATE	2,524,890	9.66	AGRICULTURAL	12,450	0.04	12,450	0.04
RURAL REAL ESTATE			TOTAL URBAN REAL ESTATE	2,718,483	9.42	2,122,471	7.11
AGRICULTURAL LAND	14,724,865	56.31	RURAL REAL ESTATE				
AGRICULTURAL IMPROVEMENT	1,826,390	6.98	RESIDENTIAL	1,106,916	3.84	922,426	3.09
HOME SITES/PLANNED SUB DIV.	6,850	0.03	VACANT LOTS	8,752	0.03	7,460	0.02
SPOT COMMERCIAL	191,155	0.73	OTHER COMMERCIAL	1,540,854	5.34	1,027,226	3.44
TOTAL RURAL REAL ESTATE	16,749,260	64.05	AGRICULTURAL	18,906,087	65.51	18,906,087	63.36
TANGIBLE PERSONAL PROPERTY			TOTAL RURAL REAL ESTATE	21,562,809	74.71	20,843,199	69.91
GAS AND OIL	0	0.00	TANGIBLE PERSONAL PROPERTY				
MERCHANTS INVENTORY	399,631	1.53	URBAN				
MANUFACTURERS INVENTORY	0	0.00	GAS AND OIL	0	0.00	0	0.00
LIVESTOCK	1,626,725	6.22	BUSINESS MACH. & EQUIP.	162,368	0.56	243,552	0.82
BUSINESS MACH. & EQUIP.	474,134	1.81	ALL OTHER PERSONAL	62,297	0.22	62,297	0.21
ALL OTHER PERSONAL	986,529	3.77	MOBILE HOMES	30,176	0.10	23,147	0.08
TOTAL PERSONAL PROPERTY	3,487,219	13.33	MOTOR VEHICLES	46,238	0.16	46,238	0.15
STATE ASSESSED			TOTAL URBAN PROPERTY	301,079	1.04	377,234	1.26
PUBLIC SERVICE CORP.	3,398,177	12.96	RURAL				
TOTAL ASSESSED VALUATION	26,151,546	100.00	GAS AND OIL	0	0.00	0	0.00
			BUSINESS MACH. & EQUIP.	123,542	0.43	185,313	0.62
			ALL OTHER PERSONAL	126,381	0.44	126,381	0.42
			MOBILE HOMES	58,745	0.20	48,954	0.16
			MOTOR VEHICLES	550,110	1.91	550,110	1.84
			TOTAL RURAL PROPERTY	658,778	2.98	910,758	3.05
			EXEMPT PROPERTY				
			MERCHANTS INVENTORY	0	0.00	222,170	0.74
			MANUFACTURERS INVENTORY	0	0.00	0	0.00
			LIVESTOCK	0	0.00	1,353,599	4.54
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00
			FEEDLOTS	0	0.00	0	0.00
			FARM MACHINERY	0	0.00	0	0.00
			BUSINESS AIRCRAFT	0	0.00	0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00	1,577,769	5.29
			TOTAL PERSONAL PROPERTY	1,159,857	4.02	2,845,761	9.60
			STATE ASSESSED				
			PUBLIC SERVICE CORP.	778,763	2.70	908,552	3.04
			RURAL PUBLIC SERVICE CORP.	2,641,151	9.15	3,081,325	10.33
			UTILITY INVENTORY	0	0.00	0	0.00
			TOTAL STATE ASSESSED	3,419,914	11.85	3,989,877	13.37
			TOTAL ASSESSED VALUATION	28,841,063	100.00	29,841,308	100.00

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	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13 TOTAL	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	251,815,103	19.46	RESIDENTIAL MULTI FAMILY	39,875,115	1.61		33,229,130	1.58
VACANT LOTS	8,895,965	0.69	RESIDENTIAL OTHER	1,240,841,593	50.10		1,034,030,526	49.03
ALL OTHER	599,339,425	46.33	VACANT LOTS	60,532,290	2.44		50,443,365	2.39
TOTAL URBAN REAL ESTATE	860,070,495	66.48	OTHER COMMERCIAL	774,220,092	31.26		516,141,567	24.47
			AGRICULTURAL	3,615,430	0.15		3,615,430	0.17
			TOTAL URBAN REAL ESTATE	2,119,084,512	85.56		1,637,460,018	77.64
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	6,941,000	0.54	RESIDENTIAL	47,068,060	1.70		39,223,226	1.86
AGRICULTURAL IMPROVEMENT	6,528,930	0.50	VACANT LOTS	3,912,840	0.16		3,260,687	0.15
HOME SITES/PLANNED SUB DIV.	16,050,770	1.28	OTHER COMMERCIAL	40,590,520	1.64		27,060,076	1.28
BPO/T COMMERCIAL	1,886,930	0.15	AGRICULTURAL	4,989,850	0.20		4,989,850	0.24
TOTAL RURAL REAL ESTATE	31,907,630	2.47	TOTAL RURAL REAL ESTATE	96,561,270	3.70		74,533,639	3.53
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	580,095	0.04	GAS AND OIL	45,601	0.00		45,601	0.00
MERCHANTS INVENTORY	55,970,175	4.33	BUSINESS MACH. & EQUIP.	112,735,117	4.35		169,132,676	8.02
MANUFACTURERS INVENTORY	30,990,555	2.40	ALL OTHER PERSONAL	13,310,731	0.54		13,310,731	0.63
LIVESTOCK	476,100	0.04	MOBILE HOMES	1,036,480	0.04		863,730	0.04
BUSINESS MACH. & EQUIP.	163,457,605	12.63	MOTOR VEHICLES	7,100,901	0.29		7,100,901	0.34
ALL OTHER PERSONAL	42,303,860	3.27	TOTAL URBAN PROPERTY	134,248,830	5.42		190,453,639	9.03
			RURAL					
			GAS AND OIL	575,091	0.02		575,091	0.03
			BUSINESS MACH. & EQUIP.	6,234,940	0.25		9,332,410	0.44
			ALL OTHER PERSONAL	1,065,288	0.04		1,065,288	0.05
			MOBILE HOMES	342,655	0.01		285,545	0.01
			MOTOR VEHICLES	1,573,371	0.06		1,573,371	0.07
			TOTAL RURAL PROPERTY	9,811,345	0.40		12,871,705	0.61
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		31,100,387	1.47
			MANUFACTURERS INVENTORY	0	0.00		25,823,359	1.22
			LIVESTOCK	0	0.00		396,748	0.02
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		57,322,494	2.72
TOTAL PERSONAL PROPERTY	293,778,590	22.71	TOTAL PERSONAL PROPERTY	144,060,175	5.82		260,647,838	12.36
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	108,022,542	8.35	PUBLIC SERVICE CORP.	100,644,673	4.06		117,418,114	5.57
			RURAL PUBLIC SERVICE CORP.	15,806,121	0.64		18,440,369	0.87
			UTILITY INVENTORY	433,402	0.02		507,966	0.02
			TOTAL STATE ASSESSED	116,886,196	4.72		136,366,449	6.47
TOTAL ASSESSED VALUATION	1,293,779,257	100.00	TOTAL ASSESSED VALUATION	2,476,592,153	100.00		2,109,008,144	100.00

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			1989 ASSESSED VALUATION	% OF TOTAL	1989 ASSESSED VALUATION	% OF TOTAL	1989 ASSESSED PLAN #13	% OF TOTAL
URBAN REAL ESTATE					URBAN REAL ESTATE			
COMMERCIAL AND INDUSTRIAL	657,520	0.50	REBIDENTIAL MULTI FAMILY	79,655	0.04	66,379	0.04	
VACANT LOTS	42,875	0.03	REBIDENTIAL OTHER	3,479,706	1.88	2,899,743	1.55	
ALL OTHER	2,436,593	1.43	VACANT LOTS	102,084	0.06	85,070	0.05	
TOTAL URBAN REAL ESTATE	3,336,990	1.96	OTHER COMMERCIAL	1,752,390	0.95	1,168,248	0.63	
			AGRICULTURAL	7,470	0.00	7,470	0.00	
RURAL REAL ESTATE			TOTAL URBAN REAL ESTATE	5,421,305	2.92	4,224,910	2.24	
AGRICULTURAL LAND	12,613,520	7.42	RURAL REAL ESTATE					
AGRICULTURAL IMPROVEMENT	1,481,395	0.87	RESIDENTIAL	1,188,372	0.64	990,306	0.53	
HOME SITES/PLANNED SUB DIV.	234,350	0.14	VACANT LOTS	312	0.00	260	0.00	
BPOD COMMERCIAL	517,900	0.30	OTHER COMMERCIAL	981,870	0.53	654,573	0.35	
TOTAL RURAL REAL ESTATE	14,847,165	8.73	AGRICULTURAL	14,911,080	8.04	14,911,080	7.99	
			TOTAL RURAL REAL ESTATE	17,081,634	9.21	16,536,219	8.67	
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
GAS AND OIL	135,466,480	79.64	URBAN					
MERCHANTS INVENTORY	276,800	0.16	GAS AND OIL	0	0.00	0	0.00	
MANUFACTURERS INVENTORY	0	0.00	BUSINESS MACH. & EQUIP.	167,401	0.09	251,102	0.13	
LIVESTOCK	355,037	0.33	ALL OTHER PERSONAL	54,869	0.03	54,869	0.03	
BUSINESS MACH. & EQUIP.	1,311,948	0.89	MOBILE HOMES	246,059	0.13	205,048	0.11	
ALL OTHER PERSONAL	975	0.00	MOTOR VEHICLES	40,072	0.02	40,072	0.02	
			TOTAL URBAN PROPERTY	508,401	0.27	531,091	0.30	
			RURAL					
			GAS AND OIL	148,210,718	79.95	148,210,718	79.42	
			BUSINESS MACH. & EQUIP.	206,452	0.11	309,678	0.17	
			ALL OTHER PERSONAL	155,563	0.08	155,563	0.08	
			MOBILE HOMES	104,115	0.06	86,762	0.05	
			MOTOR VEHICLES	302,051	0.16	302,051	0.16	
			TOTAL RURAL PROPERTY	148,978,899	80.37	149,064,772	79.87	
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00	153,807	0.08	
			MANUFACTURERS INVENTORY	0	0.00	0	0.00	
			LIVESTOCK	0	0.00	462,529	0.25	
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00	
			FEEDLOTS	0	0.00	0	0.00	
			FARM MACHINERY	0	0.00	0	0.00	
			BUSINESS AIRCRAFT	0	0.00	0	0.00	
			TOTAL EXEMPT PROPERTY	0	0.00	616,336	0.33	
TOTAL PERSONAL PROPERTY	137,811,240	81.02	TOTAL PERSONAL PROPERTY	149,487,300	80.64	150,232,199	80.50	
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	14,097,271	8.29	PUBLIC SERVICE CORP.	757,935	0.41	884,252	0.47	
			RURAL PUBLIC SERVICE CORP.	12,623,880	6.81	14,727,776	7.69	
			UTILITY INVENTORY	0	0.00	0	0.00	
			TOTAL STATE ASSESSED	13,381,815	7.22	15,612,028	8.37	
TOTAL ASSESSED VALUATION	170,092,666	100.00	TOTAL ASSESSED VALUATION	185,372,054	100.00	186,627,356	100.00	

TOTAL KEARNY

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COUNTY TOTALS

1989 ASSESSED VALUATION			X OF TOTAL			1989 ASSESSED VALUATION			X OF TOTAL		
URBAN REAL ESTATE			URBAN REAL ESTATE			URBAN REAL ESTATE			URBAN REAL ESTATE		
COMMERCIAL AND INDUSTRIAL			RESIDENTIAL MULTI FAMILY			RESIDENTIAL			PLAN #13		
VACANT LOTS			RESIDENTIAL OTHER			210,625			175,520		
ALL OTHER			VACANT LOTS			7,546,351			6,268,601		
TOTAL URBAN REAL ESTATE			OTHER COMMERCIAL			48,222			40,185		
AGRICULTURAL LAND			AGRICULTURAL			4,286,730			2,857,791		
AGRICULTURAL IMPROVEMENT			84,149			84,149			84,149		
HOME SITES/PLANNED SUB DIV.			TOTAL URBAN REAL ESTATE			12,176,077			9,446,246		
SPOT COMMERCIAL			15.59			11.84					
TOTAL RURAL REAL ESTATE											
RURAL REAL ESTATE											
AGRICULTURAL LAND			RESIDENTIAL			6,061,287			5,067,719		
AGRICULTURAL IMPROVEMENT			VACANT LOTS			19,404			16,170		
HOME SITES/PLANNED SUB DIV.			OTHER COMMERCIAL			988,030			658,693		
SPOT COMMERCIAL			AGRICULTURAL			22,024,880			22,024,880		
TOTAL RURAL REAL ESTATE			TOTAL RURAL REAL ESTATE			29,113,621			27,767,462		
TANGIBLE PERSONAL PROPERTY											
GAS AND OIL			URBAN								
MERCHANTS INVENTORY			GAS AND OIL			172,350			172,350		
MANUFACTURERS INVENTORY			BUSINESS MACH. & EQUIP.			951,570			1,427,333		
LIVESTOCK			ALL OTHER PERSONAL			142,995			142,995		
BUSINESS MACH. & EQUIP.			MOBILE HOMES			25,515			21,262		
ALL OTHER PERSONAL			MOTOR VEHICLES			110,140			110,140		
TOTAL URBAN PROPERTY			1,402,570			1.80			1,874,102		
RURAL											
GAS AND OIL			GAS AND OIL			17,883,520			17,883,520		
BUSINESS MACH. & EQUIP.			BUSINESS MACH. & EQUIP.			484,195			726,293		
ALL OTHER PERSONAL			ALL OTHER PERSONAL			277,335			277,335		
MOBILE HOMES			MOBILE HOMES			47,440			56,200		
MOTOR VEHICLES			MOTOR VEHICLES			445,990			445,990		
TOTAL RURAL PROPERTY			19,158,480			24.53			19,389,338		
EXEMPT PROPERTY											
MERCHANTS INVENTORY			MERCHANTS INVENTORY			0			747,766		
MANUFACTURERS INVENTORY			MANUFACTURERS INVENTORY			0			223,549		
LIVESTOCK			LIVESTOCK			0			1,235,695		
MOTOR VEH DEALER INVENTORY			MOTOR VEH DEALER INVENTORY			0			0		
FEEDLOTS			FEEDLOTS			0			0		
FARM MACHINERY			FARM MACHINERY			0			0		
BUSINESS AIRCRAFT			BUSINESS AIRCRAFT			0			0		
TOTAL EXEMPT PROPERTY			0			0.00			2,227,010		
TOTAL PERSONAL PROPERTY			TOTAL PERSONAL PROPERTY			20,561,050			23,490,450		
STATE ASSESSED											
PUBLIC SERVICE CORP.			PUBLIC SERVICE CORP.			1,114,722			1,300,502		
RURAL PUBLIC SERVICE CORP.			RURAL PUBLIC SERVICE CORP.			12,195,332			14,227,804		
UTILITY INVENTORY			UTILITY INVENTORY			2,943,375			3,433,918		
TOTAL STATE ASSESSED			16,253,429			20.81			18,962,226		
TOTAL ASSESSED VALUATION			TOTAL ASSESSED VALUATION			78,104,177			79,666,384		
TOTAL KINGMAN											

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COUNTY TOTALS

	1988 ASSESSED VALUATION	% OF TOTAL		1989 ASSESSED VALUATION	% OF TOTAL		1989 ASSESSED PLAN #13	% OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	1,054,735	2.27	RESIDENTIAL MULTI FAMILY	0	0.00		0	0.00
VACANT LOTS	63,810	0.14	RESIDENTIAL OTHER	3,513,953	7.46		2,928,282	5.93
ALL OTHER	3,323,590	7.14	VACANT LOTS	21,054	0.04		17,545	0.04
TOTAL URBAN REAL ESTATE	4,442,133	9.57	OTHER COMMERCIAL	1,584,525	3.37		1,056,339	2.14
			AGRICULTURAL	26,475	0.04		26,475	0.05
			TOTAL URBAN REAL ESTATE	3,146,007	10.93		4,028,641	8.13
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	10,953,580	23.60	RESIDENTIAL	1,153,921	2.43		961,597	1.95
AGRICULTURAL IMPROVEMENT	1,368,540	2.95	VACANT LOTS	5,628	0.01		4,690	0.01
HOME SITES/PLANNED SUB DIV.	102,385	0.22	OTHER COMMERCIAL	543,665	1.15		362,440	0.73
BPOT COMMERCIAL	229,480	0.49	AGRICULTURAL	13,131,990	27.89		13,131,990	26.58
TOTAL RURAL REAL ESTATE	12,653,983	27.26	TOTAL RURAL REAL ESTATE	14,635,204	31.51		14,460,717	29.27
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
GAS AND OIL	11,321,606	24.39	URBAN					
MERCHANTS INVENTORY	651,023	1.40	GAS AND OIL	0	0.00		0	0.00
MANUFACTURERS INVENTORY	19,695	0.04	BUSINESS MACH. & EQUIP.	248,653	0.53		372,980	0.75
LIVESTOCK	857,641	1.85	ALL OTHER PERSONAL	6,191	0.01		6,191	0.01
BUSINESS MACH. & EQUIP.	1,004,038	2.16	MOBILE HOMES	41,169	0.09		34,307	0.07
ALL OTHER PERSONAL	9,535	0.02	MOTOR VEHICLES	152,633	0.32		152,633	0.31
			TOTAL URBAN PROPERTY	448,646	0.93		566,111	1.15
			RURAL					
			GAS AND OIL	10,735,839	22.80		10,735,839	21.73
			BUSINESS MACH. & EQUIP.	54,592	0.12		81,888	0.17
			ALL OTHER PERSONAL	28,504	0.06		28,504	0.06
			MOBILE HOMES	26,949	0.06		22,457	0.05
			MOTOR VEHICLES	291,209	0.62		291,209	0.59
			TOTAL RURAL PROPERTY	11,137,093	23.66		11,159,697	22.59
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		361,747	0.73
			MANUFACTURERS INVENTORY	0	0.00		16,412	0.03
			LIVESTOCK	0	0.00		714,698	1.45
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		1,092,657	2.21
TOTAL PERSONAL PROPERTY	13,863,538	29.86	TOTAL PERSONAL PROPERTY	11,585,739	24.61		12,818,865	25.95
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	15,463,585	33.31	PUBLIC SERVICE CORP.	802,679	1.70		936,453	1.90
			RURAL PUBLIC SERVICE CORP.	14,707,759	31.24		17,159,954	34.73
			UTILITY INVENTORY	1,223	0.00		1,427	0.00
			TOTAL STATE ASSESSED	15,511,661	32.93		18,096,834	36.63
TOTAL ASSESSED VALUATION	46,423,243	100.00	TOTAL ASSESSED VALUATION	47,078,611	100.00		49,405,057	100.00

COUNTY ASSESSED VALUATION COMPARISON REPORT
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	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	5,636,160	7.87	RESIDENTIAL MULTI FAMILY	300,209	0.40		250,173	0.33
VACANT LOTS	249,035	0.35	RESIDENTIAL OTHER	19,799,315	26.20		16,499,530	21.89
ALL OTHER	16,779,160	23.43	VACANT LOTS	328,456	0.43		273,712	0.36
TOTAL URBAN REAL ESTATE	22,664,355	31.64	OTHER COMMERCIAL	10,297,920	13.63		6,865,211	9.11
			AGRICULTURAL	50,043	0.07		50,043	0.07
			TOTAL URBAN REAL ESTATE	30,776,143	40.73		23,938,667	31.76
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	11,277,935	15.75	RESIDENTIAL	6,461,857	8.53		3,384,659	7.14
AGRICULTURAL IMPROVEMENT	4,563,055	6.37	VACANT LOTS	23,180	0.03		19,317	0.03
HOME SITES/PLANNED SUB DIV.	2,997,060	4.18	OTHER COMMERCIAL	3,277,272	4.34		2,184,826	2.90
SPOT COMMERCIAL	537,110	0.75	AGRICULTURAL	12,565,554	16.63		12,565,554	16.67
TOTAL RURAL REAL ESTATE	19,375,160	27.05	TOTAL RURAL REAL ESTATE	22,327,863	29.53		20,154,556	26.74
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	91,880	0.13	GAS AND OIL	0	0.00		0	0.00
MERCHANTS INVENTORY	2,173,290	3.03	BUSINESS MACH. & EQUIP.	2,500,512	3.31		3,750,768	4.98
MANUFACTURERS INVENTORY	2,405,040	3.36	ALL OTHER PERSONAL	277,405	0.37		277,405	0.37
LIVESTOCK	1,156,750	1.62	MOBILE HOMES	309,928	0.41		258,272	0.34
BUSINESS MACH. & EQUIP.	4,681,040	6.54	MOTOR VEHICLES	255,387	0.34		233,387	0.34
ALL OTHER PERSONAL	2,840,400	3.97	TOTAL URBAN PROPERTY	3,343,232	4.42		4,541,832	6.03
			RURAL					
			GAS AND OIL	116,357	0.15		116,357	0.15
			BUSINESS MACH. & EQUIP.	851,279	1.13		1,276,919	1.69
			ALL OTHER PERSONAL	229,723	0.30		229,723	0.30
			MOBILE HOMES	271,980	0.36		226,649	0.30
			MOTOR VEHICLES	614,823	0.81		614,823	0.82
			TOTAL RURAL PROPERTY	2,084,162	2.76		2,464,471	3.27
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		1,207,610	1.60
			MANUFACTURERS INVENTORY	0	0.00		2,004,192	2.66
			LIVESTOCK	0	0.00		963,954	1.28
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		222,280	0.29
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		4,398,034	5.84
TOTAL PERSONAL PROPERTY	13,348,400	18.64	TOTAL PERSONAL PROPERTY	5,427,394	7.18		11,404,339	15.13
STATE ASSESSED			STATE ASSESSED					
			PUBLIC SERVICE CORP.	5,988,259	7.92		6,986,262	9.27
PUBLIC SERVICE CORP.	16,233,516	22.67	RURAL PUBLIC SERVICE CORP.	11,042,391	14.61		12,892,716	17.09
			UTILITY INVENTORY	520	0.00		607	0.00
			TOTAL STATE ASSESSED	17,031,170	22.54		19,869,585	24.36
TOTAL ASSESSED VALUATION	71,621,433	100.00	TOTAL ASSESSED VALUATION	75,562,570	100.00		75,367,149	100.00

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	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	759,675	2.65	RESIDENTIAL MULTI FAMILY	7,086	0.03		5,905	0.02
VACANT LOTS	23,945	0.08	RESIDENTIAL OTHER	2,054,586	7.69		1,712,148	6.49
ALL OTHER	2,068,084	7.21	VACANT LOTS	46,032	0.17		38,360	0.15
TOTAL URBAN REAL ESTATE	2,851,704	9.94	OTHER COMMERCIAL	1,063,800	3.98		709,193	2.69
			AGRICULTURAL	2,776	0.01		2,776	0.01
			TOTAL URBAN REAL ESTATE	3,174,280	11.08		2,468,382	9.35
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	9,888,305	34.46	RESIDENTIAL	937,144	3.51		780,950	2.96
AGRICULTURAL IMPROVEMENT	1,053,742	3.67	VACANT LOTS	630	0.00		525	0.00
HOME SITES/PLANNED SUB DIV.	587,085	2.05	OTHER COMMERCIAL	2,540,820	9.51		1,693,863	6.42
BPOU COMMERCIAL	1,404,770	4.89	AGRICULTURAL	9,794,400	36.66		9,794,400	37.11
TOTAL RURAL REAL ESTATE	12,933,902	45.07	TOTAL RURAL REAL ESTATE	13,274,994	49.68		12,271,738	46.49
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	7,662,250	26.70	GAS AND OIL	0	0.00		0	0.00
MERCHANTS INVENTORY	674,667	3.05	BUSINESS MACH. & EQUIP.	136,798	0.51		205,197	0.78
MANUFACTURERS INVENTORY	2,089	0.01	ALL OTHER PERSONAL	58,270	0.22		58,270	0.22
LIVESTOCK	343,659	1.20	MOBILE HOMES	17,820	0.07		14,850	0.06
BUSINESS MACH. & EQUIP.	951,550	3.32	MOTOR VEHICLES	35,757	0.13		35,757	0.14
ALL OTHER PERSONAL	287,149	1.00	TOTAL URBAN PROPERTY	248,645	0.93		314,074	1.17
			RURAL					
			GAS AND OIL	6,731,543	25.19		6,731,543	25.50
			BUSINESS MACH. & EQUIP.	240,525	0.90		360,788	1.37
			ALL OTHER PERSONAL	99,893	0.37		99,893	0.38
			MOBILE HOMES	63,145	0.24		52,621	0.20
			MOTOR VEHICLES	291,030	1.09		291,030	1.10
			TOTAL RURAL PROPERTY	7,426,136	27.79		7,535,875	28.55
			EXEMPT PROPERTY					
			MERCHANTABILITY	0	0.00		486,017	1.84
			MANUFACTURERS INVENTORY	0	0.00		1,741	0.01
			LIVESTOCK	0	0.00		286,381	1.08
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		774,139	2.93
TOTAL PERSONAL PROPERTY	10,121,364	35.27	TOTAL PERSONAL PROPERTY	7,674,781	28.72		8,624,088	32.67
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	2,791,496	9.73	PUBLIC SERVICE CORP.	233,096	0.87		271,944	1.03
			RURAL PUBLIC SERVICE CORP.	2,365,497	8.85		2,759,731	10.46
			UTILITY INVENTORY	0	0.00		0	0.00
			TOTAL STATE ASSESSED	2,398,593	9.72		3,031,673	11.49
TOTAL ASSESSED VALUATION	28,698,466	100.00	TOTAL ASSESSED VALUATION	26,722,648	100.00		26,395,883	100.00

	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13 TOTAL	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	9,556,830	7.42	REBIDENTIAL MULTI FAMILY	4,721,758	2.43		3,934,783	2.24
VACANT LOTS	551,570	0.43	RESIDENTIAL OTHER	74,341,858	39.26		61,951,301	33.30
ALL OTHER	48,474,040	37.63	VACANT LOTS	2,284,720	1.18		1,904,092	1.08
TOTAL URBAN REAL ESTATE	58,582,440	45.48	OTHER COMMERCIAL	32,406,196	16.78		21,737,247	12.39
			AGRICULTURAL	269,458	0.14		269,458	0.13
			TOTAL URBAN REAL ESTATE	114,224,190	59.79		89,796,861	51.16
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	6,918,400	5.37	REBIDENTIAL	35,117,552	18.07		29,264,510	16.67
AGRICULTURAL IMPROVEMENT	9,102,060	7.07	VACANT LOTS	850,896	0.44		709,077	0.40
HOME SITES/PLANNED SUB DIV.	9,502,680	7.38	OTHER COMMERCIAL	4,128,847	2.12		2,752,537	1.57
SPOT COMMERCIAL	1,652,150	1.28	AGRICULTURAL	7,918,973	4.08		7,918,973	4.51
TOTAL RURAL REAL ESTATE	27,175,290	21.10	TOTAL RURAL REAL ESTATE	49,016,268	24.71		40,645,097	23.16
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	1,576,538	1.22	GAS AND OIL	16,324	0.01		16,324	0.01
MERCHANTS INVENTORY	2,998,045	2.33	BUSINESS MACH. & EQUIP.	4,116,646	2.12		6,174,969	3.52
MANUFACTURERS INVENTORY	5,569,600	4.32	ALL OTHER PERSONAL	510,245	0.26		510,245	0.29
LIVESTOCK	934,300	0.73	MOBILE HOMES	499,038	0.26		415,863	0.24
BUSINESS MACH. & EQUIP.	10,536,291	8.18	MOTOR VEHICLES	928,631	0.48		928,631	0.53
ALL OTHER PERSONAL	674,461	0.52	TOTAL URBAN PROPERTY	6,070,884	3.12		8,046,032	4.58
			RURAL					
			GAS AND OIL	2,226,576	1.15		2,226,576	1.27
			BUSINESS MACH. & EQUIP.	740,106	0.38		1,110,159	0.63
			ALL OTHER PERSONAL	339,592	0.17		339,592	0.19
			MOBILE HOMES	93,410	0.05		77,841	0.04
			MOTOR VEHICLES	1,080,287	0.56		1,080,287	0.62
			TOTAL RURAL PROPERTY	4,479,971	2.31		4,834,455	2.75
			EXEMPT PROPERTY					
			MERCHANTABILITY	0	0.00		1,665,894	0.95
			MANUFACTURERS INVENTORY	0	0.00		4,641,315	2.64
			LIVESTOCK	0	0.00		778,580	0.44
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		7,083,789	4.04
TOTAL PERSONAL PROPERTY	22,289,235	17.30	TOTAL PERSONAL PROPERTY	10,550,855	5.43		19,966,276	11.38
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	20,766,233	16.12	PUBLIC SERVICE CORP.	7,458,200	3.84		8,701,184	4.96
			RURAL PUBLIC SERVICE CORP.	13,746,396	7.07		16,037,370	9.14
			UTILITY INVENTORY	309,791	0.16		361,421	0.21
			TOTAL STATE ASSESSED	21,514,387	11.07		25,099,975	14.30
TOTAL ASSESSED VALUATION	128,813,218	100.00	TOTAL ASSESSED VALUATION	174,305,700	100.00		175,508,229	100.00

COUNTY TOTALS

	1988 ASSESSED VALUATION	X OF	TOTAL		1989 ASSESSED VALUATION	X OF	TOTAL		1989 ASSESSED PLAN #13	X OF	TOTAL
URBAN REAL ESTATE				URBAN REAL ESTATE							
COMMERCIAL AND INDUSTRIAL	619,990	2.32		RESIDENTIAL MULTI FAMILY	16,100	0.07			13,417	0.05	
VACANT LOTS	24,350	0.09		RESIDENTIAL OTHER	1,615,407	6.72			1,346,167	5.34	
ALL OTHER	2,164,180	8.11		VACANT LOTS	11,964	0.05			9,970	0.04	
TOTAL URBAN REAL ESTATE	2,808,520	10.52		OTHER COMMERCIAL	766,230	3.19			510,815	2.03	
				AGRICULTURAL	5,880	0.02			5,880	0.02	
				TOTAL URBAN REAL ESTATE	2,415,581	10.04			1,886,249	7.48	
RURAL REAL ESTATE				RURAL REAL ESTATE							
AGRICULTURAL LAND	14,584,620	54.62		RESIDENTIAL	962,616	4.00			802,177	3.18	
AGRICULTURAL IMPROVEMENT	1,104,770	4.14		VACANT LOTS	26,916	0.11			22,430	0.09	
HOME SITES/PLANNED SUB DIV.	209,480	0.78		OTHER COMMERCIAL	1,777,260	7.39			1,184,828	4.70	
SPOT COMMERCIAL	250,880	0.94		AGRICULTURAL	13,307,423	55.32			13,307,423	52.78	
TOTAL RURAL REAL ESTATE	16,149,970	60.48		TOTAL RURAL REAL ESTATE	16,074,215	66.83			15,316,898	60.75	
TANGIBLE PERSONAL PROPERTY				TANGIBLE PERSONAL PROPERTY							
				URBAN							
GAS AND OIL	0	0.00		GAS AND OIL	0	0.00			0	0.00	
MERCHANTS INVENTORY	413,850	1.56		BUSINESS MACH. & EQUIP.	175,886	0.73			263,829	1.05	
MANUFACTURERS INVENTORY	0	0.00		ALL OTHER PERSONAL	38,111	0.16			38,111	0.15	
LIVESTOCK	1,481,477	5.55		MOBILE HOMES	8,364	0.03			6,970	0.03	
BUSINESS MACH. & EQUIP.	253,752	0.95		MOTOR VEHICLES	26,055	0.11			26,055	0.10	
ALL OTHER PERSONAL	913,706	3.42		TOTAL URBAN PROPERTY	248,416	1.03			334,965	1.33	
				RURAL							
				GAS AND OIL	0	0.00			0	0.00	
				BUSINESS MACH. & EQUIP.	259,482	1.08			389,223	1.54	
				ALL OTHER PERSONAL	48,861	0.20			48,861	0.19	
				MOBILE HOMES	19,008	0.08			15,840	0.06	
				MOTOR VEHICLES	374,285	1.56			374,285	1.48	
				TOTAL RURAL PROPERTY	701,636	2.92			829,209	3.28	
				EXEMPT PROPERTY							
				MERCHANTS INVENTORY	0	0.00			231,071	0.92	
				MANUFACTURERS INVENTORY	0	0.00			0	0.00	
				LIVESTOCK	0	0.00			1,234,559	4.90	
				MOTOR VEH DEALER INVENTORY	0	0.00			0	0.00	
				FEEDLOTS	0	0.00			0	0.00	
				FARM MACHINERY	0	0.00			0	0.00	
				BUSINESS AIRCRAFT	0	0.00			0	0.00	
				TOTAL EXEMPT PROPERTY	0	0.00			1,465,630	5.81	
TOTAL PERSONAL PROPERTY	3,064,785	11.48		TOTAL PERSONAL PROPERTY	950,052	3.93			2,628,804	10.43	
STATE ASSESSED				STATE ASSESSED							
PUBLIC SERVICE CORP.	4,677,911	17.52		PUBLIC SERVICE CORP.	477,699	1.99			557,312	2.21	
				RURAL PUBLIC SERVICE CORP.	4,135,652	17.19			4,824,900	19.14	
				UTILITY INVENTORY	0	0.00			0	0.00	
				TOTAL STATE ASSESSED	4,613,351	19.18			5,382,212	21.35	
TOTAL ASSESSED VALUATION	26,701,186	100.00		TOTAL ASSESSED VALUATION	24,053,199	100.00			25,214,123	100.00	

TOTAL LINCOLN

COUNTY TOTALS

	1988 ASSESSED VALUATION	X OF TOTAL	URBAN REAL ESTATE	1989 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED PLAN 913	X OF TOTAL
URBAN REAL ESTATE			RESIDENTIAL MULTI FAMILY	10,093	0.01	8,412	0.01
COMMERCIAL AND INDUSTRIAL	757,576	0.64	RESIDENTIAL OTHER	3,595,181	2.85	2,995,972	2.12
VACANT LOTS	43,520	0.04	VACANT LOTS	58,897	0.05	49,081	0.03
ALL OTHER	2,771,963	2.34	OTHER COMMERCIAL	1,773,366	1.40	1,182,232	0.84
TOTAL URBAN REAL ESTATE	3,573,061	3.02	AGRICULTURAL	8,640	0.01	8,640	0.01
			TOTAL URBAN REAL ESTATE	5,446,179	4.31	4,244,337	3.00
RURAL REAL ESTATE			RURAL REAL ESTATE				
AGRICULTURAL LAND	517,360	0.44	RESIDENTIAL	5,519,900	4.37	4,599,898	3.26
AGRICULTURAL IMPROVEMENT	10,574,470	8.94	VACANT LOTS	3,726,516	2.95	3,105,418	2.20
HOME SITES/PLANNED SUB DIV.	5,068,233	4.28	OTHER COMMERCIAL	2,187,535	1.73	1,458,355	1.03
SPOT COMMERCIAL	434,345	0.37	AGRICULTURAL	9,902,760	7.84	9,902,760	7.01
TOTAL RURAL REAL ESTATE	16,594,430	14.02	TOTAL RURAL REAL ESTATE	21,336,731	16.90	19,066,431	13.50
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY				
			URBAN				
GAS AND OIL	393,184	0.33	GAS AND OIL	0	0.00	0	0.00
MERCHANTS INVENTORY	486,359	0.41	BUSINESS MACH. & EQUIP.	347,969	0.28	521,954	0.37
MANUFACTURERS INVENTORY	61,672	0.05	ALL OTHER PERSONAL	109,639	0.09	109,639	0.08
LIVESTOCK	1,233,165	1.04	MOBILE HOMES	47,158	0.04	39,298	0.03
BUSINESS MACH. & EQUIP.	4,169,654	3.52	MOTOR VEHICLES	87,894	0.07	87,894	0.06
ALL OTHER PERSONAL	1,900,229	1.61	TOTAL URBAN PROPERTY	592,660	0.47	758,785	0.54
			RURAL				
			GAS AND OIL	401,318	0.32	401,318	0.28
			BUSINESS MACH. & EQUIP.	2,179,595	1.73	3,269,393	2.31
			ALL OTHER PERSONAL	551,125	0.44	551,125	0.39
			MOBILE HOMES	72,819	0.06	60,682	0.04
			MOTOR VEHICLES	700,453	0.55	700,453	0.50
			TOTAL RURAL PROPERTY	3,905,310	3.09	4,982,971	3.53
			EXEMPT PROPERTY				
			MERCHANTS INVENTORY	0	0.00	270,250	0.19
			MANUFACTURERS INVENTORY	0	0.00	51,393	0.04
			LIVESTOCK	0	0.00	1,027,633	0.73
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00
			FEEDLOTS	0	0.00	0	0.00
			FARM MACHINERY	0	0.00	0	0.00
			BUSINESS AIRCRAFT	0	0.00	0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00	1,349,276	0.96
TOTAL PERSONAL PROPERTY	8,244,263	6.97	TOTAL PERSONAL PROPERTY	4,497,970	3.56	7,091,032	5.02
STATE ASSESSED			STATE ASSESSED				
			PUBLIC SERVICE CORP.	1,773,822	1.40	2,069,447	1.47
PUBLIC SERVICE CORP.	89,917,990	75.99	RURAL PUBLIC SERVICE CORP.	89,655,526	70.99	104,597,516	74.06
			UTILITY INVENTORY	3,577,691	2.83	4,173,949	2.96
			TOTAL STATE ASSESSED	95,007,039	75.23	110,840,912	78.48
TOTAL ASSESSED VALUATION	118,329,744	100.00	TOTAL ASSESSED VALUATION	126,287,919	100.00	141,242,712	100.00

TOTAL LINN

				COUNTY NAME		LOGAN		055	
				COUNTY TOTALS					
	1988 ASSESSED VALUATION	X OF TOTAL			1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE				URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	1,061,829	4.12		RESIDENTIAL MULTI FAMILY	33,895	0.12		28,246	0.10
VACANT LOTS	63,471	0.25		RESIDENTIAL OTHER	3,312,807	11.90		2,760,661	10.03
ALL OTHER	2,975,694	11.54		VACANT LOTS	46,609	0.17		38,841	0.14
TOTAL URBAN REAL ESTATE	4,100,994	15.91		OTHER COMMERCIAL	2,913,486	10.47		1,942,305	7.06
				AGRICULTURAL	6,387	0.02		6,387	0.02
				TOTAL URBAN REAL ESTATE	6,313,184	22.68		4,776,440	17.33
RURAL REAL ESTATE				RURAL REAL ESTATE					
AGRICULTURAL LAND	11,953,900	46.36		RESIDENTIAL	848,960	3.05		707,464	2.57
AGRICULTURAL IMPROVEMENT	746,710	2.90		VACANT LOTS	4,249	0.02		3,541	0.01
HOME SITES/PLANNED SUB DIV.	107,840	0.42		OTHER COMMERCIAL	1,474,712	5.30		983,132	3.57
SPOT COMMERCIAL	19,590	0.08		AGRICULTURAL	12,347,403	45.08		12,547,405	45.58
TOTAL RURAL REAL ESTATE	12,828,040	49.75		TOTAL RURAL REAL ESTATE	14,875,326	53.44		14,241,542	51.73
TANGIBLE PERSONAL PROPERTY				TANGIBLE PERSONAL PROPERTY					
GAS AND OIL	1,989,010	7.71		URBAN					
MERCHANTS INVENTORY	681,961	2.64		GAS AND OIL	5,470	0.02		5,470	0.02
MANUFACTURERS INVENTORY	61,032	0.24		BUSINESS MACH. & EQUIP.	258,018	0.93		387,027	1.41
LIVESTOCK	809,841	3.14		ALL OTHER PERSONAL	90,842	0.33		90,842	0.33
BUSINESS MACH. & EQUIP.	1,550,188	6.01		MOBILE HOMES	36,670	0.13		30,558	0.11
ALL OTHER PERSONAL	271,736	1.05		MOTOR VEHICLES	110,893	0.40		110,893	0.40
				TOTAL URBAN PROPERTY	501,875	1.80		624,792	2.27
				RURAL					
				GAS AND OIL	1,904,283	6.84		1,904,283	6.92
				BUSINESS MACH. & EQUIP.	73,857	0.27		110,786	0.40
				ALL OTHER PERSONAL	41,048	0.15		41,048	0.15
				MOBILE HOMES	42,697	0.15		35,581	0.13
				MOTOR VEHICLES	424,254	1.52		424,254	1.54
				TOTAL RURAL PROPERTY	2,486,139	8.93		2,515,952	9.14
				EXEMPT PROPERTY					
				MERCHANTS INVENTORY	0	0.00		378,938	1.38
				MANUFACTURERS INVENTORY	0	0.00		50,860	0.18
				LIVESTOCK	0	0.00		674,865	2.45
				MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
				FEEDLOTS	0	0.00		0	0.00
				FARM MACHINERY	0	0.00		0	0.00
				BUSINESS AIRCRAFT	0	0.00		0	0.00
				TOTAL EXEMPT PROPERTY	0	0.00		1,104,663	4.01
TOTAL PERSONAL PROPERTY	5,363,769	20.80		TOTAL PERSONAL PROPERTY	2,988,034	10.74		4,245,407	15.42
STATE ASSESSED				STATE ASSESSED					
PUBLIC SERVICE CORP.	3,490,957	13.54		PUBLIC SERVICE CORP.	610,124	2.19		711,807	2.59
				RURAL PUBLIC SERVICE CORP.	3,046,800	10.93		3,554,580	12.91
				UTILITY INVENTORY	0	0.00		0	0.00
				TOTAL STATE ASSESSED	3,656,924	13.14		4,266,387	15.50
TOTAL ASSESSED VALUATION	25,783,759	100.00		TOTAL ASSESSED VALUATION	27,833,468	100.00		27,529,776	100.00

COUNTY ASSESSED VALUATION COMPARISON REPORT

COUNTY NAME

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COUNTY TOTALS

LYON

	1988 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED PLAN #13 TOTAL	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE			
COMMERCIAL AND INDUSTRIAL	13,542,725	11.69	RESIDENTIAL MULTI FAMILY	7,705,983	6.14	6,421,627 5.33
VACANT LOTS	464,010	0.40	RESIDENTIAL OTHER	32,132,015	25.58	26,776,572 22.21
ALL OTHER	36,030,440	31.10	VACANT LOTS	542,973	0.43	452,476 0.38
TOTAL URBAN REAL ESTATE	50,037,175	43.19	OTHER COMMERCIAL	28,723,201	22.87	19,148,609 15.88
RURAL REAL ESTATE			AGRICULTURAL	63,469	0.05	63,469 0.05
AGRICULTURAL LAND	14,897,530	12.86	TOTAL URBAN REAL ESTATE	69,167,641	55.07	52,862,753 43.85
AGRICULTURAL IMPROVEMENT	3,675,655	3.17	RURAL REAL ESTATE			
HOME SITES/PLANNED SUB DIV.	3,750,275	3.24	RESIDENTIAL	7,068,479	5.63	5,890,376 4.89
BPOF COMMERCIAL	401,285	0.35	VACANT LOTS	603,227	0.48	504,354 0.42
TOTAL RURAL REAL ESTATE	22,724,745	19.61	OTHER COMMERCIAL	2,834,336	2.26	1,889,538 1.57
TANGIBLE PERSONAL PROPERTY			AGRICULTURAL	16,634,603	13.24	16,634,603 13.80
GAS AND OIL	322,120	0.28	TOTAL RURAL REAL ESTATE	27,142,645	21.61	24,918,671 20.67
MERCHANTS INVENTORY	4,187,425	3.61	TANGIBLE PERSONAL PROPERTY			
MANUFACTURERS INVENTORY	4,423,070	3.82	URBAN			
LIVESTOCK	1,473,225	1.27	GAS AND OIL	0	0.00	0 0.00
BUSINESS MACH. & EQUIP.	8,670,115	7.48	BUSINESS MACH. & EQUIP.	6,578,870	5.24	9,868,305 8.19
ALL OTHER PERSONAL	5,269,205	4.55	ALL OTHER PERSONAL	719,065	0.57	719,065 0.60
TOTAL PERSONAL PROPERTY	24,345,160	21.01	MOBILE HOMES	1,064,260	0.85	886,880 0.74
STATE ASSESSED			MOTOR VEHICLES	568,180	0.45	568,180 0.47
PUBLIC SERVICE CORP.	18,750,864	16.18	TOTAL URBAN PROPERTY	8,930,375	7.11	12,042,430 9.99
TOTAL ASSESSED VALUATION	115,857,944	100.00	RURAL			
			GAS AND OIL	289,720	0.23	289,720 0.24
			BUSINESS MACH. & EQUIP.	348,950	0.28	523,425 0.43
			ALL OTHER PERSONAL	374,685	0.30	374,685 0.31
			MOBILE HOMES	271,555	0.22	226,295 0.19
			MOTOR VEHICLES	836,805	0.67	836,805 0.69
			TOTAL RURAL PROPERTY	2,121,715	1.69	2,250,930 1.87
			EXEMPT PROPERTY			
			MERCHANTS INVENTORY	0	0.00	2,299,002 1.91
			MANUFACTURERS INVENTORY	0	0.00	3,685,877 3.06
			LIVESTOCK	0	0.00	1,227,683 1.02
			MOTOR VEH DEALER INVENTORY	0	0.00	0 0.00
			FEEDLOTS	0	0.00	0 0.00
			FARM MACHINERY	0	0.00	0 0.00
			BUSINESS AIRCRAFT	0	0.00	0 0.00
			TOTAL EXEMPT PROPERTY	0	0.00	7,212,562 5.98
			TOTAL PERSONAL PROPERTY	11,052,090	9.80	21,505,922 17.84
			STATE ASSESSED			
			PUBLIC SERVICE CORP.	6,151,233	4.90	7,176,397 5.95
			RURAL PUBLIC SERVICE CORP.	12,081,320	9.62	14,094,793 11.69
			UTILITY INVENTORY	0	0.00	0 0.00
			TOTAL STATE ASSESSED	18,232,553	14.52	21,271,190 17.64
			TOTAL ASSESSED VALUATION	125,594,929	100.00	120,558,736 100.00

TOTAL LYON

COUNTY TOTALS

	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13 TOTAL	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	2,346,980	4.19	RESIDENTIAL MULTI FAMILY	344,467	0.58		287,055	0.50
VACANT LOTS	103,150	0.18	RESIDENTIAL OTHER	9,589,969	16.10		7,991,609	13.84
ALL OTHER	7,322,110	13.08	VACANT LOTS	106,982	0.18		89,151	0.15
TOTAL URBAN REAL ESTATE	9,772,240	17.45	OTHER COMMERCIAL	5,597,677	9.40		3,731,747	6.46
			AGRICULTURAL	49,527	0.08		49,527	0.09
			TOTAL URBAN REAL ESTATE	15,688,622	26.34		12,149,089	21.03
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	21,524,040	38.45	RESIDENTIAL	5,196,199	8.72		4,330,149	7.50
AGRICULTURAL IMPROVEMENT	4,024,860	7.19	VACANT LOTS	28,320	0.05		23,600	0.04
HOME SITES/PLANNED SUB DIV.	1,624,005	2.90	OTHER COMMERCIAL	5,050,811	8.48		3,367,174	5.83
BPOU COMMERCIAL	388,870	0.69	AGRICULTURAL	19,338,977	32.46		19,338,977	33.48
TOTAL RURAL REAL ESTATE	27,561,775	49.23	TOTAL RURAL REAL ESTATE	29,614,307	49.71		27,059,900	46.85
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	3,674,921	6.56	GAS AND OIL	0	0.00		0	0.00
MERCHANTS INVENTORY	1,135,461	2.03	BUSINESS MACH. & EQUIP.	604,454	1.01		902,181	1.56
MANUFACTURERS INVENTORY	106,963	0.19	ALL OTHER PERSONAL	177,664	0.30		177,664	0.31
LIVESTOCK	1,908,858	3.41	MOBILE HOMES	31,512	0.05		26,260	0.05
BUSINESS MACH. & EQUIP.	2,141,480	3.83	MOTOR VEHICLES	123,891	0.21		123,891	0.21
ALL OTHER PERSONAL	1,210,612	2.16	TOTAL URBAN PROPERTY	934,521	1.57		1,229,996	2.13
			RURAL					
			GAS AND OIL	3,397,967	5.70		3,397,967	5.88
			BUSINESS MACH. & EQUIP.	509,084	0.85		763,624	1.32
			ALL OTHER PERSONAL	198,643	0.33		198,643	0.34
			MOBILE HOMES	92,575	0.16		77,146	0.13
			MOTOR VEHICLES	535,486	0.90		535,486	0.93
			TOTAL RURAL PROPERTY	4,733,735	7.95		4,972,868	8.61
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		630,930	1.09
			MANUFACTURERS INVENTORY	0	0.00		89,135	0.15
			LIVESTOCK	0	0.00		1,590,709	2.75
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		2,310,774	4.00
TOTAL PERSONAL PROPERTY	10,170,295	18.18	TOTAL PERSONAL PROPERTY	5,668,276	9.51		8,513,638	14.74
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	8,473,606	15.14	PUBLIC SERVICE CORP.	1,599,968	2.69		1,866,619	3.23
			RURAL PUBLIC SERVICE CORP.	6,999,888	11.75		8,166,489	14.14
			UTILITY INVENTORY	1,650	0.00		1,725	0.00
			TOTAL STATE ASSESSED	8,601,506	14.44		10,035,033	17.37
TOTAL ASSESSED VALUATION	55,985,916	100.00	TOTAL ASSESSED VALUATION	59,572,711	100.00		57,757,660	100.00

TOTAL MARION

COUNTY ASSESSED VALUATION COMPARISON REPORT
COUNTY NAME
COUNTY TOTALS

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	1988 ASSESSED VALUATION	% OF TOTAL		1989 ASSESSED VALUATION	% OF TOTAL		1989 ASSESSED PLAN #13	% OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	2,631,319	5.17	RESIDENTIAL MULTI FAMILY	0	0.00		0	0.00
VACANT LOTS	90,715	0.18	RESIDENTIAL OTHER	7,879,683	14.07		6,566,376	11.67
ALL OTHER	7,478,015	14.70	VACANT LOTS	67,351	0.12		56,292	0.10
TOTAL URBAN REAL ESTATE	10,200,049	20.05	OTHER COMMERCIAL	4,440,210	7.93		2,960,110	5.26
			AGRICULTURAL	56,560	0.10		56,560	0.10
			TOTAL URBAN REAL ESTATE	12,444,004	22.22		9,639,338	17.14
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	18,017,778	35.42	RESIDENTIAL	4,178,969	7.46		3,482,460	6.19
AGRICULTURAL IMPROVEMENT	4,113,188	8.09	VACANT LOTS	10,116	0.02		8,430	0.01
HOME SITES/PLANNED SUB DIV.	245,440	0.52	OTHER COMMERCIAL	5,398,605	9.64		3,599,034	6.40
SPOT COMMERCIAL	1,035,254	2.04	AGRICULTURAL	22,220,286	39.67		22,220,286	39.50
TOTAL RURAL REAL ESTATE	23,431,660	46.06	TOTAL RURAL REAL ESTATE	31,807,976	56.79		29,310,210	52.10
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
GAS AND OIL	0	0.00	URBAN					
MERCHANTS INVENTORY	1,982,258	3.90	GAS AND OIL	0	0.00		0	0.00
MANUFACTURERS INVENTORY	949,262	1.87	BUSINESS MACH. & EQUIP.	1,039,530	1.86		1,539,295	2.77
LIVESTOCK	1,617,357	3.18	ALL OTHER PERSONAL	197,019	0.35		197,019	0.35
BUSINESS MACH. & EQUIP.	2,177,405	4.28	MOBILE HOMES	49,393	0.09		41,161	0.07
ALL OTHER PERSONAL	1,724,859	3.39	MOTOR VEHICLES	151,327	0.27		151,327	0.27
			TOTAL URBAN PROPERTY	1,437,269	2.57		1,948,802	3.46
			RURAL					
			GAS AND OIL	0	0.00		0	0.00
			BUSINESS MACH. & EQUIP.	617,672	1.10		926,508	1.65
			ALL OTHER PERSONAL	123,159	0.22		123,159	0.22
			MOBILE HOMES	43,346	0.08		34,122	0.06
			MOTOR VEHICLES	591,469	1.06		591,469	1.05
			TOTAL RURAL PROPERTY	1,375,646	2.46		1,677,258	2.98
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		1,101,461	1.96
			MANUFACTURERS INVENTORY	0	0.00		791,049	1.41
			LIVESTOCK	0	0.00		1,347,792	2.40
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		3,152	0.01
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		3,245,454	5.77
TOTAL PERSONAL PROPERTY	8,451,140	16.61	TOTAL PERSONAL PROPERTY	2,812,915	5.02		6,871,514	12.22
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	8,786,041	17.27	PUBLIC SERVICE CORP.	2,534,250	4.52		2,936,608	5.26
			RURAL PUBLIC SERVICE CORP.	6,407,719	11.44		7,473,629	13.29
			UTILITY INVENTORY	0	0.00		0	0.00
			TOTAL STATE ASSESSED	8,941,969	15.97		10,432,237	18.55
TOTAL ASSESSED VALUATION	50,848,890	100.00	TOTAL ASSESSED VALUATION	56,006,864	100.00		56,253,299	100.00

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COUNTY ASSESSED VALUATION COMPARISON REPORT

COUNTY NAME

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COUNTY TOTALS

MCPHERSON

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	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13 TOTAL	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	9,964,730	6.90	RESIDENTIAL MULTI FAMILY	2,092,041	1.38		1,743,361	1.09
VACANT LOTS	319,550	0.22	RESIDENTIAL OTHER	34,542,310	22.77		28,783,143	18.05
ALL OTHER	26,799,355	18.35	VACANT LOTS	411,804	0.27		343,169	0.22
TOTAL URBAN REAL ESTATE	37,083,635	25.67	OTHER COMMERCIAL	18,918,090	12.47		12,611,934	7.91
			AGRICULTURAL	21,600	0.01		21,600	0.01
			TOTAL URBAN REAL ESTATE	53,985,845	36.90		43,503,207	27.29
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	28,828,235	19.96	RESIDENTIAL	10,615,752	7.00		8,846,425	5.35
AGRICULTURAL IMPROVEMENT	710,900	0.49	VACANT LOTS	22,788	0.02		18,770	0.01
HOME SITES/PLANNED SUB DIV.	2,740,795	1.90	OTHER COMMERCIAL	16,421,700	10.82		10,947,691	6.87
SPOT COMMERCIAL	8,514,235	5.89	AGRICULTURAL	21,716,364	14.31		21,716,364	13.62
TOTAL RURAL REAL ESTATE	40,794,165	29.24	TOTAL RURAL REAL ESTATE	48,776,604	32.15		41,529,470	26.03
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	6,213,085	4.30	GAS AND OIL	98,335	0.06		98,335	0.06
MERCHANTS INVENTORY	6,211,635	4.30	BUSINESS MACH. & EQUIP.	3,637,023	2.40		3,455,535	3.42
MANUFACTURERS INVENTORY	15,195,030	10.52	ALL OTHER PERSONAL	697,462	0.46		697,462	0.44
LIVESTOCK	0	0.00	MOBILE HOMES	414,769	0.27		345,639	0.22
BUSINESS MACH. & EQUIP.	12,997,025	9.00	MOTOR VEHICLES	527,534	0.35		527,534	0.33
ALL OTHER PERSONAL	3,616,165	2.50	TOTAL URBAN PROPERTY	5,375,123	3.54		7,124,505	4.47
			RURAL					
			GAS AND OIL	5,135,264	3.38		5,135,264	3.22
			BUSINESS MACH. & EQUIP.	11,359,935	7.49		17,039,933	10.69
			ALL OTHER PERSONAL	696,890	0.46		696,890	0.44
			MOBILE HOMES	97,799	0.06		81,499	0.05
			MOTOR VEHICLES	843,877	0.54		843,877	0.53
			TOTAL RURAL PROPERTY	18,133,785	11.93		23,797,463	14.93
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		3,451,668	2.16
			MANUFACTURERS INVENTORY	0	0.00		12,662,474	7.94
			LIVESTOCK	0	0.00		0	0.00
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		16,114,142	10.11
TOTAL PERSONAL PROPERTY	44,233,160	30.62	TOTAL PERSONAL PROPERTY	23,508,908	15.49		47,036,110	29.50
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	22,335,419	15.46	PUBLIC SERVICE CORP.	3,214,043	2.12		3,749,695	2.35
			RURAL PUBLIC SERVICE CORP.	20,244,248	13.34		23,618,154	14.81
			UTILITY INVENTORY	0	0.00		0	0.00
			TOTAL STATE ASSESSED	23,458,291	15.46		27,367,849	17.17
TOTAL ASSESSED VALUATION	144,446,379	100.00	TOTAL ASSESSED VALUATION	151,729,648	100.00		159,438,636	100.00

COUNTY TOTALS

	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	1,120,235	1.41	RESIDENTIAL MULTI FAMILY	26,078	0.03		21,732	0.02
VACANT LOTS	133,710	0.17	RESIDENTIAL OTHER	4,726,551	5.50		3,938,777	4.34
ALL OTHER	4,323,635	5.44	VACANT LOTS	78,096	0.09		65,080	0.07
TOTAL URBAN REAL ESTATE	5,577,580	7.02	OTHER COMMERCIAL	2,671,806	3.11		1,781,186	1.96
			AGRICULTURAL	11,780	0.01		11,780	0.01
			TOTAL URBAN REAL ESTATE	7,514,311	8.75		5,818,335	6.40
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	16,576,073	20.85	RESIDENTIAL	1,468,496	1.71		1,223,742	1.35
AGRICULTURAL IMPROVEMENT	1,129,395	1.42	VACANT LOTS	5,796	0.01		4,830	0.01
HOME SITES/PLANNED SUB DIV.	211,250	0.27	OTHER COMMERCIAL	3,285,267	3.83		2,190,156	2.41
SPOT COMMERCIAL	554,195	0.70	AGRICULTURAL	17,573,046	20.47		17,573,046	19.34
TOTAL RURAL REAL ESTATE	18,470,915	23.23	TOTAL RURAL REAL ESTATE	22,332,605	26.01		20,991,774	23.11
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	11,757,240	14.79	GAS AND OIL	0	0.00		0	0.00
MERCHANTS INVENTORY	401,285	0.50	BUSINESS MACH. & EQUIP.	244,129	0.28		366,194	0.40
MANUFACTURERS INVENTORY	212,135	0.27	ALL OTHER PERSONAL	129,959	0.15		129,959	0.14
LIVESTOCK	800,550	1.01	MOBILE HOMES	45,531	0.05		37,942	0.04
BUSINESS MACH. & EQUIP.	392,125	0.49	MOTOR VEHICLES	56,890	0.07		56,890	0.06
ALL OTHER PERSONAL	957,223	1.20	TOTAL URBAN PROPERTY	476,509	0.55		590,985	0.65
			RURAL					
			GAS AND OIL	13,979,840	16.28		13,979,840	15.39
			BUSINESS MACH. & EQUIP.	65,467	0.08		98,201	0.11
			ALL OTHER PERSONAL	76,096	0.09		76,096	0.08
			MOBILE HOMES	27,079	0.03		22,366	0.02
			MOTOR VEHICLES	500,216	0.58		500,216	0.55
			TOTAL RURAL PROPERTY	14,648,698	17.06		14,676,919	16.15
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		222,978	0.25
			MANUFACTURERS INVENTORY	0	0.00		176,778	0.19
			LIVESTOCK	0	0.00		667,122	0.73
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		1,066,878	1.17
TOTAL PERSONAL PROPERTY	14,520,560	18.26	TOTAL PERSONAL PROPERTY	15,125,207	17.62		16,334,782	17.98
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	40,939,339	51.49	PUBLIC SERVICE CORP.	964,203	1.12		1,124,897	1.24
			RURAL PUBLIC SERVICE CORP.	27,277,528	31.77		31,823,601	35.03
			UTILITY INVENTORY	12,651,321	14.73		14,759,790	16.25
			TOTAL STATE ASSESSED	40,893,052	47.62		47,708,288	52.51
TOTAL ASSESSED VALUATION	79,508,394	100.00	TOTAL ASSESSED VALUATION	85,865,175	100.00		90,853,399	100.00

COUNTY TOTALS

	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	4,017,970	5.26	RESIDENTIAL MULTI FAMILY	662,225	0.68		531,852	0.59
VACANT LOTS	318,200	0.42	RESIDENTIAL OTHER	16,038,280	16.49		13,345,180	14.22
ALL OTHER	11,139,735	14.58	VACANT LOTS	411,114	0.42		342,594	0.36
TOTAL URBAN REAL ESTATE	15,474,925	20.26	OTHER COMMERCIAL	10,610,190	10.91		7,073,389	7.53
			AGRICULTURAL	28,610	0.03		28,610	0.03
			TOTAL URBAN REAL ESTATE	27,750,419	28.54		21,361,625	22.73
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	557,320	0.73	RESIDENTIAL	21,251,502	21.86		17,709,514	18.84
AGRICULTURAL IMPROVEMENT	18,992,520	24.86	VACANT LOTS	276,737	0.28		230,613	0.25
HOME SITES/PLANNED SUB DIV.	7,119,240	9.32	OTHER COMMERCIAL	5,515,641	5.67		3,677,057	3.91
SPOT COMMERCIAL	476,890	0.62	AGRICULTURAL	9,734,015	10.01		9,734,015	10.36
TOTAL RURAL REAL ESTATE	27,145,970	35.53	TOTAL RURAL REAL ESTATE	36,777,895	37.82		31,351,199	33.36
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	684,950	0.90	GAS AND OIL	9,015	0.01		9,015	0.01
MERCHANTS INVENTORY	2,100,829	2.75	BUSINESS MACH. & EQUIP.	1,492,572	1.54		2,238,858	2.38
MANUFACTURERS INVENTORY	629,168	1.09	ALL OTHER PERSONAL	289,344	0.30		289,344	0.31
LIVESTOCK	1,393,977	1.82	MOBILE HOMES	247,623	0.25		206,352	0.22
BUSINESS MACH. & EQUIP.	3,097,702	4.05	MOTOR VEHICLES	307,125	0.32		307,125	0.33
ALL OTHER PERSONAL	3,917,169	5.13	TOTAL URBAN PROPERTY	2,345,679	2.41		3,050,694	3.25
			RURAL					
			GAS AND OIL	649,620	0.67		649,620	0.69
			BUSINESS MACH. & EQUIP.	1,430,314	1.47		2,145,471	2.28
			ALL OTHER PERSONAL	857,903	0.88		857,903	0.91
			MOBILE HOMES	821,627	0.85		684,686	0.73
			MOTOR VEHICLES	1,029,856	1.06		1,029,856	1.10
			TOTAL RURAL PROPERTY	4,789,320	4.93		5,367,536	5.71
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		1,167,347	1.24
			MANUFACTURERS INVENTORY	0	0.00		690,971	0.74
			LIVESTOCK	0	0.00		1,161,643	1.24
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		3,019,961	3.21
TOTAL PERSONAL PROPERTY	12,023,795	15.74	TOTAL PERSONAL PROPERTY	7,134,999	7.34		11,438,191	12.17
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	21,755,828	28.48	PUBLIC SERVICE CORP.	3,216,314	3.31		3,752,345	3.99
			RURAL PUBLIC SERVICE CORP.	22,353,500	22.99		26,078,934	27.75
			UTILITY INVENTORY	0	0.00		0	0.00
			TOTAL STATE ASSESSED	25,569,814	26.30		29,831,279	31.74
TOTAL ASSESSED VALUATION	76,400,518	100.00	TOTAL ASSESSED VALUATION	77,233,127	100.00		93,982,294	100.00

COUNTY ASSESSED VALUATION COMPARISON REPORT
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		1988 ASSESSED VALUATION	X OF		1989 ASSESSED VALUATION	X OF		1989 ASSESSED PLAN #13	X OF	
		TOTAL		URBAN REAL ESTATE	TOTAL		RESIDENTIAL MULTI FAMILY	TOTAL		TOTAL
URBAN REAL ESTATE				VACANT LOTS	15,212	0.04	12,677	0.04		
COMMERCIAL AND INDUSTRIAL		2,404,205	6.76	RESIDENTIAL OTHER	6,541,832	18.42	5,451,505	15.33		
VACANT LOTS		90,880	0.26	VACANT LOTS	92,610	0.26	77,175	0.22		
ALL OTHER		6,436,560	18.10	OTHER COMMERCIAL	3,853,315	10.86	2,570,184	7.33		
TOTAL URBAN REAL ESTATE		8,931,645	25.11	AGRICULTURAL	68,568	0.19	68,568	0.20		
				TOTAL URBAN REAL ESTATE	10,573,537	29.77		8,180,109	23.33	
RURAL REAL ESTATE				RURAL REAL ESTATE						
AGRICULTURAL LAND		14,376,300	40.42	RESIDENTIAL	1,280,910	3.61	1,067,421	3.04		
AGRICULTURAL IMPROVEMENT		2,117,715	5.95	VACANT LOTS	2,160	0.01	1,800	0.01		
HOME SITES/PLANNED SUB DIV.		129,850	0.37	OTHER COMMERCIAL	2,793,546	7.87	1,862,345	5.31		
SPOT COMMERCIAL		662,150	1.86	AGRICULTURAL	14,891,313	41.93	14,891,313	42.47		
TOTAL RURAL REAL ESTATE		17,286,015	48.60	TOTAL RURAL REAL ESTATE	18,967,929	53.41		17,822,879	50.84	
TANGIBLE PERSONAL PROPERTY				TANGIBLE PERSONAL PROPERTY						
GAS AND OIL		0	0.00	URBAN						
MERCHANTS INVENTORY		1,701,540	4.78	GAS AND OIL	0	0.00	0	0.00		
MANUFACTURERS INVENTORY		237,605	0.67	BUSINESS MACH. & EQUIP.	531,804	1.50	797,706	2.28		
LIVESTOCK		1,034,150	2.91	ALL OTHER PERSONAL	260,504	0.73	260,504	0.74		
BUSINESS MACH. & EQUIP.		1,109,685	3.12	MOBILE HOMES	60,840	0.17	50,700	0.14		
ALL OTHER PERSONAL		1,230,720	3.46	MOTOR VEHICLES	126,528	0.36	126,528	0.36		
				TOTAL URBAN PROPERTY	979,676	2.74		1,233,438	3.52	
				RURAL						
				GAS AND OIL	0	0.00	0	0.00		
				BUSINESS MACH. & EQUIP.	270,962	0.76	406,443	1.16		
				ALL OTHER PERSONAL	86,906	0.24	86,906	0.23		
				MOBILE HOMES	11,616	0.03	9,680	0.03		
				MOTOR VEHICLES	468,750	1.32	468,750	1.34		
				TOTAL RURAL PROPERTY	838,234	2.36		971,779	2.77	
				EXEMPT PROPERTY						
				MERCHANTABILITY	0	0.00	945,478	2.70		
				MANUFACTURERS INVENTORY	0	0.00	198,003	0.56		
				LIVESTOCK	0	0.00	861,788	2.46		
				MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00		
				FEEDLOTS	0	0.00	0	0.00		
				FARM MACHINERY	0	0.00	0	0.00		
				BUSINESS AIRCRAFT	0	0.00	0	0.00		
				TOTAL EXEMPT PROPERTY	0	0.00		2,005,269	5.72	
TOTAL PERSONAL PROPERTY		5,313,700	14.94	TOTAL PERSONAL PROPERTY	1,817,910	5.12		4,212,486	12.02	
STATE ASSESSED				STATE ASSESSED						
PUBLIC SERVICE CORP.		4,035,763	11.35	PUBLIC SERVICE CORP.	1,169,146	3.29	1,363,994	3.89		
				RURAL PUBLIC SERVICE CORP.	2,983,290	8.40	3,480,485	9.93		
				UTILITY INVENTORY	0	0.00	0	0.00		
				TOTAL STATE ASSESSED	4,152,436	11.69		4,844,481	13.82	
TOTAL ASSESSED VALUATION		35,567,123	100.00	TOTAL ASSESSED VALUATION	35,511,812	100.00		35,059,953	100.00	

TOTAL MITCHELL

COUNTY ASSESSED VALUATION COMPARISON REPORT
COUNTY NAME
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	1988 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED PLAN 613	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE			
COMMERCIAL AND INDUSTRIAL	9,723,960	7.78	RESIDENTIAL MULTI FAMILY	2,181,188	1.54	1,817,649
VACANT LOTS	1,145,745	0.92	RESIDENTIAL OTHER	34,006,081	24.08	28,338,287
ALL OTHER	26,844,375	21.47	VACANT LOTS	566,094	0.40	471,743
TOTAL URBAN REAL ESTATE	37,714,080	30.16	OTHER COMMERCIAL	22,238,229	15.75	14,825,338
			AGRICULTURAL	11,520	0.01	11,520
RURAL REAL ESTATE			TOTAL URBAN REAL ESTATE	59,003,112	41.78	45,464,537
AGRICULTURAL LAND	8,558,810	6.85	RURAL REAL ESTATE			
AGRICULTURAL IMPROVEMENT	4,780,833	3.82	RESIDENTIAL	15,358,848	10.88	12,798,989
HOME SITES/PLANNED SUB DIV.	7,587,493	6.07	VACANT LOTS	170,232	0.12	141,859
SPOT COMMERCIAL	3,481,493	2.94	OTHER COMMERCIAL	9,282,892	6.57	6,188,533
TOTAL RURAL REAL ESTATE	24,608,633	19.68	AGRICULTURAL	11,425,709	8.09	11,425,709
TANGIBLE PERSONAL PROPERTY			TOTAL RURAL REAL ESTATE	36,237,681	25.66	30,555,090
GAS AND OIL	2,451,103	1.96	TANGIBLE PERSONAL PROPERTY			
MERCHANTS INVENTORY	4,048,289	3.24	URBAN			
MANUFACTURERS INVENTORY	5,395,825	4.32	GAS AND OIL	1,740	0.00	1,740
LIVESTOCK	1,183,377	0.95	BUSINESS MACH. & EQUIP.	5,025,448	3.56	7,538,172
BUSINESS MACH. & EQUIP.	15,491,080	12.39	ALL OTHER PERSONAL	575,572	0.41	575,572
ALL OTHER PERSONAL	11,142,124	8.91	MOBILE HOMES	615,561	0.44	512,965
			MOTOR VEHICLES	727,807	0.52	727,807
			TOTAL URBAN PROPERTY	6,946,128	4.92	9,336,256
			RURAL			
			GAS AND OIL	2,387,610	1.69	2,387,610
			BUSINESS MACH. & EQUIP.	11,921,550	8.44	17,882,323
			ALL OTHER PERSONAL	449,745	0.32	449,745
			MOBILE HOMES	394,635	0.28	328,861
			MOTOR VEHICLES	893,458	0.63	893,458
			TOTAL RURAL PROPERTY	16,046,998	11.36	21,941,999
			EXEMPT PROPERTY			
			MERCHANTS INVENTORY	0	0.00	2,249,472
			MANUFACTURERS INVENTORY	0	0.00	4,496,503
			LIVESTOCK	0	0.00	986,144
			MOTOR VEH DEALER INVENTORY	0	0.00	0
			FEEDLOTS	0	0.00	0
			FARM MACHINERY	0	0.00	0
			BUSINESS AIRCRAFT	0	0.00	0
			TOTAL EXEMPT PROPERTY	0	0.00	7,732,119
TOTAL PERSONAL PROPERTY	39,711,800	31.76	TOTAL PERSONAL PROPERTY	22,993,126	16.28	39,030,374
STATE ASSESSED			STATE ASSESSED			
PUBLIC SERVICE CORP.	23,001,944	18.40	PUBLIC SERVICE CORP.	9,343,333	6.62	10,900,493
			RURAL PUBLIC SERVICE CORP.	13,422,442	9.50	15,659,424
			UTILITY INVENTORY	218,270	0.15	254,647
			TOTAL STATE ASSESSED	22,984,045	16.28	26,814,566
TOTAL ASSESSED VALUATION	125,036,461	100.00	TOTAL ASSESSED VALUATION	141,217,764	100.00	141,864,567
						TOTAL MONTGOMERY

	1988 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE			
COMMERCIAL AND INDUSTRIAL	1,005,315	3.16	RESIDENTIAL MULTI FAMILY	387,844	1.11	323,202
VACANT LOTS	51,395	0.16	RESIDENTIAL OTHER	4,261,231	12.22	3,551,012
ALL OTHER	3,024,303	9.50	VACANT LOTS	50,892	0.15	42,410
TOTAL URBAN REAL ESTATE	4,081,013	12.82	OTHER COMMERCIAL	2,414,392	6.92	1,607,579
			AGRICULTURAL	26,670	0.08	26,670
			TOTAL URBAN REAL ESTATE	7,141,029	20.47	5,352,873
RURAL REAL ESTATE			RURAL REAL ESTATE			
AGRICULTURAL LAND	11,907,355	37.41	RESIDENTIAL	3,851,614	11.04	3,209,665
AGRICULTURAL IMPROVEMENT	1,430,215	4.49	VACANT LOTS	1,098	0.00	915
HOME SITES/PLANNED SUB DIV.	793,023	2.49	OTHER COMMERCIAL	2,478,495	7.11	1,652,313
SPOT COMMERCIAL	119,725	0.38	AGRICULTURAL	11,240,579	32.22	11,240,579
TOTAL RURAL REAL ESTATE	14,250,320	44.77	TOTAL RURAL REAL ESTATE	17,571,786	50.37	16,103,472
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY			
GAS AND OIL	1,134,673	3.56	URBAN			
MERCHANTS INVENTORY	523,735	1.65	GAS AND OIL	0	0.00	0
MANUFACTURERS INVENTORY	519,290	1.63	BUSINESS MACH. & EQUIP.	539,168	1.53	808,752
LIVESTOCK	1,450,215	4.56	ALL OTHER PERSONAL	115,803	0.33	115,803
BUSINESS MACH. & EQUIP.	810,400	2.35	MOBILE HOMES	62,505	0.18	52,087
ALL OTHER PERSONAL	1,531,040	4.81	MOTOR VEHICLES	135,544	0.39	135,544
			TOTAL URBAN PROPERTY	853,020	2.45	1,112,186
			RURAL			
			GAS AND OIL	1,053,313	3.02	1,053,313
			BUSINESS MACH. & EQUIP.	128,829	0.37	193,244
			ALL OTHER PERSONAL	347,774	1.00	347,774
			MOBILE HOMES	97,408	0.28	81,173
			MOTOR VEHICLES	352,308	1.01	352,308
			TOTAL RURAL PROPERTY	1,979,632	5.68	2,027,812
			EXEMPT PROPERTY			
			MERCHANTS INVENTORY	0	0.00	291,019
			MANUFACTURERS INVENTORY	0	0.00	432,740
			LIVESTOCK	0	0.00	1,208,508
			MOTOR VEH DEALER INVENTORY	0	0.00	0
			FEEDLOTS	0	0.00	387,465
			FARM MACHINERY	0	0.00	0
			BUSINESS AIRCRAFT	0	0.00	0
			TOTAL EXEMPT PROPERTY	0	0.00	2,319,732
TOTAL PERSONAL PROPERTY	5,969,355	18.75	TOTAL PERSONAL PROPERTY	2,832,652	8.12	5,439,730
STATE ASSESSED			STATE ASSESSED			
PUBLIC SERVICE CORP.	7,528,062	23.65	PUBLIC SERVICE CORP.	1,142,043	3.27	1,332,376
			RURAL PUBLIC SERVICE CORP.	6,195,373	17.76	7,227,894
			UTILITY INVENTORY	0	0.00	0
			TOTAL STATE ASSESSED	7,337,416	21.03	8,560,270
TOTAL ASSESSED VALUATION	31,828,772	100.00	TOTAL ASSESSED VALUATION	34,882,883	100.00	35,676,345
						100.00

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	1988 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE			
COMMERCIAL AND INDUSTRIAL	1,398,310	1.39	RESIDENTIAL MULTI FAMILY	0	0.00	0.00
VACANT LOTS	82,045	0.08	RESIDENTIAL OTHER	4,176,789	3.88	3,480,644
ALL OTHER	3,207,175	3.18	VACANT LOTS	113,292	0.11	94,410
TOTAL URBAN REAL ESTATE	4,687,530	4.65	OTHER COMMERCIAL	2,665,185	2.47	1,776,772
			AGRICULTURAL	14,460	0.01	14,460
			TOTAL URBAN REAL ESTATE	6,969,726	6.47	5,366,286
RURAL REAL ESTATE			RURAL REAL ESTATE			
AGRICULTURAL LAND	8,383,530	8.31	RESIDENTIAL	622,860	0.58	519,048
AGRICULTURAL IMPROVEMENT	989,395	0.98	VACANT LOTS	2,472	0.00	2,060
HOME SITES/PLANNED SUB DIV.	154,640	0.15	OTHER COMMERCIAL	263,220	0.24	175,478
SPOT COMMERCIAL	152,225	0.15	AGRICULTURAL	7,701,555	7.15	7,701,555
TOTAL RURAL REAL ESTATE	9,679,790	9.60	TOTAL RURAL REAL ESTATE	8,590,107	7.97	8,398,141
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY			
			URBAN			
GAS AND OIL	64,668,818	64.13	GAS AND OIL	0	0.00	0
MERCHANTS INVENTORY	1,107,461	1.10	BUSINESS MACH. & EQUIP.	384,178	0.36	376,267
MANUFACTURERS INVENTORY	12,516	0.01	ALL OTHER PERSONAL	143,205	0.13	143,205
LIVESTOCK	419,333	0.42	MOBILE HOMES	150,073	0.14	125,060
BUSINESS MACH. & EQUIP.	1,370,685	1.36	MOTOR VEHICLES	110,770	0.10	110,770
ALL OTHER PERSONAL	871,865	0.86	TOTAL URBAN PROPERTY	768,226	0.73	955,302
			RURAL			
			GAS AND OIL	73,451,981	68.15	73,451,981
			BUSINESS MACH. & EQUIP.	524,420	0.49	786,630
			ALL OTHER PERSONAL	203,539	0.19	203,539
			MOBILE HOMES	53,360	0.05	44,466
			MOTOR VEHICLES	170,356	0.16	170,356
			TOTAL RURAL PROPERTY	74,403,656	69.03	74,656,972
			EXEMPT PROPERTY			
			MERCHANTS INVENTORY	0	0.00	615,372
			MANUFACTURERS INVENTORY	0	0.00	10,430
			LIVESTOCK	0	0.00	349,443
			MOTOR VEH DEALER INVENTORY	0	0.00	0
			FEEDLOTS	0	0.00	0
			FARM MACHINERY	0	0.00	0
			BUSINESS AIRCRAFT	0	0.00	0
			TOTAL EXEMPT PROPERTY	0	0.00	975,245
TOTAL PERSONAL PROPERTY	68,450,678	67.89	TOTAL PERSONAL PROPERTY	75,191,982	69.76	76,587,519
STATE ASSESSED			STATE ASSESSED			
PUBLIC SERVICE CORP.	18,014,945	17.87	PUBLIC SERVICE CORP.	1,027,148	0.93	1,198,332
			RURAL PUBLIC SERVICE CORP.	14,155,709	13.13	16,514,899
			UTILITY INVENTORY	1,853,177	1.72	2,162,027
			TOTAL STATE ASSESSED	17,036,034	15.81	19,875,258
TOTAL ASSESSED VALUATION	100,832,943	100.00	TOTAL ASSESSED VALUATION	107,787,749	100.00	110,227,204

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	1988 ASSESSED VALUATION	% OF TOTAL	1989 ASSESSED VALUATION	% OF TOTAL	1989 ASSESSED PLAN #13	% OF TOTAL	
URBAN REAL ESTATE			URBAN REAL ESTATE				
COMMERCIAL AND INDUSTRIAL	2,948,270	6.45	RESIDENTIAL MULTI FAMILY	0	0	0.00	
VACANT LOTS	66,700	0.15	RESIDENTIAL OTHER	9,230,324	16.67	7,691,906	14.35
ALL OTHER	6,006,333	13.13	VACANT LOTS	155,124	0.28	129,269	0.24
TOTAL URBAN REAL ESTATE	9,023,305	19.75	OTHER COMMERCIAL	6,193,290	11.19	4,128,819	7.70
			AGRICULTURAL	20,225	0.04	20,225	0.04
			TOTAL URBAN REAL ESTATE	15,598,963	28.17	11,970,219	22.33
RURAL REAL ESTATE			RURAL REAL ESTATE				
AGRICULTURAL LAND	15,545,215	34.02	REBIDENTIAL	4,758,766	8.60	3,965,622	7.40
AGRICULTURAL IMPROVEMENT	4,529,745	9.91	VACANT LOTS	14,808	0.03	12,340	0.02
HOME SITES/PLANNED SUB DIV.	717,950	1.57	OTHER COMMERCIAL	6,254,424	11.30	4,169,574	7.78
SPOT COMMERCIAL	234,245	0.51	AGRICULTURAL	18,076,896	32.65	18,076,896	33.72
TOTAL RURAL REAL ESTATE	21,027,153	46.02	TOTAL RURAL REAL ESTATE	29,104,894	52.57	26,224,432	48.91
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY				
GAS AND OIL	2,002,284	4.38	URBAN				
MERCHANTS INVENTORY	1,474,102	3.23	GAS AND OIL	0	0.00	0	0.00
MANUFACTURERS INVENTORY	620,082	1.36	BUSINESS MACH. & EQUIP.	1,185,571	2.14	1,778,357	3.32
LIVESTOCK	2,028,332	4.44	ALL OTHER PERSONAL	77,003	0.14	77,003	0.14
BUSINESS MACH. & EQUIP.	2,015,684	4.41	MOBILE HOMES	41,322	0.07	34,435	0.06
ALL OTHER PERSONAL	1,401,046	3.07	MOTOR VEHICLES	216,805	0.39	216,805	0.40
			TOTAL URBAN PROPERTY	1,520,701	2.75	2,106,600	3.93
			RURAL				
			GAS AND OIL	1,786,916	3.23	1,786,916	3.33
			BUSINESS MACH. & EQUIP.	177,821	0.32	266,732	0.50
			ALL OTHER PERSONAL	51,340	0.09	51,340	0.10
			MOBILE HOMES	47,576	0.09	39,647	0.07
			MOTOR VEHICLES	679,120	1.23	679,120	1.27
			TOTAL RURAL PROPERTY	2,742,773	4.95	2,823,733	5.27
			EXEMPT PROPERTY				
			MERCHANTS INVENTORY	0	0.00	819,100	1.53
			MANUFACTURERS INVENTORY	0	0.00	516,733	0.96
			LIVESTOCK	0	0.00	1,690,270	3.15
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00
			FEEDLOTS	0	0.00	0	0.00
			FARM MACHINERY	0	0.00	0	0.00
			BUSINESS AIRCRAFT	0	0.00	0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00	3,026,103	5.64
TOTAL PERSONAL PROPERTY	9,541,532	20.88	TOTAL PERSONAL PROPERTY	4,263,474	7.70	7,956,458	14.84
STATE ASSESSED			STATE ASSESSED				
PUBLIC SERVICE CORP.	6,102,029	13.35	PUBLIC SERVICE CORP.	704,301	1.27	821,680	1.53
			RURAL PUBLIC SERVICE CORP.	5,693,085	10.28	6,641,893	12.39
			UTILITY INVENTORY	0	0.00	0	0.00
			TOTAL STATE ASSESSED	6,397,386	11.55	7,463,575	13.92
TOTAL ASSESSED VALUATION	45,694,021	100.00	TOTAL ASSESSED VALUATION	55,364,717	100.00	53,614,684	100.00

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	1989 ASSESSED VALUATION	% OF		1989 ASSESSED VALUATION	% OF		1989 ASSESSED PLAN #13 TOTAL	% OF
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	7,702,400	13.20	RESIDENTIAL MULTI FAMILY	954,514	1.69		795,425	1.40
VACANT LOTS	139,760	0.24	RESIDENTIAL OTHER	13,298,140	23.54		11,081,739	19.48
ALL OTHER	12,547,740	21.50	VACANT LOTS	183,384	0.32		152,819	0.27
TOTAL URBAN REAL ESTATE	20,389,900	34.93	OTHER COMMERCIAL	10,786,573	19.09		7,190,978	12.64
			AGRICULTURAL	20,315	0.04		20,315	0.04
			TOTAL URBAN REAL ESTATE	25,242,928	44.68		19,241,276	33.82
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	10,407,025	17.83	RESIDENTIAL	5,188,319	9.18		4,323,582	7.60
AGRICULTURAL IMPROVEMENT	3,354,520	6.09	VACANT LOTS	36,064	0.06		30,055	0.05
HOME SITES/PLANNED SUB DIV.	2,356,010	4.04	OTHER COMMERCIAL	2,791,396	4.94		1,840,912	3.27
SPOT COMMERCIAL	807,870	1.38	AGRICULTURAL	10,268,404	18.17		10,268,404	18.05
TOTAL RURAL REAL ESTATE	17,125,425	29.34	TOTAL RURAL REAL ESTATE	18,284,185	32.36		16,482,953	28.97
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	517,275	0.89	GAS AND OIL	8,085	0.01		8,085	0.01
MERCHANTS INVENTORY	2,018,690	3.46	BUSINESS MACH. & EQUIP.	3,077,645	5.45		4,616,468	8.11
MANUFACTURERS INVENTORY	3,922,785	6.72	ALL OTHER PERSONAL	259,371	0.46		259,371	0.46
LIVESTOCK	1,087,765	1.86	MOBILE HOMES	78,761	0.14		65,634	0.12
BUSINESS MACH. & EQUIP.	3,888,620	6.66	MOTOR VEHICLES	388,428	0.69		388,428	0.68
ALL OTHER PERSONAL	2,014,463	3.45	TOTAL URBAN PROPERTY	3,812,290	6.73		5,337,986	9.38
			RURAL					
			GAS AND OIL	429,726	0.76		429,726	0.76
			BUSINESS MACH. & EQUIP.	227,878	0.40		341,817	0.60
			ALL OTHER PERSONAL	163,674	0.29		163,674	0.29
			MOBILE HOMES	96,470	0.17		80,391	0.14
			MOTOR VEHICLES	592,901	1.05		592,901	1.04
			TOTAL RURAL PROPERTY	1,310,649	2.67		1,608,509	2.83
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		1,121,705	1.97
			MANUFACTURERS INVENTORY	0	0.00		3,268,974	5.75
			LIVESTOCK	0	0.00		906,467	1.59
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		5,297,146	9.31
TOTAL PERSONAL PROPERTY	13,449,600	23.04	TOTAL PERSONAL PROPERTY	5,322,939	9.42		12,243,641	21.52
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	7,406,242	12.69	PUBLIC SERVICE CORP.	2,240,803	3.97		2,614,235	4.60
			RURAL PUBLIC SERVICE CORP.	3,408,433	9.57		6,309,805	11.09
			UTILITY INVENTORY	0	0.00		0	0.00
			TOTAL STATE ASSESSED	7,649,238	13.54		8,924,060	15.49
TOTAL ASSESSED VALUATION	58,371,167	100.00	TOTAL ASSESSED VALUATION	56,499,290	100.00		56,891,930	100.00

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	1988 ASSESSED VALUATION	% OF TOTAL	1989 ASSESSED VALUATION	% OF TOTAL	1989 ASSESSED PLAN #13	% OF TOTAL	
URBAN REAL ESTATE			URBAN REAL ESTATE				
COMMERCIAL AND INDUSTRIAL	1,510,175	3.07	RESIDENTIAL MULTI FAMILY	33,341	0.07	27,784	0.06
VACANT LOTS	73,445	0.15	RESIDENTIAL OTHER	4,539,535	9.94	3,782,931	8.24
ALL OTHER	3,878,335	7.89	VACANT LOTS	64,438	0.14	53,698	0.12
TOTAL URBAN REAL ESTATE	5,461,955	11.12	OTHER COMMERCIAL	2,225,783	4.87	1,483,840	3.24
			AGRICULTURAL	22,770	0.05	22,770	0.05
RURAL REAL ESTATE			TOTAL URBAN REAL ESTATE	6,885,867	15.06	5,374,023	11.73
AGRICULTURAL LAND	16,679,965	33.95	RURAL REAL ESTATE				
AGRICULTURAL IMPROVEMENT	1,438,150	2.93	RESIDENTIAL	1,616,207	3.54	1,346,834	2.94
HOME SITES/PLANNED SUB DIV.	134,115	0.27	VACANT LOTS	2,784	0.01	2,320	0.01
SPOT COMMERCIAL	306,710	0.62	OTHER COMMERCIAL	2,191,587	4.80	1,461,043	3.19
TOTAL RURAL REAL ESTATE	18,558,940	37.78	AGRICULTURAL	13,530,781	29.63	13,530,781	29.56
			TOTAL RURAL REAL ESTATE	17,341,359	37.98	16,340,978	35.70
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY				
GAS AND OIL	15,069,230	30.67	URBAN				
MERCHANTS INVENTORY	814,685	1.66	GAS AND OIL	34,955	0.08	34,955	0.08
MANUFACTURERS INVENTORY	156,575	0.32	BUSINESS MACH. & EQUIP.	249,446	0.55	374,169	0.82
LIVESTOCK	1,140,215	2.32	ALL OTHER PERSONAL	57,963	0.13	57,963	0.13
BUSINESS MACH. & EQUIP.	2,015,160	4.10	MOBILE HOMES	68,106	0.15	56,755	0.12
ALL OTHER PERSONAL	315,700	0.64	MOTOR VEHICLES	133,642	0.29	133,642	0.29
			TOTAL URBAN PROPERTY	544,112	1.19	657,484	1.44
			RURAL				
			GAS AND OIL	14,405,974	31.53	14,405,974	31.47
			BUSINESS MACH. & EQUIP.	148,303	0.32	222,455	0.49
			ALL OTHER PERSONAL	267,277	0.59	267,277	0.58
			MOBILE HOMES	42,210	0.09	35,175	0.08
			MOTOR VEHICLES	518,023	1.13	518,023	1.13
			TOTAL RURAL PROPERTY	15,381,787	33.67	15,448,904	33.75
			EXEMPT PROPERTY				
			MERCHANTS INVENTORY	0	0.00	452,688	0.99
			MANUFACTURERS INVENTORY	0	0.00	130,479	0.29
			LIVESTOCK	0	0.00	950,175	2.08
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00
			FEEDLOTS	0	0.00	0	0.00
			FARM MACHINERY	0	0.00	0	0.00
			BUSINESS AIRCRAFT	0	0.00	0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00	1,533,342	3.33
TOTAL PERSONAL PROPERTY	19,511,565	39.72	TOTAL PERSONAL PROPERTY	15,925,899	34.88	17,639,730	38.53
STATE ASSESSED			STATE ASSESSED				
PUBLIC SERVICE CORP.	5,596,346	11.39	PUBLIC SERVICE CORP.	818,749	1.79	955,202	2.09
			RURAL PUBLIC SERVICE CORP.	4,649,081	10.18	5,423,897	11.85
			UTILITY INVENTORY	41,677	0.09	48,623	0.11
			TOTAL STATE ASSESSED	5,509,507	12.07	6,427,722	14.04
TOTAL ASSESSED VALUATION	49,128,806	100.00	TOTAL ASSESSED VALUATION	45,662,632	100.00	45,779,453	100.00

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		1988 ASSESSED VALUATION	X OF TOTAL	URBAN REAL ESTATE	1989 ASSESSED VALUATION	X OF TOTAL	URBAN REAL ESTATE	1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE				RESIDENTIAL MULTI FAMILY	140,918	0.52	117,431	0.42	
COMMERCIAL AND INDUSTRIAL	1,163,025	4.46		RESIDENTIAL OTHER	4,443,650	16.52	3,719,693	13.42	
VACANT LOTS	44,940	0.17		VACANT LOTS	32,904	0.12	27,420	0.10	
ALL OTHER	4,398,360	16.60		OTHER COMMERCIAL	2,537,040	9.39	1,691,343	6.10	
TOTAL URBAN REAL ESTATE	5,626,325	21.23		AGRICULTURAL	57,240	0.21	57,240	0.21	
RURAL REAL ESTATE				TOTAL URBAN REAL ESTATE	7,231,752	26.76	5,613,127	20.25	
AGRICULTURAL LAND	8,835,700	33.34		RURAL REAL ESTATE					
AGRICULTURAL IMPROVEMENT	1,241,305	4.68		RESIDENTIAL	1,395,456	5.16	1,162,875	4.19	
HOME SITES/PLANNED SUB DIV.	393,015	1.48		VACANT LOTS	3,792	0.01	3,140	0.01	
SPOT COMMERCIAL	206,295	0.78		OTHER COMMERCIAL	467,910	1.73	311,937	1.13	
TOTAL RURAL REAL ESTATE	10,676,315	40.28		AGRICULTURAL	10,818,840	40.04	10,818,840	39.02	
TANGIBLE PERSONAL PROPERTY				TOTAL RURAL REAL ESTATE	12,685,998	46.95	12,296,812	44.35	
GAS AND OIL	1,218,595	4.60		TANGIBLE PERSONAL PROPERTY					
MERCHANTS INVENTORY	709,853	2.68		URBAN					
MANUFACTURERS INVENTORY	191,990	0.72		GAS AND OIL	0	0.00	0	0.00	
LIVESTOCK	1,389,320	5.24		BUSINESS MACH. & EQUIP.	305,421	1.13	458,132	1.65	
BUSINESS MACH. & EQUIP.	604,905	2.28		ALL OTHER PERSONAL	124,104	0.46	124,104	0.45	
ALL OTHER PERSONAL	1,360,365	5.13		MOBILE HOMES	52,025	0.19	43,354	0.16	
TOTAL PERSONAL PROPERTY	5,475,030	20.66		MOTOR VEHICLES	58,584	0.22	58,584	0.21	
STATE ASSESSED				TOTAL URBAN PROPERTY	540,134	2.00	684,174	2.47	
PUBLIC SERVICE CORP.	4,724,848	17.83		RURAL					
TOTAL ASSESSED VALUATION	26,502,518	100.00		GAS AND OIL	1,003,280	3.71	1,003,280	3.62	
				BUSINESS MACH. & EQUIP.	120,055	0.44	180,083	0.63	
				ALL OTHER PERSONAL	78,045	0.29	78,045	0.28	
				MOBILE HOMES	15,928	0.06	13,273	0.05	
				MOTOR VEHICLES	571,099	2.11	571,099	2.06	
				TOTAL RURAL PROPERTY	1,788,407	6.62	1,845,780	6.66	
				EXEMPT PROPERTY					
				MERCHANTS INVENTORY	0	0.00	394,438	1.42	
				MANUFACTURERS INVENTORY	0	0.00	159,991	0.58	
				LIVESTOCK	0	0.00	1,157,762	4.18	
				MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00	
				FEEDLOTS	0	0.00	0	0.00	
				FARM MACHINERY	0	0.00	0	0.00	
				BUSINESS AIRCRAFT	0	0.00	0	0.00	
				TOTAL EXEMPT PROPERTY	0	0.00	1,712,191	6.18	
				TOTAL PERSONAL PROPERTY	2,328,541	8.62	4,242,145	15.30	
				TOTAL ASSESSED					
				PUBLIC SERVICE CORP.	1,636,706	6.06	1,909,479	6.89	
				RURAL PUBLIC SERVICE CORP.	3,133,115	11.59	3,655,280	13.18	
				UTILITY INVENTORY	6,570	0.02	7,665	0.03	
				TOTAL STATE ASSESSED	4,776,391	17.48	5,572,424	20.10	
				TOTAL ASSESSED VALUATION	27,022,682	100.00	27,724,508	100.00	

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	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	2,007,533	4.19	RESIDENTIAL MULTI FAMILY	243,618	0.50		219,481	0.43
VACANT LOTS	147,800	0.31	RESIDENTIAL OTHER	11,293,504	21.63		9,411,216	18.48
ALL OTHER	8,723,075	18.21	VACANT LOTS	154,260	0.30		128,549	0.25
TOTAL URBAN REAL ESTATE	10,878,410	22.71	OTHER COMMERCIAL	3,726,915	7.14		2,484,585	4.88
			AGRICULTURAL	59,970	0.11		59,970	0.12
			TOTAL URBAN REAL ESTATE	15,498,247	29.69		12,304,001	24.16
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	13,052,670	27.25	RESIDENTIAL	9,440,104	18.08		7,866,722	15.45
AGRICULTURAL IMPROVEMENT	4,110,615	8.58	VACANT LOTS	226,788	0.43		188,989	0.37
HOME SITES/PLANNED SUB DIV.	3,427,925	7.16	OTHER COMMERCIAL	2,343,189	4.49		1,562,110	3.07
SPOT COMMERCIAL	355,520	0.74	AGRICULTURAL	11,458,762	21.93		11,458,762	22.50
TOTAL RURAL REAL ESTATE	20,946,930	43.74	TOTAL RURAL REAL ESTATE	23,468,843	44.75		21,076,583	41.38
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	4,200	0.01	GAS AND OIL	0	0.00		0	0.00
MERCHANTS INVENTORY	1,574,020	3.29	BUSINESS MACH. & EQUIP.	772,523	1.48		1,158,785	2.28
MANUFACTURERS INVENTORY	672,890	1.40	ALL OTHER PERSONAL	313,390	0.60		313,390	0.62
LIVESTOCK	941,030	1.96	MOBILE HOMES	152,958	0.29		127,464	0.25
BUSINESS MACH. & EQUIP.	1,589,633	3.32	MOTOR VEHICLES	112,521	0.22		112,521	0.22
ALL OTHER PERSONAL	2,078,805	4.34	TOTAL URBAN PROPERTY	1,351,392	2.59		1,712,160	3.34
			RURAL					
			GAS AND OIL	2,824	0.01		2,824	0.01
			BUSINESS MACH. & EQUIP.	119,880	0.23		179,820	0.35
			ALL OTHER PERSONAL	872,505	1.67		872,505	1.71
			MOBILE HOMES	223,863	0.43		186,552	0.37
			MOTOR VEHICLES	414,559	0.79		414,559	0.81
			TOTAL RURAL PROPERTY	1,633,631	3.13		1,656,260	3.25
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		874,620	1.72
			MANUFACTURERS INVENTORY	0	0.00		560,739	1.10
			LIVESTOCK	0	0.00		784,189	1.54
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		2,219,548	4.36
TOTAL PERSONAL PROPERTY	6,860,580	14.32	TOTAL PERSONAL PROPERTY	2,985,023	5.72		5,587,968	10.97
STATE ASSESSED			STATE ASSESSED					
			PUBLIC SERVICE CORP.	1,488,185	2.85		1,736,206	3.41
PUBLIC SERVICE CORP.	9,207,847	19.23	RURAL PUBLIC SERVICE CORP.	8,765,835	16.79		10,226,772	20.08
			UTILITY INVENTORY	0	0.00		0	0.00
			TOTAL STATE ASSESSED	10,254,040	19.64		11,962,978	23.49
TOTAL ASSESSED VALUATION	47,893,767	100.00	TOTAL ASSESSED VALUATION	52,206,173	100.00		50,931,530	100.00

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	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	1,328,275	4.34	RESIDENTIAL MULTI FAMILY	45,581	0.17		37,984	0.14
VACANT LOTS	65,715	0.21	RESIDENTIAL OTHER	3,181,129	11.90		2,650,930	9.52
ALL OTHER	3,964,045	12.94	VACANT LOTS	21,648	0.08		18,040	0.06
TOTAL URBAN REAL ESTATE	5,358,035	17.49	OTHER COMMERCIAL	1,739,283	6.51		1,159,510	4.16
			AGRICULTURAL	20,340	0.08		20,340	0.07
			TOTAL URBAN REAL ESTATE	5,007,781	18.74		3,886,804	13.96
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	14,687,735	47.95	RESIDENTIAL	926,460	3.47		772,047	2.77
AGRICULTURAL IMPROVEMENT	1,400,915	4.57	VACANT LOTS	108	0.00		90	0.00
HOME SITES/PLANNED SUB DIV.	7,980	0.03	OTHER COMMERCIAL	1,139,760	4.26		759,832	2.73
BPOF COMMERCIAL	0	0.00	AGRICULTURAL	12,978,840	48.56		12,978,840	46.60
TOTAL RURAL REAL ESTATE	16,096,630	52.55	TOTAL RURAL REAL ESTATE	15,045,168	56.29		14,510,809	52.10
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
GAS AND OIL	1,153,890	3.77	URBAN					
MERCHANTS INVENTORY	905,835	2.96	GAS AND OIL	0	0.00		0	0.00
MANUFACTURERS INVENTORY	39,295	0.13	BUSINESS MACH. & EQUIP.	377,200	1.41		565,800	2.03
LIVESTOCK	1,490,030	4.86	ALL OTHER PERSONAL	114,869	0.43		114,869	0.41
BUSINESS MACH. & EQUIP.	470,235	1.54	MOBILE HOMES	41,381	0.15		34,484	0.12
ALL OTHER PERSONAL	862,825	2.82	MOTOR VEHICLES	93,759	0.35		93,759	0.34
			TOTAL URBAN PROPERTY	627,209	2.33		808,912	2.90
			RURAL					
			GAS AND OIL	1,160,490	4.34		1,160,490	4.17
			BUSINESS MACH. & EQUIP.	52,471	0.20		78,707	0.28
			ALL OTHER PERSONAL	71,833	0.27		71,833	0.26
			MOBILE HOMES	18,284	0.07		15,237	0.05
			MOTOR VEHICLES	444,388	1.66		444,388	1.60
			TOTAL RURAL PROPERTY	1,747,466	6.54		1,770,635	6.36
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		503,336	1.81
			MANUFACTURERS INVENTORY	0	0.00		32,746	0.12
			LIVESTOCK	0	0.00		1,241,687	4.46
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		80,425	0.29
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		1,838,194	6.67
TOTAL PERSONAL PROPERTY	4,922,110	16.07	TOTAL PERSONAL PROPERTY	2,374,675	8.88		4,437,761	15.93
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	4,256,884	13.90	PUBLIC SERVICE CORP.	742,318	2.78		866,033	3.11
			RURAL PUBLIC SERVICE CORP.	3,556,420	13.31		4,149,133	14.90
			UTILITY INVENTORY	723	0.00		846	0.00
			TOTAL STATE ASSESSED	4,299,463	16.09		5,016,012	18.01
TOTAL ASSESSED VALUATION	30,633,659	100.00	TOTAL ASSESSED VALUATION	26,727,287	100.00		27,651,386	100.00

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	1988 ASSESSED VALUATION	X OF TOTAL		1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN 613 TOTAL	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	921,755	2.50	RESIDENTIAL MULTI FAMILY	15,717	0.05		13,097	0.04
VACANT LOTS	64,020	0.17	RESIDENTIAL OTHER	4,022,499	11.70		3,352,069	9.47
ALL OTHER	3,736,935	10.19	VACANT LOTS	21,546	0.04		17,955	0.05
TOTAL URBAN REAL ESTATE	4,742,710	12.87	OTHER COMMERCIAL	1,729,650	5.12		1,153,068	3.24
			AGRICULTURAL	21,780	0.06		21,780	0.06
			TOTAL URBAN REAL ESTATE	5,811,192	17.19		4,357,987	12.87
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	17,053,535	46.26	RESIDENTIAL	2,225,148	6.58		1,854,283	5.24
AGRICULTURAL IMPROVEMENT	1,906,065	5.17	VACANT LOTS	36,132	0.11		30,110	0.09
HOME SITES/PLANNED SUB DIV.	971,420	2.64	OTHER COMMERCIAL	1,384,890	4.10		923,251	2.61
SPOT COMMERCIAL	291,865	0.79	AGRICULTURAL	14,657,641	43.35		14,657,641	41.40
TOTAL RURAL REAL ESTATE	20,222,905	54.86	TOTAL RURAL REAL ESTATE	18,303,811	54.13		17,463,285	49.33
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	0	0.00	GAS AND OIL	0	0.00		0	0.00
MERCHANTS INVENTORY	871,325	2.36	BUSINESS MACH. & EQUIP.	234,423	0.69		351,635	0.99
MANUFACTURERS INVENTORY	892,235	2.42	ALL OTHER PERSONAL	48,513	0.14		48,513	0.14
LIVESTOCK	919,500	2.49	MOBILE HOMES	12,049	0.04		10,041	0.03
BUSINESS MACH. & EQUIP.	545,490	1.48	MOTOR VEHICLES	42,177	0.12		42,177	0.12
ALL OTHER PERSONAL	532,745	1.45	TOTAL URBAN PROPERTY	337,162	1.00		452,366	1.28
			RURAL					
			GAS AND OIL	0	0.00		0	0.00
			BUSINESS MACH. & EQUIP.	222,498	0.66		334,047	0.94
			ALL OTHER PERSONAL	65,665	0.19		65,665	0.19
			MOBILE HOMES	15,422	0.05		12,852	0.04
			MOTOR VEHICLES	263,729	0.78		263,729	0.74
			TOTAL RURAL PROPERTY	567,514	1.68		676,293	1.91
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		484,160	1.37
			MANUFACTURERS INVENTORY	0	0.00		743,526	2.10
			LIVESTOCK	0	0.00		766,247	2.14
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		1,993,933	5.63
TOTAL PERSONAL PROPERTY	3,761,295	10.20	TOTAL PERSONAL PROPERTY	904,676	2.68		3,122,592	8.82
STATE ASSESSED			STATE ASSESSED					
			PUBLIC SERVICE CORP.	694,374	2.05		810,098	2.29
PUBLIC SERVICE CORP.	8,134,609	22.07	RURAL PUBLIC SERVICE CORP.	8,099,266	23.93		9,449,090	26.69
			UTILITY INVENTORY	0	0.00		0	0.00
			TOTAL STATE ASSESSED	8,793,640	26.01		10,259,188	28.98
TOTAL ASSESSED VALUATION	36,861,519	100.00	TOTAL ASSESSED VALUATION	33,813,319	100.00		35,405,054	100.00

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	1988 ASSESSED VALUATION	X OF TOTAL	URBAN REAL ESTATE	1989 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			RESIDENTIAL MULTI FAMILY	310,904	0.60	259,086	0.50
COMMERCIAL AND INDUSTRIAL	1,980,110	4.38	RESIDENTIAL OTHER	7,864,745	15.27	6,553,928	12.64
VACANT LOTS	59,670	0.13	VACANT LOTS	83,959	0.16	69,766	0.13
ALL OTHER	6,305,740	13.95	OTHER COMMERCIAL	4,816,335	9.35	3,210,858	6.19
TOTAL URBAN REAL ESTATE	8,345,520	18.47	AGRICULTURAL	12,234	0.02	12,234	0.02
			TOTAL URBAN REAL ESTATE	13,088,177	25.42	10,106,072	19.49
RURAL REAL ESTATE			RURAL REAL ESTATE				
AGRICULTURAL LAND	16,880,300	37.35	RESIDENTIAL	2,514,569	4.88	2,095,466	4.04
AGRICULTURAL IMPROVEMENT	1,793,910	3.97	VACANT LOTS	13,212	0.03	11,010	0.02
HOME SITES/PLANNED SUB DIV.	571,440	1.26	OTHER COMMERCIAL	2,716,436	5.28	1,810,939	3.49
BPOU COMMERCIAL	324,840	0.72	AGRICULTURAL	19,925,871	38.69	19,925,871	38.43
TOTAL RURAL REAL ESTATE	19,570,490	43.30	TOTAL RURAL REAL ESTATE	23,170,088	48.88	23,843,286	45.99
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY				
			URBAN				
GAS AND OIL	2,598,060	5.75	GAS AND OIL	0	0.00	0	0.00
MERCHANTS INVENTORY	1,174,320	2.60	BUSINESS MACH. & EQUIP.	373,599	0.73	360,399	1.08
MANUFACTURERS INVENTORY	33,340	0.07	ALL OTHER PERSONAL	246,237	0.48	246,237	0.47
LIVESTOCK	2,785,390	6.16	MOBILE HOMES	106,296	0.21	88,580	0.17
BUSINESS MACH. & EQUIP.	836,780	1.85	MOTOR VEHICLES	97,713	0.19	97,713	0.19
ALL OTHER PERSONAL	1,521,890	3.37	TOTAL URBAN PROPERTY	823,845	1.60	992,929	1.92
			RURAL				
			GAS AND OIL	2,777,378	5.39	2,777,378	5.36
			BUSINESS MACH. & EQUIP.	118,767	0.23	178,151	0.34
			ALL OTHER PERSONAL	276,304	0.54	276,304	0.53
			MOBILE HOMES	51,371	0.10	42,809	0.08
			MOTOR VEHICLES	542,634	1.05	542,634	1.05
			TOTAL RURAL PROPERTY	3,766,454	7.31	3,817,276	7.36
			EXEMPT PROPERTY				
			MERCHANTS INVENTORY	0	0.00	652,523	1.26
			MANUFACTURERS INVENTORY	0	0.00	27,783	0.05
			LIVESTOCK	0	0.00	2,321,149	4.48
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00
			FEEDLOTS	0	0.00	0	0.00
			FARM MACHINERY	0	0.00	0	0.00
			BUSINESS AIRCRAFT	0	0.00	0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00	3,001,455	5.79
TOTAL PERSONAL PROPERTY	8,949,780	19.80	TOTAL PERSONAL PROPERTY	4,590,299	8.91	7,811,660	15.07
STATE ASSESSED			STATE ASSESSED				
			PUBLIC SERVICE CORP.	962,068	1.87	1,122,430	2.16
PUBLIC SERVICE CORP.	8,329,583	18.43	RURAL PUBLIC SERVICE CORP.	7,684,706	14.72	8,985,439	17.29
			UTILITY INVENTORY	0	0.00	0	0.00
			TOTAL STATE ASSESSED	8,646,794	16.79	10,087,869	19.46
TOTAL ASSESSED VALUATION	45,195,373	100.00	TOTAL ASSESSED VALUATION	51,495,358	100.00	51,848,887	100.00

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		1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13 TOTAL	X OF TOTAL
URBAN REAL ESTATE				URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	1,760,230	4.27		RESIDENTIAL MULTI FAMILY	113,482	0.28		94,735	0.22
VACANT LOTS	50,325	0.12		RESIDENTIAL OTHER	5,508,318	13.38		4,590,247	10.89
ALL OTHER	5,206,650	12.62		VACANT LOTS	54,288	0.13		45,240	0.11
TOTAL URBAN REAL ESTATE	7,017,205	17.01		OTHER COMMERCIAL	3,258,090	7.91		2,172,038	5.15
				AGRICULTURAL	49,270	0.12		48,270	0.11
RURAL REAL ESTATE				TOTAL URBAN REAL ESTATE	6,982,648	21.82		6,950,530	16.49
AGRICULTURAL LAND	11,473,750	28.30		RURAL REAL ESTATE					
AGRICULTURAL IMPROVEMENT	2,380,730	5.77		RESIDENTIAL	2,053,500	4.99		1,711,243	4.06
HOME SITES/PLANNED SUB DIV.	432,850	1.05		VACANT LOTS	12,216	0.03		10,180	0.02
SPOT COMMERCIAL	781,535	1.82		OTHER COMMERCIAL	4,362,450	10.60		2,908,271	6.90
TOTAL RURAL REAL ESTATE	15,240,865	36.94		AGRICULTURAL	11,357,409	27.58		11,357,409	26.94
TANGIBLE PERSONAL PROPERTY				TOTAL RURAL REAL ESTATE	17,785,575	43.20		15,987,103	37.93
GAS AND OIL	5,939,290	14.45		TANGIBLE PERSONAL PROPERTY					
MERCHANTS INVENTORY	883,840	2.14		URBAN					
MANUFACTURERS INVENTORY	1,266,980	3.07		GAS AND OIL	11,630	0.03		11,630	0.03
LIVESTOCK	1,900,480	4.61		BUSINESS MACH. & EQUIP.	313,370	0.76		470,055	1.12
BUSINESS MACH. & EQUIP.	1,121,880	2.72		ALL OTHER PERSONAL	203,257	0.49		203,257	0.48
ALL OTHER PERSONAL	2,710,065	6.57		MOBILE HOMES	75,384	0.18		62,820	0.15
				MOTOR VEHICLES	201,500	0.49		201,500	0.48
				TOTAL URBAN PROPERTY	805,141	1.96		949,262	2.25
				RURAL					
				GAS AND OIL	5,467,165	13.28		5,467,165	12.97
				BUSINESS MACH. & EQUIP.	1,239,224	3.01		1,658,836	4.41
				ALL OTHER PERSONAL	119,725	0.29		119,725	0.28
				MOBILE HOMES	47,067	0.11		39,222	0.09
				MOTOR VEHICLES	1,191,585	2.89		1,191,585	2.83
				TOTAL RURAL PROPERTY	8,064,766	19.59		8,676,533	20.56
				EXEMPT PROPERTY					
				MERCHANTS INVENTORY	0	0.00		491,115	1.17
				MANUFACTURERS INVENTORY	0	0.00		1,055,812	2.50
				LIVESTOCK	0	0.00		1,583,727	3.76
				MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
				FEEDLOTS	0	0.00		0	0.00
				FARM MACHINERY	0	0.00		0	0.00
				BUSINESS AIRCRAFT	0	0.00		0	0.00
				TOTAL EXEMPT PROPERTY	0	0.00		3,130,654	7.43
TOTAL PERSONAL PROPERTY	13,842,535	33.55		TOTAL PERSONAL PROPERTY	8,869,907	21.54		12,756,449	30.26
STATE ASSESSED				STATE ASSESSED					
PUBLIC SERVICE CORP.	5,153,604	12.49		PUBLIC SERVICE CORP.	1,583,996	3.83		1,850,318	4.39
				RURAL PUBLIC SERVICE CORP.	3,949,382	9.59		4,607,586	10.93
				UTILITY INVENTORY	0	0.00		0	0.00
				TOTAL STATE ASSESSED	5,533,378	13.44		6,457,904	15.32
TOTAL ASSESSED VALUATION	41,254,409	100.00		TOTAL ASSESSED VALUATION	41,173,508	100.00		42,151,986	100.00

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1988 ASSESSED VALUATION		% OF TOTAL	1989 ASSESSED VALUATION		% OF TOTAL	1989 ASSESSED PLAN #13		% OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE			URBAN REAL ESTATE		
COMMERCIAL AND INDUSTRIAL	3,781,860	1.44	RESIDENTIAL MULTI FAMILY	151,024	0.06	125,853	0.04	
VACANT LOTS	60,605	0.02	RESIDENTIAL OTHER	11,312,736	4.19	9,427,242	3.12	
ALL OTHER	7,688,460	2.92	VACANT LOTS	212,051	0.08	176,708	0.06	
TOTAL URBAN REAL ESTATE	11,530,925	4.38	OTHER COMMERCIAL	12,191,460	4.51	8,127,559	2.69	
			AGRICULTURAL	989,622	0.37	989,622	0.33	
			TOTAL URBAN REAL ESTATE	24,856,893	9.20	18,846,984	6.24	
RURAL REAL ESTATE			RURAL REAL ESTATE			RURAL REAL ESTATE		
AGRICULTURAL LAND	17,339,550	6.58	RESIDENTIAL	9,558,167	3.54	7,963,107	2.64	
AGRICULTURAL IMPROVEMENT	17,130	0.01	VACANT LOTS	228,650	0.08	190,541	0.06	
HOME SITES/PLANNED SUB DIV.	4,619,420	1.75	OTHER COMMERCIAL	2,273,475	0.84	1,515,635	0.50	
BPOD COMMERCIAL	860,870	0.33	AGRICULTURAL	16,283,829	6.02	16,283,829	5.39	
TOTAL RURAL REAL ESTATE	22,836,970	8.67	TOTAL RURAL REAL ESTATE	28,344,121	10.49	25,953,112	8.59	
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY		
			URBAN			URBAN		
GAS AND OIL	0	0.00	GAS AND OIL	0	0.00	GAS AND OIL	0	0.00
MERCHANTS INVENTORY	2,334,005	0.89	BUSINESS MACH. & EQUIP.	1,578,723	0.58	2,368,085	0.78	
MANUFACTURERS INVENTORY	984,500	0.37	ALL OTHER PERSONAL	206,526	0.08	206,526	0.07	
LIVESTOCK	1,832,485	0.70	MOBILE HOMES	181,435	0.07	151,195	0.05	
BUSINESS MACH. & EQUIP.	3,963,930	1.50	MOTOR VEHICLES	406,936	0.15	406,936	0.13	
ALL OTHER PERSONAL	3,064,519	1.16	TOTAL URBAN PROPERTY	2,373,620	0.88	3,132,742	1.04	
			RURAL			RURAL		
			GAS AND OIL	0	0.00	GAS AND OIL	0	0.00
			BUSINESS MACH. & EQUIP.	707,933	0.26	1,061,900	0.35	
			ALL OTHER PERSONAL	305,641	0.11	305,641	0.10	
			MOBILE HOMES	362,461	0.13	302,050	0.10	
			MOTOR VEHICLES	545,927	0.21	545,927	0.19	
			TOTAL RURAL PROPERTY	1,941,962	0.72	2,235,518	0.74	
			EXEMPT PROPERTY			EXEMPT PROPERTY		
			MERCHANTS INVENTORY	0	0.00	MERCHANTS INVENTORY	1,296,913	0.43
			MANUFACTURERS INVENTORY	0	0.00	MANUFACTURERS INVENTORY	820,413	0.27
			LIVESTOCK	0	0.00	LIVESTOCK	1,527,045	0.51
			MOTOR VEH DEALER INVENTORY	0	0.00	MOTOR VEH DEALER INVENTORY	0	0.00
			FEEDLOTS	0	0.00	FEEDLOTS	0	0.00
			FARM MACHINERY	0	0.00	FARM MACHINERY	0	0.00
			BUSINESS AIRCRAFT	0	0.00	BUSINESS AIRCRAFT	0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00	TOTAL EXEMPT PROPERTY	3,644,391	1.21
TOTAL PERSONAL PROPERTY	12,179,439	4.62	TOTAL PERSONAL PROPERTY	4,315,582	1.60	TOTAL PERSONAL PROPERTY	9,012,651	2.98
STATE ASSESSED			STATE ASSESSED			STATE ASSESSED		
PUBLIC SERVICE CORP.	216,867,486	82.33	PUBLIC SERVICE CORP.	1,855,915	0.69	PUBLIC SERVICE CORP.	2,165,222	0.72
			RURAL PUBLIC SERVICE CORP.	204,978,171	73.84	RURAL PUBLIC SERVICE CORP.	239,139,833	79.17
			UTILITY INVENTORY	5,933,549	2.20	UTILITY INVENTORY	6,922,434	2.29
			TOTAL STATE ASSESSED	212,787,635	78.72	TOTAL STATE ASSESSED	248,227,489	82.18
TOTAL ASSESSED VALUATION	263,414,820	100.00	TOTAL ASSESSED VALUATION	270,284,231	100.00	TOTAL ASSESSED VALUATION	302,042,236	100.00

TOTAL POTTAWATOMIE

COUNTY ASSESSED VALUATION COMPARISON REPORT

COUNTY NAME

PRATT

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COUNTY TOTALS

	1988 ASSESSED VALUATION	% OF TOTAL		1989 ASSESSED VALUATION	% OF TOTAL		1989 ASSESSED PLAN #13	% OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	4,123,125	5.68	RESIDENTIAL MULTI FAMILY	1,062,880	1.34		885,730	1.11
VACANT LOTS	186,945	0.26	RESIDENTIAL OTHER	10,942,314	13.96		9,118,539	11.43
ALL OTHER	10,335,325	14.23	VACANT LOTS	160,177	0.20		133,480	0.17
TOTAL URBAN REAL ESTATE	14,647,393	20.17	OTHER COMMERCIAL	7,373,035	9.41		4,915,308	6.16
			AGRICULTURAL	43,530	0.04		43,530	0.03
			TOTAL URBAN REAL ESTATE	19,581,936	24.97		15,096,607	19.92
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	17,212,155	23.70	RESIDENTIAL	2,759,163	3.78		2,463,959	3.09
AGRICULTURAL IMPROVEMENT	1,357,270	1.87	VACANT LOTS	9,552	0.01		7,960	0.01
HOME SITES/PLANNED SUB DIV.	1,221,145	1.68	OTHER COMMERCIAL	2,224,530	2.84		1,483,005	1.86
SPOT COMMERCIAL	661,645	0.91	AGRICULTURAL	20,161,389	25.73		20,161,389	25.26
TOTAL RURAL REAL ESTATE	20,432,213	28.16	TOTAL RURAL REAL ESTATE	25,334,634	32.35		24,118,313	30.22
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
GAS AND OIL	9,030,850	12.43	URBAN					
MERCHANTS INVENTORY	2,276,215	3.13	GAS AND OIL	0	0.00		0	0.00
MANUFACTURERS INVENTORY	293,882	0.40	BUSINESS MACH. & EQUIP.	1,053,417	1.34		1,580,126	1.98
LIVESTOCK	652,240	0.90	ALL OTHER PERSONAL	244,931	0.31		244,931	0.31
BUSINESS MACH. & EQUIP.	2,154,758	2.97	MOBILE HOMES	222,377	0.28		185,313	0.23
ALL OTHER PERSONAL	2,141,735	2.95	MOTOR VEHICLES	160,730	0.21		160,730	0.20
			TOTAL URBAN PROPERTY	1,681,455	2.15		2,171,100	2.72
			RURAL					
			GAS AND OIL	8,315,249	10.61		8,315,249	10.42
			BUSINESS MACH. & EQUIP.	677,109	0.86		1,015,664	1.27
			ALL OTHER PERSONAL	310,991	0.40		310,991	0.39
			MOBILE HOMES	94,030	0.12		78,338	0.10
			MOTOR VEHICLES	645,780	0.82		645,780	0.81
			TOTAL RURAL PROPERTY	10,043,159	12.82		10,346,042	12.99
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		1,264,802	1.58
			MANUFACTURERS INVENTORY	0	0.00		244,901	0.31
			LIVESTOCK	0	0.00		543,531	0.68
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		673,916	0.84
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		2,727,150	3.42
TOTAL PERSONAL PROPERTY	16,549,680	22.79	TOTAL PERSONAL PROPERTY	11,724,614	14.96		15,264,292	19.13
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	20,984,418	28.89	PUBLIC SERVICE CORP.	1,504,863	1.92		1,735,663	2.20
			RURAL PUBLIC SERVICE CORP.	15,756,151	20.11		18,382,071	23.03
			UTILITY INVENTORY	4,444,278	5.67		5,184,961	6.50
			TOTAL STATE ASSESSED	21,705,292	27.70		25,322,695	31.73
TOTAL ASSESSED VALUATION	72,633,708	100.00	TOTAL ASSESSED VALUATION	78,366,476	100.00		79,801,907	100.00

COUNTY TOTALS

RAWLINS

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	1988 ASSESSED VALUATION	X OF TOTAL	URBAN REAL ESTATE	1989 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			RESIDENTIAL MULTI FAMILY	34,883	0.11	29,069	0.09
COMMERCIAL AND INDUSTRIAL	539,620	2.07	RESIDENTIAL OTHER	2,553,277	8.36	2,127,722	6.72
VACANT LOTS	43,495	0.16	VACANT LOTS	28,260	0.09	23,550	0.07
ALL OTHER	1,871,610	6.91	OTHER COMMERCIAL	1,292,153	4.23	861,427	2.72
TOTAL URBAN REAL ESTATE	2,474,725	9.13	AGRICULTURAL	21,357	0.07	21,357	0.07
RURAL REAL ESTATE			TOTAL URBAN REAL ESTATE	3,929,730	12.86	3,063,125	9.67
AGRICULTURAL LAND	13,006,430	48.00	RURAL REAL ESTATE				
AGRICULTURAL IMPROVEMENT	1,091,960	4.03	RESIDENTIAL	1,284,150	4.20	1,070,121	3.38
HOME SITES/PLANNED SUB DIV.	51,160	0.19	VACANT LOTS	12,396	0.04	10,330	0.03
BPOF COMMERCIAL	79,040	0.29	OTHER COMMERCIAL	630,297	2.06	420,194	1.33
TOTAL RURAL REAL ESTATE	14,228,590	52.51	AGRICULTURAL	16,545,534	54.16	16,545,534	52.25
TOTAL RURAL REAL ESTATE			TOTAL RURAL REAL ESTATE	18,472,377	60.47	18,046,179	56.99
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY				
GAS AND OIL	2,179,635	8.04	URBAN				
MERCHANTS INVENTORY	394,305	1.46	GAS AND OIL	0	0.00	0	0.00
MANUFACTURERS INVENTORY	39,165	0.14	BUSINESS MACH. & EQUIP.	191,053	0.63	286,580	0.91
LIVESTOCK	1,397,650	5.16	ALL OTHER PERSONAL	60,679	0.20	60,679	0.19
BUSINESS MACH. & EQUIP.	287,220	1.06	MOBILE HOMES	43,379	0.14	36,149	0.11
ALL OTHER PERSONAL	695,860	2.57	MOTOR VEHICLES	21,528	0.07	21,528	0.07
			TOTAL URBAN PROPERTY	316,639	1.04	404,936	1.28
			RURAL				
			GAS AND OIL	1,807,255	5.92	1,807,255	5.71
			BUSINESS MACH. & EQUIP.	25,460	0.08	38,190	0.12
			ALL OTHER PERSONAL	116,037	0.38	116,037	0.37
			MOBILE HOMES	40,028	0.13	33,357	0.11
			MOTOR VEHICLES	449,664	1.47	449,664	1.42
			TOTAL RURAL PROPERTY	2,438,444	7.98	2,444,503	7.72
			EXEMPT PROPERTY				
			MERCHANTS INVENTORY	0	0.00	219,100	0.69
			MANUFACTURERS INVENTORY	0	0.00	32,637	0.10
			LIVESTOCK	0	0.00	1,164,870	3.68
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00
			FEEDLOTS	0	0.00	0	0.00
			FARM MACHINERY	0	0.00	0	0.00
			BUSINESS AIRCRAFT	0	0.00	0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00	1,416,607	4.47
TOTAL PERSONAL PROPERTY	4,994,035	18.43	TOTAL PERSONAL PROPERTY	2,755,063	9.02	4,266,046	13.47
STATE ASSESSED			STATE ASSESSED				
PUBLIC SERVICE CORP.	5,398,338	19.92	PUBLIC SERVICE CORP.	815,501	2.67	951,412	3.00
			RURAL PUBLIC SERVICE CORP.	4,576,536	14.98	5,339,261	16.86
			UTILITY INVENTORY	0	0.00	0	0.00
			TOTAL STATE ASSESSED	5,392,037	17.65	6,290,673	19.87
TOTAL ASSESSED VALUATION	27,095,688	100.00	TOTAL ASSESSED VALUATION	30,549,427	100.00	31,666,023	100.00

TOTAL RAWLINS

COUNTY ASSESSED VALUATION COMPARISON REPORT

COUNTY NAME

RENO

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COUNTY TOTALS

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	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	30,139,430	12.21	RESIDENTIAL MULTI FAMILY	5,174,062	1.71		4,311,701	1.48
VACANT LOTS	511,700	0.21	RESIDENTIAL OTHER	69,853,667	23.10		58,211,156	19.73
ALL OTHER	62,655,330	25.39	VACANT LOTS	2,125,874	0.70		1,771,555	0.61
TOTAL URBAN REAL ESTATE	93,306,460	37.81	OTHER COMMERCIAL	72,911,036	24.11		48,604,871	16.64
			AGRICULTURAL	72,927	0.02		72,927	0.02
			TOTAL URBAN REAL ESTATE	150,137,566	49.64		112,974,210	38.67
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	25,867,370	10.48	RESIDENTIAL	27,462,808	9.08		22,885,582	7.83
AGRICULTURAL IMPROVEMENT	5,777,000	2.34	VACANT LOTS	954,132	0.32		795,107	0.27
HOME SITES/PLANNED SUB DIV.	16,249,260	6.58	OTHER COMMERCIAL	22,367,718	7.40		14,911,643	5.10
SPOT COMMERCIAL	8,807,310	3.57	AGRICULTURAL	30,889,852	10.21		30,889,852	10.57
TOTAL RURAL REAL ESTATE	56,700,940	22.97	TOTAL RURAL REAL ESTATE	81,674,510	27.00		69,482,204	23.79
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	5,139,697	2.08	GAS AND OIL	0	0.00		0	0.00
MERCHANTS INVENTORY	11,423,408	4.63	BUSINESS MACH. & EQUIP.	10,601,327	3.51		15,901,991	5.44
MANUFACTURERS INVENTORY	19,182,688	7.77	ALL OTHER PERSONAL	1,607,731	0.53		1,607,731	0.55
LIVESTOCK	2,319,791	0.94	MOBILE HOMES	490,368	0.16		408,638	0.14
BUSINESS MACH. & EQUIP.	8,971,822	3.64	MOTOR VEHICLES	1,014,325	0.34		1,014,325	0.35
ALL OTHER PERSONAL	4,646,113	1.88	TOTAL URBAN PROPERTY	13,713,751	4.53		18,932,685	6.48
			RURAL					
			GAS AND OIL	4,874,175	1.61		4,874,175	1.67
			BUSINESS MACH. & EQUIP.	4,088,540	1.35		6,132,810	2.10
			ALL OTHER PERSONAL	1,393,137	0.46		1,393,137	0.48
			MOBILE HOMES	84,903	0.03		70,732	0.02
			MOTOR VEHICLES	1,393,256	0.46		1,393,256	0.48
			TOTAL RURAL PROPERTY	11,834,011	3.91		13,864,130	4.75
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		6,347,531	2.17
			MANUFACTURERS INVENTORY	0	0.00		15,985,509	5.47
			LIVESTOCK	0	0.00		1,933,151	0.66
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		24,266,191	8.31
TOTAL PERSONAL PROPERTY	51,683,521	20.94	TOTAL PERSONAL PROPERTY	25,547,762	8.45		57,043,006	19.53
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	45,114,706	18.28	PUBLIC SERVICE CORP.	11,974,034	3.96		13,969,627	4.78
			RURAL PUBLIC SERVICE CORP.	32,774,919	10.84		38,237,187	13.09
			UTILITY INVENTORY	336,919	0.11		393,070	0.13
			TOTAL STATE ASSESSED	45,085,872	14.91		52,599,884	18.01
TOTAL ASSESSED VALUATION	246,805,627	100.00	TOTAL ASSESSED VALUATION	302,445,710	100.00		292,119,304	100.00

TOTAL REENO

COUNTY TOTALS

REPUBLIC

	1988 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE			
COMMERCIAL AND INDUSTRIAL	1,441,300	4.00	RESIDENTIAL MULTI FAMILY	213,779	0.59	178,148 0.48
VACANT LOTS	63,780	0.18	RESIDENTIAL OTHER	4,583,765	12.55	3,819,789 10.32
ALL OTHER	4,912,870	13.63	VACANT LOTS	39,480	0.11	32,900 0.09
TOTAL URBAN REAL ESTATE	6,417,950	17.80	OTHER COMMERCIAL	2,722,380	7.45	1,814,902 4.90
			AGRICULTURAL	12,390	0.03	12,390 0.03
			TOTAL URBAN REAL ESTATE	7,571,794	20.73	5,858,129 15.82
RURAL REAL ESTATE			RURAL REAL ESTATE			
AGRICULTURAL LAND	17,775,805	49.31	RESIDENTIAL	2,223,819	6.09	1,853,175 5.01
AGRICULTURAL IMPROVEMENT	1,613,120	4.47	VACANT LOTS	6,316	0.02	5,430 0.01
HOME SITES/PLANNED SUB DIV.	1,410,310	3.91	OTHER COMMERCIAL	926,808	2.54	617,866 1.67
SPOT COMMERCIAL	0	0.00	AGRICULTURAL	19,095,440	52.29	19,095,440 51.58
TOTAL RURAL REAL ESTATE	20,799,235	57.69	TOTAL RURAL REAL ESTATE	22,252,583	60.93	21,571,911 58.27
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY			
			URBAN			
GAS AND OIL	0	0.00	GAS AND OIL	0	0.00	0 0.00
MERCHANTS INVENTORY	844,270	2.34	BUSINESS MACH. & EQUIP.	408,213	1.12	612,320 1.65
MANUFACTURERS INVENTORY	398,535	1.11	ALL OTHER PERSONAL	125,192	0.34	125,192 0.34
LIVESTOCK	903,975	2.51	MOBILE HOMES	46,236	0.13	38,530 0.10
BUSINESS MACH. & EQUIP.	664,965	1.84	MOTOR VEHICLES	205,646	0.56	205,646 0.56
ALL OTHER PERSONAL	1,253,380	3.48	TOTAL URBAN PROPERTY	785,287	2.15	981,688 2.65
			RURAL			
			GAS AND OIL	0	0.00	0 0.00
			BUSINESS MACH. & EQUIP.	106,076	0.29	159,114 0.43
			ALL OTHER PERSONAL	74,360	0.20	74,360 0.20
			MOBILE HOMES	8,399	0.02	6,999 0.02
			MOTOR VEHICLES	745,708	2.04	745,708 2.01
			TOTAL RURAL PROPERTY	934,543	2.56	986,181 2.66
			EXEMPT PROPERTY			
			MERCHANTS INVENTORY	0	0.00	469,127 1.27
			MANUFACTURERS INVENTORY	0	0.00	332,111 0.90
			LIVESTOCK	0	0.00	753,309 2.03
			MOTOR VEH DEALER INVENTORY	0	0.00	0 0.00
			FEEDLOTS	0	0.00	241,152 0.71
			FARM MACHINERY	0	0.00	0 0.00
			BUSINESS AIRCRAFT	0	0.00	0 0.00
			TOTAL EXEMPT PROPERTY	0	0.00	1,815,699 4.90
TOTAL PERSONAL PROPERTY	4,065,125	11.28	TOTAL PERSONAL PROPERTY	1,719,830	4.71	3,783,568 10.22
STATE ASSESSED			STATE ASSESSED			
PUBLIC SERVICE CORP.	4,768,165	13.23	PUBLIC SERVICE CORP.	986,670	2.70	1,151,108 3.11
			RURAL PUBLIC SERVICE CORP.	3,989,146	10.92	4,653,977 12.57
			UTILITY INVENTORY	0	0.00	0 0.00
			TOTAL STATE ASSESSED	4,975,816	13.62	5,805,085 15.68
TOTAL ASSESSED VALUATION	36,050,475	100.00	TOTAL ASSESSED VALUATION	36,520,023	100.00	37,018,693 100.00

COUNTY TOTALS

RICE

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	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13 TOTAL	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	2,934,545	3.83	RESIDENTIAL MULTI FAMILY	92,222	0.12		76,851	0.10
VACANT LOTS	101,335	0.13	RESIDENTIAL OTHER	9,285,604	12.31		7,737,972	9.99
ALL OTHER	9,059,895	11.82	VACANT LOTS	111,324	0.15		92,770	0.12
TOTAL URBAN REAL ESTATE	12,095,995	15.79	OTHER COMMERCIAL	4,447,770	5.89		2,965,150	3.83
			AGRICULTURAL	20,745	0.03		20,745	0.03
			TOTAL URBAN REAL ESTATE	13,957,665	18.50		10,893,488	14.07
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	20,089,980	26.22	RESIDENTIAL	3,050,452	4.04		2,542,200	3.28
AGRICULTURAL IMPROVEMENT	2,502,210	3.27	VACANT LOTS	36,762	0.05		30,635	0.04
HOME SITES/PLANNED SUB DIV.	632,195	1.11	OTHER COMMERCIAL	3,782,231	5.01		2,521,462	3.26
SPOT COMMERCIAL	1,060,940	1.38	AGRICULTURAL	18,061,251	23.94		18,061,251	23.33
TOTAL RURAL REAL ESTATE	24,505,325	31.98	TOTAL RURAL REAL ESTATE	24,930,896	33.04		23,155,548	29.91
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	9,865,606	12.88	GAS AND OIL	0	0.00		0	0.00
MERCHANTS INVENTORY	1,133,120	1.48	BUSINESS MACH. & EQUIP.	438,741	0.65		958,112	1.24
MANUFACTURERS INVENTORY	450,710	0.59	ALL OTHER PERSONAL	280,471	0.37		280,471	0.36
LIVESTOCK	906,845	1.18	MOBILE HOMES	40,882	0.05		34,068	0.04
BUSINESS MACH. & EQUIP.	2,358,400	3.34	MOTOR VEHICLES	80,654	0.11		80,654	0.10
ALL OTHER PERSONAL	1,705,195	2.23	TOTAL URBAN PROPERTY	1,040,748	1.38		1,353,305	1.75
			RURAL					
			GAS AND OIL	8,695,538	11.52		8,695,538	11.23
			BUSINESS MACH. & EQUIP.	1,188,622	1.58		1,782,933	2.30
			ALL OTHER PERSONAL	324,020	0.43		324,020	0.42
			MOBILE HOMES	63,091	0.08		52,576	0.07
			MOTOR VEHICLES	546,036	0.72		546,036	0.71
			TOTAL RURAL PROPERTY	10,817,307	14.34		11,401,103	14.73
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		629,629	0.81
			MANUFACTURERS INVENTORY	0	0.00		375,590	0.49
			LIVESTOCK	0	0.00		755,718	0.98
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		31,052	0.04
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		1,791,989	2.31
TOTAL PERSONAL PROPERTY	16,619,598	21.69	TOTAL PERSONAL PROPERTY	11,858,055	15.72		14,546,397	18.79
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	23,398,863	30.54	PUBLIC SERVICE CORP.	2,121,840	2.81		2,475,466	3.20
			RURAL PUBLIC SERVICE CORP.	20,619,558	27.33		24,056,014	31.07
			UTILITY INVENTORY	1,967,353	2.61		2,295,232	2.96
			TOTAL STATE ASSESSED	24,708,751	32.75		28,826,712	37.23
TOTAL ASSESSED VALUATION	76,619,781	100.00	TOTAL ASSESSED VALUATION	75,455,367	100.00		77,422,145	100.00

COUNTY ASSESSED VALUATION COMPARISON REPORT
COUNTY NAME
COUNTY TOTALS

RILEY

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	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	19,850,490	14.70	RESIDENTIAL MULTI FAMILY	15,691,260	9.33		13,075,998	8.92
VACANT LOTS	624,860	0.46	RESIDENTIAL OTHER	55,877,609	33.21		46,564,488	31.73
ALL OTHER	60,162,750	44.57	VACANT LOTS	1,008,026	0.60		840,018	0.57
TOTAL URBAN REAL ESTATE	80,638,100	59.73	OTHER COMMERCIAL	46,610,370	27.70		31,073,269	21.19
			AGRICULTURAL	11,370	0.01		11,370	0.01
			TOTAL URBAN REAL ESTATE	119,198,635	70.94		91,565,143	62.44
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	5,897,005	4.37	RESIDENTIAL	12,739,064	7.57		10,615,844	7.24
AGRICULTURAL IMPROVEMENT	3,591,525	2.66	VACANT LOTS	564,348	0.34		470,298	0.32
HOME SITES/PLANNED SUB DIV.	9,695,455	7.18	OTHER COMMERCIAL	4,357,194	2.59		2,904,767	1.98
BPOU COMMERCIAL	883,145	0.65	AGRICULTURAL	7,886,117	4.69		7,886,117	5.38
TOTAL RURAL REAL ESTATE	20,067,130	14.86	TOTAL RURAL REAL ESTATE	25,546,723	15.18		21,877,016	14.92
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	226,578	0.17	GAS AND OIL	0	0.00		0	0.00
MERCHANTS INVENTORY	5,246,130	3.89	BUSINESS MACH. & EQUIP.	6,391,074	3.60		9,586,611	4.54
MANUFACTURERS INVENTORY	230,445	0.17	ALL OTHER PERSONAL	311,277	0.30		311,277	0.35
LIVESTOCK	1,122,515	0.83	MOBILE HOMES	780,507	0.46		650,420	0.44
BUSINESS MACH. & EQUIP.	10,272,905	7.61	MOTOR VEHICLES	253,440	0.15		253,440	0.17
ALL OTHER PERSONAL	5,264,195	3.90	TOTAL URBAN PROPERTY	7,936,298	4.72		11,001,748	7.50
			RURAL					
			GAS AND OIL	315,035	0.19		315,035	0.21
			BUSINESS MACH. & EQUIP.	1,217,609	0.72		1,826,414	1.25
			ALL OTHER PERSONAL	417,373	0.25		417,373	0.28
			MOBILE HOMES	641,847	0.38		534,870	0.36
			MOTOR VEHICLES	598,165	0.36		598,165	0.41
			TOTAL RURAL PROPERTY	3,190,029	1.90		3,691,857	2.52
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		2,915,065	1.99
			MANUFACTURERS INVENTORY	0	0.00		192,037	0.13
			LIVESTOCK	0	0.00		935,425	0.64
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		4,042,527	2.76
TOTAL PERSONAL PROPERTY	22,362,768	16.57	TOTAL PERSONAL PROPERTY	11,126,327	6.61		18,736,132	12.78
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	11,928,931	8.84	PUBLIC SERVICE CORP.	7,189,192	4.27		8,387,343	5.72
			RURAL PUBLIC SERVICE CORP.	5,203,926	3.09		6,071,212	4.14
			UTILITY INVENTORY	0	0.00		0	0.00
			TOTAL STATE ASSESSED	12,393,118	7.37		14,458,555	9.86
TOTAL ASSESSED VALUATION	134,996,949	100.00	TOTAL ASSESSED VALUATION	168,264,803	100.00		146,636,846	100.00

COUNTY TOTALS

	1988 ASSESSED VALUATION	% OF TOTAL	URBAN REAL ESTATE	1988 ASSESSED VALUATION	% OF TOTAL	1988 ASSESSED PLAN #13	% OF TOTAL
URBAN REAL ESTATE			RESIDENTIAL MULTI FAMILY	30,554	0.06	25,462	0.05
COMMERCIAL AND INDUSTRIAL	1,177,545	2.44	RESIDENTIAL OTHER	6,043,899	12.52	5,036,562	10.33
VACANT LOTS	48,663	0.10	VACANT LOTS	68,556	0.14	57,130	0.12
ALL OTHER	4,465,390	9.24	OTHER COMMERCIAL	2,525,841	5.23	1,683,882	3.45
TOTAL URBAN REAL ESTATE	5,691,560	11.78	AGRICULTURAL	7,786	0.02	7,786	0.02
			TOTAL URBAN REAL ESTATE	8,676,644	17.97	6,810,822	13.97
RURAL REAL ESTATE			RURAL REAL ESTATE				
AGRICULTURAL LAND	9,495,740	19.65	RESIDENTIAL	1,446,348	3.00	1,205,285	2.47
AGRICULTURAL IMPROVEMENT	1,474,510	3.05	VACANT LOTS	3,937	0.01	3,281	0.01
HOME SITES/PLANNED SUB DIV.	272,040	0.56	OTHER COMMERCIAL	1,790,421	3.71	1,193,602	2.45
BPOU COMMERCIAL	169,355	0.39	AGRICULTURAL	10,757,601	22.28	10,757,601	22.07
TOTAL RURAL REAL ESTATE	11,431,645	23.65	TOTAL RURAL REAL ESTATE	13,998,307	28.99	13,159,769	26.99
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY				
			URBAN				
GAS AND OIL	20,520,960	42.45	GAS AND OIL	723,317	1.50	723,317	1.48
MERCHANTS INVENTORY	1,148,365	2.38	BUSINESS MACH. & EQUIP.	333,802	0.70	303,703	1.03
MANUFACTURERS INVENTORY	174,315	0.36	ALL OTHER PERSONAL	169,878	0.35	169,878	0.35
LIVESTOCK	1,266,875	2.62	MOBILE HOMES	29,763	0.06	24,804	0.05
BUSINESS MACH. & EQUIP.	706,825	1.46	MOTOR VEHICLES	175,007	0.36	175,007	0.36
ALL OTHER PERSONAL	970,170	2.01	TOTAL URBAN PROPERTY	1,433,769	2.97	1,596,709	3.28
			RURAL				
			GAS AND OIL	16,693,916	34.58	16,693,916	34.24
			BUSINESS MACH. & EQUIP.	137,664	0.29	206,496	0.42
			ALL OTHER PERSONAL	101,165	0.21	101,165	0.21
			MOBILE HOMES	13,318	0.03	11,098	0.02
			MOTOR VEHICLES	566,743	1.17	566,743	1.16
			TOTAL RURAL PROPERTY	17,512,806	36.27	17,579,418	36.06
			EXEMPT PROPERTY				
			MERCHANTS INVENTORY	0	0.00	638,100	1.31
			MANUFACTURERS INVENTORY	0	0.00	145,262	0.30
			LIVESTOCK	0	0.00	1,055,725	2.17
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00
			FEEDLOTS	0	0.00	0	0.00
			FARM MACHINERY	0	0.00	0	0.00
			BUSINESS AIRCRAFT	0	0.00	0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00	1,839,067	3.77
TOTAL PERSONAL PROPERTY	24,787,510	51.28	TOTAL PERSONAL PROPERTY	18,946,575	39.24	21,015,214	43.11
STATE ASSESSED			STATE ASSESSED				
			PUBLIC SERVICE CORP.	1,365,076	2.83	1,592,580	3.27
PUBLIC SERVICE CORP.	6,425,148	13.29	RURAL PUBLIC SERVICE CORP.	5,257,784	10.89	6,134,049	12.56
			UTILITY INVENTORY	35,070	0.07	40,915	0.08
			TOTAL STATE ASSESSED	6,657,932	13.79	7,767,544	15.93
TOTAL ASSESSED VALUATION	48,335,863	100.00	TOTAL ASSESSED VALUATION	48,279,458	100.00	48,753,349	100.00

COUNTY ASSESSED VALUATION COMPARISON REPORT

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COUNTY TOTALS

	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	877,405	2.53	RESIDENTIAL MULTI FAMILY	0	0.00		0	0.00
VACANT LOTS	46,135	0.13	RESIDENTIAL OTHER	3,012,144	10.00		2,510,110	8.15
ALL OTHER	3,398,865	9.80	VACANT LOTS	11,688	0.04		9,740	0.03
TOTAL URBAN REAL ESTATE	4,322,405	12.46	OTHER COMMERCIAL	1,769,364	5.88		1,179,564	3.83
			AGRICULTURAL	38,370	0.13		38,370	0.12
			TOTAL URBAN REAL ESTATE	4,831,546	16.05		3,737,784	12.14
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	15,505,775	44.71	RESIDENTIAL	947,992	3.15		789,990	2.57
AGRICULTURAL IMPROVEMENT	1,202,630	3.47	VACANT LOTS	672	0.00		560	0.00
HOME SITES/PLANNED SUB DIV.	194,315	0.56	OTHER COMMERCIAL	1,620,720	5.38		1,080,469	3.51
SPOT COMMERCIAL	156,110	0.45	AGRICULTURAL	11,873,140	39.43		11,873,140	39.56
TOTAL RURAL REAL ESTATE	17,059,830	49.19	TOTAL RURAL REAL ESTATE	14,442,524	47.96		13,744,159	44.64
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
GAS AND OIL	3,951,308	11.39	URBAN					
MERCHANTS INVENTORY	590,576	1.70	GAS AND OIL	0	0.00		0	0.00
MANUFACTURERS INVENTORY	162,755	0.47	BUSINESS MACH. & EQUIP.	173,474	0.58		260,211	0.85
LIVESTOCK	684,266	1.97	ALL OTHER PERSONAL	48,918	0.16		48,918	0.16
BUSINESS MACH. & EQUIP.	575,256	1.66	MOBILE HOMES	0	0.00		0	0.00
ALL OTHER PERSONAL	1,112,404	3.21	MOTOR VEHICLES	70,568	0.23		70,568	0.23
			TOTAL URBAN PROPERTY	292,940	0.97		379,697	1.23
			RURAL					
			GAS AND OIL	3,603,678	11.97		3,603,678	11.70
			BUSINESS MACH. & EQUIP.	818,954	2.72		1,228,431	3.99
			ALL OTHER PERSONAL	58,081	0.19		58,081	0.19
			MOBILE HOMES	1,797	0.01		1,497	0.00
			MOTOR VEHICLES	423,584	1.41		423,584	1.38
			TOTAL RURAL PROPERTY	4,906,094	16.29		5,315,271	17.26
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		328,139	1.07
			MANUFACTURERS INVENTORY	0	0.00		135,629	0.44
			LIVESTOCK	0	0.00		570,219	1.85
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		1,034,007	3.36
TOTAL PERSONAL PROPERTY	7,076,565	20.40	TOTAL PERSONAL PROPERTY	5,199,054	17.27		6,729,975	21.86
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	6,224,938	17.95	PUBLIC SERVICE CORP.	1,317,332	4.37		1,536,879	4.99
			RURAL PUBLIC SERVICE CORP.	4,320,521	14.35		5,040,579	16.37
			UTILITY INVENTORY	0	0.00		0	0.00
			TOTAL STATE ASSESSED	5,637,853	18.72		6,577,458	21.36
TOTAL ASSESSED VALUATION	34,682,738	100.00	TOTAL ASSESSED VALUATION	30,110,997	100.00		30,789,376	100.00

TOTAL RUSH

COUNTY NAME

RUSSELL

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COUNTY TOTALS

	1988 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED PLAN #13	X OF TOTAL	
URBAN REAL ESTATE			URBAN REAL ESTATE				
COMMERCIAL AND INDUSTRIAL	2,486,505	4.35	REIDENTIAL MULTI FAMILY	86,663	0.14	72,219	0.12
VACANT LOTS	175,060	0.31	REIDENTIAL OTHER	10,609,853	17.46	8,841,509	14.63
ALL OTHER	6,482,525	11.34	VACANT LOTS	95,016	0.16	79,180	0.13
TOTAL URBAN REAL ESTATE	9,144,110	16.00	OTHER COMMERCIAL	4,973,790	8.18	3,315,827	5.49
			AGRICULTURAL	69,930	0.12	69,930	0.12
			TOTAL URBAN REAL ESTATE	15,835,232	26.05	12,378,665	20.48
RURAL REAL ESTATE			RURAL REAL ESTATE				
AGRICULTURAL LAND	10,275,475	17.98	RESIDENTIAL	2,003,935	3.30	1,671,606	2.77
AGRICULTURAL IMPROVEMENT	1,189,390	2.08	VACANT LOTS	11,412	0.02	9,510	0.02
HOME SITES/PLANNED SUB DIV.	428,245	0.75	OTHER COMMERCIAL	2,393,301	3.94	1,595,518	2.64
BPOD COMMERCIAL	190,280	0.33	AGRICULTURAL	11,703,870	19.25	11,703,870	19.37
TOTAL RURAL REAL ESTATE	12,083,390	21.14	TOTAL RURAL REAL ESTATE	16,114,518	26.51	14,980,504	24.79
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY				
GAS AND OIL	21,371,558	37.39	URBAN				
MERCHANTS INVENTORY	1,434,750	2.51	GAS AND OIL	111,914	0.18	111,914	0.19
MANUFACTURERS INVENTORY	315,043	0.55	BUSINESS MACH. & EQUIP.	1,060,946	1.75	1,591,419	2.63
LIVESTOCK	1,244,675	2.18	ALL OTHER PERSONAL	264,522	0.44	264,522	0.44
BUSINESS MACH. & EQUIP.	2,293,930	4.01	MOBILE HOMES	90,421	0.15	75,351	0.12
ALL OTHER PERSONAL	1,935,305	3.42	MOTOR VEHICLES	168,268	0.29	168,268	0.28
			TOTAL URBAN PROPERTY	1,696,071	2.79	2,211,474	3.66
			RURAL				
			GAS AND OIL	18,361,343	30.21	18,361,343	30.38
			BUSINESS MACH. & EQUIP.	844,820	1.39	1,267,230	2.10
			ALL OTHER PERSONAL	157,701	0.26	157,701	0.26
			MOBILE HOMES	51,251	0.08	42,709	0.07
			MOTOR VEHICLES	425,257	0.70	425,257	0.70
			TOTAL RURAL PROPERTY	19,840,372	32.64	20,254,240	33.51
			EXEMPT PROPERTY				
			MERCHANTS INVENTORY	0	0.00	797,233	1.32
			MANUFACTURERS INVENTORY	0	0.00	262,534	0.43
			LIVESTOCK	0	0.00	1,037,223	1.72
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00
			FEEDLOTS	0	0.00	0	0.00
			FARM MACHINERY	0	0.00	0	0.00
			BUSINESS AIRCRAFT	0	0.00	0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00	2,096,994	3.47
TOTAL PERSONAL PROPERTY	28,615,263	50.06	TOTAL PERSONAL PROPERTY	21,536,443	35.43	24,562,708	40.64
STATE ASSESSED			STATE ASSESSED				
PUBLIC SERVICE CORP.	7,316,547	12.80	PUBLIC SERVICE CORP.	1,500,728	2.47	1,750,839	2.90
			RURAL PUBLIC SERVICE CORP.	5,796,178	9.54	6,762,169	11.19
			UTILITY INVENTORY	753	0.00	878	0.00
			TOTAL STATE ASSESSED	7,297,659	12.01	8,513,886	14.09
TOTAL ASSESSED VALUATION	57,159,310	100.00	TOTAL ASSESSED VALUATION	60,783,872	100.00	60,435,763	100.00

TOTAL RUSSELL

	1988 ASSESSED VALUATION	X OF TOTAL	URBAN REAL ESTATE	1989 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			RESIDENTIAL MULTI FAMILY	4,990,133	2.29	4,159,428	2.02
COMMERCIAL AND INDUSTRIAL	22,605,790	12.86	RESIDENTIAL OTHER	72,643,468	33.34	60,535,981	29.46
VACANT LOTS	936,760	0.54	VACANT LOTS	1,247,125	0.57	1,039,267	0.31
ALL OTHER	48,884,410	27.81	OTHER COMMERCIAL	54,224,398	24.90	36,149,231	17.59
TOTAL URBAN REAL ESTATE	72,446,960	41.22	AGRICULTURAL	102,359	0.05	102,359	0.05
			TOTAL URBAN REAL ESTATE	133,207,473	61.18	101,985,266	49.64
RURAL REAL ESTATE			RURAL REAL ESTATE				
AGRICULTURAL LAND	14,469,580	8.23	RESIDENTIAL	10,260,890	4.71	8,550,707	4.16
AGRICULTURAL IMPROVEMENT	2,497,740	1.42	VACANT LOTS	25,876	0.01	21,563	0.01
HOME SITES/PLANNED SUB DIV.	4,430,890	2.52	OTHER COMMERCIAL	15,551,403	7.14	10,367,498	5.05
SPOT COMMERCIAL	6,591,670	3.75	AGRICULTURAL	12,507,958	5.74	12,507,958	6.09
TOTAL RURAL REAL ESTATE	27,989,890	15.93	TOTAL RURAL REAL ESTATE	38,346,127	17.61	31,447,726	15.31
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY				
			URBAN				
GAS AND OIL	911,595	0.52	GAS AND OIL	3,793	0.00	3,793	0.00
MERCHANTS INVENTORY	10,645,795	6.06	BUSINESS MACH. & EQUIP.	10,934,528	5.02	16,401,792	7.98
MANUFACTURERS INVENTORY	7,612,530	4.33	ALL OTHER PERSONAL	1,583,735	0.73	1,583,735	0.77
LIVESTOCK	1,216,680	0.69	MOBILE HOMES	624,467	0.29	520,387	0.25
BUSINESS MACH. & EQUIP.	8,936,565	5.08	MOTOR VEHICLES	1,154,081	0.53	1,154,081	0.56
ALL OTHER PERSONAL	24,166,940	13.75	TOTAL URBAN PROPERTY	14,300,604	6.57	19,663,788	9.57
			RURAL				
			GAS AND OIL	700,540	0.32	700,540	0.34
			BUSINESS MACH. & EQUIP.	6,931,287	3.18	10,396,931	5.06
			ALL OTHER PERSONAL	369,542	0.17	369,542	0.18
			MOBILE HOMES	97,545	0.04	81,287	0.04
			MOTOR VEHICLES	1,275,630	0.59	1,275,630	0.62
			TOTAL RURAL PROPERTY	9,374,544	4.31	12,823,930	6.24
			EXEMPT PROPERTY				
			MERCHANTS INVENTORY	0	0.00	5,915,554	2.88
			MANUFACTURERS INVENTORY	0	0.00	6,343,750	3.09
			LIVESTOCK	0	0.00	1,013,894	0.49
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00
			FEEDLOTS	0	0.00	0	0.00
			FARM MACHINERY	0	0.00	0	0.00
			BUSINESS AIRCRAFT	0	0.00	0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00	13,273,200	6.46
TOTAL PERSONAL PROPERTY	53,490,305	30.44	TOTAL PERSONAL PROPERTY	23,675,148	10.87	45,760,918	22.27
STATE ASSESSED			STATE ASSESSED				
			PUBLIC SERVICE CORP.	10,703,486	4.92	12,487,329	6.08
PUBLIC SERVICE CORP.	21,822,391	12.42	RURAL PUBLIC SERVICE CORP.	11,804,849	5.42	13,772,245	6.70
			UTILITY INVENTORY	0	0.00	0	0.00
			TOTAL STATE ASSESSED	22,508,335	10.34	26,259,574	12.78
TOTAL ASSESSED VALUATION	175,749,536	100.00	TOTAL ASSESSED VALUATION	217,737,083	100.00	205,453,484	100.00

COUNTY ASSESSED VALUATION COMPARISON REPORT

COUNTY NAME

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COUNTY TOTALS

	1988 ASSESSED VALUATION	X OF TOTAL	URBAN REAL ESTATE	1989 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			RESIDENTIAL MULTI FAMILY	0	0.00	0	0.00
COMMERCIAL AND INDUSTRIAL	1,176,975	3.43	RESIDENTIAL OTHER	6,413,156	15.66	5,344,275	13.53
VACANT LOTS	105,603	0.31	VACANT LOTS	71,136	0.17	59,280	0.15
ALL OTHER	4,228,566	12.31	OTHER COMMERCIAL	3,513,285	8.58	2,342,167	5.93
TOTAL URBAN REAL ESTATE	5,511,144	16.04	AGRICULTURAL	4,614	0.01	4,614	0.01
RURAL REAL ESTATE			TOTAL URBAN REAL ESTATE	10,002,191	24.43	7,750,334	19.62
AGRICULTURAL LAND	10,742,245	31.27	RURAL REAL ESTATE				
AGRICULTURAL IMPROVEMENT	974,910	2.84	RESIDENTIAL	1,929,942	4.71	1,608,279	4.07
HOME SITES/PLANNED SUB DIV.	847,910	2.47	VACANT LOTS	14,916	0.04	12,430	0.03
SPOT COMMERCIAL	2,448,490	7.13	OTHER COMMERCIAL	4,709,579	11.50	3,139,688	7.95
TOTAL RURAL REAL ESTATE	15,013,535	43.70	AGRICULTURAL	12,718,853	31.06	12,718,853	32.19
TANGIBLE PERSONAL PROPERTY			TOTAL RURAL REAL ESTATE	19,373,290	47.31	17,479,250	44.24
GAS AND OIL	1,508,398	4.39	TANGIBLE PERSONAL PROPERTY				
MERCHANTS INVENTORY	1,350,349	3.93	URBAN				
MANUFACTURERS INVENTORY	0	0.00	GAS AND OIL	0	0.00	0	0.00
LIVESTOCK	439,687	1.28	BUSINESS MACH. & EQUIP.	192,004	0.47	288,006	0.73
BUSINESS MACH. & EQUIP.	750,713	2.19	ALL OTHER PERSONAL	87,144	0.21	87,144	0.22
ALL OTHER PERSONAL	1,477,497	4.30	MOBILE HOMES	120,491	0.29	100,409	0.25
TOTAL PERSONAL PROPERTY	5,526,644	16.09	MOTOR VEHICLES	57,500	0.14	57,500	0.15
STATE ASSESSED			TOTAL URBAN PROPERTY	457,139	1.12	533,059	1.35
PUBLIC SERVICE CORP.	8,304,711	24.17	RURAL				
TOTAL ASSESSED VALUATION	34,356,054	100.00	GAS AND OIL	1,204,674	2.94	1,204,674	3.05
			BUSINESS MACH. & EQUIP.	177,011	0.43	265,517	0.67
			ALL OTHER PERSONAL	229,020	0.56	229,020	0.58
			MOBILE HOMES	94,653	0.23	78,877	0.20
			MOTOR VEHICLES	771,298	1.88	771,298	1.95
			TOTAL RURAL PROPERTY	2,476,656	6.05	2,549,386	6.45
			EXEMPT PROPERTY				
			MERCHANTS INVENTORY	0	0.00	750,335	1.90
			MANUFACTURERS INVENTORY	0	0.00	0	0.00
			LIVESTOCK	0	0.00	366,404	0.93
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00
			FEEDLOTS	0	0.00	0	0.00
			FARM MACHINERY	0	0.00	0	0.00
			BUSINESS AIRCRAFT	0	0.00	0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00	1,116,739	2.83
			TOTAL PERSONAL PROPERTY	2,933,795	7.16	4,199,184	10.63
			STATE ASSESSED				
			PUBLIC SERVICE CORP.	1,595,854	3.70	1,861,819	4.71
			RURAL PUBLIC SERVICE CORP.	7,042,288	17.20	8,215,936	20.80
			UTILITY INVENTORY	0	0.00	0	0.00
			TOTAL STATE ASSESSED	8,638,142	21.10	10,077,773	25.51
			TOTAL ASSESSED VALUATION	40,947,418	100.00	39,506,545	100.00

COUNTY TOTALS

SEDGWICK

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	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13 TOTAL	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	245,596,240	15.97	RESIDENTIAL MULTI FAMILY	120,844,336	6.47	100,719,877	5.66	
VACANT LOTS	12,078,810	0.79	RESIDENTIAL OTHER	612,211,035	32.77	510,173,822	28.67	
ALL OTHER	527,300,500	34.30	VACANT LOTS	24,412,864	1.31	20,343,972	1.14	
TOTAL URBAN REAL ESTATE	784,975,550	51.05	OTHER COMMERCIAL	573,597,650	30.70	382,394,609	21.49	
RURAL REAL ESTATE			AGRICULTURAL	761,584	0.04	761,584	0.04	
AGRICULTURAL LAND	26,317,290	1.71	TOTAL URBAN REAL ESTATE	1,331,847,469	71.29	1,014,393,864	57.01	
AGRICULTURAL IMPROVEMENT	13,814,510	0.90	RURAL REAL ESTATE					
HOME SITES/PLANNED SUB DIV.	59,781,650	3.89	RESIDENTIAL	100,226,365	5.36	83,521,637	4.69	
SPOT COMMERCIAL	20,449,950	1.33	VACANT LOTS	4,006,401	0.21	3,338,634	0.19	
TOTAL RURAL REAL ESTATE	120,363,600	7.83	OTHER COMMERCIAL	39,445,768	2.11	26,296,916	1.48	
TANGIBLE PERSONAL PROPERTY			AGRICULTURAL	29,120,218	1.56	29,120,218	1.64	
GAS AND OIL	2,968,571	0.19	TOTAL RURAL REAL ESTATE	172,798,752	9.25	142,277,425	8.00	
MERCHANTS INVENTORY	141,271,752	9.19	TANGIBLE PERSONAL PROPERTY					
MANUFACTURERS INVENTORY	60,194,602	5.22	URBAN					
LIVESTOCK	1,279,446	0.08	GAS AND OIL	130,510	0.01	130,510	0.01	
BUSINESS MACH. & EQUIP.	242,517,420	15.77	BUSINESS MACH. & EQUIP.	118,612,672	6.35	177,919,008	10.00	
ALL OTHER PERSONAL	24,037,119	1.56	ALL OTHER PERSONAL	11,808,198	0.63	11,808,198	0.66	
TOTAL PERSONAL PROPERTY	492,268,910	32.02	MOBILE HOMES	7,351,740	0.40	6,293,091	0.35	
STATE ASSESSED			MOTOR VEHICLES	7,873,077	0.42	7,873,077	0.44	
PUBLIC SERVICE CORP.	139,905,519	9.10	TOTAL URBAN PROPERTY	145,976,197	7.81	204,023,884	11.47	
TOTAL ASSESSED VALUATION	1,537,513,579	100.00	RURAL					
			GAS AND OIL	2,398,193	0.13	2,398,193	0.13	
			BUSINESS MACH. & EQUIP.	62,213,727	3.33	93,320,591	5.25	
			ALL OTHER PERSONAL	2,225,218	0.12	2,225,218	0.13	
			MOBILE HOMES	3,669,640	0.20	3,058,021	0.17	
			MOTOR VEHICLES	2,421,512	0.14	2,621,512	0.15	
			TOTAL RURAL PROPERTY	73,128,290	3.91	103,623,535	5.82	
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00	78,499,062	4.41	
			MANUFACTURERS INVENTORY	0	0.00	66,828,568	3.76	
			LIVESTOCK	0	0.00	1,066,201	0.06	
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00	
			FEEDLOTS	0	0.00	0	0.00	
			FARM MACHINERY	0	0.00	0	0.00	
			BUSINESS AIRCRAFT	0	0.00	0	0.00	
			TOTAL EXEMPT PROPERTY	0	0.00	146,393,831	8.23	
			TOTAL PERSONAL PROPERTY	219,104,487	11.73	454,041,250	25.52	
			STATE ASSESSED					
			PUBLIC SERVICE CORP.	98,659,217	5.28	115,101,762	6.47	
			RURAL PUBLIC SERVICE CORP.	43,101,864	2.41	52,618,541	2.96	
			UTILITY INVENTORY	667,060	0.04	778,232	0.04	
			TOTAL STATE ASSESSED	144,428,141	7.73	168,498,533	9.47	
			TOTAL ASSESSED VALUATION	1,868,178,849	100.00	1,779,211,074	100.00	
			TOTAL SEDGWICK					

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COUNTY ASSESSED VALUATION COMPARISON REPORT
COUNTY NAME
COUNTY TOTALS

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	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13 TOTAL	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	8,136,810	6.25	RESIDENTIAL MULTI FAMILY	3,111,178	2.04		2,592,638	1.78
VACANT LOTS	165,665	0.13	RESIDENTIAL OTHER	24,198,303	15.84		20,165,172	13.83
ALL OTHER	19,050,630	14.64	VACANT LOTS	616,722	0.40		513,933	0.35
TOTAL URBAN REAL ESTATE	27,353,105	21.02	OTHER COMMERCIAL	22,523,428	14.75		15,015,469	10.30
			AGRICULTURAL	8,540	0.01		8,540	0.01
			TOTAL URBAN REAL ESTATE	50,459,171	33.04		38,295,752	24.27
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	178,465	0.14	RESIDENTIAL	1,841,061	1.21		1,534,211	1.05
AGRICULTURAL IMPROVEMENT	12,905,485	9.92	VACANT LOTS	43,428	0.03		36,190	0.02
HOME SITES/PLANNED SUB DIV.	610,300	0.47	OTHER COMMERCIAL	11,777,580	7.71		7,851,641	5.39
SPOT COMMERCIAL	4,286,340	3.29	AGRICULTURAL	11,447,284	7.49		11,447,284	7.85
TOTAL RURAL REAL ESTATE	17,980,590	13.82	TOTAL RURAL REAL ESTATE	25,109,353	16.44		20,869,326	14.32
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
GAS AND OIL	42,492,612	32.66	URBAN					
MERCHANTS INVENTORY	4,328,300	3.33	GAS AND OIL	639,181	0.42		639,181	0.44
MANUFACTURERS INVENTORY	499,920	0.38	BUSINESS MACH. & EQUIP.	3,257,057	2.13		4,885,586	3.35
LIVESTOCK	381,375	0.29	ALL OTHER PERSONAL	1,085,984	0.71		1,085,984	0.74
BUSINESS MACH. & EQUIP.	8,560,965	6.58	MOBILE HOMES	969,327	0.65		824,436	0.57
ALL OTHER PERSONAL	5,935,655	4.54	MOTOR VEHICLES	579,074	0.38		579,074	0.40
			TOTAL URBAN PROPERTY	6,550,423	4.29		8,014,261	5.50
			RURAL					
			GAS AND OIL	45,103,784	29.53		45,103,784	30.94
			BUSINESS MACH. & EQUIP.	2,499,672	1.64		3,749,508	2.57
			ALL OTHER PERSONAL	489,878	0.32		489,878	0.34
			MOBILE HOMES	263,034	0.17		219,194	0.15
			MOTOR VEHICLES	494,478	0.32		494,478	0.34
			TOTAL RURAL PROPERTY	48,850,846	31.98		50,056,842	34.34
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		2,405,063	1.65
			MANUFACTURERS INVENTORY	0	0.00		416,598	0.29
			LIVESTOCK	0	0.00		317,811	0.22
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		3,139,472	2.15
TOTAL PERSONAL PROPERTY	62,198,827	47.80	TOTAL PERSONAL PROPERTY	55,401,469	36.27		61,210,575	41.99
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	22,583,881	17.36	PUBLIC SERVICE CORP.	5,369,491	3.52		6,264,370	4.30
			RURAL PUBLIC SERVICE CORP.	16,398,577	10.74		19,131,564	13.12
			UTILITY INVENTORY	704	0.00		821	0.00
			TOTAL STATE ASSESSED	21,768,772	14.25		25,396,755	17.42
TOTAL ASSESSED VALUATION	130,116,403	100.00	TOTAL ASSESSED VALUATION	152,737,765	100.00		145,772,408	100.00

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COUNTY TOTALS

SHAWNEE

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	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	121,157,745	21.44	RESIDENTIAL MULTI FAMILY	16,333,921	2.08	13,611,546	1.92	
VACANT LOTS	1,944,935	0.34	RESIDENTIAL OTHER	232,537,381	29.61	193,780,376	27.32	
ALL OTHER	138,423,365	24.49	VACANT LOTS	6,690,900	0.85	5,575,728	0.79	
TOTAL URBAN REAL ESTATE	261,526,045	46.28	OTHER COMMERCIAL	237,348,000	30.23	158,243,751	22.31	
			AGRICULTURAL	418,265	0.05	418,265	0.06	
			TOTAL URBAN REAL ESTATE	493,348,467	62.83	371,629,666	52.89	
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	12,293,595	2.18	RESIDENTIAL	98,579,099	12.55	82,148,921	11.58	
AGRICULTURAL IMPROVEMENT	4,210,573	0.75	VACANT LOTS	1,980,460	0.25	1,650,377	0.23	
HOME SITES/PLANNED SUB DIV.	53,583,945	9.48	OTHER COMMERCIAL	25,958,246	3.31	17,305,324	2.44	
SPOT COMMERCIAL	8,978,695	1.59	AGRICULTURAL	9,025,034	1.15	9,025,034	1.27	
TOTAL RURAL REAL ESTATE	79,067,010	13.99	TOTAL RURAL REAL ESTATE	135,542,839	17.26	110,129,656	15.53	
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	0	0.00	GAS AND OIL	0	0.00	0	0.00	
MERCHANTS INVENTORY	25,686,670	4.55	BUSINESS MACH. & EQUIP.	42,189,535	5.37	63,284,303	8.92	
MANUFACTURERS INVENTORY	15,478,205	2.74	ALL OTHER PERSONAL	4,722,158	0.60	4,722,158	0.67	
LIVESTOCK	674,990	0.12	MOBILE HOMES	2,288,694	0.29	1,907,237	0.27	
BUSINESS MACH. & EQUIP.	92,793,390	16.42	MOTOR VEHICLES	2,619,436	0.33	2,619,436	0.37	
ALL OTHER PERSONAL	14,496,195	2.57	TOTAL URBAN PROPERTY	51,819,823	6.60	72,533,134	10.23	
			RURAL					
			GAS AND OIL	0	0.00	0	0.00	
			BUSINESS MACH. & EQUIP.	19,014,069	2.42	28,521,104	4.02	
			ALL OTHER PERSONAL	3,672,223	0.47	3,672,223	0.52	
			MOBILE HOMES	602,502	0.08	502,083	0.07	
			MOTOR VEHICLES	1,202,153	0.15	1,202,153	0.17	
			TOTAL RURAL PROPERTY	24,490,947	3.12	33,897,363	4.78	
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00	14,274,166	2.01	
			MANUFACTURERS INVENTORY	0	0.00	12,898,453	1.82	
			LIVESTOCK	0	0.00	562,489	0.08	
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00	
			FEEDLOTS	0	0.00	0	0.00	
			FARM MACHINERY	0	0.00	0	0.00	
			BUSINESS AIRCRAFT	0	0.00	0	0.00	
			TOTAL EXEMPT PROPERTY	0	0.00	27,735,108	3.91	
TOTAL PERSONAL PROPERTY	149,133,450	26.39	TOTAL PERSONAL PROPERTY	76,310,770	9.72	134,165,805	18.91	
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	75,416,392	13.34	PUBLIC SERVICE CORP.	52,159,342	6.64	60,852,218	8.58	
			RURAL PUBLIC SERVICE CORP.	27,562,861	3.51	32,156,487	4.53	
			UTILITY INVENTORY	342,711	0.04	399,827	0.06	
			TOTAL STATE ASSESSED	80,064,914	10.20	93,408,532	13.17	
TOTAL ASSESSED VALUATION	565,142,897	100.00	TOTAL ASSESSED VALUATION	785,266,990	100.00	709,333,639	100.00	

TOTAL SHAWNEE

COUNTY TOTALS

	1988 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE			
COMMERCIAL AND INDUSTRIAL	401,649	1.78	RESIDENTIAL MULTI FAMILY	0	0.00	0 0.00
VACANT LOTS	21,127	0.09	RESIDENTIAL OTHER	2,024,644	6.45	1,687,197 5.49
ALL OTHER	1,259,773	5.57	VACANT LOTS	23,268	0.08	19,390 0.06
TOTAL URBAN REAL ESTATE	1,681,551	7.45	OTHER COMMERCIAL	1,254,060	4.12	836,032 2.72
			AGRICULTURAL	150	0.00	150 0.00
			TOTAL URBAN REAL ESTATE	3,302,122	10.84	2,542,769 8.27
RURAL REAL ESTATE			RURAL REAL ESTATE			
AGRICULTURAL LAND	10,691,509	47.34	RESIDENTIAL	1,589,914	5.22	1,324,923 4.31
AGRICULTURAL IMPROVEMENT	1,266,187	5.61	VACANT LOTS	3,432	0.01	2,860 0.01
HOME SITES/PLANNED SUB DIV.	39,115	0.17	OTHER COMMERCIAL	2,740,050	9.00	1,626,682 5.94
BPOU COMMERCIAL	19,247	0.09	AGRICULTURAL	15,479,972	50.84	15,479,972 50.37
TOTAL RURAL REAL ESTATE	12,016,058	53.20	TOTAL RURAL REAL ESTATE	19,813,348	65.07	18,634,437 60.64
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY			
			URBAN			
GAS AND OIL	2,067,593	9.15	GAS AND OIL	0	0.00	0 0.00
MERCHANTS INVENTORY	351,623	1.56	BUSINESS MACH. & EQUIP.	132,023	0.43	198,035 0.64
MANUFACTURERS INVENTORY	124,505	0.55	ALL OTHER PERSONAL	33,726	0.11	33,726 0.11
LIVESTOCK	1,053,807	4.67	MOBILE HOMES	0	0.00	0 0.00
BUSINESS MACH. & EQUIP.	175,466	0.78	MOTOR VEHICLES	44,341	0.15	44,341 0.14
ALL OTHER PERSONAL	979,347	4.34	TOTAL URBAN PROPERTY	210,090	0.69	276,102 0.90
			RURAL			
			GAS AND OIL	2,148,068	7.05	2,148,068 6.99
			BUSINESS MACH. & EQUIP.	124,725	0.41	187,086 0.61
			ALL OTHER PERSONAL	93,898	0.31	93,898 0.31
			MOBILE HOMES	0	0.00	0 0.00
			MOTOR VEHICLES	399,875	1.31	399,875 1.30
			TOTAL RURAL PROPERTY	2,766,566	9.09	2,828,929 9.21
			EXEMPT PROPERTY			
			MERCHANTS INVENTORY	0	0.00	195,383 0.64
			MANUFACTURERS INVENTORY	0	0.00	103,754 0.34
			LIVESTOCK	0	0.00	878,169 2.86
			MOTOR VEH DEALER INVENTORY	0	0.00	0 0.00
			FEEDLOTS	0	0.00	184,433 0.60
			FARM MACHINERY	0	0.00	0 0.00
			BUSINESS AIRCRAFT	0	0.00	0 0.00
			TOTAL EXEMPT PROPERTY	0	0.00	1,361,739 4.43
TOTAL PERSONAL PROPERTY	4,752,341	21.04	TOTAL PERSONAL PROPERTY	2,976,656	9.78	4,466,770 14.54
STATE ASSESSED			STATE ASSESSED			
			PUBLIC SERVICE CORP.	822,622	2.70	959,720 3.12
PUBLIC SERVICE CORP.	4,136,244	18.31	RURAL PUBLIC SERVICE CORP.	3,534,179	11.61	4,123,185 13.42
			UTILITY INVENTORY	2,308	0.01	2,693 0.01
			TOTAL STATE ASSESSED	4,359,109	14.32	5,085,598 16.55
TOTAL ASSESSED VALUATION	22,586,194	100.00	TOTAL ASSESSED VALUATION	30,451,255	100.00	30,729,574 100.00

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	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	3,234,435	8.43	RESIDENTIAL MULTI FAMILY	118,982	0.24		99,151	0.21
VACANT LOTS	215,728	0.56	RESIDENTIAL OTHER	7,153,324	14.47		5,961,079	12.69
ALL OTHER	5,883,693	15.34	VACANT LOTS	136,392	0.28		113,660	0.24
TOTAL URBAN REAL ESTATE	9,333,856	24.33	OTHER COMMERCIAL	7,466,486	15.10		4,977,608	10.59
			AGRICULTURAL	13,220	0.03		13,220	0.03
			TOTAL URBAN REAL ESTATE	14,888,404	30.11		11,164,718	23.76
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	15,898,306	41.45	RESIDENTIAL	2,668,065	5.40		2,223,379	4.73
AGRICULTURAL IMPROVEMENT	2,477,273	6.46	VACANT LOTS	7,404	0.01		6,170	0.01
HOME SITES/PLANNED SUB DIV.	1,038,125	2.71	OTHER COMMERCIAL	3,733,418	7.55		2,488,920	5.30
BPOD COMMERCIAL	503,730	1.31	AGRICULTURAL	21,432,541	43.35		21,432,541	45.61
TOTAL RURAL REAL ESTATE	19,917,434	51.92	TOTAL RURAL REAL ESTATE	27,841,428	56.31		26,131,010	55.65
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	207,150	0.54	GAS AND OIL	839	0.00		839	0.00
MERCHANTS INVENTORY	1,441,040	3.76	BUSINESS MACH. & EQUIP.	645,472	1.31		968,208	2.06
MANUFACTURERS INVENTORY	125,705	0.33	ALL OTHER PERSONAL	128,286	0.26		128,286	0.27
LIVESTOCK	578,390	1.51	MOBILE HOMES	137,655	0.28		114,712	0.24
BUSINESS MACH. & EQUIP.	1,131,480	2.95	MOTOR VEHICLES	104,447	0.21		104,447	0.22
ALL OTHER PERSONAL	1,185,930	3.09	TOTAL URBAN PROPERTY	1,016,699	2.06		1,316,492	2.80
			RURAL					
			GAS AND OIL	206,204	0.42		206,204	0.44
			BUSINESS MACH. & EQUIP.	132,507	0.27		198,761	0.42
			ALL OTHER PERSONAL	111,431	0.23		111,431	0.24
			MOBILE HOMES	17,210	0.03		14,342	0.03
			MOTOR VEHICLES	319,135	0.65		319,135	0.68
			TOTAL RURAL PROPERTY	786,487	1.59		849,873	1.81
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		800,728	1.70
			MANUFACTURERS INVENTORY	0	0.00		104,754	0.22
			LIVESTOCK	0	0.00		482,406	1.03
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		390,162	0.83
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		1,778,050	3.78
TOTAL PERSONAL PROPERTY	4,669,695	12.17	TOTAL PERSONAL PROPERTY	1,803,186	3.65		3,944,415	8.39
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	4,439,022	11.57	PUBLIC SERVICE CORP.	1,038,412	2.10		1,211,474	2.58
			RURAL PUBLIC SERVICE CORP.	3,873,335	7.83		4,318,888	9.62
			UTILITY INVENTORY	0	0.00		0	0.00
			TOTAL STATE ASSESSED	4,911,767	9.93		5,730,342	12.19
TOTAL ASSESSED VALUATION	38,360,007	100.00	TOTAL ASSESSED VALUATION	49,444,785	100.00		46,990,505	100.00

COUNTY TOTALS

	1988 ASSESSED VALUATION	X OF TOTAL	URBAN REAL ESTATE	1989 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			RESIDENTIAL MULTI FAMILY	49,748	0.17	41,457	0.14
COMMERCIAL AND INDUSTRIAL	1,299,590	4.54	RESIDENTIAL OTHER	3,895,710	12.94	3,246,412	10.65
VACANT LOTS	36,830	0.13	VACANT LOTS	69,568	0.23	57,990	0.19
ALL OTHER	3,752,870	13.12	OTHER COMMERCIAL	2,050,140	6.81	1,366,746	4.49
TOTAL URBAN REAL ESTATE	5,089,290	17.79	AGRICULTURAL	12,960	0.04	12,960	0.04
			TOTAL URBAN REAL ESTATE	6,078,146	20.19	4,725,563	15.51
RURAL REAL ESTATE			RURAL REAL ESTATE				
AGRICULTURAL LAND	13,752,466	48.09	REBIDENTIAL	1,581,132	5.25	1,317,605	4.32
AGRICULTURAL IMPROVEMENT	1,948,875	6.81	VACANT LOTS	3,900	0.01	3,250	0.01
HOME SITES/PLANNED SUB DIV.	122,630	0.43	OTHER COMMERCIAL	2,260,860	7.51	1,507,225	4.95
SPOT COMMERCIAL	181,490	0.63	AGRICULTURAL	15,518,735	51.56	15,518,735	50.93
TOTAL RURAL REAL ESTATE	16,005,461	55.96	TOTAL RURAL REAL ESTATE	19,344,627	64.33	18,344,815	60.22
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY				
GAS AND OIL	0	0.00	URBAN				
MERCHANTS INVENTORY	868,685	3.04	GAS AND OIL	0	0.00	0	0.00
MANUFACTURERS INVENTORY	121,270	0.42	BUSINESS MACH. & EQUIP.	345,644	1.15	518,466	1.70
LIVESTOCK	1,665,200	5.82	ALL OTHER PERSONAL	164,152	0.55	164,152	0.54
BUSINESS MACH. & EQUIP.	409,135	1.43	MOBILE HOMES	27,969	0.09	23,307	0.08
ALL OTHER PERSONAL	1,105,893	3.87	MOTOR VEHICLES	70,225	0.23	70,225	0.23
			TOTAL URBAN PROPERTY	607,990	2.02	776,150	2.55
			RURAL				
			GAS AND OIL	0	0.00	0	0.00
			BUSINESS MACH. & EQUIP.	108,016	0.36	162,024	0.53
			ALL OTHER PERSONAL	137,785	0.46	137,785	0.45
			MOBILE HOMES	23,718	0.08	19,765	0.06
			MOTOR VEHICLES	487,918	1.62	487,918	1.60
			TOTAL RURAL PROPERTY	757,437	2.52	807,492	2.65
			EXEMPT PROPERTY				
			MERCHANTS INVENTORY	0	0.00	482,694	1.58
			MANUFACTURERS INVENTORY	0	0.00	101,058	0.33
			LIVESTOCK	0	0.00	1,387,661	4.55
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00
			FEEDLOTS	0	0.00	0	0.00
			FARM MACHINERY	0	0.00	0	0.00
			BUSINESS AIRCRAFT	0	0.00	0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00	1,971,413	6.47
TOTAL PERSONAL PROPERTY	4,170,185	14.58	TOTAL PERSONAL PROPERTY	1,365,427	4.54	3,535,055	11.67
STATE ASSESSED			STATE ASSESSED				
PUBLIC SERVICE CORP.	3,335,127	11.66	PUBLIC SERVICE CORP.	983,674	3.27	1,147,613	3.77
			RURAL PUBLIC SERVICE CORP.	2,308,915	7.67	2,693,719	8.84
			UTILITY INVENTORY	0	0.00	0	0.00
			TOTAL STATE ASSESSED	3,292,589	10.94	3,841,332	12.61
TOTAL ASSESSED VALUATION	28,600,063	100.00	TOTAL ASSESSED VALUATION	30,100,789	100.00	30,468,767	100.00

TOTAL SMITH

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COUNTY NAME

STAFFORD

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COUNTY TOTALS

	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN 613	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	1,568,750	3.43	REBIDENTIAL MULTI FAMILY	0	0.00		0	0.00
VACANT LOTS	69,150	0.15	REBIDENTIAL OTHER	4,371,129	7.57		3,642,593	5.77
ALL OTHER	3,537,690	7.74	VACANT LOTS	57,864	0.10		48,220	0.08
TOTAL URBAN REAL ESTATE	5,175,590	11.33	OTHER COMMERCIAL	2,098,863	3.63		1,399,228	2.22
			AGRICULTURAL	39,060	0.07		39,060	0.06
			TOTAL URBAN REAL ESTATE	6,566,916	11.37		5,129,101	8.12
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	13,180,015	28.85	REBIDENTIAL	2,210,980	3.83		1,842,393	2.92
AGRICULTURAL IMPROVEMENT	1,457,475	3.19	VACANT LOTS	0	0.00		0	0.00
HOME SITES/PLANNED SUB DIV.	356,520	0.78	OTHER COMMERCIAL	3,122,580	5.41		2,081,699	3.30
SPOT COMMERCIAL	367,185	0.80	AGRICULTURAL	21,606,174	37.40		21,606,174	34.21
TOTAL RURAL REAL ESTATE	15,341,195	33.63	TOTAL RURAL REAL ESTATE	26,939,634	46.64		25,530,266	40.43
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
GAS AND OIL	12,073,880	24.43	URBAN					
MERCHANTS INVENTORY	513,355	1.12	GAS AND OIL	32,760	0.06		32,760	0.05
MANUFACTURERS INVENTORY	74,040	0.16	BUSINESS MACH. & EQUIP.	286,662	0.50		429,993	0.68
LIVESTOCK	717,760	1.57	ALL OTHER PERSONAL	99,276	0.17		99,276	0.16
BUSINESS MACH. & EQUIP.	518,675	1.14	MOBILE HOMES	23,149	0.04		19,291	0.03
ALL OTHER PERSONAL	1,027,470	2.25	MOTOR VEHICLES	73,028	0.13		73,028	0.12
			TOTAL URBAN PROPERTY	514,875	0.89		654,348	1.04
			RURAL					
			GAS AND OIL	12,529,370	21.69		12,529,370	19.84
			BUSINESS MACH. & EQUIP.	109,966	0.19		164,949	0.26
			ALL OTHER PERSONAL	137,793	0.24		137,793	0.22
			MOBILE HOMES	21,300	0.04		17,750	0.03
			MOTOR VEHICLES	662,693	1.15		662,693	1.05
			TOTAL RURAL PROPERTY	13,461,122	23.30		13,512,553	21.40
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		285,251	0.45
			MANUFACTURERS INVENTORY	0	0.00		61,700	0.10
			LIVESTOCK	0	0.00		5,981,526	9.47
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		6,328,477	10.02
TOTAL PERSONAL PROPERTY	14,925,180	32.67	TOTAL PERSONAL PROPERTY	13,975,997	24.20		20,495,380	32.46
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	10,217,546	22.37	PUBLIC SERVICE CORP.	856,245	1.48		998,947	1.58
			RURAL PUBLIC SERVICE CORP.	9,423,776	16.31		10,994,343	17.41
			UTILITY INVENTORY	1,105	0.00		1,289	0.00
			TOTAL STATE ASSESSED	10,281,126	17.80		11,994,579	18.99
TOTAL ASSESSED VALUATION	45,679,511	100.00	TOTAL ASSESSED VALUATION	57,763,673	100.00		63,149,326	100.00

COUNTY NAME

STANTON

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COUNTY TOTALS

	1988 ASSESSED VALUATION	X OF TOTAL	URBAN REAL ESTATE	1989 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			RESIDENTIAL MULTI FAMILY	38,318	0.06	31,932	0.05
COMMERCIAL AND INDUSTRIAL	452,040	0.72	RESIDENTIAL OTHER	2,075,539	3.20	1,729,609	2.67
VACANT LOTS	50,950	0.08	VACANT LOTS	52,139	0.08	43,449	0.07
ALL OTHER	2,151,093	3.44	OTHER COMMERCIAL	1,656,408	2.55	1,104,261	1.71
TOTAL URBAN REAL ESTATE	2,654,085	4.24	AGRICULTURAL	3,690	0.01	3,690	0.01
			TOTAL URBAN REAL ESTATE	3,826,094	5.90	2,912,941	4.50
RURAL REAL ESTATE			RURAL REAL ESTATE				
AGRICULTURAL LAND	13,795,890	22.03	RESIDENTIAL	596,592	0.92	497,158	0.77
AGRICULTURAL IMPROVEMENT	2,074,513	3.31	VACANT LOTS	420	0.00	350	0.00
HOME SITES/PLANNED SUB DIV.	38,510	0.06	OTHER COMMERCIAL	1,849,584	2.88	1,246,377	1.93
BPOD COMMERCIAL	0	0.00	AGRICULTURAL	14,323,344	22.09	14,323,344	22.15
TOTAL RURAL REAL ESTATE	15,908,915	25.41	TOTAL RURAL REAL ESTATE	16,789,940	25.89	16,067,229	24.83
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY				
			URBAN				
GAS AND OIL	38,185,115	60.98	GAS AND OIL	0	0.00	0	0.00
MERCHANTS INVENTORY	712,490	1.14	BUSINESS MACH. & EQUIP.	142,014	0.22	213,021	0.33
MANUFACTURERS INVENTORY	5,455	0.01	ALL OTHER PERSONAL	33,309	0.05	33,309	0.05
LIVESTOCK	427,455	0.68	MOBILE HOMES	108,677	0.17	90,565	0.14
BUSINESS MACH. & EQUIP.	409,270	0.65	MOTOR VEHICLES	48,669	0.08	48,669	0.08
ALL OTHER PERSONAL	636,970	1.02	TOTAL URBAN PROPERTY	332,671	0.51	385,564	0.60
			RURAL				
			GAS AND OIL	39,618,305	61.10	39,618,305	61.27
			BUSINESS MACH. & EQUIP.	73,969	0.11	110,934	0.17
			ALL OTHER PERSONAL	183,490	0.28	183,490	0.28
			MOBILE HOMES	71,975	0.11	59,979	0.09
			MOTOR VEHICLES	223,128	0.34	223,128	0.35
			TOTAL RURAL PROPERTY	40,170,867	61.95	40,195,856	62.16
			EXEMPT PROPERTY				
			MERCHANTS INVENTORY	0	0.00	393,902	0.61
			MANUFACTURERS INVENTORY	0	0.00	4,546	0.01
			LIVESTOCK	0	0.00	356,211	0.55
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00
			FEEDLOTS	0	0.00	0	0.00
			FARM MACHINERY	0	0.00	0	0.00
			BUSINESS AIRCRAFT	0	0.00	0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00	756,659	1.17
TOTAL PERSONAL PROPERTY	40,376,755	64.48	TOTAL PERSONAL PROPERTY	40,503,538	62.46	41,338,079	63.93
STATE ASSESSED			STATE ASSESSED				
			PUBLIC SERVICE CORP.	701,361	1.08	818,250	1.27
PUBLIC SERVICE CORP.	3,676,450	5.87	RURAL PUBLIC SERVICE CORP.	3,022,773	4.66	3,526,548	5.45
			UTILITY INVENTORY	0	0.00	0	0.00
			TOTAL STATE ASSESSED	3,724,134	5.74	4,344,798	6.72
TOTAL ASSESSED VALUATION	62,616,205	100.00	TOTAL ASSESSED VALUATION	64,843,706	100.00	64,663,047	100.00

TOTAL STANTON

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COUNTY ASSESSED VALUATION COMPARISON REPORT
COUNTY NAME
COUNTY TOTALS

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			1989 ASSESSED VALUATION			1989 ASSESSED VALUATION			1989 ASSESSED VALUATION		
			X OF	TOTAL		X OF		TOTAL	X OF		TOTAL
URBAN REAL ESTATE					URBAN REAL ESTATE						
COMMERCIAL AND INDUSTRIAL	1,072,640	0.46			RESIDENTIAL MULTI FAMILY	136,074	0.05			PLAN #13	113,393 0.04
VACANT LOTS	7,345	0.00			RESIDENTIAL OTHER	5,685,754	2.20				4,738,109 1.83
ALL OTHER	4,538,265	1.96			VACANT LOTS	124,140	0.05				103,450 0.04
TOTAL URBAN REAL ESTATE	5,618,250	2.43			OTHER COMMERCIAL	2,170,590	0.84				1,447,046 0.56
					AGRICULTURAL	120	0.00				120 0.00
					TOTAL URBAN REAL ESTATE	8,116,678	3.14				6,402,120 2.47
RURAL REAL ESTATE					RURAL REAL ESTATE						
AGRICULTURAL LAND	18,436,220	7.97			RESIDENTIAL	1,392,048	0.54				1,160,035 0.45
AGRICULTURAL IMPROVEMENT	4,110	0.00			VACANT LOTS	4,260	0.00				3,550 0.00
HOME SITES/PLANNED SUB DIV.	179,243	0.08			OTHER COMMERCIAL	4,738,785	1.84				3,159,158 1.22
BPOU COMMERCIAL	117,730	0.05			AGRICULTURAL	13,852,260	5.37				13,852,260 5.35
TOTAL RURAL REAL ESTATE	18,737,305	8.10			TOTAL RURAL REAL ESTATE	19,987,353	7.74				18,175,003 7.02
TANGIBLE PERSONAL PROPERTY					TANGIBLE PERSONAL PROPERTY						
GAS AND OIL	182,466,570	78.87			URBAN						
MERCHANTS INVENTORY	812,355	0.35			GAS AND OIL	0	0.00				0 0.00
MANUFACTURERS INVENTORY	6,300	0.00			BUSINESS MACH. & EQUIP.	378,436	0.15				567,654 0.22
LIVESTOCK	458,440	0.20			ALL OTHER PERSONAL	253,189	0.10				253,189 0.10
BUSINESS MACH. & EQUIP.	1,909,815	0.83			MOBILE HOMES	262,358	0.10				218,797 0.08
ALL OTHER PERSONAL	2,119,815	0.92			MOTOR VEHICLES	144,225	0.06				144,225 0.06
					TOTAL URBAN PROPERTY	1,038,408	0.40				1,183,865 0.46
					RURAL						
					GAS AND OIL	208,000,385	80.59				208,000,385 80.29
					BUSINESS MACH. & EQUIP.	958,299	0.37				1,437,449 0.55
					ALL OTHER PERSONAL	302,760	0.12				302,760 0.12
					MOBILE HOMES	220,752	0.09				183,959 0.07
					MOTOR VEHICLES	1,036,716	0.40				1,036,716 0.40
					TOTAL RURAL PROPERTY	210,518,912	81.57				210,961,269 81.43
					EXEMPT PROPERTY						
					MERCHANTS INVENTORY	0	0.00				451,393 0.17
					MANUFACTURERS INVENTORY	0	0.00				5,250 0.00
					LIVESTOCK	0	0.00				382,032 0.15
					MOTOR VEH DEALER INVENTORY	0	0.00				0 0.00
					FEEDLOTS	0	0.00				0 0.00
					FARM MACHINERY	0	0.00				0 0.00
					BUSINESS AIRCRAFT	0	0.00				0 0.00
					TOTAL EXEMPT PROPERTY	0	0.00				839,675 0.32
TOTAL PERSONAL PROPERTY	187,773,295	81.16			TOTAL PERSONAL PROPERTY	211,557,320	81.97				212,983,809 82.21
STATE ASSESSED					STATE ASSESSED						
PUBLIC SERVICE CORP.	19,233,939	8.31			PUBLIC SERVICE CORP.	784,853	0.30				915,657 0.35
					RURAL PUBLIC SERVICE CORP.	17,645,304	6.84				20,586,070 7.95
					UTILITY INVENTORY	0	0.00				0 0.00
					TOTAL STATE ASSESSED	18,430,157	7.14				21,501,727 8.30
TOTAL ASSESSED VALUATION	231,362,789	100.00			TOTAL ASSESSED VALUATION	258,091,508	100.00				259,042,659 100.00

COUNTY TOTALS

	1988 ASSESSED VALUATION	% OF TOTAL	URBAN REAL ESTATE	1989 ASSESSED VALUATION	% OF TOTAL	1989 ASSESSED PLAN #13	% OF TOTAL
URBAN REAL ESTATE			REBIDENTIAL MULTI FAMILY	866,217	0.79	721,845	0.69
COMMERCIAL AND INDUSTRIAL	4,632,425	5.30	REBIDENTIAL OTHER	22,249,553	20.23	18,541,220	17.61
VACANT LOTS	5,030	0.01	VACANT LOTS	504,352	0.46	420,292	0.40
ALL OTHER	13,784,705	15.76	OTHER COMMERCIAL	10,162,948	9.25	6,775,231	6.43
TOTAL URBAN REAL ESTATE	18,422,160	21.06	AGRICULTURAL	102,480	0.09	102,480	0.10
RURAL REAL ESTATE			TOTAL URBAN REAL ESTATE	33,885,550	30.85	26,561,068	25.23
AGRICULTURAL LAND	28,249,280	32.32	RURAL REAL ESTATE				
AGRICULTURAL IMPROVEMENT	2,793,235	3.19	RESIDENTIAL	11,314,292	10.30	9,428,539	8.95
HOME SITES/PLANNED SUB DIV.	3,386,235	3.87	VACANT LOTS	153,792	0.14	128,159	0.12
SPOT COMMERCIAL	935,110	1.07	OTHER COMMERCIAL	6,409,260	5.83	4,272,797	4.06
TOTAL RURAL REAL ESTATE	35,383,630	40.45	AGRICULTURAL	32,343,250	29.44	32,343,250	30.72
TANGIBLE PERSONAL PROPERTY			TOTAL RURAL REAL ESTATE	50,220,594	45.72	46,172,745	43.85
GAS AND OIL	7,477,006	8.55	TANGIBLE PERSONAL PROPERTY				
MERCHANTS INVENTORY	1,613,394	1.84	URBAN				
MANUFACTURERS INVENTORY	1,971,772	2.25	GAS AND OIL	14,801	0.01	14,801	0.01
LIVESTOCK	881,932	1.01	BUSINESS MACH. & EQUIP.	1,515,980	1.38	2,273,970	2.16
BUSINESS MACH. & EQUIP.	6,976,561	7.98	ALL OTHER PERSONAL	543,028	0.49	543,028	0.52
ALL OTHER PERSONAL	409,208	0.47	MOBILE HOMES	268,415	0.24	223,678	0.21
			MOTOR VEHICLES	304,459	0.28	304,459	0.29
			TOTAL URBAN PROPERTY	2,646,683	2.41	3,359,936	3.19
			RURAL				
			GAS AND OIL	5,970,024	5.43	5,970,024	5.67
			BUSINESS MACH. & EQUIP.	1,066,704	0.97	1,600,056	1.52
			ALL OTHER PERSONAL	430,432	0.39	430,432	0.41
			MOBILE HOMES	535,926	0.51	463,270	0.44
			MOTOR VEHICLES	781,850	0.71	781,850	0.74
			TOTAL RURAL PROPERTY	8,804,936	8.01	9,245,632	8.78
			EXEMPT PROPERTY				
			MERCHANTS INVENTORY	0	0.00	896,499	0.85
			MANUFACTURERS INVENTORY	0	0.00	1,643,137	1.56
			LIVESTOCK	0	0.00	734,940	0.70
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00
			FEEDLOTS	0	0.00	0	0.00
			FARM MACHINERY	0	0.00	0	0.00
			BUSINESS AIRCRAFT	0	0.00	0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00	3,274,576	3.11
TOTAL PERSONAL PROPERTY	19,329,873	22.10	TOTAL PERSONAL PROPERTY	11,451,619	10.42	15,880,144	15.08
STATE ASSESSED			STATE ASSESSED				
PUBLIC SERVICE CORP.	14,344,426	16.40	PUBLIC SERVICE CORP.	3,413,113	3.11	3,981,942	3.78
			RURAL PUBLIC SERVICE CORP.	10,884,668	9.71	12,698,707	12.06
			UTILITY INVENTORY	254	0.00	296	0.00
			TOTAL STATE ASSESSED	14,298,035	13.02	16,680,945	15.84
TOTAL ASSESSED VALUATION	87,480,339	100.00	TOTAL ASSESSED VALUATION	109,855,798	100.00	105,294,902	100.00

COUNTY ASSESSED VALUATION COMPARISON REPORT
COUNTY NAME
COUNTY TOTALS

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		1988 ASSESSED VALUATION	% OF TOTAL	1989 ASSESSED VALUATION	% OF TOTAL	1989 ASSESSED PLAN #13	% OF TOTAL	
URBAN REAL ESTATE								
COMMERCIAL AND INDUSTRIAL	3,612,411	7.05		RESIDENTIAL MULTI FAMILY	522,865	0.85	435,719	0.73
VACANT LOTS	450,722	0.88		RESIDENTIAL OTHER	9,688,337	15.81	8,073,582	13.47
ALL OTHER	6,639,114	12.95		VACANT LOTS	171,696	0.28	143,079	0.24
TOTAL URBAN REAL ESTATE	10,702,247	20.87		OTHER COMMERCIAL	8,999,811	14.68	5,999,814	10.01
				AGRICULTURAL	24,750	0.04	24,750	0.04
				TOTAL URBAN REAL ESTATE	19,407,459	31.64	14,676,744	24.49
RURAL REAL ESTATE				RURAL REAL ESTATE				
AGRICULTURAL LAND	18,218,255	35.53		RESIDENTIAL	2,887,350	4.71	2,406,115	4.01
AGRICULTURAL IMPROVEMENT	1,734,231	3.38		VACANT LOTS	38,424	0.06	32,020	0.05
HOME SITES/PLANNED SUB DIV.	1,214,838	2.37		OTHER COMMERCIAL	1,485,674	2.42	990,439	1.65
BPOU COMMERCIAL	405,426	0.79		AGRICULTURAL	23,525,476	38.38	23,525,476	39.24
TOTAL RURAL REAL ESTATE	21,572,730	42.07		TOTAL RURAL REAL ESTATE	27,936,924	45.98	26,954,050	44.98
TANGIBLE PERSONAL PROPERTY				TANGIBLE PERSONAL PROPERTY				
				URBAN				
GAS AND OIL	1,359,735	2.65		GAS AND OIL	35,020	0.06	35,020	0.06
MERCHANTS INVENTORY	1,837,519	3.58		BUSINESS MACH. & EQUIP.	1,179,380	1.92	1,769,070	2.95
MANUFACTURERS INVENTORY	80,935	0.16		ALL OTHER PERSONAL	129,654	0.21	129,654	0.22
LIVESTOCK	673,746	1.31		MOBILE HOMES	113,170	0.18	94,308	0.16
BUSINESS MACH. & EQUIP.	661,833	1.29		MOTOR VEHICLES	318,450	0.52	318,450	0.53
ALL OTHER PERSONAL	4,726,009	9.22		TOTAL URBAN PROPERTY	1,773,674	2.90	2,346,502	3.92
				RURAL				
				GAS AND OIL	1,459,130	2.38	1,459,130	2.43
				BUSINESS MACH. & EQUIP.	300,710	0.49	451,065	0.75
				ALL OTHER PERSONAL	124,434	0.20	124,434	0.21
				MOBILE HOMES	91,046	0.15	75,871	0.13
				MOTOR VEHICLES	566,427	0.92	566,427	0.95
				TOTAL RURAL PROPERTY	2,541,747	4.15	2,676,927	4.47
				EXEMPT PROPERTY				
				MERCHANTS INVENTORY	0	0.00	1,021,036	1.70
				MANUFACTURERS INVENTORY	0	0.00	67,446	0.11
				LIVESTOCK	0	0.00	561,453	0.94
				MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00
				FEEDLOTS	0	0.00	390,269	0.65
				FARM MACHINERY	0	0.00	0	0.00
				BUSINESS AIRCRAFT	0	0.00	0	0.00
				TOTAL EXEMPT PROPERTY	0	0.00	2,040,204	3.40
TOTAL PERSONAL PROPERTY	9,339,777	18.22		TOTAL PERSONAL PROPERTY	4,317,421	7.04	7,063,633	11.79
STATE ASSESSED				STATE ASSESSED				
PUBLIC SERVICE CORP.	9,659,528	18.84		PUBLIC SERVICE CORP.	2,028,113	3.31	2,366,118	3.95
				RURAL PUBLIC SERVICE CORP.	7,601,233	12.40	8,868,078	14.80
				UTILITY INVENTORY	0	0.00	0	0.00
				TOTAL STATE ASSESSED	9,629,366	15.71	11,234,194	18.75
TOTAL ASSESSED VALUATION	51,274,302	100.00		TOTAL ASSESSED VALUATION	61,291,170	100.00	59,928,823	100.00

COUNTY TOTALS

	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	551,785	1.92	RESIDENTIAL MULTI FAMILY	172,221	0.55		143,517	0.45
VACANT LOTS	39,175	0.14	RESIDENTIAL OTHER	2,606,217	8.35		2,171,839	6.79
ALL OTHER	2,604,435	9.77	VACANT LOTS	42,216	0.14		35,180	0.11
TOTAL URBAN REAL ESTATE	3,395,395	11.83	OTHER COMMERCIAL	2,094,705	6.71		1,396,456	4.37
			AGRICULTURAL	3,480	0.01		3,480	0.01
			TOTAL URBAN REAL ESTATE	4,918,639	15.75		3,750,472	11.73
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	8,003,170	27.88	RESIDENTIAL	1,164,618	3.73		970,511	3.03
AGRICULTURAL IMPROVEMENT	918,405	3.20	VACANT LOTS	7,020	0.02		5,850	0.02
HOME SITES/PLANNED SUB DIV.	214,675	0.75	OTHER COMMERCIAL	1,422,684	4.56		948,447	2.97
SPOT COMMERCIAL	239,065	0.83	AGRICULTURAL	10,601,340	33.95		10,601,340	33.15
TOTAL RURAL REAL ESTATE	9,375,315	32.66	TOTAL RURAL REAL ESTATE	13,195,662	42.26		12,526,148	39.17
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	7,575,431	26.39	GAS AND OIL	48,632	0.16		48,632	0.15
MERCHANTS INVENTORY	467,289	1.63	BUSINESS MACH. & EQUIP.	292,121	0.94		438,182	1.37
MANUFACTURERS INVENTORY	52,089	0.18	ALL OTHER PERSONAL	60,090	0.19		60,090	0.19
LIVESTOCK	1,151,084	4.01	MOBILE HOMES	14,060	0.05		11,733	0.04
BUSINESS MACH. & EQUIP.	592,271	2.06	MOTOR VEHICLES	33,532	0.11		33,532	0.10
ALL OTHER PERSONAL	1,194,111	4.16	TOTAL URBAN PROPERTY	448,455	1.44		592,169	1.85
			RURAL					
			GAS AND OIL	6,881,786	22.04		6,881,786	21.52
			BUSINESS MACH. & EQUIP.	186,159	0.60		279,239	0.87
			ALL OTHER PERSONAL	192,524	0.62		192,524	0.60
			MOBILE HOMES	21,529	0.07		17,941	0.06
			MOTOR VEHICLES	294,212	0.94		294,212	0.92
			TOTAL RURAL PROPERTY	7,576,210	24.26		7,665,702	23.97
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		259,654	0.81
			MANUFACTURERS INVENTORY	0	0.00		43,407	0.14
			LIVESTOCK	0	0.00		959,233	3.00
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		253,924	0.79
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		1,516,218	4.74
TOTAL PERSONAL PROPERTY	11,032,475	38.43	TOTAL PERSONAL PROPERTY	8,024,665	25.70		9,774,089	30.56
STATE ASSESSED			STATE ASSESSED					
			PUBLIC SERVICE CORP.	841,532	2.70		981,782	3.07
PUBLIC SERVICE CORP.	4,907,237	17.09	RURAL PUBLIC SERVICE CORP.	4,231,681	13.55		4,936,933	15.44
			UTILITY INVENTORY	11,068	0.04		12,713	0.04
			TOTAL STATE ASSESSED	5,084,281	16.29		5,931,628	18.55
TOTAL ASSESSED VALUATION	28,710,622	100.00	TOTAL ASSESSED VALUATION	31,223,447	100.00		31,982,337	100.00

COUNTY TOTALS

WABAUNSEE

	1988 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	541,270	1.78	RESIDENTIAL MULTI FAMILY	0	0.00		0	0.00
VACANT LOTS	86,280	0.28	RESIDENTIAL OTHER	3,612,624	10.99		3,010,508	9.14
ALL OTHER	2,225,220	7.32	VACANT LOTS	34,332	0.10		28,610	0.09
TOTAL URBAN REAL ESTATE	2,852,770	9.38	OTHER COMMERCIAL	1,369,924	4.17		913,274	2.77
			AGRICULTURAL	6,990	0.02		6,990	0.02
			TOTAL URBAN REAL ESTATE	5,023,670	15.28		3,959,382	12.02
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	12,594,395	41.41	RESIDENTIAL	5,876,456	17.87		4,897,027	14.87
AGRICULTURAL IMPROVEMENT	2,258,225	7.43	VACANT LOTS	38,784	0.12		32,320	0.10
HOME SITES/PLANNED SUB DIV.	1,338,360	4.40	OTHER COMMERCIAL	1,625,150	4.94		1,063,422	3.29
BPOU COMMERCIAL	190,350	0.63	AGRICULTURAL	11,390,835	34.64		11,390,835	34.58
TOTAL RURAL REAL ESTATE	16,381,330	53.87	TOTAL RURAL REAL ESTATE	18,931,225	57.57		17,403,604	52.84
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
GAS AND OIL	1,030,075	3.39	URBAN					
MERCHANTS INVENTORY	286,165	0.94	GAS AND OIL	0	0.00		0	0.00
MANUFACTURERS INVENTORY	71,970	0.24	BUSINESS MACH. & EQUIP.	161,218	0.49		241,827	0.73
LIVESTOCK	1,302,640	4.28	ALL OTHER PERSONAL	54,043	0.16		54,043	0.16
BUSINESS MACH. & EQUIP.	507,840	1.67	MOBILE HOMES	29,553	0.09		24,627	0.07
ALL OTHER PERSONAL	1,082,390	3.56	MOTOR VEHICLES	54,881	0.17		54,881	0.17
			TOTAL URBAN PROPERTY	299,695	0.91		373,378	1.14
			RURAL					
			GAS AND OIL	958,020	2.91		958,020	2.91
			BUSINESS MACH. & EQUIP.	310,542	0.94		465,813	1.41
			ALL OTHER PERSONAL	178,470	0.54		178,470	0.54
			MOBILE HOMES	98,687	0.30		82,239	0.25
			MOTOR VEHICLES	306,692	0.93		306,692	0.93
			TOTAL RURAL PROPERTY	1,852,411	5.63		1,991,234	6.05
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		159,010	0.48
			MANUFACTURERS INVENTORY	0	0.00		59,975	0.18
			LIVESTOCK	0	0.00		1,085,529	3.30
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		1,304,514	3.96
TOTAL PERSONAL PROPERTY	4,281,080	14.08	TOTAL PERSONAL PROPERTY	2,152,106	6.55		3,671,126	11.15
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	6,896,396	22.68	PUBLIC SERVICE CORP.	512,518	1.56		577,934	1.62
			RURAL PUBLIC SERVICE CORP.	6,261,538	19.04		7,305,086	22.15
			UTILITY INVENTORY	0	0.00		0	0.00
			TOTAL STATE ASSESSED	6,774,056	20.60		7,903,020	23.99
TOTAL ASSESSED VALUATION	30,411,576	100.00	TOTAL ASSESSED VALUATION	32,881,257	100.00		32,937,132	100.00

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COUNTY TOTALS

	1988 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE			
COMMERCIAL AND INDUSTRIAL	266,345	1.22	RESIDENTIAL MULTI FAMILY	0	0.00	0.00
VACANT LOTS	6,035	0.03	RESIDENTIAL OTHER	1,226,298	4.94	1,021,911
ALL OTHER	1,294,925	5.94	VACANT LOTS	22,464	0.09	18,720
TOTAL URBAN REAL ESTATE	1,567,305	7.19	OTHER COMMERCIAL	906,840	3.63	604,534
			AGRICULTURAL	1,320	0.01	1,320
			TOTAL URBAN REAL ESTATE	2,156,922	8.69	1,646,505
RURAL REAL ESTATE			RURAL REAL ESTATE			
AGRICULTURAL LAND	11,147,870	51.11	RESIDENTIAL	844,440	3.40	703,697
AGRICULTURAL IMPROVEMENT	1,150,050	5.27	VACANT LOTS	1,008	0.00	840
HOME SITES/PLANNED SUB DIV.	328,125	1.50	OTHER COMMERCIAL	1,135,230	4.57	756,812
BPOU COMMERCIAL	79,270	0.36	AGRICULTURAL	13,810,940	55.63	13,810,940
TOTAL RURAL REAL ESTATE	12,703,315	58.25	TOTAL RURAL REAL ESTATE	15,791,618	63.63	13,272,269
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY			
GAS AND OIL	2,923,229	13.40	URBAN			
MERCHANTS INVENTORY	298,954	1.37	GAS AND OIL	0	0.00	0
MANUFACTURERS INVENTORY	0	0.00	BUSINESS MACH. & EQUIP.	96,081	0.39	144,122
LIVESTOCK	789,106	3.62	ALL OTHER PERSONAL	33,987	0.14	33,987
BUSINESS MACH. & EQUIP.	203,168	0.93	MOBILE HOMES	29,965	0.12	24,971
ALL OTHER PERSONAL	783,407	3.60	MOTOR VEHICLES	21,803	0.09	21,805
			TOTAL URBAN PROPERTY	181,838	0.73	224,885
			RURAL			
			GAS AND OIL	3,463,690	13.96	3,463,690
			BUSINESS MACH. & EQUIP.	40,432	0.16	60,648
			ALL OTHER PERSONAL	71,893	0.29	71,893
			MOBILE HOMES	28,733	0.12	23,944
			MOTOR VEHICLES	254,691	1.03	234,691
			TOTAL RURAL PROPERTY	3,859,439	15.55	3,874,866
			EXEMPT PROPERTY			
			MERCHANTS INVENTORY	0	0.00	166,117
			MANUFACTURERS INVENTORY	0	0.00	0
			LIVESTOCK	0	0.00	657,584
			MOTOR VEH DEALER INVENTORY	0	0.00	0
			FEEDLOTS	0	0.00	0
			FARM MACHINERY	0	0.00	0
			BUSINESS AIRCRAFT	0	0.00	0
			TOTAL EXEMPT PROPERTY	0	0.00	823,703
TOTAL PERSONAL PROPERTY	4,999,864	22.92	TOTAL PERSONAL PROPERTY	4,041,277	16.28	4,923,454
STATE ASSESSED			STATE ASSESSED			
PUBLIC SERVICE CORP.	2,539,381	11.64	PUBLIC SERVICE CORP.	406,759	1.64	474,549
			RURAL PUBLIC SERVICE CORP.	2,420,390	9.75	2,823,772
			UTILITY INVENTORY	0	0.00	0
			TOTAL STATE ASSESSED	2,827,149	11.39	3,298,321
TOTAL ASSESSED VALUATION	21,811,865	100.00	TOTAL ASSESSED VALUATION	24,816,966	100.00	25,140,569

TOTAL WALLACE

COUNTY TOTALS

WASHINGTON

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	1988 ASSESSED VALUATION	X OF TOTAL	URBAN REAL ESTATE	1989 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			RESIDENTIAL MULTI FAMILY	36,184	0.08	30,153	0.07
COMMERCIAL AND INDUSTRIAL	1,375,890	3.19	RESIDENTIAL OTHER	4,149,363	9.35	3,457,789	7.57
VACANT LOTS	72,705	0.17	VACANT LOTS	35,172	0.08	29,310	0.06
ALL OTHER	3,774,431	8.76	OTHER COMMERCIAL	2,708,670	6.11	1,805,762	3.95
TOTAL URBAN REAL ESTATE	5,223,026	12.12	AGRICULTURAL	27,330	0.06	27,330	0.06
			TOTAL URBAN REAL ESTATE	6,956,719	15.68	5,350,344	11.71
RURAL REAL ESTATE			RURAL REAL ESTATE				
AGRICULTURAL LAND	20,774,030	48.20	RESIDENTIAL	2,545,065	5.74	2,120,879	4.64
AGRICULTURAL IMPROVEMENT	538,353	1.25	VACANT LOTS	1,548	0.00	1,290	0.00
HOME SITES/PLANNED SUB DIV.	472,030	1.10	OTHER COMMERCIAL	3,536,610	7.97	2,357,716	5.16
SPOT COMMERCIAL	106,732	0.25	AGRICULTURAL	19,463,863	43.88	19,463,863	42.62
TOTAL RURAL REAL ESTATE	21,891,143	50.80	TOTAL RURAL REAL ESTATE	25,547,086	57.59	23,943,748	52.43
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY				
			URBAN				
GAS AND OIL	0	0.00	GAS AND OIL	0	0.00	0	0.00
MERCHANTS INVENTORY	1,180,650	2.74	BUSINESS MACH. & EQUIP.	337,464	0.76	306,194	1.11
MANUFACTURERS INVENTORY	61,659	0.14	ALL OTHER PERSONAL	67,097	0.15	67,097	0.15
LIVESTOCK	2,201,380	5.11	MOBILE HOMES	18,305	0.04	15,254	0.03
BUSINESS MACH. & EQUIP.	976,548	2.27	MOTOR VEHICLES	147,599	0.33	147,599	0.32
ALL OTHER PERSONAL	1,231,507	2.86	TOTAL URBAN PROPERTY	570,465	1.29	736,146	1.61
			RURAL				
			GAS AND OIL	0	0.00	0	0.00
			BUSINESS MACH. & EQUIP.	182,909	0.41	274,364	0.60
			ALL OTHER PERSONAL	62,472	0.14	62,472	0.14
			MOBILE HOMES	9,314	0.02	7,762	0.02
			MOTOR VEHICLES	690,513	1.56	690,513	1.51
			TOTAL RURAL PROPERTY	945,206	2.13	1,035,111	2.27
			EXEMPT PROPERTY				
			MERCHANTS INVENTORY	0	0.00	656,151	1.44
			MANUFACTURERS INVENTORY	0	0.00	51,382	0.11
			LIVESTOCK	0	0.00	1,834,476	4.02
			MOTOR VEH DEALER INVENTORY	0	0.00	0	0.00
			FEEDLOTS	0	0.00	0	0.00
			FARM MACHINERY	0	0.00	0	0.00
			BUSINESS AIRCRAFT	0	0.00	0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00	2,542,009	5.57
TOTAL PERSONAL PROPERTY	5,651,944	13.11	TOTAL PERSONAL PROPERTY	1,515,673	3.42	4,313,266	9.44
STATE ASSESSED			STATE ASSESSED				
			PUBLIC SERVICE CORP.	1,091,404	2.46	1,273,297	2.79
PUBLIC SERVICE CORP.	10,329,356	23.97	RURAL PUBLIC SERVICE CORP.	9,228,625	20.80	10,766,668	23.57
			UTILITY INVENTORY	20,806	0.05	24,274	0.05
			TOTAL STATE ASSESSED	10,340,835	23.31	12,064,239	26.42
TOTAL ASSESSED VALUATION	43,095,471	100.00	TOTAL ASSESSED VALUATION	44,360,313	100.00	45,671,597	100.00

TOTAL WASHINGTON

COUNTY ASSESSED VALUATION COMPARISON REPORT
COUNTY NAME
COUNTY TOTALS

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	1989 ASSESSED VALUATION	% OF TOTAL		1989 ASSESSED VALUATION	% OF TOTAL		1989 ASSESSED PLAN #13	% OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	909,780	3.30	RESIDENTIAL MULTI FAMILY	6,324	0.02		5,270	0.02
VACANT LOTS	50,905	0.18	RESIDENTIAL OTHER	1,949,208	7.37		1,624,334	6.43
ALL OTHER	2,464,550	8.95	VACANT LOTS	21,096	0.08		17,580	0.07
TOTAL URBAN REAL ESTATE	3,425,235	12.44	OTHER COMMERCIAL	1,296,090	4.90		864,051	3.42
			AGRICULTURAL	10,380	0.04		10,380	0.04
			TOTAL URBAN REAL ESTATE	3,283,098	12.41		2,521,615	9.79
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	13,427,459	48.76	RESIDENTIAL	988,440	3.74		823,697	3.26
AGRICULTURAL IMPROVEMENT	2,260,956	8.21	VACANT LOTS	2,616	0.01		2,180	0.01
HOME SITES/PLANNED SUB DIV.	113,065	0.41	OTHER COMMERCIAL	4,565,700	17.26		3,043,770	12.06
BPOU COMMERCIAL	2,247,240	8.16	AGRICULTURAL	12,816,800	48.46		12,816,800	50.77
TOTAL RURAL REAL ESTATE	18,048,720	65.53	TOTAL RURAL REAL ESTATE	18,373,556	69.48		16,686,447	66.10
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
GAS AND OIL	349,340	1.27	URBAN					
MERCHANTS INVENTORY	607,640	2.21	GAS AND OIL	0	0.00		0	0.00
MANUFACTURERS INVENTORY	0	0.00	BUSINESS MACH. & EQUIP.	146,382	0.55		219,573	0.87
LIVESTOCK	347,800	1.26	ALL OTHER PERSONAL	117,805	0.45		117,805	0.47
BUSINESS MACH. & EQUIP.	508,520	1.85	MOBILE HOME	80,796	0.31		67,330	0.27
ALL OTHER PERSONAL	1,141,465	4.15	MOTOR VEHICLES	140,684	0.53		140,684	0.56
			TOTAL URBAN PROPERTY	485,667	1.84		545,392	2.16
			RURAL					
			GAS AND OIL	316,046	1.20		316,046	1.25
			BUSINESS MACH. & EQUIP.	186,404	0.70		279,606	1.11
			ALL OTHER PERSONAL	155,313	0.59		155,313	0.62
			MOBILE HOME	45,460	0.17		37,883	0.15
			MOTOR VEHICLES	761,533	2.88		761,533	3.02
			TOTAL RURAL PROPERTY	1,464,736	5.54		1,550,381	6.14
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		337,641	1.34
			MANUFACTURERS INVENTORY	0	0.00		0	0.00
			LIVESTOCK	0	0.00		289,832	1.15
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		627,473	2.49
TOTAL PERSONAL PROPERTY	2,953,785	10.73	TOTAL PERSONAL PROPERTY	1,950,423	7.38		2,723,246	10.79
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	3,107,926	11.29	PUBLIC SERVICE CORP.	549,279	2.08		640,822	2.54
			RURAL PUBLIC SERVICE CORP.	2,289,816	8.66		2,671,437	10.58
			UTILITY INVENTORY	0	0.00		0	0.00
			TOTAL STATE ASSESSED	2,839,095	10.74		3,312,259	13.12
TOTAL ASSESSED VALUATION	27,535,666	100.00	TOTAL ASSESSED VALUATION	26,446,172	100.00		25,243,567	100.00

TOTAL WICHITA

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	1988 ASSESSED VALUATION	X OF TOTAL	URBAN REAL ESTATE	1989 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED PLAN #13 TOTAL
URBAN REAL ESTATE			RESIDENTIAL MULTI FAMILY	0	0.00	0 0.00
COMMERCIAL AND INDUSTRIAL	2,471,950	5.86	RESIDENTIAL OTHER	7,035,647	16.67	5,863,016 13.91
VACANT LOTS	63,305	0.20	VACANT LOTS	109,854	0.26	91,545 0.22
ALL OTHER	6,321,810	14.99	OTHER COMMERCIAL	4,272,143	10.12	2,848,067 6.76
TOTAL URBAN REAL ESTATE	9,877,065	21.05	AGRICULTURAL	12,096	0.03	12,096 0.03
RURAL REAL ESTATE			TOTAL URBAN REAL ESTATE	11,429,740	27.08	8,814,724 20.91
AGRICULTURAL LAND	14,172,290	33.60	RURAL REAL ESTATE			
AGRICULTURAL IMPROVEMENT	0	0.00	RESIDENTIAL	4,569,874	10.83	3,808,213 9.03
HOME SITES/PLANNED SUB DIV.	548,935	1.35	VACANT LOTS	121,956	0.29	101,630 0.24
BPOU COMMERCIAL	1,163,055	2.76	OTHER COMMERCIAL	4,036,110	9.56	2,690,713 6.38
TOTAL RURAL REAL ESTATE	15,904,280	37.71	AGRICULTURAL	10,083,070	23.69	10,083,070 23.92
TANGIBLE PERSONAL PROPERTY			TOTAL RURAL REAL ESTATE	18,811,010	44.56	16,683,626 39.57
GAS AND OIL	1,406,445	3.33	TANGIBLE PERSONAL PROPERTY			
MERCHANTS INVENTORY	962,545	2.28	URBAN			
MANUFACTURERS INVENTORY	1,376,430	3.26	GAS AND OIL	11,086	0.03	11,086 0.03
LIVESTOCK	984,430	2.33	BUSINESS MACH. & EQUIP.	847,022	2.01	1,270,533 3.01
BUSINESS MACH. & EQUIP.	3,361,570	7.97	ALL OTHER PERSONAL	167,455	0.40	167,455 0.40
ALL OTHER PERSONAL	1,668,785	3.96	MOBILE HOMES	48,647	0.12	40,539 0.10
TOTAL PERSONAL PROPERTY	9,760,205	23.14	MOTOR VEHICLES	166,942	0.40	166,942 0.40
STATE ASSESSED			TOTAL URBAN PROPERTY	1,241,152	2.94	1,656,555 3.93
PUBLIC SERVICE CORP.	7,636,374	18.11	RURAL			
TOTAL ASSESSED VALUATION	42,177,924	100.00	GAS AND OIL	1,161,758	2.75	1,161,758 2.76
			BUSINESS MACH. & EQUIP.	971,913	2.30	1,457,870 3.46
			ALL OTHER PERSONAL	183,056	0.43	183,056 0.43
			MOBILE HOMES	108,048	0.26	90,040 0.21
			MOTOR VEHICLES	480,908	1.14	480,908 1.14
			TOTAL RURAL PROPERTY	2,905,683	6.88	3,373,632 8.00
			EXEMPT PROPERTY			
			MERCHANTS INVENTORY	0	0.00	534,848 1.27
			MANUFACTURERS INVENTORY	0	0.00	1,147,020 2.72
			LIVESTOCK	0	0.00	820,355 1.95
			MOTOR VEH DEALER INVENTORY	0	0.00	0 0.00
			FEEDLOTS	0	0.00	0 0.00
			FARM MACHINERY	0	0.00	0 0.00
			BUSINESS AIRCRAFT	0	0.00	0 0.00
			TOTAL EXEMPT PROPERTY	0	0.00	2,502,223 5.94
			TOTAL PERSONAL PROPERTY	4,146,635	9.82	7,532,410 17.87
			STATE ASSESSED			
			PUBLIC SERVICE CORP.	1,150,912	2.73	1,342,723 3.18
			RURAL PUBLIC SERVICE CORP.	6,638,849	15.73	7,745,280 18.37
			UTILITY INVENTORY	34,793	0.08	40,592 0.10
			TOTAL STATE ASSESSED	7,824,554	18.54	9,128,595 21.65
			TOTAL ASSESSED VALUATION	42,212,139	100.00	42,159,355 100.00

COUNTY ASSESSED VALUATION COMPARISON REPORT
COUNTY NAME
COUNTY TOTALS

WOODSON

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			1988 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED VALUATION	X OF TOTAL	1989 ASSESSED PLAN #13 TOTAL	X OF TOTAL
URBAN REAL ESTATE					URBAN REAL ESTATE			
COMMERCIAL AND INDUSTRIAL	730,750	3.22			RESIDENTIAL MULTI FAMILY	131,378	0.59	109,481 0.48
VACANT LOTS	15,060	0.07			RESIDENTIAL OTHER	2,382,361	10.61	1,985,293 8.71
ALL OTHER	2,373,375	10.45			VACANT LOTS	39,381	0.18	32,817 0.14
TOTAL URBAN REAL ESTATE	3,119,205	13.73			OTHER COMMERCIAL	923,974	4.12	615,977 2.70
RURAL REAL ESTATE					AGRICULTURAL	6,540	0.03	6,540 0.03
AGRICULTURAL LAND	8,049,335	35.44			TOTAL URBAN REAL ESTATE	3,483,634	15.52	2,750,106 12.07
AGRICULTURAL IMPROVEMENT	1,236,950	5.45			RURAL REAL ESTATE			
HOME SITES/PLANNED SUB DIV.	662,725	2.92			RESIDENTIAL	1,730,126	7.71	1,441,766 6.33
SPOT COMMERCIAL	180,630	0.80			VACANT LOTS	29,162	0.13	23,468 0.10
TOTAL RURAL REAL ESTATE	10,129,640	44.60			OTHER COMMERCIAL	1,278,129	5.69	852,077 3.74
TANGIBLE PERSONAL PROPERTY					AGRICULTURAL	7,715,661	34.37	7,715,661 33.85
GAS AND OIL	3,041,743	13.39			TOTAL RURAL REAL ESTATE	10,752,078	47.90	10,032,972 44.02
MERCHANTS INVENTORY	367,957	1.62			TANGIBLE PERSONAL PROPERTY			
MANUFACTURERS INVENTORY	95,156	0.42			URBAN			
LIVESTOCK	675,010	2.97			GAS AND OIL	12,468	0.06	12,468 0.05
BUSINESS MACH. & EQUIP.	498,842	2.20			BUSINESS MACH. & EQUIP.	226,314	1.01	339,471 1.49
ALL OTHER PERSONAL	654,913	2.88			ALL OTHER PERSONAL	56,270	0.25	56,270 0.25
TOTAL PERSONAL PROPERTY	5,333,621	23.48			MOBILE HOMES	19,977	0.09	16,647 0.07
STATE ASSESSED					MOTOR VEHICLES	53,039	0.24	53,039 0.23
PUBLIC SERVICE CORP.	4,131,320	18.19			TOTAL URBAN PROPERTY	368,048	1.64	477,895 2.10
TOTAL ASSESSED VALUATION	22,713,786	100.00			RURAL			
					GAS AND OIL	2,474,859	11.02	2,474,859 10.86
					BUSINESS MACH. & EQUIP.	117,906	0.53	176,859 0.78
					ALL OTHER PERSONAL	117,037	0.52	117,037 0.51
					MOBILE HOMES	25,323	0.11	21,102 0.09
					MOTOR VEHICLES	393,369	1.75	393,369 1.73
					TOTAL RURAL PROPERTY	3,128,494	13.94	3,183,224 13.97
					EXEMPT PROPERTY			
					MERCHANTS INVENTORY	0	0.00	204,459 0.90
					MANUFACTURERS INVENTORY	0	0.00	79,296 0.35
					LIVESTOCK	0	0.00	562,506 2.47
					MOTOR VEH DEALER INVENTORY	0	0.00	0 0.00
					FEEDLOTS	0	0.00	0 0.00
					FARM MACHINERY	0	0.00	0 0.00
					BUSINESS AIRCRAFT	0	0.00	0 0.00
					TOTAL EXEMPT PROPERTY	0	0.00	846,261 3.71
					TOTAL PERSONAL PROPERTY	3,496,562	15.58	4,507,382 19.78
					STATE ASSESSED			
					PUBLIC SERVICE CORP.	599,998	2.67	699,994 3.07
					RURAL PUBLIC SERVICE CORP.	4,059,625	18.08	4,736,202 20.78
					UTILITY INVENTORY	57,010	0.25	66,511 0.29
					TOTAL STATE ASSESSED	4,716,633	21.01	5,502,707 24.14
					TOTAL ASSESSED VALUATION	22,448,907	100.00	22,793,169 100.00

COUNTY TOTALS

WYANDOTTE

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	1988 ASSESSED VALUATION	X OF TOTAL		1987 ASSESSED VALUATION	X OF TOTAL		1989 ASSESSED PLAN #13	X OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
COMMERCIAL AND INDUSTRIAL	102,034,660	24.00	RESIDENTIAL MULTI FAMILY	15,613,041	2.59		13,010,815	2.32
VACANT LOTS	14,553,920	3.42	RESIDENTIAL OTHER	239,127,395	39.61		199,272,032	35.53
ALL OTHER	125,439,570	29.50	VACANT LOTS	15,167,351	2.51		12,639,409	2.25
TOTAL URBAN REAL ESTATE	242,048,150	56.93	OTHER COMMERCIAL	220,650,936	36.55		147,099,153	26.23
			AGRICULTURAL	1,475,100	0.24		1,475,100	0.24
			TOTAL URBAN REAL ESTATE	492,033,823	81.50		373,496,509	66.59
RURAL REAL ESTATE			RURAL REAL ESTATE					
AGRICULTURAL LAND	0	0.00	RESIDENTIAL	5,486,768	0.91		4,572,288	0.82
AGRICULTURAL IMPROVEMENT	2,357,480	0.55	VACANT LOTS	498,404	0.08		415,335	0.07
HOME SITES/PLANNED SUB DIV.	1,423,820	0.34	OTHER COMMERCIAL	1,214,953	0.20		809,962	0.14
SPOT COMMERCIAL	290,850	0.07	AGRICULTURAL	661,110	0.11		661,110	0.12
TOTAL RURAL REAL ESTATE	4,074,150	0.96	TOTAL RURAL REAL ESTATE	7,861,237	1.30		6,458,695	1.15
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	0	0.00	GAS AND OIL	0	0.00		0	0.00
MERCHANTS INVENTORY	31,913,205	7.51	BUSINESS MACH. & EQUIP.	53,206,046	8.81		79,809,069	14.23
MANUFACTURERS INVENTORY	32,270,750	7.59	ALL OTHER PERSONAL	7,825,444	1.30		7,825,444	1.40
LIVESTOCK	48,345	0.01	MOBILE HOMES	2,346,396	0.39		1,935,322	0.35
BUSINESS MACH. & EQUIP.	77,205,504	18.16	MOTOR VEHICLES	3,046,787	0.50		3,046,787	0.54
ALL OTHER PERSONAL	2,384,195	0.54	TOTAL URBAN PROPERTY	66,424,673	11.00		92,636,622	16.52
			RURAL					
			GAS AND OIL	0	0.00		0	0.00
			BUSINESS MACH. & EQUIP.	122,620	0.02		183,930	0.03
			ALL OTHER PERSONAL	92,534	0.02		92,534	0.02
			MOBILE HOMES	2,616	0.00		2,180	0.00
			MOTOR VEHICLES	0	0.00		0	0.00
			TOTAL RURAL PROPERTY	217,770	0.04		278,644	0.05
			EXEMPT PROPERTY					
			MERCHANTS INVENTORY	0	0.00		17,732,891	3.16
			MANUFACTURERS INVENTORY	0	0.00		26,898,851	4.80
			LIVESTOCK	0	0.00		40,287	0.01
			MOTOR VEH DEALER INVENTORY	0	0.00		0	0.00
			FEEDLOTS	0	0.00		0	0.00
			FARM MACHINERY	0	0.00		0	0.00
			BUSINESS AIRCRAFT	0	0.00		0	0.00
			TOTAL EXEMPT PROPERTY	0	0.00		44,672,029	7.96
TOTAL PERSONAL PROPERTY	143,829,999	33.83	TOTAL PERSONAL PROPERTY	66,642,443	11.04		137,587,295	24.53
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP.	35,234,294	8.29	PUBLIC SERVICE CORP.	35,415,627	5.87		41,317,995	7.37
			RURAL PUBLIC SERVICE CORP.	1,740,428	0.29		2,030,488	0.36
			UTILITY INVENTORY	0	0.00		0	0.00
			TOTAL STATE ASSESSED	37,156,055	6.15		43,348,483	7.73
TOTAL ASSESSED VALUATION	425,186,595	100.00	TOTAL ASSESSED VALUATION	603,693,558	100.00		560,890,982	100.00

TESTIMONY TO THE HOUSE TAXATION COMMITTEE
ON HOUSE CONCURRENT RESOLUTION 5052
BILL YOUNG, COUNCILMEMBER, KANSAS CITY

My name is Bill Young, Councilmember from Kansas City, and I appear before you today on behalf of both Wyandotte County and the City of Kansas City in support of House Concurrent Resolution 5052. Also, I have with me Commissioner Verdis Robinson of the Wyandotte County Commission.

We support HCR 5052 because it puts inventories back on the tax rolls, thereby decreasing the added tax burden which has been placed on the residential and commercial property owners of Wyandotte County due to the exemption of merchants and manufacturer's inventories under the original classification amendment. That exemption caused the County to lose about 15% of its tax base, which resulted in the tremendous shifts onto the other classes of property as mentioned previously. In addition, the County lost another approximately 9% of its tax base due to the accelerated depreciation schedule on machinery and equipment. The combination of these two factors were major contributors to tax increases in excess of 250% for many small business owners and of over 100% for many residential property owners, many of whom are senior citizens and low income. The current situation is unacceptable and will cause many of our small businesses to close or move across the state line.

3/2/90
Attachment 3

By putting the inventories back on the tax rolls in the method called for in HCR 5052, along with the changes in assessment percentages, our residential property owners would see their tax burden decrease by roughly ten (10) percent and our commercial and industrial property owners would see their real estate taxes decrease by about 30%. This decrease would help offset the reinstated inventory tax for those businesses which are inventory intensive. All in all, HCR 5052 would result in a more balanced tax burden for all classes of property in Wyandotte County.

Therefore, both Wyandotte County and the City of Kansas City support HCR 5052 and we commend the sponsors for their effort in coming up with this compromise proposal. We respectfully request favorable action on this bill by the House Taxation Committee.

Thank you and I'll be happy to try to answer any questions.

KANSAS

BUSINESS ASSOCIATION

1100 Merchants Tower
800 Jackson
Topeka, Kansas 66612
(913) 234-2728

1990 Directors

Tom Burgess
Executive Director

John Spurling
President
Girard

Harold Shoaf
Topeka

Gene Kubicki
Kansas City

Dick May
Topeka

Bob Ott
Salina

Walter Jacobs
Overland Park

Denny Burgess
Topeka

TO: HOUSE TAXATION COMMITTEE
FROM: TOM BURGESS, EXECUTIVE DIRECTOR, KsBA
DATE: March 2, 1990
RE: HCR 5052

Mr. Chairman and members of the committee.

I am Tom Burgess, Executive Director for the Kansas Business Association. I am appearing on behalf of the board of directors of KsBA in support of HCR 5052.

This resolution, in the opinion of our board, can not be viewed as a cure-all for the present tax crisis facing many of our members. It would, if passed by the legislature and approved by the voters, move us a small step toward tax equity.

Our Association is conducting a tax survey. Information received to date indicates that some businesses had tax increases of up to 400%. HCR 5052 will give them some relief but we would like to see more done for those extreme cases.

The Kansas Business Association is a new association but in the short time we have been around we have become convinced that this tax crises is not going to go away or be quickly forgotten. It is not going to solve itself so we would urge you to consider all possible solutions and come up with the best solution to help the most tax payers.

Thank you.

3/2/90

Attachment 4

STATEWIDE

REVENUE 3/1/90 6:21 PM		1988 ACTUAL ASSESSED VALUATION AND TAX DOLLARS				1989 ACTUAL ASSESSED VALUE AND TAX DOLLARS CONSTITUTIONAL ASSESSMENT RATES						SIMULATION - ESTIMATE ONLY HCR 5052 - COMMITTEE ON TAXATION			
		1988 ASSESSED VALUATION	% OF TOTAL	1988 TAX DOLLARS	% OF TOTAL	1989 ASSESSED VALUATION	% OF TOTAL	1989 TAX DOLLARS	% OF TOTAL	1989 TOTAL VALUATION	% OF TOTAL	1990 ASSESSED VALUATION	% OF TOTAL	1990 TAX DOLLARS	% OF TOTAL
URBAN REAL ESTATE															
RESIDENTIAL	2,525,973,245	22%	417,415,892	28%	3,981,353,262	28%	502,967,236	32%	33,177,943,850	43%	3,317,794,385	25%	513,037,504	31%	
VACANT LOTS	48,591,731	0%	8,040,461	1%	134,867,310	1%	16,519,181	1%	1,123,894,250	1%	112,389,425	1%	16,936,136	1%	
ALL OTHER	1,096,236,787	10%	183,152,971	12%	2,723,425,400	19%	347,494,695	22%	9,078,084,667	12%	1,801,091,998	13%	281,174,758	17%	
AGRICULTURAL	0	0%	0	0%	10,200,830	0%	1,288,153	0%	34,002,767	0%	10,200,830	0%	1,565,875	0%	
TOTAL URBAN REAL ESTATE	3,670,801,763	32%	608,609,324	41%	6,849,846,802	49%	868,269,265	55%	43,413,925,533	56%	5,241,476,638	39%	812,714,272	48%	
RURAL REAL ESTATE															
RESIDENTIAL	327,560,661	3%	40,811,760	3%	772,546,734	5%	82,676,241	5%	6,437,889,450	8%	643,788,945	5%	70,499,283	4%	
VACANT LOTS	0	0%	0	0%	24,288,467	0%	2,507,221	0%	202,403,892	0%	20,240,389	0%	2,126,954	0%	
ALL OTHER	155,361,002	1%	17,931,398	1%	513,114,190	4%	53,704,103	3%	1,710,380,633	2%	339,339,518	3%	36,469,138	2%	
AGRICULTURAL	1,670,996,180	15%	188,604,371	13%	1,492,178,304	11%	154,643,759	10%	4,973,927,680	6%	1,492,178,304	11%	158,046,871	9%	
TOTAL RURAL REAL ESTATE	2,153,917,843	19%	247,347,529	17%	2,802,127,695	20%	293,531,323	19%	13,324,601,655	17%	2,495,547,156	19%	267,142,245	16%	
TOTAL URBAN & RURAL REAL ESTATE															
RESIDENTIAL	2,853,533,906	25%	458,227,652	31%	4,753,899,996	34%	585,643,477	37%	39,615,833,300	51%	3,961,583,330	29%	583,536,787	35%	
VACANT LOTS	48,591,731	0%	8,040,461	1%	159,155,777	1%	19,026,402	1%	1,326,298,142	2%	132,629,814	1%	19,063,090	1%	
ALL OTHER	1,251,597,789	11%	201,084,369	14%	3,236,539,590	23%	401,198,798	26%	10,788,465,300	14%	2,140,431,516	16%	317,643,895	19%	
AGRICULTURAL	1,670,996,180	15%	188,604,371	13%	1,502,379,134	11%	155,931,911	10%	5,007,930,447	6%	1,502,379,134	11%	159,612,745	9%	
TOTAL REAL ESTATE	5,824,719,606	51%	855,956,853	58%	9,651,974,497	68%	1,161,800,588	74%	56,738,527,168	74%	7,737,023,794	57%	1,079,856,517	64%	
URBAN PERSONAL PROPERTY															
GAS AND OIL	4,982,014	0%	782,013	0%	3,151,358	0%	435,559	0%	10,504,527	0%	3,151,358	0%	530,002	0%	
BUSINESS MACH. & EQUIP.	607,622,421	5%	100,251,369	7%	485,403,871	3%	63,021,620	4%	2,427,019,355	3%	728,105,807	5%	114,970,896	7%	
ALL OTHER PERSONAL	45,017,639	0%	7,886,461	1%	63,845,117	0%	8,367,006	1%	212,817,057	0%	63,845,117	0%	10,172,309	1%	
MOBILE HOMES	17,462,598	0%	2,800,198	0%	32,401,155	0%	4,318,804	0%	270,099,625	0%	27,000,963	0%	4,358,415	0%	
MOTOR VEHICLES	134,294,340	1%	21,635,796	1%	43,027,174	0%	5,649,343	0%	143,423,913	0%	43,027,174	0%	6,847,771	0%	
MERCHANTS INVENTORY	330,797,995	3%	53,950,601	4%	0	0%	0	0%	1,101,610,953	1%	110,161,095	1%	17,609,046	1%	
MANUFACTURERS INVENTORY	208,704,935	2%	34,888,218	2%	0	0%	0	0%	697,382,410	1%	174,345,603	1%	27,645,508	2%	
LIVESTOCK	560,591	0%	107,910	0%	0	0%	0	0%	2,205,830	0%	551,458	0%	93,972	0%	
TOTAL URBAN PERSONAL PROPERTY	1,349,442,533	12%	222,280,014	15%	627,828,675	4%	81,792,331	5%	4,864,973,670	6%	1,150,188,573	9%	182,227,919	11%	
RURAL PERSONAL PROPERTY															
GAS AND OIL	1,130,236,656	10%	88,916,511	9%	1,189,462,079	8%	84,438,702	5%	3,964,873,597	5%	1,189,460,527	9%	87,636,404	5%	
BUSINESS MACH. & EQUIP.	246,806,322	2%	28,282,280	2%	202,962,057	1%	21,330,254	1%	1,014,810,285	1%	304,443,086	2%	30,889,626	2%	
ALL OTHER PERSONAL	13,406,588	0%	1,532,467	0%	35,676,014	0%	3,682,098	0%	118,920,047	0%	35,675,474	0%	3,825,475	0%	
MOBILE HOMES	14,608,877	0%	1,640,525	0%	18,300,482	0%	1,875,991	0%	152,504,017	0%	15,250,402	0%	1,553,052	0%	
MOTOR VEHICLES	110,238,277	1%	12,491,582	1%	62,669,680	0%	6,438,960	0%	208,898,933	0%	62,671,232	0%	6,643,470	0%	
MERCHANTS INVENTORY	40,665,869	0%	4,527,724	0%	0	0%	0	0%	135,552,897	0%	13,555,290	0%	1,412,293	0%	
MANUFACTURERS INVENTORY	172,958,176	2%	19,390,491	1%	0	0%	0	0%	576,527,253	1%	144,131,813	1%	13,654,717	1%	
LIVESTOCK	115,007,573	1%	12,860,879	1%	0	0%	0	0%	383,358,577	0%	95,839,644	1%	10,284,054	1%	
TOTAL RURAL PERSONAL PROPERTY	1,843,928,338	16%	169,642,459	11%	1,509,070,312	11%	117,766,005	7%	6,555,445,605	9%	1,861,027,467	14%	155,899,092	9%	
TOTAL URBAN & RURAL PERSONAL PROPERTY															
GAS AND OIL	1,135,218,670	10%	89,698,524	9%	1,192,613,437	8%	84,874,261	5%	3,975,378,123	5%	1,192,611,885	9%	88,166,406	5%	
BUSINESS MACH. & EQUIP.	853,672,055	8%	128,533,649	9%	688,365,928	5%	84,351,874	5%	3,441,829,640	4%	1,032,548,892	8%	145,860,522	6%	
ALL OTHER PERSONAL	59,297,064	1%	9,418,928	1%	99,521,131	1%	12,049,104	1%	331,737,103	0%	99,520,591	1%	13,997,784	1%	
MOBILE HOMES	32,014,189	0%	4,440,723	0%	50,701,637	0%	6,194,795	0%	422,513,642	1%	42,251,364	0%	5,911,467	0%	
MOTOR VEHICLES	244,292,785	2%	34,127,378	2%	105,696,854	1%	12,088,302	1%	352,322,847	0%	105,698,406	1%	13,491,241	1%	
MERCHANTS INVENTORY	371,149,155	3%	58,478,325	4%	0	0%	0	0%	1,237,163,850	2%	123,716,385	1%	19,021,339	1%	
MANUFACTURERS INVENTORY	382,172,499	3%	54,278,709	4%	0	0%	0	0%	1,273,909,663	2%	318,477,416	2%	41,300,225	2%	
LIVESTOCK	115,669,322	1%	12,968,769	1%	0	0%	0	0%	385,564,407	1%	96,391,102	1%	10,378,026	1%	
TOTAL PERSONAL PROPERTY	3,193,486,139	28%	391,945,024	26%	2,136,898,987	15%	199,558,336	13%	13,395,119,447	17%	3,011,216,041	22%	338,127,010	20%	
URBAN PUBLIC UTILITY CORP	511,503,285	5%	79,575,708	5%	532,776,927	4%	69,498,071	4%	1,705,010,950	2%	596,753,833	4%	95,558,652	6%	
RURAL PUBLIC UTILITY CORP	1,818,484,108	16%	152,803,874	10%	1,782,957,667	13%	140,465,098	9%	6,061,613,693	8%	2,121,564,793	16%	167,024,688	10%	
TOTAL PUBLIC UTILITY	2,329,987,933	21%	232,379,563	16%	2,315,734,594	16%	209,963,169	13%	7,766,624,643	10%	2,718,318,625	20%	262,583,340	16%	
TOTALS FOR URBAN PROPERTY	5,531,747,581	49%	910,465,047	62%	8,010,452,404	57%	1,019,559,667	65%	49,983,910,195	65%	6,988,419,044	52%	1,090,500,843	65%	
TOTALS FOR RURAL PROPERTY	5,816,330,289	51%	569,793,863	38%	6,094,155,674	43%	551,762,426	35%	27,082,469,024	35%	6,478,139,416	48%	590,066,024	35%	
TOTALS FOR STATEWIDE	11,348,077,870	100%	1,480,258,909	100%	14,104,608,078	100%	1,571,322,093	100%	77,066,379,219	100%	13,466,558,460	100%	1,680,566,867	100%	

* INCLUDES RESIDENTIAL AND FARM HOMESITES

** INCLUDES ALL OTHER

*** INCLUDES AGRICULTURAL LAND ONLY

DENOTES USE VALUE

DENOTES RETAIL COST WHEN NEW LESS DEPRECIATION

DENOTES EXEMPT PROPERTY VALUATION PROJECTIONS FROM PREVIOUS YEARS

1 1988 AVG LEVIES USING

1988 COUNTY ASSESSMENT RATES

COUNTY .13044

URBAN .16459

RURAL .09796

2 1989 AVG LEVIES APPLIED TO

ACTUAL ASSESSED VALUES AS

REPORTED BY CLERKS

COUNTY .11140

URBAN .12728

RURAL .09054

NOTE: The 1988 data was calculated in compliance with KSA 79-1439 prior to amendment. The 1989 data was calculated in compliance with KSA 79-1439 after the implementation of the classification amendment.

In all cases wherein exempt valuations are utilized, the data is based upon unverified data for prior years and is restricted to only some of the exempt personal property classes. Most exempt personal property is not rendered to the county and therefore is not available on a current database. Exempt real estate has not been reported to the Department of Revenue as of this date and is therefore not included in any of the project