Approved	August	17,	1990	
PP			Data	

3rd MEETING

MINUTES OF THE SENATE COMMITTEE ON ASSESSM	ENT AND TAXATION
The meeting was called to order bySENATOR DAN THIESSEN	at
4:30 a.m./xxxx. on <u>Thursday, April 3</u>	, 19 <u>.90</u> in room <u>521-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:

John Luttjohann, Director of Property Valuation, KS Dept. of Revenue

Chairman Thiessen called the meeting to order at 4:45 p.m. and said we have a new run on "all others" at 25% without a threshold, and he recognized John Luttjohann to review the run with the committee.

John Luttjohann said his hand-out (ATTACHMENT 1) addresses Simulation 4 and 5. Simulation 4, addresses Classification changes: and "all other" class would be assessed at 25% except: (A) The first \$50,000 in value of each parcel would be assessed at 20%. (B) Property owned by Not for Profit entities would be assessed at 12%. Simulation 5, is a state-wide run wherein all of the assumptions and classification criteria have been maintained (see Attachment 1) with the exception that the total valuation of property in the "All Other" class is assessed at 25%.

After committee discussion <u>Chairman Thiessen</u> reminded the members that there is a motion on the floor from the earlier meeting, and he recognized Senator Montgomery.

Senator Montgomery said he did not believe we are addressing the problem with "the all other", and he said he realized what is going to happen if we leave it at 20% for all properties, and he felt that is the reason the \$50,000 threshold would work, because it would not shift any more over residential. He said, if you don't have any more dollars, you just reduce the valuation and shift it around. The same thing as moving the utilities to 33%, and he said he does not like that either.

He said he thought they needed another class in there for the small business man, and \$50,000 would address that. It would give you another class without having to establish another class.

<u>Chairman Thiessen</u> asked for a vote on the; <u>motion by Senator Karr to delete the threshold to \$50,000, 2nd by Senator Kerr. The motion failed by a voice vote.</u>

Chairman Thiessen asked the members if they had any other amendments or changes?

Senator Martin said he felt we should have a discussion about inventories, and he said, he did not want to put it into the constitution amendment, but he thought, they needed to look at <u>SB782</u>, which came out of Ways and Means and it does provide for an excise on inventories, which he thought, goes to the heart of what some of the members believe, that inventories are receiving substantial service and they should have to pay for some of that service, and he asked "if the committee wanted to work a statutory bill or stay on the constitutional amendment"?

Chairman Thiessen said he preferred to stay on the constitutional amendment, as that is what we are concentrating on, and he said, he understands that 44 state's do exempt inventories and we have done it, and there have been some businessess that have expanded on that basis.

<u>Senator Martin</u> said on one hand they exempted from the advalorem, but on the other they picked it up in lieu of or excise, there are a number of state's that do that, and they do it basically because of fire and police protection, being provided to the owner's of those inventories, so they are receiving substantial benefit from those particular services.

Unless specifically noted, the individual remarks recorded herein have not been transcribed verbatim. Individual remarks as reported herein have not been submitted to the individuals appearing before the committee for editing or corrections.

CONTINUATION SHEET

MINUTES OF THEsenate	COMMITTEE ON	N ASSESSMENT AND	TAXATION ,
			,
room <u>521-S</u> , Statehouse, at <u>4:3</u>	0a.m./xpxxxxxon_	Thursday, April	3

Chairman Thiessen said they do pay real estate taxes, which goes for that now.

<u>Senator Montgomery</u> asked if we are discussing <u>SB782</u> or not? <u>Chairman Thiessen</u> said he preferred not to, as we are on the constitutional amendment. He asked if the members had any other comments or questions?

<u>Senator Francisco</u> said he understood that the Board of Commerce and Industry met in December, and they agreed on a position to place 10% or some percentage of that tax back on the tax rolls, and he asked if they could hear from the Department.

Bud Grant with the KCCI said basically it was a proposal to put the circuit breaker, which at that time you were considering several proposals that would have provided commercial property owners tax relief, and recognizing that funding was going to be a problem, he said, their Board of Directors met, and then a group of about 35 of our members met, specifically to develop a proposal which we then brought back to the legislature, which included the catalog sales, sales tax, and some accerlerated collections, but part of that is, those that were involved with heavy inventories, agreed any amount in excess of \$10,000 and income surtax, specfically to fund the circuit breaker.

Senator Fred Kerr moved the committee introduce a resolution as drafted in ATTACHMENT 1 with multi-family 15%, all other at 25%, and the 1st \$20,000 at 50%, non-profit 12%, business equipment and machinery at 30% and state assessed property at 33%, 2nd by Senator Karr. The motion carried 7 to 3.

<u>Chairman Thiessen</u> said this would conclude the meeting and said we will be meeting tomorrow and he would announce the time. He adjourned the meeting at 5:15 p.m.

GUEST LIST

MTE REON 521-5

COMMITTEE: SENATE DATE: 4/30 p.m.

THES-4-3-90

NAME (PLEASE PRINT)	ADDRESS	COMPANY/ORGANIZATION
Curt Carpenter	Great Bend	Centel:
Christ Joune	· Topeka	Topeles Chamber of Con
Japan (consoc).	LAWRENCE	KGEE
Woody abodman	VCMO	KCP2
ALAN Steppat	Topeka	Pete McGill & Associates
Rich Mikee	Topeka	KLA
Janes Stubbs	: //	HBAK .
Jim Luduria	TOPPKIN	KPL GAS SERVICE
George Barber	Topelen	Barber assertation 165 Consulting Engre
Kein Lobo Isa	Topela	La Lodge a
DONOE PUCKETT	1 CHITA	1/ KRA / O
Persie Clark	ZOMO	(Vallmark Cake)
Het BROWN	Kcmo	KS. Lumser Dealers
TREVA POTTER	TOPEKA	PEOPLES NAT GAS
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Herry Ray	Olathe	Johnson Co
Karen Franks	Tepolia	V KAR
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KANSAS DEPARTMENT OF REVENUE

Property Valuation Division
Robert B. Docking State Office Building
Topeka, Kansas 66625-0001
(913) 296-4218

MEMORANDUM

TO:

THE HONORABLE FRED KERR SENATE MAJORITY LEADER

FROM:

JOHN LUTTJOHANN, DIRECTOR PROPERTY VALUATION DIVISION

DATE:

APRIL 3, 1990 1

RE:

SIMULATION 4 & 5

SIMULATION 4:

Classification changes:

1. Multi-family dwelling with more than four units would be assessed at 15%.

2. "All other" class would be assessed at 25%, except:

- a. The first \$50,000 in value of each parcel would be assessed at 20%.
- b. Property owned by Not for Profit entities would be assessed at 12%.
- 3. Business Machinery and Equipment would be assessed at 30%.
- 4. State assessed property, including public utility inventories, would be assessed at 33%.

Assumptions used are as follows:

- 1. 9% of the fair market value of residential real property would be assessed at 15% (Multifamily).
- 2. 2% of "All Other Property" would be assessed at 12% (Non Profit). 17% of "All Other-Urban" would be assessed at 20% (First \$50,000 of Value). 46% of "All Other-Rural" would be assessed at 20% (First \$50,000 of Value).
- 3. The fair market value of the property in the base will generally remain constant from 1989 to 1990. \$42 million in appraised valuation of Public Utility inventories has been added in 1990.
- 4. The revenues raised by the property tax will raise by 7% in 1990.

Rollback Component:

The last column shows the effect of a 1% sales tax increase to replace a portion of the property tax.

SIMULATION 5:

Also attached, is a state-wide run wherein all of the above assumptions and classification criteria have been maintained with the exception that the total valuation of property in the "All-Other" class is assessed at 25%.

1988 Real Estate Abstract (Compiling for Comparison to 1989 Classes)

Because of statistical reporting requirements of the classes for 1988 being different than the 1989 requirements, an effort was made to bring the lasses to conform to 1989. The following is an accounting on how the 1988 valuation data was modified to conform to the 1989 data being reporting as required by K.S.A. 79-1439.

Classification 1989 1988 Urban-Real Estate Residential Residential Residential Farmstead Multi-Family Mineral Interest Vacant Lot Vacant Lot Vacant Lot Commercial/Industrial All Other Commercial/Industrial Recreational All other real property not otherwise specifically subclassified Agricultural Land-Use Value Agricultural 0 Rural-Real Estate Residential Home Sites Residential Farmstead Planned Sub-Division Recreational Vacant Lot Vacant Lot 0 Commercial/Industrial All Other Commercial Recreational Spot Industrial All other real property not otherwise specifically subclassified Ag. Non-Investment Agricultural Agricultural Land - Use Value Ag. Investment Mineral Interest Personal Property Urban and Rural 1989 Royalty & Working Interest Royalty & Working Interest Gas and Oil Itemized Equipment Itemized Equipment Machinery & Equipment Machinery & Equipment Machinery & Equipment Rental & Leased Equip. Construction Equipment All Other Tangible Personal Property not otherwise specifically classified All Other Other Taxable Personal Property Mobile Homes (used for Mobile Homes Improvements on Leased Residential Property) Motor Vehicles Motor Vehicles Trucks/Trailers Buses/Motor Homes Campers Misc. Vehicles 0 Merchants' Inventories Merchants' Inventories O Manufacturers' Inventories Manufacturers' Inventories Bonded Warehouse Inventories 0

Livestock

Livestock

¹⁹⁸⁸ Abstract of Valuations of Tangible Personal Property did not break out penalty by class. A multiplier was computed; total valuation with penalty to valuation without penalty, then applied to each class of property. 1989 valuations included penalty, so therefore 1988 valuations needed to include penalty, otherwise we are working with apples and oranges.

STATEWIDE																	
REVENUE		1988 ACTUAL	ASSES	SED VALUATION	8	1989 ACTUAL ASSE	SSED V	ALUE AND TAX DO	ILLARS								
4/3/90			AX DO			i		SSESSMENT RATE			- 8		CHULAT	ON FOTHIATE ON	.	444 044 70 7144	.
:58 PM		ALIAD I	MA DO	DEARD	13	co.isiiiciic	MAD A	JOEGGORI MATE	J		- 8			ION - ESTIMATE ONL	т .	1% SALES TAX	·
isto Dorm		1000	~	1 1000			~ _	<u> </u>			, <u>-</u>		KERR 4				
		1988	% OF	1 1988 TAX	% OF	1989		2 1989	96	1989	%	1990	%	1990	%	1990 TAX DOLLARS	
		ASSESSED		1		ASSESSED	OF	TAX	OF	TOTAL	OF 💮	ASSESSED	OF	TAX	OF	WITH SALES TAX	OF
(UPDALLIDELL FOTATE		VALUATION	TOTAL	DOLLARS	TOTAL	VALUATION	TOTAL	DOLLARS	TOTAL	VALUATION	TOTAL	VALUATION	TOTAL	DOLLARS	TOTAL	ADJUSTMENTS	TOTAL
URBAN REAL ESTATE			i		18	1	- 1							1			
RESIDENTIAL		2,525,973,245	22%	417,415,892	28%	* 3,981,346,590	28%	502,618,279	32%	33,177,888,250	43%	4,070,926,888	29%	565,823,818	34%	483,622,277	7 34%
VACANT LOTS		48,591,731	0%	8,040,461	1%	134,866,486	1%	16,509,004	1%	1,123,887,383	1%	134,866,486	1%	18,745,281	1%	16,022,011	il 1% l
ALL OTHER		1,096,236,787	10%	183,152,971	12%	** 2,723,427,580	19%	347,351,502	22%	9,078,091,933	12%	2,168,756,163	15%	301,438,450	18%	257,646,188	18%
AGRICULTURAL		0	0%	0	0%	*** 10,200,830	0%	1,286,967	0%#	34,002,767	0%	10,200,830	0%	1,417,828	0%	1,211,849	
TOTAL URBAN REAL ESTATE		3,670,801,763	32%	608,609,324	41%	6,849,841,486	49%	867,765,752	55%	43,413,870,333	56%	6,384,750,367	45%	887,425,378	53%	758,502,325	
RURAL REAL ESTATE				,	8									,		700,002,020	1 30/1
RESIDENTIAL		327,560,661	3%	40,811,760	3%	* 772,544,994	5%	82,561,628	5%	6,437,874,950	8%	789,927,256	6%	74,077,469	4%	63,315,670	4%
VACANT LOTS			0%	0	0%	24,288,467	0%	2,504,448	0%	202,403,892	0%	24,288,467	0%	2,277,714	0%	1,946,813	
ALL OTHER		155,361,002	1%	17,931,398	1%	** 513,276,420	4%	53,706,375	3%	1,710,921,400	2%	405,317,280	3%	38,009,675	2%	32,487,720	
AGRICULTURAL		1,670,996,180	15%	188,604,371	13%	*** 1,492,023,130	11%	154,602,757	10%#	4,973,410,433	6%	1,492,023,130	11%	139,918,324	8%		
TOTAL RURAL REAL ESTATE		2,153,917,843	19%	247,347,529	17%	2,802,133,011	20%	293,375,209	19%	13,324,610,675	17%	2,711,556,133	19%	254,283,182	15%	119,591,322	
TOTAL URBAN & RURAL REAL ESTATE		2,130,317,040		247,047,023	17.78	2,002,133,011	20%	293,373,209	1976	13,324,610,673	1/76	2,/11,556,133	19%	254,283,182	15%	217,341,525	5 15%
RESIDENTIAL		2,853,533,906	25%	458,227,652	31%	* 4,753,891,584	34%	585,179,907	37%	39,615,763,200	51%	4 000 054 445	1 240/				
VACANT LOTS		48,591,731	0%	8,040,461	1%						1 1000	4,860,854,145	34%	639,901,288	38%	546,937,947	
ALLOTHER						159,154,953	1%	19,013,452	1%	1,326,291,275	2%	159,154,953	1%	21,022,995	1%	17,968,824	
AGRICULTURAL		1,251,597,789	11%	201,084,369	14%	3 0,250,704,050	23%	401,057,878		10,789,013,333		2,574,073,443	18%	339,448,125	20%	290,133,908	
		1,670,996,180	15%	188,604,371	13%	1,502,225,500	11%	155,889,723	10%#	5,007,413,200		1,502,223,960	11%	141,336,152	8%	120,803,171	
REAL ESTATE		5,824,719,606	51%	855,956,853	58%	9,651,974,497	68%	1,161,140,961	74%	56,738,481,008	73% 🌣	9,096,306,500	64%	1,141,708,560	68%	975,843,850	68%
L PROPERTY			l l						1		l (%						
GAS AND OIL		4,982,014	0%	782,013	0%	3,151,359	0%	435,485	0%	10,504,530	0%	3,151,359	0%	438,012	0%	374,378	8 0%
BUSINESS MACH, & EQUIP.		607,622,421	5%	100,251,369	7%	485,403,871	39%	63,001,360	4% #	# 2,427,019,355	3%	728,105,807	5%	101,200,444	6%	86,498,283	3 6%
ALL OTHER PERSONAL		45,017,639	0%	7,886,461	1%	63,845,117	0%	8,364,050	1%	212,817,057	0%	63,845,117	0%	8,873,922	1%	7,584,740	0 1%
MOBILE HOMES		17,462,598	0%	2,800,198	0%	32,404,219	0%	4,316,496	0%	270,035,158	0%	32,404,219	0%	4,503,908	0%	3,849,591	
MOTOR VEHICLES		134,294,340	1%	21,635,796	1%	43,041,337	0%	5,646,996	0%	143,471,123	0%	43,041,337	0%	5,982,376	0%	5,113,270	
MERCHANTS INVENTORY		330,797,995	3%	53,950,601	4%	اه	0%	0	0%#	## 1,101,610,953	1%	0	0%	0	0%	1 -1,	0 0%
MANUFACTURERS INVENTORY		208,704,935	2%	34,888,218	2%	o	0%	0	0% #		1%	o o	0%	0	0%	آ ا	0 0%
LIVESTOCK		560,591	0%	107,910	0%	i 6	0%	0	0%#		0%	i	0%	0	0%	i ,	0 0%
TOTAL URBAN PERSONAL PROPERTY		1,349,442,533	12%	222,280,014	15%	627,845,903	4%	81,764,387	5%	4.865.046.417	6%	870.547.839	6%	120,998,661	7%	103,420,263	
RURAL PERSONAL PROPERTY										*1,000,010,117		070,547,003		120,330,001	 ''	103,420,263	7 74
GAS AND OIL		1,130,236,656	10%	88,916,511	6%	1,189,378,187	8%	84,494,374	5%	3,964,593,957	5%	1,189,378,187	8%	111,537,012	7%	95,333,180	ol 7%l
BUSINESS MACH, & EQUIP,		246,806,322	2%	28,282,280	2%	202,962,057	1%	21,328,197	1%#		1 (00	304,443,086	2%	28,549,937			
ALL OTHER PERSONAL		13,406,588	0%	1,532,467	0%	35,674,334	0%	3,682,064	0%	118,914,447	0%	35,674,334	0%	3,345,453	0%	24,402,270	
MOBILE HOMES		14,608,877	0%	1,640,525	0%	18,300,656	0%	1.876.268	0%	152,505,467	0%		0%			2,859,433	1 1
MOTOR VEHICLES		110,238,277	1%	12,491,582	1%	62,669,680	0%	6,437,594	0%	208,898,933	1 100	18,300,656		1,716,191	0%	1,466,867	
MERCHANTS INVENTORY		40,665,869	0%	4,527,724	0%	02,009,000	0%	6,437,394	3			62,669,680	0%	5,877,011	0%	5,023,213	
MANUFACTURERS INVENTORY		, ,	2%		1 13		***	0	0% #		1 (00)	0	0%	0	0%	l c	0 0%
LIVESTOCK		172,958,176		19,390,491	1%	9	0%	0	0% #			٥	0%	0	0%	٥	0 0%
TOTAL RURAL PERSONAL PROPERTY		115,007,573	1%	12,860,879	1%	9	0%	0	0% #			0	0%	0	0%	1 0	0 0%
	J	1,843,928,338	16%	169,642,459	11%	1,508,984,914	11%	117,818,497	8%	6,555,161,815	8%	1,610,465,943	11%	151,025,605	9%	129,084,963	3 9%
TOTAL URBAN & RURAL PERSONAL PROPERT		4.05.5.5.	اا] 🔯		1				
GAS AND OIL		1,135,218,670	10%	89,698,524	6%	1,192,529,546	87%	84,929,859		3,975,098,487		1,192,529,546	8%	111,975,024	7%	95,707,559	9 7%
BUSINESS MACH, & EQUIP.		853,672,055	8%	128,533,649	9%	688,365,928	5%	84,329,556	1 1			1,032,548,892	7%	129,750,381	8%	110,900,550	3 8%
ALL OTHER PERSONAL		59,297,064	1%	9,418,928	1%	99,519,451	1%	12,046,114		331,731,503		99,519,451	1%	12,219,375	1%	10,444,173	3 1%
MOBILE HOMES		32,014,189	0%	4,440,723	0%	50,704,875	0%	6,192,764		422,540,625	1%	50,704,875	0%	6,220,099			
MOTOR VEHICLES		244,292,785	2%	34,127,378	2%	105,711,017	1%	12,084,591	1%	352,370,057	0%	105,711,017	1%	11,859,387	1%		
MERCHANTS INVENTORY	1818	371,149,155	3%	58,478,325	4%	0	0%	0	0% #	### 1,237,163,850	2%	0	0%		0%		0 0%
MANUFACTURERS INVENTORY		382,172,899	3%	54,278,709	4%	0	0%	0	0% 1	### 1,273,909,663	3 2% 🕄	0	0%	0	0%	.]	0 0%
LIVESTOCK	1818	115,669,322	1%	12,968,789	1%	o	0%	0	0% #	### 385,564,407		0	0%	Ċ	0%		0 0%
OTHER EXEMPT			. 1	• •				•	1	1,974,700,172		1	18%	n	OV.]	0 0%
TOTAL PERSONAL PROPERTY	188	3,193,486,139	28%	391,945,024	26%	2,136,830,817	15%	199,582,884	13%	13,394,908,404		2,481,013,781	4%	272,024,266	16%	232,505,220	
URBAN PUBLIC UTILITY CORP		511,932,996	5%	79,575,708	5%	532,778,225	4%	69,464,172		1,775,927,417		589,244,192		81,899,874			
RURAL PUBLIC UTILITY CORP		1,821,890,991	16%	152,803,874	10%	1,782,939,184	13%	140,422,193		5.943,130,613		1,971,902,210	14%				
TOTAL PUBLIC UTILITY		2,333,823,987	21%	232,379,583		2,315,717,409	16%	209,886,365		7,719,058,030			18%	184,920,225			
		***************************************		232,373,383		4 2,313,717,409	10%		1 13%	7,719,058,030	/ <u> </u> 10% ⊹	2,561,146,403	18%	266,820,098	16%	228,057,10	8 16%
TOTALS FOR URBAN PROPERTY		5,532,177,292	49%	910,465,047	62%	8,010,465,614	57%	1,018,994,311	65%	50,888,733,964	65%	7,844,542,398	55%	1,090,323,912	65%	931,924,24	2 65%
TOTALS FOR RURAL PROPERTY		5,819,737,172	51%	569,793,863	38%	6,094,057,109	43%	551,615,898		26,963,697,751		6,293,924,286	45%	590,229,011			
TOTALS FOR STATEWIDE		11,351,914,464	100%	1,480,258,909	100%	14,104,522,723	100%			77,852,431,716				1,680,552,924			
						***************************************						4	1	.,,,,	1	1 111001100,10	

INCLUDES RESIDENTIAL AND FARM HOMESITES 1 1988 AVG LEVIES USING 2 1989 AVG LEVIES APPLIED TO 3 1990 EST LEVIES APPLIED TO ** INCLUDES ALL OTHER 1988 COUNTY ASSESSMENT RATES ACTUAL ASSESSED VALUES AS 1989 ASSESSED VALUES AS *** INCLUDES AGRICULTURAL LAND ONLY REPORTED BY CLERKS REPORTED BY CLERKS # DENOTES USE VALUE .13040 COUNTY COUNTY .11136 COUNTY ## DENOTES RETAL COST WHEN NEW LESS DEPRECATION URBAN .13899 .16458 URBAN .12721 URBAN ### DENOTES EXEMPT PROPERTY VALUATION PROJECTIONS FROM PREVIOUS YEARS RURAL .09791 RURAL .09052 RURAL .09378

The 1988 data was calculated in compliance with KSA 79 -1439 prior to amendment. The 1989 data was calculated in compliance with KSA 79 -1439 after the implementation of the classification amendment. In all cases wherein exempt valuations are utilized, the data is based upon unverified data for prior years and is restricted to only some of the exempt personal property classes. Most exempt personal property and therefore is not available on a current database. Exempt real seath has not been reported to the Department of Revenue as of this date and is not included in any of the projections, or exempt property includes vehicle inventory, feedlots, farm machinery and business aircraft.

STATEWIDE																
REVENUE	1988 ACTUAL	ASSES	SED VALUATION	18	1989 ACTUAL ASSE	SSED V	ALUE AND TAX DO	OLLARS	······································	88						
4/3/90	331	TAX DO		- B	CONSTITUTIONAL ASSESSMENT RATES					SIMUALT	, I	1% SALES TAX	,			
3:08 PM	A.N.D.	IAADO	LILANG		CONSTITUTIONAL ASSESSMENT RATES					'	I A SALES IAA					
3:08 PM	1988	~ 1	11 1000		1000	~ T	2 1000	~ T	1000	~ ~	4000	KERR 5			714 5511 456	·
		%	1 1988	%	1989		2 1989	%	1989	%	1990	<u>*</u>	1990	%	1990 TAX DOLLARS	
	ASSESSED	OF [TAX	OF [ASSESSED	OF	TAX	OF	TOTAL	OF	ASSESSED	OF	TAX	CF	WITH SALES TAX	OF
(i),—(i)	VALUATION	TOTAL	DOLLARS	TOTAL	VALUATION	TOTAL	DOLLARS	TOTAL	VALUATION	TOTAL	VALUATION	TOTAL	DOLLARS	TOTAL	ADJUSTMENTS	TOTAL
URBAN REAL ESTATE	₩	- 1		18			İ			· 🎉						1
RESIDENTIAL	2,525,973,245	22%	418,799,752	28%	* 3,981,346,590	28%	504,373,163	32%	33,177,888,250	44%	4,070,926,888	29%	560,312,240	33%	478,911,408	
VACANT LOTS	48,591,731	0%	8,056,382	1%	134,866,486	1%	17,085,434	1%	1,123,887,383	1%	134,866,486	1%	18,562,687	1%	15,865,944	
ALL OTHER	1,096,236,787	10%	181,753,190	12%	** 2,723,427,580	19%	345,014,872	22%	9,078,091,933	12%	2,245,919,944	16%	309,122,828	18%	264,214,198	18%
AGRICULTURAL	※ 이	0%	이	0%	*** 10,200,830	0%	1,292,283	0%	# 34,002,767	0%	10,200,830	0%	1,404,017	0%	1,200,045	5 0%
TOTAL URBAN REAL ESTATE	3,670,801,763	32%	608,609,324	41%	6,849,841,486	49%	867,765,752	55%	43,413,870,333	57%	6,461,914,149	45%	889,401,772	53%	760,191,594	53%
RUPAL REAL ESTATE	8			8						8						
RESIDENTIAL	327,560,661	3%	37,615,789	39%	* 772,544,994	5%	80,883,223	5%	6,437,874,950	8%	789,927,256	6%	73,866,633	4%	63,135,464	4%
VACANT LOTS	8	0%	0	0%	24,288,467	0%	2,542,932	0%	202,403,892	0%	24,288,467	0%	2,271,231	0%	1,941,272	2 0%
ALLOTHER (3)	155,361,002	1%	17,841,052	1%	** 513,276,420	4%	53,738,554	3%	1,710,921,400	2%	423,281,954	3%	39,581,382	2%	33,831,093	
AGRICULTURAL	1,670,996,180	15%	191,890,688	13%	*** 1,492,023,130	11%	156,210,499	10%		7%	1,492,023,130		139,520,093	8%	119,250,945	5 8%
TOTAL RURAL REAL ESTATE	2,153,917,843	19%	247,347,529	17%	2,802,133,011	20%	293,375,209	19%	13,324,610,675	18%	2,729,520,808		255,239,339	15%	218,158,774	
TOTAL URBAN & RURAL REAL ESTATE	×	1								18	1					1
RESIDENTIAL	2.853,533,906	25%	456,415,542	31%	+ 4.753.891.584	34%	585,256,386	37%	39,615,763,200	52%	4,860,854,145	34%	634,178,872	38%	542,046,871	1 38%
VACANT LOTS	48,591,731	0%	8,056,382	1%	159,154,953	1%	19,628,367	1%	1,326,291,275	2%	159,154,953	1%	20,833,918	1%	17,807,216	
ALLOTHER	1,251,597,789		199,594,242	13%	** 3,236,704,000		398,753,426		10,789,013,333		2,669,201,899	,	348,704,211	21%	298,045,291	
AGRICULTURAL	1,670,996,180	15%	191,890,688	13%	1.502.223.960	11%	157,502,782			7%	1.502.223.960		140,924,110	8%	120,450,990	
L REAL ESTATE	5,824,719,606	51%	855,956,853	58%	9,651,974,497		1,161,140,961	74%	56,738,481,008	75%	9,191,434,956		1,144,641,112		978,350,368	
PERSONAL PROPERTY	S 3,024,719,000	31 /6	655,956,655	3074	9,031,974,497	00 /6	1,101,140,901	7476	36,738,481,008	7376	9,191,434,930	60 %	1,144,041,212	6874	970,350,368	1 6074
GAS AND OIL	4,982,014	0%	820.637	0%	2 4 5 4 3 5 0	0%	410,402	0%	10 504 520	/!⊗	2	0%	400 745	0%	070 700	
01001 1000	· ·			123	3,151,359				10,504,530		3,151,359		433,745	1 "	370,732	
BUSINESS MACH. & EQUIP.	607,622,421	5%	100,087,493	7%	485,403,871	3%	63,214,158	4%			728,105,807	1 1	100,214,670	1	85,655,721	
ALL OTHER PERSONAL	45,017,639	0%	7,415,300	1%	63,845,117	0%	8,314,551	1%	212,817,057		63,845,117		8,787,483	1%	7,510,858	II.
MOBILE HOMES	17,462,598	0%	2,876,437	0%	32,404,219	0%	4,220,002	0%	270,035,158		32,404,219		4,460,036		3,812,093	
MOTOR VEHICLES	134,294,340	1%	22,120,948	1%	43,041,337	0%	5,605,274	0%	143,471,123		43,041,337		5,924,102		5,063,463	
MERCHANTS INVENTORY	330,797,995	3%	54,489,007	4%	EXEMPT		EXEMPT		### 1,102,659,983	1%	0	0%	0	0%		০ ০%
MANUFACTURERS INVENTORY	208,704,935	2%	34,377,852	2%	EXEMPT		EXEMPT		### 695,683,117			0%	0	0%	(0 %
LIVESTOCK	560,591	0%	92,340	0%	EXEMPT		EXEMPT		### 1,868,637	0%	0	0%	0	0%	(0 0%
TOTAL URBAN PERSONAL PROPERTY	1,349,442,533	12%	222,280,014	15%	627,845,903	4%	81,764,387	5%	4,864,058,960	6%	870,547,839	6%	119,820,037	7%	102,412,866	6 7%
RURAL PERSONAL PROPERTY											4					
GAS AND OIL	1,130,236,656	10%	103,982,417	7%	1,189,378,187	8%	92,864,249	6%	3,964,593,957	5%	1,189,378,187	8%	111,219,560	7%	95,061,846	6 7%
BUSINESS MACH. & EQUIP.	246,806,322	2%	22,706,322	2%	202,962,057	1%	15,846,868	1%	## 1,014,810,285	1%	304,443,086	2%	28,468,679	2%	24,332,817	7 2%
ALL OTHER PERSONAL	13,406,588	0%	1,233,414	0%	35,674,334	0%	2,785,380	0%	118,914,447	0%	35,674,334	0%	3,335,931	0%	2,851,295	5 0%
MOBILE HOMES	14,608,877	0%	1,344,025	0%	18,300,656	0%	1,428,878	0%	152,505,467	0%	18,300,656	0%	1,711,307	0%	1,462,692	2 0%
MOTOR VEHICLES	110,238,277	1%	10,141,984	1%	62,669,680	0%	4,893,122	0%	208,898,933	0%	62,669,680	0%	5,860,284	0%	5,008,910	6 0%
MERCHANTS INVENTORY	40,665,869	0%	3,741,283	0%	EXEMPT		EXEMPT		### 135,552,897	0%	d	0%		0%	' ' (0 0%
MANUFACTURERS INVENTORY	172,958,176	2%	15,912,251	1%	EXEMPT	ļ	EXEMPT	1	### 576,527,253		i c	0%	o	0%		0 0%
LIVESTOCK	115,007,573	1%	10,580,762	1%	EXEMPT		EXEMPT		### 383,358,577	1%	i d	0%	o	0%		0 0%
TOTAL RURAL PERSONAL PROPERTY	1,843,928,338		169,642,459	11%	1,508,984,914	11%		8%	6,555,161,815	9%	1,610,465,943	11%	150,595,761	9%	128,717,56	
TOTAL URBAN & RURAL PERSONAL PROPERTY	(8)		-,,			1		1			3	1		† 	3-1	1
GAS AND OIL	1,135,218,670	10%	104,803,054	7%	1,192,529,546	8%	93,274,650	6%	3,975,098,487	5%	1,192,529,546	8%	111,653,305	7%	95,432,57	8 7%
BUSINESS MACH, & EQUIP.	854,428,743		122,793,816	8%	688,365,928			1			1,032,548,892		128,683,349			
ALL OTHER PERSONAL	58,424,227	1%	8,648,714	1%	99,519,451	1%		1%			99.519.451			1%		
MOBILE HOMES	32,071,475		4,220,462	0%	50,704,875	0%	5,648,881	0%			50,704,87	1		0%	5,274,78	
MOTOR VEHICLES	244,532,617	2%	32,262,932	2%	105,711,017	19%	10,498,396	10/	352,370,057		105,711,01			1%	10,072,37	
MERCHANTS INVENTORY	371,463,864	3%	58,230,290	4%	EXEMPT	'~	DOMPT	. '*	### 1,238,212,880		9 105,711,017	0%		0%	10,072,07	0 0%
MANUFACTURERS INVENTORY	381,663,111	3%	50,290,103	39%	EXEMPT EXEMPT		EXEMPT.		### 1,272,210,370	1 20		0%		0%	1	0 02
LIVESTOCK	115,568,164		10,673,103	1%	EXEMPT	1	EXEMPT.	.[### 385,227,210		(1	0%		0%	1	0 0
OTHEREXEMPT	113,300,104	176	10,073,103	170	EXEMP1	1	l EXEMPT	,	mmn 305,227,215	1 19		1	,		1	* */
TOTAL PERSONAL PROPERTY	(A) 3 102 270 271	2000	204 000 171	000/	0400 000 017	4 501	100 500 500	1000	11 110 000 ==	0%	9	17%	030 115	0%	021 122 12	0 07
	3,193,370,871		391,922,474	26%	2,136,830,817						2,481,013,78				231,130,43	
URBAN PUBLIC UTILITY CORP	511,932,996		79,575,708		532,778,225		1		1		589,244,19				69,319,78	
RURAL PUBLIC UTILITY CORP	1,821,890,991		152,803,874	10%	1,782,939,184					8%	1,971,902,210		184,393,911			
TOTAL PUBLIC UTILITY	2,333,823,987	21%	232,379,583	16%	2,315,717,409	16%	209,886,365	13%	7,719,058,030	10%	2,561,146,40	3 18%	265,496,01	16%	226,925,38	4 169
I TOTALS FOR URBAN PROPERTY	5,532,177,292	49%	910,465,047	62%	8,010,465,614	57%	1,018,994,311	65%	50,053,856,710	66%	7,921,706,17	56%	1,090,323,91	65%	931,924,24	2 65%
TOTALS FOR RURAL PROPERTY	5,819,737,172		569,793,863		6,094,057,109						6,311,888,96				504,481,94	
TOTALS FOR STATEWIDE	11,351,914,464		1,480,258,909		14,104,522,723											
Mary Cintor Chaintening M	11,001,014,404	100%	1,400,230,909	10076	⊠ 1 14,104,322,723	1,00%	1,370,810,209	100%	1 10,010,109,81	100%	14,233,595,14	v ₁ 100%	1,680,552,92	100%	1,430,400,18	-1 1007

^{*} INCLUDES RESIDENTIAL AND FARM HOMESITES

NOTE:

1 1988 AVG LEVIES USING

COUNTY

URBAN

RURAL

1988 COUNTY ASSESSMENT RATES

.13040

.16458

2 1989 AVG LEVIES APPLIED TO ACTUAL ASSESSED VALUES AS REPORTED BY OLERKS

COUNTY .12721 URBAN RURAL

3 1990 EST LEVIES APPLIED TO 1989 ASSESSED VALUES AS REPORTED BY CLERKS

COUNTY .13764 URBAN RURAL .09351

The 1988 data was calculated in compliance with KSA 79 -1439 prior to amendment. The 1989 data was calculated in compliance with KSA 79 -1439 after the implementation of the classification amendment. In all cases wherein exempt valuations are utilized, the data is based upon unverified data for prior years and is restricted to only some of the exempt personal property classes. Most exempt personal property is not rendered to the county and therefore is not available on a current database. Exempt real estate has not been reported to the Department of Revenue as of this date and is not included in any of the projections. There exempt property includes vehicle inventory, feedlots, farm machinery and business aircraft.

^{**} INCLUDES ALL OTHER

^{***} INCLUDES AGRICULTURAL LAND ONLY

[#] DENOTES USE VALUE

^{##} DENOTES RETAL COST WHEN NEW LESS DEPRECATION

^{###} DENOTES EXEMPT PROPERTY VALUATION PROJECTIONS FROM PREVIOUS YEARS