MINUTES OF THE SENATE COMMITTEE ON ASSESSME	NT AND TAXATION
The meeting was called to order bySENATOR DAN THIESSEN	Chairperson at
a.m./рим. on _Tuesday, January 30	, 1990 in room <u>519-s</u> of the Capitol.
All members were present except:	

Committee staff present:

Don Hayward, Revisor's Office Chris Courtwright, Research Department Tom Severn, Research Department Marion Anzek, Committee Secretary

Conferees appearing before the committee:
Senator Gus Bogina
Mark Burghart, General Counsel, KS Department of Revenue
Bob Corkins, Director of Taxation-KS Chamber of Commerce & Industry

Chairman Thiessen called the meeting to order at 11:08 and said the agenda for today is hearings on SB488, SB491, SB492, SB493, SB494, SB495 and SB496, and he turned attention to SB488 recognizing Senator Gus Bogina, Sponsor of the bill.

Senator Gus Bogina said SB488 would expand the definition of "retailer doing business in the state" by including one who "systematically solicits sales to tangible personal property in Kansas through the use of catalogs, periodicals, advertising flyers, or other advertising, by means of print, radio or television media, or by mail, telegraphy, telephone, computer data base, cable, optic microwave or other communication system." He said, we don't have jurisdiction to require out- of-state establishments to charge sales tax, it would be strictly on a voluntary basis, but he said, if the Federal Congress does amend the statutes that require sales tax to be collected, there ought to be bills that are in effect at that time, rather than try to pass something retroactive to collect taxes.

He said, this subject has been before us in the past, and we had an interim study in 1987 that resulted in a bill passed by the House, and was referred to this committee in 1988, and did not pass this committee, in fact, he said, he thought the bill was identical to $\underline{\text{SB488}}$. ($\underline{\text{ATTACHMENT 1 a}}$)

Senator Bogina said with his hand-out is (ATTACHMENT 1b) Re: Updated Report of Preliminary 1989 Property Tax Data, by Tom Severn, Principal Analyst-KS Legislative Research Department. He said, he felt this is a good bill and merits the consideration of this committee.

<u>Chairman Thiessen</u> said he thought the Federal Government has indicated that they may act on this, this year and give the States the authority to do this, which makes this bill important at this time.

Senator Karr asked Senator Bogina if this is in reference to the <u>National Bella Hess</u> case and would the bill do any different than a resolution.

<u>Senator Bogina</u> said it expands the definition of retailers, and he said, the principle is the same as National Bella Hess, they don't have a business in the State, but they do business in the State.

Mark Burghart, General Counsel-Dept. of Revenue a Proponent of SB488. Mr. Burghart said the bill amends the compensating use tax act by redefining the term "retailer doing business in the state if the vendor systematically solicits orders for items of tangible personal property within the state via catalogs, periodicals, advertising flyers, mail telegraphy, telephone, computer data base, cable, optic, microwave as well as radio, television and print media. The new definition is designed to establish a more definite state law which can be used to successfully challenge National Bellas Hess and permit Kansas to require out-of-state vendors to collect use tax on mail order sales with a Kansas destination. Litigation is proceeding in other states which have adopted nearly identical language to that in SB488 in order to overturn the ruling in National Bellas Hess, Inc. v. Department of Revenue, 386 U.S. 753 (1967). (ATTACHMENT

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION ,
room 519-S, Statehouse, at 11:00 a.m./pxm. on Tuesday, January 30 , 19-90

Bob Corkins, Director of Taxation, KCCI appeared as a Proponents on SB488 said Kansas can still claim an advantage from passing SB488 now even though Congressional authorization is absent for the time being. He said, their information indicates that a significant number of nationwide businesses will voluntarily comply with this proposal. Their difficulty is not with collecting a state sales tax, but they would have considerable trouble in collecting local sales taxes which have widely varing rates. In addition to voluntary compliance, Kansas could also receive retroactive collections, once congressional authorization is granted, which date back to the time SB488 is enacted.

Mr. Corkins said it is apparent that the Kansas Legislature needs to make the first step. Voluntary compliance is being achieved by states which actively seek out such businesses and negotiate for their compliance. (ATTACHMENT 3)

Ernie Mosher, League of Municipalities, appearing as a Proponent to SB488. He said, the league is in support of SB488 and well aware of the uncertainty of its impact on local sales tax. He said, there are a great many cities and counties across this State that have local sales tax, and he said, the League has been working with national coalition groups, NCSL, the Governor's Conference and others that worked for awhile and then broke down. He said, their National Organization and others have been working very hard, as well as the U.S. Chamber, attempting to resolve the issue as to how to deal with the collection of local sales taxes. He suggested the committee may find it appropriate for a year to ignore the local tax situation, but rest assured that we will be back at some time on the use basis. He said, the National Coalition is attempting to determine an average local sales tax rate, and that would be collected along with the state tax, and distributed to cities and counties on some kind of formula basis.

The Chairman concluded hearings on SB488 and recognized Senator Montgomery.

Senator Montgomery moved to favorably pass SB488, seconded by Senator Petty. The motion carried.

 $\underline{\text{Chairman Thiessen}}$ turned attention to $\underline{\text{SB491}}$ and asked Mark Burghart if he would like to respond to the bill.

Mark Burghart said SB491 and the rest of the bills on the agenda are the Department of Revenue bills and he said, SB491 basically allows for the deduction of expenses associated with the acquisition of income earning assets to the extent that the income is subject to income taxation by the state of Kansas. The bill provides a measure of equity both to the taxpayer and to the state. (ATTACHMENT 4)

After committee discussion Mark Burghart continued on to SB492.

Mark Burghart said the purpose of <u>SB 492</u> is to allow the posting of cash receipts to interest bearing accounts as quickly as possible. Methods available to the Secretary would include: 1. automated clearing house debit; 2. automated clearing house credit; 3. wire-transfer through the federal reserve system; and 4. certified check received by the department no later than the date required for the remittance. The particular method chosen by the Secretary would be selected with the approval of the State Treasurer. (ATTACHMENT 5)

Bob Corkins said KCCI recommends that $\underline{SB492}$ be amended to require the secretary of revenue to provide at least one non-electronic optional method for payment. Businesses should be allowed to make any remittance to the department through the mailing of a certified check received by the department no later than the specified due date. He said, this option is not guaranteed by the current language of $\underline{SB492}$ and is a valuable safeguard option in the event that other methods of remittance prove to be an inconvenience. (ATTACHMENT 6)

Mark Burghart addressed <u>SB493</u> as a Proponent and he said, the bill would clarify the existing local sales tax statute by specifying that the taxable situs for telephone answering services is the location of the user or subscriber, and it would eliminate any uncertainty as to the taxable situs of such services. (<u>ATTACHMENT 7</u>)

CONTINUATION SHEET

MINUTES	OF THE	SENATE	COMMITTEE OF	N ASSESSMENT AN	D TAXATION	· · · · · · · · · · · · · · · · · · ·
room _519	_s , State	house, at <u>11:00</u>	a.m./pxxn. on _	Tuesday, Januar	y 30	, 19_90

Mark Burghart briefed the committee on SB494 and he said, the bill changes the filing date for homestead property tax refund claims from October 15 to April 15. The change would be effective for tax years commencing after December 31, 1989. He said, the Department recommends that the food sales tax refund authorized by K.S.A. 79-3635 also be claimed by April 15 of each year. (ATTACHMENT 8)

Mark Burghart addressed $\underline{SB495}$ and said basically what the bill does, is allow the Department of Revenue to impose a tax on marijuana plants, and to allow the Department to charge interest on delinquent drug taxes. The requirement exists because the definition of "marijuana" excludes the mature stalks of the plant. Simply weighing seized marijuana plants, therefore, is insufficient in assessing tax liability since, legally, the stalk of each plant is not considered marijuana." (ATTACHMENT 9)

Mark Burghart addressed SB496 and he said, the bill provides for two changes to the transient guest tax statutes. 1, the bill changes the filing date from on or before the last day of the month immediately succeeding the month in which the tax is collected to on or before the 25th day of the month immediately succeeding the month in which the tax is collected. The filing date for transient guest tax returns would then be the same as for sales tax returns. 2. Changes the failure-to-file period for imposition of 25% penalty from 30 days after notice of the delinquency to 60 days of the return's due date. The conformity measure should eliminate taxpayer confusion, thereby increasing compliance and efficiency. (ATTACHMENT 10)

After committee discussion on the above bills $\underline{\text{Chairman Thiessen}}$ adjourned the meeting at 12:02 p.m.

GUEST LIST

SENATE . DATE: Tuesday. 1-30-90 COMMITTEE: ASSESSMENT & TAXATION -NAME (PLEASE PRINT) ADDRESS' COMPANY/ORGANIZATION JOPETA Topeka Wickita Area Cho. aws ence 1ARK A. BURGHART OPEKA

KANSAS LEGISLATIVE RESEARCH DEPARTMENT

Room 545-N - Statehouse

Phone 296-3181

January 29, 1990

TO: Senator August Bogina

Office No. 128-S

RE: S.B. 488

This memorandum is in response to your request, relayed to me by Judy Bromisch, for a brief explanation of S.B. 488.

S.B. 488 is an act which amends the Kansas Compensating Tax Act to expand the definition of "retailer doing business in the state" by including one who "systematically solicits sales to tangible personal property in Kansas through the use of catalogs, periodicals, advertising flyers, or other advertising, by means of print, radio or television media, or by mail, telegraphy, telephone, computer data base, cable, optic microwave or other communication system."

According to the Federation of Tax Administrators, approximately \$20-\$25 million in uncollectible use collections accrue to Kansas each year. The liabilities are uncollectible because the retailers are not required to collect the tax nor to cooperate with the Department of Revenue by providing a list of customers and the amounts purchased by each customer. The U.S. Supreme Court so ruled in the National Bellas Hess case in 1967.

Federal legislation to require interstate sellers to collect and remit the tax (subject to certain minimum levels of retail activities) have been introduced in recent sessions of the U.S. Congress. Collections under such federal legislation would probably amount to \$15-\$20 million annually.

This issue was discussed more fully in an interim study during the summer of 1987 (Proposal No. 6 -- Sales Tax). I have enclosed a copy of that report. 1988 H.B. 2627, which was substantially identical to S.B. 488, passed the House but died in the Senate Committee on Assessment and Taxation. (Copy of history enclosed.)

I hope this information is useful to you.

Thomas A. Severn Principal Analyst

90-132/TAS/pb

Enclosures

KANSAS LEGISLATIVE RESEARCH DEPARTMENT

ROOM 545-N - Statehouse

Phone 296-3181

January 28, 1990

TO: Senator Gus Bogina Office No: 120-S

RE: Updated Report of Preliminary 1989 Property Tax Data

Attached are preliminary 1989 property tax data, by county, as updated through <u>January 26, 1990</u>, by the Division of Property Valuation (PVD) of the Department of Revenue. Initially, these data were provided to PVD in a preliminary report by county clerks. For <u>97 counties</u>, the data have been reviewed and changed where necessary by PVD based on a preliminary version of the November 1 abstract. Changes from the January 8 and 12 compilations of these data are minor.

This should be the last <u>preliminary</u> report, as PVD reports that they expect to have revised data for all counties during this week.

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

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

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

Thomas A. Severn Principal Analyst

Attachments

Senate Assessment and Taxation Committee Tuesday, 1-30-90 ATTACHMENT 1b

COUNTY	1988	1989						COUNTYWIDE	COUNTYWIDE	
NAME	ASSESSED VALUE	ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	1988 AVG MILL LEVY	1989 AVG MILL LEVY	PERCENT INCREASE
ALLEN	55,821,107	57,165,923	2.4	6,838,292.90	7,411,331.79	573,039	8.4 4.4	122.50 104.74	129.65 105.97	5.8 1.2
ANDERSON ATCHISON	36,825,569 49,549,594	38,009,376 56,121,891	3.2 13.3	3,856,980.90 7,597,310.45	4,027,893.91 7,913,783.82	170,913 316,473	4.2	153.33	141.01	(8.0)
BARBER	52,476,873	58,548,456	11.6	6,761.054.52	6,209,453.66 19,523,346.00	(551,601) (1,163,854)	(8.2) (5.6)	128.84 135.46	106.06 120.56	(17.7) (11.0)
BARTON BOURBON	152,719,637 47,975,807	161,933,353 53,050,682	6.0 10.6	20,687,199.77 7,124,381.27	7,194,164.98	69.784	1.0	148.50	135.61	(8.7)
BROWN	45,922,210	55,550,583 215,952,800	21.0 22.5	6,084,322.95 25,259,109.79	6,111,506.38 26,914,411.40	27,183 1,655,302	0.4 6.6	132.49 143.23	110.02 124.63	(17.0) (13.0)
BUTLER CHASE	176,349,976 24,721,112	22,739,272	(8.0)	2,715,740.12	2,529,295.55	(186,445)	(6.9)	109.86	111.23	1.3
CHAUTAUQUA	19,212,191 62,429,665	21,146,769 71,396,945	10.1 14.4	2,350,553.55 7,497,187.02	2,305,091.40 7,177,202.29	(45,462) (319,985)	(1.9) (4.3)	122.35 120.09	109.00 100.53	(10.9) (16.3)
CHEROKEE CHEYENNE	23,026,456	29,870,602	29.7	2,688,617.80	2,761,066.79	72,449	2.7	116.76	92.43	(20.8)
CLARK CLAY	36,745,092 37,878,359	35,005,594 40,086,475	(4.7) 5.8	3,634,524.55 4,740,356.78	3,685,265.21 5,042,785.22	50,741 302,428	1.4 6.4	98.91 125.15	105.28 125.80	6.4 0.5
CLOUD	49,165,461	46,771,989	(4.9)	7,210,885.38	7,191,846.42	(19.039)	(0.3)	146.67	153.76	12.1
COFFEY COMANCHE	528,245,607 25,127,264	523,569,464 26,169,732	(0.9)	22,824,641.28 2,882,108.06	25,360,365.28 2,918,146.00	2,535,724 36,038	11.1 1.3	43.21 114.70	48.44 111.51	(2.8)
COWLEY	129,240,221	136,767,979	5.8	19,007,948.53	19,560,427.31	552,479	2.9	147.07 151.47	143.02 116.18	(2.8) (23.3)
CRAWFORD DECATUR	82,344,394 26,284,163	105,046,185 28,337,778	27.6 7.8	12,473,024.90 2,882,087.82	12,204,266.40 2,808,131.07	(268,759) (73,957)	(2.2) (2.6)	109.65	99.09	(9.6)
DICKINSON	72,680,715	84,171,759	15.8	8,954,681.61	9,372,172.45 4,388,575.41	417,491 34,953	4.7 0.8	123.21 149.25	111.35 126.33	(9.6) (15.4)
DONIPHAN DOUGLAS	29,169,356 230,120,386	34,738,476 326,986,052	19.1 42.1	4,353,622.18 36,713,520.39	39,428,111.43	2,714,591	7.4	159.54	120.58	(24.4)
EDWARDS	32,010,023	39,929,920	24.7	3,803,589.90	3,999.068.52	195.479	5.1 (8.1)	118.82 127.86	100.15 135.41	(15.7) 5.9
ELK ELLIS	19,185,943 116,957,866	16,655,785 140,987,699	(13.2) 20.5	2.453,074.37 15,432,617.46	2,255,432.10 14,798,882.44	(197,642) (633,735)	(4.1)	131.95	104.97	(20.5)
ELLSWORTH	49,838,136	42,958,066	(13.8)	5,780,389.29	5,297,912.51	(482,477) 676,878	(8.3) 2.4	115.98 106.52	123.33 106.58	6.3 0.1
FINNEY FORD	264,662,807 119,459,988	270,862,102 150,890,539	2.3 26.3	28.191.229.78 17.861.994.60	28,868,107.94 18,837,946.97	975,952	5.5	149.52	124.85	(16.5)
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964.38	9,360,930.21	710,966 794,099	8.2	133.98	120.50 113.90	(10.1)
GEARY GOVE	69,391,924 34,121,940	86,877,604 34,545,137	25.2 1.2	9,100,930.83 3,546,675.90	3,535,400.64	(11,275)	(0.3)	103.94	102.34	(1.5)
GRAHAM	34,500,398	36,605,103	6.1	4,513,222.44	4,632,410.08	119,188 4,270	2.6 0.0	130.82 63.07	126.55 55.51	(3.3) (12.0)
GRANT GRAY	180,930,085 43,220,712	205,665,217 46,564,871	13.7 7.7	11,411,215.60 5,031,268.36	11,415,485.25 5,355,620.29	324.352	6.4	116.41	115.01	(1.2)
GREELEY	26,087,535	25,590,224	(1.9)	2,834,515.52	2,640,201.00	(194,315) (342,900)	(6.9) (5.2)	108.65 155.19	103.17 145.21	(5.0) (6.4)
GREENWOOD HAMILTON	42,609,574 32,972,977	43,174,874 39,430,962	1.3 19.6	6,612,520.52 3,591,776.00	6,269,620.51 3,820,771.00	228,995	6.4	108.93	96.90	(11.0)
HARPER	54,673,174	56,378,209	3.1	7,011,987.44	6,790,539.86	(221,448) 1,012,227	(3.2) 6.3	128.25 146.69	120.45 135.83	(6.1) (7.4)
Harvey Haskell	110,053,934 100,098,961	126,302,112 112,561,461	14.8 12.5	16,143,320.52 6,680,620.48	17,155,547.75 7,123,921.77	443,301	6.6	66.74	63.29	(5.2)
HODGEMAN	27,195,082	25,675,827	(5.6)	3,366,653.59	3,244,830.56	(121.823) 190,032	(3.6) 4.2	123.80 140.17	126.38 114.19	2.1 (18.5)
JACKSON JEFFERSON	32,009,308 46,699,791	40,954,811 59,682,314	27.9 27.8	4,486,598.02 6,123,753.97	4,676,630.12 6,484,951.64	361,198	5.9	131.13	108.66	(17.1)
JEWELL	26,151,546	28,861,063	10.4	3,238,388.54	3,478,862.84	240,474	7.4	123.83	120.54 106.75	(2.7)
JOHNSON KEARNY	1,293,779,257	2,476,156,751 185,372,054	91.4 9.0	229,753,425.45 8,543,692.20	264,328,491.23 8,869,986.96	326,295	3.8	50.23	47.85	(4.7)
KINGMAN	72,100,057	75,160,802	4.2	7,802,443.39	8,439,218.70	636,775 (57,979)	8.2 (1.4)	108.22 91.66	112.28 89.15	3.8 (2.7)
KIOWA LABETTE	46,423,243 71,621,433	47,077,388 75,562,050	1.4 5.5	4,254,927.20 10,685,270.31	4,196,948.10 10,863,420.51	178,150	1.7	149.19	143.77	(3.6)
LANE	28,698,466	26.722.648	(6.9)	3,470,443.23	3,466,509.07	(3,934) 4,277,931	(0.1) 21.5	120.93 154.34	129.72 124.53	7.3 (19.3)
LEAVENWORTH LINCOLN	128,813,218 26,701,186	193,995,909 24,053,199	50.6 (9.9)	19,880,939.78 3,038,881.45	24,158,870.63 3,072,862.00	33,981	1.1	113.81	127.75	12.3
LINN	118,329,744	122,710,228	3.7	8,515,603.06	8,514,565.16	(1,038) 177,452	(0.0) 6.4	71.97 107.52	69.39 105.98	(3.6) (1.4)
LOGAN LYON	25,783,759 115,857,944	27,833,468 125,594,929	7.9 8.4	2,772,321.86 17,213,709.55	2,949,773.36 17,708,748.40	495,039	2.9	148.58	141.00	(5.1)
MARION	55,985,916	59,571,061	6.4	6,272,640.28	6,338,469.20	65,829 204,502	1.0 3.0	112.04 134.22	106.40 125.56	(5.0) (6.5)
MARSHALL MCPHERSON	50,868,890 144,446,379	56,006,864 151,729,648	10.1 5.0	6,827,643.85 17,232,097.67	7,032,146.07 18,029,895.00	797,797	4.6	119.30	118.83	(0.4)
MEADE	79,508,394	73,213,854	(7.9)	6,614,852.79	6,810,913.73	196,061 912,605	3.0 9.1	83.20 131.76	93.03	(14.3)
MIAMI MITCHELL	76,400,517 35,567,123	97,233,127 35,511,812	27.3 (0.2)	10,066,716.42	10,979,321.18	135,073	3.2	117.96	121.94	3.4
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,056.00	20,112,345.00	1,074,289 203,624	5.6 5.9	152.26 109.28	142.64 105.55	(6.3) (3.4)
MORRIS MORTON	31,828,772 100,832,943	34.882,883 105,934,572	9.6 5.1	3,478,103.76 7,187,373.04	3,681,727.92 7,462,127.01	274.754	3.8	71.28	70.44	(1.2)
NEMAHA	45,694,021	55,364,717	21.2	5,042,884.87	5,235,174.59	192,290 (451,134)	3.8 (4.7)	110.36 165.50	94.56 163.00	(14.3) (1.5)
NEOSHO NESS	58,371,167 49,128,806	56,499,290 45,620,955	(3.2) (7.1)	9,660,453.70 5,644,563.66	9,209,320.00 5,227,830.76	(416,733)	(7.4)	114.89	114.59	(0.3)
NORTON	26,502,518	27,016,112	1.9	3,645,055.92	3,610,257.26	(34,799) 46,155	(1.0) 0.8	137.54 113.62	133.63 105.12	(2.8) (7.5)
OSAGE OSBORNE	47,893,767 30,633,659	52,206,173 26,726,562	9.0 (12.8)	5,441,549.12 3,378,559.48	5,487,704.21 3,217,693.51	(160,866)	(4.8)	110.29	120.39	9.2
OTTAWA	36,861,519	33,813,319	(8.3)	4,012,411.86	3,922,517.80 5,412,250.46	(89,894) 2,677	(2.2)	108.85 119.69	116.01 105.10	6.6 (12.2)
PAWNEE PHILLIPS	45,195,373 41,254,409	51,495,358 41,173,508	13.9 (0.2)	5,409,573.42 4,980,702.86	5,318,518.41	337,816	6.8	120.73	129.17	7.0
POTTAWATOMIE	263,414,820	264,350,682	0.4	16,866,024.78	17,686,891.31 9,395,946.62	820,867 236,573	2.6	64.03 126.10	66.91 127.11	0.8
PRATT RAWLINS	72,633,708 27,095,688	73,922,198 30,549,427	1.8 12.7	9,159,373.88 3,645,218.30	3,905,316.65	260,098	7.1	134.53	127.84	(5.0)
RENO	246,805,627	302,108,791	22.4	34,819,116.29	36,293,871.81	1,474,756 186,700	4.2	141.08 122.84	120.14 126.37	(14.8) 2.9
REPUBLIC RICE	36,050,475 76,619,781	36,520,023 73,488,014	1.3 (4.1)	4,428,429.18 8,474,482.50	4,615,129.10 8,602,336.03	127,854	1.5	110.60	117.06	5.8
RILEY	134,996,949	168,264,803	24.6	19,738,480.39	21,072,395.26	1,333,915 156,863	6.8 2.8	146.21 115.41	125.23 118.88	
ROOKS RUSH	48,335,863 34,682,738	48,244,388 30,110,997	(0.2) (13.2)	5,578,372.02 4,066,684.32	5,735,235.47 3,586,321.45	(480,363)	(11.8)	117.25	119.10	1.6
RUSSELL	57,159,310	60,783,119	6.3	6,956.079.62	7,057,580.67	101,501 1,182,735	1.5 4.8	121.70 141.41	116.11 119.57	
SALINE SCOTT	175,749,536 34,356,054	217,737,083 40,947,418	23.9 19.2	24,852,691.86 4,719,408.70	26,035,427.33 4,515,709.36	(203,699)		137.37	110.28	(19.7)
SEDGWICK	1,537,513,579	1,867,511,789		215,169,620.88	223,590,184.32 15,825,442.23	8,420,563 (570,218)	3.9 (3.5)	139.95 126.01	119.73 103.61	
SEWARD SHAWNEE	130,116,403 565,142,897	152.737,061 784,924,279	17.4 38.9	16,395,660.45 100,788,590.07	13,189,136.44	12,400,546	12.3	178.34	144.20	(19.1)
SHERIDAN	22,586,194	30.448,947	34.8	3,129,003.20	3,263,042.56	134.039	4.3 3.7	138.54	107.16	
SHERMAN SMITH	38,360,007 28,600,063	49,444,785 30,100,789	28.9 5.2	5,049,786.56 3,695,892.40	5,238,451.06 3,691,954.93	188,665 (3,937)	(0.1)	129.23	122.65	(5.1)
STAFFORD	45,679,511	57,762,568	26.5	5,868,914.87	6,393,474.29	524,559	8.9 (0.7)	128.48 81.06	110.69 77.71	
STANTON STEVENS	62,616,205 231,362,819	64.843,706 258,091,508	3.6 11.6	5,075,397.04 9,124,721.36	5,039,206.83 9,653,169.97	(36,190) 528,449	5.8	39.44	37.40	(5.2)
SUMNER	87,480,339	109,855,544	25.6	13,821,289.23	14,003,611.69	182,322	1.3	157.99 134.32	127.47 110.82	
THOMAS TREGO	51,274,302 28,710,622	61,291,170 31,212,379	19.5 8.7	6,887,269.85 3,585,401.45	6,792,392.46 3,630.846.69	(94,877) 45,445	(1.4) 1.3	124.88	116.33	(6.8)
WABAUNSEE	30,411,576	32,881,257	8.1	3,589,943.61	3,441,516.57	(148,427)	(4.1)	118.05 95.09	104.66 85.45	
WALLACE WASHINGTON	21,811,865 43,095,471	24,816,966 44,339,507	13.8	2.074,049.80 5,033,933.10	2,120,698.91 5,277,825.36	46.649 243,892	4.8	116.81	119.03	1.9
WICHITA	27,535,666	26,446,172	(4.0)	3,262,458.94	3,238,244.14	(24,215)	(0.7)	118.48	122.45	
WILSON WOODSON	42,177,924	42,177,346 22,391,897	(0.0) (1.4)		4,989,918.31 2,539,648.07	59,415 (62,515)	1.2	116.90 114.56	118.31 113.42	
WOODSON WYANDOTTE	22,713,786 425,186,595	603,693,558	42.0	81,805,265.83		9,371,796	11.5	192.40	151.03	
TOTAL	\$11,351,914,464		24.39	\$1,480,258,946	\$1,571,562,775	\$91,303,829	6.2%	130.40	111.42	(14.6)
	SION OF PROPERTY									

COUNTY	1988	-00000000000000000000000000000000000000			4000		PERCENT	COUNTYWIDE	COUNTYWIDE	nen anum
NAME	ASSESSED VALUE	ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES		INCREASE	1988 AVG MILL LEVY	1989 AVG MILL LEVY	PERCENT INCREASE
JOHNSON	1,293,779,257	2,476,156,751		229,753,425.45			15.0	177.58	106.75	(39.9)
SEDGWICK SHAWNEE	1,537,513,579 565,142,897	1,867,511,789 784,924,279	21.5 38.9	215,169,620.88 100,788,590.07	223,590,184.32 113,189,136.44		3.9 12.3	139.95 178.34	119.73 144.20	(14.4) (19.1)
WYANDOTTE	425,186,595	603,693,558	42.0	81,805,265.83	91,177,062.23		11.5	192.40	151.03	(21.5)
COFFEY DOUGLAS	528,245,607 230,120,386	523,569,464 326,986,052	(0.9) 42.1	22.824.641.28 36,713.520.39	25,360,365.28 39,428,111.43		11.1 7.4	43.21 159.54	48.44 120.58	12.1 (24.4)
RENO	246.805.627	302,108,791	22.4	34,819,116.29	36,293,871.81		4.2	141.08 106.52	120.14 106.58	(14.8) 0.1
FINNEY POTTAWATOMIE	264,662,807 263,414,820	270,862,102 264,350,682	2.3 0.4	28,191,229.78 16,866,024.78	28,868,107.94 17,686,891.31		4.9	64.03	66.91	4.5
STEVENS	231,362,819	258,091,508	11.6	9,124,721.36	9,653,169.97		5.8 4.8	39.44 141.41	37.40 119.57	(5.2) (15.4)
SALINE BUTLER	175,749,536 176,349,976	217,737,083 215,952,800	23.9 22.5	24,852,691.86 25,259,109.79	26,035,427.33 26,914,411.40		6.6	143.23	124.63	(13.4)
GRANT	180,930,085	205,665,217	13.7	11,411,215.60	11,415,485.25		0.0 21.5	63.07 154.34	55.51 124.53	(12.0) (19.3)
LEAVENWORTH KEARNY	128,813,218 170,092,666	193,995,909 185,372,054	50.6 9.0	19,880,939.78 8,543,692.20	24,158,870.63 8,869,986.96		3.8	50.23	47.85	(4.7)
RILEY	134,996,949	168,264,803	24.6	19,738,480.39	21,072,395.26 19,523,346.00	1,333,915 (1,163,854)	6.8 (5.6)	146.21 135.46	125.23 120.56	(14.3) (11.0)
BARTON SEWARD	152,719,637 130,116,403	161,933,359 152,737,061	6.0 17.4	20,687,199.77 16,395,660.45	15,825,442.23		(3.5)	126.01	103.61	(17.8)
McPHERSON	144,446,379	151,729,648	5.0	17,232,097.67	18,029,895.00	797,797	4.6 5.5	119.30 149.52	118.83 124.85	(0.4) (16.5)
FORD MONTGOMERY	119,459,988 125,036,461	150,890,539 140,999,694	26.3 12.8	17,861,994.60 19,038,056.00	18,837,946.97 20,112,345.00	975,952 1,074,289	5.6	152.26	142.64	(6.3)
ELLIS	116,957,866	140,987,699	20.5	15,432,617.46	14,798,882.44 19,560,427.31	(633,735) 552,479	(4.1) 2.9	131.95 147.07	104.97 143.02	(20.5)
COWLEY	129,240,221 110,053,934	136,767,979 126,302,112	5.8 14.8	19,007,948.53 16,143,320.52	17,155,547.75	1,012,227	6.3	146.69	135.83	(7.4)
LYON	115,857,944	125,594,929	8.4	17,213,709.55	17,708,748.40		2.9 (0.0)	148.58 71.97	141.00 69.39	(5.1) (3.6)
LINN HASKELL	118,329,744 100,098,961	122,710,228 112,561,461	3.7 12.5	8,515,603.06 6,680,620.48	8,514,565.16 7,123,921.77	(1,038) 443,301	6.6	66.74	63.29	(5.2)
SUMNER	87,480,339	109,855,544	25.6	13,821,289.23	14.003,611.69	182,322	1.3	157.99 71.28	127.47 70.44	(19.3) (1.2)
MORTON CRAWFORD	100,832,943 82,344,394	105,934,572 105,046,185	5.1 27.6	7,187,373.04 12,473,024.90	7,462,127.01 12,204,266.40	274,754 (268,759)	3.8 (2.2)	151.47	116.18	(23.3)
MIAMI	76,400,517	97,233,127	27.3	10,066,716.42	10,979,321.18		9.1 8.7	131.76 131.15	112.92 113.90	(14.3)
GEARY DICKINSON	69,391,924 72,680,715	86,877,604 84,171,759	25.2 15.8	9,100,930.83 8,954,681.61	9,895,030.28 9,372,172.45	794,099 417,491	4.7	123.21	111.35	(9.6)
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964.38	9,360,930.21	710,966	8.2	133.98	120.50 143.77	(10.1) (3.6)
LABETTE KINGMAN	71,621,433 72,100,057	75,562,050 75,160,802	5.5 4.2	10,685,270.31 7,802,443.39	10,863,420.51 8,439,218.70	178,150 636,775	1.7 8.2	149.19 108.22	112.28	3.8
PRATT	72,633,708	73,922,198	1.8	9,159,373.88	9,395,946.62	236,573	2.6	126.10	127.11	0.8 5.8
RICE MEADE	76,619,781 79,508,394	73,488,014 73,213,854	(4.1) (7.9)		8,602,336.03 6,810,913.73	127,854 196,061	1.5 3.0	110.60 83.20	117.06 93.03	11.8
CHEROKEE	62,429,665	71,396,945	14.4	7,497,187.02	7,177,202.29	(319,985)	(4.3)	120.09	100.53	(16.3)
STANTON THOMAS	62,616,205 51,274,302	64,843,706 61,291,170	3.6 19.5	5,075,397.04 6,887,269.85	5,039,206.83 6,792,392.46	(36,190) (9 4, 877)	(0.7) (1.4)	81.06 134.32	77.71 110.82	(4.1) (17.5)
RUSSELL	57,159,310	60,783,119	6.3	6,956,079.62	7,057,580.67	101,501	1.5	121.70	116.11	(4.6)
JEFFERSON MARION	46,699,791 55,985,916	59,682,314 59,571,061	27.8 6.4	6,123,753.97 6,272,640.28	6,484,951.64 6,338,469.20	361,198 65,829	5.9 1.0	131.13 112.04	108.66 106.40	(17.1) (5.0)
BARBER	52,476,873	58,548,456	11.6	6,761,054.52	6,209,453.66	(551,601)	(8.2)	128.84	106.06	(17.7)
STAFFORD ALLEN	45,679,511 55,821,107	57,762,568 57,165,923	26.5 2.4	5,868,914.87 6,838,292.90	6,393,474.29 7,411,331.79	524,559 573,039	8.9 8.4	128.48 122.50	110.69 129.65	(13.9) 5.8
NEOSHO	58,371,167	56,499,290	(3.2)	9,660,453.70	9,209,320.00	(451,134)	(4.7)	165.50	163.00	(1.5)
HARPER ATCHISON	54,673,174 49,549,594	56,378,209 56,121,891	3.1 13.3	7,011,987.44 7,597,310.45	6,790,539.86 7,913,783.82	(221,448) 316,473	(3.2) 4.2	128.25 153.33	120.45 141.01	(6.1) (8.0)
MARSHALL	50,868,890	56,006,864	10.1	6,827,643.85	7,032,146.07	204,502	3.0	134.22	125.56	(6.5)
BROWN NEMAHA	45,922,210 45,694,021	55,550,583 55,364,717	21.0	6,084,322.95 5,042,884.87	6,111,506.38 5,235,174.59	27,183 192,290	0.4 3.8	132.49	110.02 94.56	(17.0)
BOURBON	47.975,807	53,050,682	10.6	7,124,381.27	7,194,164.98	69.784	1.0	148.50	135.61	(8.7)
OSAGE PAWNEE	47,893,767 45,195,373	52,206,173 51,495,358	9.0 13.9	5,441,549.12 5,409,573.42	5,487,704.21 5,412,250.46	46,155 2,677	0.8	113.62 119.69	105.12 105.10	(7.5) (12.2)
SHERMAN	38,360,007	49,444,785	28.9	5,049,786.56	5,238,451.06	188.665	3.7	131.64	105.95	(19.5)
ROOKS KIOWA	48,335,863 46,423,243	48,244,388 47,077,388	(0.2) 1.4	5,578,372.02 4,254,927.20	5,735,235.47 4,196,948.10	156,863 (57,979)	2.8 (1.4)	115.41 91.66	118.88 89.15	3.0 (2.7)
CLOUD	49,165,461	46,771,989	(4.9)	7,210,885.38	7,191,846.42	(19,039)	(0.3)	146.67	153.76	4.8
GRAY NESS	43,220,712 49,128,806	46,564,871 45,620,955	7.7 (7.1)	5,031,268.36 5,644,563.66	5,355,620.29 5,227,830.76	324.352 (416,733)	6.4 (7.4)	116.41 114.89	115.01 114.59	(1.2)
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933.10	5,277,825.36	243,892	4.8	116.81	119.03	1.9
GREENWOOD ELLSWORTH	42,609,574 49,838,136	43,174,874 42,958,066	1.3 (13.8)	6,612,520.52 5,780,389.29	6,269,620.51 5,297,912.51	(342,900) (482,477)	(5.2) (8.3)	155.19 115.98	145.21 123.33	(6.4) 6.3
WILSON	42,177,924	42,177,346	(0.0)	4,930,503.41	4,989,918.31	59,415	1.2	116.90	118.31	1.2
PHILLIPS JACKSON	41,254,409 32,009,308	41,173,508 40,954,811	(0.2) 27.9	4,980,702.86 4,486,598.02	5,318,518.41 4,676,630.12	337,816 190,032	6.8 4.2	120.73 140.17	129.17 114.19	7.0 (18.5)
SCOTT	34,356,054	40,947,418	19.2	4,719,408.70	4,515,709.36	(203,699)	(4.3)	137.37	110.28	(19.7)
CLAY EDWARDS	37,878,359 32,010,023	40,086,475 39,929,920	5.8 24.7	4,740,356.78 3,803,589.90	5,042,785.22 3,999,068.52	302,428 195,479	6.4 5.1	125.15 118.82	125.80 100.15	0.5 (15.7)
HAMILTON	32,972,977	39,430,962	19.6	3,591,776.00	3,820,771.00	228,995	6.4	108.93	96.90	(11.0)
anderson Graham	36,825,569 34,500,398	38,009,376 36,605,103	3.2 6.1	3,856,980.90 4,513,222.44	4,027,893.91	170,913 119,188	4.4 2.6	104.74 130.82	105.97 126.55	1.2 (3.3)
REPUBLIC	36,050,475	36,520,023	1.3	4,428,429.18	4,615,129.10	186,700	4.2	122.84	126.37	2.9
MITCHELL CLARK	35,567,123 36,745,092	35,511,812 35,005,594	(0.2) (4.7)		4,330,435.80 3,685,265.21	135.073 50.741	3.2 1.4	117.96 98.91	121.94 105.28	3.4 6.4
MORRIS	31,828,772	34,882,883	9.6	3,478,103.76	3,681,727.92	203,624	5.9	109.28	105.55	(3.4)
DONIPHAN GOVE	29,169,356 34,121,940	34,738,476 34,545,137	19.1 1.2	4,353,622.18 3,546,675.90	4,388,575.41 3,535,400.64	34,953 (11,275)	0.8 (0.3)	149.25 103.94	126.33 102.34	(15.4) (1.5)
OTTAWA	36,861,519	33,813,319	(8.3)	4,012,411.86	3,922,517.80	(89,894)	(2.2)	108.85	116.01	6.6
WABAUNSEE TREGO	30,411,576 28,710,622	32,881,257 31,212,379	8.1 8.7	3,589,943.61 3,585,401.45	3,441,516.57 3,630,846.69	(148,427) 45,445	(4.1) 1.3	118.05 124.88	104.66 116.33	(11.3) (6.8)
RAWLINS	27,095,688	30,549,427	12.7	3,645,218.30	3,905,316.65	260,098	7.1	134.53	127.84	(5.0)
SHERIDAN RUSH	22,586,194 34,682,738	30,448,947 30,110,997	34.8 (13.2)	3,129,003.20 4,066,684.32	3,263.042.56 3,586,321.45	134,039 (480,363)	4.3 (11.8)	138.54 117.25	107.16 119.10	(22.6) 1.6
SMITH	28,600,063	30.100,789	5.2	3,695,892.40	3,691,954.93	(3,937)	(0.1)	129.23	122.65	(5.1)
CHEYENNE JEWELL	23,026,456 26,151,546	29,870,602 28,861,063	29.7 10.4	2,688,617.80 3,238,388.54	2,761,066.79 3,478,862.84	72.449 240.474	2.7 7.4	116.76 123.83	92.43 120.54	(20.8) (2.7)
DECATUR	26,284,163	28,337,778	7.8	2,882,087.82	2,808,131.07	(73,957)	(2.6)	109.65	99.09	(9.6)
LOGAN	25,783,759 26,502,518	27,833,468 27,016,112	7.9 1.9	2,772,321.86 3,645,055.92	2,949,773.36 3,610,257.26	177,452 (34,799)	6.4 (1.0)	107.52 137.54	105.98 133.63	(1.4) (2.8)
NORTON OSBORNE	30,633,659	26,726,562	(12.8)	3,378,559.48	3,217,693.51	(160,866)	(4.8)	110.29	120.39	9.2
LANE	28,698,466	26,722,648 26,446,172	(6.9)		3,466,509.07 3,238,244.14	(3,934) (24,215)	(0.1) (0.7)	120.93 118.48	129.72 122.45	7.3 3.3
WICHITA COMANCHE	27,535,666 25,127,264	26,446,172 26,169,732	(4.0) 4.1	3,262,458.94 2,882,108.06	2,918,146.00	36,038	1.3	114.70	111.51	(2.8)
HODGEMAN	27,195,082 26,087,535	25,675,827	(5.6)		3,244,830.56 2,640,201.00	(121.823) (194.315)	(3.6) (6.9)	123.80 108.65	126.38 103.17	2.1 (5.0)
GREELEY WALLACE	26,087,535 21,811,865	25,590,224 24,816,966	(1.9) 13.8	2,834,515.52 2,074,049.80	2,640,201.00	(194,315) 46,649	2.2	95.09	85.45	(10.1)
LINCOLN	26,701,186	24,053,199	(9.9)	3,038,881.45	3,072,862.00	33,981	1.1 (6.9)	113.81 109.86	127.75 111.23	12.3
CHASE WOODSON	24,721,112 22,713,786	22,739,272 22,391,897	(8.0) (1.4)		2,529,295.55 2,539,648.07	(186,445) (62,515)	(2.4)	114.56	113.42	(1.0)
CHAUTAUQUA	19,212,191	21,146,769	10.1	2,350,553.55	2,305,091.40	(45,462) (197,642)	(1.9) (8.1)	122.35 127.86	109.00 135.41	(10.9) 5.9
ELK	19,185,943	16,655,785	(13.2)		2,255,432.10	(197,642)	6.2%	130.40	111.42	(14.6)
TOTAL	211,501,914,404	\$14,105,214,252	24.3%	\$1,480,258,946	91,011,002,115	y91,303,829	0.28	130.40	44	(44.0)

COUNTY	1988 ASSESSED	1989 ASSESSED	PERCENT	1988	1989	AMOUNT OF	PERCENT	COUNTYWIDE 1988 AVG	COUNTYWIDE 1989 AVG	PERCENT
NAME	VALUE	VALUE	INCREASE	TAXES 229.753.425.45	TAXES	INCREASE 34,575,066	INCREASE 15.0	MILL LEVY	MILL LEVY 106.75	INCREASE (39.9)
JOHNSON LEAVENWORTH	1,293,779,257 128,813,218	2,476,156,751 193,995,909	50.6	19,880,939.78	24,158,870.63	4,277,931	21.5	154.34	124.53	(19.3)
DOUGLAS	230,120,386	326,986,052	42.1 42.0	36,713,520.39 81,805,265.83	39,428,111.43 91,177,062.23	2,714,591 9,371,796	7.4 11.5	159.54 192.40	120.58 151.03	(24.4) (21.5)
WYANDOTTE SHAWNEE	425,186,595 565,142,897	603,693,558 784,924,279		100,788,590.07		12,400,546	12.3	178.34	144.20	(19.1)
SHERIDAN	22,586,194	30,448,947	34.8	3,129,003.20	3,263,042.56	134.039	4.3 2.7	138.54 116.76	107.16 92.43	(22.6) (20.8)
CHEYENNE SHERMAN	23,026,456 38,360,007	29,870,602 49,444,785	29.7 28.9	2,688,617.80 5,049,786.56	2,761,066.79 5,238,451.06	72,449 188,665	3.7	131.64	105.95	(19.5)
JACKSON	32,009,308	40,954,811	27.9	4,486,598.02	4,676,630.12	190,032	4.2	140.17	114.19	(18.5)
JEFFERSON CRAWFORD	46,699,791 82,344,394	59,682,314 105,046,185	27.8 27.6	6,123,753.97 12,473,024.90	6,484,951.64 12,204,266.40	361,198 (268,759)	5.9 (2.2)	131.13 151.47	108.66 116.18	(17.1) (23.3)
MIAMI	76,400,517	97,233,127	27.3	10,066,716.42	10,979,321.18	912,605	9.1	131.76	112.92	(14.3)
STAFFORD FORD	45,679,511 119,459,988	57,762,568 150,890,539	26.5 26.3	5,868,914.87 17,861,994.60	6,393,474.29 18,837,946.97	524,559 975,952	8.9 5.5	128.48 149.52	110.69 124.85	(13.9) (16.5)
SUMNER	87,480,339	109,855,544	25.6	13,821,289.23	14,003,611.69	182,322	1.3	157.99	127.47	(19.3)
GEARY EDWARDS	69,391,924 32,010,023	86,877,604 39,929,920	25.2 24.7	9,100,930.83 3,803,589.90	9,895,030.28 3,999,068.52	794,099 195,479	8.7 5.1	131.15 118.82	100.15	(15.7)
RILEY	134,996,949	168,264,803	24.6	19,738,480.39	21,072,395.26	1,333,915	6.8	146.21	125.23 119.57	(14.3) (15.4)
SALINE BUTLER	175,749,536 176,349,976	217,737,083 215,952,800	23.9 22.5	24,852,691.86 25,259,109.79	26,035,427.33 26,914,411.40	1,182,735 1,655,302	4.8 6.6	141.41 143.23	124.63	(13.4)
RENO	246,805,627	302,108,791	22.4	34,819,116.29	36,293,871.81	1,474,756	4.2 3.9	141.08 139.95	120.14 119.73	(14.8) (14.4)
SEDGWICK NEMAHA	1,537,513,579 45,694,021	1,867,511,789 55,364,717	21.5 21.2	215,169,620.88 5,042,884.87	223,590,184.32 5,235,174.59	8,420,563 192,290	3.9	110.36	94.56	(14.3)
BROWN	45,922,210	55,550,583	21.0	6,084,322.95	6,111,506.38	27,183	0.4	132.49	110.02	(17.0) (20.5)
ELLIS FRANKLIN	116,957,866 64,563,565	140,987,699 77,685,111	20.5 20.3	15,432,617.46 8,649,964.38	14,798,882.44	(633,735) 710,966	(4.1) 8.2	131.95 133.98	104.97 120.50	(10.1)
HAMILTON	32,972,977	39,430,962	19.6	3,591,776.00	3,820,771.00	228,995	6.4	108.93	96.90	(11.0)
THOMAS SCOTT	51,274,302 34,356,054	61,291,170 40,947,418	19.5 19.2	6,887,269.85 4,719,408.70	6,792,392.46 4,515,709.36	(94,877) (203,699)	(1.4) (4.3)	134.32 137.37	110.82 110.28	(17.5) (19.7)
DONIPHAN	29,169,356	34,738,476	19.1	4,353,622.18	4,388,575.41	34,953	0.8	149.25	126.33	(15.4)
SEWARD DICKINSON	130,116,403 72,680,715	152,737,061 84.171,759	17.4 15.8	16,395,660.45 8,954,681.61	15,825,442.23 9,372,172.45	(570,218) 417,491	(3.5) 4.7	126.01 123.21	103.61 111.35	(17.8) (9.6)
HARVEY	110,053,934	126,302,112	14.8	16,143,320.52	17,155,547.75	1,012,227	6.3	146.69	135.83	(7.4)
CHEROKEE	62,429,665	71,396,945 51,495,358	14.4 13.9	7,497,187.02 5,409,573.42	7,177,202.29 5,412,250.46	(319.985) 2.677	(4.3) 0.0	120.09 119.69	100.53 105.10	(16.3) (12.2)
PAWNEE WALLACE	45,195,373 21,811,865	24,816,966	13.8	2,074,049.80	2,120,698.91	46,649	2.2	95.09	85.45	(10.1)
GRANT	180,930,085	205,665,217	13.7	11,411,215.60	11,415,485.25 7,913,783.82	4,270 316,473	0.0 4.2	63.07 153.33	55.51 141.01	(12.0) (8.0)
ATCHISON MONTGOMERY	49,549,594 125,036,461	56,121.891 140,999,694	13.3 12.8	7,597,310.45 19,038,056.00	20,112,345.00	1,074,289	5.6	152.26	142.64	(6.3)
RAWLINS	27,095,688	30,549,427	12.7	3,645,218.30	3,905,316.65 7,123,921.77	260,098 443,301	7.1 6.6	134.53 66.74	127.84 63.29	(5.0) (5.2)
HASKELL BARBER	100,098,961 52,476,873	112,561,461 58,548,456	12.5 11.6	6,680,620.48 6,761,054.52	6,209,453.66	(551,601)	(8.2)	128.84	106.06	(17.7)
STEVENS	231,362,819	258,091,508	11.6	9,124,721.36	9,653,169.97	528.449 69.784	5.8 1.0	39.44 148.50	37.40 135.61	(5.2) (8.7)
BOURBON JEWELL	47,975,807 26,151,546	53,050,682 28,861,063	10.6 10.4	7,124,381.27 3,238,388.54	7,194,164.98 3,478,862.84	240,474	7.4	123.83	120.54	(2.7)
MARSHALL	50,868,890	56,006,864	10.1		7,032,146.07	204,502	3.0 (1.9)	134.22 122.35	125.56 109.00	(6.5) (10.9)
CHAUTAUQUA MORRIS	19,212,191 31,828,772	21,146,769 34,882,883	10.1 9.6	2,350,553.55 3,478,103.76	2,305,091.40 3,681,727.92	(45,462) 203,624	5.9	109.28	105.55	(3.4)
OSAGE	47,893,767	52,206,173	9.0	5,441,549.12	5,487,704.21	46,155	0.8	113.62	105.12 47.85	(7.5) (4.7)
KEARNY TREGO	170,092,666 28,710,622	185,372,054 31,212,379	9.0 8.7	8,543,692.20 3,585,401.45	8,869,986.96 3,630,846.69	326,295 45,445	3.8 1.3	50.23 124.88	116.33	(6.8)
LYON	115.857,944	125,594,929	8.4	17,213,709.55	17,708,748.40	495.039	2.9	148.58	141.00	(5.1)
WABAUNSEE LOGAN	30,411,576 25,783,759	32,881,257 27,833,468	8.1 7.9	3,589,943.61	3,441,516.57 2,949,773.36	(148,427) 177,452	6.4	118.05	105.98	(1.4)
DECATUR	26,284,163	28,337,778	7.8	2,882,087.82	2,808,131.07	(73,957)		109.65	99.09 115.01	(9.6) (1.2)
GRAY MARION	43,220,712 55,985,916	46,564,871 59,571,061	7.7 6.4	5,031,268.36 6,272,640.28	5,355,620.29 6,338,469.20	324,352 65.829	6.4 1.0	116.41 112.04	106.40	(5.0)
RUSSELL	57,159,310	60,783,119	8.3	6,956.079.62	7,057,580.67	101,501	1.5	121.70	116.11	(4.6)
GRAHAM BARTON	34,500,398 152,719,637	36,605,103 161,933,353	6.1 6.0	4.513,222.44	4,632,410.08 19,523,346.00	119,188 (1,163,854)	2.6 (5.6)	130.82 135.46	126.55 120.56	(3.3) (11.0)
CLAY	37,878,359	40,086,475	5.8	4,740,356.78	5,042,785.22	302,428	6.4	125.15	125.80	0.5 (2.8)
COWLEY LABETTE	129,240,221 71,621,433	136,767,979 75,562,050	5.8 5.5	19,007,948.53	19,560,427.31 10,863,420.51	552,479 178,150	2.9 1.7	147.07 149.19	143.02 143.77	(3.6)
SMITH	28,600,063	30,100,789	5.2	3,695,892.40	3,691,954.93	(3,937)		129.23	122.65	(5.1)
MORTON McPHERSON	100,832,943 144,446,379	105,934,572 151,729,648	5.1 5.0	*	7,462,127.01 18,029,895.00	27 4, 75 4 797,797	3.8 4.6	71.28 119.30	70.44 118.83	(1.2) (0.4)
KINGMAN	72,100,057	75,160,802	4.2	7,802,443.39	8,439,218.70	636,775	8.2	108.22	112.28	3.8
COMANCHE	25,127,264 118,329,744	26,169,732 122,710,228	4.1 3.7	2,882,108.06 8,515,603.06	2,918,146.00 8,514,565.16	36,038 (1,038)	1.3 (0.0)	114.70 71.97	111.51 69.39	(2.8) (3.6)
LINN STANTON	62,616,205	64,843,706	3.6	5,075,397.04	5,039,206.83	(36,190)	(0.7)	81.06	77.71	(4.1)
ANDERSON	36,825,569	38,009,376 56,378,209	3.2 3.1	3,856,980.90 7,011,987.44	4,027,893.91 6,790,539.86	170,913 (221,448)	4.4 (3.2)	104.74 128.25	105.97 120.45	1.2 (6.1)
HARPER WASHINGTON	54,673,174 43,095,471	44,339,507	2.9	5,033,933.10	5,277,825.36	243,892	4.8	116.81	119.03	1.9
ALLEN	55,821,107 264,662,807	57,165,923 270,862,102	2.4 2.3	6,838,292.90 28,191,229.78	7,411,331.79 28,868,107.94	573,039 676,878	8.4 2.4	122.50 106.52	129.65 106.58	5.8 0.1
FINNEY NORTON	26,502,518	27,016,112	1.9	3,645,055.92	3,610,257.26	(34,799)	(1.0)	137.54	133.63	(2.8)
PRATT	72,633,708	73,922,198 47,077,388	1.8 1.4	9,159,373.88 4,254,927.20	9,395,946.62 4,196,948.10	236,573 (57,979)	2.6 (1.4)	126.10 91.66	127.11 89.15	0.8 (2.7)
KIOWA GREENWOOD	46,423,243 42,609,574	43,174,874	1.3	6,612,520.52	6,269,620.51	(342,900)	(5.2)	155.19	145.21	(6.4)
REPUBLIC	36,050,475	36,520,023 34,545,137	1.3 1.2	4,428,429.18 3,546,675.90	4,615,129.10 3,535,400.64	186,700 (11,275)	4.2	122.84 103.94	126.37 102.34	2.9 (1.5)
GOVE POTTAWATOMIE	34,121,940 263,414,820	264,350,682	0.4	16,866,024.78	17,686,891.31	820,867	4.9	64.03	66.91	4.5
WILSON	42,177,924	42,177,346 35,511,812	(0.0) (0.2)		4,989,918.31 4,330,435.80	59,415 135,073	1.2 3.2	116.90 117.96	118.31 121.94	1.2 3.4
MITCHELL ROOKS	35,567,123 48,335,863	48,244,388	(0.2)		5,735,235.47	156,863	2.8	115.41	118.88	3.0
PHILLIPS	41,254,409	41,173,508	(0.2) (0.9)		5,318,518.41 25,360,365.28	337,816 2,535,724	6.8 11.1	120.73 43.21	129.17 48.44	7.0 12.1
COFFEY WOODSON	528,245,607 22,713,786	523,569,464 22,391,897	(1.4)		2,539,648.07	(62,515)	(2.4)	114.56	113.42	(1.0)
GREELEY	26.087.535	25,590,224	(1.9)		2,640,201.00	(194,315)			103.17 163.00	(5.0) (1.5)
NEOSHO WICHITA	58,371,167 27,535,666	56,499,290 26,446,172	(3.2)		9,209,320.00	(451,134)	(0.7)	118.48	122.45	3.3
RICE	76,619,781	73,488,014	(4.1)	8,474,482.50	8,602,336.03	127,854	1.5	110.60 98.91	117.06 105.28	5.8 6.4
CLARK CLOUD	36,745,092 49,165,461	35,005,594 46,771,989	(4.7) (4.9)		3,685,265.21 7,191,846.42	50,741 (19,039)			153.76	4.8
HODGEMAN	27,195,082	25,675,827	(5.6)	3,366,653.59	3,244,830.56	(121,823)	(3.6)		126.38 129.72	2.1 7.3
LANE NESS	28,698,466 49,128,806	26,722,648 45,620,955	(6.9) (7.1)		3,466,509.07 5,227,830.76	(3,934) (416,733)			129.72 114.59	(0.3)
MEADE	79,508,394	73,213,854	(7.9)	6,614,852.79	6,810,913.73	196,061	3.0	83.20	93.03	11.8 1.3
CHASE OTTAWA	24.721.112 36.861.519	22,739,272 33,813,319	(8.0) (8.3)		2,529,295.55 3,922,517.80	(186,445) (89,894)			111.23 116.01	1.3 6.6
LINCOLN	26,701,186	24,053,199	(9.9)	3,038,881.45	3,072,862.00	33,981	1.1	113.81	127.75	12.3
OSBORNE	30,633,659 34,682,738	26,726,562 30,110,997	(12.8) (13.2)		3,217,693.51 3,586,321.45	(160,866) (480,363)			120.39 119.10	9.2 1.6
RUSH ELK	19,185,943	16,655,785	(13.2)	2,453,074.37	2,255,432.10	(197,642)	(8.1)	127.86	135.41	5.9
ELLSWORTH	49,838,136	42,958,066	450000000000000000000000000000000000000		5,297,912.51	(482,477)			123.33	(14.6)
	\$11,351,914,464		990000000000000000000000000000000000000		\$1,571,562,775	\$91,303,829	6.2%	130.40	111.42	(14.6)
SOURCE: DIVI	SION OF PROPERTY	VALUATION, DEPAR	KIMENT OF R	LYENUE						

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Kansas Legislative Research Department

COUNTY	1988	1989						COUNTYWIDE	COUNTYWIDE	
NAME	ASSESSED VALUE	ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	1988 AVG MILL LEVY	1989 AVG MILL LEVY	PERCENT INCREASE
JOHNSON	1,293,779,257	2,476,156,751		229,753,425.45	264,328,491.23	34,575,066	15.0	177.58	106.75	(39.9)
SEDGWICK SHAWNEE	1,537,513,579 565,142,897	1,867,511,789 784,924,279	21.5 38.9	215,169,620.88 100,788,590.07	223,590,184.32 113,189,136.44	8,420,563 12,400,546	3.9 12.3	139.95 178.34	119.73 144.20	(14.4) (19.1)
WYANDOTTE	425,186,595	603,693,558	42.0	81,805,265.83	91,177,062.23	9,371,796	11.5 7.4	192.40 159.54	151.03 120.58	(21.5) (24.4)
DOUGLAS RENO	230,120,386 246,805,627	326,986,052 302,108,791	42.1 22.4	36,713,520.39 34,819,116.29	39,428,111,43 36,293,871,81	2,714,591 1,474,756	4.2	141.08	120.14	(14.8)
FINNEY	264,662,807	270,862,102	2.3 22.5	28,191,229.78 25,259,109.79	28,868,107.94 26,914,411.40	676,878 1,655,302	2.4 6.6	106.52 143.23	106.58 124.63	0.1 (13.0)
BUTLER SALINE	176,349,976 175,749,536	215,952,800 217,737,083	23.9	24,852,691.86	26,035,427.33	1,182,735	4.8	141.41	119.57	(15.4)
COFFEY LEAVENWORTH	528,245,607 128,813,218	523,569,464 193,995,909	(0.9) 50.6	22,824,641.28 19,880,939.78	25,360,365,28 24,158,870,63	2,535,724 4,277,931	11.1 21.5	43.21 154.34	48.44 124.53	12.1 (19.3)
RILEY	134,996,949	168,264,803	24.6	19,738,480.39	21,072,395.26	1,333,915	6.8	146.21	125.23	(14.3)
MONTGOMERY COWLEY	125,036,461 129,240,221	140,999,694 136,767,979	12.8 5.8	19,038,056.00	20,112,345.00 19,560,427.31	1,074,289 552,479	5.6 2.9	152.26 147.07	142.64 143.02	(6.3) (2.8)
BARTON	152,719,637	161,933,353	6.0	20,687,199.77	19,523,346.00	(1,163,854)	(5.6)	135.46	120.56 124.85	(11.0)
FORD MCPHERSON	119,459,988 144,446,379	150,890,539 151,729,648	26.3 5.0	17,861,994.60 17,232,097.67	18,837,946.97 18,029,895.00	975,952 797,797	5.5 4.6	149.52 119.30	118.83	(0.4)
LYON	115,857,944	125,594,929	8.4	17,213,709.55 16,866,024.78	17,708,748,40 17,686,891,31	495,039 820,867	2.9. 4.9	148.58 64.03	141.00 66.91	(5.1) 4.5
POTTAWATOMIE HARVEY	263.414.820 110,053,934	264,350,682 126,302,112	0.4 14.8	16,143,320.52	17,155,547.75	1,012,227	6.3	146.69	135.83	(7.4)
SEWARD ELLIS	130,116,403 116,957,866	152,737,061 140,987,699	17.4 20.5	16,395,660.45 15,432,617.46	15,825,442,23 14,798,882,44	(570,218) (633,735)	(3.5) (4.1)	126.01 131.95	103.61 104.97	(17.8) (20.5)
SUMNER	87,480,339	109,855,544	25.6	13,821,289.23	14,003,611.69	182,322	1.3	157.99 151.47	127.47 116.18	(19.3) (23.3)
CRAWFORD GRANT	82,344,394 180,930,085	105,046,185 205,665,217	27.6 13.7	12,473,024.90	12,204,266,40 11,415,485,25	(268,759) 4,270	(2.2)	63.07	55.51	(12.0)
MIAMI	76,400,517	97,233,127	27.3	10,066,716.42	10,979,321.18 10,863,420.51	912.605 178.150	9.1 1.7	131.76 149.19	112.92 143.77	(14.3) (3.6)
LABETTE GEARY	71,621,433 69,391,924	75,562,050 86,877,604	5.5 25.2	10,685,270.31 9,100,930.83	9,895,030.28	794.099	8.7	131.15	113.90	(13.2)
STEVENS	231,362,819	258,091,508 73,922,198	11.6 1.8	9,124,721.36 9,159,373.88	9,653,169.97	528,449 236,573	5.8 2.6	39.44 126.10	37.40 127.11	(5.2) 0.8
DICKINSON	72,633,708 72,680,715	84,171,759	15.8	8,954,681.61	9,372,172.45	417,491	4.7	123.21	111.35	(9.6)
FRANKLIN NEOSHO	64,563,565 58,371,167	77,685,111 56,499,290	20.3	8,649,964.38 9,660,453.70	9,360,930.21	710,966 (451,134)	8.2 (4.7)	133.98 165.50	120.50 163.00	(10.1) (1.5)
KEARNY	170,092,666	185,372,054	9.0	8,543,692.20	8,869,986.96	326,295	3.8	50.23	47.85 117.06	(4.7) 5.8
RICE LINN	76,619,781 118,329,744	73,488,014 122,710,228	(4.1)	8,474,482.50 8,515,603.06	8,602,336.03 8,514,565.16	127,854 (1,038)	1.5 (0.0)	110.60 71.97	69.39	(3.6)
KINGMAN	72,100,057	75,160,802	4.2	7,802,443.39	8,439,218,70	636,775	8.2 4.2	108.22 153.33	112.28 141.01	3.8 (8.0)
ATCHISON MORTON	49,549,594 100,832,943	56,121,891 105,934,572	13.3 5.1	7,597,310.45 7,187,373.04	7,913,783,82 7,462,127,01	316,473 274,754	3.8	71.28	70.44	(1.2)
ALLEN	55,821,107	57,165,923	2.4 10.6	6,838,292.90 7,124,381.27	7.411.331.79 7.194.164.98	573,039 69,784	8.4 1.0	122.50 148.50	129.65 135.61	5.8 (8.7)
BOURBON CLOUD	47,975,807 49,165,461	53,050,682 46,771,989	(4.9)		7,191,846.42	(19,039)	(0.3)	146.67	153.76	4.8
CHEROKEE HASKELL	62,429,665 100,098,961	71,396,945 112,561,461	14.4 12.5	7,497,187.02 6,680,620.48	7.177,202.29 7.123,921.77	(319,985) 443,301	(4.3) 6.6	120.09 66.74	100.53 63.29	(16.3) (5.2)
RUSSELL	57,159,310	60,783,119	6.3	6,956,079.62	7,057,580.67	101,501	1.5	121.70	116.11 125.56	(4.6)
MARSHALL MEADE	50,868,890 79,508,394	56,006,864 73,213,854	10.1	6,827,643.85 6,614,852.79	7,032,146,07 6,810,913,73	204,502 196,061	3.0 3.0	83.20	93.03	11.8
THOMAS	51,274,302	61,291,170	19.5	6,887,269.85	6,792,392.46	(94,877)	(1.4) (3.2)	134.32 128.25	110.82 120.45	(17.5) (6.1)
HARPER JEFFERSON	54,673,174 46,699,791	56,378,209 59,682,314	3.1 27.8	7,011,987.44 6,123,753.97	6,790,539,86 6,484,951.64	(221,448) 361,198	5.9	131.13	108.66	(17.1)
STAFFORD	45,679,511	57,762,568	26.5	5,868,914.87	6,393,474.29 6,338,469.20	524.559 65,829	8.9 1.0	128.48 112.04	110.69 106.40	(13.9) (5.0)
MARION GREENWOOD	55,985,916 42,609,574	59,571,061 43,174,874	6.4	6,272,640.28 6,612,520.52	6,269,620.51	(342,900)	(5.2)	155.19	145.21	(6.4)
BARBER	52,476,873 45,922,210	58,548,456 55,550,583	11.6 21.0	6,761,054.52 6,084,322.95	6,209, 4 53,66 6,111,506,38	(551,601) 27,183	(8.2) 0.4	128.84 132.49	106.06 110.02	(17.7) (17.0)
BROWN ROOKS	48,335,863	48,244,388	(0.2	5,578,372.02	5,735,235,47	156,863	2.8	115.41	118.88 105.12	3.0 (7.5)
OSAGE PAWNEE	47,893.767 45,195,373	52,206,173 51,495,358	9.0 13.9	5,441,549.12 5,409,573.42		46,155 2,677	0.8	113.62 119.69	105.10	(12.2)
GRAY	43,220,712	46,564,871	7.7	5,031,268.36	5,355,620.29	324.352 337.816	6.4 6.8	116.41 120.73	115.01 129.17	(1.2) 7.0
PHILLIPS ELLSWORTH	41,254,409 49,838,136	41,173,508 42,958,066	(0.2	5,780,389.29	5,297,912.51	(482,477)	(8.3)	115.98	123.33	6.3
WASHINGTON	43,095,471 38,360,007	44,339,507 49,444,785	2.9 28.9	5,033,933.10 5,049,786.56	 Quantitativa na na nativa nativa na nativa na nativa na nativa na nativa nativa na nativa nati	243,892 188,665	4.8 3.7	116.81 131.64	119.03 105.95	1.9 (19.5)
SHERMAN NEMAHA	45,694,021	55,364,717	21.2	5,042,884.87	5,235,174.59	192,290	3.9 (7.4)	110.36 114.89	94.56 114.59	(14.3) (0.3)
NESS CLAY	49,128,806 37,878,359	45,620,955 40,086,475	(7.1 5.8) 5,644,563.66 4.740,356.78		(416,733) 302,428	6.4	125.15	125.80	0.5
STANTON	62,616,205	64,843,706	3.6			(36,190) 59,415	(0.7) 1.2	81.06 116.90	77.71 118.31	(4.1) 1.2
WILSON JACKSON	42,177,924 32,009,308	42,177,346 40,954,811	(0.0 27.9	4,930,503.41 4,486,598.02	4,676,630,12	190.032	4.2	140.17	114.19	(18.5)
GRAHAM	34,500,398	36,605,103	6.1 1.3		**************************************	119,188 186,700	2.6 4.2	130.82 122.84	126.55 126.37	(3.3) 2.9
REPUBLIC SCOTT	36,050,475 34,356,054	36,520.023 40,947,418	19.2	4,719,408.70	4,515,709.36	(203.699)	(4.3)	137.37	110.28	(19.7) (15.4)
DONIPHAN MITCHELL	29,169,356 35,567,123	34,738,476 35,511,812	19.1 (0.2			34,953 135,073	0.8 3.2	149.25 117.96	126.33 121.94	3.4
KIOWA	46,423,243	47,077,388	1.4	4,254,927.20	4,196,948.10	(57,979)		91.66	89.15 105.97	1.2
ANDERSON EDWARDS	36,825,569 32,010,023	38,009,376 39,929,920	3.2 24.7			170,913 195,479	4.4 5.1	118.82	100.15	(15.7)
OTTAWA	36,861,519	33,813,319	(8.3) 4,012,411.86	3,922,517.80	(89.894) 260.098	(2.2) 7.1	108.85 134.53	116.01 127.84	6.6 (5.0)
RAWLINS HAMILTON	27,095,688 32,972,977	30.549,427 39,430,962	12.7 19.6			228,995	6.4	108.93	96.90	(11.0)
SMITH	28,600,063	30,100,789	5.2			(3,937) 50,741	(0.1) 1.4	129.23 98.91	122.65 105.28	
CLARK MORRIS	36,745,092 31,828,772	35,005,594 34,882,883	(4.7 9.6		3,681,727.92	203,624	5.9	109.28	105.55	(3.4)
TREGO	28,710,622	31,212,379 27,016,112	8.7 1.9			45,445 (34,799)	1.3 (1.0)	124.88 137.54	116.33 133.63	
NORTON RUSH	26,502,518 34,682,738	30,110.997	(13.2) 4,066,684.32	3,586,321.45	(480,363)	(11.8)	117.25	119.10 102.34	
GOVE JEWELL	34,121,940 26,151,546	34,545,137 28,861,063	1.2 10.4			(11.275) 240,474	(0.3) 7.4	103.94 123.83	120.54	(2.7)
LANE	28,698,466	26,722,648	(6.9) 3,470,443.23	3,466,509.07	(3,934) (148,427)			129.72 104.66	
WABAUNSEE SHERIDAN	30,411,576 22,586,194	32.881.257 30.448.947	8.1			134,039	4.3	138.54	107.16	(22.6)
HODGEMAN	27,195,082	25,675,827	(5.6) 3,366,653.59		(121,823) (24,215)			126.38 122.45	
WICHITA OSBORNE	27,535,666 30,633,659	26.446,172 26,726,562	(4.0 (12.8) 3,378,559.48	3,217,693.51	(160,866)	(4.8)	110.29	120.39	9.2
LINCOLN	26,701,186	24,053,199	(9.9 7.9) 3,038,881.45		33,981 177,452	1.1 6.4	113.81 107.52	127.75 105.98	
LOGAN COMANCHE	25.783,759 25,127,264	27,833,468 26,169,732	4.1	2,882,108.06	2,918,146.00	36,038	1.3	114.70	111.51	(2.8)
DECATUR	26,284,163 23,026,456	28,337,778	7.8 29.7			(73,957) 72,449	(2.6) 2.7	109.65 116.76	99.09 92.43	(20.8)
CHEYENNE GREELEY	26,087,535	25,590,224	(1.9) 2.834.515.52	2,640,201.00	(194,315)	(6.9)	108.65	103.17 113.42	(5.0)
WOODSON CHASE	22,713,786 24,721,112	22,391,897 22,739,272	(1.4 (8.0			(62,515) (186,445)		109.86	111.23	1.3
CHAUTAUQUA	19,212,191	21,146,769	10.1	2,350,553.55	2,305,091.40	(45,462)	(1.9)		109.00 135.41	
ELK WALLACE	19,185,943 21,811,865	16,655,785 24,816,966	(13.2 13.8			(197,642) 46,649	2.2	95.09	85.45	
TOTAL	\$11,351,914,464				\$1,571,562,775	\$91,303,829	6.25	130.40	111.42	(14.6)
	SION OF PROPERTY									

COUNTY	1988	1989	PERCENT	1988	1989	AMOUNT OF	PERCENT	COUNTYWIDE	COUNTYWIDE	PERCENT
NAME	ASSESSED VALUE	ASSESSED VALUE	INCREASE	TAXES	TAXES		INCREASE	MILL LEVY	MILL LEVY	INCREASE
JOHNSON	1,293,779,257	2,476,156,751		229,753,425.45		34,575,066 12,400,546	15.0 12.3	177.58 178.34	106.75 144.20	(39.9) (19.1)
SHAWNEE WYANDOTTE	565,142,897 425,186,595	784,924,279 603,693,558	38.9 42.0	100,788,590.07 81,805,265.83	113,189,136.44 91,177,062.23	9,371,796	11.5	192.40	151.03	(21.5)
SEDGWICK	1,537,513,579	1,867,511,789	21.5		223,590,184.32 24,158,870.63	8,420,563 4,277,931	3.9 21.5	139.95 154.34	119.73 124.53	(14.4) (19.3)
LEAVENWORTH DOUGLAS	128,813,218 230,120,386	193,995,909 326,986,052	50.6 42.1	19,880,939.78 36,713,520.39	39,428,111.43	2,714,591	7.4	159.54	120.58	(24.4)
COFFEY	528,245,607	523,569,464	(0.9) 22.5	22,824,641.28 25,259,109.79	25,360,365.28 26,914,411.40	2,535,724 1,655,302	11.1 6.6	43.21 143.23	48.44 124.63	12.1 (13.0)
BUTLER RENO	176,349,976 246,805,627	215,952,800 302,108,791	22.3	34,819,116.29	36,293,871.81	1,474,756	4.2	141.08	120.14	(14.8)
RILEY	134,996,949	168,264,803	24.6 23.9	19,738,480.39 24,852,691.86	21,072,395.26 26,035,427.33	1,333,915	6.8 4.8	146.21 141.41	125.23 119.57	(14.3) (15.4)
SALINE MONTGOMERY	175,749,536 125,036,461	217,737,083 140,999,694	12.8	19,038,056.00	20,112,345.00	1,074,289	5.6	152.26	142.64	(6.3)
HARVEY	110.053.934	126,302,112	14.8	16,143,320.52	17.155.547.75 18.837.946.97	1,012,227 975,952	6.3 5.5	146.69 149.52	135.83 124.85	(7.4) (16.5)
FORD MIAMI	119,459,988 76,400,517	150,890,539 97,233,127	26.3 27.3	17,861,994.60 10,066,716.42	10,979,321.18	912,605	9.1	131.76	112.92	(14.3)
POTTAWATOMIE	263,414,820	264,350,682	0.4	16,866,024.78 17,232,097.67	17,686,891.31 18,029,895.00	820,867 797,797	4.9 4.6	64.03 119.30	66.91 118.83	4.5 (0.4)
McPHERSON GEARY	144,446,379 69,391,924	151,729,648 86,877,604	5.0 25.2	9,100,930.83	9,895,030.28	794.099	8.7	131.15	113.90	(13.2)
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964.38 28,191,229.78	9,360,930.21 28,868,107.94	710,966 676,878	8.2 2.4	133.98 106.52	120.50 106.58	(10.1) 0.1
FINNEY KINGMAN	264,662,807 72,100,057	270,862,102 75,160,802	2.3 4.2	7,802,443.39	8,439,218.70	636,775	8.2	108.22	112.28	3.8
ALLEN	55,821,107	57,165,923 136,767,979	2.4 5.8	6,838,292.90 19,007,948.53	7,411,331.79 19,560,427.31	573,039 552,479	8.4 2.9	122.50 147.07	129.65 143.02	5.8 (2.8)
COWLEY STEVENS	129,240,221 231,362,819	258,091,508	11.6	9,124,721.36	9,653,169.97	528,449	5.8	39.44	37.40	(5.2)
STAFFORD	45,679,511	57,762,568	26.5	5,868,914.87	6,393,474.29 17,708,748.40	524,559 495,039	8.9 2.9	128.48 148.58	110.69 141.00	(13.9) (5.1)
LYON HASKELL	115,857,944 100,098,961	125,594,929 112,561,461	8.4 12.5	17,213,709.55 6,680,620.48	7,123,921.77	443,301	6.6	66.74	63.29	(5.2)
DICKINSON	72,680,715	84,171,759	15.8	8,954,681.61	9,372,172.45	417,491	4.7 5.9	123.21 131.13	111.35 108.66	(9.6) (17.1)
JEFFERSON PHILLIPS	46,699,791 41,254,409	59,682,314 41,173,508	27.8 (0.2)	6,123,753.97 4,980,702.86	6,484,951.64 5,318,518.41	361,198 337,816	6.8	120.73	129.17	7.0
KEARNY	170,092,666	185,372,054	9.0	8,543,692.20	8,869,986.96	326,295	3.8	50.23 116.41	47.85 115.01	(4.7)
GRAY ATCHISON	43,220,712 49,549,594	46,564,871 56,121,891	7.7 13.3	5,031,268.36 7,597.310.45	5,355,620.29 7,913,783.82	324,352 316,473	6.4 4.2	153.33	141.01	(8.0)
CLAY	37,878,359	40,086,475	5.8	4,740,356.78	5,042,785.22	302,428	6.4	125.15	125.80	0.5
MORTON	100,832,943 27,095,688	105,934,572 30,549,427	5.1 12.7	7,187,373.04 3,645,218.30	7,462,127.01 3,905,316.65	274.754 260,098	3.8 7.1	71.28 134.53	70.44 127.84	(1.2) (5.0)
RAWLINS WASHINGTON	43,095,471	44,339,507	2.9	5.033.933.10	5,277,825.36	243,892	4.8	116.81	119.03	1.9
JEWELL	26,151,546	28,861,063 73,922,198	10.4	3,238,388.54 9,159,373.88	3,478,862.84 9,395,946.62	240,474 236,573	7.4 2.6	123.83 126.10	120.54 127.11	(2.7) 0.8
PRATT HAMILTON	72,633,708 32,972,977	39,430,962	19.6	3,591,776.00	3,820,771.00	228,995	6.4	108.93	96.90	(11.0)
MARSHALL	50.868,890	56,006,864	10.1 9.6	6,827,643.85 3,478,103.76	7,032,146.07 3,681,727.92	204,502 203,624	3.0 5.9	134.22 109.28	125.56 105.55	(6.5) (3.4)
MORRIS MEADE	31,828,772 79,508,394	34,882,883 73,213,854	(7.9)		6,810,913.73	196,061	3.0	83.20	93.03	11.8
EDWARDS	32,010,023	39,929,920	24.7	3,803,589.90 5,042,884.87	3,999,068.52 5,235,174.59	195,479 192,290	5.1 3.8	118.82 110.36	100.15 94.56	(15.7) (14.3)
NEMAHA JACKSON	45,694,021 32,009,308	55,364,717 40,954,811	21.2	4,486,598.02	4,676,630.12	190,032	4.2	140.17	114.19	(18.5)
SHERMAN	38,360,007	49,444,785	28.9	5,049,786.56 4,428,429.18	5,238,451.06 4,615,129.10	188,665 186,700	3.7 4.2	131.64 122.84	105.95 126.37	(19.5) 2.9
REPUBLIC SUMNER	36,050,475 87,480,339	36,520,023 109.855,544	1.3 25.6	13,821,289.23	14,003,611.69	182,322	1.3	157.99	127.47	(19.3)
LABETTE	71,621,433	75,562,050	5.5	10,685,270.31	10,863,420.51	178,150 177, 4 52	1.7 6.4	149.19 107.52	143.77 105.98	(3.6) (1.4)
LOGAN ANDERSON	25,783,759 36,825,569	27,833,468 38,009,376	7.9 3.2	2,772,321.86 3,856,980.90	2,949,773.36 4,027,893.91	170.913	4.4	104.74	105.97	1.2
ROOKS	48,335,863	48,244,388	(0.2)		5,735,235.47	156,863 135,073	2.8 3.2	115.41 117.96	118.88	3.0
MITCHELL SHERIDAN	35,567,123 22,586,194	35,511,812 30,448,947	(0.2) 34.8	4,195,362.98 3,129,003.20	4,330,435.80 3,263,042.56	134.039	4.3	138.54	107.16	(22.6)
RICE	76,619,781	73,488,014	(4.1)	8,474,482.50	8,602,336.03	127,854	1.5	110.60 130.82	117.06 126.55	5.8 (3.3)
GRAHAM RUSSELL	34,500,398 57,159,310	36,605,103 60,783,119	6.1 6.3	4,513,222.44 6,956,079.62	4,632,410.08 7,057,580.67	119,188 101,501	2.6 1.5	121.70	116.11	(4.6)
CHEYENNE	23,026,456	29,870,602	29.7	2,688,617.80	2,761,066.79	72,449	2.7	116.76 148.50	92.43 135.61	(20.8) (8.7)
BOURBON MARION	47,975,807 55,985,916	53,050,682 59,571,061	10.6		7,194,164.98 6,338,469.20	69,784 65,829	1.0	112.04	106.40	(5.0)
WILSON	42,177,924	42,177,346	(0.0)	4.930,503.41	4,989,918.31	59,415	1.2	116.90 98.91	118.31 105.28	1.2 6.4
CLARK WALLACE	36,745,092 21,811,865	35,005,594 24,816,966	(4.7) 13.8		3,685,265.21 2,120,698.91	50,741 46,649	1.4 2.2	95.09	85.45	(10.1)
OSAGE	47,893,767	52,206,173	9.0	5,441,549.12	5,487,704.21	46,155	0.8	113.62 124.88	105.12 116.33	(7.5) (6.8)
TREGO COMANCHE	28,710,622 25,127,264	31,212,379 26,169,732	8.7 4.1	3,585,401.45 2,882,108.06	3,630,846.69 2,918,146.00	45,445 36,038	1.3	114.70	111.51	(2.8)
DONIPHAN	29,169,356	34,738,476	19.1	4,353,622.18	4.388,575.41	34,953	0.8	149.25	126.33 127.75	(15.4) 12.3
LINCOLN	26,701,186 45,922,210	24.053.199 55.550.583	(9.9° 21.0		3,072,862.00 6,111,506.38	33,981 27,183	1.1	113.81 132.49	110.02	(17.0)
BROWN GRANT	180,930,035	205,665,217	13.7	11,411,215.60	11,415,485.25	4,270	0.0	63.07	55.51	(12.0)
PAWNEE	45,195,373	51,495,358 122,710,228	13.9 3.7	5,409,573.42 8,515,603.06	5,412,250.46 8,514,565.16		0.0 (0.0)	119.69 71.97	105.10 69.39	(12.2) (3.6)
LINN LANE	118,329,744 28,698,466	26,722,648	(6.9		3,466,509.07	(3,934)	(0.1)	120.93	129.72	7.3
SMITH	28,600,063	30,100,789	5.2		3,691,954.93			129.23	122.65	(5.1)
GOVE	34,121,940 49,165,461	34,545,137 46,771,989	(4.9		7,191,846.42	(19,039)	(0.3)	146.67	153.76	4.8
WICHITA	27,535,666	26,446,172	(4.0		3,238,244.14			118.48 137.54	122.45 133.63	3.3 (2.8)
NORTON STANTON	26,502,518 62,616,205	27,016,112 64,843,706	1.9 3.6		3,610,257.26 5,039,206.83	200		81.06	77.71	(4.1)
CHAUTAUQUA	19,212,191	21,146,769	10.1	2,350,553.55	2,305,091.40			122.35 91.66	109.00 89.15	(10.9) (2.7)
KIOWA WOODSON	46,423,243 22,713,786	47,077,388 22,391,897	1.4		4,196,948.10 2,539,648.07			114.56	113.42	(1.0)
DECATUR	26,284,163	28,337,778	7.8	2,882,087.82	2,808,131.07	(73,957)		109.65	99.09 116.01	(9.6) 6.6
OTTAWA	36,861,519 51,274,302	33,813,319 61,291,170	(8.3 19.5		3,922,517.80 6,792,392.46			108.85 134.32	110.01	(17.5)
THOMAS HODGEMAN	27,195,082	25,675,827	(5.6) 3,366,653.59	3,244.830.56	(121,823)	(3.6)	123.80	126.38	2.1
WABAUNSEE	30,411,576	32,881,257 26,726,562	8.1 (12.8		3,441,516.57 3,217,693.51			118.05 110.29	104.66 120.39	(11.3) 9.2
OSBORNE CHASE	30,633,659 24,721,112	22,739,272	(8.0		2,529,295.55	(186,445)	(6.9)	109.86	111.23	1.3
GREELEY	26,087,535	25,590,224	(1.9					108.65 127.86	103.17 135.41	(5.0) 5.9
ELK SCOTT	19,185,943 34,356,054	16,655,785 40,947,418	(13.2 19.2	4,719,408.70	4,515,709.36	(203,699)	(4.3)	137.37	110.28	(19.7)
HARPER	54,673,174	56,378,209	3.1						120.45 116.18	(6.1) (23.3)
CRAWFORD CHEROKEE	82,344,394 62,429,665	105,046,185 71,396,945	27.6 14.4			(319,985)	(4.3)	120.09	100.53	(16.3)
GREENWOOD	42,609,574	43,174,874	1.3	6,612,520.52	6,269,620.51				145.21 114.59	(6.4) (0.3)
NESS NEOSHO	49,128,806 58,371,167	45,620,955 56,499,290	(7.1 (3.2				(4.7)	165.50	163.00	(1.5)
RUSH	34,682,738	30,110,997	(13.2) 4,066,684.32	3,586,321.45	(480,363)			119.10 123.33	1.6 6.3
ELLSWORTH BARBER	49,838,136 52,476,873	42,958,066 58,548,456	(13.8 11.6						106.06	(17.7)
SEWARD	130,116,403	152,737,061	17.4	16,395,660.45	15,825,442.23	(570,218)	(3.5)	126.01	103.61	
ELLIS	116,957,866	140,987.699	20.5 6.0				٠.		104.97 120.56	
BARTON	152,719,637	161,933,353		% \$1.480.258,946			6.29		111.42	
TOTAL	\$11.351.914.464 SION OF PROPERTY		24.3	- 41,700,230,340	42,5/2,504,773	77.7.7.7.7.7.7.7.7.7.7.7.7.7.7.7.7.7.7				

27-Jan-90

COUNTY	1988	1989		4000	****	AMOUNT OF	PERCENT	COUNTYWIDE 1988 AVG	COUNTYWIDE 1989 AVG	PERCENT
NAME	ASSESSED VALUE	ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	INCREASE	INCREASE	MILL LEVY	MILL LEVY	INCREASE
LEAVENWORTH	128,813,218	193,995,909	50.6	19,880,939.78	24,158,870.63	4,277,931	21.5	154.34	124.53	(19.3)
JOHNSON SHAWNEE	1,293,779,257 565,142,897	2,476,156,751 784,924,279	91.4 38.9	229,753,425.45 100,788,590.07	264,328,491.23 113,189,136.44	34,575,066 12,400,546	15.0 12.3	177.58 178.34	106.75 144.20	(39.9) (19.1)
WYANDOTTE	425,186,595	603,693,558	42.0	81,805,265.83	91,177,062.23	9,371,796	11.5	192.40	151.03	(21.5)
COFFEY MIAMI	528,245,607 76,400,517	523,569,464 97,233,127	(0.9) 27.3	22.824.641.28	25,360,365.28 10,979,321.18	2,535,724 912,605	11.1 9.1	43.21 131.76	48.44 112.92	12.1 (14.3)
STAFFORD	45,679,511	57,762,568	26.5	5,868,914.87	6,393,474.29	524,559	8.9	128.48	110.69	(13.9)
GEARY ALLEN	69,391,924 55,821,107	86,877,604 57,165,923	25.2 2.4	9,100,930.83 6,838,292.90	9,895,030.28 7,411,331.79	794,099 573,039	8.7 8.4	131.15 122.50	113.90 129.65	(13.2) 5.8
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964.38	9,360,930.21	710,966	8.2	133.98	120.50	(10.1)
KINGMAN JEWELL	72.100.057 26.151.546	75,160,802 28,861,063	4.2 10.4	7,802,443.39 3,238,388.54	8,439,218.70 3,478,862.84	636,775 240,474	8.2 7.4	108.22 123.83	112.28 120.54	3.8 (2.7)
DOUGLAS	230,120,386	326,986,052	42.1	36,713,520.39	39,428,111.43	2.714,591	7.4	159.54	120.58	(24.4)
RAWLINS PHILLIPS	27,095,688 41,254,409	30,549,427 41,173,508	12.7	3,645,218.30 4,980,702.86	3,905,316.65 5,318,518.41	260,098 337,816	7.1 6.8	134.53 120.73	127.84 129.17	(5.0) 7.0
RILEY	134,996,949	168,264,803	24.6	19,738,480.39	21,072,395.26	1,333,915	6.8	146.21	125.23	(14.3)
HASKELL BUTLER	100,098,961 176,349,976	112,561,461 215,952,800	12.5 22.5	6,680,620.48 25,259,109.79	7,123,921.77 26,914,411.40	443,301 1,655,302	6.6 6.6	66.74 143.23	63.29 124.63	(5.2) (13.0)
GRAY	43,220,712	46,564,871	7.7	5,031,268.36	5,355,620.29	324,352	6.4	116.41	115.01	(1.2)
LOGAN CLAY	25,783,759 37,878,359	27,833,468 40,086,475	7.9 5.8	2,772,321.86 4,740,356.78	2,949,773.36 5,042,785.22	177,452 302,428	6.4 6.4	107.52 125.15	105.98 125.80	(1.4)
HAMILTON	32,972,977	39,430,962	19.6	3,591,776.00	3,820,771.00	228,995	6.4	108.93	96.90	(11.0)
HARVEY JEFFERSON	110,053,934 46,699,791	126,302,112 59,682,314	14.8 27.8	16,143,320.52 6,123,753.97	17,155,547.75 6,484,951.64	1,012,227 361,198	6.3 5.9	146.69 131.13	135.83 108.66	(7.4) (17.1)
MORRIS	31,828,772	34,882,883	9.6	3,478,103.76	3,681,727.92	203,624	5.9	109.28	105.55	(3.4)
STEVENS MONTGOMERY	231,362,819 125,036,461	258,091,508 140,999,694	11.6 12.8	9,124,721.36 19,038,056.00	9,653,169.97 20,112,345.00	528,449 1,074,289	5.8 5.6	39.44 152.26	37.40 142.64	(5.2) (6.3)
FORD	119,459,988	150,890,539	26.3	17,861,994.60	18,837,946.97	975,952	5.5	149.52	124.85	(16.5)
EDWARDS POTTAWATOMIE	32,010,023 263,414,820	39.929.920 264.350.682	24.7 0.4	3,803,589.90 16,866,024.78	3,999,068.52 17,686,891.31	195,479 820,867	5.1 4.9	118.82 64.03	100.15 66.91	(15.7) 4.5
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933.10	5,277,825.36	243,892	4.8	116.81	119.03	1.9
SALINE	175,749,536	217,737,083	23.9	24.852.691.86	26,035,427.33 9,372,172.45	1,182,735	4.8 4.7	141.41 123.21	119.57 111.35	(15.4) (9.6)
DICKINSON McPHERSON	72,680,715 144,446,379	84,171,759 151,729,648	15.8 5.0	8,954,681.61 17,232,097.67	18,029,895.00	797,797	4.6	119.30	118.83	(0.4)
ANDERSON	36,825,569	38,009,376	3.2	3,856,980.90	4,027,893.91	170,913	4.4	104.74	105.97	1.2 (22.6)
SHERIDAN JACKSON	22,586,194 32,009,308	30,448,947 40,954,811	34.8 27.9	3,129,003.20 4,486,598.02	3,263,042.56 4,676,630.12	134,039 190,032	4.3 4.2	138.54 140.17	107.16 114.19	(18.5)
RENO	246,805,627	302,108,791	22.4	34,819,116.29	36,293,871.81	1,474,756	4.2	141.08	120.14	(14.8)
REPUBLIC ATCHISON	36,050,475 49,549,594	36,520,023 56,121,891	1.3 13.3	4,428,429.18 7,597,310.45	4,615,129.10 7,913,783.82	186,700 316,473	4.2 4.2	122.84 153.33	126.37 141.01	2.9 (8.0)
SEDGWICK	1,537,513,579	1,867,511,789	21.5	215,169,620.88	223,590,184.32	8,420,563	3.9	139.95	119.73	(14.4)
MORTON KEARNY	100,832,943 170,092,666	105,934,572 185,372,054	5.1 9.0	7,187,373.04 8,543,692.20	7,462,127.01 8,869,986.96	274,754 326,295	3.8 3.8	71.28 50.23	70.44 47.85	(1.2) (4.7)
NEMAHA	45,694,021	55,364,717	21.2	5,042,884.87	5,235,174.59	192,290	3.8	110.36	94.56	(14.3)
SHERMAN MITCHELL	38,360,007 35,567,123	49,444,785 35,511,812	(0.2)	5,049,786.56 4,195,362.98	5,238,451.06 4,330,435.80	188,665	3.7	131.64 117.96	105.95	(19.5)
MARSHALL	50,868,890	56,006.864	10.1	6,827,643.85	7,032,146.07	204,502	3.0	134.22	125.56	(6.5)
MEADE COWLEY	79,508,394 129,240,221	73,213,854 136,767,979	(7.9) 5.8	6,614,852.79 19,007,948.53	6,810,913.73 19,560,427.31	196,061 552,479	3.0 2.9	83.20 147.07	93.03 143.02	11.8 (2.8)
LYON	115,857,944	125,594,929	8.4	17,213,709.55	17,708,748.40	495,039	2.9	148.58	141.00	(5.1)
ROOKS	48,335,863	48,244,388 29,870,602	(0.2) 29.7	5,578,372.02 2,688,617.80	5,735,235.47 2,761,066.79	156,863 72,449	2.8 2.7	115.41 116.76	118.88 92.43	3.0 (20.8)
GRAHAM	23,026,456 34,500,398	36,605,103	6.1	4,513,222.44	4,632,410.08	119,188	2.6	130.82	126.55	(3.3)
PRATT FINNEY	72,633,708 264,662,807	73,922,198 270,862,102	1.8	9,159,373.88 28,191,229.78	9,395,946.62 28,868,107.94	236,573 676,878	2.6 2.4	126.10 106.52	127.11 106.58	0.8
WALLACE	21,811,865	24,816,966	13.8	2,074,049.80	2,120,698.91	46,649	2.2	95.09	85.45	(10.1)
LABETTE	71,621,433	75,562,050	5.5 (4.1)	10,685,270.31 8,474,482.50	10,863,420.51 8,602,336.03	178,150 127,854	1.7 1.5	149.19 110.60	143.77 117.06	(3.6) 5.8
RICE RUSSELL	76,619,781 57,159,310	73,488,014 60,783,119	6.3	6,956,079.62	7,057,580.67	101,501	1.5	121.70	116.11	(4.6)
CLARK	36,745,092 87,480,339	35,005,594	(4.7) 25.6	3,634,524.55 13,821,289.23	3,685,265.21 14,003,611.69	50,741 182,322	1.4	98.91 157.99	105.28	(19.3)
SUMNER TREGO	28.710,622	109,855,5 44 31,212,379	8.7	3,585,401.45	3,630,846.69	45,445	1.3	124.88	116.33	(6.8)
COMANCHE	25,127,264	26,169,732	4.1	2,882,108.06	2,918,146.00	36,038 59,415	1.3 1.2	114.70 116.90	111.51 118.31	(2.8) 1.2
WILSON LINCOLN	42,177,92 4 26,701,186	42,177,346 24,053,199	(0.0) (9.9)		4,989,918.31 3,072,862.00	33,981	1.1	113.81	127.75	12.3
MARION	55,985,916	59,571,061	6.4	6,272,640.28	6,338,469.20	65,829	1.0 1.0	112.04 148.50	106.40 135.61	(5.0) (8.7)
BOURBON OSAGE	47,975,807 47,893,767	53,050,682 52,206,173	10.6 9.0	7.124.381.27 5,441.549.12	7,194,164.98 5,487,704.21	69.784 46.155	0.8	113.62	105.12	(7.5)
DONIPHAN	29,169,356	34,738,476	19.1	4,353,622.18	4,388,575.41	34,953	0.8	149.25 132.49	126.33 110.02	(15.4) (17.0)
BROWN PAWNEE	45,922,210 45,195,373	55,550,583 51,495,358	21.0 13.9	6,084,322.95 5,409,573.42	6,111,506.38 5,412,250.46	27,183 2,677	0.4 0.0	119.69	105.10	(12.2)
GRANT	180,930,085	205,665,217	13.7	11,411,215.60	11,415,485.25	4,270	0.0	63.07 71.97	55.51 69.39	(12.0)
LINN SMITH	118,329,744 28,600,063	122,710,228 30,100,789	3.7 5.2	8,515,603.06 3,695,892.40	8,514,565.16 3,691,954.93	(1.038) (3.937)		129.23	122.65	(5.1)
LANE	28,698,466	26,722,648	(6.9)	3,470,443.23	3,466,509.07	(3,934)		120.93 146.67	129.72 153.76	7.3
CLOUD GOVE	49,165,461 34,121,940	46,771,989 34,545,137	(4.9) 1.2	7,210,885.38 3,546,675.90	7,191,846.42 3,535,400.64	(19,039) (11,275)		103.94	102.34	(1.5)
STANTON	62,616,205	64,843,706	3.6	5,075,397.04	5,039,206.83	(36,190)		81.06	77.71	(4.1) 3.3
WICHITA NORTON	27,535,666 26,502,518	26,446,172 27,016,112	(4.0) 1.9	3,262,458.94 3,645,055.92	3,238,244.14 3,610,257.26	(24,215) (34,799)		118.48 137.54	122.45 133.63	(2.8)
KIOWA	46,423,243	47,077,388	1.4	4,254,927.20	4,196,948.10	(57,979)	(1.4)	91.66	89.15	(2.7)
THOMAS CHAUTAUQUA	51,274,302 19,212,191	61,291,170 21,146,769	19.5 10.1	6,887,269.85 2,350,553.55	6,792,392.46 2,305,091.40	(94,877) (45,462)		134.32 122.35	110.82 109.00	(17.5) (10.9)
CRAWFORD	82,344,394	105,046,185	27.6	12,473,024.90	12,204,266.40	(268,759)	(2.2)	151.47	116.18	(23.3)
OTTAWA WOODSON	36,861,519 22,713,786	33,813,319 22,391,897	(8.3) (1.4)		3,922,517.80 2,539,648.07	(89,894) (62,515)		108.85 114.56	116.01 113.42	6.6 (1.0)
DECATUR	26,284,163	28,337,778	7.8	2,882,087.82	2,808,131.07	(73,957)	(2.6)	109.65	99.09	(9.6)
HARPER	54,673,174 130,116,403	56,378,209 152,737,061	3.1 17.4	7,011,987.44 16,395,660.45	6,790,539.86 15,825,442.23	(221,448) (570,218)		128.25 126.01	120.45 103.61	(6.1) (17.8)
SEWARD HODGEMAN	27,195,082	25,675,827	(5.6)	3,366,653.59	3,244,830.56	(121,823)	(3.6)	123.80	126.38	2.1
ELLIS	116,957,866 30,411,576	140,987,699 32,881,257	20.5 8.1	15,432,617.46 3,589,943.61	14,798,882.44 3,441,516.57	(633,735) (148,427)		131.95 118.05	104.97 104.66	(20.5) (11.3)
WABAUNSEE CHEROKEE	62,429,665	71,396,945	14.4	7,497,187.02	7,177,202.29	(319,985)	(4.3)	120.09	100.53	(16.3)
SCOTT	34,356,054	40,947,418	19.2	4,719,408.70	4,515,709.36 9,209,320.00	(203,699) (451,134)		137.37 165.50	110.28 163.00	(19.7) (1.5)
NEOSHO OSBORNE	58,371,167 30,633,659	56,499,290 26,726,562	(3.2) (12.8)	3,378,559.48	3,217,693.51	(160,866)	(4.8)	110.29	120.39	9.2
GREENWOOD	42,609,574	43,174,874	1.3	6,612,520.52	6,269,620.51	(342,900)		155.19 135.46	145.21 120.56	(6.4) (11.0)
BARTON GREELEY	152,719,637 26,087,535	161,933,353 25,590,224	6.0 (1.9)	20,687,199.77 2,834,515.52	19,523,346.00 2,640,201.00	(1,163,854)	(6.9)	108.65	103.17	(5.0)
CHASE	24,721,112	22,739,272	(8.0)	2,715,740.12	2,529,295.55	(186,445)	(6.9)	109.86 114.89	111.23 114.59	1.3
NESS ELK	49,128,806 19,185,943	45,620,955 16,655,785	(7.1) (13.2)		5,227,830.76 2,255,432.10	(416,733) (197,642)		114.89	135.41	5.9
BARBER	52,476,873	58,548,456	11.6	6.761,054.52	6,209,453.66	(551,601)	(8.2)	128.84	106.06	(17.7) 6.3
ELLSWORTH RUSH	49,838,136 34,682,738	42,958,066 30,110,997	(13.8) (13.2)		5,297,912.51 3,586,321.45	(482,477) (480,363)	1	115.98 117.25	123.33 119.10	1.6
· · · · · · · · · · · · · · · · · · ·	\$11.351.914.464				\$1,571,562,775		6.2%	130.40	111.42	(14.6)
	SION OF PROPERTY				. •	•				

COUNTY	1988	1989						COUNTYWIDE	COUNTYWIDE	
NAME	ASSESSED VALUE	ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	1988 AVG MILL LEVY	1989 AVG MILL LEVY	PERCENT INCREASE
NEOSHO CLOUD	58.371,167 49.165.461	56,499,290 46,771,989	(3.2) (4.9)	9,660,453.70 7,210,885.38	9,209,320.00 7,191,846.42	(451,134) (19,039)	(4.7) (0.3)	165.50 146.67	163.00 153.76	(1.5) 4.8
WYANDOTTE GREENWOOD	425,186,595 42,609,574	603,693,558 43,174,874	42.0 1.3	81,805,265.83 6,612,520.52	91,177,062.23 6,269,620.51	9,371,796 (342,900)	11.5 (5.2)	192.40 155.19	151.03 145.21	(21.5) (6.4)
SHAWNEE	565,142,897 71,621,433	784,924,279 75,562,050		100,788,590.07	113,189,136.44	12,400,546 178,150	12.3 1.7	178.34 149.19	144.20 143.77	(19.1) (3.6)
LABETTE COWLEY	129,240,221	136,767,979	5.8	19,007,948.53	19,560,427.31	552,479	2.9	147.07	143.02	(2.8)
MONTGOMERY ATCHISON	125,036,461 49,549,594	140,999,694 56,121,891	12.8 13.3	19,038,056.00 7,597,310.45	20,112,345.00 7,913,783.82	1,074,289 316,473	5.6 4.2	152.26 153.33	142.64 141.01	(6.3) (8.0)
LYON HARVEY	115.857.944 110.053.934	125,594,929 126,302,112	8.4 14.8	17,213,709.55 16,143,320.52	17,708,748.40 17,155,547.75	495,039 1,012,227	2.9 6.3	148.58 146.69	141.00 135.83	(5.1) (7.4)
BOURBON	47,975,807 19,185,943	53,050,682 16,655,785	10.6 (13.2)	7,124,381.27 2,453,074.37	7,194,164.98 2,255,432.10	69,784 (197,642)	1.0 (8.1)	148.50 127.86	135.61 135.41	(8.7) 5.9
ELK NORTON	26,502,518	27,016,112	1.9	3,645,055.92	3,610,257.26	(34,799)	(1.0)	137.54	133.63 129.72	(2.8) 7.3
ALLEN	28,698,466 55,821,107	26,722,648 57,165,923	(6.9)	3,470,443.23 6,838,292.90	3,466,509.07 7,411,331.79	(3,934) 573,039	(0.1) 8.4	120.93 122.50	129.65	5.8
PHILLIPS RAWLINS	41,254,409 27,095,688	41,173,508 30,549,427	(0.2) 12.7	4,980,702.86 3,645,218.30	5,318,518.41 3,905,316.65	337,816 260,098	6.8 7.1	120.73 134.53	129.17 127.84	7.0 (5.0)
LINCOLN SUMNER	26,701,186 87,480,339	24,053,199 109,855,544	(9.9) 25.6	3,038,881.45 13,821,289.23	3,072,862.00 14,003,611.69	33,981 182,322	1.1 1.3	113.81 157.99	127.75 127.47	12.3 (19.3)
PRATT GRAHAM	72,633,708 34,500,398	73,922,198 36,605,103	1.8	9,159,373.88	9,395,946.62	236,573 119,188	2.6 2.6	126.10 130.82	127.11 126.55	0.8 (3.3)
HODGEMAN	27,195,082	25,675,827	(5.6)	3,366,653.59	3,244,830.56	(121,823)	(3.6)	123.80	126.38	2.1
REPUBLIC DONIPHAN	36,050,475 29,169,356	36,520,023 34,738,476	1.3 19.1	4,428,429.18 4,353,622.18	4,615,129.10 4,388,575.41	186.700 3 4, 953	4.2 0.8	122.84 149.25	126.37 126.33	(15.4)
CLAY MARSHALL	37,878,359 50,868,890	40,086,475 56,006,864	5.8 10.1	4,740,356.78 6,827,643.85	5,042,785.22 7,032,146.07	302,428 204,502	6.4 3.0	125.15 134.22	125.80 125.56	0.5 (6.5)
RILEY FORD	134,996,949 119,459,988	168,264,803 150,890,539	24.6 26.3	19,738,480.39	21,072,395.26	1,333,915 975,952	6.8 5.5	146.21 149.52	125.23 124.85	(14.3) (16.5)
BUTLER	176,349,976	215,952,800	22.5	25,259,109.79	26,914,411.40	1,655,302	6.6	143.23 154.34	124.63 124.53	(13.0)
LEAVENWORTH ELLSWORTH	128,813,218 49,838,136	193,995,909 42,958,066	50.6 (13.8)	19,880,939.78 5,780,389.29	24,158,870.63 5,297,912.51	4,277,931 (482,477)	21.5 (8.3)	115.98	123.33	6.3
SMITH WICHITA	28,600,063 27,535,666	30,100,789 26,446,172	5.2 (4.0)	3,695,892.40 3,262,458.94	3,691,954.93 3,238,244.14	(3,937) (24,215)	(0.1) (0.7)	129.23 118.48	122.65 122.45	(5.1) 3.3
MITCHELL DOUGLAS	35,567,123 230,120,386	35,511,812 326,986,052	(0.2) 42.1	4,195,362.98 36,713,520.39	4,330,435.80 39,428,111.43	135,073 2,714,591	3.2 7.4	117.96 159.54	121.94 120.58	3.4 (24.4)
BARTON	152,719,637	161,933,353	6.0	20,687,199.77 3,238,388.54	19,523,346.00 3,478,862.84	(1,163,854) 240,474	(5.6) 7.4	135.46 123.83	120.56 120.54	(11.0) (2.7)
JEWELL FRANKLIN	26,151,546 64,563,565	28.861.063 77.685.111	20.3	8,649,964.38	9,360,930.21	710,966	8.2	133.98	120.50	(10.1)
HARPER OSBORNE	54,673,174 30,633,659	56,378,209 26,726,562	3.1 (12.8)	7,011,987.44 3,378,559.48	6,790,539.86 3,217,693.51	(221,448) (160,866)	(3.2) (4.8)	128.25 110.29	120.45 120.39	(6.1) 9.2
RENO SEDGWICK	246,805,627 1,537,513,579	302,108,791 1,867,511,789	22.4 21.5	34.819,116.29 215,169,620.88	36,293,871.81 223,590,184.32	1,474,756 8,420,563	4.2 3.9	141.08 139.95	120.14 119.73	(14.8) (14.4)
SALINE	175,749,536	217,737,083	23.9	24,852,691.86 4,066,684.32	26,035,427.33 3,586,321.45	1,182,735 (480,363)	4.8 (11.8)	141.41 117.25	119.57 119.10	(15.4) 1.6
RUSH WASHINGTON	34,682,738 43,095,471	30,110,997 44,339,507	2.9	5,033,933.10	5,277,825.36	243,892	4.8	116.81	119.03	1.9
ROOKS McPHERSON	48,335,863 144,446,379	48,244.388 151,729,648	(0.2) 5.0	5,578,372.02 17,232,097.67	5,735,235.47 18,029,895.00	156,863 797,797	2.8 4.6	115.41 119.30	118.88 118.83	(0.4)
WILSON RICE	42,177,924 76,619,781	42,177,346 73,488,014	(0.0) (4.1)	4,930,503.41 8,474.482.50	4,989,918.31 8,602,336.03	59.415 127.854	1.2 1.5	116.90 110.60	118.31 117.06	1.2 5.8
TREGO CRAWFORD	28,710,622 82,344,394	31,212,379 105,046,185	8.7 27.6	3,585,401.45 12,473,024.90	3,630,846.69 12,204,266.40	45,445 (268,759)	1.3 (2.2)	124.88 151.47	116.33 116.18	(6.8) (23.3)
RUSSELL	57,159,310	60,783,119	6.3	6,956,079.62	7,057,580.67 3,922,517.80	101,501 (89,894)	1.5	121.70 108.85	116.11 116.01	(4.6)
GRAY	43,220,712	46,564,871	(8.3) 7.7	4,012,411.86 5,031,268.36	5,355,620.29	324,352	6.4	116.41	115.01	(1.2)
NESS JACKSON	49,128,806 32,009,308	45,620,955 40,954,811	(7.1) 27.9	5,644,563.66 4,486,598.02	5,227,830.76 4,676,630.12	(416,733) 190,032	(7.4) 4.2	114.89 140.17	114.59 114.19	(0.3) (18.5)
GEARY WOODSON	69,391,92 4 22,713,786	86,877,60 4 22,391,897	25.2 (1.4)	9,100,930.83 2,602,162.67	9,895,030.28 2,539,648.07	794,099 (62,515)	8.7 (2.4)	131.15 114.56	113.90 113.42	(13.2)
IMAIM	76,400,517	97,233,127 75,160,802	27.3	7,802,443.39	10,979,321.18	912,605	9.1 8.2	131.76	112.92 112.28	(14.3)
KINGMAN COMANCHE	72,100,057 25,127,264	26,169,732	4.1	2,882,108.06	2,918,146.00	36,038	1.3	114.70	111.51 111.35	(2.8) (9.6)
DICKINSON CHASE	72,680,715 24,721,112	84,171,759 22,739,272	15.8 (8.0)	8,954,681.61 2,715,740.12	9,372,172.45 2,529,295.55	417,491 (186,445)	4.7 (6.9)	123.21 109.86	111.23	1.3
THOMAS STAFFORD	51,274,302 45,679,511	61,291,170 57,762,568	19.5 26.5	6,887,269.85 5,868,914.87	6,792,392.46 6,393,474.29	(94,877) 524,559	(1.4) 8.9	134.32 128.48	110.82 110.69	(17.5) (13.9)
SCOTT BROWN	34,356,054 45,922,210	40,947,418 55,550,583	19.2 21.0	4,719,408.70 6,084,322.95	4,515,709.36 6,111,506.38	(203,699) 27,183	(4.3) 0.4	137.37 132.49	110.28 110.02	(19.7) (17.0)
CHAUTAUQUA	19,212,191	21,146,769	10.1	2,350,553.55	2,305,091.40	(45,462)	(1.9)	122.35	109.00	(10.9)
JEFFERSON SHERIDAN	46,699,791 22,586,194	59,682,314 30,448,947	27.8 34.8	6,123,753.97 3,129,003.20	6,484,951.64 3,263,042.56	361,198 134,039	5.9 4.3	131.13 138.54	108.66 107.16	(17.1) (22.6)
JOHNSON FINNEY	1,293,779,257 264,662,807	2,476,156,751 270,862,102	91.4 2.3	229,753,425.45 28,191,229.78	264,328,491.23 28,868,107.94	34,575,066 676,878	15.0 2.4	177.58 106.52	106.75 106.58	(39.9) 0.1
MARION BARBER	55,985,916 52,476,873	59,571,061 58,548,456	6.4 11.6	6,272,640.28 6,761,054.52	6,338,469.20 6,209,453.66	65,829 (551,601)	1.0 (8.2)	112.04 128.84	106.40 106.06	(5.0) (17.7)
LOGAN	25,783,759	27,833,468	7.9	2,772,321.86	2,949,773.36	177,452	6.4	107.52	105.98	(1.4)
anderson Sherman	36,825,569 38,360,007	38,009,376 49,444,785	3.2 28.9	3,856,980.90 5,049,786.56	4.027,893.91 5,238,451.06	170,913 188.665	4.4 3.7	104.74 131.64	105.97 105.95	(19.5)
MORRIS CLARK	31,828,772 36,745,092	34.882.883 35,005,594	9.6 (4.7)	3,478,103.76 3,634,524.55	3,681,727.92 3,685,265.21	203,624 50,741	5.9 1.4	109.28 98.91	105.55 105.28	(3.4) 6.4
OSAGE PAWNEE	47,893,767 45,195,373	52,206,173 51,495,358	9.0 13.9	5,441,549.12 5,409,573.42	5,487,704.21 5,412,250.46	46,155 2,677	0.8 0.0	113.62 119.69	105.12 105.10	(7.5) (12.2)
ELLIS	116,957,866	140,987,699	20.5	15,432,617.46	14,798,882.44	(633,735)	(4.1)	131.95	104.97 104.66	(20.5) (11.3)
WABAUNSEE SEWARD	30,411,576 130,116,403	32,881,257 152,737,061	8.1 17.4	3,589,943.61 16,395,660.45	3,441,516.57 15,825,442.23	(148,427) (570,218)	(4.1) (3.5)	118.05 126.01	103.61	(17.8)
GREELEY GOVE	26.087.535 34,121.940	25,590,224 34,545,137	(1.9) 1.2	2,834,515.52 3,546,675.90	2,640,201.00 3,535,400.64	(194,315) (11,275)	(6.9) (0.3)	108.65 103.94	103.17 102.34	(5.0) (1.5)
CHEROKEE EDWARDS	62,429,665 32,010,023	71.396.945 39.929.920	14.4 24.7	7,497,187.02 3,803,589.90	7,177,202.29 3,999,068.52	(319,985) 195,479	(4.3) 5.1	120.09 118.82	100.53 100.15	(16.3) (15.7)
DECATUR	26,284,163	28,337,778	7.8	2,882,087.82	2,808,131.07	(73,957)	(2.6)	109.65	99.09	(9.6)
HAMILTON NEMAHA	32,972,977 45,694,021	39,430,962 55,364,717	19.6 21.2	3,591,776.00 5,042,884.87	3,820,771.00 5,235,174.59	228,995 192,290	6.4 3.8	108.93 110.36	96.90 94.56	(14.3)
MEADE CHEYENNE	79,508,394 23,026,456	73,213,854 29,870,602	(7.9) 29.7	6,614,852.79 2,688,617.80	6,810,913.73 2,761,066.79	196,061 72,449	3.0 2.7	83.20 116.76	93.03 92.43	11.8 (20.8)
KIOWA WALLACE	46,423,243	47,077,388 24,816,966	1.4	4,254,927.20 2,074,049.80	4,196,948.10 2,120,698.91	(57,979) 46,649	(1.4)	91.66 95.09	89.15 85.45	(2.7) (10.1)
STANTON	62,616,205	64,843,706	3.6	5,075,397.04	5,039,206.83	(36,190)	(0.7)	81.06 71.28	77.71 70.44	(4.1)
MORTON LINN	100,832,943 118,329,744	105,934,572 122,710,228	5.1 3.7	7.187.373.04 8.515.603.06	7.462.127.01 8.514,565.16	274,754 (1,038)	(0.0)	71.97	69.39	(3.6)
POTTAWATOMIE HASKELL	263,414,820 100,098,961	264,350,682 112,561,461	0.4 12.5	16,866,024.78 6,680,620.48	17,686,891.31 7,123,921.77	820,867 443,301	4.9 6.6	64.03 66.74	66.91 63.29	4.5 (5.2)
GRANT COFFEY	180,930,085 528,245,607	205,665,217 523,569,464	13.7	11,411,215.60 22,824,641.28	11.415,485.25 25,360,365.28	4.270 2.535,724	0.0 11.1	63.07 43.21	55.51 48.44	(12.0) 12.1
KEARNY	170,092,666	185,372,054	9.0	8,543,692.20	8,869,986.96	326,295	3.8	50.23	47.85 37.40	(4.7) (5.2)
TOTAL	231,362,819	258.091.508	24.3%	9,124,721.36	9,653,169.97 \$1,571,562,775	528,449 591,303,829	5.8 6.2%	39.44 130.40	111.42	(14.6)
	SII.351,914.464				72,012,002,110	,,	V-2-3		composer of Tetal Call	

COUNTY	1988 ASSESSED	1989 ASSESSED	PERCENT	1988	1989	AMOUNT OF	PERCENT	COUNTYWIDE	COUNTYWIDE	PERCENT
NAME	VALUE	VALUE	INCREASE	TAXES	TAXES	INCREASE	INCREASE	MILL LEVY	MILL LEVY	INCREASE
LINCOLN COFFEY	26,701,186 528,245,607	24,053,199 523,569,464	(9.9) (0.9)	3,038,881.45 22,824,641.28	3,072,862.00 25,360,365.28	33,981 2,535.724	1.1 11.1	113.81 43.21	127.75 48.44	12.3 12.1
MEADE	79,508,394	73,213,854	(7.9)	6,614,852.79	6,810,913.73	196,061	3.0	83.20	93.03	11.8
OSBORNE .	30,633,659 28,698,466	26,726,562 26,722,648	(12.8) (6.9)	3,378,559.48 3,470,443.23	3,217,693.51 3,466,509.07	(160,866) (3,934)	(4.8) (0.1)	110.29 120.93	120.39 129.72	9.2 7.3
PHILLIPS	41,254,409	41,173,508 33,813,319	(0.2) (8.3)	4,980,702.86 4,012,411.86	5,318,518.41 3,922,517.80	337,816 (89,894)	6.8 (2.2)	120.73 108.85	129.17 116.01	7.0 6.6
OTTAWA CLARK	36,861,519 36,745,092	35.005.594	(4.7)	3,634,524.55	3,685,265.21	50,741	1.4	98.91	105.28	6.4
ELLSWORTH ELK	49,838,136 19,185,943	42,958,066 16,655,785	(13.8) (13.2)	5,780,389.29 2,453,074.37	5.297,912.51 2,255,432.10	(482,477) (197,642)	(8.3) (8.1)	115.98 127.86	123.33 135.41	6.3 5.9
RICE	76,619,781	73,488,014	(4.1)	8,474,482.50	8,602,336.03	127,854	1.5 8.4	110.60 122.50	117.06 129.65	5.8 5.8
ALLEN CLOUD	55,821,107 49,165,461	57,165,923 46,771,989	2.4 (4.9)	6,838,292.90 7,210,885.38	7,411,331.79 7,191,846.42	573,039 (19,039)	(0.3)	146.67	153.76	4.8
POTTAWATOMIE KINGMAN	263,414,820 72,100,057	264,350,682 75,160,802	0.4 4.2	16,866,024.78 7,802,443.39	17,686,891.31 8,439,218.70	820,867 636,775	4.9 8.2	64.03 108.22	66.91 112.28	4.5 3.8
MITCHELL	35,567,123	35,511,812	(0.2)	4,195,362.98	4,330,435.80	135,073	3.2	117.96	121.94	3.4
WICHITA ROOKS	27,535,666 48,335,863	26,446,172 48,244,388	(4.0) (0.2)	3,262,458.94 5,578,372.02	3,238,244.14 5,735,235.47	(24,215) 156,863	(0.7) 2.8	118.48 115.41	122.45 118.88	3.3 3.0
REPUBLIC	36,050,475	36,520,023	1.3	4,428,429.18	4,615,129.10 3,244,830.56	186,700 (121,823)	4.2 (3.6)	122.84 123.80	126.37 126.38	2.9 2.1
HODGEMAN WASHINGTON	27,195,082 43,095,471	25,675,827 44,339,507	(5.6) 2.9	3,366,653.59 5,033,933.10	5,277,825.36	243.892	4.8	116.81	119.03	1.9
RUSH CHASE	34.682,738 24,721,112	30,110,997 22,739,272	(13.2) (8.0)	4,066,684.32	3,586,321.45 2,529,295.55	(480,363) (186,445)	(11.8) (6.9)	117.25 109.86	119.10 111.23	1.6 1.3
WILSON	42,177.924	42,177,346	(0.0)	4,930,503.41	4,989,918.31	59,415	1.2	116.90	118.31	1.2
ANDERSON PRATT	36,825,569 72,633,708	38,009,376 73,922,198	3.2 1.8	3,856,980.90 9,159,373.88	4,027,893.91 9,395,946.62	170,913 236.573	4.4 2.6	104.74 126.10	105.97 127.11	1.2 0.8
CLAY	37,878,359	40,086,475	5.8	4,740,356.78	5,042,785.22	302,428 676,878	6.4 2.4	125.15 106.52	125.80 106.58	0.5 0.1
FINNEY NESS	264,662,807 49,128,806	270.862.102 45,620.955	2.3 (7.1)	28,191,229.78 5,644,563.66	28,868,107.94 5,227,830.76	(416,733)	(7.4)	114.89	114.59	(0.3)
MCPHERSON	144,446,379 22,713,786	151,729,648 22,391,897	5.0	17,232,097.67	18,029,895.00	797,797	(2.4)	119.30 114.56	118.83	(0.4)
WOODSON MORTON	100,832,943	105.934.572	5.1	7,187,373.04	7,462,127.01	274,754	3.8	71.28	70.44	(1.2)
GRAY LOGAN	43,220,712 25,783,759	46,564,871 27,833,468	7.7 7.9	5,031,268.36 2,772,321.86	5,355,620.29 2,949,773.36	324,352 177,452	6.4 6.4	116.41 107.52	115.01 105.98	(1.2) (1.4)
NEOSHO	58,371,167	56,499,290	(3.2)	9,660,453.70	9,209,320.00	(451,134) (11,275)	(4.7) (0.3)	165.50 103.94	163.00 102.34	(1.5) (1.5)
GOVE JEWELL	34,121,940 26,151,546	34,545,137 28,861,063	1.2 10.4	3,546,675.90 3,238,388.54	3,535,400.64 3,478,862.84	240,474	7.4	123.83	120.54	(2.7)
KIOWA	46,423,243	47,077,388 136,767.979	1.4 5.8	4,254,927.20 19,007,948.53	4,196,948.10 19,560,427.31	(57,979) 552,479	(1.4) 2.9	91.66 147.07	89.15 143.02	(2.7) (2.8)
COWLEY COMANCHE	129,240,221 25,127,264	26,169,732	4.1	2,882,108.06	2,918,146.00	36,038	1.3	114.70	111.51	(2.8)
NORTON GRAHAM	26,502,518 34,500,398	27.016.112 36.605.103	1.9 6.1	3,645,055.92 4,513,222.44	3,610,257.26 4,632,410.08	(34,799) 119,188	(1.0) 2.6	137.54 130.82	133.63 126.55	(2.8) (3.3)
MORRIS	31,828,772	34,882,883	9.6	3,478,103.76	3,681,727.92 8,514,565.16	203,624 (1,038)	5.9 (0.0)	109.28 71.97	105.55 69.39	(3.4)
LINN LABETTE	118,329,744 71,621,433	122,710,228 75,562,050	3.7 5.5	8,515,603.06 10,685,270.31	10,863,420.51	178,150	1.7	149.19	143.77	(3.6)
STANTON	62,616,205 57,159,310	64,843,706 60,783,119	3.6 6.3	5,075,397.04 6,956,079.62	5,039,206.83 7,057,580.67	(36,190) 101,501	(0.7) 1.5	81.06 121.70	77.71 116.11	(4.1) (4.6)
RUSSELL KEARNY	170.092,666	185,372.054	9.0	8,543,692.20	8,869,986.96	326,295	3.8	50.23	47.85	(4.7) (5.0)
RAWLINS MARION	27,095,688 55,985,916	30,549,427 59,571,061	12.7 6.4	3,645,218.30 6,272,640.28	3,905,316.65 6,338,469.20	260,098 65,829	7.1 1.0	134.53 112.04	127.84 106.40	(5.0) (5.0)
GREELEY	26,087,535	25,590,224	(1.9)	2,834,515.52	2,640,201.00	(194,315)	(6.9)	108.65 129.23	103.17 122.65	(5.0) (5.1)
SMITH LYON	28,600,063 115,857,944	30,100,789 125,594,929	5.2 8.4	3,695,892.40	3,691,954.93 17,708,748.40	(3,937) 495,039	2.9	148.58	141.00	(5.1)
STEVENS	231,362,819	258,091,508 112,561,461	11.6 12.5	9,124,721.36 6,680,620.48	9,653,169.97 7,123,921.77	528,449 443,301	5.8 6.6	39.44 66.74	37.40 63.29	(5.2) (5.2)
HASKELL HARPER	100,098,961 54,673,174	56,378,209	3.1	7.011.987.44	6,790,539.86	(221,448)	(3.2)	128.25	120.45	(6.1) (6.3)
MONTGOMERY GREENWOOD	125.036,461 42,609,574	140,999,694 43,174,874	12.8 1.3	19,038,056.00 6,612,520.52	20,112,345.00 6,269,620.51	1,074,289 (342,900)	5.6 (5.2)	152.26 155.19	142.64 145.21	(6.4)
MARSHALL	50,868,890	56,006,864	10.1	6,827,643.85	7,032,146.07 3,630,846.69	204.502 45.445	3.0 1.3	134.22 124.88	125.56 116.33	(6.5) (6.8)
TREGO HARVEY	28,710,622 110,053,934	31,212,379 126,302,112	8.7 14.8	3,585,401.45 16,143,320.52	17,155,547.75	1,012,227	6.3	146.69	135.83	(7.4)
OSAGE ATCHISON	47,893,767 49,549,594	52,206,173 56,121,891	9.0 13.3	5,441,549.12 7,597,310.45	5,487,704.21 7,913,783.82	46,155 316,473	0.8 4.2	113.62 153.33	105.12 141.01	(7.5) (8.0)
BOURBON	47,975,807	53,050,682	10.6	7,124,381.27	7,194,164.98	69,784 417,491	1.0 4.7	148.50 123.21	135.61 111.35	(8.7) (9.6)
DICKINSON DECATUR	72,680,715 26,284,163	84.171,759 28,337,778	15.8 7.8	8,954,681.61 2,882,087.82	9,372,172.45 2,808,131.07	(73,957)	(2.6)	109.65	99.09	(9.6)
FRANKLIN	64,563,565	77.685.111	20.3 13.8	8,649,964.38 2,074,049.80	9,360,930.21 2,120,698.91	710,966 46,649	8.2 2.2	133.98 95.09	120.50 85.45	(10.1) (10.1)
WALLACE CHAUTAUQUA	21,811,865 19,212,191	24,816,966 21,146,769	10.1	2,350,553.55	2,305,091.40	(45,462)	(1.9)	122.35	109.00	(10.9) (11.0)
BARTON HAMILTON	152,719,637 32,972,977	161,933,353 39,430,962	6.0 19.6	20,687,199.77 3,591,776.00	19,523,346.00 3,820,771.00	(1,163,854) 228,995	(5.6) 6.4	135.46 108.93	120.56 96.90	(11.0)
WABAUNSEE	30,411,576	32,881,257	8.1	3,589,943.61	3,441,516.57	(148,427) 4,270	(4.1) 0.0	118.05 63.07	104.66 55.51	(11.3) (12.0)
GRANT PAWNEE	180,930,085 45,195,373	205,665,217 51,495,358	13.7 13.9	11,411,215.60 5,409,573.42	11,415,485.25 5,412,250.46	2,677	0.0	119.69	105.10	(12.2)
BUTLER	176,349,976	215,952,800	22.5	25,259,109.79 9,100,930.83	26,914,411.40 9,895,030.28	1,655,302 794,099	6.6 8.7	143.23	124.63 113.90	
GEARY STAFFORD	69,391,924 45,679,511	86,877,604 57,762,568	26.5	5,868,914.87	6,393,474.29	524,559	8.9	128.48	110.69	(13.9)
MIAMI NEMAHA	76,400,517 45,694,021	97,233,127 55,364,717	27.3 21.2	10,066,716.42 5,042,884.87	10.979.321.18 5,235.174.59	912,605 192,290	9.1 3.8	131.76 110.36	112.92 94.56	
RILEY	134,996,949	168,264,803	24.6	19,738,480.39	21,072,395.26	1,333,915	6.8 3.9	146.21 139.95	125.23 119.73	
SEDGWICK RENO	1,537,513,579 246,805,627	1,867,511,789 302,108,791	21.5 22.4	215,169,620.88 34,819,116.29	223,590,184.32 36,293,871.81	8,420,563 1,474,756	4.2	141.08	120.14	(14.8)
DONIPHAN	29,169,356	34,738,476	19.1	4,353,622.18 24,852,691.86	4,388,575.41 26,035,427.33	34,953 1,182,735	0.8 4.8	149.25 141.41	126.33 119.57	
SALINE EDWARDS	175,749,536 32,010,023	217,737,083 39,929,920	23.9 24.7	3,803,589.90	3,999,068.52	195,479	5.1	118.82	100.15	(15.7)
CHEROKEE FORD	62,429,665 119,459,988	71,396,945 150,890,539	14.4 26.3	7,497,187.02 17,861,994.60	7,177,202.29 18,837,946.97	(319,985) 975,952	(4.3) 5.5	120.09 149.52	100.53 124.85	(16.5)
BROWN	45,922,210	55,550,583	21.0	6,084,322.95	6,111,506.38	27,183	0.4 5.9	132.49 131.13	110.02 108.66	
JEFFERSON THOMAS	46,699,791 51,274,302	59,682,314 61,291,170	27.8 19.5	6,123,753.97 6,887,269.85	6,484,951.64 6,792,392.46	361,198 (94,877)	(1.4)	134.32	110.92	(17.5)
BARBER	52,476,873	58,548,456	11.6	6,761,054.52 16,395,660.45	6,209,453.66 15,825,442.23	(551,601) (570,218)		128.84 126.01	106.06 103.61	
SEWARD JACKSON	130,116,403 32,009,308	152,737,061 40,954,811	17.4 27.9	4,486,598.02	4.676,630.12	190.032	4.2	140.17	114.19	(18.5)
SHAWNEE LEAVENWORTH	565,142,897 128,813,218	784,924,279 193,995,909	38.9 50.6	100,788,590.07	113,189,136.44 24,158,870.63	12,400,546 4,277,931	12.3 21.5	178.34 154.34	144.20 124.53	(19.3)
SUMNER	87,480,339	109,855,544	25.6	13,821,289.23	14,003,611.69	182,322	1.3 3.7	157.99 131.64	127.47 105.95	
SHERMAN SCOTT	38,360,007 34,356,054	49,444,785 40,947,418	28.9 19.2	5,049,786.56 4,719,408.70	5,238,451.06 4,515,709.36	188,665 (203,699)	(4.3)	137.37	110.28	(19.7)
ELLIS	116,957,866	140,987,699	20.5	15,432,617.46	14.798,882.44	(633,735) 72,449	(4.1) 2.7	131.95 116.76	104.97 92.43	
CHEYENNE WYANDOTTE	23,026,456 425,186,595	29,870,602 603,693,558	29.7 42.0	2.688,617.80 81,805,265.83	91,177,062.23	9,371,796	11.5	192.40	151.03	(21.5)
SHERIDAN	22,586,194	30,448,947	34.8 27.6	3,129,003.20 12,473,024.90	3,263,042.56 12,204,266.40	134,039 (268,759)	4.3 (2.2)	138.54 151.47	107.16 116.18	
CRAWFORD DOUGLAS	82.344,394 230,120,386	105,046,185 326,986,052	42.1	36,713,520.39	39,428,111.43	2.714,591	7.4	159.54	120.58	(24.4)
JOHNSON	1,293,779,257	2,476,156,751			264,328.491.23	34,575,066	15.0	177.58	106.75	ere sudova Vij
TOTAL	\$11.351,914.464		_		\$1,571,562,775	CO1 303 555	6.2%	130.40	111.42	(14.6)



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

To:

The Honorable Dan Thiessen, Chairman

Senate Committee on Assessment and Taxation

From:

Mark A. Burghart, General Counsel

Department of Revenue

Date:

January 30, 1990

Subject: S.B. 488

Thank you for the opportunity to appear in support of S.B. 488. The bill is identical to a recommendation made by the 1987 Special Committee on Assessment and Taxation. The bill amends the compensating use tax act by redefining the term "retailer doing business in this state." Under the new definition, a vendor would be deemed to be doing business in the state if the vendor systematically solicits orders for items of tangible personal property within the state via catalogs, periodicals, advertising flyers, mail, telegraphy, telephone, y computer data base, cable, optic, microwave as well as radio, television and print media. The new definition is designed to establish a more definite state law which can be used to successfully challenge National Bellas Hess and permit Kansas to require out-of-state vendors to collect use tax on mail order sales with a Kansas destination. Litigation is proceeding in other states which have adopted nearly identical language to that in S.B. 488 in order to overturn the ruling in National Bellas Hess.

NATIONAL BELLAS HESS

In 1967, the United States Supreme Court ruled in National Bellas Hess, Inc. v. Department of Revenue, 386 U.S. 753 (1967) that a mail order house that was located in Missouri and which had no outlets or sales representatives in Illinois could not be required to collect Illinois use tax. The decision in favor of Bellas Hess was based on Commerce Clause and Due Process grounds. The Court held that differing tax rates among the states, nonuniform exemptions and stringent record keeping requirements imposed an impermissible burden on interstate commerce in violation of the Commerce Clause.

The Court also determined that there was not sufficient nexus with the taxing state to require the mail order house to collect compensating use tax. The Court relied on traditional nexus concepts which required actual physical contact with the market state.

An increasing number of state tax experts believe <u>Bellas Hess</u> would be overturned should the Supreme Court again have the opportunity to consider a case with comparable facts. The administrative burden on out-of-state vendors

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which existed in 1967 is substantially reduced by the increased use of computer technology. Record keeping requirements which were a major concern of the Court when the case was considered 20 years ago no longer create an impermissible burden on interstate commerce. In point of fact, mail order houses generally must be computerized to compete effectively in the marketplace.

It is also argued that any limitations which might have been imposed by the Due Process Clause are no longer a valid concern. A convincing argument may be made that sufficient nexus exists through the continuous solicitation and exploitation of consumers in a market state. Actual physical presence is not required. A mail order house which continuously solicits in a state is deemed to have purposefully availed itself of the benefits and protections of the market state, including access to state courts and to an orderly market.

BENEFITS OF LEGISLATION

There exist two general benefits by imposing the duty to collect compensating use tax on mail order houses. First, enforcement is a fair way to increase revenue without imposing new taxes. Second, legislation such as S.B. 488 would place in-state retailers on a par with out-of-state retailers for state tax purposes. In-state retailers currently are at a competitive disadvantage with those who use the state as a market but are not required to collect taxes.

FISCAL IMPACT

The maximum potential additional collections from mail order sales for fiscal year 1991 would be between \$15 and \$21 million. The maximum potential of \$21 million assumes that no federal legislation would be passed which would establish a *de minimus* rule or a minimum threshold of sales before a firm would be required to collect state use taxes. The lower maximum of \$15 million assumes federal legislation establishes a \$12.5 million *de minimus* rule.

These estimates are derived from national sales data, are spread among states on the basis of personal income, are dependent on assumed growth rates from 1986 to 1989 and assumptions about nexus and current filing patterns.

LEGISLATIVE TESTIMONY

Kansas Chamber of Commerce and Industry

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



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

SB 488

January 30, 1990

KANSAS CHAMBER OF COMMERCE AND INDUSTRY

Testimony Before the

Senate Assessment and Taxation Committee

bу

Bob Corkins Director of Taxation

Mr. Chairman and members of the Committee:

Thank you for the opportunity to testify regarding SB 488 and its provision for requiring out-of-state retailers to collect Kansas sales tax. My name is Bob Corkins, director of taxation for the Kansas Chamber of Commerce and Industry, and I would like to express KCCI's support for this proposal.

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

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

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

Retailers which now do not meet the statutory definition of "doing business in this state" are enjoying an unfair advantage over firms which are required to collect Kansas sales tax. Such out-of-state firms do not have to collect sales tax and can therefore sell their products at a lower price than Kansas businesses which must include the additional sales tax amount in the selling price of identical goods. Though Kansas consumers are liable for a corresponding "use" tax (or "compensating" tax) upon purchases from out-of-state retailers, it is virtually impossible for the department of revenue to enforce this tax since they have no record of all of these transactions.

KCCI recognizes that SB 488 will not immediately resolve this inequity. The US Supreme Court has held that to require outside firms to collect sales tax would be an unfair burden on intestate commerce. The rationale is that such businesses do not have a sufficient contact with the imposing state — that is, they do sufficiently benefit from the services provided by the state — to justify the burden of collecting the tax. This rationale, we believe, does not reflect the reality of the present flow of commerce. Reliance on Kansas media advertising, direct mail, and telemarketing resources should be sufficient contact upon which to base the duty and Congress is now considering legislation which recognizes this fact.

Fortunately, Kansas can still claim an advantage from passing SB 488 now even though Congressional authorization is absent for the time being. Our information indicates that a significant number of nationwide businesses will voluntarily comply with this proposal. Their difficulty is not with collecting a state sales tax, per se, but they would have considerable trouble in collecting local sales taxes which have widely varying rates. The fact that some businesses are now complying voluntarily with other states' similar statutes is an indication that these businesses consider congressional authorization imminent. In addition to voluntary compliance, Kansas could also receive retroactive collections, once congressional authorization is granted, which date back to the time SB 488 is enacted.

It is apparent that the Kansas Legislature needs to make the first step. Voluntary compliance is being achieved by states which actively seek out such businesses and

negotiate for their compliance. To do so, Kansas would need to first enact legislation similar to SB 488 before even this relatively weak negotiating tool is available. Without enabling legislation in place which brings out-of-state retailers within <u>our own</u> definition of "doing business," then congressional authorization is meaningless, voluntary compliance is not even relevant, and the opportunity for retroactive collections is lost.

KCCI therefore strongly urges the passage of SB 488.



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

To:

The Honorable Dan Thiessen, Chairman

Senate Committee on Assessment and Taxation

From:

Mark A. Burghart, General Counsel

Department of Revenue

Date:

January 30, 1990

Subject: S.B. 491

Thank you for the opportunity to appear in support of S.B. 491. Under the bill, expenses related to the production of income would be deductible if the income itself is subject to taxation by the state of Kansas. The following two examples will assist in explaining the intent of the bill.

EXAMPLE NO. 1.

Under present law, the state of Kansas taxes interest on municipal bonds issued prior to 1988 but the federal government does not. Since the federal government does not tax this form of income, it does not allow a deduction for expenses associated with its production to arrive at federal adjusted gross income. Since there is no specific Kansas modification to federal adjusted gross income to allow for such a deduction, taxpayers are not allowed to deduct expenses associated with the production of this taxable income. S.B. 491 would remedy this inequity.

EXAMPLE NO. 2.

Under present law, the federal government taxes interest on federal obligations and the state of Kansas does not. Because it taxes this income, the federal government allows a deduction for expenses incurred in acquiring and carrying these federal obligations. The deduction is taken into account to arrive at federal adjusted gross income. The state of Kansas then allows the deduction despite the fact that the income from the federal obligations is not taxed by the state. S.B. 491 also remedies this inequity by disallowing the deduction.

Simply stated, the bill allows for the deduction of expenses associated with the acquisition of income earning assets to the extent that the income is subject to income taxation by the state of Kansas. The bill provides a measure of equity both to the taxpayer and to the state.

The Department urges your favorable consideration of the bill. I would be happy to answer any questions you might have.

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To:

The Honorable Dan Thiessen, Chairman

Senate Committee on Assessment and Taxation

From:

Mark A. Burghart, General Counsel

Department of Revenue

Date:

January 30, 1990

Subject: S.B. 492

Thank you for the opportunity to appear in support of S.B. 492. The bill would authorize the Secretary of Revenue to require the payment of any taxes or fees through electronic funds transfer. Although the bill does not so specify, the use of this particular provision would generally be limited to taxpayers with payments exceeding a certain threshhold amount. At least initially, that threshhold amount would be relatively large.

Methods available to the Secretary would include: (1) automated clearing house debit; (2) automated clearing house credit; (3) wire-transfer through the federal reserve system; and (4) certified check received by the department no later than the date required for the remittance. The particular method chosen by the Secretary would be selected with the approval of the State Treasurer.

The purpose of the legislation is to allow the posting of cash receipts to interest bearing accounts as quickly as possible. We urge the Senate Committee's favorable consideration of the bill. I would be happy to respond to any questions you might have.

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LEGISLATIVE TESTIMONY

Kansas Chamber of Commerce and Industry

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

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

SB 492

January 30, 1990

KANSAS CHAMBER OF COMMERCE AND INDUSTRY

Testimony Before the

Senate Assessment and Taxation Committee

bv

Bob Corkins Director of Taxation

Mr. Chairman and members of the Committee:

My name is Bob Corkins, director of taxation for the Kansas Chamber of Commerce and Industry. I appreciate the opportunity to testify about SB 492 and to convey our support for its provisions regarding electronic transfers of tax remittances to the state.

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

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

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

KCCI views this proposal as a welcome simplification of current payment procedures from the standpoint of complying businesses. It can reduce the paperwork now required

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while it also represents a source of additional interest revenue to the state at a time when state coffers are most in need of the funds.

However, some provision is needed to guarantee that small businesses are not faced with difficulties in satisfying the procedure. Those firms which do not have the necessary degree of computerized resources or which do not have easy access to wire transfer services may have to contend with additional burdens. This possible inconvenience is made even more unappealing by the fact that Kansas businesses are currently providing an uncompensated service to the state, for example, in the case of sales tax collections.

To address this issue, KCCI recommends that SB 492 be amended to require the secretary of revenue to provide at least one non-electronic optional method for payment. Businesses should be allowed to make any remittance to the department through the mailing of a certified check received by the department no later than the specified due date. This option is not guaranteed by the current language of SB 492 and is a valuable safeguard option in the event that other methods of remittance prove to be an inconvenience.

A further safeguard for small business would be the establishment of minimum thresholds which trigger the application of electronic payment procedures. For example, firms collecting less than \$32,000 annually in sales taxes or which remit less than \$8,000 annually in withholding taxes could be exempted from the duty to pay those respective taxes through electronic transfers. Though KCCI would support this bill if only the certified check method were guaranteed to be available, we would prefer that the threshold requirements be adopted in order to remove any possibility of hardship upon businesses.

Thank you again for your time and consideration of these issues.



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

To:

The Honorable Dan Thiessen, Chairman

Senate Committee on Assessment and Taxation

From:

Mark A. Burghart, General Counsel

Kansas Department of Revenue

Date:

January 30, 1990

Subject: S.B. 493

Thank you for the opportunity to appear in support of S.B. 493. The bill would clarify the existing local sales tax statute by specifying that the taxable situs for telephone answering services is the location of the user or subscriber. The 1989 Legislature imposed state and local sales tax on telephone answering services including mobile phone services, beeper services and other similar services. Since that time concerns have been expressed as to which local unit is entitled to the tax when the provider and subscriber reside in different taxing units.

The bill would eliminate any uncertainty as to the taxable situs of such services. K.S.A. 1989 Supp. 12-191 currently provides that the customer's situs will determine local tax for purposes of gas, water, electricity, heat and regular telephone services. The bill would merely add telephone answering services to this list. The bill would not affect total local revenues as such, but would affect how those revenues are distributed to the local units by the Department of Revenue.

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



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915 SW Harrison St
Topeka Kansas 66612-1588

To:

The Honorable Dan Thiessen, Chairman

Senate Committee on Assessment and Taxation

From:

Mark A. Burghart, General Counsel

Kansas Department of Revenue

Date:

January 30, 1990

Subject: S.B. 494

Thank you for the opportunity to appear and express the Department of Revenue's support for S.B. 494. The bill changes the filing date for homestead property tax refund claims from October 15 to April 15. The change would be effective for tax years commencing after December 31, 1989.

During process year 1989, 63,946 out of 70,561 (91%) of the homestead claims were received by April 21 despite the fact that the filing deadline is October 15. Many of the claims filed after April but before October 15 were duplicate claims or were claims where the claimants were attempting to file early for a subsequent year's refund.

The Department recommends that the food sales tax refund authorized by K.S.A. 79-3635 also be claimed by April 15 of each year.

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



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

MEMORANDUM

TO:

The Honorable Dan Thiessen, Chairman

Senate Committee on Assessment and Taxation

FROM:

Mark A. Burghart, General Counsel

Kansas Department of Revenue

DATE:

January 30, 1990

SUBJECT:

S.B. 495

Thank you for the opportunity to appear before you today to discuss Senate Bill 495, a Department of Revenue proposal to impose a tax on marijuana plants. The bill also allows the Department to charge interest on delinquent drug taxes.

BACKGROUND

In assessing tax liability for marijuana plants, current law (K.S.A. 79-5201(a) and 65-4101(o)) necessitates the stripping of leaves from each plant. This requirement exists because the definition of "marijuana" excludes the mature stalks of the plant. Simply weighing seized marijuana plants, therefore, is insufficient in assessing tax liability since, legally, the stalk of each plant is not considered "marijuana."

Because of the impracticality in regard to processing time involved with stripping the leaves, local law enforcement has asked the Department to recommend legislation to tax the entire marijuana plant.

COMPOSITION OF MARIJUANA PLANTS

The "active" components in a marijuana plant are its leaves, flowering tops and seeds. These portions are usable after the plant has been cut down and dried. Approximately 55% of the weight of a marijuana plant at almost all stages of growth is comprised of moisture. A marijuana plant, therefore, loses more than half of its weight after being cut down and dried. The weight of dried leaves, flowering tops and seeds encompass roughly 12 percent of the weight of a wet plant and 28 percent of the weight of a dry plant. These percentages, along with the average weight of marijuana plants ranging from 12 weeks old to 21 weeks (1868 grams), were used in arriving at the tax rates used in the bill. The numbers used are taken from a University of Mississippi study performed for the Drug Enforcement Administration to determine the yield of usable marijuana from plants.

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The Honorable Dan niessen S.B. 495 January 30, 1990

SENATE BILL 495

The tax rates of \$.40 per gram of a whole wet plant and \$.90 per gram of a dry plant reflects the amount of "usable" marijuana. A definition of a "domestic marijuana plant" was formulated to distinguish between plants intended for harvest and plants growing wild. The Kansas Bureau of Investigation reported 391 marijuana plots eradicated in calendar year 1989. Of these, 201 were plots consisting of wild marijuana plants.

INTEREST

The Department currently is authorized to assess interest at the rate of 18% per annum on all delinquent taxes, except taxes imposed under the marijuana and controlled substances act. The bill would extend the interest provision to apply to delinquent drug taxes.

The Department urges the Senate Committee's favorable consideration of S. B. 495. I would be happy to respond to any questions you might have.



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

To:

The Honorable Dan Thiessen, Chairman

Senate Committee on Assessment and Taxation

From:

Mark A. Burghart, General Counsel Kansas Department of Revenue

Date:

January 30, 1990

Subject: S. B. 496

Thank you for the opportunity to appear and express the Department of Revenue's support for S.B. 496. The bill provides for two changes to the transient guest tax statutes. First, the bill changes the filing date from on or before the last day of the month immediately succeeding the month in which the tax is collected to on or before the 25th day of the month immediately succeeding the month in which the tax is collected. The filing date for transient guest tax returns would then be the same as for sales tax returns.

The bill also changes the failure-to-file period for imposition of a 25% penalty from 30 days after notice of the delinquency to 60 days of the return's due date. This change would make the transient guest tax penalty and interest provisions identical to the sales tax penalty and interest provisions. The conformity measure should eliminate taxpayer confusion, thereby increasing compliance and efficiency.

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