Approved	Qanu	res	22	1990
		Date		-

MINUTES OF THEENATE COMMITTEE ON WAYS A	ND MEANS
The meeting was called to order by SENATOR AUGUST "GUS"	BOGINA at
10:05 a.n. on JANUARY 8	, 190- in room 123-S of the Capitol.

Committee staff present:

All members were present except:

Research Department: Diane Duffy, Leah Robinson, Ed Ahrens Revisor: Norm Furse, Gordon Self

Committee Staff: Judy Bromich, Administrative Assistant

Conferees appearing before the committee! Committee Secretary

Ed Rolfs, Secretary of Revenue

Senator Bogina noted that the circuit breaker is an entitlement and because of that, Senate Ways and Means Committee will examine the funding proposals for it.

A motion was offered by Senator Johnston and seconded by Senator Allen to introduce the emergency supplemental bill and all appropriations bills as they are prepared by the Revisor during the 1990 session. The motion carried

Senator Bogina announced that subcommittee assignments would be reviewed in the near future to determine if any changes are necessary to accommodate schedules of the Research staff.

Tom Severn, Kansas Legislative Research Department, distributed and reviewed copies of <a href="Attachment 1">Attachment 1</a>, an overview of state property taxes. Total state property taxes are approximately \$35 million with \$10.1 million of that amount transferred to the Special City and County Highway Fund, and the amount used by the state is state building fund levies. In answer to a question, Mr. Severn stated that a statewide average of approximately 1.2% of total taxes collected go to the Educational Building Fund (EBF) and the Institution Building Fund (IBF).

Mr. Severn distributed and reviewed copies of Attachment 2, Preliminary 1989 Property Tax Data. He cautioned that there may not be anyone who has the average mill levy and there may not be anyone in any county who has exactly the percentage increase or decrease in his/her mill levy. In answering a question, Mr. Severn noted that the tax data provided includes the any general property tax levied for bonds, but does not include special assessments.

Mr. Severn pointed out a decrease in assessed value in six Kansas counties could be attributed to several factors, including inventory reduction, use value, and the statewide averages that were used as a basis for the classification resolution.

Chris Courtwright, Kansas Legislative Research Department, distributed and reviewed copies of <u>Attachment 3</u>, Residential Reappraisal Circuit Breaker Fiscal Notes. Mr. Courtwright explained that the Legislature has appropriated \$10 million for the residential circuit breaker which is \$17.4 million short of the fiscal note estimates for FY 1990, 1991, and 1992.

In answer to a question, Mr. Courtwright explained that household income is the net income earned by everyone in the household. He noted that paragraph 2 of Attachment 3 should read " the they have total household income of less

### CONTINUATION SHEET

S	ENATE	WAYS AND MEANS	
MINUTES OF THE	COMMITTEE ON		<del></del> ,
123 <b>-</b> S	10:05 XX	JANUARY 8	90
room, Statehous	se, at a.m./p.m. on		19

than \$35,000 or there is someone in the household who is disabled, over 55, or under 18."

Mr. Courtwright stated that the test for entitlement is initially based on a 50% increase of 1989 taxes over 1988 taxes. However, entitlement could be attained or denied in the second year based on changes in household income, family births or deaths.

Mr. Ed Rolfs, Secretary of Revenue, distributed and reviewed copies of <a href="Attachment 4">Attachment 4</a>. Upon request, Secretary Rolfs noted that he would provide a memorandum regarding the percentage of eligible persons who apply for the Homestead circuit breaker.

Senator Rock noted that he felt the property tax relief should be made to the extent that it exceeds the 50% increase to provide equity.

Secretary Rolfs noted that the data model currently being developed by the staff of the Property Valuation Division should provide more reliable estimates by January 23, 1990. He explained that the state does not have access to the county computer systems and has, therefore, had to compile the data via phone.

In answer to a question, Sec. Rolfs noted that the Department of Revenue is using the effective tax rate test to evaluate the sales assessment ratio that existed prior to the determination of new values. He stated that the average effective tax rate is approximately 3%. Concern was expressed for what happens after the second year of the circuit breaker. Secretary Rolfs noted that the circuit breaker has to be viewed as a bridge to help people plan, and that making any permanent change will take more than a year.

Concern was expressed that use of the taxpayers method would not help lessees, and that one taxpayer who owns several businesses could go broke because of averaging. Sec. Rolfs noted that the major stumbling block in trying to address the leasing question is specifically defining the property tax component.

Secretary Rolfs told the Committee that administrative costs of the circuit breaker would be made available. Senator Bogina noted that the initial goal of Senate Ways and Means is to define the problem and then determine what it costs to solve it.

In answer to a question, Sec. Rolfs noted that the \$10 million shortfall in state general fund receipts was due mostly to corporate refunds of \$9.1 million. He noted that there was an increase in sales tax revenues.

The meeting was adjourned at 11:17 A.M.

# GUEST LIST

DATE: 1/8/90 COMMITTEE: SENATE WAYS AND MEANS COMPANY/ORGANIZATION ADDRESS NAME (PLEASE PRINT) CapitalNouven Tauver associated Reso Development, Inc mount Hartman DOB DOB DOB P.O B dx 1207 OP KS 6620 10990 Roe Ave VELLOW FREIGHT MARK A. BURGHARIT Soignie KA. Contractors assoc Germens Davi Anne Brewer opeka

# **MEMORANDUM**

# Kansas Legislative Research Department

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

Revised January 8, 1990

### STATE PROPERTY TAXES

# Statewide Levies Other Than for Building Funds

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

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

# State Building Fund Levies

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

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

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

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

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

5WAM gaw. 8, 1990 Attachment 1 Temporary Rates. From time to time the Legislature has modified the state's building fund levies for one year to provide funds for the Correctional Institutions Building Fund (CIBF) or to provide additional funds for the EBF. A history of these temporary rates is shown below.

<u>Year</u>	EBF	SIBF	CIBF
		0.05	0.05:
1976	1.00 mill	0.25 mill	0.25 mill
1977	1.00 mill	0.40 mill	0.10 mill
1983	1.10 mill	0.40 mill	
1986	1.00 mill	0.25 mill	0.25 mill
1987	1.00 mill	0.25 mill	0.25 mill

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

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

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

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

Fiscal Year	Fiscal Year EBF <sup>(1</sup>		CIBF <sup>(1</sup>	Total <sup>(1,2</sup>		
1990 (estimated) <sup>(3</sup>	\$ 14,105,000	\$ 7,053,000	\$	\$ 21,158,000		
1989	11,352,000	5,676,000	0.015.000	17,029,000 16,890,000		
1988 1987	11,260,000 11,202,000	2,815,000 2,800,000	2,815,000 2,800,000	16,803,000		
1986	11,438,000	5,719,000		17,158,000		
1985	11,208,000	5,604,000		16,811,000		
1978	9,082,000	3,633,000	908,000	13,624,000		
1977	8,330,000	2,083,000	2,083,000	12,495,000		

- 1) Beginning in FY 1985, these data exclude minor amounts from certain in-lieu tax levies.
- 2) Detail may not add to total due to rounding.
- 3) Current estimate of Kansas Legislative Research Department.

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

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

1) Current estimate of Kansas Legislative Research Department.

# Motor Carrier Property Tax

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

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

Fiscal <u>Year</u>	Collections
1990 1989 1988 1987 1986 1985	\$ 10,100,000 <sup>0</sup> 10,726,000 9,897,000 10,946,000 <sup>0</sup> 8,060,000 6,643,000

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

### KANSAS LEGISLATIVE RESEARCH DEPARTMENT

# ROOM 545-N - Statehouse

### Phone 296-4138

January 8, 1990

TO: Senator Gus Bogina

Office No: 120-S

RE: Preliminary 1989 Property Tax Data

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

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

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

Thomas A. Severn Principal Analyst

Attachments

5WAM Jan 8, 1990 Attachment 2

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	\$6,838,293	\$7.411.332	573.039	8.4	122.50	129.65	5.8
ANDERSON ATCHISON	36,825,569 49,549,594	38,009,376 56,121,891	3.2 13.3	3,856,981 7,597,310	4,027,894 7,913,784	170,913 316,473	4.4	104.74 153.33	105.97 141.01	1.2
BARBER	52,476,750	58,542,624	11.6	6,761,055	6,209,454	(551,601)	(8.2)	128.84	106.07 120.59	(17.7) (11.0)
BARTON BOURBON	152.719,637 47,975,807	161,913,473 53,050,682	6.0 10.6	20,687,200 7,124,381	19,525,107 7,194,170	(1,162,093) 69,789	(5.6) 1.0	135.46 148.50	135.61	(8.7)
BROWN	45,922,210	55,550,583	21.0	6,084,323	6,111,506 26,914,411	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	215,952,800 22,739,272	22.5 (8.0)	25,259,110 2,715,740	2,529,296	(186,445)	(6.9)	109.86	111.23	1.3
CHAUTAUQUA CHEROKEE	19,212,191 62,429,665	21,146,769 71,396,945	10.1 14.4	2,350,554 7,497,187	2,305,091 7,177,204	(45,462) (319,983)	(1.9) (4.3)	122.35 120.09	109.00 100.53	(10.9) (16.3)
CHEYENNE	23,026,456	29,870,602	29.7	2,688.618	2,761,067	72.449	2.7	116.76	92.43	(20.8)
CLARK CLAY	36,745,092 37,878,359	35,005,594 40,086,475	(4.7) 5.8	3,634,525 4,740,357	3,685,265 5,042,785	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	7,191,846	(19,039)	(0.3)	146.67	153.76	4.8
COFFEY COMANCHE	528,245,607 25,127,264	523,569,464 26,169,732	(0.9) 4.1	22,824,641 2,882,108	25,360,365 2,918,146	2,535,724 36,038	11.1	43.21 114.70	48.44 111.51	12.1 (2.8)
COWLEY	129,240,221	136,767,979	5.8	19,007,949	19.560.427	552,479	2.9	147.07	143.02 116.18	(2.8)
CRAWFORD DECATUR	82,344,394 26,284,163	105,046,185 28,337,778	27.6 7.8	12,473,025 2,882,088	12,204,266 2,808,131	(268,759) (73,957)	(2.2) (2.6)	151.47 109.65	99.09	(9.6)
DICKINSON	72.680,715	84.171,759	15.8	8,954.682	9,372,172	417,491	4.7	123.21	111.35	(9.6)
DONIPHAN DOUGLAS	29,169,356 230,120,386	34,738,476 326,986,052	19.1 42.1	4,353,622 36,713,520	4,388,575 39,428,108	34,953 2,714,588	0.8 7.4	149.25 159.54	126.33 120.58	(15.4) (24.4)
EDWARDS	32.010.023	39,929,920	24.7	3,803.590	3,999,069	195,479	5.1	118.82	100.15	(15.7)
ELK ELLIS	19,185,943 116,957,866	16,655,785 140,987,699	(13.2) 20.5	2,453,074 15,432,617	2,255,432 14,798.882	(197,642) (633,735)	(8.1) (4.1)	127.86 131.95	135.41 104.97	5.9 (20.5)
ELLSWORTH	49,838,136	42,958,066	(13.8)	5,780,389	5,297,913	(482,477)	(8.3)	115.98	123.33	6.3 0.1
FINNEY FORD	264,662,807 119,459,988	270.862.102 150.890.539	2.3 26.3	28,191,230 17,861,995	28,868,108 18,837,947	676,878 975,952	2.4 5.5	106.52 149.52	106.58 124.85	(16.5)
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964	9,360,930	710,966	8.2	133.98	120.50	(10.1)
GEARY GOVE	69,391,924 34,121,940	86,877,604 34,545,137	25.2 1.2	9,100,931 3,546,676	9,895,030 3,535,401	794,099 (11,275)	8.7 (0.3)	131.15 103.94	113.90 102.34	(13.2) (1.5)
GRAHAM	34,500,398	36,605,103	6.1	4,513,222	4,632,410	119.188	2.6	130.82	126.55	(3.3)
GRANT GRAY	180,930,085 43,220,712	205,665,217 46,564,871	13.7 7.7	11,411,216 5,031,268	11,415,485 5,355,620	4,270 324,352	0.0 6.4	63.07 116.41	55.51 115.01	(12.0)
GREELEY	26,087,535	25,590,224	(1.9)	2.834.516	2,640,201	(194,315)	(6.9)	108.65	103.17	(5.0)
GREENWOOD HAMILTON	42,609,574 32,972,977	43,174,874 39,430,962	1.3 19.6	6,612,521 3,591,776	6,269,621 3,820,771	(342,900) 228,995	(5.2) 6.4	155.19 108.93	145.21 96.90	(6.4) (11.0)
HARPER	54,673,174	56,378,209	3.1	7,011,987	6.790.540	(221,448)	(3.2)	128.25	120.45	(6.1)
HARVEY HASKELL	110,053,934 100,098,961	126,302,112 112,561,461	14.8 12.5	16,143,321 6,680,620	17,155,548 7,123,922	1,012,227	6.3 6.6	146.69 66.74	135.83 63.29	(7.4) (5.2)
HODGEMAN	27,195,082	25,675,827	(5.6)	3,366,654	3,244,831	(121,823)	(3.6)	123.80	126.38	2.1
JACKSON JEFFERSON	32,009,308 46,699,791	40,954,811 59,682,314	27.9 27.8	4,486,598 6,123,754	4,676,630 6,484,952	190,032 361,198	4.2 5.9	140.17 131.13	114.19 108.66	(18.5) (17.1)
JEWELL	26,151,546	28.861.063	10.4	3,238,389	3,478.863	240,474	7.4	123.83	120.54	(2.7)
JOHNSON KEARNY	1,293,779,257	2,476,156,751 185,372,054	91.4 9.0	229,753,425 8,543,692	264,328,491 8,869,987	34,575,066 326,295	15.0 3.8	177.58 50.23	106.75 47.85	(39.9) (4.7)
KINGMAN	72.100.057	75,160,802	4.2	7,802,443	8.439.219	636,775	8.2	108.22	112.28	3.8
KIOWA LABETTE	46,423,243 71,621,433	47,077,388 75,562,050	1.4 5.5	4,254,927 10,685,270	4,196,948 10,863,421	(57.979) 178.150	(1.4) 1.7	91.66 149.19	89.15 143.77	(2.7) (3.6)
LANE	28,698,466	26.722.648	(6.9)	3,470,443	3,466,509	(3,934)	(0.1)	120.93	129.72	7.3
LEAVENWORTH LINCOLN	128,813,218 26,701,186	193,995,909 24,053,199	50.6 (9.9)	19,880,940 3,038,881	24,158,871 3,072,862	4,277,931	21.5 1.1	154.34 113.81	124.53 127.75	(19.3) 12.3
LINN	118.329,744	122.710.228	3.7	8,515,603	8,514,565	(1,038)	(0.0)	71.97	69.39	(3.6)
LOGAN LYON	25.783.759 115.857.944	27,833,468 125,594,924	7.9 8.4	2,772,322 17,213,710	2,949,773 17,708,725	177,452 495,015	6.4 2.9	107.52 148.58	105.98 141.00	(1.4) (5.1)
MARION	55,985,916	59,568,145	6.4	6,272,640	6.374.723	102,083	1.6	112.04	107.02	(4.5)
MARSHALL MCPHERSON	50,868,890 144,446,541	56,006,864 151,712,508	10.1 5.0	6,827,644 17,232,098	7,032,146 18,026,468	204,502 794,370	3.0 4.6	134.22 119.30	125.56 118.82	(6.5) (0.4)
MEADE	79.508,394	73,213,854	(7.9)	6,614,853	6,810,914	196,061	3.0	83.20	93.03	(14.3)
MIAMI MITCHELL	76,400,517 35,567,123	97,233,127 35,511,812	27.3 (0.2)	10,066,716	10,979,321	912,605 135.073	9.1 3.2	131.76 117.96	112.92 121.94	3.4
MONTGOMERY	125.036.461	140,999,694	12.8	19,038,056	20,112,345	1,074,289	5.6	152.26	142.64 105.55	(6.3) (3.4)
MORRIS MORTON	31.828.772 100.832.943	34,882,883 105,934,572	9.6 5.1	3,478,104 7,187,373	3,681,728 7,462,127	203,624 274,754	5.9 3.8	109.28 71.28	70.44	(1.2)
АНАМЭИ	45,694,021	55.364.717	21.2	5.042.885	5,235,175	192,290	3.8	110.36 165.50	94.56 163.00	(14.3) (1.5)
NEOSHO NESS	58,371,167 49,128,806	56,499,290 45,620,955	(3.2) (7.1)	9,660,454 5,644,564	9,209,320 5,227,831	(451,134) (416,733)	(4.7) (7.4)	114.89	114.59	(0.3)
NORTON	26,502,518	27.016.112	1.9	3,645,056	3,610,257	(34,799)	(1.0)	137.54	133.63 105.12	(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 3,378.559	5,487,704 3,217,694	46,155 (160,866)	0.8 (4.8)	113.62 110.29	120.39	9.2
OTTAWA	36,861,519	33,813,319	(8.3)	4.012.412	3,922,518	(89,894)	(2.2)	108.85	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 4,980,703	5,412,250 5,318,518	2,677 337,816	0.0 6.8	119.69 120.73	129.17	7.0
POTTAWATOMIE	263,414,820	264.350.682	0.4	16,866,025	17,686,891	820,866	4.9	64.03	66.91 127.11	0.8
PRATT RAWLINS	72,633,708 27,095,688	73,922,198 30,548,642	1.8 12.7	9,159,374 3,645,218	9.395.947 3.905,317	236,573 260,098	2.6 7.1	134.53	127.11	(5.0)
RENO	246,805,627	302,108,791	22.4	34,819,116	36,293,871	1,474,755	4.2	141.08	120.14	(14.8) 2.9
REPUBLIC RICE	36,050, <b>4</b> 75 76,619,781	36,520,023 73,476,771	1.3 (4.1)	4,428,429 8,474,483	4,615,129 8,602,336	186,700 127,854	4.2 1.5	122.84 110.60	126.37 117.08	5.9
RILEY	134,996,949	168,264,803	24.6	19,738,480	21,072,395	1,333,915	6.8	146.21	125.23	(14.3) 3.0
ROOKS RUSH	48,335,863 34,682,738	48,244,388 30,110,997	(0.2) (13.2)	5,578,372 4,066,684	5,735,235 3,586,321	156,863 (480,363)	2.8 (11.8)	115.41 117.25	118.88 119.10	1.6
RUSSELL	57.159.310	60,783,119	6.3	6,956,080	7,057,581	101,501	1.5	121.70	116.11	(4.6)
SALINE SCOTT	175.749.536 34.356.054	217.737.083 40.947.418	23.9 19.2	24,852,692 4,719,409	26,035,427 4,515,709	1,182,735 (203,699)	4.8	141.41 137.37	119.57 110.28	(15.4) (19.7)
SEDGWICK	1,537.513.579	1,867,511,789	21.5	215,169,621	223,590,184	8,420,563	3.9	139.95	119.73	(14.4)
SEWARD SHAWNEE	130.116.403 565,142.897	152.737.061 784.924.279	17.4 38.9	16,395,660 100,788,590	15,825,442 113,189,136	(570,218) 12,400,546	(3.5) 12.3	126.01 178.34	103.61 144.20	(17.8) (19.1)
SHERIDAN	22,586.194	30,448,947	34.8	3,129,003	3,263,043	134,039	4.3	138.54	107.16	(22.6)
SHERMAN SMITH	38,360,007 28,600,063	49.444.785 30.100.789	28.9 5.2	5,049,787 3,695,892	5,238,451 3,691,955	188,665 (3,937)	3.7 (0.1)	131.64 129.23	105.95 122.65	(19.5) (5.1)
STAFFORD	45,679,511	57,624,052	26.1	5,868,915	6,393,474	524,559	8.9	128.48	110.95	(13.6)
STANTON STEVENS	62,616,205 231,362,819	64.843,706 258,097,763	3.6 11.6	5,075,397 9,124,721	5,039,207 9,655,117	(36,190) 530,396	(0.7) 5.8	81.06 39.44	77.71 37.41	(4.1) (5.1)
SUMNER	87,480,339	109.855,544	25.6	13,821,289	14,003,612	182,322	1.3	157.99	127.47	(19.3)
THOMAS TREGO	51,274,302 28,710,622	61.291.170 31.212.379	19.5 8.7	6,887,270 3,585,401	6,792,392 3,630.847	(94,877) 45,445	(1.4) 1.3	134.32 124.88	110.82 116.33	(17.5) (6.8)
WABAUNSEE	30,411,576	32.881.257	8.1	3,589,944	3,441,517	(148,427)	(4.1)	118.05	104.66	(11.3)
WALLACE WASHINGTON	21,811,865 43,095,471	24,816,966 44,339,507	13.8 2.9	2.074.050 5.033.933	2,120,699 5,277.825	46,649 243,892	2.2 4.8	95.09 116.81	85.45 119.03	(10.1) 1.9
WICHITA	27.535.666	26.446.172	(4.0)	3,262,459	3,238,244	(24,215)	(0.7)	118.48	122.45	3.3
WILSON	42,177,924	42,177,346	(0.0)	4,930,503	4,989,918	59.415 (62,515)	1.2	116.90 114.56	118.31 113.42	1.2
WOODSON WYANDOTTE	22,713,786 425.186,595	22.391.897 603.693.558	(1.4) 42.0	2.602.163 81.805.266	2,539,648 91,177,057	9.371.791	11.5	192.40	151.03	(21.5)
	\$11,351,914,503 \$			1,480,258,945 \$	<del></del>		6.2%	130.40	111.42	(14.6)
	AND DEPT OF REVENU									

COUNTY	1988	1989	PERCENT	1000	1989	AMOUNT OF	PERCENT	COUNTYWIDE	COUNTYWIDE	PERCENT
NAME	ASSESSED VALUE	ASSESSED VALUE	INCREASE	1988 TAXES	TAXES	INCREASE	INCREASE	MILL LEVY	MILL LEVY	INCREASE
JOHNSON	1,293,779,257	2,476,156,751	91.4	229,753,425	264.328.491	34.575,066	15.0	177.58	106.75	(39.9)
SEDGWICK SHAWNEE	1,537,513,579 565,142,897	1,867,511,789 784,924,279	21.5 38.9	215,169.621 100,788.590	223,590,184 113,189,136	8,420,563 12,400,546	3.9 12.3	139.95 178.34	119.73 144.20	(14.4) (19.1)
WYANDOTTE	425,186,595	603,693,558 523,569,464	42.0	81,805,266 22,824,641	91,177,057 25,360,365	9,371,791	11.5 11.1	192.40 43.21	151.03 48.44	(21.5) 12.1
COFFEY DOUGLAS	528,245,607 230,120,386	326.986,052	(0.9) 42.1	36,713,520	39,428,108	2,333,724	7.4	159.54	120.58	(24.4)
RENO FINNEY	246,805,627 264,662,807	302,108,791 270,862,102	22.4 2.3	34,819,116 28,191,230	36,293,871 28,868,108	1,474,755 676,878	4.2	141.08 106.52	120.14 106.58	(14.8) 0.1
POTTAWATOMIE	263,414,820	264,350,682	0.4	16,866,025	17,686,891	820,866	4.9	64.03	66.91	4.5
STEVENS SALINE	231,362,819 175,749,536	258,097,763 217,737,083	11.6 23.9	9,124,721 24,852,692	9.655,117 26.035,427	530,396 1,182,735	5.8 4.8	39.44 141.41	37.41 119.57	(5.1) (15.4)
BUTLER	176,349,976	215,952,800	22.5	25,259,110	26,914,411	1,655,302	6.6	143.23	124.63	(13.0) (12.0)
GRANT LEAVENWORTH	180,930,085 128,813,218	205,665,217 193,995,909	13.7 50.6	11,411,216 19,880,940	11,415,485 24,158,871	4,270 4,277,931	0.0 21.5	63.07 154.34	55.51 124.53	(12.0)
KEARNY RILEY	170,092,666	185,372,054 168,264,803	9.0	8,543,692 19,738,480	8,869,987 21,072,395	326.295	3.8 6.8	50.23 146.21	47.85 125.23	(4.7)
BARTON	152,719,637	161,913,473	6.0	20,687,200	19,525,107	(1,162,093)	(5.6)	135.46	120.59	(11.0)
SEWARD MCPHERSON	130,116,403 144,446,541	152,737,061 151,712,508	17.4 5.0	16,395,660 17,232,098	15,825,442 18,026,468	(570,218) 794,370	(3.5) 4.6	126.01 119.30	103.61 118.82	(17.8) (0.4)
FORD	119,459,988	150,890,539	26.3 12.8	17,861,995 19,038,056	18,837,947 20,112,345	975,952 1,074,289	5.5 5.6	149.52 152.26	124.85 142.64	(16.5) (6.3)
MONTGOMERY ELLIS	125,036,461 116,957,866	140,999,694 140,987,699	20.5	15,432,617	14,798,882	(633,735)	(4.1)	131.95	104.97	(20.5)
COWLEY HARVEY	129,240,221 110,053,934	136,767,979 126,302,112	5.8 14.8	19,007,949 16,143,321	19.560,427 17.155.548	552,479 1,012,227	2.9 6.3	147.07 146.69	143.02 135.83	(2.8) (7.4)
LYON	115,857,944	125,594,924	8.4	17,213,710	17,708,725	495,015	2.9	148.58	141.00	(5.1)
LINN HASKELL	118,329,744 100,098,961	122,710,228 112,561,461	3.7 12.5	8,515,603 6,680,620	8,514,565 7,123,922	(1,038) 443,301	(0.0) 6.6	71.97 66.74	69.39 63.29	(3.6) (5.2)
SUMNER	87,480,339 100,832,943	109.855.544 105.934.572	25.6 5.1	13,821,289 7,187,373	14,003,612 7,462,127	182,322 274,754	1.3 3.8	157.99 71.28	127.47 70.44	(19.3) (1.2)
MORTON CRAWFORD	82,344,394	105.046,185	27.6	12,473,025	12.204.266	(268,759)	(2.2)	151.47	116.18	(23.3)
MIAMI GEARY	76,400,517 69,391,924	97,233,127 86,877,604	27.3 25.2	10,066,716	10,979,321 9,895,030	912,605 794,099	9.1 8.7	131.76 131.15	112.92 113.90	(14.3) (13.2)
DICKINSON	72,680,715	84,171,759	15.8	8,954,682	9,372,172	417,491	4.7	123.21	111.35	(9.6)
FRANKLIN LABETTE	64,563,565 71,621,433	77,685,111 75,562,050	20.3 5.5	8,649,964 10,685,270	9,360,930 10,863,421	710,966 178,150	8.2 1.7	133.98 149.19	120.50 143.77	(10.1) (3.6)
KINGMAN	72,100,057	75,160,802	4.2	7,802,443	8,439,219	636,775	8.2	108.22	112.28 127.11	3.8 0.8
PRATT RICE	72,633,708 76,619,781	73,922,198 73,476,771	1.8 (4.1)	9,159,374 8,474,483	9,395,947 8,602,336	236,573 127,854	2.6 1.5	126.10 110.60	117.08	5.9
MEADE CHEROKEE	79,508,394 62,429,665	73,213,854 71,396,945	(7.9) 14.4	6,614,853 7,497,187	6.810,914 7,177,204	196.061 (319.983)	3.0 (4.3)	83.20 120.09	93.03 100.53	11.8 (16.3)
STANTON	62,616.205	64,843,706	3.6	5,075.397	5,039,207	(36,190)	(0.7)	81.06	77.71	(4.1)
THOMAS RUSSELL	51,274,302 57,159,310	61,291,170 60,783,119	19.5 6.3	6,887,270 6,956.080	6,792,392 7,057,581	(94,877) 101,501	(1.4) 1.5	134.32 121.70	110.82 116.11	(17.5) (4.6)
JEFFERSON	46,699,791	59,682,314	27.8	6,123,754	6,484,952	361.198	5.9	131.13 112.04	108.66 107.02	(17.1) (4.5)
MARION BARBER	55,985,916 52,476,750	59,568,145 58,542,624	11.6	6,272,640	6,374,723	102,083 (551,601)	1.6	128.84	106.07	(17.7)
STAFFORD	45,679,511 55,821,107	57,624,052 57,165,923	26.1 2.4	5,868,915 6,838,293	7,411,332	524.559 573.039	8.9 8.4	128.48 122.50	110.95 129.65	(13.6) 5.8
ALLEN NEOSHO	58.371.167	56,499,290	(3.2)	9,660,454	9,209,320	(451,134)	(4.7)	165.50	163.00	(1.5)
HARPER ATCHISON	54,673,174 49,549,594	56,378,209 56,121,891	3.1 13.3	7,011,987 7,597,310	6,790,540 7,913,784	(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	6,827,644	7,032,146	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 21.2	6,084,323 5,042,885	6,111,506 5,235,175	27,183 192,290	0.4 3.8	132.49 110.36	110.02 94.56	(17.0) (14.3)
BOURBON	47.975.807	53.050.682 52.206.173	10.6 9.0	7,124,381 5,441,549	7,194,170 5,487,704	69,789 46,155	1.0	148.50 113.62	135.61 105.12	(8.7) (7.5)
OSAGE PAWNEE	47,893,767 45,195,373	51,495,358	13.9	5,409,573	5,412,250	2,677	0.0	119.69	105.10	(12.2)
SHERMAN ROOKS	38,360,007 48,335,863	49,444,785 48,244,388	28.9 (0.2)	5,049,787 5,578,372	5,238,451 5,735,235	188,665 156,863	3.7 2.8	131.64 115.41	105.95 118.88	(19.5) 3.0
KIOWA	46,423,243	47,077,388	1.4	4,254,927	4.196.948	(57,979)	(1.4)	91.66	89.15	(2.7)
CLOUD GRAY	49,165,461 43,220,712	46,771,989 46,564,871	(4.9) 7.7	7,210,885 5,031,268	7,191,846 5,355,620	(19,039) 324,352	(0.3) 6.4	146.67 116.41	153.76 115.01	4.8
NESS	49,128,806	45,620,955	(7.1)	5.644.564	5,227,831 5,277,825	(416.733) 243.892	(7.4) 4.8	114.89 116.81	114.59 119.03	(0.3) 1.9
WASHINGTON GREENWOOD	43,095,471 42,609,574	44,339,507 43,174,874	2.9 1.3	5,033,933 6,612,521	6,269,621	(342,900)	(5.2)	155.19	145.21	(6.4)
ELLSWORTH WILSON	49,838,136 42,177,924	42,958,066 42,177,346	(13.8) (0.0)	5,780,389 4,930,503	5,297,913 4,989,918	(482,477) 59,415	(8.3) 1.2	115.98 116.90	123.33 118.31	6.3 1.2
PHILLIPS	41.254.409	41,173,508	(0.2)	4.980,703	5,318,518	337,816	6.8	120.73	129.17	7.0
JACKSON SCOTT	32,009,308 34,356,054	40,954,811 40,947,418	27.9 19.2	4,486,598 4,719,409	4.676.630 4.515.709	190,032 (203,699)	4.2 (4.3)	140.17 137.37	114.19 110.28	(18.5) (19.7)
CLAY	37.878.359	40,086,475	5.8	4.740.357	5,042,785	302,428	6.4 5.1	125.15 118.82	125.80 100.15	0.5 (15.7)
EDWARDS HAMILTON	32,010,023 32,972,977	39,929,920 39,430,962	24.7 19.6	3,803,590 3,591,776	3,999,069 3,820,771	195,479 228,995	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	3,856,981 4,513,222	4,027,894	170,913 119,188	4.4	104.74 130.82	105.97 126.55	1.2
REPUBLIC	36,050,475	36,520,023	1.3	4,428,429	4,615,129	186,700	4.2	122.84	126.37	2.9
MITCHELL CLARK	35,567,123 36,745,092	35,511,812 35,005,594	(0.2) (4.7)	4,195,363 3,634,525	4,330,436 3,685,265	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	3,478,104	3,681,728	203,624	5.9	109.28 149.25	105.55 126.33	(3.4) (15.4)
DONIPHAN GOVE	29,169,356 34,121,940	34,738,476 34,545,137	19.1 1.2	4,353,622 3,546,676	4,388,575 3,535,401	34,953 (11,275)	0.8 (0.3)	103.94	102.34	(1.5)
OTTAWA WABAUNSEE	36,861,519 30,411,576	33,813,319 32,881,257	(8.3) 8.1	4,012,412 3,589,944	3,922,518 3,441,517	(89,894) (148,427)	(2.2) (4.1)	108.85 118.05	116.01 104.66	6.6 (11.3)
TREGO	28,710,622	31,212,379	8.7	3,585,401	3,630,847	45,445	1.3	124.88	116.33	(6.8)
RAWLINS SHERIDAN	27.095.688 22.586.194	30,548,642 30,448,947	12.7 34.8	3,645,218 3,129,003	3.905.317 3.263.043	260.098 134.039	7.1 4.3	134.53 138.54	127.84 107.16	(5.0) (22.6)
RUSH	34.682.738	30,110,997	(13.2)	4,066,684	3,586,321	(480,363)	(11.8)	117.25	119.10	1.6
SMITH CHEYENNE	28,600,063 23,026,456	30,100,789 29,870,602	5.2 29.7	3,695.892 2,688,618	3,691,955 2,761,067	(3,937) 72,449	(0.1) 2.7	129.23 116.76	122.65 92.43	(5.1) (20.8)
JEWELL	26,151,546	28,861,063	10.4	3,238,389	3,478,863	240,474	7.4	123.83	120.54 99.09	(2.7)
DECATUR LOGAN	26,284,163 25,783,759	28,337,778 27,833,468	7.8 7.9	2,882,088 2,772,322	2,808,131 2,949,773	(73,957) 177,452	6.4	109.65 107.52	105.98	(1.4)
NORTON OSBORNE	26,502,518 30,633,659	27.016.112 26,726,562	1.9 (12.8)	3,645,056 3,378,559	3,610,257 3,217,694	(34,799) (160,866)	(1.0) (4.8)	137.54 110.29	133.63 120.39	(2.8) 9.2
LANE	28,698,466	26,722,648	(6.9)	3,470,443	3,466,509	(3,934)	(0.1)	120.93	129.72	7.3
WICHITA COMANCHE	27,535,666 25,127,264	26,446,172 26,169,732	(4.0) 4.1	3,262,459 2,882,108	3,238,244 2,918,146	(24,215) 36,038	(0.7) 1.3	118.48 114.70	122.45 111.51	3.3 (2.8)
HODGEMAN	27,195.082	25,675,827	(5.6)	3,366,654	3,244,831	(121,823)	(3.6)	123.80	126.38	2.1 (5.0)
GREELEY WALLACE	26,087,535 21,811,865	25,590,224 24,816,966	(1.9) 13.8	2,834,516 2,074.050	2,640,201 2,120,699	(194,315) 46,649	(6.9) 2.2	108.65 95.09	103.17 85.45	(10.1)
LINCOLN	26,701,186	24.053.199	(9.9)	3,038,881	3,072,862	33,980 (186,445)	1.1 (6.9)	113.81 109.86	127.75 111.23	12.3 1.3
CHASE WOODSON	24,721,112 22,713,786	22.739,272 22.391.897	(8.0) (1.4)	2,715,740 2,602,163	2,529,296 2,539,648	(62,515)	(2.4)	114.56	113.42	(1.0)
CHAUTAUQUA ELK	19.212.191 19.185.943	21,146,769 16,655,785	10.1 (13.2)	2,350,554 2,453,074	2,305,091 2,255,432	(45,462) (197,642)	(1.9) (8.1)	122.35 127.86	109.00 135.41	(10.9) 5.9
	\$11.351,914,503			1,480,258,945 \$			6.2%	130.40	111.42	(14.6)
	AND DEPT OF REVENU									

DISSISTED IN 1. 128, 1779, 157, 1779, 158, 178, 188, 188, 188, 188, 188, 188, 18	PERCENT	COUNTYWIDE 1989 AVG	COUNTYWIDE 1988 AVG	PERCENT	AMOUNT OF	1989	1988	PERCENT	1989 ASSESSED	1988 ASSESSED	COUNTY
DEVENDMENT 128, 813, 218 133, 395, 909 50.6 19, 809, 340 24, 18, 871 4, 277, 298 7.4 135, 54 120, 53 120 DOUGLAS 20, 110, 110, 164 316 316, 395, 695 24, 11 36, 713, 520 39, 428, 108 2, 744, 588 7.4 135, 54 120, 53 120, 50	NCREASE										NAME
DOUGLAS  120.110.1366  136.986.052  121.13.500  136.148.100  122.166.149  122.166.1	(39.9) (19.3)										
SIGNATION 72.566.142.997 49.492.279 88.99 100.786.590 113.189.136 12.400.456 4.3 138.54 144.20 (SIGNATION PROPERTY 22.506.194 30.448.947 36.8 3.129.003 3.263.041 134.035 4.3 138.54 147.20 (SIGNATION PROPERTY 22.506.456 19.476.602 29.7 2.688.618 2.761.067 72.448 2.7 136.76 92.43 (SIGNATION PROPERTY 22.506.456 19.476.602 19.476.60	(24.4)	120.58	159.54	7.4							
SERTIDAN  23,024,485 29,890,002 29.7 2.689,485  SIMPMAN  38,06,007 97, 444,785 29.9 0.002 29.7 2.689,485  SIMPMAN  38,06,007 97, 444,785 29.9 0.002 29.7 2.689,485  SIMPMAN  38,06,007 97, 444,785 29.9 0.009,787  28,009,780 20,009 0.00,009 0.00,009,401 27.9 0.4,486,598 4.676,630 120.002  LIFETERBORY  46,099,791 105,682,314 27.8 0.1023,774  100,000,100 0.104,000,100 0.104,100 0.1023  SIMPMAN  40,009,791 105,682,314 27.8 0.1023,774  100,000,100 0.104,000,100 0.104,100 0.1023  SIMPMAN  40,000,100 0.104,000,100 0.104,000,100 0.104,100 0	(21.5) (19.1)										
SHERMAN  38, 360,007  98, 444,785  28, 9  5, 109,787  4, 486,598  4, 676,610  130,009,308  4, 678,611  27, 9  4, 486,598  4, 676,610  130,009,308  4, 678,610  130,009,308  4, 678,610  130,009,308  4, 678,610  130,109,308  4, 678,610  130,109,308  12, 204,228  12, 204,238  12, 2	(22.6)	107.16	138.54	4.3	134,039	3,263,043					
DEFERENCE 32,009,308 46,589,791 59,682,314 77.8 6.183,795 4.486.598 4.876.630 130,002 4.2 140.77 114.19 (CEMPROED 82,144,394 105,006,131 77.8 6.123,773.74 6.484,925 361.198 5.9 131.31 10.06.6 (CEMPROED 82,144,394 105,006,517 37,233,117 27.3 10.066.116 10.979.31 912.055 19.1 131.76 112.29 (CEMPROED 119.459,988 130,690,539 27.3 10.066.116 10.979.31 912.055 19.1 131.76 112.29 (CEMPROED 119.459,988 130,690,539 26.3 17.661.955 18.693,374 795.932 5.5 140.52 124.85 (CEMPROED 45.679,511 57.624.052 26.1 15.660,125 6.393,474 795.932 5.5 140.52 124.85 (CEMPROED 45.679,511 50.690,539 26.3 17.661.955 18.693,374 795.932 5.5 140.52 124.85 (CEMPROED 45.679,511 50.690,539 26.3 17.661.955 18.693,374 795.932 1.5 140.52 124.85 (CEMPROED 45.679,511 50.690,539 26.3 17.661.955 12.5 140.932 18.693,374 795.932 1.5 140.932 124.85 (CEMPROED 45.679,511 50.690,539 26.3 17.690,539 26.3 17.690,539 26.3 17.690,539 26.3 17.690,539 26.3 17.690,539 26.3 17.690,539 26.3 17.690,539 26.3 17.690,539 26.3 17.690,539 26.3 17.690,539 26.3 17.690,539 27.690,539 27.690,539 27.590,539	(20.8) (19.5)										
RIMINE   76,400,517   97,331,77   77,3   10,066,189   12,094,266   (269,759)   (2,2)   151,47   115,18   115,000   119,459,988   150,890,339   26,3   17,661,995   18,837,947   973,952   5.5   146,52   124,485   125,000   119,459,988   150,890,339   26,3   17,661,995   18,837,947   973,952   5.5   146,52   124,485   125,000   129,655,144   125,000   129,655,144   125,000   129,000	(18.5)	114.19	140.17	4.2	190,032	4,676,630					
MIMIT 75, 400, 517 97, 223, 227 27, 3 10,066,716 10,979,321 912,605 9.1 131,76 112,92 (FORD 119,459,988 150,890.59) 26.3 17,861,955 18,879,77 75,555 5.5 144,52 124,85 (STAFFORD 45,679,511 57,624,052 26.1 5,868,915 6,393,474 524,559 8.9 128,49 110,95 (STAFFORD 45,679,511 57,624,052 26.1 5,868,915 6,393,474 524,559 8.9 128,49 110,95 (STAFFORD 45,679,511 57,624,052 26.1 13,871,89 14,001,612 128,2359 1.9 128,49 110,95 (STAFFORD 46,879,511 57,624,052 26.1 13,871,89 14,001,612 128,2359 1.9 12,179,99 127,47 (STAFFORD 46,879,511 57,99 127,47 (STAFFORD	(17.1) (23.3)										
SIMPLER 87,480,331 10,955,544 25.6 13,869,215 6,939,474 524,559 6.9 128.48 110,95 ( SIMPLER 87,480,331,924 86,877,604 25.2 9,100,921 9,895,030 794,099 8.7 131,15 111,90 ( SIMPLER 69,391,924 86,877,604 25.2 9,100,921 9,895,030 794,099 8.7 131,15 111,90 ( SILLEY 134,996,949 168,264,803 24.6 19,738,480 21,077,395 1,333,915 6.8 146,21 125,22 ( SILLEY 134,996,949 168,264,803 24.6 19,738,480 21,077,395 1,333,915 6.8 146,21 125,22 ( SILLEY 134,996,949 168,264,803 24.6 19,738,480 21,077,395 1,333,915 6.8 146,21 125,22 ( SILLER 176,349,376 21,737,033 21,75 24,75 1,600,52 22,75 24,75 1,75 2,75 4,75 4,75 2,75 2,75 2,75 2,75 2,75 2,75 2,75 2	(14.3)	112.92	131.76	9.1	912,605	10,979.321	10,066,716	27.3	97,233,127	76,400,517	MIAMI
SUMPRICE   87,480,339   109,855,544   25.6   13,821,289   14,003,612   122,322   1.3   137,99   127.47   CEMARDS   26,301,24   86,77,604   25.2   9,100,931   9,99,030   704,099   6.7   131.15   119.00   CEMARDS   32,010,023   39,929,930   24.7   1,803,590   3,999,069   195,479   5.1   118.62   100.15   CEMARDS   12,010,023   39,929,930   24.7   1,803,590   195,479   5.1   118.62   100.15   CEMARDS   12,010,023   29,929,930   24.852,992   26.035,427   1,827,395   1,33,915   6.8   146.21   105.23   CEMARDS   175,749,536   217,737,083   23.9   24.852,992   26.035,427   1,827,355   6.8   141.41   119.57   CEMARDS   175,749,536   217,737,083   23.9   24.852,992   26.035,427   1,827,355   6.8   141.41   119.57   CEMARDS   15,575,737   1,867,511,739   22.4   34.819,116   36.299,871   1,474,755   4.8   141.41   119.57   CEMARDS   15,575,749   1,877,749	(16.5) (13.6)										
RILEY 134,996,949 [68,244,803 24.6 19,738,400 21,072,395 1,333,915 6.8 146.21 105.33 [ SALINE 175,749,536 217,737,083 23.9 24,652,962 26,035,477 1,182,735 4.8 141.41 119.57 [ SALINE 176,349,576 215,952,800 22.5 25,255,9110 26,035,477 1,182,735 4.8 141.41 119.57 [ SERION 246,805,627 302,108,791 22.4 34,819,116 36,293,871 1,474,755 4.2 141.08 120.14 [ SERION 246,805,627 302,108,791 22.4 34,819,116 36,293,871 1,474,755 4.2 141.08 120.14 [ SERION 15,397,181,579 1,867,511,789 21.5 215,169,621 223,590,184 84,00.563 3,9 139,95 119,73 [ SERION 45,92,210 55,364,177 21.2 5,042,885 5,235,175 192,290 3.8 110,36 94,56 [ SERION 45,92,210 55,364,717 21.2 5,042,885 5,235,175 192,290 3.8 110,36 94,56 [ SERION 45,92,210 55,364,717 21.2 5,042,885 5,235,175 192,290 3.8 110,36 94,56 [ SELLIS 116,957,866 140,987,699 20.5 15,432,617 14,798,882 (633,735) [ SELLIS 116,957,866 140,987,499 20.5 15,432,617 14,798,882 (633,735) [ SELLIS 116,957,866 140,947,418 19.2 4,719,409 4,515,709 (203,699) [ SELLIS 116,957,958	(19.3)	127.47	157.99	1.3	182,322	14,003,612	13,821,289	25.6	109,855,544	87,480,339	SUMNER
ENLINE 175,749,936 217,737,083 22,9 24,852,692 26,035,427 1.182,735 4.8 141.41 119.57   BUTTLER 176,349,976 215,952,800 22.5 255,951,10 26,914,417 1.182,735 4.8 141.41 119.57   REDO 246,805,627 302,108,791 22.4 34,819,116 36,293,871 1.474,755 4.2 141.08 120.14 ( SEDOWICK 1.537,513,79 1.867,511,789 21.5 215,169,521 22.3,590,184 240,563 3.9 139.95 139.73   NEMANA 45,694.021 55,364,177 21.2 5.042,895 5.235,175 192,290 3.8 110.36 94.56 ( REDOW 45,922,120 55,550,583 21.0 6,084,323 6.111,506 27.183 0.4 122.49 110.02 ( RELUIS 116,957,866 140,987,699 20.5 15,432,617 14,798,882 (633,735) (4.11 131,95 104.97 ( REANKLIN 64,563,555 77,685,111 20.3 8,649,964 9.360,930 (633,735) (4.11 131,95 104.97 ( REANKLIN 32,972,977 33,430,962 19.6 3,591,776 3,820,771 228,995 6.4 108.93 36.90 ( REMOW 31,741,002 61,291,170 19.5 6,889,270 6,792,392 (94,877) (1.4) 134,32 110.82 ( SCOUTT 34,356,054 40,947,418 19.2 4.719,409 4,515,709 (203,699) (4.3) 137,37 110.28 ( SEVAND 130,116,403 152,737,061 17.4 16,395,560 15,825,442 (570,118) (3.5) 126.01 103.61 ( SEVAND 170,053,934 126,302,112 14.8 16,143,321 17,155,548 1,012,227 6.3 146.69 135.83 ( SEVAND 72,660,715 84,171,759 15.8 8,954,682 9,372,127 (1.7) 47,491 4.7 12.21 111.35 ( RANKLIN 180,930,083 205,665,217 13.7 11,411,216 11,415,485 4,70 0.0 64,047 (1.3) 11,45 11	(13.2) (15.7)										
BUTLER 176, 349, 976 215, 952, 800 22.5 25, 259, 110 26, 914, 411 1, 1655, 302 6.6 143, 23 124, 63 128, RENO 1266, 805, 527 30, 200, 9791 22.4 34, 8193, 116 36, 293, 871 474, 755 4.2 141, 08 120, 14 (SEDMICK 1, 537, 513, 579 1, 867, 511, 1789) 21.5 215, 169, 621 223, 590, 184 8, 420, 563 3.9 139, 95 119, 73 (RENOM) 45, 940, 021 55, 564, 717 21.2 5, 042, 895 5, 235, 175 8, 187, 187, 187, 187, 187, 187, 187, 1	(14.3) (15.4)								168.264.803	134.996.949	
SEDMICK   1,537,513,579   1,867,511,789   21,5   215,169,621   223,590,184   8,420,563   3,9   139,95   119,73   187,848   119,73   188,848   119,73   119	(13.0)										
NEMBRIA   45,694,021   55,364,717   21,2   5,042,885   5,225,175   192,290   3,8   110,36   94,56   180,000   180,	(14.8) (14.4)										
ELLIS 116,957,866 140,987,699 20.5 15,432,617 (4.798,882 (6.33,735) (4.1) 131.95 104.97 (FRANKLIN 64,563,565 77,685,111 20.3 8,649,964 9,380,930 710,966 8.2 133.98 120.50 (HAMILTON 22,972,977 39,480,962 19.6 3,591,776 3,820,771 228,995 6.4 108.93 96.90 (7.708,111 10.2) 19.5 6,887,377 6.708,392 (94,877) (1.4) 134.32 110.82 (7.708,111 10.2) 19.5 6,887,377 6.708,392 (94,877) (1.4) 134.32 110.82 (7.708,111 10.2) 19.5 6,887,377 6.708,392 (94,877) (1.4) 134.32 110.82 (7.708,111 10.2) 19.5 6,887,377 6.708,392 (94,877) (1.4) 134.32 110.82 (7.708,111 10.2) 19.5 6,887,370 (203,899) (4.3) 137.37 110.28 (7.708,111 10.2) 19.5 (7.708,111 10.2)	(14.3)	94.56	110.36	3.8	192,290	5,235,175					
Franklin   64,563,565   77,685,111   20.3   8,649,964   9,360,930   710,966   8.2   133,98   120.50   1	(17.0) (20.5)										
THOMAS 51.274.302 61.291.170 19.5 6.887.270 6.792.392 (94.877) (1.4) 134.32 110.82 (SCOTT 34.56.054 40.947.418 19.2 4.719.409 4.515.709 (203.699) (4.3) 137.37 110.28 (DDITHAN 29.169.355 34.738.476 19.1 4.353.622 4.388.575 34.953 0.8 149.25 126.33 (SEMARD 130.116.403 152.737.061 17.4 16.395.660 15.825.442 (570.218) (3.5) 126.01 103.61 (DICKINSON 72.680.715 84.171.759 15.8 8.954.682 9.772.172 417.491 4.7 123.21 111.35 HARVEY 110.053.934 126.302.112 14.8 16.143.321 17.155.548 1.012.227 6.3 146.69 135.8 CHEROKEE 62.492.665 71.396.945 14.4 7.497.187 7.177.204 (319.983) (4.3) 120.09 100.53 (PANWEE 45.195.373 51.495.388 13.9 5.409.573 5.412.250 2.677 0.0 119.69 105.10 (WALLACE 21.811.865 24.816.966 13.8 2.074.050 2.102.699 46.649 2.2 95.09 85.45 (GRANT 180.930.085 205.665.217 13.7 11.411.216 11.415.485 4.270 0.0 63.07 55.51 (ARCHINIS) 49.549.594 56.121.891 13.3 7.597.310 7.913.794 316.473 4.2 153.33 141.01 MONTOOMERY 125.036.461 140.999.694 12.8 19.038.056 20.112.345 1.074.289 5.6 152.26 142.64 RAMLINS 27.095.688 30.548.642 12.7 3.645.218 3.905.317 260.098 7.1 134.53 127.64 RAMSKEL 100.099.961 112.561.461 12.5 6.680.620 7.122.922 443.301 6.6 66.74 63.29 SARVER 231.362.819 258.097.763 11.6 9.124.721 9.655.117 530.396 5.8 39.44 37.41 80.0000 47.975.807 53.050.682 10.6 7.7124.381 7.194.170 69.789 1.0 148.50 135.61 135.84 130.0000 47.975.807 53.050.682 10.6 7.124.381 7.194.170 69.789 1.0 148.50 135.61 135.84 130.0000 47.975.807 53.050.682 10.6 7.124.381 7.194.170 69.789 1.0 148.50 135.61 135.84 130.0000 47.975.807 53.050.682 10.6 7.124.381 7.194.170 69.789 1.0 148.50 135.61 135.84 10.0000 135.41 130.0000 135.41 130.0000 147.975.807 53.050.682 10.6 7.124.381 7.194.170 69.789 1.0 148.50 135.61 135.84 130.0000 135.879.44 135.20.39 135.61 135.84 130.0000 135.879.44 130.0000 135.879.44 130.0000 135.879.44 130.0000 135.879.44 130.0000 135.879.44 130.0000 135.879.44 130.0000 135.879.44 130.0000 135.879.44 130.0000 135.879.44 130.0000 135.879.44 130.0000 135.6000 135.6000 135.6000 135.6000 135.6000 135.6000 135.6000 135.6000 135.	(10.1)	120.50	133.98	8.2	710,966	9,360,930	8,649,964	20.3			
SCOTT 34,356,054 40,947,418 19.2 4,715,409 4,515,709 (203,699) (4.3) 137.37 110.28 (DONIPIAN 29,169,356 34,738,476 19.1 4,353,622 4,388,575 34,953 0.8 149.25 126.33 (SEMARD 130,116,403 152,737,061 17.4 16,395,660 15,825,442 (570,218) (3.5) 126.01 103.61 (DICKINSON 72,680,715 84,171,759 15.8 8,954,682 9,372,172 417,491 4.7 123.21 111.35 HARVEY 110,053,934 126,302,112 14.8 16,143,321 17,155,548 1,012,227 6.3 146.69 135.83 (CHEROKEE 62,429,665 71,396,945 14.4 7,497,187 7,177,204 (319,983) (4.3) 120.09 100.53 (PAWREE 45),95,373 51,495,358 13.9 5,409,573 5,127,000 2,677 0.0 119.69 100.510 (RANT 180,930,085 205,665,217 13.7 11,411,216 11,415,485 4,270 0.0 63.07 55.51 (RANT 180,930,085 205,665,217 13.7 11,411,216 11,415,485 4,270 0.0 63.07 55.51 (RANT 180,930,085 205,665,217 13.7 11,411,216 11,415,485 4,270 0.0 63.07 55.51 (RANT 180,930,085 205,665,217 13.7 11,411,216 11,415,485 4,270 0.0 63.07 55.51 (RANT 180,930,085 205,665,217 13.7 11,411,216 11,415,485 4,270 0.0 63.07 55.51 (RANT 180,930,086 20,996,64 12.8 19,038,056 20,112,345 1,074,289 5.6 152,26 142,64 (RANT 180,996,64 112,561,461 12.5 6,680,620 7,123,922 443,301 6.6 66.74 63.29 BARBER 52,476,750 58,542,64 11.6 6,761,055 6,680,620 7,123,922 443,301 6.6 66.74 63.29 BARBER 52,476,750 58,542,64 11.6 6,761,055 6,680,620 7,123,922 443,301 6.6 66.74 63.29 BARBER 52,476,750 58,542,64 11.6 6,761,055 6,680,620 7,123,922 443,301 6.6 66.74 63.29 BARBER 52,476,750 58,542,64 11.6 6,761,055 6,080,644 7,975,807 53,050,682 10.6 7,124,721 9,655,117 530,396 5.8 39,44 37.41 BOURBON 47,975,807 53,050,682 10.6 7,124,721 9,655,117 530,396 5.8 39,44 37.41 BOURBON 47,975,807 53,050,682 10.6 7,124,721 9,655,117 530,396 5.8 39,44 37.41 BOURBON 17,975,807 53,050,682 10.6 7,124,721 9,655,117 530,396 5.8 39,44 37.41 BOURBON 17,975,807 53,050,682 10.6 7,124,721 9,655,117 530,396 5.8 39,44 37.41 BOURBON 17,975,807 53,050,682 10.6 7,124,721 9,655,117 530,396 5.8 39,44 37.41 BOURBON 17,975,807 53,050,682 10.6 7,124,721 9,055,117 530,396 5.8 39,44 37.41 BOURBON 17,975,807 53,050,682 10.6 7,124,	(11.0) (17.5)										
SEWARD   130,116,403   152,737,061   17.4   16,395,660   15,825,442   (570,218)   (3.5)   126,01   103,61   101,015,015   101,015,015   126,001,115   13,83   126,302,112   14.8   16,143,321   17,155,548   1.012,227   6.3   146,69   135,83   146,69   135,83   146,69   135,83   146,69   135,83   146,69   135,83   146,69   135,83   146,69   135,83   146,69   135,83   146,69   135,83   146,69   135,83   146,69   135,83   146,69   135,83   146,69   135,83   146,69   135,83   146,69   136,80   146,89   136,40   146,69   136,80   146,69   136,80   146,69   146	(19.7)	110.28	137.37	(4.3)	(203,699)	4,515,709	4,719,409	19.2	40,947,418	34,356,054	
DICKINSON   72,680,715   84,171,759   15.8   8,954,682   9,372,172   417,491   4.7   123.21   111.35     HARVEY   110,053,934   126,302,112   14.8   16,143,321   17,155,548   1,012,227   6.3   146.69   135.83     CHEROKEE   62,429,665   71,396,945   14.4   7,497,187   7,177,204   (319,983)   (4.3)   120.09   100.53   (7,497,187   7,177,204   (319,983)   (4.3)   120.09   100.53   (7,497,187   7,477,187   7,477,187   7,477,187   7,477,187   1,477	(15.4)										
CHEROKEE 62,429,665 71,396,945 14.4 7,497,187 7,177,204 (319,983) (4.3) 120.09 100.53 ( PAWNEE 45,195,373 51,495,388 13.9 5,409,573 5,412,550 2.677 0.0 119.69 105.10 ( WALLACE 21,811,865 24,816,966 13.8 2.074,050 4.120,609 46,649 2.2 95.09 85.45 ( GRANT 180,930.085 205,665,217 13.7 11,411,216 11,415,485 4.270 0.0 63.07 55.51 ( ATCHISON 49,549,594 56,121,891 13.3 7,597,310 7,913,788 316,473 4.2 153.33 141.01 ( MONTGOMERY 125,036,461 140,999,694 12.8 19,038,056 20,112,345 1,074,289 5.6 152.26 142.64 ( RAWLINS 27,095,688 30,548,642 12.7 3,645,218 3,905,317 260,098 7.1 134.53 127.84 ( HASKELL 100,098,961 112,561,461 12.5 6,680,620 7,123,922 443,301 6.6 66.74 63.29 ( BARBER 52,476,750 58,542,624 11.6 6,761,055 6,209,454 (551,601) (8.2) 128.84 106.07 ( STEVENS 231,362,819 258,097,763 11.6 9,124,721 9,655,117 530,396 5.8 39.44 37.41 ( BOURBON 47,975,807 53,050,682 10.6 7,124,381 7,194,170 69,789 1.0 148.50 135.61 ( JWELL 56,151,546 28,861,063 10.4 3,238,389 3,478,863 240,474 7,4 123.83 120.54 ( MARSHALL 50,868,890 55,006,864 10.1 6,827,644 7,032,146 204,502 3.0 134.22 125.56 ( CHAUTAUROUA 19,212,191 21,146,769 10.1 2,350,554 2,305,091 (45,462) (1.9) 122.35 109.00 ( MORRIS 31,828,772 34,882,883 9,6 3,478,104 3,681,728 203,624 5.9 109.28 105.55 ( OSAGE 47,893,767 52,206,173 9.0 5,441,549 5,487,704 46,155 0.8 113.62 105.15 ( KRARNY 170,092,666 185,372,054 9.0 8,533,692 8,869,987 326,295 3.8 50.23 47.85 ( LOGAN 25,783,759 27,833,468 7.9 2,772,322 2,949,773 177,452 6.4 107.52 105.98 ( DECATUR 26,246,163 28,337,778 7.8 2,882,088 2,808,131 (73,957) (2.6) 109.65 99.09 ( DECATUR 34,500,398 36,605,103 6.1 4,513,222 4,632,410 119.188 2.6 130.02 125.51 ( DARION 55,985,916 59,568,145 6.4 6,272,640 6,374,723 102,093 1.6 112.04 107.02 ( DARION 55,985,916 59,568,145 6.4 6,272,640 6,374,723 102,093 1.6 112.04 107.02 ( DARION 55,985,916 59,568,145 6.4 6,272,640 6,374,723 102,093 1.6 112.04 107.02 ( DARION 55,985,916 59,568,145 6.4 6,272,640 6,374,723 102,093 1.6 112.04 107.02 ( DARION 55,985,916 59,568,145 6.4 6,272,640 6,374,723 102,0	(9.6)	111.35	123.21	4.7	417,491	9,372,172	8,954,682	15.8	84,171,759	72,680,715	
PAWNEE 45,195,373 51,495,358 13.9 5,409,573 5,412,250 2.677 0.0 119.69 105.10 ( MALLACE 21,811,865 24,816,966 13.8 2,074,050 2,120,699 46,649 2.2 95.09 85.45 ( GRANT 180,930,085 205,665,217 13.7 11,411,216 11,415,485 4.270 0.0 63.07 55.51 ( ATCHISON 49,549,594 56,121,891 13.3 7,597,310 7,913,784 316,473 4.2 153,33 141.01 ( MONTGOMERY 125,036,461 140,999,694 12.8 19,038,056 20,112,345 1,074,289 5.6 152,26 142.64 ( HASKELL 100,098,961 112,561,461 12.5 6,680,620 7,123,922 443,301 6.6 66.74 63.29 ( BARBEE 52,476,750 58,542,624 11.6 6,761,055 6,209,454 (551,601) (8.2) 128.84 106.07 ( STEVENS 231,362,819 258,097,763 11.6 9,124,721 9,655,117 530,396 5.8 39.44 37.41 ( BOURBON 47,975,807 53,050,682 10.6 7,124,381 7,194,170 69,789 1.0 148.50 135.61 ( AMASKALL 50,668,890 56,006,864 10.1 6,827,644 7,032,146 204,502 3.0 134.22 125.56 ( CHAUTANQUA 19,212,191 21,146,769 10.1 2,350,554 2,305,914 (45,462) (1.9) 122,35 109,00 ( MORRIS 31,828,772 34,882,883 9.6 3,478,164 3,681,728 203,624 5.9 109,28 105.55 ( CSAGE 47,893,767 52,206,173 9.0 5,441,549 5,487,04 46,155 0.8 113.62 105.12 ( KEARNY 170,092,666 185,372,054 9.0 8,543,698 37,798 4,545 1.3 124,88 116,33 LVON 115,857,944 125,594,924 8.4 17,237,132 17,708,725 495,015 2.9 148,58 116,03 ( LOGAN 25,783,759 27,833,468 7.9 2,772,322 2,949,773 177,452 6.4 107,52 109,69 ( GRAY 43,220,712 46,564,871 7.7 5,031,268 5,355,620 324,352 6.4 116.41 115.01 ( MARION 55,985,916 59,568,145 6.4 6,272,640 6,374,723 102,093 1.6 112,04 107,02 ( MARION 55,985,916 59,568,145 6.4 6,272,640 6,374,723 102,093 1.6 112,04 107,02 ( MARION 55,985,916 59,568,145 6.4 6,272,640 6,374,723 102,093 1.6 112,04 107,02 ( MARION 55,985,916 59,568,145 6.4 6,272,640 6,374,723 102,093 1.6 112,04 107,02 ( MARION 55,985,916 59,568,145 6.4 6,272,640 6,374,723 102,093 1.6 112,04 107,02 ( MARION 55,985,916 59,568,145 6.4 6,272,640 6,374,723 102,093 1.6 112,04 107,02 ( MARION 55,985,916 59,568,145 6.4 6,272,640 6,374,723 102,093 1.6 112,04 107,02 ( MARION 55,985,916 59,568,145 6.4 6,272,640 6,374,723 102,093 1.6 112,04 107,02	(7.4) (16.3)										
GRANT 180,930.055 205,665,217 13.7 11.411,216 11.415,485 4.270 0.0 63.07 55.51 ( ATCHISON 49,549,594 56,121,891 13.3 7.597,310 7.913,784 316.473 4.2 153.33 141.01 MONTGOMERY 125,036,461 140,999.694 12.8 19.038,056 20.112,345 10.74,289 5.6 152.26 142.64 RAWLINS 27.095,688 30.548,642 12.7 3.645,218 3.905.317 260.098 7.1 134.53 127.84 HASKELL 100,098,961 112,561,461 12.5 6.680,620 7.123,922 443,301 6.6 66.74 63.29 BARBER 52,476,750 55,542,624 11.6 6.761,055 6.209,454 (551,601) (8.2) 128.84 106.07 ( STEVENS 231,362,819 258.097,763 11.6 9.124,721 9.655,117 530.396 5.8 39.44 37.41 BOURBON 47,975,807 53,050.682 10.6 7.124,381 7.194,170 69.789 1.0 148.50 135.61 JEWELL 26,151,546 28,861.063 10.4 3,238,389 3,478,863 240,474 7.4 123.83 120.54 MARSHALL 50,868,890 56,006,864 10.1 6.827,644 7.032,146 204,502 3.0 134.22 125.56  MORRIS 31,828,772 34,882,883 9.6 3,478,104 3,681,728 203,624 5.9 109.28 105.55 USAGE 47,893,767 52,206,173 9.0 5,415,549 28,861,063	(12.2)	105.10	119.69	0.0							
ATCHISON 49,549,594 56,121,891 13.3 7,597,310 7,913,784 316,473 4.2 153.33 141.01 MONTGOMERY 125,036,461 140,999,694 12.8 19,038,056 20,112,345 1,074,289 5.6 152.26 142.64 RAWLINS 27,095,688 30,548,642 12.7 3,645,218 3,905,317 260,098 7.1 134.53 127.84 HASKELL 100,098,961 112,561,461 12.5 6,680,620 7,123,922 443,301 6.6 66.74 63.29 BARBER 52,476,750 58,542,624 11.6 6,761,055 6,209,454 (551,601) (8.2) 128.84 106.07 ( STEVENS 231,362,819 258,097,763 11.6 9,124,721 9,555,117 530,396 5.8 39.44 37.41 BOURBON 47,975,807 53,050,682 10.6 7,124,381 7,194,170 69,789 1.0 148.50 135.61 JEWELL 26,151,546 28,861,063 10.4 3,238,389 3,478,863 240,474 7.4 123.83 120.54 CHAUTAUQUA 19,212,191 21,146,769 10.1 6,827,644 7,032,146 204,502 3.0 134.22 125.56 CHAUTAUQUA 19,212,191 21,146,769 10.1 2,350,554 2,305,091 (45,462) (1.9) 122.35 109.00 ( MORRIS 31,828,772 34,882,883 9.6 3,478,104 3,681,728 203,624 5.9 109.28 105.55 CSAGE 47,893,767 52,206,173 9.0 8,481,649 5,487,704 46,155 0.8 113.62 105.12 KEARNY 170,092,666 185,372,054 9.0 8,434,692 8,869,987 326,295 3.8 50.23 47.85 TREGO 28,710,622 31,212,379 8.7 3,585,401 3,630,847 45,445 1.3 124,88 116.33 LYON 115,857,944 125,594,924 8.4 17,213,710 17,708,725 495,015 2.9 148.58 141.00 WABAUNSEE 30,411,576 32,881,257 8.1 3,599,944 3,441,517 (148,427) (4.1) 118.05 104.66 ( LOGAN 25,783,759 27,833,468 7.9 2,772,322 2,949,773 177,452 6.4 107.52 105.98 DECATUR 26,284,163 28,337,778 7.8 2,882,088 2,808,131 (73,957) (2.6) 109.65 99.09 GRAY 43,220,712 46,564,871 7.7 5,031,268 5,355,620 324,352 6.4 116.41 115.01 MARISON 55,985,916 59,568,145 6.4 6,272,640 6,374,723 102,083 1.6 112.04 107.02 RUSSEL 57,159,310 60,783,119 6.3 6,955,080 7,057,581 101.501 1.5 121.70 116.11 GRAHAM 34,500,398 36,605,103 6.1 4,513,222 4,632,410 119,188 2.6 130.82 126.55 CLAY 37,878,359 40,086,475 5.8 4,740,357 5,042,785 302,428 6.4 125.15	(10.1)										
RAWLINS 27,095,688 30,548,642 12.7 3,645,218 3,905,317 260,098 7.1 134.53 127.84 HASKELL 100,098,961 112,561,461 12.5 6,680,620 7,123,922 443,301 6.6 66.74 63.29 SARBER 52,476,750 58,542,624 11.6 6,761,055 6.209,454 (551,601) (8.2) 128.84 106.07 (575,000) 128.84 106.07	(8.0)										
HASKELL 100,098,961 112,561,461 12.5 6,680,620 7,123,922 443,301 6.6 66.74 63.29 BARBER 52,476,750 58,542,624 11.6 6,761,055 6,209,454 (551,601) (8.2) 128.84 106.07 (551,601) (8.2) 128.84 106.07 (551,601) (8.2) 128.84 106.07 (551,601) (8.2) 128.84 106.07 (7,751,601) (8.2) 128.84 106.07	(6.3) (5.0)										
STEVENS 231,362,819 258,097,763 11.6 9.124,721 9.655,117 530,396 5.8 39.44 37.41 BOURBON 47,975,807 53,050,682 10.6 7.124,381 7.194,170 69.789 1.0 148.50 135.61 JEWELL 26,151,546 28.861,063 10.4 3.238,389 3.478,863 240.474 7.4 123.83 120.54 MARSHALL 50,868,890 56,006,864 10.1 6.827,644 7.032,146 204,502 3.0 134.22 125.56 CHAUTAUQUA 19,212,191 21,146,769 10.1 2,350,554 2,305,091 (45,462) (1.9) 122.35 109.00 (MORRIS 31,828,772 34,882,883 9.6 3.478,104 3.681,728 203,624 5.9 109.28 105.55 0SAGE 47,893,767 52,206,173 9.0 5.441,549 5.487,704 46,155 0.8 113.62 105.12 KEARNY 170,092,666 185,372,054 9.0 8,543,692 8,869,987 326,295 3.8 50.23 47.85 TREGO 28,710,622 31,212,379 8.7 3,585,401 3.630,847 45,445 1.3 124.88 116.33 LYON 115,857,944 125,594,924 8.4 17,213,710 17,708,725 495,015 2.9 148.58 141.00 WABAUNSEE 30,411,576 32,881,257 8.1 3,589,944 3,441,517 (148,427) (4.1) 118.05 104.66 (LOGAN 25,783,759 27,833,468 7.9 2.772,322 2,949,773 177,452 6.4 107.52 105.98 DECATUR 26,284,163 28,337,778 7.8 2,882,088 2,808,131 (73,957) (2.6) 109.65 99.09 GRAY 43,220,712 46,564,871 7.7 5,031,268 5,355,620 324,352 6.4 116.41 115.01 MARION 55,985,916 59,568,145 6.4 6,272,640 6,374,723 102,083 1.6 112.04 107.02 RUSSELL 57,159,310 60,783,119 6.3 6,956,080 7,057,581 101.501 1.5 121.70 116.11 GRAHAM 34,500,398 36,605,103 6.1 4,513,222 4,632,410 119,188 2.6 130.82 126.55 BARTON 152,719,637 161,913,473 6.0 20,687,200 19,525,107 (1,162,093) (5.6) 135.46 125.98 CLAY 37,878,359 40,086,475 5.8 4,740,357 5.042,785 302,428 6.4 125.15 125.80 CLAY 37,878,359 40,086,475 5.8 4,740,357 5.042,785 302,428 6.4 125.15 125.80 CLAY 37,878,359 40,086,475 5.8 4,740,357 5.042,785 302,428 6.4 125.15 125.80 CLAY 37,878,359 40,086,475 5.8 4,740,357 5.042,785 302,428 6.4 125.15 125.80 CLAY 37,878,359 40,086,475 5.8 4,740,357 5.042,785 302,428 6.4 125.15 125.80 CLAY 37,878,359 40,086,475 5.8 4,740,357 5.042,785 302,428 6.4 125.15 125.80 CLAY 37,878,359 40,086,475 5.8 4,740,357 5.042,785 302,428 6.4 125.15 125.80 CLAY 37,878,359 40,086,475 5.8 4,740,357 5.042,785 3	(5.2)		66.74								
BOURBON 47,975,807 53,050,682 10.6 7,124,381 7,194,170 69,789 1.0 148.50 135.61 JEWELL 26,151,546 28,861,063 10.4 3,238,389 3,478,863 240,474 7.4 123.83 120.54 MARSHALL 50,868,890 56,006,864 10.1 6,827,644 7.032,146 204,502 3.0 134.22 125.56 CHAUTAUQUA 19,212,191 21,146,769 10.1 2,350,554 2,305,091 (45,462) (1,9) 122.35 109.00 (MORRIS 31,828,772 34,882,883 9.6 3,478,104 3,681,728 203,624 5.9 109.28 105.55 OSAGE 47,893,767 52,206,173 9.0 5,441,549 5,487,704 46,155 0.8 113.62 105.12 KEARNY 170,092,666 185,372,054 9.0 8,543,692 8,869,987 326,295 3.8 50.23 47.85 TREGO 28,710,622 31,212,379 8.7 3,585,401 3,630,847 45,445 1.3 124,88 116.33 LYON 115,857,944 125,594,924 8.4 17,213,710 17,708,725 495,015 2.9 148.58 141.00 WABAUNSEE 30,411,576 32,881,257 8.1 3,589,944 3,441,517 (148,427) (4.1) 118.05 104.66 (1.00 MARSHALL 26,284,163 28,337,778 7.8 2,882,088 2,886,131 (73,957) (2.6) 109.65 99.09 GRAY 43,220,712 46,564,871 7.7 5,031,268 5,355,620 324,352 6.4 116.41 115.01 MARION 55,985,916 59,568,145 6.4 6,272,640 6,374,723 102,083 1.6 112.04 107.02 RUSSELL 57,159,310 60,783,119 6.3 6,956,080 7,057,581 101,501 1.5 121.70 116.11 GRAHAM 34,500,398 36,605,103 6.1 4,513,222 4,632,410 119,188 2.6 130.82 126.55 BARTON 152,719,637 161,913,473 6.0 20,667,200 19,525,107 (1,162,093) (5.6) 135.46 120.59 (5.4) CLAY 37,878,359 40,086,475 5.8 4,740,357 5.042,785 302,428 6.4 125.15 125.80	(17.7) (5.1)										
MARSHALL 50,868,890 56,006,864 10.1 6,827,644 7.032,146 204,502 3.0 134.22 125.56 CHAUTAUQUA 19,212,191 21,146,769 10.1 2,350,554 2,305,091 (45,462) (1.9) 122.35 109.00 (MORRIS 31,828,772 34,882,883 9.6 3,478,104 3.681,728 203,624 5.9 109.28 105.55 0SAGE 47,893,767 52,206,173 9.0 5,441,549 5,487,704 46,155 0.8 113.62 105.12 KEARNY 170,092,666 185,372,054 9.0 8,543,692 8,869,987 326,295 3.8 50.23 47.85 TREGO 28,710,622 31,212,379 8.7 3,585,401 3,630,847 45,445 1.3 124.88 116.33 LYON 115,857,944 125,594,924 8.4 17,213,710 17,708,725 495,015 2.9 148.58 141.00 WABAUNSEE 30,411,576 32,881,257 8.1 3,589,944 3,441,517 (148,427) (4.1) 118.05 104.66 (LOGAN 25,783,759 27,833,468 7.9 2,772,322 2,949,773 177,452 6.4 107.52 105.98 DECATUR 26,284,163 28,337,778 7.8 2,882,088 2,808,131 (73,957) (2.6) 109.65 99.09 GRAY 43,220,712 46,564,871 7.7 5,031,268 5,355,620 324,352 6.4 116.41 115.01 MARION 55,985,916 59,568,145 6.4 6,272,640 6,374,723 102,083 1.6 112.04 107.02 RUSSELL 57,159,310 60,783,119 6.3 6,956,080 7,057,581 101,501 1.5 121.70 116.11 GRAHAM 34,500,398 36,605,103 6.1 4,513,222 4,632,410 119,188 2.6 130.82 126.55 BARTON 152,719,637 161,913,473 6.0 20,687,200 19,525,107 (1,162,093) (5.6) 135.46 120.59 (CLAY 37,878,359 40,086,475 5.8 4,740,357 5.042,785 302,428 6.4 125.15 125.80	(8.7)										
CHAUTAUQUA 19,212,191 21,146,769 10.1 2,350,554 2,305,091 (45,462) (1.9) 122.35 109.00 ( MORRIS 31,828,772 34,882,883 9.6 3,478,104 3.681,728 203,624 5.9 109.28 105.55   CSAGE 47,893,767 52,206,173 9.0 5,441,549 5,487,704 46,155 0.8 113.62 105.12  KEARNY 170,092,666 185,372,054 9.0 8,543,692 8,869,987 326,295 3.8 50.23 47.85   TREGO 28,710,622 31,212,379 8.7 3,585,401 3,630,847 45,445 1.3 124,88 116.33  LYON 115,857,944 125,594,924 8.4 17,213,710 17,708,725 495,015 2.9 148,58 141.00  WABBAUNSEE 30,411,576 32,881,257 8.1 3,589,944 3,441,517 (148,427) (4.1) 118.05 104.66 ( LOGAN 25,783,759 27,833,468 7.9 2,772,322 2,949,773 177,452 6.4 107.52 105.98  DECATUR 26,284,163 28,337,778 7.8 2,882,088 2,808,131 (73,957) (2.6) 109.65 99.09   GRAY 43,220,712 46,564,871 7.7 5,031,268 5,355,620 324,352 6.4 116.41 115.01  MARION 55,985,916 59,568,145 6.4 6,272,640 6,374,723 102,083 1.6 112.04 107.02  RUSSELL 57,159,310 60,783,119 6.3 6,956,080 7,057,581 101.501 1.5 121.70 116.11  GRAHAM 34,500,398 36,605,103 6.1 4,513,222 4,632,410 119,188 2.6 130.82 126.55  BARTON 152,719,637 161,913,473 6.0 20,687,200 19,525,107 (1,162,093) (5.6) 135.46 120.59 ( CLAY 37,878,359 40,086,475 5.8 4,740,357 5,042,785 302,428 6.4 125.15 125.80	(6.5)										
OSAGE 47,893,767 52,206,173 9.0 5,441,549 5,487,704 46,155 0.8 113.62 105.12 KEARNY 170,092,666 185,372,054 9.0 8,543,692 8,869,987 326,295 3.8 50.23 47.85 TREGO 28,710,622 31,212,379 8.7 3,585,401 3,630,847 45,445 1.3 124.88 116.33 Lyon 115,857,944 125,594,924 8.4 17,213,710 17,708,725 495,015 2.9 148.58 141.00 WABAUNSEE 30,411,576 32,881,257 8.1 3,589,944 3,441,517 (148,427) (4.1) 118.05 104.66 ( LOGAN 25,783,759 27,833,468 7.9 2,772,322 2,949,773 177,452 6.4 107.52 105.98 DECATUR 26,284,163 28,337,778 7.8 2,882,088 2.808,131 (73,957) (2.6) 109.65 99.09 GRAY 43,220,712 46,564,871 7.7 5,031,268 5,355,620 324,352 6.4 116.41 115.01 MARION 55,985,916 59,568,145 6.4 6,272,640 6,374,723 102,083 1.6 112.04 107.02 RUSSELL 57,159,310 60,783,119 6.3 6,956,080 7,057,581 101.501 1.5 121.70 116.11 GRAHAM 34,500,398 36,605,103 6.1 4,513,222 4,632,410 119,188 2.6 130.82 126.55 BARTON 152,719,637 161,913,473 6.0 20,687,200 19,525,107 (1,162,093) (5.6) 135.46 120.59 ( CLAY 37,878,359 40,086,475 5.8 4,740,357 5.042,785 302,428 6.4 125.15 125.80	(10.9)	109.00	122.35								
KEARNY 170,092,666 185,372,054 9.0 8,543,692 8,869,987 326,295 3.8 50.23 47.85 TREGO 28,710,622 31,212,379 8.7 3,585,401 3.630,847 45,445 1.3 124.88 116.33 LYON 115,857,944 125,594,924 8.4 17,213,710 17,708,725 495,015 2.9 148.58 141.00 WABAUNSEE 30,411,576 32,881,257 8.1 3,589,944 3,441,517 (148,427) (4.1) 118.05 104.66 ( LOGAN 25,783,759 27,833,468 7.9 2,772,322 2,949,773 177,452 6.4 107.52 105.98 DECATUR 26,284,163 28,337,778 7.8 2,882,088 2,808,131 (73,957) (2.6) 109.65 99.09 GRAY 43,220,712 46,564,871 7.7 5,031,268 5,355,620 324,352 6.4 116.41 115.01 MARTON 55,985,916 59,568,145 6.4 6,272,640 6,374,723 102,083 1.6 112.04 107.02 RUSSELL 57,159,310 60,783,119 6.3 6,956,080 7,057,581 101,501 1.5 121.70 116.11 GRAHAM 34,500,398 36,605,103 6.1 4,513,222 4,632,410 119,188 2.6 130.82 126.55 BARTON 152,719,637 161,913,473 6.0 20,687,200 19,525,107 (1,162,093) (5.6) 135.46 120.59 ( CLAY 37,878,359 40,086,475 5.8 4,740,357 5,042,785 302,428 6.4 125.15 125.80	(3.4) (7.5)										
LYON 115,857,944 125.594,924 8.4 17,213,710 17,708,725 495,015 2.9 148.58 141.00 WABAUNSEE 30,411,576 32,881,257 8.1 3,589,944 3,441,517 (148,427) (4.1) 118.05 104.66 (1.50	(4.7)	47.85	50.23								
WABAUNSEE 30,411,576 32,881,257 8.1 3,589,944 3,441,517 (148,427) (4.1) 118.05 104.66 ( LOGAN 25,783,759 27,833,468 7,9 2,772,322 2,949,773 177,452 6.4 107.52 105.98  DECATUR 26,284,163 28,337,778 7.8 2,882,088 2,808,131 (73,957) (2.6) 109.65 99.09  GRAY 43,220,712 46,564,871 7.7 5,031,268 5,355,620 324,352 6.4 116.41 115.01  MARION 55,985,916 59,568,145 6.4 6,272,640 6,374,723 102,083 1.6 112.04 107.02  RUSSELL 57,159,310 60,783,119 6.3 6,966,080 7,057,581 101.501 1.5 121.70 116.11  GRAHAM 34,500,398 36,605,103 6.1 4,513,222 4,632,410 119,188 2.6 130.82 126.55  BARTON 152,719,637 161,913,473 6.0 20,687,200 19,525,107 (1,162,093) (5.6) 135.46 120.59 ( CLAY 37,878,359 40,086,475 5.8 4,740,357 5,042,785 302,428 6.4 125.15 125.80	(6.8) (5.1)										
DECATUR 26,284.163 28.337,778 7.8 2,882.088 2.808.131 (73.957) (2.6) 109.65 99.09 GRAY 43.220,712 46.564.871 7.7 5.031.268 5.355.620 324.352 6.4 116.41 115.01 MARION 55,985,916 59.568.145 6.4 6.272.640 6.374.723 102.083 1.6 112.04 107.02 RUSSELL 57,159,310 60.783.119 6.3 6.956.080 7.057.581 101.501 1.5 121.70 116.11 GRAHAM 34.500.398 36.605.103 6.1 4.513.222 4.632.410 119.188 2.6 130.82 126.55 BARTON 152,719,637 161,913.473 6.0 20.687.200 19.525.107 (1.162.093) (5.6) 135.46 120.59 (CLAY 37.878.359 40.086.475 5.8 4.740.357 5.042.785 302.428 6.4 125.15 125.80	(11.3)	104.66	118.05								
GRAY 43,220,712 46,564,871 7.7 5.031,268 5.355,620 324,352 6.4 116.41 115.01 MARION 55,985,916 59.568,145 6.4 6,272,640 6.374,723 102,083 1.6 112.04 107.02 RUSSELL 57,159,310 60,783,119 6.3 6,956,080 7,057,581 101.501 1.5 121.70 116.11 GRAHAM 34,500,398 36,605,103 6.1 4,513,222 4,632,410 119,188 2.6 130.82 126.55 BARTON 152,719,637 161,913,473 6.0 20,687,200 19,525,107 (1,162,093) (5.6) 135.46 120.59 ( CLAY 37,878,359 40,086,475 5.8 4,740,357 5.042,785 302,428 6.4 125.15 125.80	(1.4) (9.6)										
RUSSELL 57,159,310 60,783,119 6.3 6,956,080 7,057,581 101,501 1.5 121.70 116.11 GRAHAM 34,500,398 36.605,103 6.1 4,513,222 4.632,410 119,188 2.6 130.82 126.55 BARTON 152,719,637 161,913,473 6.0 20,687,200 19,525,107 (1,162,093) (5.6) 135.46 120.59 (CLAY 37,878,359 40,086,475 5.8 4,740,357 5,042,785 302,428 6.4 125.15 125.80	(1.2)	115.01									
GRAHAM 34,500,398 36.605,103 6.1 4,513,222 4.632,410 119,188 2.6 130.82 126.55 BARTON 152,719,637 161,913,473 6.0 20,687,200 19,525,107 (1,162,093) (5.6) 135.46 120.59 ( CLAY 37,878,359 40,086.475 5.8 4,740,357 5,042,785 302,428 6.4 125.15 125.80	(4.5) (4.6)										
CLAY 37,878,359 40,086,475 5.8 4,740,357 5,042,785 302,428 6.4 125.15 125.80	(3.3)										
	0.5										
	(2.8)	143.02	147.07	2.9	552.479	19,560,427	19,007,949	5.8	136,767,979	129,240,221	COMPEA
	(3.6) (5.1)										
MORTON 100,832,943 105,934,572 5.1 7,187,373 7,462,127 274,754 3.8 71.28 70.44	(1.2)	70.44									
McPHERSON 144,446,541 151,712,508 5.0 17,232,098 18,026,468 794,370 4.6 119.30 118.82 KINGMAN 72,100,057 75,160,802 4.2 7,802,443 8,439,219 636,775 8.2 108.22 112.28	(0.4)										
COMANCHE 25,127,264 26,169,732 4.1 2,882,108 2,918,146 36,038 1.3 114.70 111.51	(2.8)	111.51	114.70	1.3	36,038	2,918,146	2,882,108			25,127,264	
	(3.6)										
ANDERSON 36,825,569 38,009,376 3.2 3,856,981 4,027,894 170,913 4.4 104.74 105.97	1.2	105.97	104.74	4.4	170,913	4.027.894	3,856,981	3.2	38,009,376	36,825,569	ANDERSON
HARPER 54,673,174 56,378,209 3.1 7.011,987 6,790,540 (221,448) (3.2) 128.25 120.45 WASHINGTON 43,095,471 44,339,507 2.9 5.033,933 5.277,825 243.892 4.8 116.81 119.03	(6.1) 1.9										
ALLEN 55,821,107 57,165,923 2.4 6,838,293 7,411,332 573,039 8.4 122.50 129.65	5.8	129.65	122.50	8.4	573,039	7,411,332	6,838,293	2.4	57,165,923	55,821,107	
FINNEY 264.662,807 270,862,102 2.3 28.191,230 28.868,108 676,878 2.4 106.52 106.58  NORTON 26,502,518 27,016,112 1.9 3,645.056 3,610,257 (34,799) (1.0) 137.54 133.63	(2.8)										
PRATT 72.633,708 73,922,198 1.8 9,159,374 9,395,947 236,573 2.6 126.10 127.11	0.8	127.11	126.10	2.6	236,573	9,395,947	9,159,374	1.8	73,922,198	72,633,708	PRATT
	(2.7) (6.4)										
REPUBLIC 36,050,475 36,520,023 1.3 4,428,429 4,615,129 186,700 4.2 122.84 126.37	2.9	126.37	122.84	4.2	186,700	4,615,129	4,428,429	1.3	36,520,023	36,050,475	
GOVE 34,121,940 34.545,137 1.2 3.546.676 3.535,401 (11.275) (0.3) 103.94 102.34 POTTAWATOMIE 263,414,820 264.350.682 0.4 16,866.025 17.686.891 820,866 4.9 64.03 66.91	(1.5) 4.5										
WILSON 42.177,924 42,177,346 (0.0) 4,930,503 4,989,918 59,415 1.2 116.90 118.31	1.2	118.31	116.90	1.2	59.415	4,989,918	4,930,503	(0.0)	42,177,346	42.177.924	WILSON
MITCHELL 35,567,123 35,511,812 (0.2) 4,195,363 4,330,436 135,073 3.2 117.96 121.94 ROOKS 48,335,863 48,244,388 (0.2) 5,578,372 5,735,235 156,863 2.8 115.41 118.88	3.4 3.0										
PHILLIPS 41,254,409 41,173,508 (0.2) 4,980,703 5,318,518 337,816 6.8 120.73 129.17	7.0	129.17	120.73	6.8	337,816	5,318,518	4,980,703	(0.2)	41,173,508	41,254,409	PHILLIPS
	12.1										
GREELEY 26.087,535 25.590,224 (1.9) 2.834,516 2,640,201 (194,315) (6.9) 108.65 103.17	(5.0)	103.17	108.65	(6.9)	(194,315)	2,640.201	2,834,516	(1.9)	25,590,224	26,087,535	GREELEY
NEOSHO 58,371,167 56,499,290 (3.2) 9,660,454 9,209,320 (451,134) (4.7) 165.50 163.00 WICHITA 27,535,666 26,446,172 (4.0) 3,262,459 3,238,244 (24,215) (0.7) 118.48 122.45	3.3										
RICE 76.619.781 73.476.771 (4.1) 8.474.483 8.602.336 127.854 1.5 110.60 117.08	5.9	117.08	110.60	1.5	127,854	8,602,336	8,474,483	(4.1)	73,476,771	76,619,781	RICE
CLARK 36,745,092 35,005,594 (4.7) 3,634,525 3,685,265 50,741 1.4 98.91 105.28 CLOUD 49,165,461 46,771,989 (4.9) 7,210.885 7,191,846 (19,039) (0.3) 146.67 153.76	6.4 4.8										
HODGEMAN 27,195,082 25,675,827 (5.6) 3,366,654 3,244,831 (121,823) (3.6) 123.80 126.38	2.1	126.38	123.80	(3.6)	(121,823)	3,244,831	3,366,654	(5.6)	25,675,827	27,195,082	HODGEMAN
LANE 28.698.466 26.722.648 (6.9) 3.470.443 3.466.509 (3.934) (0.1) 120.93 129.72 NESS 49.128.806 45.620.955 (7.1) 5.644.564 5.227.831 (416.733) (7.4) 114.89 114.59	7.3										
MEADE 79,508,394 73,213.854 (7.9) 6,614.853 6.810.914 196,061 3.0 83.20 93.03	11.8	93.03	83.20	3.0	196,061	6,810,914	6,614,853	(7.9)	73,213,854	79,508,394	MEADE
CHASE 24,721,112 22,739,272 (8.0) 2,715,740 2,529,296 (186,445) (6.9) 109.86 111.23 OTTAWA 36,861,519 33,813,319 (8.3) 4,012,412 3,922,518 (89,894) (2.2) 108.85 116.01	1.3 6.6										
LINCOLN 26.701.186 24.053.199 (9.9) 3.038.881 3.072.862 33.980 1.1 113.81 127.75	12.3	127.75	113.81	1.1	33,980	3,072,862	3,038,881			26,701.186	LINCOLN
OSBORNE 30,633,659 26,726,562 (12.8) 3,378,559 3,217,694 (160,866) (4.8) 110.29 120.39 RUSH 34,682,738 30,110,997 (13.2) 4,066,684 3,586,321 (480,363) (11.8) 117.25 119.10	9.2 1.6										
ELK 19,185,943 16,655,785 (13.2) 2,453,074 2,255,432 (197,642) (8.1) 127.86 135.41	5.9	135.41									
ELLSWORTH 49,838,136 42,958,066 (13.8) 5,780,389 5,297,913 (482,477) (8.3) 115.98 123.33	6.3					5,297,913		·· · · · · · · · · · · · · · · · · · ·			
TOTAL \$11,351,914,503 \$14,105,024,190 24.3% \$1,480,258.945 \$1,571,599,281 \$91,340,337 6.2% 130.40 111.42 ( SOURCE: PVD AND DEPT OF REVENUE	(14.6)	111.42	130.40	6.2%	\$91.340.337	1,571,599,281	1,480,258,945	24.3%			

COUNTY	1988	1989						COUNTYWIDE	COUNTYWIDE	
NAME	ASSESSED VALUE	ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	1988 AVG MILL LEVY	1989 AVG MILL LEVY	PERCENT INCREASE
JOHNSON	1,293,779,257	2.476.156.751	91.4	229,753,425	264,328,491	34,575,066	15.0	177.58	106.75	(39.9)
SEDGWICK SHAWNEE	1,537,513,579 565,142,897	1.867.511.789 784,924.279	21.5 38.9	215,169,621 100,788,590	223,590,184 113,189,136	8,420,563 12,400,546	3.9 12.3	139.95 178.34	119.73 144.20	(14.4) (19.1)
WYANDOTTE	425,186,595	603,693,558	42.0	81,805,266	91,177,057	9.371,791	11.5	192.40 159.54	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 34,819,116	39,428,108 36,293,871	2.714,588 1,474,755	4.2	141.08	120.14	(14.8)
FINNEY BUTLER	264.662.807 176,349.976	270,862,102 215,952,800	2.3 22.5	28,191,230 25,259,110	28,868,108 26,914,411	676,878 1,655,302	2.4 6.6	106.52 143.23	106.58 124.63	0.1 (13.0)
SALINE	175,749,536	217,737,083	23.9	24,852,692	26,035,427	1,182,735	4.8	141.41	119.57	(15.4)
COFFEY LEAVENWORTH	528,245,607 128.813,218	523,569,464 193,995,909	(0.9) 50.6	22,824,641 19,880,940	25,360,365 24,158,871	2,535,724 4,277,931	11.1 21.5	43.21 154.34	48.44 124.53	12.1 (19.3)
RILEY MONTGOMERY	134,996,949 125,036,461	168,264,803 140,999,694	24.6 12.8	19,738,480 19,038,056	21,072,395 20,112,345	1,333,915	6.8 5.6	146.21 152.26	125.23 142.64	(14.3) (6.3)
COWLEY	129,240,221	136,767,979	5.8	19,007,949	19,560,427	552,479	2.9	147.07	143.02	(2.8)
BARTON FORD	152,719,637 119,459,988	161,913,473 150,890,539	26.3	20,687,200	19,525,107	975.952	(5.6)	135.46	120.59	(11.0)
McPHERSON	144,446,541	151,712,508	5.0	17,232,098	18,026,468	794,370	4.6	119.30 148.58	118.82 141.00	(0.4) (5.1)
LYON POTTAWATOMIE	115.857.944 263,414.820	125,594,924 264,350,682	8.4 0.4	17,213,710 16,866,025	17,708,725 17,686,891	495.015 820.866	4.9	64.03	66.91	4.5
HARVEY SEWARD	110,053,934 130,116,403	126.302.112 152.737.061	14.8 17.4	16,143,321 16,395,660	17,155,548 15,825,442	1,012,227 (570,218)	6.3 (3.5)	146.69 126.01	135.83 103.61	(7.4) (17.8)
ELLIS	116,957,866	140,987,699	20.5	15,432,617	14,798,882	(633.735)	(4.1)	131.95	104.97	(20.5)
SUMNER CRAWFORD	87,480,339 82,344,394	109,855,544 105,046,185	25.6 27.6	13,821,289 12,473,025	14,003,612 12,204,266	182,322 (268,759)	1.3 (2.2)	157.99 151.47	127.47 116.18	(19.3) (23.3)
GRANT	180,930,085	205,665,217	13.7	11,411,216	11,415,485	4.270	0.0	63.07	55.51	(12.0)
MIAMI LABETTE	76,400,517 71,621,433	97,233,127 75,562,050	27.3 5.5	10,066.716 10,685,270	10,979,321 10,863,421	912,605 178,150	9.1 1.7	131.76 149.19	112.92 143.77	(14.3) (3.6)
GEARY	69,391,924	86,877,604	25.2	9,100,931	9,895,030	794,099	8.7	131.15	113.90	(13.2)
STEVENS PRATT	231,362,819 72,633,708	258,097,763 73,922,198	11.6 1.8	9,124,721 9,159,374	9,655,117 9,395,9 <b>4</b> 7	530,396 236,573	5.8 2.6	39.44 126.10	37.41 127.11	(5.1) 0.8
DICKINSON	72,680,715	84,171,759	15.8	8,954,682	9,372,172	417.491	4.7 8.2	123.21 133.98	111.35 120.50	(9.6)
FRANKLIN NEOSHO	64,563,565 58,371,167	77,685,111 56,499,290	20.3 (3.2)	8,649,964 9,660,454	9,360,930 9,209,320	710,966 (451,134)	(4.7)	165.50	163.00	(1.5)
KEARNY	170,092,666	185,372,054	9.0	8,543,692 8,474,483	8,869,987 8,602,336	326,295 127,854	3.8 1.5	50.23 110.60	47.85 117.08	(4.7) 5.9
RICE LINN	76,619,781 118,329,744	73.476.771 122.710.228	(4.1) 3.7	8,515,603	8,514,565	(1,038)	(0.0)	71.97	69.39	(3.6)
KINGMAN	72,100,057 49,549,594	75,160,802 56,121,891	4.2 13.3	7,802,443 7,597,310	8,439,219 7,913,784	636,775 316,473	8.2 4.2	108.22 153.33	112.28 141.01	3.8 (8.0)
ATCHISON MORTON	100,832,943	105,934,572	5.1	7,187,373	7,462,127	274,754	3.8	71.28	70.44	(1.2)
ALLEN BOURBON	55,821,107 47,975,807	57,165,923 53,050,682	2.4 10.6	6,838,293 7,124,381	7,411,332 7,194,170	573,039 69,789	8.4 1.0	122.50 148.50	129.65 135.61	5.8 (8.7)
CLOUD	49,165,461	46,771,989	(4.9)	7,210,885	7,191,846	(19,039)	(0.3)	146.67	153.76	4.8
CHEROKEE HASKELL	62,429,665 100,098,961	71,396,945 112,561,461	14.4 12.5	7,497,187 6,680,620	7,177,204 7,123,922	(319,983) 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	6,956,080	7,057,581	101,501	1.5	121.70	116.11	(4.6)
MARSHALL MEADE	50,868,890 79,508,394	56,006,864 73,213,854	10.1 (7.9)	6,827,644 6,614,853	7,032,146 6,810,914	204,502 196,061	3.0 3.0	134.22 83.20	125.56 93.03	11.8
THOMAS	51,274,302	61,291,170	19.5	6,887,270	6,792,392	(94,877)	(1.4)	134.32	110.82 120.45	(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 6,123,754	6,790,540 6,484,952	(221,448) 361,198	(3.2) 5.9	128.25 131.13	108.66	(17.1)
STAFFORD	45,679,511	57,624,052	26.1	5,868,915	6,393,474	524,559	8.9 1.6	128.48 112.04	110.95 107.02	(13.6) (4.5)
MARION GREENWOOD	55,985,916 42,609,574	59,568,145 43,174,874	6.4 1.3	6,272,640 6,612,521	6,374,723 6,269,621	102,083 (342,900)	(5.2)	155.19	145.21	(6.4)
BARBER	52,476,750	58,542,624	11.6 21.0	6,761,055 6,084,323	6,209,454 6,111,506	(551,601) 27,183	(8.2) 0.4	128.84 132.49	106.07 110.02	(17.7) (17.0)
BROWN ROOKS	45.922.210 48,335,863	55.550,583 48,244,388	(0.2)	5,578,372	5,735,235	156.863	2.8	115.41	118.88	3.0
osage Pawnee	47,893,767 45,195,373	52,206,173 51,495,358	9.0 13.9	5,441,549 5,409,573	5,487,704 5,412,250	46,155 2,677	0.8	113.62 119.69	105.12 105.10	(7.5) (12.2)
GRAY	43,220,712	46,564.871	7.7	5,031,268	5,355,620	324.352	6.4	116.41	115.01	(1.2)
PHILLIPS ELLSWORTH	41,254,409	41,173,508	(0.2)	4,980,703 5,780,389	5,318,518	337,816	(8.3)	120.73	129.17	7.0
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933	5,277,825	243,892	4.8	116.81	119.03	1.9
SHERMAN NEMAHA	38,360,007 <b>45,694,021</b>	49,444,785 55,364,717	28.9 21.2	5,049,787 5,042,885	5,238,451 5,235,175	188,665 192,290	3.7 3.8	131.64 110.36	105.95 94.56	(19.5) (14.3)
NESS	49,128,806	45,620,955	(7.1)	5,644,564	5,227,831	(416,733)	(7.4)	114.89	114.59 125.80	(0.3) 0.5
CLAY STANTON	37,878,359 62,616,205	40,086,475 64,843,706	5.8 3.6	4,740,357 5,075,397	5,042.785 5.039,207	302,428 (36,190)	6.4 (0.7)	125.15 81.06	77.71	(4.1)
WILSON	42,177,924	42,177,346	(0.0)	4.930.503	4,989,918	59,415 190,032	1.2 4.2	116.90 140.17	118.31 114.19	1.2 (18.5)
JACKSON GRAHAM	32,009,308 34,500,398	40,954,811 36,605,103	27.9 6.1	4,486,598 4,513,222	4,676,630 4,632,410	119,188	2.6	130.82	126.55	(3.3)
REPUBLIC	36,050,475	36,520,023	1.3	4,428,429 4,719,409	4,615,129 4,515,709	186,700 (203,699)	4.2	122.84 137.37	126.37 110.28	2.9 (19.7)
SCOTT DONIPHAN	34,356,054 29,169,356	40,947,418 34,738,476	19.2 19.1	4,719,409	4,313,709	34,953	0.8	149.25	126.33	(15.4)
MITCHELL KIOWA	35,567,123 46,423,243	35,511,812 47,077,388	(0.2) 1.4	4,195,363 4,254,927	4,330,436 4,196,948	135,073 (57,979)	3.2 (1.4)	117.96 91.66	121.94 89.15	3.4 (2.7)
ANDERSON	36,825,569	38,009,376	3.2	3,856,981	4,027,894	170,913	4.4	104.74	105.97	1.2
EDWARDS OTTAWA	32,010,023 36,861,519	39.929.920 33.813.319	24.7 (8.3)	3,803,590 4,012,412	3,999,069 3,922,518	195,479 (89,894)	5.1 (2.2)	118.82 108.85	100.15 116.01	(15.7) 6.6
RAWLINS	27,095,688	30,548,642	12.7	3,645,218	3,905,317	260.098	7.1	134.53	127.84	(5.0)
HAMILTON SMITH	32.972,977 28,600,063	39,430,962 30,100,789	19.6 5.2	3,591,776 3,695,892	3,820,771 3,691,955	228,995 (3,937)	6.4 (0.1)	108.93 129.23	96.90 122.65	(11.0) (5.1)
CLARK	36,745,092	35.005.594	(4.7)	3,634,525	3,685,265	50.741	1.4	98.91	105.28	6.4 (3.4)
MORRIS TREGO	31,828,772 28,710,622	34,882,883 31,212,379	9.6 8.7	3,478,104 3,585,401	3,681,728 3,630,847	203,624 45,445	5.9 1.3	109.28 124.88	105.55 116.33	(6.8)
NORTON	26,502,518	27,016,112	1.9	3,645,056	3,610,257	(34.799)	(1.0)	137.54	133.63	(2.8) 1.6
RUSH GOVE	34,682,738 34,121,940	30,110,997 34,545,137	(13.2) 1.2	4,066,684 3,546,676	3,586,321 3,535,401	(480,363) (11,275)	(11.8) (0.3)	117.25 103.94	119.10 102.34	(1.5)
JEWELL	26,151,546	28,861,063	10.4	3,238,389	3.478.863 3.466,509	240,474 (3,934)	7.4 (0.1)	123.83 120.93	120.54 129.72	(2.7)
LANE WABAUNSEE	28,698,466 30,411.576	26,722,648 32,881,257	(6.9) 8.1	3,470,443 3,589,944	3,441,517	(148.427)	(4.1)	118.05	104.66	(11.3)
SHERIDAN	22,586,194	30,448,947	34.8	3,129,003 3,366,654	3,263,043 3,244,831	134,039 (121,823)	4.3 (3.6)	138.54 123.80	107.16 126.38	(22.6)
HODGEMAN WICHITA	27.195.082 27.535.666	25,675,827 26,446,172	(5.6) (4.0)	3,262,459	3,238,244	(24,215)	(0.7)	118.48	122.45	3.3
OSBORNE LINCOLN	30,633,659 26,701,186	26.726.562 24.053.199	(12.8) (9.9)	3,378,559 3,038,881	3,217,694 3,072,862	(160,866) 33,980	(4.8) 1.1	110.29 113.81	120.39 127.75	9.2 12.3
LOGAN	25,783,759	27,833,468	7.9	2,772,322	2,949,773	177,452	6.4	107.52	105.98	(1.4)
COMANCHE DECATUR	25,127,264 26,284,163	26,169,732 28,337,778	4.1 7.8	2,882,108 2,882,088	2,918,146 2,808,131	36,038 (73,957)	1.3 (2.6)	114.70 109.65	111.51 99.09	(2.8) (9.6)
CHEYENNE	23,026,456	29,870,602	29.7	2,688,618	2,761,067	72,449	2.7	116.76	92.43	(20.8)
GREELEY WOODSON	26,087,535 22,713,786	25.590.224 22.391.897	(1.9) (1.4)	2,834,516 2,602,163	2,640,201 2,539,648	(194,315) (62,515)	(6.9) (2.4)	108.65 114.56	103.17 113.42	(5.0) (1.0)
CHASE	24,721,112	22,739,272	(8.0)	2,715,740	2,529,296	(186,445)	(6.9)	109.86	111.23	1.3
CHAUTAUQUA ELK	19,212,191 19,185,943	21,146,769 16,655,785	10.1 (13.2)	2,350,554 2,453,074	2,305,091 2,255,432	(45,462) (197,642)	(1.9) (8.1)	122.35 127.86	109.00 135.41	(10.9) 5.9
WALLACE	21,811,865	24,816,966	13.8	2,074.050	2,120,699	46,649	2.2	95.09	85.45	(10.1)
	\$11.351.914.503		24.3% \$	1.480,258.945 \$	1,571,599,281	\$91.340,337	6.2%	130.40	111.42	(14.6)
SOURCE: PVD A	ND DEPT OF REVENU	JE								

COUNTY	1988	1989						COUNTYWIDE	COUNTYWIDE	
NAME	ASSESSED VALUE	ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	1988 AVG MILL LEVY	1989 AVG MILL LEVY	PERCENT INCREASE
JOHNSON	1,293,779,257	2,476,156,751	91.4	229,753,425	264,328,491	34,575,066	15.0	177.58	106.75 144.20	(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 81,805,266	113.189.136 91.177.057	12,400,546 9,371,791	12.3 11.5	178.34 192.40	151.03	(21.5)
SEDGWICK LEAVENWORTH	1,537,513,579 128,813,218	1,867,511,789 193,995,909	21.5 50.6	215,169,621 19,880,940	223,590,184 24,158,871	8,420,563 4,277,931	3.9 21.5	139.95 154.34	119.73 124.53	(14.4) (19.3)
DOUGLAS	230,120,386	326,986,052	42.1	36,713,520	39,428,108	2,714,588	7.4	159.54	120.58	(24.4)
COFFEY BUTLER	528,245,607 176,349,976	523,569,464 215,952,800	(0.9) 22.5	22,824,641 25,259,110	25,360,365 26,914,411	2,535,724 1,655,302	11.1 6.6	43.21 143.23	48.44 124.63	12.1 (13.0)
RENO RILEY	246,805,627 134,996,949	302,108,791 168,264,803	22.4 24.6	34.819.116 19,738.480	36,293,871 21,072,395	1,474,755	4.2 6.8	141.08 146.21	120.14 125.23	(14.8) (14.3)
SALINE	175,749,536	217,737,083	23.9	24,852,692	26,035,427	1,182,735	4.8	141.41	119.57	(15.4)
MONTGOMERY HARVEY	125,036,461 110,053,934	140,999,694 126,302,112	12.8 14.8	19.038,056 16.143,321	20.112.345 17.155.548	1,074,289	5.6 6.3	152.26 146.69	142.64 135.83	(6.3) (7.4)
FORD MIAMI	119,459,988 76,400,517	150,890,539 97,233,127	26.3 27.3	17,861,995 10,066,716	18,837,947 10,979,321	975,952 912,605	5.5 9.1	149.52 131.76	124.85 112.92	(16.5) (14.3)
POTTAWATOMIE	263,414,820	264,350,682	0.4 5.0	16,866,025 17,232,098	17,686,891 18,026,468	820,866 794,370	4.9	64.03 119.30	66.91 118.82	4.5
McPHERSON GEARY	144,446,541 69,391,924	151.712.508 86.877.604	25.2	9,100,931	9,895,030	794.099	8.7	131.15	113.90	(13.2)
FRANKLIN FINNEY	64,563,565 264,662,807	77,685,111 270,862,102	20.3	8,649,964 28,191,230	9,360,930 28,868,108	710,966 676,878	8.2 2.4	133.98 106.52	120.50 106.58	(10.1)
KINGMAN	72,100,057	75,160,802	4.2	7,802,443	8,439,219 7,411,332	636,775 573,039	8.2 8.4	108.22 122.50	112.28 129.65	3.8 5.8
ALLEN COWLEY	55,821,107 129,240,221	57,165,923 136,767,979	2.4 5.8	6,838.293 19,007,949	19,560,427	552,479	2.9	147.07	143.02	(2.8)
STEVENS STAFFORD	231,362,819 45,679,511	258,097,763 57,624,052	11.6 26.1	9,124,721 5,868,915	9,655,117 6,393,474	530,396 524,559	5.8 8.9	39.44 128.48	37.41 110.95	(5.1) (13.6)
LYON	115,857.944	125,594,924	8.4	17,213,710	17,708,725	495,015	2.9	148.58	141.00	(5.1)
HASKELL DICKINSON	100,098,961 72,680,715	112,561,461 84,171,759	12.5 15.8	6,680,620 8,954,682	7,123,922 9,372,172	443,301 417,491	6.6 4.7	66.74 123.21	63.29 111.35	(5.2) (9.6)
JEFFERSON	46,699,791	59,682,314	27.8	6,123,754	6,484,952 5,318,518	361,198 337,816	5.9 6.8	131.13 120.73	108.66 129.17	(17.1) 7.0
PHILLIPS KEARNY	41,254,409 170,092,666	41,173,508 185,372,054	9.0	4,980,703 8,543.692	8,869,987	326.295	3.8	50.23	47.85	(4.7)
GRAY ATCHISON	43,220,712 49,549,594	46,564,871 56,121,891	7.7 13.3	5,031,268 7,597,310	5,355,620 7,913,784	324,352 316,473	6.4 4.2	116.41 153.33	115.01 141.01	(1.2)
CLAY	37,878,359	40,086,475	5.8	4.740.357	5,042,785	302,428	6.4	125.15	125.80	0.5
MORTON RAWLINS	100,832,943 27,095,688	105,934,572 30,548,642	5.1 12.7	7,187,373 3,645,218	7.462.127 3.905,317	274.754 260.098	3.8 7.1	71.28 134.53	70.44 127.84	(1.2) (5.0)
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933	5,277,825 3,478,863	243,892 240,474	4.8 7.4	116.81 123.83	119.03 120.54	1.9
JEWELL PRATT	26,151,546 72,633,708	28,861,063 73,922,198	10.4	3,238,389 9,159,374	9,395,947	236,573	2.6	126.10	127.11	0.8
HAMILTON MARSHALL	32,972,977 50,868,890	39,430,962 56,006,864	19.6 10.1	3,591,776 6,827,644	3,820,771 7,032,146	228,995 204,502	6.4 3.0	108.93 134.22	96.90 125.56	(11.0) (6.5)
MORRIS	31,828,772	34,882,883	9.6	3,478,104	3,681,728	203,624	5.9	109.28	105.55	(3.4)
MEADE EDWARDS	79,508,394 32,010,023	73,213,854 39,929,920	(7.9) 24.7	6,614,853 3,803,590	6,810,914 3,999,069	196,061 195,479	3.0 5.1	83.20 118.82	93.03 100.15	11.8 (15.7)
NEMAHA	45,694,021	55,364,717	21.2	5,042,885	5,235,175	192,290	3.8 4.2	110.36 140.17	94.56 114.19	(14.3)
Jackson Sherman	32,009,308 38,360,007	40,954,811 49,444,785	28.9	4.486,598 5,049,787	5,238,451	188,665	3.7	131.64	105.95	(19.5)
REPUBLIC SUMNER	36,050,475 87,480,339	36,520,023 109,855,544	1.3 25.6	4.428,429 13.821,289	4,615,129 14,003,612	186,700 182,322	4.2 1.3	122.84 157.99	126.37 127.47	2.9 (19.3)
LABETTE	71,621.433	75,562,050	5.5	10,685,270	10,863,421	178,150	1.7	149.19	143.77	(3.6)
LOGAN ANDERSON	25,783,759 36,825,569	27,833,468 38,009,376	7.9 3.2	2,772,322 3,856.981	2,949,773 4,027,894	177,452 170,913	6.4 4.4	107.52 104.74	105.98 105.97	(1.4) 1.2
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372	5,735,235	156,863 135,073	2.8 3.2	115.41 117.96	118.88 121.94	3.0 3.4
MITCHELL SHERIDAN	35,567,123 22,586,194	35,511,812 30,448,947	(0.2) 34.8	4,195,363 3,129,003	4,330,436 3,263,043	134.039	4.3	138.54	107.16	(22.6)
RICE GRAHAM	76,619,781 34,500,398	73,476,771 36,605,103	(4.1) 6.1	8,474,483 4,513,222	8,602,336 4,632,410	127,854 119,188	1.5 2.6	110.60 130.82	117.08 126.55	5.9 (3.3)
MARION	55,985,916	59,568,145	6.4	6,272,640	6,374,723	102,083	1.6	112.04	107.02	(4.5)
RUSSELL CHEYENNE	57,159,310 23,026, <b>4</b> 56	60,783,119 29,870,602	6.3 29.7	6,956,080 2,688,618	7,057,581 2,761,067	101,501 72,449	1.5 2.7	121.70 116.76	116.11 92.43	(4.6)
BOURBON	47,975,807	53,050,682 42,177,346	10.6	7,124,381 4,930,503	7,194,170 4,989,918	69,789 59,415	1.0 1.2	148.50 116.90	135.61 118.31	(8.7)
WILSON CLARK	42,177,924 36,745,092	35,005,594	(4.7)	3,634,525	3,685,265	50,741	1.4	98.91	105.28	6.4
WALLACE OSAGE	21,811,865 47,893,767	24,816,966 52,206,173	13.8 9.0	2,074,050 5,441,549	2,120,699 5,487,704	46,649 46,155	2.2 0.8	95.09 113.62	85.45 105.12	(10.1) (7.5)
TREGO	28,710,622	31,212,379	8.7	3,585,401	3,630,847	45,445	1.3	124.88	116.33 111.51	(6.8) (2.8)
COMANCHE DONIPHAN	25,127,264 29,169,356	26,169,732 34,738,476	4.1 19.1	2,882,108 4,353,622	2,918,146 4,388,575	36,038 34,953	1.3	114.70 149.25	126.33	(15.4)
LINCOLN	26,701,186	24.053,199 55.550,583	(9.9) 21.0	3,038,881 6,084,323	3,072,862 6,111,506	33,980 27,183	1.1	113.81 132.49	127.75 110.02	12.3 (17.0)
BROWN GRANT	45.922,210 180.930.085	205,665,217	13.7	11,411,216	11,415,485	4,270	0.0	63.07	55.51	(12.0)
PAWNEE LINN	45,195,373 118,329,744	51,495,358 122,710,228	13.9 3.7	5,409,573 8,515,603	5,412,250 8,514,565	2,677 (1,038)	0.0 (0.0)	119.69 71.97	105.10 69.39	(12.2) (3.6)
LANE	28,698,466	26,722,648	(6.9)	3,470,443	3,466,509	(3,934)	(0.1)	120.93 129.23	129.72 122.65	7.3 (5.1)
SMITH GOVE	28,600,063 34,121,940	30,100,789 34,545,137	5.2 1.2	3,695,892 3,546,676	3,691,955 3,535,401	(3,937)	(0.3)	103.94	102.34	(1.5)
CLOUD WICHITA	49,165,461 27,535,666	46,771,989 26,446,172	(4.9) (4.0)	7,210,885 3,262,459	7,191,846 3,238,244	(19,039) (24,215)		146.67 118.48	153.76 122.45	4.8 3.3
NORTON	26,502,518	27,016,112	1.9	3,645,056	3,610,257	(34,799)	(1.0)	137.54	133.63	(2.8)
STANTON CHAUTAUQUA	62,616,205 19,212,191	64,843,706 21,146,769	3.6 10.1	5,075,397 2,350,554	5,039,207 2,305,091	(36,190) (45,462)		81.06 122.35	77.71 109.00	(4.1) (10.9)
KIOWA	46,423,243	47,077,388	1.4	4,254,927	4.196,948	(57,979) (62,515)		91.66 114.56	89.15 113.42	(2.7)
WOODSON DECATUR	22,713,786 26,284,163	22,391,897 28,337,778	(1.4) 7.8	2,602,163 2,882,088	2,539,648 2,808,131	(73,957)	(2.6)	109.65	99.09	(9.6)
OTTAWA THOMAS	36,861,519 51,274,302	33,813,319 61,291,170	(8.3) 19.5	4,012,412 6,887,270	3,922,518 6,792,392	(89,894) (94,877)		108.85 134.32	116.01 110.82	6.6 (17.5)
HODGEMAN	27,195,082	25,675,827	(5.6)	3,366,654	3,244,831	(121.823)	(3.6)	123.80	126.38	2.1
WABAUNSEE OSBORNE	30.411.576 30.633.659	32,881,257 26,726,562	8.1 (12.8)	3,589,944 3,378,559	3,441,517 3,217,694	(148,427) (160,866)		118.05 110.29	104.66 120.39	(11.3) 9.2
CHASE	24,721,112	22,739,272	(8.0)	2,715,740	2,529,296	(186,445)	(6.9)	109.86	111.23	(5.0)
GREELEY ELK	26.087.535 19.185.943	25,590,224 16,655,785	(1.9)	2,834,516 2,453,074	2,640,201 2,255,432	(194,315) (197,642)	(8.1)	127.86	135.41	5.9
SCOTT	34,356,054 54,673,174	40,947,418 56,378,209	19.2 3.1	4,719,409 7,011,987	4,515,709 6,790,540	(203,699) (221,448)		137.37 128.25	110.28 120.45	(19.7) (6.1)
harper Crawford	82,344,394	105,046,185	27.6	12,473,025	12,204,266	(268,759)	(2.2)	151.47	116.18	(23.3)
CHEROKEE GREENWOOD	62,429,665 42,609,574	71,396,945 43,174,874	14.4 1.3	7,497,187 6,612,521	7,177,204 6,269,621	(319,983) (342,900)		120.09 155.19	100.53 145.21	(16.3) (6.4)
NESS	49,128,806	45,620,955	(7.1)	5,644,564	5,227,831	(416,733)	(7.4)	114.89	114.59 163.00	(0.3) (1.5)
NEOSHO RUSH	58,371,167 34,682,738	56,499,290 30,110,997	(3.2) (13.2)	9,660,454 4,066,684	9,209,320 3,586,321	(451,134) (480,363)	(11.8)	165.50 117.25	119.10	1.6
ELLSWORTH BARBER	49,838,136 52,476,750	42,958,066 58,542,624	(13.8) 11.6	5.780.389 6.761.055	5,297,913 6,209,454	(482,477) (551,601)		115.98 128.84	123.33 106.07	6.3 (17.7)
SEWARD	130,116,403	152.737.061	17.4	16,395,660	15,825,442	(570,218)	(3.5)	126.01	103.61	(17.8)
ELLIS BARTON	116,957,866 152,719,637	140,987,699 161,913,473	20.5 6.0	15,432,617 20,687,200	14,798,882 19,525,107	(633,735) (1,162,093)		131.95 135.46	104.97 120.59	(20.5) (11.0)
	\$11,351,914,503			1.480,258,945 \$			6.2%	130.40	111.42	(14.6)
	AND DEPT OF REVENU									

07 - Jan - 90

COUNTY	1988	1989						COUNTYWIDE	COUNTYWIDE	
	ASSESSED	ASSESSED	PERCENT	1988	1989	AMOUNT OF	PERCENT	1988 AVG	1989 AVG	PERCENT
NAME	VALUE	VALUE	INCREASE	TAXES	TAXES	INCREASE	INCREASE	MILL LEVY	MILL LEVY	INCREASE
LEAVENWORTH	128,813,218	193,995,909	50.6	19,880,940	24,158,871	4,277,931	21.5 15.0	154.34 177.58	124.53 106.75	(19.3) (39.9)
JOHNSON SHAWNEE	1,293,779,257 565,142,897	2,476,156,751 784,924,279	91.4 38.9	229,753,425 100,788,590	264,328,491 113,189,136	12,400,546	12.3	178.34	144.20	(19.1)
WYANDOTTE	425,186,595	603,693,558	42.0	81.805.266	91,177,057	9,371,791	11.5	192.40	151.03	(21.5)
COFFEY	528,245,607	523,569,464	(0.9)	22.824,641	25,360,365	2,535,724	11.1	43.21	48.44	12.1 (14.3)
MIAMI STAFFORD	76,400,517 45,679,511	97,233,127 57,624,052	27.3 26.1	10,066,716 5,868,915	10,979,321 6,393,474	912,605 524,559	9.1 8.9	131.76 128.48	112.92 110.95	(13.6)
GEARY	69,391,924	86,877,604	25.2	9,100,931	9,895,030	794,099	8.7	131.15	113.90	(13.2)
ALLEN	55,821,107	57,165,923	2.4	6,838,293	7,411,332	573,039	8.4	122.50	129.65	5.8
FRANKLIN KINGMAN	64.563.565 72.100,057	77,685,111 75,160,802	20.3 4.2	8,649,964 7,802,443	9,360,930 8,439,219	710,966 636,775	8.2 8.2	133.98 108.22	120.50 112.28	(10.1) 3.8
JEWELL	26,151,546	28,861,063	10.4	3,238,389	3,478,863	240,474	7.4	123.83	120.54	(2.7)
DOUGLAS	230,120,386	326,986,052	42.1	36,713,520	39,428,108	2,714,588	7.4	159.54	120.58	(24.4)
RAWLINS PHILLIPS	27,095,688 41,254,409	30,548,642 41,173,508	12.7 (0.2)	3,645,218 4,980,703	3,905,317 5,318,518	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	21,072,395	1,333,915	6.8	146.21	125.23	(14.3)
HASKELL	100.098,961	112,561,461	12.5	6,680,620	7.123,922	443,301	6.6	66.74	63.29	(5.2)
BUTLER GRAY	176,349,976 43,220,712	215,952,800 46,564,871	22.5 7.7	25,259,110 5,031,268	26,914,411 5,355,620	1,655,302 324,352	6.6 6.4	143.23 116.41	124.63 115.01	(13.0)
LOGAN	25,783,759	27,833,468	7.9	2,772,322	2,949,773	177,452	6.4	107.52	105.98	(1.4)
CLAY	37,878,359	40,086,475	5.8	4,740,357	5,042,785	302,428	6.4	125.15	125.80	0.5
HAMILTON	32,972,977	39,430,962	19.6 14.8	3,591,776 16,143,321	3,820,771 17,155,548	228,995 1,012,227	6.4 6.3	108.93 146.69	96.90 135.83	(11.0) (7.4)
HARVEY JEFFERSON	110,053,934 46,699,791	126,302,112 59,682,314	27.8	6,123,754	6,484,952	361,198	5.9	131.13	108.66	(17.1)
MORRIS	31,828,772	34,882,883	9.6	3,478,104	3,681,728	203,624	5.9	109.28	105.55	(3.4)
STEVENS	231,362,819	258,097,763	11.6	9.124,721	9,655,117	530,396 1,074,289	5.8 5.6	39.44 152.26	37.41 142.64	(5.1) (6.3)
MONTGOMERY FORD	125,036,461 119,459,988	140,999,694 150,890,539	12.8 26.3	19,038,056 17,861,995	20,112,345 18,837,947	975,952	5.5	149.52	124.85	(16.5)
EDWARDS	32,010,023	39,929,920	24.7	3,803,590	3,999,069	195,479	5.1	118.82	100.15	(15.7)
POTTAWATOMIE		264,350,682	0.4	16,866,025	17,686,891	820,866	4.9	64.03	66.91	1.9
WASHINGTON SALINE	43,095,471 175,749,536	44.339,507 217,737,083	2.9 23.9	5,033,933 24,852,692	5.277.825 26,035,427	243,892 1,182,735	4.8 4.8	116.81 141.41	119.03 119.57	(15.4)
DICKINSON	72,680,715	84,171,759	15.8	8,954,682	9,372,172	417,491	4.7	123.21	111.35	(9.6)
McPHERSON	144,446,541	151,712,508	5.0	17,232,098	18,026,468	794,370	4.6	119.30	118.82	(0.4)
ANDERSON	36,825,569	38,009,376	3.2 34.8	3,856,981 3,129,003	4,027,894 3,263,043	170.913 134.039	4.4	104.74 138.54	105.97 107.16	1.2 (22.6)
SHERIDAN JACKSON	22,586,194 32,009,308	30,448,947 40,954,811	34.8 27.9	4,486,598	4,676,630	190,032	4.3	140.17	114.19	(18.5)
RENO	246,805,627	302,108,791	22.4	34,819,116	36,293,871	1,474,755	4.2	141.08	120.14	(14.8)
REPUBLIC	36,050,475	36,520,023	1.3	4,428,429	4,615,129	186,700	4.2	122.84	126.37 141.01	2.9 (8.0)
ATCHISON SEDGWICK	49,549,594 1,537,513,579	56,121,891 1,867,511,789	13.3 21.5	7,597,310 215,169,621	7,913,784 223,590,184	316,473 8,420,563	4.2 3.9	153.33 139.95	119.73	(14.4)
MORTON	100,832,943	105,934,572	5.1	7,187,373	7,462,127	274,754	3.8	71.28	70.44	(1.2)
KEARNY	170,092,666	185,372,054	9.0	8,543,692	8,869,987	326,295	3.8	50.23	47.85 94.56	(4.7) (14.3)
NEMAHA SHERMAN	45,694,021 38,360,007	55,364,717 49,444,785	21.2 28.9	5,042,885 5,049,787	5,235,175 5,238,451	192,290 188,665	3.8 3.7	110.36 131.64	105.95	(19.5)
MITCHELL	35,567,123	35,511,812	(0.2)	4,195,363	4,330,436	135,073	3.2	117.96	121.94	3.4
MARSHALL	50,868,890	56,006,864	10.1	6,827,644	7,032,146	204.502	3.0	134.22	125.56 93.03	(6.5) 11.8
MEADE COWLEY	79,508,394 129,240,221	73,213,854 136,767,979	(7.9) 5.8	6,614,853 19,007,949	6,810,914 19,560,427	196,061 552,479	3.0 2.9	83.20 147.07	143.02	(2.8)
LYON	115,857,944	125,594,924	8.4	17,213,710	17,708,725	495,015	2.9	148.58	141.00	(5.1)
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372	5,735,235	156,863	2.8	115.41	118.88	3.0
CHEYENNE GRAHAM	23,026,456 34,500,398	29,870,602 36,605,103	29.7 6.1	2,688,618 4,513,222	2,761,067 4,632,410	72,449 119,188	2.7 2.6	116.76 130.82	92.43 126.55	(20.8)
PRATT	72,633,708	73,922,198	1.8	9,159,374	9,395,947	236,573	2.6	126.10	127.11	0.8
FINNEY	264,662,807	270,862,102	2.3	28,191,230	28,868,108	676,878	2.4	106.52	106.58	0.1
WALLACE	21,811,865	24,816,966	13.8 5.5	2,074,050 10,685,270	2,120,699 10,863,421	46,649 178,150	2.2 1.7	95.09 149.19	85.45 143.77	(10.1)
LABETTE MARION	71,621,433 55,985,916	75,562,050 59,568,145	6.4	6,272,640	6,374,723	102,083	1.6	112.04	107.02	(4.5)
RICE	76,619,781	73,476,771	(4.1)	8,474,483	8,602,336	127,854	1.5	110.60	117.08	5.9
RUSSELL	57,159,310 36,745,092	60,783,119	6.3	6,956,080 3,634,525	7,057,591 3,685,265	101,501 50,741	1.5	98.91	116.11	6.4
CLARK SUMNER	87,480,339	35,005,594 109,855,544	(4.7) 25.6	13,821,289	14.003.612	182,322	1.3	157.99	127.47	(19.3)
TREGO	28,710,622	31,212,379	8.7	3,585,401	3,630,847	45,445	1.3	124.88	116.33	(6.8)
COMANCHE	25,127,264	26,169,732	4.1	2,882,108	2,918,146	36,038	1.3	114.70	111.51 118.31	(2.8) 1.2
WILSON LINCOLN	42,177,924 26,701,186	42,177,346 24,053,199	(0.0) (9.9)	4,930,503 3,038,881	4,989,918 3,072,862	59,415 33,980	1.2	116.90 113.81	127.75	12.3
BOURBON	47,975,807	53,050,682	10.6	7,124,381	7.194.170	69,789	1.0	148.50	135.61	(8.7)
OSAGE	47,893,767	52,206,173	9.0	5,441,549	5,487,704	46,155	0.8	113.62	105.12	(7.5)
DONIPHAN BROWN	29,169,356 45,922,210	34,738,476 55,550,583	19.1 21.0	4,353,622 6,084,323	4,388,575 6,111,506	34,953 27,183	0.8 0.4	149.25 132.49	126.33 110.02	(15.4) (17.0)
PAWNEE	45,195,373	51,495,358	13.9	5,409,573	5.412.250	2,677	0.0	119.69	105.10	(12.2)
GRANT	180,930,085	205,665,217	13.7	11,411,216	11,415,485	4.270	0.0	63.07	55.51	(12.0)
LINN SMITH	118,329,744 28,600,063	122,710,228 30,100,789	3.7 5.2	8,515,603 3,695,892	8,514,565 3,691,955	(1,038) (3,937)	(0.0) (0.1)	71.97 129.23	69.39 122.65	(5.1)
LANE	28,698,466	26,722,648	(6.9)	3,470,443	3,466,509	(3,934)	(0.1)	120.93	129.72	7.3
CLOUD	49,165,461	46,771,989	(4.9)	7,210,885	7,191,846	(19.039)	(0.3)	146.67	153.76	4.8
GOVE	34,121,940	34,545,137	1.2 3.6	3,546,676 5,075,397	3,535,401 5,039,207	(11,275) (36,190)	(0.3) (0.7)	103.94 81.06	102.34 77.71	(1.5) (4.1)
STANTON WICHITA	62,616,205 27,535,666	64,843,706 26,446,172	(4.0)	3,262,459	3,238,244	(24,215)	(0.7)	118.48	122.45	3.3
NORTON	26,502,518	27,016,112	1.9	3,645,056	3,610,257	(34.799)	(1.0)	137.54	133.63	(2.8)
KIOWA	46,423,243	47.077,388	1.4	4,254,927	4,196,948	(57.979)	(1.4) (1.4)	91.66 134.32	89.15 110.82	(2.7) (17.5)
THOMAS CHAUTAUQUA	51,274,302 19,212,191	61,291,170 21,146,769	19.5 10.1	6,887,270 2,350,554	6,792,392 2,305,091	(94,877) (45,462)	(1.4)	134.32	100.82	(10.9)
CRAWFORD	82,344,394	105,046,185	27.6	12,473,025	12,204,266	(268,759)	(2.2)	151.47	116.18	(23.3)
OTTAWA	36,861,519	33,813,319	(8.3)	4,012,412	3,922,518	(89.894)	(2.2)	108.85	116.01 113.42	6.6 (1.0)
WOODSON DECATUR	22,713,786 26,284,163	22,391,897 28,337,778	(1.4) 7.8	2,602,163 2,882,088	2,539,648 2,808,131	(62,515) (73,957)	(2.4) (2.6)	114.56 109.65	99.09	(9.6)
HARPER	54,673,174	56,378,209	3.1	7,011,987	6,790,540	(221,448)	(3.2)	128.25	120.45	(6.1)
SEWARD	130,116,403	152,737,061	17.4	16,395,660	15,825,442	(570,218)	(3.5)	126.01	103.61	(17.8)
HODGEMAN ELLIS	27,195,082 116,957,866	25,675,827 140,987,699	(5.6)	3,366,654 15,432,617	3,244,831 14,798,882	(121,823)	(3.6)	123.80 131.95	126.38	(20.5)
WABAUNSEE	30,411,576	32,881,257	8.1	3,589,944	3,441,517	(148,427)	(4.1)	118.05	104.66	(11.3)
CHEROKEE	62,429,665	71,396,945	14.4	7,497,187	7,177,204	(319,983)	(4.3)	120.09	100.53	(16.3)
SCOTT	34,356,054	40,947,418	19.2	4,719,409	4,515,709	(203,699)	(4.3) (4.7)	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)	9,660,454 3,378,559	9,209,320 3,217,694	(451,134) (160,866)	(4.7)	110.29	120.39	9.2
GREENWOOD	42,609.574	43,174,874	1.3	6,612,521	6,269,621	(342,900)	(5.2)	155.19	145.21	(6.4)
BARTON	152.719.637	161,913,473	6.0	20,687,200	19.525,107	(1,162,093)	(5.6)	135.46	120.59	(11.0) (5.0)
GREELEY CHASE	26,087,535 24,721,112	25,590,224 22,739,272	(1.9) (8.0)	2,834,516 2,715,740	2,640,201 2,529,296	(194,315) (186,445)	(6.9) (6.9)	108.65 109.86	103.17 111.23	1.3
NESS	49,128,806	45,620,955	(7.1)	5,644,564	5,227,831	(416,733)	(7.4)	114.89	114.59	(0.3)
ELK	19,185,943	16,655,785	(13.2)	2,453,074	2,255,432	(197,642)	(8.1)	127.86	135.41	5.9
BARBER ELLSWORTH	52,476,750 49,838,136	58,542,624 42,958,066	11.6 (13.8)	6,761,055 5,780,389	6,209,454 5,297,913	(551,601) (482,477)	(8.2) (8.3)	133.84 (5.98	106.07 123.33	(17.7) 6.3
RUSH	34,682,738	30,110,997	(13.8)	4,066,684	3,586,321	(482,477)	(11.8)	117.25	119.10	1.6
TOTAL	\$11.351,914,503				\$1,571,599,281		6.2%	130.40	111.42	(14.6)

07 · Jan · 90

COUNTY	1988	1989						COUNTYWIDE	COUNTYWIDE	
	ASSESSED	ASSESSED	PERCENT	1988		AMOUNT OF	PERCENT	1988 AVG MILL LEVY	1989 AVG MILL LEVY	PERCENT INCREASE
NAME	VALUE	VALUE	INCREASE	TAXES 9,660,454		INCREASE (451,134)	INCREASE (4.7)	165.50	163.00	(1.5)
NEOSHO CLOUD	58,371,167 49,165,461	56.499,290 46,771,989	(3.2) (4.9)	7,210,885		(19,039)	(0.3)	146.67	153.76	4.8
WYANDOTTE	425,186,595	603,693,558	42.0	81,805,266		9,371,791	11.5	192.40	151.03	(21.5)
GREENWOOD SHAWNEE	42,609,574 565,142,897	43,174,874 784,924,279	1.3 38.9	6,612,521 100,788,590	6,269,621 113,189,136	(342,900) 12,400,546	(5.2) 12.3	155.19 178.34	145.21 144.20	(6.4) (19.1)
LABETTE	71,621,433	75,562,050	5.5	10,685,270	10,863,421	178,150	1.7	149.19	143.77	(3.6)
COWLEY MONTGOMERY	129,240,221 125,036,461	136,767,979 140,999,694	5.8 12.8	19,007,949 19,038,056	19.560,427 20,112,345	552.479 1.074,289	2.9 5.6	147.07 152.26	143.02 142.64	(2.8) (6.3)
ATCHISON	49,549,594	56,121,891	13.3	7,597,310	7,913,784	316,473	4.2	153.33	141.01	(8.0)
LYON	115,857,944	125,594,924	8.4	17,213,710	17,708,725	495.015	2.9	148.58	141.00	(5.1) (7.4)
HARVEY BOURBON	110,053,934 47,975,807	126,302,112 53,050,682	14.8 10.6	16,143,321 7,124,381	17,155,548 7,194,170	1,012,227 69,789	6.3 1.0	146.69 148.50	135.83 135.61	(8.7)
ELK	19,185,943	16,655,785	(13.2)	2,453,074	2,255,432	(197,642)	(8.1)	127.86	135.41	5.9
NORTON	26,502,518	27,016,112 26,722,648	1.9 (6.9)	3.645.056 3,470,443	3,610,257 3,466,509	(34,799) (3,934)	(1.0)	137.54 120.93	133.63 129.72	(2.8) 7.3
ALLEN	28,698,466 55,821,107	57,165,923	2.4	6,838,293		573,039	8.4	122.50	129.65	5.8
PHILLIPS	41,254,409	41,173,508	(0.2)	4,980,703		337,816	6.8	120.73	129.17	7.0
RAWLINS	27,095,688 26,701,186	30,548,642 24,053,199	12.7 (9.9)	3,645,218 3,038,881	3,905,317 3,072,862	260,098 33,980	7.1 1.1	134.53 113.81	127.84 127.75	(5.0) 12.3
LINCOLN SUMNER	87,480,339	109.855,544	25.6	13,821,289	14,003,612	182.322	1.3	157.99	127.47	(19.3)
PRATT	72,633,708	73,922,198	1.8	9,159,374		236,573	2.6	126.10 130.82	127.11 126.55	0.8
graham Hodgeman	34,500,398 27,195,082	36.605,103 25.675.827	6.1 (5.6)	4,513,222 3,366,654	4,632,410 3,244,831	119,188 (121,823)	2.6 (3.6)	130.82	126.38	2.1
REPUBLIC	36,050,475	36,520,023	1.3	4,428,429	4,615,129	186,700	4.2	122.84	126.37	2.9
DONIPHAN	29,169,356	34,738,476	19.1	4,353,622	4,388,575 5,042,785	34,953 302,428	0.8 6.4	149.25 125.15	126.33 125.80	(15.4) 0.5
CLAY MARSHALL	37,878,359 50,868,890	40,086,475 56,006,864	5.8 10.1	4,740,357 6,827,644	7,032,146	204,502	3.0	134.22	125.56	(6.5)
RILEY	134,996,949	168,264,803	24.6	19,738,480	21,072,395	1,333,915	6.8	146.21	125.23	(14.3)
FORD BUTLER	119,459,988 176,349,976	150,890,539 215,952,800	26.3 22.5	17,861,995 25,259,110	18.837.947 26,914.411	975,952 1,655,302	5.5 6.6	149.52 143.23	124.85 124.63	(16.5) (13.0)
LEAVENWORTH	128.813.218	193,995,909	50.6	19,880,940	24,158,871	4,277,931	21.5	154.34	124.53	(19.3)
ELLSWORTH	49,838,136	42,958,066	(13.8)	5,780,389	5,297,913	(482,477)	(8.3)	115.98	123.33	6.3
SMITH WICHITA	28,600,063 27,535,666	30,100,789 26,446,172	5.2 (4.0)	3,695,892 3,262,459	3,691,955 3,238,244	(3,937) (24,215)	(0.1) (0.7)	129.23 118.48	122.65 122.45	(5.1) 3.3
MITCHELL	35,567,123	35,511,812	(0.2)	4,195,363	4,330,436	135,073	3.2	117.96	121.94	3.4
BARTON	152,719.637	161,913,473	6.0	20,687,200	19,525,107	(1,162,093)	(5.6)	135.46 159.54	120.59 120.58	(11.0) (24.4)
DOUGLAS JEWELL	230,120,386 26,151,546	326,986,052 28,861,063	42.1 10.4	36,713,520 3,238,389	39,428,108 3,478,863	2,714,588 240,474	7.4 7.4	123.83	120.58	(24.4)
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964	9,360,930	710,966	8.2	133.98	120.50	(10.1)
HARPER	54,673,174	56,378,209	3.1	7,011,987	6.790.540	(221,448)	(3.2) (4.8)	128.25 110.29	120.45 120.39	(6.1) 9.2
OSBORNE RENO	30,633,659 246,805,627	26,726,562 302,108,791	(12.8) 22.4	3,378,559 34,819,116	3,217,694 36,293,871	(160,866) 1,474,755	4.2	141.08	120.14	(14.8)
SEDGWICK	1,537,513,579	1,867,511,789	21.5	215,169,621	223,590,184	8,420,563	3.9	139.95	119.73	(14.4)
SALINE	175,749,536	217,737,083	23.9	24,852,692	26.035.427 3,586,321	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	(13.2)	4,066,684 5,033,933	5,277.825	243,892	4.8	116.81	119.03	1.9
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372	5,735,235	156,863	2.8	115.41	118.88	3.0
McPHERSON	144.446,541 42.177,924	151,712,508 42,177,346	5.0 (0.0)	17,232,098	18,026,468 4,989,918	794,370 59,415	4.6 1.2	119.30 116.90	118.82 118.31	(0.4)
WILSON RICE	76,619,781	73,476,771	(4.1)	8,474,483	8,602,336	127,854	1.5	110.60	117.08	5.9
TREGO	28,710,622	31,212,379	8.7	3,585,401	3,630,847	45,445	1.3	124.88	116.33	(6.8) (23.3)
CRAWFORD RUSSELL	82,344,394 57,159,310	105,046,185 60,783,119	27.6 6.3	12,473,025 6,956,080	12,204,266 7,057,581	(268,759) 101,501	(2.2) 1.5	151.47 121.70	116.18 116.11	(4.6)
OTTAWA	36,861,519	33,813,319	(8.3)	4,012,412	3,922,518	(89.894)	(2.2)	108.85	116.01	6.6
GRAY	43,220,712	46,564,871	7.7	5,031,268	5.355,620	324,352 (416,733)	6.4 (7.4)	116.41 114.89	115.01 114.59	(1.2)
NESS JACKSON	49,128,806 32,009,308	45,620,955 40,954,811	(7.1) 27.9	5,644,564 4,486,598		190,032	4.2	140.17	114.19	(18.5)
GEARY	69,391,924	86,877,604	25.2	9,100,931	9.895,030	794,099	8.7	131.15	113.90	(13.2)
WOODSON	22,713,786 76,400,517	22,391,897	(1.4) 27.3	2,602,163 10,066,716	2,539,648 10,979,321	(62,515) 912,605	(2.4) 9.1	114.56 131.76	113.42 112.92	(1.0) (14.3)
MIAMI KINGMAN	72,100,057	97,233,127 75,160,802	4.2	7,802,443		636,775	8.2	108.22	112.28	3.8
COMANCHE	25,127,264	26,169,732	4.1	2,882,108	2,918,146	36,038	1.3	114.70 123.21	111.51	(2.8) (9.6)
DICKINSON CHASE	72,680,715 24,721,112	84,171,759 22,739,272	15.8 (8.0)	8,954,682 2,715,740	9,372,172 2,529,296	417,491 (186,445)	4.7 (6.9)	123.21	111.35 111.23	1.3
STAFFORD	45,679,511	57,624,052	26.1	5,868,915	6,393,474	524,559	8.9	128.48	110.95	(13.6)
THOMAS	51.274,302	61,291,170	19.5	6,887,270	6,792,392 4,515,709	(94,877) (203,699)	(1.4) (4.3)	134.32 137.37	110.82 110.28	(17.5) (19.7)
SCOTT BROWN	34,356,054 45,922,210	40,947,418 55,550,583	19.2 21.0	4.719.409 6,084.323		27,183	0.4	132.49	110.02	(17.0)
CHAUTAUQUA	19,212,191	21,146,769	10.1	2,350,554	2,305,091	(45,462)	(1.9)	122.35	109.00	(10.9)
JEFFERSON	46,699,791	59,682,314 30,448,947	27.8 34.8	6,123,754 3,129,003	6,484,952 3,263,043	361,198 134,039	5.9 4.3	131.13 138.54	108.66 107.16	(17.1) (22.6)
SHERIDAN MARION	22,586,194 55,985,916	59,568,145	6.4	6,272,640		102.083	1.6	112.04	107.02	(4.5)
JOHNSON	1,293,779,257	2,476,156,751	91.4	229,753,425	264,328,491	34,575,066	15.0	177.58	106.75	(39.9)
FINNEY BARBER	264,662,807 52,476,750	270,862,102 58,542,624	2.3 11.6	28,191,230 6,761,055	28,868,108 6,209,454	676,878 (551,601)	2.4 (8.2)	106.52 128.84	106.58 106.07	0.1 (17.7)
LOGAN	25,783,759	27,833,468	7.9	2,772,322	2,949,773	177,452	6.4	107.52	105.98	(1.4)
ANDERSON	36,825,569	38,009,376	3.2	3,856,981		170,913	4.4 3.7	104.74 131.64	105.97 105.95	1.2 (19.5)
SHERMAN MORRIS	38,360,007 31,828,772	49,444,785 34,882,883	28.9 9.6	5,049,787 3,478,104	5,238,451 3,681,728	188,665 203,624	5.9	109.28	105.55	(3.4)
CLARK	36,745,092	35,005,594	(4.7)	3,634,525	3,685,265	50,741	1.4	98.91	105.28	6.4
OSAGE	47,893,767	52,206,173	9.0	5,441,549	5,487,704 5,412,250	46,155 2,677	0.8	113.62 119.69	105.12 105.10	(7.5) (12.2)
PAWNEE ELLIS	45,195,373 116,957,866	51,495,358 140,987,699	13.9 20.5	5,409,573 15,432,617	14,798,882	(633,735)	(4.1)	131.95	104.97	(20.5)
WABAUNSEE	30,411,576	32,881,257	8.1	3,589,944	3,441,517	(148,427)	(4.1)	118.05	104.66	(11.3)
SEWARD	130,116,403 26,087,535	152,737,061 25,590,224	17.4 (1.9)	16,395,660 2,834,516	15.825,442 2,640,201	(570,218) (194,315)	(3.5) (6.9)	126.01 108.65	103.61 103.17	(17.8) (5.0)
GREELEY GOVE	26,087,535 34,121,940	25,590,224 34,545,137	1.2	3,546,676		(11,275)	(0.3)	103.94	102.34	(1.5)
CHEROKEE	62,429,665	71,396,945	14.4	7,497,187	7,177,204	(319,983)	(4.3)	120.09	100.53	(16.3)
EDWARDS DECATUR	32,010,023 26,284,163	39,929,920 28,337,778	24.7 7.8	3,803,590 2,882,088	3,999,069 2,808,131	195,479 (73,957)	5.1 (2.6)	118.82 109.65	100.15 99.09	(15.7) (9.6)
HAMILTON	32,972,977	39,430,962	19.6	3,591,776	3,820,771	228,995	6.4	108.93	96.90	(11.0)
NEMAHA	45,694,021	55,364,717	21.2	5.042.885		192,290	3.8	110.36 83.20	94.56 93.03	(14.3) 11.8
MEADE CHEYENNE	79,508,394 23,026,456	73,213,854 29,870,602	(7.9) 29.7	6,614,853 2,688,618	6,810,914 2,761,067	196,061 72,449	3.0 2.7	116.76	93.03	(20.8)
KIOWA	46,423,243	47,077,388	1.4	4,254,927	4,196,948	(57.979)	(1.4)	91.66	89.15	(2.7)
WALLACE	21,811,865	24,816,966	13.8	2,074,050	2,120,699 5,039,207	46,649 (36,190)	2.2	95.09 81.06	85.45 77.71	(10.1)
STANTON MORTON	62,616,205 100,832,943	64,843,706 105,934,572	3.6 5.1	5,075,397 7,187,373	7,462,127	274,754	3.8	71.28	70.44	(1.2)
LINN	118,329,744	122,710,228	3.7	8,515,603	8,514,565	(1,038)	(0.0)	71.97	69.39	(3.6)
POTTAWATOMIE	263,414.820	264,350,682	0.4	16,866,025	17,686,891 7,123,922	820,866 443,301	4.9 6.6	64.03 66.74	66.91 63.29	4.5 (5.2)
HASKELL GRANT	100.098.961 180.930.085	112,561,461 205,665,217	12.5 13.7	6,680,620 11,411,216		4,270	0.0	63.07	55.51	(12.0)
COFFEY	528,245,607	523,569,464	(0.9)	22,824,641	25,360,365	2.535.724	11.1	43.21	48.44	12.1
KEARNY	170,092,666	185,372,054	9.0	8,543,692	8,869,987 9,655,117	326,295 530,396	3.8 5.8	50.23 39.44	47.85 37.41	(4.7) (5.1)
STEVENS	231.362,819	258,097,763	11.6	9,124,721			6.2%	130.40	111.42	(14.6)
TOTAL	\$11,351,914,503	\$14.105,024,190	24.3%	91,480,258,945	\$1.571,599,281	\$91.54U.55/	0.2*	130.40	111.42	111.0/

COUNTY	1988	1989						COUNTYWIDE	COUNTYWIDE	
	ASSESSED	ASSESSED	PERCENT	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	1988 AVG MILL LEVY	1989 AVG MILL LEVY	PERCENT INCREASE
NAME LINCOLN	VALUE 26,701,186	VALUE 24.053,199	INCREASE (9.9)	3,038,881	3,072,862	33,980	1.1	113.81	127.75	12.3
COFFEY	528,245,607	523,569,464	(0.9)	22,824,641	25,360,365	2,535,724	11.1	43.21	48.44	12.1
MEADE OSBORNE	79,508,394 30,633,659	73,213,854 26,726,562	(7.9) (12.8)	6,614,853 3,378,559	6,810,914 3,217,694	196,061 (160,866)	3.0 (4.8)	83.20 110.29	93.03 120.39	11.8 9.2
LANE	28,698,466	26,722,648	(6.9) (0.2)	3,470,443 4,980,703	3,466,509 5,318,518	(3,934) 337,816	(0.1) 6.8	120.93 120.73	129.72 129.17	7.3 7.0
PHILLIPS OTTAWA	41,254,409 36,861,519	41,173,508 33,813,319	(8.3)	4,012,412	3,922,518	(89,894)	(2.2)	108.85	116.01	6.6
CLARK ELLSWORTH	36.745,092 49.838,136	35,005,59 <b>4</b> 42,958,066	(4.7) (13.8)	3,634,525 5,780,389	3,685,265 5,297,913	50,741 (482,477)	1.4 (8.3)	98.91 115.98	105.28 123.33	6.4 6.3
ELK	19,185,943	16,655,785	(13.2)	2,453,074	2,255,432	(197,642)	(8.1)	127.86	135.41 117.08	5.9 5.9
RICE ALLEN	76,619,781 55,821,107	73,476,771 57,165,923	(4.1) 2.4	8,474,483 6,838,293	8,602,336 7,411,332	127,85 <b>4</b> 573,039	1.5 8.4	110.60 122.50	129.65	5.8
CLOUD POTTAWATOMIE	49,165,461 263,414,820	46,771,989 264,350,682	(4.9) 0.4	7,210,885 16,866,025	7,191,846 17,686,891	(19,039) 820,866	(0.3) 4.9	146.67 64.03	153.76 66.91	4.8
KINGMAN	72,100,057	75.160,802	4.2	7,802,443	8,439,219	636,775	8.2	108.22	112.28	3.8
MITCHELL WICHITA	35,567,123 27,535,666	35,511,812 26,446,172	(0.2)	4,195,363 3,262,459	4,330,436 3,238,244	135,073 (24,215)	3.2 (0.7)	117.96 118.48	121.94 122.45	3.4 3.3
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372	5.735.235	156,863	2.8	115.41	118.88	3.0
REPUBLIC HODGEMAN	36,050,475 27,195,082	36,520,023 25,675,827	1.3 (5.6)	4,428,429 3,366,654	4,615,129 3,244,831	186,700 (121,823)	4.2 (3.6)	122.84 123.80	126.37 126.38	2.9
WASHINGTON	43,095,471	44,339,507 30,110,997	2.9 (13.2)	5,033,933 4,066,684	5,277,825 3,586,321	243,892 (480,363)	4.8 (11.8)	116.81 117.25	119.03 119.10	1.9 1.6
RUSH CHASE	34,682,738 24,721,112	22,739,272	(8.0)	2,715.740	2,529,296	(186,445)	(6.9)	109.86	111.23	1.3
WILSON ANDERSON	42,177,924 36,825,569	42,177,346 38,009,376	(0.0) 3.2	4,930,503 3,856,981	4,989,918 4,027,894	59,415 170,913	1.2 4.4	116.90 104.74	118.31 105.97	1.2
PRATT	72,633,708	73,922,198	1.8	9,159,374	9,395,947	236,573	2.6	126.10	127.11	0.8
CLAY FINNEY	37,878,359 264,662,807	40,086,475 270,862,102	5.8 2.3	4,740,357	5,042,785 28,868,108	302,428 676,878	6.4 2.4	125.15 106.52	125.80 106.58	0.5 0.1
NESS	49,128,806	45,620,955	(7.1)	5,644,564	5,227,831	(416.733)	(7.4)	114.89	114.59	(0.3)
McPHERSON WOODSON	144,446,541 22,713,786	151,712,508 22,391,897	(1.4)	17,232,098 2,602,163	18,026,468 2,539,648	794,370 (62,515)	(2.4)	119.30 114.56	118.82	(1.0)
MORTON	100,832,943	105,934,572	5.1 7.7	7,187,373	7,462,127 5,355,620	274.754 324.352	3.8 6.4	71.28 116.41	70.44 115.01	(1.2) (1.2)
gray Logan	43,220,712 25,783,759	46,564,871 27,833,468	7.9	5,031,268 2,772,322	2,949,773	177.452	6.4	107.52	105.98	(1.4)
NEOSHO GOVE	58,371,167 34,121,940	56,499,290 34,545,137	(3.2) 1.2	9,660,454 3,546,676	9,209,320 3,535,401	(451,134) (11,275)	(4.7) (0.3)	165.50 103.94	163.00 102.34	(1.5) (1.5)
JEWELL	26,151,546	28,861,063	10.4	3,238,389	3,478,863	240,474	7.4	123.83	120.54	(2.7)
KIOWA COWLEY	46,423,243 129,240,221	47,077,388 136,767,979	1.4 5.8	4,254,927	4.196.948 19,560,427	(57,979) 552,479	(1.4) 2.9	91.66 147.07	89.15 143.02	(2.7) (2.8)
COMANCHE	25,127,264	26,169,732	4.1	2,882,108	2,918,146	36,038	1.3	114.70	111.51	(2.8)
NORTON GRAHAM	26,502,518 34,500,398	27,016,112 36,605,103	1.9 6.1	3,645,056 4,513,222	3,610,257 4,632,410	(34,799) 119,188	(1.0) 2.6	137.54 130.82	133.63 126.55	(3.3)
MORRIS	31,828,772	34,882,883	9.6	3,478,104	3,681,728 8,514,565	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 10,685,270	10.863.421	178,150	1.7	149.19	143.77	(3.6)
STANTON MARION	62,616,205 55,985,916	64,843,706 59,568,145	3.6 6.4	5,075,397 6,272,640	5,039,207 6,374,723	(36,190) 102.083	(0.7) 1.6	81.06 112.04	77.71 107.02	(4.1) (4.5)
RUSSELL	57,159,310	60,783,119	6.3	6,956,080	7,057,581	101.501	1.5	121.70	116.11	(4.6)
KEARNY RAWLINS	170,092,666 27,095,688	185,372,054 30,548,642	9.0 12.7	8,543,692 3,645,218	8,869,987 3,905,317	326,295 260,098	3.8 7.1	50.23 134.53	47.85 127.84	(4.7) (5.0)
GREELEY	26,087,535	25,590,224	(1.9)	2,834,516	2,640,201	(194,315)	(6.9)	108.65	103.17	(5.0)
SMITH LYON	28,600,063 115,857,944	30,100,789 125,594,924	5.2 8.4	3,695,892 17,213,710	3,691,955 17,708,725	(3,937) 495,015	(0.1) 2.9	129.23 148.58	122.65 141.00	(5.1) (5.1)
STEVENS	231,362,819	258,097,763	11.6	9,124,721	9.655,117	530,396 443,301	5.8 6.6	39.44 66.74	37.41 63.29	(5.1) (5.2)
HASKELL HARPER	100,098,961 54,673,174	112,561,461 56,378,209	12.5 3.1	6,680,620 7,011,987	7,123,922 6,790,540	(221,448)	(3.2)	128.25	120.45	(6.1)
MONTGOMERY GREENWOOD	125,036,461 42,609,574	140,999,694 43,174,874	12.8 1.3	19,038,056 6,612,521	20,112,345 6,269,621	1,074.289 (342,900)	5.6 (5.2)	152.26 155.19	142.64 145.21	(6.3) (6.4)
MARSHALL	50,868,890	56,006,864	10.1	6,827,644	7,032,146	204,502	3.0	134.22	125.56	(6.5)
TREGO HARVEY	28,710,622 110,053,934	31,212,379 126,302,112	8.7 14.8	3,585,401	3,630,847 17,155,548	45,445 1,012,227	6.3	124.88	116.33	(6.8)
OSAGE	47,893,767	52,206,173	9.0	5,441,549	5,487,704	46,155	0.8	113.62	105.12 141.01	(7.5) (8.0)
ATCHISON BOURBON	49,549,594 47,975,807	56,121,891 53,050,682	13.3 10.6	7,597,310 7,124,381	7,913,784 7,194,170	316,473 69,789	4.2 1.0	153.33 148.50	135.61	(8.7)
DICKINSON	72,680.715	84,171,759 28,337,778	15.8 7.8	8,954,682 2,882,088	9,372,172 2,808,131	417,491 (73,957)	4.7 (2.6)	123.21 109.65	111.35 99.09	(9.6) (9.6)
DECATUR FRANKLIN	26,284,163 64,563,565	77,685,111	20.3	8,649,964	9,360,930	710,966	8.2	133.98	120.50	(10.1)
WALLACE CHAUTAUQUA	21,811,865 19,212,191	24,816,966 21,146,769	13.8 10.1	2,074,050 2,350,554	2,120,699 2,305,091	46,649 (45,462)	2.2 (1.9)	95.09 122.35	85.45 109.00	(10.1) (10.9)
BARTON	152,719,637	161,913,473	6.0	20,687,200	19,525,107	(1,162,093)	(5.6)	135.46	120.59	(11.0)
HAMILTON WABAUNSEE	32,972,977 30,411,576	39,430,962 32,881,257	19.6 8.1	3,591,776 3,589,944	3,820,771 3,441,517	228,995 (148,427)	6.4 (4.1)	108.93 118.05	96.90 104.66	(11.0) (11.3)
GRANT	180,930,085	205,665,217	13.7	11,411,216	11.415.485	4,270	0.0	63.07	55.51 105.10	(12.0) (12.2)
PAWNEE BUTLER	45,195,373 176,349,976	51,495,358 215,952,800	13.9 22.5	5,409,573 25,259,110	5,412,250 26,914,411	2,677 1,655,302	0.0 6.6	119.69 143.23	124.63	(13.0)
GEARY	69,391,924	86,877,604	25.2 26.1	9,100,931 5,868,915	9,895,030 6,393,474	794.099 524.559	8.7 8.9	131.15 128.48	113.90 110.95	(13.2)
STAFFORD MIAMI	45,679,511 76,400,517	57,624,052 97,233,127	27.3	10,066,716	10,979,321	912,605	9.1	131.76	112.92	(14.3)
NEMAHA RILEY	45.694,021 134,996,949	55,364,717 168,264,803	21.2 24.6	5,042,885 19,738,480	5,235,175 21,072,395	192,290 1,333,915	3.8 6.8	110.36 146.21	94.56 125.23	(14.3) (14.3)
SEDGWICK	1,537,513,579	1,867,511,789	21.5	215,169,621	223,590,184	8,420,563	3.9	139.95	119.73	(14.4)
RENO DONIPHAN	246,805,627 29,169,356	302,108.791 34,738,476	22.4 19.1	34,819,116 4,353,622	36,293,871 4,388,575	1,474,755 34,953	4.2 0.8	141.08 149.25	120.14 126.33	(14.8) (15.4)
SALINE	175,749,536	217,737,083	23.9	24,852,692	26,035,427	1,182,735	4.8	141.41	119.57	(15.4)
EDWARDS CHEROKEE	32,010,023 62,429,665	39,929,920 71,396,945	24.7 14.4	3,803,590 7,497,187	3,999,069 7,177,204	195,479 (319,983)	5.1 (4.3)	118.82 120.09	100.15 100.53	(15.7) (16.3)
FORD	119,459,988	150,890,539	26.3	17,861,995	18,837,947	975,952	5.5	149.52 132.49	124.85 110.02	(16.5) (17.0)
BROWN JEFFERSON	45,922,210 46,699,791	55,550,583 59,682,314	21.0 27.8	6,084,323 6,123,754	6,111,506 6,484,952	27,183 361,198	0.4 5.9	131.13	108.66	(17.1)
THOMAS	51,274,302	61,291,170	19.5	6,887,270 6,761,055	6,792,392	(94,877) (551,601)	(1.4)	134.32	110.82	(17.5)
BARBER SEWARD	52,476,750 130,116,403	58.542.624 152.737.061	11.6 17.4	16,395,660	15,825,442	(570,218)	(3.5)	126.01	103.61	(17.8)
JACKSON SHAWNEE	32,009,308 565,142,897	40,954,811 784,924,279	27.9 38.9	4.486,598 100,788,590	4,676,630 113,189,136	190,032 12,400,546	4.2 12.3	140.17 178.34	114.19 144.20	(18.5) (19.1)
LEAVENWORTH	128,813,218	193,995,909	50.6	19,880,940	24,158,871	4,277,931	21.5	154.34	124.53	(19.3)
SUMNER SHERMAN	87,480,339 38,360,007	109,855,544 49,444,785	25.6 28.9	13,821,289 5,049,787	14,003,612 5,238,451	182,322 188,665	1.3 3.7	157.99 131.64	127.47 105.95	(19.3) (19.5)
SCOTT	34,356,054	40,947,418	19.2	4,719,409	4,515,709	(203,699)	(4.3)	137.37	110.28 104.97	(19.7) (20.5)
ELLIS CHEYENNE	116,957,866 23,026,456	140,987,699 29,870,602	20.5 29.7	15,432,617 2,688,618	14,798,882 2,761,067	(633,735) 72,449	(4.1) 2.7	131.95 116.76	92.43	(20.8)
WYANDOTTE	425,186,595	603,693,558	42.0	81,805,266	91,177,057	9,371,791	11.5 4.3	192.40 138.54	151.03 107.16	(21.5) (22.6)
SHERIDAN CRAWFORD	22,586,194 82,344,394	30,448,947 105,046,185	34.8 27.6	3,129,003 12,473,025	3,263,043 12,204,266	134.039 (268.759)	(2.2)	151.47	116.18	(23.3)
DOUGLAS JOHNSON	230,120,386 1,293,779,257	326,986,052 2,476,156,751	42.1 91.4	36,713,520 229,753,425	39,428,108 264,328,491	2,714,588 34,575,066	7.4 15.0	159.54 177.58	120.58 106.75	(24.4) (39.9)
TOTAL	\$11,351,914,503				\$1,571,599,281		6.2%	130.40	111.42	(14.6)
<b>- · · · -</b>			<del></del>	,,			= *			

### **MEMORANDUM**

# Kansas Legislative Research Department

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

December 7, 1989

To: Study Committee on Reappraisal and Classification

Re: Residential Reappraisal Circuit Breaker Fiscal Notes

This memorandum is in response to your request for information regarding the fiscal note for the current residential reappraisal circuit breaker and for various proposals to expand that program.

Under the current program, persons with property tax increases of 50 percent or more are eligible for half of their increase (up to \$500) if they have total household income of less than \$35,000 and there is someone in the household who is disabled, over 55, or under 18. Under the second year of the program, persons whose 1989 taxes are 50 percent or more above 1988 will be eligible for 25 percent of their increase (up to \$250) if they meet the income and demographic requirements.

# Limitations of the Data and Methodology

The estimated fiscal notes are based on a random sample of 397 urban and rural residential parcels. However, farm homesites were excluded from the sample because of the administrative complexity involved with determining a percentage tax increase for such property. The sample is now part of a computer model at the Division of Property Valuation.

The sample was drawn last April and does not reflect any changes in valuation that may have been made during the local appeals process. Also, the model uses countywide estimated urban and rural average mill levies for 1989, so the actual mills levied on any given property in the sample will be different than what we have assumed.

All estimates also assume that renters are not eligible for the circuit breaker and that all households that are eligible will in fact apply. Finally, the most speculative part of our analysis concerns the lack of data on the extent to which households meet the demographic and income requirements. Some work done by the Budget Division last spring extrapolated some 1980 census data forward to estimate that perhaps 39 percent of all Kansas households might meet both the minimum income and demographic requirements. But after lengthy conceptual discussions about statistics, the Research Department and the Budget Division agreed that that figure could not be meaningfully applied to the computer model, which was then estimating that about 15.8 percent of all residential parcels would experience property tax increases of 50 percent or more (exclusive of any income or demographic considerations). The estimated fiscal note ended up being based upon the assumption that between 6 and 10 percent of all residential parcels in Kansas would end up qualifying under all the criteria.

SWAM Jan. 8, 1990 Attachment 3

# Revision of Estimate Made During 1989 Session

As you know, the last estimate made during the 1989 Session for the FY 1990 fiscal note was \$8.4 million. The Legislature appropriated \$10 million with the enactment of S.B. 31.

As we discussed in Committee, however, the \$8.4 million estimate was based on a series of assumptions that now appears to have been somewhat unrealistic. For one thing, that estimate was based on county-by-county urban and rural estimated mill levies that assumed an absolute local tax lid. That assumption led us to estimate that the average refund would be between \$125 and \$150. Given that mill levies turned out to be higher than those used in our earlier analysis, the model now shows that it is more reasonable to assume that the average refund may be closer to \$156. The model also indicates that about 25.4 percent of all households may have increases of 50 percent or more in their property taxes. Based on the increase in this figure from the 15.8 percent of all households that the model showed last spring, we increased the 6 to 10 percent range assumed for those households also meeting the income and demographic criteria to 12 to 14 percent.

The \$8.4 million also was based on the assumption that only 85 percent of the refunds for the first year of the program would be paid out in FY 1990. (In other words, the total estimate for the first year was \$9.9 million.) The Governor has announced plans to substantially accelerate processing of the refunds, so it appears that perhaps 95 percent could be paid out in FY 1990.

So, based on our new series of assumptions and a new computer run of the same 397 randomly selected parcels used during the Session, we now think that the FY 1990 fiscal note could be around \$17.3 million. (The annualized fiscal note for the first year of the program is estimated at \$18.2 million.)

# Making an Estimate for FY 1991

The circuit breaker also will be available to those who meet the income and demographic requirements in the second year if their 1989 property taxes have increased by 50 percent over 1988 taxes. That circuit breaker will only fund 25 percent of the increase up to \$250.

Running this formula through PVD's parcel sample yielded an average refund of about \$78. If we assume that exactly the same number of households would qualify as the first year (although because of demographic or income changes this may not be the case), we would again use the same 12 to 14 percent figure. Taking 95 percent of the annualized number for the second year of the program and adding it to the 5 percent carried forward from the first year would give us a FY 1991 estimate of about \$9.6 million. Five percent of the annualized second year estimate, or \$0.5 million, would be carried over to FY 1992. (The annualized fiscal note for the second year of the program would be \$9.2 million.)

3-2

# Proposals to Expand the Circuit Breaker

One of the proposals mentioned in Committee to expand the circuit breaker would be to eliminate the \$500 maximum refund for the first year. Based on PVD's model, eliminating that cap would raise the average refund for the first year to about \$173. Using the 95 percent payout in FY 1990 and the same 12 to 14 percent of all households qualifying, we think that the fiscal note would be about \$19.2 million for FY 1990, an increase of approximately \$1.9 million over the new FY 1990 estimate. Our analysis would estimate FY 1991 and FY 1992 fiscal notes of about \$10.6 million and \$0.5 million, respectively. The annualized estimates for both years of the program would be \$20.2 million and \$10.1 million, respectively.

Another one of the proposals would lower the 50 percent property tax increase threshold to 40 percent. The computer model suggests that about 33.5 percent of all households would have increases of 40 percent or more. Assuming once again that the income and demographic requirements would eliminate about half of those with the necessary property tax increases, it would be reasonable to assume that about 16 to 18 percent of all households would be eligible. The model also estimates that for the first year, the average refund would be about \$145, and for the second year, the average refund would be about \$72. These numbers would lead us to estimates of about \$21.1 million for FY 1990, \$11.5 million for FY 1991, and \$0.5 million spilling over into FY 1992. The annualized estimates would be \$22.2 million and \$10.9 million.

Yet another suggestion was to increase the amount of the refund for eligible claimants from 50 percent of their increase to 60 percent for the first year of the program and from 25 percent to 30 percent for the second year (while leaving the \$500 and \$250 caps in place). The computer model indicates that the average refund would be about \$183 for the first year under this scenario and about \$91 for the second year. Again assuming that about 12 to 14 percent of all households would be eligible, we would estimate the FY 1990, FY 1991, and FY 1992 fiscal notes at \$20.3 million, \$11.3 million, and \$0.5 million, respectively. The annualized estimates would be \$21.4 million and \$10.7 million.

Another scenario suggested in Committee would be to eliminate the income and demographic requirements. As we have indicated, the model suggests that about 25.4 percent of all households would qualify, and the fiscal notes would approximately double from those revised fiscal notes offered above (\$17.3 million in FY 1990; \$9.6 million in FY 1991; and \$0.5 million in FY 1992).

Obviously, making two or more of these changes in the circuit breaker simultaneously would produce different fiscal notes. If you have any further questions, please contact tax staff at the Research Department.



# KANSAS DEPARTMENT OF REVENUE

Property Valuation Division

Robert B. Docking State Office Building
Topeka, Kansas 66625-0001

(913) 296-4218

# **MEMORANDUM**

TO:

THE HONORABLE AUGUST BOGINA, JR., CHAIRMAN

SENATE COMMITTEE ON WAYS, AND MEANS

FROM:

ED C. ROLFS

SECRETARY OF REVENUE

DATE:

**JANUARY 8, 1990** 

RE:

COMMERCIAL CIRCUIT BREAKER

Thank you for the opportunity to appear today to discuss various considerations in providing property tax relief to Commercial property owners.

Probably the most difficult task we face in defining the parameters for such a program. We would suggest that there are several factors to consider in targeting relief to that segment of the commercial property owner population which has been most adversely affected by the effects of reappraisal and classification.

# WHAT IS MEANT BY COMMERCIAL PROPERTY?

One fundamental step is in defining what is meant by commercial property. There is not a classification in our constitutional scheme of property taxation that is called "commercial". The type of property we think of as commercial is part of the "all other" property classification. This classification also includes property owned by not-for-profit organizations and farm out-buildings, as well as every type of property which is not residential, agricultural or state-assessed property.

Jan. 8, 1990 Attachment 4 The Sales-Ratio study has traditionally defined commercial property as including all land and improvements utilized or intended to be utilized as a business or income producing enterprise and all personal property subject to ad valorem taxation listed on commercial personal property statements.

# TARGETING RELIEF

After defining commercial property, one would necessarily want to target relief under a circuit breaker proposal to some certain segment of the population.

# REQUISITE TAX INCREASE

A fundamental requirement is that ad valorem taxes on the taxpayer's property increased by a stated amount from 1988 to 1989. The amount of increase would need to be well defined. For example, the program may want to provide assistance to taxpayer's whose taxes increased 100% or more. It would be well, however, to specify that the increase be due to reappraisal and classification so that if I owned a vacant lot last year and constructed improvements on it I would not necessarily qualify for a refund.

# AGGREGATE TAX INCREASE

It is also necessary to limit relief to a taxpayer whose total property taxes increased by the threshold set above. Two factors of importance operate here.

# Include both real and personal property taxes.

First, if a taxpayer's real estate taxes increase significantly, but his personal property taxes decrease, perhaps the need for relief is not present. This could certainly hold true for taxpayers who had large amounts of inventory removed from the tax rolls or personal property which saw a significant reduction in tax burden.

# "Per Taxpayer rather than "per parcel" approach.

Secondly, the system should probably be designed on a "per taxpayer" rather than a "per parcel basis. In this manner, taxpayers who own multiple properties would qualify for only one refund check, and would have to have experienced a net overall tax increase on all of their property.

The "per taxpayer", approach, while perhaps more equitable, does present some technical problems. The first is in defining a taxpayer. One would have to decide whether to look only to the exact legal ownership or whether to develop some "rules of attribution" so that related parties are consolidated as one taxpayer. For example, many Kansas corporations have multiple subsidiaries. Should the group of companies receive only one refund check, or should each corporation qualify, even if all companies are commonly owned. The same holds true in family situations. Husband may own property A, wife owns property B and they jointly own property C. Should they get one or three refunds?

Data availability is another problem. The data bases which we have do not aggregate taxes paid by each taxpayer. Everything we have had available is keyed to parcels. We are in the process of gathering a statistical sample which would allow us to provide information on this type of program. Doing so is an intensely manual operation. Basically, we are having to pull the sample, and contact each taxpayer to get the necessary information. This process is complicated by the fact that many taxpayers own property in more than one county, and many counties do not utilize a computerized system for commercial personal property. We anticipate having sample data available on January 23, 1990, and to be able to begin analysis of various proposals shortly thereafter.

We have developed a fiscal estimate which is attached, however, the Department would note that this is a rough estimate.

### TAX RATE TEST

In order to further target the relief provided, the program could be limited to taxpayers whose actual effective tax rate exceeds both the state-wide and their county-wide average.

### SMALL BUSINESS DEFINITION

In order to limit refunds to "small businesses", said term should be defined. Attached hereto is a definition which is already utilized in our statute which basically limits the term to companies with a maximum of 25 to 50 employees and less than \$1.5 million to \$4.0 million in annual gross receipts, depending on the type of business.

The Kansas Department of Human Resources has provided information which shows the number of Kansas businesses stratified by the number of employees. A copy of that data is attached.

# INCOME TEST

There should also be an ability to pay consideration in such a program. We would suggest that an appropriate limitation may well be to limit refunds to taxpayers whose average federal taxable income over the past three years has been \$50,000 or less. Appended hereto is suggested statutory language.

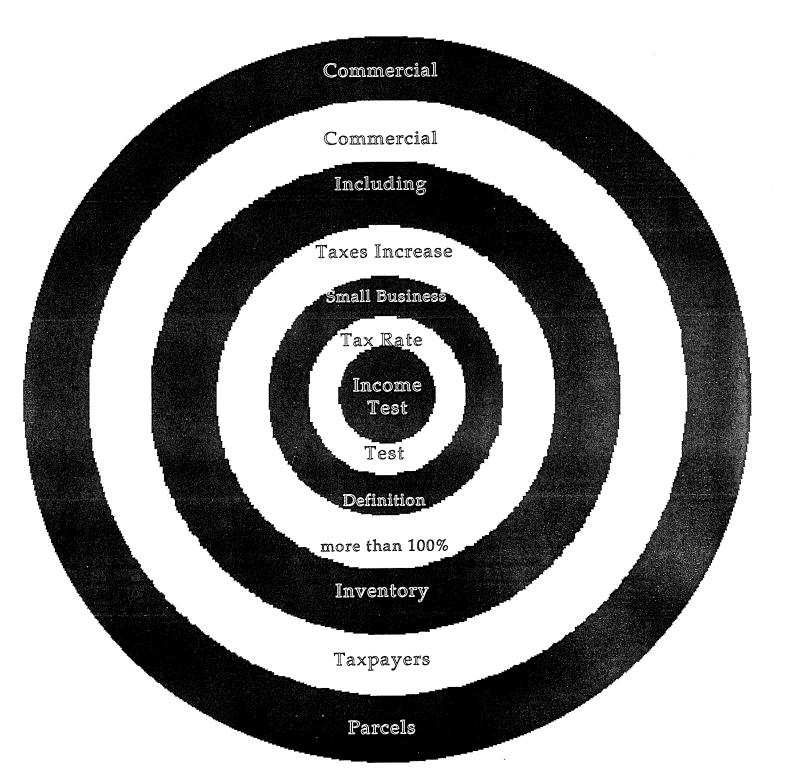
# DATA CURRENTLY AVAILABLE

Attached hereto are several fiscal note analyses which have been developed using currently available data. These figures have been computed using the "per parcel" data we currently have, and using a block sample drawn from six counties' information. Various limitations addressed above have not been considered in these estimates.

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

# **Commercial Circuit Breaker**

Target Area





# KANSAS DEPARTMENT OF REVENUE

Office of the Secretary
Robert B. Docking State Office Building
Topeka, Kansas 66612-1588
(913) 296-3041

\$81,500,000

# COMMERCIAL CIRCUIT BREAKER PROGRAM FISCAL ESTIMATE

Commercial Circuit Breaker:
Property tax increase of 100% from 1988;
Refund of lesser of \$5,000 or 50% of the
difference between the tax levied from 1988
to 1989.
LIMITATIONS:

LIMITATIONS:		
1. Limited by taxpayer instead of per parcel approach.	20%	-16,300,000
2. Include Personalty and Inventory in the threshold limitation.	10%	- 6,520,000
3. Effective Tax Rate Test - Refund applies to those whose effective tax rate exceed either the statewide or countywide average		
commercial property tax rate.	15%	- 8,802,000
4. Small Business Limitation	5%	- 2,493,900
5. Federal Taxable Income must be less than \$50,000	10%	- 4,738,410
Estimated Fiscal Impact		\$42,645,690

# INCOME TEST

# "Net income" means:

- (A) In the case of individuals, the average of adjusted gross income, as defined for federal income tax purposes, for the three taxable periods prior to 1989;
- (B) in the case of corporations and financial institutions, the average federal taxable income, as defined for federal income tax purposes for the prior three taxable periods prior to 1989;
- (C) in the case of partnerships, the average ordinary income, as defined for federal income tax purposes, for the prior three taxable periods prior to 1989;
- (D) in the case of trusts, the average distributable net income, as defined for federal income tax purposes, for the prior three taxable periods prior to 1989; and
- (E) for any other taxpayers, the average income for the prior three taxable periods prior to 1989, pursuant to rules promulgated by the secretary of revenue.

In the case of taxpayers, not in existence for three taxable periods prior to 1989, the average income for all prior taxable periods shall be used.

(c) The secretary of aging shall prepare annually a report evaluating the effectiveness of the older Kansans employment programs and recommending measures to increase the number of older Kansans gainfully employed. The report shall be prepared and made available annually to the governor, members of the legislature, the secretary of human resources and the members of the advisory council on aging no later than December 15 in any year.

(d) As used in this section, "older Kansan" means a resident of the state of Kansas

who is 55 years of age or older.

History: L. 1982, ch. 333, § 1; July 1.

# Article 60.—KANSAS SMALL BUSINESS PROCUREMENT ACT

Cross References to Related Sections:

Division of purchases, department of administration, see 75-3737a et seq.

**75-6001.** Short title. This act may be cited as Kansas small business procurement act.

History: L. 1978, ch. 354, § 1; July 1.

**75-6002.** Policy; fair proportion of state purchases and contracts placed with small businesses. Because the existence of a strong and healthy free enterprise system is directly related to the well-being and competitive strength of small businesses and to the opportunity for these small businesses, including those owned and operated by minority persons, to have free entry into business, to grow and to prosper, it is declared to be the policy of this state to ensure that a fair proportion, at least but not limited to ten percent (10%), of the total dollar amount of purchases of and contracts for property and services for the state (including but not limited to supplies, materials, equipment, maintenance, contracted services, repair services and construction) be placed with small businesses. Each state agency shall participate to the extent possible in carrying out this policy.

History: L. 1978, ch. 354, § 2; July 1.

**75-6003.** Definitions. As used in this act, unless the context clearly requires otherwise, the following words and phrases shall have the meanings respectively ascribed to them in this section:

(a) "Small business" means a business which is independently owned and

operated, not dominant in its field of operation and is not an affiliate or division of a

larger business.

(b) "Business" means: (1) An entity organized for profit, including but not limited to, an individual, partnership, corporation, joint venture, association or cooperative; or (2) a bona fide nonprofit organization operating primarily for the habilitation, rehabilitation or employment of handicapped persons which employs at least five handicapped person who is directly engaged in the manufacture and processing of products by the

nonprofit organization.

(c) "Dominant in its field of operation" means exercising a controlling or major influence in a kind of business activity in which a number of businesses are engaged. In determining if a business is dominant, the following criteria, among others, shall be considered: Number of employees; volume of business; financial resources; competitive status or position; ownership or control of materials, processes, patents, license agreements and facilities; sales territory; and nature of business activity. Furthermore, notwithstanding the above criteria, the following businesses shall be deemed dominant in their field of operation: (1) Manufacturing businesses which employ more than 50 persons and have in the preceding three fiscal years exceeded \$3,000,000 gross income annually; (2) general construction businesses which in the preceding three fiscal years exceeded \$4,000,000 gross income annually: (3) all other nonmanufacturing businesses which employ more than 25 persons and have in the preceding three fiscal years exceeded \$1,500,000 gross income annually.

(d) "Affiliate or division of a larger business" means a business which is a subsidiary of or owned in part by a larger business which is dominant in its field of operation, or which is owned in excess of 20% by the partners, officers, directors, majority shareholders or their equivalent, of a larger business which is dominant in its field of

operation.

(c) "Small business set-aside" means a purchase request which will be offered to and response accepted only from small businesses.

(f) "Minority person" means a citizen of the United States who is Negro, Hispanic,

# DEPARTMENT OF HUMAN RESOURCES

LABOR MARKET INFORMATION SERVICES
401 S.W. Topeka Boulevard, Topeka, Kansas 66403131989
(913) 296-5058

PLANNING & RESEARCH

Mike Hayden, Governor

Ray D. Siehndel, Secretary

December 11, 1989

Ms. Martha Carithers
Kansas Department of Revenue
Research Section-2nd floor
Landon State Office Building
Topoka, Kansas 66612

RE: Data Request

Dear Ms. Carithers:

Following our discussion of Monday, December 11, I am submitting the attached table for your review and comment. Intermation is as reported for the quarter ending March 1988. While the data is well over one year old, the per cent distribution among size categories will vary little with the current period. The first and second columns are total active firms covered by the Kansas Employment Security Law and the remaining two columns reflect private ownership only.

Let me know if I can provide additional information. Contact me 913-296-5058.

Sincerely,

William H. Layes, Chief

Lat r Market Information Services:

Attachments

WHILL aw

TABLE 1
EMPLOYING UNITS AND NUMBER OF EMPLOYEES
BY SIZE CLASS AND OWNERSHIP
MARCH 1988 1/

	<u>All Ca</u>	<u>Private</u>	Ownership	
Size of Employment Category	Employing <u>Units</u>	Employment +	Employing <u>Units</u>	Employment
<u>Total</u>	62,283	<u>968,421</u>	58.925	798,959
	,			
. 1-4	34,093	- 71,043	32,361	67,731
5-0	12,638	82,704	12,206	79,829
10-19	7,556	101,328	7,303	97,936
20-49	4,783	144,891	4,473	134,698
50-99	1,792	123,571	1,523	104,141
100-249	1,021	153,962	772	116,931
250-499	238	81,135	184	62,571
500-999	101	68,433	63	42,804
1000 +	61	141,354	4()	92,318

<sup>1/</sup> Employment "covered" by the Kansas Employment Security Law as reported to "Covered Employment and Wages ES-202".

Kansas Department of Human Resources
Division of Policy and Management Analysis
Research and Analysis Section
April 19, 1989

<sup>\*</sup> I replayed helpothing hours creapy

# **INCOME TEST**

# "Net income" means:

- (A) In the case of individuals, the average of adjusted gross income, as defined for federal income tax purposes, for the three taxable periods prior to 1989;
- (B) in the case of corporations and financial institutions, the average federal taxable income, as defined for federal income tax purposes for the prior three taxable periods prior to 1989;
- (C) in the case of partnerships, the average ordinary income, as defined for federal income tax purposes, for the prior three taxable periods prior to 1989;
- (D) in the case of trusts, the average distributable net income, as defined for federal income tax purposes, for the prior three taxable periods prior to 1989; and
- (E) for any other taxpayers, the average income for the prior three taxable periods prior to 1989, pursuant to rules promulgated by the secretary of revenue.

In the case of taxpayers, not in existence for three taxable periods prior to 1989, the average income for all prior taxable periods shall be used.

#### FISCAL NOTE RESPONSE

TO:

Dean Reynoldson

FROM:

Martha Carithers

DATE:

February 28, 1989

PERSONALIZED BILL CODE:

HB2473BFI

### BRIEF OF BILL:

House Bill 2473, as introduced, is an independent act that would create a property tax refund program for owners of commercial real property whose tax increased 100% in calendar year 1989 over that of calendar year 1988. The refund is based upon the excess of 1989 over 1988. The bill provides a schedule of deductions from the refund, based on assessed valuation brackets, that is to be used for calendar year 1989. No refund will be issued for less than \$5 or more that \$5,000. The refund amount for calendar year 1989 is to be 50% of that calculated by the schedule. Filing for tax year 1989 must be made by October 15.

The bill provides for: the administration of the program by the Division of Taxation; rules and regulation by the Secretary; proof of taxation; audits; interest; appeal process; and fraud.

This bill is effective from and after publication in the statute book.

### FISCAL IMPACT:

If is estimated that passage of this bill would have an indeterminable, but potentially significant impact, for Fiscal Years 1990 and 1991, on funds appropriated, presumably from the State General Fund.

Even though the deduction and refund amounts for midpoints of each assessed valuation bracket in the schedule can be estimated, based on the assumptions of no increase in the number of C&I parcels, no increase in statewide C&I market value and no change in the statewide average mill levy, the distribution of the assessed values in the population of commercial property is not available.

Based on the average assessed valuation and average liability, the estimated impact is about \$40 million. This estimated is based on the assumptions of no increase in parcels, no increase in market value, that all C&1 taxes will increase by 100%, and that the average statewide mill levy will decrease. Whether this will be the case is not known. The mill levies may decrease or may increase, contingent upon the tax base within the individual taxing districts of the state.

Worksheet is attached.

# House Bill 2473 as Introduced

Tax Year 1988		Tax Year 1989
90,000	C&I Parcels	90,000
\$11,800,000,000	Total C&I Market Value	\$11,800,000,000
10.61%	1988 C&I Asses/Sales Ratio	
0.4.050.000	1989 Classification	30.00%
\$1,250,000,000	Total C&I Assessed Value	\$3,540,000,000
\$130.40	Avg. Statewide Mill Levy	
\$163,000,000	Est. Total C&I Liability	
\$13,900	Average Assessed Value	\$39,333
\$1,811	Est. Average Liabililty	
Tax Year 1989		
\$3,622	Est. Avg. Liability Up 100%	
	g. <u>Lao</u> ting top 10070	
\$1,811	Amount Est. Avg. Liability Up	
\$39,333	Average Assessed Value (above, Right)	
\$965	Avg. Co-insurance Deduction	
\$846	Amount Up (less) Co-Insur.	
•	· · · · · · · · · · · · · · · · · · ·	
\$423	Avg. Refund (50% for 1989)	

Estimated Total Refund

\$38,070,000

### MEMORANDUM

TO: Mr. Michael O'Keefe

Division of Budget

DATE: February 20, 1989

FROM: Kansas Department of Revenue

RE: House Bill 2319

as Introduced

### BRIEF OF BILL:

House Bill 2319, as introduced, would provide for a state-funded "homestead" property tax refund for commercial property owners. The owner of commercial real estate whose property taxes levied in 1989 upon all of such owner's commercial property exceed by at least 100% the property taxes levied upon the same commercial property in 1988, may apply to the Division of Taxation of the Department of Revenue for a refund of property taxes levied upon such property. For calendar year 1989, the amount of such refund shall be equal to the lesser of \$5,000 or 50% of the difference between the property tax levied on such property in 1988 and the property tax levied on the same property in 1989. For calendar year 1990, the amount of such refund shall be equal to the lesser of \$2,500 or 25% of the difference between the property tax levied on such property in 1988 and the property tax levied on the same property in 1989.

The Director of Taxation is to provide apprepriate forms to applicants, county clerks and county treasurers. The Secretary of Revenue is authorized to issue rules and regulations. The funds for the refunds will be appropriated. No refund will be issued for an amount less than \$5. Filings must be made by October 15. A refund amount may be applied against any liability outstanding in the Department of Revenue. Applicants must provide copies of 1988 and 1989 tax statement, with an ownership statement. Provision is made for audits, recovery of excessive refund payment, and appeals to the State Board of Tax Appeals.

This bill is an independent act, effective from and after publication in the statute book.

# FISCAL IMPACT:

Assuming filing would begin January 1, 1990 and that the appropriation would be from the State General Fund, it is estimated that passage of this bill would have a significant, but indeterminable, effect upon the State General Fund in Fiscal Year 1990.

The 1988 statewide assessment/sales ratio for commercial and industrial property is 10.61%. Therefore, it will require an increase in market value of 182.75%, or approximately 200%, to bring the assessed value to 30% of market. With a 200% increase in assessed value, a corresponding decrease in the mill levy of 66% would be required for tax liability to remain constant

There are an estimated 90,000 improved, commercial and industrial parcels in Kansas. Each is a potential claimant under this bill.

EXAMPLE: 1988 assessed value = 10.61 % of market value.

1988 average statewide mill levy \$130.40 per thousand.

Assume: Assessed value of property in 1988 = \$50,000

 $$50,000 \times $130.40 \text{ per thousand} = 1988 \text{ tax liability of } $6,520$ 

Then: 1989 assessed value of same property will be (\$50,000) + (200%) =

\$150,000

If this property were to pay the same amount of tax in 1989, then \$6520 ÷ \$150,000 = \$-3.46 per thousand would be the new mill levy. This would represent an approximate 66% decrease in the mill levy. For the 1989 property tax to increase by 100% the average mill levy would still have to decrease by approximately one-third.

Even though many counties are projecting decreases in their mill levies for tax year 1989, no information currently exists to project the magnitude of any decreases which may occur.

Total assessed value of commercial and industrial real estate in Kansas for tax year 1988 was \$1.25 billion. Applying the statewide average mill levy yields a total estimated tax of \$163 million. If the tax doubles and one-half the increase may be refunded, then the potential refund is \$81.5 million. However, it must be pointed out that in many areas the tax increase will be substantially more than 100%, but in all cases the refund is limited to \$5,000.

# ADMINISTRATIVE IMPACE:

If this bill were passed, it is estimated that the Department would incur \$35,947 one-time and \$110, 540 annual expenses for a total of \$146,487 in Fiscal Year 1990. Please see detailed costs, attached.

A completely new processing evels would need to be created by the Income Tax b reau of the Department for the processing of commercial property refunds.

There would be no additional costs to the Division of Property Valuation.

### AT MINISTRATIVE PROBLEMS AND COMMENTS:

### Division of Property Valuation:

There are several problems associated with the language used in this bill. First, those who may apply are limited to owners of commercial real estate; however, line 21 says that the taxes to be considered for refund are those on "all of such owner's commercial property". While it is unclear, this would seem to imply that one must act in taxes on all personal property and commercial motor vehicles, etc., before the comparison were made. If this is the case, then the fiscal impact would be significantly reduced.

Second, does the same language "all of such owner's commercial property" limit the owner of multiple commercial properties to one claim for refund?

Third, how will the provisions of this bill be applied to mixed use properties?

Previously, a property which was used both for commercial and residential purposes.

had only one assessed value because all property was assessed at 30%. For 12. 17 1989, each use will have a separate assessed value to accommodate different assessment levels. The bill does not address what values are to be compared in these situations.

# Division of Taxation:

A number of the current homestead refund provisions also apply to this refund act. However, there is no income limit for claimants under this bill and there is no requirement that the claimant be a resident of Kansas. The bill does not provide that the property be located in Kansas. The bill makes no provision for decedent taxpayers. Will a claim be allowed on the behalf of a deceased taxpayer?

Unlike provisions of the Homestead Property Tax Refund Program, this bill makes no provision that the claimant must file, with a copy of the statement of property taxes levied, a statement "that the property taxes...have been or will be paid by the claimant and that there are no delinquent property taxes..." (K.S.A. 79-4511(b).

APPROVED BY:

Ed C. Rolfs

Secretary of Revenue

# Salaries and Wass

(4) Tax Examiner I \$21,220 (1) Office Assistant II \$17,746		\$ 84,880 <u>17,746</u>
	Total	\$102,626
Capital Outlay		
<ul> <li>(4) 60 X 30 Executive Dbl. Pdl. Desk @ \$340/ea.</li> <li>(1) 60 X 30 Secretarial Dbl. Pdl Desk @ \$490/ea.</li> <li>(4) Swivel Tilt Arm Chair @ \$175/ea.</li> <li>(1) Steno Posture Chair @ \$125/ea.</li> <li>(4) 12 Column Printing Calculator @ \$106/ea.</li> </ul>		\$ 1,360 490 700 125 424
(2) 5 Drawer File (Letter) @ \$180/ca. (3) Open Shelf File 90 X 12 X 36 @ \$180/ca.		360 540
(1) Video Terminal @ \$980/one time charge (1) Terminal Cable @ \$125/ea. (1) Installation of Cable @ \$275/ea. (1) CRT Work Station @ \$95/ea.	·	980 125 275 <u>95</u>
	Total	S 5,474
Contractual Services		
(2) Telephone Sets @ \$30/ca. (2) Telephone (Monthly Fee) @ \$36/mo. (2) Telephone Installation @ \$207/ca. (2) Holes Telephone @ \$27.50/ca. (4) Electrical Outlets @ \$48.50/ca.		S 60 864 414 55 194
Printing , Additional Forms		10.750
Miscellancous		000. i
Postage		18.000
Floor space 600 sq. ft. @ \$11.75/sq. ft.		7.050
	Total	5 38.387
Total Salaries and Wages Total Capital Outlay Total Contractual Services		\$102.626 5.474 \$_3\$.387
Grand	Total	\$146.487

TO:

Mr. Michael O'Keefe Division of Budget

DATE: February 20, 1989

FROM:

Kansas Department of Revenue

RE: House Bill 2319

as Introduced

### BRIEF OF BILL:

House Bill 2319, as introduced, would provide for a state-funded "homestead" property tax refund for commercial property owners. The owner of commercial real estate whose property taxes levied in 1989 upon all of such owner's commercial property exceed by at least 100% the property taxes levied upon the same commercial property in 1988, may apply to the Division of Taxation of the Department of Revenue for a refund of property taxes levied upon such property. For calendar year 1989, the amount of such refund shall be equal to the lesser of \$5,000 or 50% of the difference between the property tax levied on such property in 1988 and the property tax levied on the same property in 1989. For calendar year 1990, the amount of such refund shall be equal to the lesser of \$2,500 or 25% of the difference between the property tax levied on such property in 1988 and the property tax levied on such property in 1988 and the property tax levied on the same property in 1989.

The Director of Taxation is to provide appropriate forms to applicants, county clerks and county treasurers. The Secretary of Revenue is authorized to issue rules and regulations. The fends for the refunds will be appropriated. No refund will be issued for an amount less than \$5. Filings must be made by October 15. A refund amount may be applied against any liability outstanding in the Department of Revenue. Applicants must provide copies of 1988 and 1989 tax statement, with an ownership statement. Provision is made for audits, recovery of excessive refund payment, and appeals to the State Board of Tax Appeals.

This bill is an independent act, effective from and after publication in the statute book.

### FISCAL IMPACT:

Assuming filing would begin January 1, 1990 and that the appropriation would be from the State General Fund, it is estimated that passage of this bill would have a significant, but indeterminable, effect upon the State General Fund in Fiscal Year 1990.

The 1988 statewide assessment/sales ratio for commercial and industrial property is 10.61%. Therefore, it will require an increase in market value of 182.75%, or approximately 200%, to bring the assessed value to 30% of market. With a 200% increase in assessed value, a corresponding decrease in the mill levy of 66% would be required for tax liability to remain constant.

There are an estimated 90.000 improved, commercial and industrial parcels in Kansas. Each is a potential claimant under this bill.

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Assume: Assessed value of property in 1988 = \$50,000

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# ADMINISTRATIVE IMPACT:

If this bill were passed, it is estimated that the Department would incur \$35,947 one-time and \$110, 540 annual expenses for a total of \$146,487 in Fiscal Year 1990. Please see detailed costs, attached.

A completely new processing cycle would need to be created by the Income Tax Bureau of the Department for the processing of commercial property refunds.

There would be no additional costs to the Division of Property Valuation.

# ADMINISTRATIVE PROBLEMS AND COMMENTS:

# Division of Property Valuation:

There are several problems associated with the language used in this bill. First those who may apply are limited to owners of commercial real estate, however, line 21 Say that the taxes to be considered for refund are those on "all of such owner's commercial property". While it is unclear, this would seem to imply that one must add in taxes on all personal property and commercial motor vehicles, etc., before the comparison were made. If this is the case, then the fiscal impact would be significantly reduced.

Second, does the same language fall of such owner's commercial property limit the owner of multiple commercial properties to one claim for refund?

Third, how will the provisions of this bill be applied to mixed use properties? Previously, a property which was used both for commercial and residential purposes

had only one assessed value because all property was assessed at 30%. For the last 1989, each use will have a separate assessed value to accommodate different assessment levels. The bill does not address what values are to be compared in these situations.

### Division of Taxation:

A number of the current homestead refund provisions also apply to this refund act. However, there is no income limit for claimants under this bill and there is no requirement that the claimant be a resident of Kansas. The bill does not provide that the property be located in Kansas. The bill makes no provision for decedent taxpayers. Will a claim be allowed on the behalf of a deceased taxpayer?

Unlike provisions of the Homestead Property Tax Refund Program, this bill makes no provision that the claimant must file, with a copy of the statement of property taxes levied, a statement "that the property taxes...have been or will be paid by the claimant and that there are no delinquent property taxes..." (K.S.A. 79-4511(b).

APPROVED BY:

Ed C. Rolfs

Secretary of Revenue

o ,			Security
Sal	arics	and	Wages

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	Total	S 5,474
Contractual Services		
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Printing Additional Forms		10,750
Miscellaneous		1,000
Postage		18.000
Floor space 600 sq. ft. @ \$11.75/sq. ft.		7.050
	Total	\$ 38,387
Total Salaries and Wages Total Capital Outlay Total Contractual Services		\$102.626 5.474 \$_38.387
Gran	nd Total	\$146.487

### HOUSE BILLS 2319 AND 2473

House Bill No. 2319 says in part:

Section 1. The owner of commercial real estate whose property taxes levied in 1989 upon all of such owner's commercial property exceed by at least 100% the property taxes levied upon the same commercial property in 1988, may apply for a refund of property taxes levied upon such property. For calendar year 1989, the amount of such refund shall be equal to the lesser of \$5,000 or 50% of the difference between the property tax levied on such property in 1988 and the property tax levied on the same property in 1989. For calendar year 1990, the amount of such refund shall be equal to the lesser of \$2,500 or 25% of the difference between the property tax levied on such property in 1988 and the property tax levied on such property in 1988 and the property tax levied on the same property in 1989.

Section 6. Every applicant under this claim shall submit to the division, in support of the refund claim, a copy of the statement of property taxes levied upon such commercial property in 1988 and 1989, and a statement that such applicant was the owner of such commercial property in both 1988 and 1989.

Section 10. A claim for refund shall be disallowed if the division finds that the applicant received title to the commercial property primarily for the purpose of receiving benefits under this act.

Several problems emerge when trying to define the intent of this proposed legislation.

"The owner of commercial real estate whose property taxes taxes levied in 1989 upon all of such owner's commercial property exceed by at least 100% the property taxes levied upon the same commercial property in 1988 ...".

- (1) What is meant by "commercial property"? Is it to include personal property? Apartments? Vacant commercial or industrial land? Trailer parks? Nursing Homes? Technically, there is no commercial subclass of property addressed in the classification amendment. Are we talking about subclass "other" only?
- (2) What is meant by "... all of such owner's commercial property ..."? Does this mean that the total taxes paid by that particular owner in 1988 is compared to the total taxes paid by that owner in 1989? If so, does this limit the amount of the refund to \$5,000 per owner? Or is it the intent of the legislation that the limit be \$5,000 per parcel? Also, how can we check to be sure that the owner has totaled all of his commercial property taxes, and hasn't failed to report individual properties which haven't increased in tax liability, or have increased only slightly?

- (3) How are changes to the property to be considered? Perhaps a building has been demolished or a new one built on the property. Perhaps there has been substantial remodeling or restoration, or additions made to the building.
- (4) What happens if the same owner goes by different names, such as is often the case with corporations and there subsidiaries. Is each name entitled to a refund?
- (5) What about mixed-class properties that are only partly "commercial"?
- (6) If personal property is included in the category of "commercial property", how is the tax on inventory to be treated, since it was taxed in 1988 but not in 1989. Also, machinery and equipment is taxed differently in 1989.
- (7) What about the owner whose taxes have gone up only 99%. Will be end up paying more taxes than an owner of more valuable property? What if there are two nearly identical properties, one of which has been grossly under-assessed in the past? Will the owner of that property get another break, while the one who has been paying his fair share is denied any relief? Is this "ad valorem"?

House Bill No. 2473 says in part:

Section 1. (a) The owner of commercial real property located in this state whose property taxes levied in 1989 upon all of such owner's commercial real property exceed by at least 100% the property taxes levied upon the same commercial real property in 1988, may apply to the division of taxation of the department of revenue for a refund of property taxes levied upon such property. For calendar year 1989, the amount of such refund shall be equal to the amount determined by deducting the amount computed in accordance with the following schedule from excess tax:

1989 Total Assessed Value of All Commercial Property

Deduction From Excess Tax

Not over \$10,000	0
\$10,001 - \$20,000	2% of excess over \$10,000
\$20,001 - \$30,000	\$200 ± 3% of excess over \$20,000
\$30,001 - \$40,000	\$500 ± 5% of excess over \$30,000
\$40,001 - \$60,000	\$1,000 + 7%  of excess over  \$40,000
\$60,001 - \$80,000	\$2,400 ± 9% of excess over \$60,000
Over \$80,000	-\$4,200 + 11% of excess over \$80,000

As used in this section, "excess tax" means the lesser of the amount by which the 1989 property tax levied exceeds the 1988 property tax levied upon the same commercial real property, or \$5,000.

(b) For calendar year 1989, the amount of such refund shall be equal to 50% of the amount of the refund allowed pursuant to

subsection (a).

- Sec. 6. Every applicant under this act shall supply to the division, in support of the refund claim, a copy of the statement of property taxeslevied upon such commercial real property in 1988 and 1989, and a statement that such applicant was the owner of such commercial real property in both 1988 and 1989.
- Sec. 8. If the commercial real property for which a refund is being claimed is subject to more than one constitutional assessment rate, total market value and total taxes levied for all uses will be used to determine eligibility and refund under section 1.
- Sec. 12. A claim for refund shall be disallowed if the division finds that the applicant received title to the commercial property primarily for the purpose of receiving benefits under this act.

This legislation does address the issue of personal property and mixed-use properties, but the other questions still remain. Also, in Section 1(b), should this read "1990" instead of "1989"?

	SUMMARY OF SAMPLE C/I PARCELS					CELS	\$ Received / parace	
- 1111	COUNTY	N	AVG. ASSD88	AVG. APPR89	RATTO	AGG. PERCENT	AVG. 2319	ΛVG. 2473
25	Elk	98	2,593	9,007	28.8%	40.50%	81	147
29	Ford	185	13,415	141,709	9.5%	126.26%	1379	762
25	Saline	171	13,306	140,412	9.5%	81.90%	590	508
87	Sedgwick	518	28,515	210,567	13.5%	39.63%	254	132
91	Sherman	102	12,671	133,099	9.5%	128.29%	511	407
105	Wyandotte	328	59,646	662,092	9.0%	124.37%	1.693	635
	TOTAL	1402	28,986	278,834	10.4%	97.96%	720	400

ASSI VIOTE PAS		И	Z	
() -	10,000	399	28.5%	
10,001 -	20,000	284	20.3%	
20,001 -	30,000	185	13.2%	
30,001 -	40,000	98	7.0%	
40,001 -	60,000	131	9.3%	
60,001 -	80,000	67	4.8%	
over	80,000	238	17.0%	
		1402	100	

654 parcels (46.6%) had an estimated tax increase of 100% or more.

COUNTY SIZE	<i>‡</i> ‡	SAMPLE	# C/I	IB2319	HB2473
5,001 - 10,000 10,001 - 20,000 20,001 - 40,000 40,001 - 100,000 > 100,000	40 23 3 8 1 2	Elk Sherman Ford Saline Wynndotte Sedgwick	5,399 15,761 17,459 11,603 7,492 17,179	437,319 8,053,871 15,346,461 6,845,770 12,683,956 4,363,466	793,653 6,414,727 13,303,758 5,894,324 4,757,420 2,207,628
TOTAL	105		74,893	47,730,843 (637.32)	33,431,510 (446.39)