

Approved February 1, 1990
Date

MINUTES OF THE SENATE COMMITTEE ON WAYS AND MEANS

The meeting was called to order by SENATOR AUGUST "GUS" BOGINA at
Chairperson

11:12 a.m./XX. on JANUARY 29, 1990 in room 123-S of the Capitol.

All members were present except:

Committee staff present:

Research Department: Diane Duffy, Leah Robinson
Revisor: Norm Furse, Gordon Self
Committee Staff: Judy Bromich, Administrative Assistant
Ronda Miller, Committee Secretary

Conferees appearing before the committee:

Steve Davies, Secretary, Department of Corrections

Chairman Bogina called the Committee's attention to Attachment 1, an updated report of preliminary 1989 property tax data supplied by Tom Severn.

Secretary of Corrections, Steve Davies, appeared before the Committee to present an overview of the Department of Corrections. He said that inmate population caps put on the institutions by the court order of Arney vs. Hayden have been met, and the Department is aiming toward the July 1, 1991 caps. He noted that metal detectors have been installed at Kansas State Penitentiary (KSP), and the "A" cell house renovations will be complete in February. Sec. Davies said that when inmates are moved to this facility, the only double bunk space will be in medium security units. Under court order, the A & T unit and the R & S unit must be closed by July 1, 1991.

In discussing the American Corrections Association requirements placed by court order, Sec. Davies stated that KSIR has met the requirements, and KSP and KCIL need to install emergency systems (smoke detectors, fire alarms and exits) at a combined cost for the 2 facilities of \$750,000. This expense will be paid from the major maintenance fund of \$1 million next year.

Sec. Davies stated that the short term program for mentally ill inmates is operating at KSP, and that the court order was met. He noted that the 150 bed transitional facility for the mentally ill will be located in Larned near the Dillon unit which handles more severe types of inmates. Sec. Davies said that this facility will be a stairstep unit -- to which inmates can go before being assigned to an institutional setting, and to which inmates can go if they cannot function in an institution rather than being sent to the Dillon unit. Mr. Davies said that fulltime psychologists have been hired at 5 institutions to help inmates in the transition to the regular prison population. He noted that if more staff is needed, a request will be made after documentation of those needs.

In discussing accommodations for geriatric inmates, Mr. Davies stated that the Department of Corrections has been working with the Department on Aging and SRS to come up with a plan for geriatric and handicapped inmates. He noted that Corrections wants the program to be located in one facility. Mr. Davies said although the 100-150 geriatric inmates are being cared for now, there may be a future problem because of the growing geriatric prison population.

Secretary Davies told the Committee that 80% of the prisoners are high school dropouts; 50-55% are working toward their GED; 7-9% are mentally retarded. He said that Public Law No. 94-142, a law that mandates special education for the disabled, may affect prison programs. He noted that currently the prison programs are not geared toward special education, but the Department has

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

CONTINUATION SHEET

SENATE	WAYS AND MEANS
MINUTES OF THE _____ COMMITTEE ON _____	_____
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room _____, Statehouse, at _____ a.m./p.m. on _____, 19____	_____

allocated \$100,000 to evaluate the needs of special education services to comply with the Federal mandate. He noted that there are approximately 150 inmates who would be affected by Public Law 94-142.

The minimum custody inmate population is decreasing at the present time. However, the Crime and Delinquency Council has projected that the population of drug inmates will increase by 68% by 1994. Secretary Davies noted that he would get copies of the statistics for the Committee.

The Department of Corrections has received seven \$6,000 grants and one grant for KCVTC, and has applied for a \$25,000 grant.

Secretary Davies stated that the prison sites at Norton, Stockton, Ellsworth, Hutchinson, and KCIL at Lansing are complete. He noted that the Department will be working with the Conservation Camp at Labette because the \$600,000 appropriated for operational expenses will not get them through the year. He said that Meade County is monitoring the success of the Labette Conservation Camp before implementing the program.

In discussing the academic programs of the prisons, Secretary Davies reported that inmates are being evaluated "at the front door," and a program is provided for them within 30 or 40 days. He noted that the academic program at Hutchinson is ranked in the top 9 prison education programs in the nation, and is a model for all the Kansas prison programs. In answer to a question, Sec. Davies said that the academic program at Hutchinson is contracted through Reno County Community College and added that all the academic programs are provided through contracts because they furnish certified teachers and the programs are accredited through and monitored by the colleges.

Secretary Davies stated that 78-82% of the inmates do not have vocational skills when entering the prison system. He noted that the Department insists upon competency based vocational training, and this is being provided "at the front door."

Between 80-85% of the prison population have drug and alcohol problems. The Department has reimplemented a rating system and provides drug and alcohol programs for half of the prisoners. Those prisoners with less severe problems are provided with AA or NA counseling. Secretary Davies said that these drug and alcohol services are not provided "at the front door," but are implemented before probation. He told the Committee that money is provided through the Federal government to monitor the drug and alcohol program, whereas the money to monitor the vocational and academic programs is provided through the General Fund.

Secretary Davies noted that 1300 of the 5600 inmates are sex offenders. He said that the contract provider is based in Leavenworth and the Department has contacted Parsons State Hospital for help in monitoring the program.

Secretary Davies told the Committee that a majority of the inmates are working in the prison work program; the parole divisions experience more difficulty in supervising parolees as their numbers escalate; and that all counties will be participating in the community corrections program.

Senator Gaines moved and Senator Salisbury seconded the approval of the minutes for January 18 A.M. and P.M. and January 22. The motion carried.

The meeting was adjourned at 12:08 P.M.

GUEST LIST

COMMITTEE: SENATE WAYS AND MEANS

DATE: 1-29-90

KANSAS LEGISLATIVE RESEARCH DEPARTMENT

ROOM 545-N - Statehouse

Phone 296-3181

January 28, 1990

TO: Senator Gus Bogina

Office No: 120-S

RE: Updated Report of Preliminary 1989 Property Tax Data

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

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

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

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

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

Thomas A. Severn
Principal Analyst

Attachments

SWAM
Jan. 29, 1990
Attachment 1

COUNTY	1988 ASSESSED NAME	1989 ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	1988 AVG MILL LEVY	COUNTYWIDE 1989 AVG MILL LEVY	COUNTYWIDE PERCENT INCREASE
ALLEN	55,821,107	57,165,923	2.4	6,838,292.90	7,411,331.79	573,039	8.4	122.50	129.65	5.8
ANDERSON	36,825,569	38,009,376	3.2	3,856,980.90	4,027,893.91	170,913	4.4	104.74	105.97	1.2
ATCHISON	49,549,594	56,121,891	13.3	7,597,310.45	7,913,783.82	316,473	4.2	153.33	141.01	(8.0)
BARBER	52,476,873	58,548,456	11.6	6,761,054.52	6,209,453.66	(551,601)	(8.2)	128.84	106.06	(17.7)
BARTON	152,719,637	161,933,353	6.0	20,687,199.77	19,523,346.00	(1,163,854)	(5.6)	135.46	120.56	(11.0)
BOURBON	47,975,807	53,050,682	10.6	7,124,381.27	7,194,164.98	69,784	1.0	148.50	135.61	(8.7)
BROWN	45,922,210	55,550,583	21.0	6,084,322.95	6,111,506.38	27,183	0.4	132.49	110.02	(17.0)
BUTLER	176,349,976	215,952,800	22.5	25,259,109.79	26,914,411.40	1,655,302	6.6	143.23	124.63	(13.0)
CHASE	24,721,112	22,739,272	(8.0)	2,715,740.12	2,529,295.55	(186,445)	(6.9)	109.86	111.23	1.3
CHAUTAUQUA	19,212,191	21,146,769	10.1	2,350,553.55	2,305,091.40	(45,462)	(1.9)	122.35	109.00	(10.9)
CHEROKEE	62,429,665	71,396,945	14.4	7,497,187.02	7,177,202.29	(319,985)	(4.3)	120.09	100.53	(16.3)
CHEYENNE	23,026,456	29,870,602	29.7	2,688,617.80	2,761,066.79	72,449	2.7	116.76	92.43	(20.8)
CLARK	36,745,092	35,005,594	(4.7)	3,634,524.55	3,685,265.21	50,741	1.4	98.91	105.28	6.4
CLAY	37,878,359	40,086,475	5.8	4,740,356.78	5,042,785.22	302,428	6.4	125.15	125.80	0.5
CLOUD	49,165,461	46,771,989	(4.9)	7,210,886.38	7,191,846.42	(19,039)	(0.3)	146.67	153.76	4.8
COFFEY	528,245,607	523,569,464	(0.9)	22,824,641.28	25,360,365.28	2,535,724	11.1	43.21	48.44	12.1
COMANCHE	25,127,264	26,169,732	4.1	2,882,108.06	2,918,146.00	36,038	1.3	114.70	111.51	(2.8)
COWLEY	129,240,221	136,767,979	5.8	19,007,949.53	19,560,427.31	552,479	2.9	147.07	143.02	(2.8)
CRAWFORD	82,344,394	105,046,185	27.6	12,473,024.90	12,204,266.40	(268,759)	(2.2)	151.47	116.18	(23.3)
DECATUR	26,284,163	28,337,778	7.8	2,882,087.82	2,808,131.07	(73,957)	(2.6)	109.65	99.09	(9.6)
DICKINSON	72,680,715	84,171,759	15.8	8,954,681.61	9,372,172.45	417,491	4.7	123.21	111.35	(9.6)
DONIPHAN	29,169,356	34,738,476	19.1	4,353,622.18	4,388,575.41	34,953	0.8	149.25	126.33	(15.4)
DOUGLAS	230,120,386	326,986,052	42.1	36,713,520.39	39,428,111.43	2,714,591	7.4	159.54	120.58	(24.4)
EDWARDS	32,010,023	39,929,920	24.7	3,803,589.90	3,999,068.52	195,479	5.1	118.82	100.15	(15.7)
ELK	19,185,943	16,655,785	(13.2)	2,453,074.37	2,255,432.10	(197,642)	(8.1)	127.86	135.41	5.9
ELLIS	116,957,866	140,987,699	20.5	15,432,617.46	14,798,882.44	(633,735)	(4.1)	131.95	104.97	(20.5)
ELLSWORTH	49,838,136	42,958,066	(13.8)	5,780,389.29	5,297,912.51	(482,477)	(8.3)	115.98	123.33	6.3
FINNEY	264,662,807	270,862,102	2.3	28,191,229.78	28,868,107.94	676,878	2.4	106.52	106.58	0.1
FORD	119,459,988	150,890,539	26.3	17,861,994.60	18,837,946.97	975,952	5.5	149.52	124.85	(16.5)
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964.38	9,360,930.21	710,966	8.2	133.98	120.50	(10.1)
GEARY	69,391,924	86,877,604	25.2	9,100,930.83	9,895,030.28	794,099	8.7	131.15	113.90	(13.2)
GOVE	34,121,940	34,545,137	1.2	3,546,675.90	3,535,400.64	(11,275)	(0.3)	103.94	102.34	(1.5)
GRAHAM	34,500,398	36,605,103	6.1	4,513,222.44	4,632,410.08	119,188	2.6	130.82	126.55	(3.3)
GRANT	180,930,085	205,665,217	13.7	11,411,215.60	11,415,485.25	4,270	0.0	63.07	55.51	(12.0)
GRAY	43,220,712	46,564,871	7.7	5,031,268.36	5,355,620.29	324,352	6.4	116.41	115.01	(1.2)
GREELEY	26,087,535	25,590,224	(1.9)	2,834,515.52	2,640,201.00	(194,315)	(6.9)	108.65	103.17	(5.0)
GREENWOOD	42,609,574	43,174,874	1.3	6,612,520.52	6,269,620.51	(342,900)	(5.2)	155.19	145.21	(6.4)
HAMILTON	32,972,977	39,430,962	19.6	3,591,776.00	3,820,771.00	228,995	6.4	108.93	96.90	(11.0)
HARPER	54,673,174	56,378,209	3.1	7,011,987.44	6,790,539.86	(221,448)	(3.2)	128.25	120.45	(6.1)
HARVEY	110,053,934	126,302,112	14.8	16,143,320.52	17,155,547.75	1,012,227	6.3	146.69	135.83	(7.4)
HASKELL	100,098,961	112,561,461	12.5	6,680,620.48	7,123,921.77	443,301	6.6	66.74	63.29	(5.2)
HODGEMAN	27,195,082	25,675,827	(5.6)	3,366,653.59	3,244,830.56	(121,823)	(3.6)	123.80	126.38	2.1
JACKSON	32,009,308	40,954,811	27.9	4,486,598.02	4,676,630.12	190,032	4.2	140.17	114.19	(18.5)
JEFFERSON	46,699,791	59,682,314	27.8	6,123,753.97	6,484,951.64	361,198	5.9	131.13	108.66	(17.1)
JEWELL	26,151,546	28,861,063	10.4	3,238,388.54	3,478,862.84	240,474	7.4	123.83	120.54	(2.7)
JOHNSON	1,293,779,257	2,476,156,751	91.4	229,753,425.45	264,328,491.23	34,575,066	15.0	177.58	106.75	(39.9)
KEARNY	170,092,666	185,372,054	9.0	8,543,692.20	8,869,986.96	326,295	3.8	50.23	47.85	(4.7)
KINGMAN	72,100,057	75,160,802	4.2	7,802,443.39	8,439,218.70	636,775	8.2	108.22	112.28	3.8
KIOWA	46,423,243	47,077,388	1.4	4,254,927.20	4,196,948.10	(57,979)	(1.4)	91.66	89.15	(2.7)
LABELLE	71,621,433	75,562,050	5.5	10,685,270.31	10,863,420.51	178,150	1.7	149.19	143.77	(3.6)
LANE	28,698,466	26,722,648	(6.9)	3,470,443.23	3,466,509.07	(3,934)	(0.1)	120.93	129.72	7.3
LEAVENWORTH	128,813,218	193,995,909	50.6	19,880,939.78	24,158,870.63	4,277,931	21.5	154.34	124.53	(19.3)
LINCOLN	26,701,186	24,053,199	(9.9)	3,038,881.45	3,072,862.00	33,981	1.1	113.81	127.75	12.3
LINN	118,329,744	122,710,228	3.7	8,515,603.06	8,514,565.16	(1,038)	(0.0)	71.97	69.39	(3.6)
LOGAN	25,783,759	27,833,468	7.9	2,772,321.86	2,949,773.36	177,452	6.4	107.52	105.98	(1.4)
LYON	115,857,944	125,594,929	8.4	17,213,709.55	17,708,748.40	495,039	2.9	148.58	141.00	(5.1)
MARION	55,985,916	59,571,061	6.4	6,272,640.28	6,338,469.20	65,829	1.0	112.04	106.40	(5.0)
MARSHALL	50,868,890	56,006,864	10.1	6,827,643.85	7,032,146.07	204,502	3.0	134.22	125.56	(6.5)
MC PHERSON	144,446,379	151,729,648	5.0	17,232,097.67	18,029,895.00	797,797	4.6	119.30	118.83	(0.4)
MEADE	79,508,394	73,213,854	(7.9)	6,614,852.79	6,810,913.73	196,061	3.0	83.20	93.03	11.8
MIAMI	76,400,517	97,233,127	27.3	10,066,716.42	10,979,321.18	912,605	9.1	131.76	112.92	(14.3)
MITCHELL	35,567,123	35,511,812	(0.2)	4,195,362.98	4,330,435.80	135,073	3.2	117.96	121.94	3.4
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,056.00	20,112,345.00	1,074,289	5.6	152.26	142.64	(6.3)
MORRIS	31,828,772	34,882,883	9.6	3,478,103.76	3,681,727.92	203,624	5.9	109.28	105.55	(3.4)
MORTON	100,832,943	105,934,572	5.1	7,187,373.04	7,462,127.01	274,754	3.8	71.28	70.44	(1.2)
NEMaha	45,694,021	55,364,717	21.2	5,042,884.87	5,235,174.59	192,290	3.8	110.36	94.56	(14.3)
NEOSHO	58,371,167	56,499,290	(3.2)	9,660,453.70	9,209,320.00	(451,134)	(4.7)	165.50	163.00	(1.5)
NESS	49,128,806	45,620,955	(7.1)	5,644,563.66	5,227,830.76	(416,733)	(7.4)	114.89	114.59	(0.3)
NORTON	26,502,518	27,016,112	1.9	3,645,055.92	3,610,257.26	(34,799)	(1.0)	137.54	133.63	(2.8)
OSAGE	47,893,767	52,206,173	9.0	5,441,549.12	5,487,704.21	46,155	0.8	113.62	105.12	(7.5)
OSBORNE	30,633,659	26,726,562	(12.							

COUNTY	1988		1989		PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	COUNTYWIDE		COUNTYWIDE	
	ASSESSED	ASSESSED VALUE	PERCENT	1988 TAXES						1988 AVG	1989 AVG	MILL LEVY	PERCENT INCREASE
JOHNSON	1,293,779,257	2,476,156,351	91.4	229,753,425.45	264,328,491.23	34,575,066	15.0	177.58	106.75	(39.9)			
SEDWICK	1,537,513,579	3,867,511,789	21.5	215,169,620.88	223,590,184.32	8,420,563	3.9	139.95	119.73	(14.4)			
SHAWNEE	565,142,897	784,924,379	38.9	100,788,590.07	113,189,136.44	12,400,546	12.3	178.34	144.20	(19.1)			
WYANDOTTE	425,186,595	603,693,558	42.0	81,005,265.83	91,177,052.23	9,371,796	11.5	192.40	151.03	(21.5)			
COFFEY	528,245,607	523,569,164	(0.9)	22,824,641.28	25,360,365.28	2,535,724	11.1	43.21	48.44	12.1			
DOUGLAS	230,120,386	326,986,052	42.1	36,713,520.39	39,428,111.43	2,714,591	7.4	159.54	120.58	(24.4)			
RENO	246,805,627	302,108,791	22.4	34,819,116.29	36,293,871.81	1,474,756	4.2	141.08	120.14	(14.8)			
FINNEY	264,662,807	270,862,102	2.3	28,191,229.78	28,868,107.94	676,878	2.4	106.52	106.58	0.1			
POTTAWATOMIE	263,414,820	264,350,682	0.4	16,866,024.78	17,686,891.31	820,867	4.9	64.03	66.91	4.5			
STEVENS	231,362,819	258,091,508	11.6	9,124,721.36	9,653,169.97	528,449	5.8	39.44	37.40	(5.2)			
SALINE	175,749,536	217,737,083	23.9	24,852,691.86	26,035,427.33	1,182,735	4.8	141.41	119.57	(15.4)			
BUTLER	176,349,976	215,952,800	22.5	25,259,109.79	26,914,411.40	1,655,302	6.6	143.23	124.63	(13.0)			
GRANT	180,930,085	205,665,217	13.7	11,411,215.60	11,415,485.25	4,270	0.0	63.07	55.51	(12.0)			
LEAVENWORTH	128,813,218	193,995,909	50.6	19,880,939.78	24,158,870.63	4,277,931	21.5	154.34	124.53	(19.3)			
KEARNY	170,092,666	185,372,054	9.0	8,543,692.20	8,869,986.96	326,295	3.8	50.23	47.85	(4.7)			
RILEY	134,996,949	168,264,803	24.6	19,738,480.39	21,072,395.26	1,333,915	6.8	146.21	125.23	(14.3)			
BARTON	152,719,637	161,933,353	6.0	20,687,199.77	19,523,346.00	(1,163,854)	(5.6)	135.46	120.56	(11.0)			
SEWARD	130,116,403	152,737,061	17.4	16,395,660.45	15,825,442.23	(570,218)	(3.5)	126.01	103.61	(17.8)			
MCPHERSON	144,446,379	151,729,648	5.0	17,232,097.67	18,029,895.00	797,797	4.6	119.30	118.83	(0.4)			
FORD	119,459,988	150,890,539	26.3	17,861,994.60	18,837,946.97	975,952	5.5	149.52	124.85	(16.5)			
MONTGOMERY	125,036,461	140,399,694	12.8	19,038,056.00	20,112,345.00	1,074,289	5.6	152.26	142.64	(6.3)			
ELLIS	116,957,866	140,987,699	20.5	15,432,617.46	14,798,882.44	(633,735)	(4.1)	131.95	104.97	(20.5)			
COWLEY	129,240,221	136,767,979	5.8	19,007,948.53	19,560,427.31	552,479	2.9	147.07	143.02	(2.8)			
HARVEY	110,053,934	126,302,112	14.8	16,143,320.52	17,155,547.75	1,012,227	6.3	146.69	135.83	(7.4)			
LYON	115,857,944	125,594,929	8.4	17,213,709.55	17,708,748.40	495,039	2.9	148.58	141.00	(5.1)			
LINN	118,329,744	122,710,228	3.7	8,515,603.06	8,514,565.16	(1,038)	(0.0)	71.97	69.39	(3.6)			
HASKELL	100,098,961	112,561,461	12.5	6,680,620.48	7,123,921.77	443,301	6.6	66.74	63.29	(5.2)			
SUMNER	87,480,339	109,855,544	25.6	13,821,289.23	14,003,611.69	182,322	1.3	157.99	127.47	(19.3)			
MORTON	100,832,943	105,934,572	5.1	7,187,373.04	7,462,127.01	274,754	3.8	71.28	70.44	(1.2)			
CRAWFORD	82,344,394	105,046,185	27.6	12,473,024.90	12,204,266.40	(268,759)	(2.2)	151.47	116.18	(23.3)			
MIAMI	76,400,517	97,233,127	27.3	10,066,716.42	10,979,321.18	912,605	9.1	131.76	112.92	(14.3)			
GEARY	69,391,924	86,927,604	25.2	9,100,930.83	9,895,030.28	794,099	8.7	131.15	113.90	(13.2)			
DICKINSON	72,680,715	84,171,759	15.8	8,954,681.61	9,372,172.45	417,491	4.7	123.21	111.35	(9.6)			
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964.38	9,360,930.21	710,966	8.2	133.98	120.50	(10.1)			
LABELLE	71,621,433	75,562,050	5.5	10,685,270.31	10,863,420.51	178,150	1.7	149.19	143.77	(3.6)			
KINGMAN	72,100,057	75,160,802	4.2	7,802,443.39	8,439,218.70	636,775	8.2	108.22	112.28	3.8			
PRATT	72,633,708	73,922,198	1.8	9,159,373.88	9,395,946.62	236,573	2.6	126.10	127.11	0.8			
RICE	76,619,781	73,488,014	(4.1)	8,474,482.50	8,602,336.03	127,854	1.5	110.60	117.06	5.8			
MEADE	79,508,394	73,213,854	(7.9)	6,614,852.79	6,810,913.73	196,061	3.0	83.20	93.03	11.8			
CHEROKEE	62,429,665	71,396,945	14.4	7,497,187.02	7,177,202.29	(319,985)	(4.3)	120.09	100.53	(16.3)			
STANTON	62,616,205	64,843,706	3.6	5,075,397.04	5,039,206.83	(36,190)	(0.7)	81.06	77.71	(4.1)			
THOMAS	51,274,302	61,291,170	19.5	6,887,269.85	6,792,392.46	(94,877)	(1.4)	134.32	110.82	(17.5)			
RUSSELL	57,159,310	60,783,119	6.3	6,956,079.62	7,057,580.67	101,501	1.5	121.70	116.11	(4.6)			
JEFFERSON	46,699,791	59,682,314	27.8	6,123,753.97	6,484,951.64	361,198	5.9	131.13	108.66	(17.1)			
MARION	55,985,916	59,571,061	6.4	6,272,640.28	6,338,469.20	65,829	1.0	112.04	106.40	(5.0)			
BARBER	52,476,873	58,548,456	11.6	6,761,054.52	6,209,453.66	(551,601)	(8.2)	128.84	106.06	(17.7)			
STAFFORD	45,679,511	57,762,568	26.5	5,688,914.87	6,393,474.29	524,559	8.9	128.48	110.69	(13.9)			
ALLEN	55,821,107	57,165,923	2.4	6,838,292.90	7,411,331.79	573,039	8.4	122.50	129.65	5.8			
NEOSHO	58,371,167	56,499,390	(3.2)	9,660,453.70	9,209,320.00	(451,134)	(4.7)	165.50	163.00	(1.5)			
HARPER	54,673,174	56,378,209	3.1	7,011,987.44	6,790,539.86	(221,448)	(3.2)	128.25	120.45	(6.1)			
ATCHISON	49,549,594	56,121,891	13.3	7,597,310.45	7,913,783.82	316,473	4.2	153.33	141.01	(8.0)			
MARSHALL	50,868,890	56,006,864	10.1	6,827,643.85	7,032,146.07	204,502	3.0	134.22	125.56	(6.5)			
BROWN	45,922,210	55,550,583	21.0	6,084,322.95	6,111,506.38	27,183	0.4	132.49	110.02	(17.0)			
NEMAHIA	45,694,021	55,364,717	21.2	5,042,884.87	5,235,174.59	192,290	3.8	110.36	94.56	(14.3)			
BOURBON	47,975,807	53,050,682	10.6	7,124,381.27	7,194,164.98	69,784	1.0	148.50	135.61	(8.7)			
OSAGE	47,893,767	52,206,173	9.0	5,441,549.12	5,487,704.21	46,155	0.8	113.62	105.12	(7.5)			
PAWNEE	45,195,373	51,495,358	13.9	5,409,573.42	5,412,250.46	2,677	0.0	119.69	105.10	(12.2)			
SHERMAN	38,360,007	49,444,785	28.9	5,049,786.56	5,238,451.06	188,665	3.7	131.64	105.95	(19.5)			
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372.02	5,735,235.47	156,863	2.8	115.41	118.88	3.0			
KIOWA	46,423,243	47,077,388	1.4	4,254,927.20	4,196,948.10	(57,979)	(1.4)	91.66	89.15	(2.7)			
CLOUD	49,165,461	46,771,989	(4.9)	7,210,885.38	7,191,846.42	(19,039)	(0.3)	146.67	153.76	4.8			
GRAY	43,220,712	46,864,871	7.7	5,031,268.36	5,355,620.29	324,352	6.4	116.41	115.01	(1.2)			

COUNTY	1988		1989		1988 TAXES	1989 TAXES		AMOUNT OF INCREASE	PERCENT INCREASE	1988 AVG MILL LEVY	COUNTYWIDE		1989 AVG MILL LEVY	PERCENT INCREASE
	ASSESSED NAME	VALUE	ASSESSED NAME	VALUE		TAXES	INCREASE				COUNTYWIDE	COUNTYWIDE		
JOHNSON	1,293,779,257	2,476,156,751	91.4	229,753,425.45	264,328,491.23	34,575,066	15.0	177.58	106.75	(39.9)				
LEAVENWORTH	128,813,218	193,995,909	50.6	19,880,939.78	24,158,870.63	4,277,931	21.5	154.34	124.53	(19.3)				
DOUGLAS	230,120,386	326,986,052	42.1	36,713,520.39	39,428,111.43	2,714,591	7.4	159.54	120.58	(24.4)				
WYANDOTTE	425,186,595	603,693,558	42.0	81,805,265.83	91,177,062.23	9,371,796	11.5	192.40	151.03	(21.5)				
SHAWNEE	565,142,897	784,924,279	38.9	100,788,590.07	113,189,136.44	12,400,546	12.3	178.34	144.20	(19.1)				
SHERIDAN	22,586,194	30,448,947	34.8	3,129,003.20	3,263,042.56	134,039	4.3	138.54	107.16	(22.6)				
CHEYENNE	23,026,456	29,870,602	29.7	2,688,617.80	2,761,066.79	72,449	2.7	116.76	92.43	(20.8)				
SHERMAN	38,360,007	49,444,785	28.9	5,049,786.56	5,238,451.06	188,665	3.7	131.64	105.95	(19.5)				
JACKSON	32,009,308	40,954,811	27.9	4,486,598.02	4,676,630.12	190,032	4.2	140.17	114.19	(18.5)				
JEFFERSON	46,699,791	59,682,314	27.8	6,123,753.97	6,484,951.64	361,198	5.9	131.13	108.66	(17.1)				
CRAWFORD	82,344,394	105,046,185	27.6	12,473,024.90	12,204,266.40	(268,759)	(2.2)	151.47	116.18	(23.3)				
MIAMI	76,400,517	97,233,127	27.3	10,066,716.42	10,979,321.18	912,605	9.1	131.76	112.92	(14.3)				
STAFFORD	45,679,511	57,762,568	26.5	5,868,914.87	6,393,474.29	524,559	8.9	128.48	110.69	(13.9)				
FORD	119,459,988	150,890,539	26.3	17,861,994.60	18,837,946.97	975,952	5.5	149.52	124.85	(16.5)				
SUMNER	87,480,339	109,855,544	25.6	13,821,289.23	14,003,611.69	182,322	1.3	157.99	127.47	(19.3)				
GEARY	69,391,924	86,877,604	25.2	9,100,930.83	9,895,030.28	794,099	8.7	131.15	113.90	(13.2)				
EDWARDS	32,010,023	39,929,920	24.7	3,803,589.90	3,999,068.52	195,479	5.1	118.82	100.15	(15.7)				
RILEY	134,996,949	168,264,803	24.6	19,738,480.39	21,072,395.26	1,333,915	6.8	146.21	125.23	(14.3)				
SALINE	175,749,536	217,737,083	23.9	24,852,691.86	26,035,427.33	1,182,735	4.8	141.41	119.57	(15.4)				
BUTLER	176,349,976	215,952,800	22.5	25,259,109.79	26,914,411.40	1,655,302	6.6	143.23	124.63	(13.0)				
RENO	246,805,627	302,108,791	22.4	34,819,116.29	36,293,871.81	1,474,756	4.2	141.08	120.14	(14.8)				
SEDWICK	1,537,513,579	1,867,511,789	21.5	215,169,620.88	223,590,184.32	8,420,563	3.9	139.95	119.73	(14.4)				
NEMAHIA	45,694,021	55,364,717	21.2	5,042,884.87	5,235,174.59	192,290	3.8	110.36	94.56	(14.3)				
BROWN	45,922,210	55,550,583	21.0	6,084,322.95	6,111,506.38	27,183	0.4	132.49	110.02	(17.0)				
ELLIS	116,957,866	140,987,699	20.5	15,432,617.46	14,798,882.44	(633,735)	(4.1)	131.95	104.97	(20.5)				
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964.38	9,360,930.21	710,966	8.2	133.98	120.50	(10.1)				
HAMILTON	32,972,977	39,430,962	19.6	3,591,776.00	3,820,771.00	228,995	6.4	108.93	96.90	(11.0)				
THOMAS	51,274,302	61,291,170	19.5	6,887,269.85	6,792,392.46	(94,877)	(1.4)	134.32	110.82	(17.5)				
SCOTT	34,356,054	40,947,418	19.2	4,719,408.70	4,515,709.36	(203,699)	(4.3)	137.37	110.28	(19.7)				
DONIPHAN	29,169,356	34,738,476	19.1	4,353,522.18	4,388,575.41	34,953	0.8	149.25	126.33	(15.4)				
SEWARD	130,116,403	152,737,061	17.4	16,395,660.45	15,825,442.23	(570,218)	(3.5)	126.01	103.61	(17.8)				
DICKINSON	72,680,715	84,171,759	15.8	8,954,581.61	9,372,172.45	417,491	4.7	123.21	111.35	(9.6)				
HARVEY	110,053,934	126,302,112	14.8	16,143,320.52	17,155,547.75	1,012,227	6.3	146.69	135.83	(7.4)				
CHEROKEE	62,429,665	71,396,945	14.4	7,497,187.02	7,177,202.29	(319,985)	(4.3)	120.09	100.53	(16.3)				
PAWNEE	45,195,373	51,495,358	13.9	5,409,573.42	5,412,250.46	2,677	0.0	119.69	105.10	(12.2)				
WALLACE	21,811,865	24,816,966	13.8	2,074,049.80	2,120,698.91	46,649	2.2	95.09	85.45	(10.1)				
GRANT	180,930,085	205,665,217	13.7	11,411,215.60	11,415,485.25	4,270	0.0	63.07	55.51	(12.0)				
ATCHISON	49,549,594	56,121,891	13.3	7,597,310.45	7,913,783.82	316,473	4.2	153.33	141.01	(8.0)				
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,056.00	20,112,345.00	1,074,289	5.6	152.26	142.64	(6.3)				
RAWLINS	27,095,688	30,549,427	12.7	3,645,218.30	3,905,316.65	260,098	7.1	134.53	127.84	(5.0)				
HASKELL	100,098,961	112,561,461	12.5	6,680,620.48	7,123,921.77	443,301	6.6	66.74	63.29	(5.2)				
BARBER	52,476,873	58,548,456	11.6	6,761,054.52	6,209,453.66	(551,601)	(8.2)	128.84	106.06	(17.7)				
STEVENS	231,362,819	258,091,508	11.6	9,124,721.36	9,653,169.97	528,449	5.8	39.44	37.40	(5.2)				
BOURBON	47,975,807	53,050,682	10.6	7,124,381.27	7,194,164.98	69,784	1.0	148.50	135.61	(8.7)				
JEWELL	26,151,546	28,861,063	10.4	3,238,388.54	3,478,862.84	240,474	7.4	123.83	120.54	(2.7)				
MARSHALL	50,868,890	56,006,864	10.1	6,827,643.85	7,032,146.07	204,502	3.0	134.22	125.56	(6.5)				
CHAUTAUQUA	19,212,191	21,146,769	10.1	2,350,553.55	2,305,091.40	(45,462)	(1.9)	122.35	109.00	(10.9)				
MORRIS	31,828,772	34,882,883	9.6	3,478,103.76	3,681,727.92	203,624	5.9	109.28	105.55	(3.4)				
OSAGE	47,893,767	52,206,173	9.0	5,441,549.12	5,487,704.21	46,155	0.8	113.62	105.12	(7.5)				
KEARNY	170,092,666	185,372,054	9.0	8,543,692.20	8,869,986.96	326,295	3.8	50.23	47.85	(4.7)				
TREGO	28,710,622	31,212,379	8.7	3,585,401.45	3,630,846.69	45,445	1.3	124.88	116.33	(6.8)				
LYON	115,857,944	125,594,929	8.4	17,213,709.55	17,708,748.40	495,039	2.9	148.58	141.00	(5.1)				
WAABAUNSEE	30,411,576	32,881,257	8.1	3,589,943.61	3,441,516.57	(148,427)	(4.1)	118.05	104.66	(11.3)				
LOGAN	25,783,759	27,833,468	7.9	2,772,321.86	2,949,773.36	177,452	6.4	107.52	105.98	(1.4)				
DECATUR	26,284,163	28,337,778	7.8	2,882,087.82	2,808,131.07	(73,957)	(2.6)	109.65	99.09	(9.6)				
GRAY	43,220,712	46,564,871	7.7	5,031,268.36	5,355,620.29	324,352	6.4	116.41	115.01	(1.2)				
MARION	55,985,916	59,571,061	6.4	6,272,640.28	6,338,469.20	65,829	1.0	112.04	106.40	(5.0)				
RUSSELL	57,159,310	60,783,119	6.3	6,956,079.62	7,057,580.67	101,501	1.5	121.70	116.11	(4.6)				
GRAHAM	34,500,398	36,605,103	6.1	4,513,222.44	4,632,410.08	119,188	2.6	130.82	126.55	(3.3)				
BARTON	152,719,637	161,933,353	6.0	20,687,199.77	19,523,346.00	(1,163,854)	(5.6)	135.46	120.56	(11.0)				
CLAY	37,8													

COUNTY	1988 ASSESSED NAME	1989 ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 AMOUNT OF INCREASE	PERCENT INCREASE	1988 MILL LEVY	COUNTYWIDE 1988 AVG MILL LEVY	COUNTYWIDE 1989 AVG MILL LEVY	PERCENT INCREASE
JOHNSON	1,293,779,257	2,476,156,751	91.4	229,753,425.45	264,328,491.23	34,575,066	15.0	177.58	106.75	(39.9)
SEDWICK	1,537,513,579	1,867,511,789	21.5	215,169,620.88	223,590,184.32	8,420,563	3.9	139.95	119.73	(14.4)
SHAWNEE	565,142,897	784,924,279	38.9	100,788,590.07	113,189,136.44	12,400,546	12.3	178.34	144.20	(19.1)
WYANDOTTE	425,186,595	603,693,558	42.0	81,805,265.83	91,177,052.23	9,371,796	11.5	192.40	151.03	(21.5)
DOUGLAS	230,120,386	326,986,052	42.1	36,713,520.39	39,428,131.43	2,714,591	7.4	159.54	120.58	(24.4)
RENO	246,805,627	302,108,791	22.4	34,819,116.29	36,293,871.81	1,474,756	4.2	141.08	120.14	(14.8)
FINNEY	264,662,807	270,862,102	2.3	28,191,229.78	28,868,107.94	676,878	2.4	106.52	106.58	0.1
BUTLER	176,349,976	215,952,800	22.5	25,259,109.79	26,914,411.40	1,655,302	6.6	143.23	124.63	(13.0)
SALINE	175,749,536	217,737,083	23.9	24,852,691.86	26,035,427.33	1,182,735	4.8	141.41	119.57	(15.4)
COFFEY	528,245,607	523,569,464	(0.9)	22,824,641.28	25,360,365.28	2,535,724	11.1	43.21	48.44	12.1
LEAVENWORTH	128,813,218	193,995,909	50.6	19,880,939.78	24,158,870.63	4,277,931	21.5	154.34	124.53	(19.3)
RILEY	134,996,949	168,264,803	24.6	19,738,480.39	21,071,395.26	1,333,915	6.8	146.21	125.23	(14.3)
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,056.00	20,113,345.00	1,074,289	5.6	152.26	142.64	(6.3)
COWLEY	129,240,221	136,767,979	5.8	19,007,948.53	19,560,427.31	552,479	2.9	147.07	143.02	(2.8)
BARTON	152,719,637	161,933,353	6.0	20,687,199.77	19,523,346.00	(1,163,854)	(5.6)	135.46	120.56	(11.0)
FORD	119,459,988	150,890,539	26.3	17,861,994.60	18,837,946.97	975,952	5.5	149.52	124.85	(16.5)
MCPHERSON	144,446,379	151,729,648	5.0	17,232,097.67	18,029,895.00	797,797	4.6	119.30	118.83	(0.4)
LYON	115,857,944	125,594,929	8.4	17,213,709.55	17,708,748.40	495,039	2.9	148.58	141.00	(5.1)
POTTAWATOMIE	263,414,820	264,350,682	0.4	16,866,024.78	17,686,891.31	820,867	4.9	64.03	66.91	4.5
HARVEY	110,053,934	126,302,112	14.8	16,143,320.52	17,155,547.79	1,012,227	6.3	146.69	135.83	(7.4)
SEWARD	130,116,403	152,737,061	17.4	16,395,660.45	15,825,442.23	(570,218)	(3.5)	126.01	103.61	(17.8)
ELLIS	116,957,866	140,987,699	20.5	15,432,617.46	14,798,882.44	(633,735)	(4.1)	131.95	104.97	(20.5)
SUMNER	87,480,339	109,855,544	25.6	13,821,289.23	14,003,611.69	182,322	1.3	157.99	127.47	(19.3)
CRAWFORD	82,344,394	105,046,185	27.6	12,473,024.90	12,204,266.40	(268,759)	(2.2)	151.47	116.18	(23.3)
GRANT	180,930,085	205,665,217	13.7	11,411,215.60	11,415,485.29	4,270	0.0	63.07	55.51	(12.0)
MIAMI	76,400,517	97,233,127	27.3	10,066,716.42	10,979,321.18	912,605	9.1	131.76	112.92	(14.3)
LABELLE	71,621,433	75,562,050	5.5	10,685,270.31	10,863,420.51	178,150	1.7	149.19	143.77	(3.6)
GEARY	69,391,924	86,877,604	25.2	9,100,930.83	9,895,030.28	794,099	8.7	131.15	113.90	(13.2)
STEVENS	231,362,819	258,091,508	11.6	9,124,721.36	9,653,169.97	528,449	5.8	39.44	37.40	(5.2)
PRATT	72,633,708	73,922,198	1.8	9,159,373.88	9,395,946.62	236,573	2.6	126.10	127.11	0.8
DICKINSON	72,680,715	84,171,759	15.8	8,954,681.61	9,372,172.45	417,491	4.7	123.21	111.35	(9.6)
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964.38	9,360,930.21	710,966	8.2	133.98	120.50	(10.1)
NEOSHO	58,371,167	56,499,290	(3.2)	9,660,453.70	9,209,320.00	(451,134)	(4.7)	165.50	163.00	(1.5)
KEARNY	170,092,666	185,372,054	9.0	8,543,692.70	8,869,986.96	326,295	3.8	50.23	47.85	(4.7)
RICE	76,619,781	73,488,014	(4.1)	8,474,482.50	8,602,336.03	127,854	1.5	110.60	117.06	5.8
LINN	118,329,744	122,710,228	3.7	8,515,603.06	8,514,565.16	(1,038)	(0.0)	71.97	69.39	(3.6)
KINGMAN	72,100,057	75,160,802	4.2	7,802,443.39	8,439,218.70	636,775	8.2	108.22	112.28	3.8
ATCHISON	49,549,594	56,121,891	13.3	7,597,310.45	7,913,783.82	316,473	4.2	153.33	141.01	(8.0)
MORTON	100,832,943	105,934,572	5.1	7,187,373.04	7,462,127.01	274,754	3.8	71.28	70.44	(1.2)
ALLEN	55,821,107	57,165,923	2.4	6,838,292.90	7,411,331.79	573,039	8.4	122.50	129.65	5.8
BOURBON	47,975,807	53,050,682	10.6	7,124,381.27	7,194,164.98	69,784	1.0	148.50	135.61	(8.7)
CLOUD	49,165,461	46,771,989	(4.9)	7,210,885.38	7,191,846.42	(19,039)	(0.3)	146.67	153.76	4.8
CHEROKEE	62,429,665	71,396,945	14.4	7,497,187.02	7,177,202.29	(319,985)	(4.3)	120.09	100.53	(16.3)
HASKELL	100,098,961	112,561,461	12.5	6,680,620.48	7,123,921.77	443,301	6.6	66.74	63.29	(5.2)
RUSSELL	57,159,310	60,783,119	6.3	6,956,079.62	7,057,580.67	101,501	1.5	121.70	116.11	(4.6)
MARSHALL	50,868,890	56,006,864	10.1	6,827,643.85	7,032,146.07	204,502	3.0	134.22	125.56	(6.5)
MEADE	79,508,394	73,213,854	(7.9)	6,614,852.79	6,810,913.73	196,061	3.0	83.20	93.03	11.8
THOMAS	51,274,302	61,291,170	19.5	6,887,269.85	6,792,392.46	(94,877)	(1.4)	134.32	110.82	(17.5)
HARPER	54,673,174	56,378,209	3.1	7,011,987.44	6,790,539.86	(221,448)	(3.2)	128.25	120.45	(6.1)
JEFFERSON	46,699,791	59,682,314	27.8	6,123,753.97	6,484,951.64	361,198	5.9	131.13	108.66	(17.1)
STAFFORD	45,679,511	57,762,568	26.5	5,868,914.87	6,393,474.29	524,559	8.9	128.48	110.69	(13.9)
MARION	55,985,916	59,571,061	6.4	6,272,640.28	6,338,463.20	65,829	1.0	112.04	106.40	(5.0)
GREENWOOD	42,609,574	43,174,874	1.3	6,612,520.52	6,269,620.51	(342,900)	(5.2)	155.19	145.21	(6.4)
BARBER	52,476,873	58,548,456	11.6	6,761,054.52	6,209,453.66	(551,601)	(8.2)	128.84	106.06	(17.7)
BROWN	45,922,210	55,550,583	21.0	6,084,322.95	6,111,506.38	27,183	0.4	132.49	110.02	(17.0)
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372.02	5,735,235.47	156,863	2.8	115.41	118.88	3.0
OSAGE	47,893,767	52,206,173	9.0	5,441,549.12	5,487,704.21	46,155	0.8	113.62	105.12	(7.5)
PAWNEE	45,195,373	51,495,358	13.9	5,409,573.42	5,412,250.46	2,677	0.0	119.69	105.10	(12.2)
GRAY	43,220,712	46,564,871	7.7	5,031,268.36	5,355,620.29	324,352	6.4	116.41	115.01	(1.2)
PHILLIPS	41,254,409	41,173,508	(0.2)	4,980,702.86	5,318,518.41	337,816	6.8	120.73	129.17	7.0
ELLSWORTH	49,838,136	42,958,066	(13.8)	5,780,389.29	5,297,912.51	(482,477)	(8.3)	115.98	123.33	6.3
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933.10	5,277,825.36	243,892	4.8	116.81	119.03	1.9
SHERMAN	38,360,007	49,444,785	28.9	5,049,786.56	5,238,451.06	188,665	3.7	131.64	105.95	(19.5)
NEMAHIA	45,694,021	55,364,717	21.2	5,042,884.87	5,235,174.59	192,290	3.8	110.36	94.56	(14.3)
NESS	49,128,806	45,620,955	(7.1)	5,644,563.66	5,227,830.76	(416,733)	(7.4)	114.89	114.59	(0.3)
CLAY	37,878,359	40,086,475	5.8	4,740,356.78	5,042,785.23	302,428	6.4	125.15	125.80	0.5
STANTON	62,616,205	64,843,706	3.6	5,075,397.04	5,039,206.83	(36,190)	(0.7)	81.06	77.71	(4.1)
WILSON	42,177,924	42,177,346	(0.0)	4,930,503.41	4,989,918.31	59,415	1.2	116.90	118.31	1.2
JACKSON	32,009,308	40,954,811	27.9	4,486,598.02	4,676,630.12	190,032	4.2	140.17	114.19	(18.5)
GRAHAM	34,500,398	36,605,103	6.1	4,513,222.44	4,63					

COUNTY NAME	1988		1989		1988		1989		AMOUNT OF INCREASE	PERCENT INCREASE	COUNTYWIDE		COUNTYWIDE	
	ASSESSED VALUE	ASSESSED VALUE	PERCENT INCREASE	TAXES	TAXES	TAXES	MILL LEVY	1988 AVG			1988 AVG	1989 AVG	MILL LEVY	PERCENT INCREASE
JOHNSON	1,293,779,257	2,476,156,751	91.4	229,753,425.45	264,328,491.23	34,575,066	15.0	177.58	106.75	(39.9)				
SHAWNEE	565,142,897	784,924,279	38.9	100,788,590.07	113,189,136.44	12,400,546	12.3	178.34	144.20	(19.1)				
WYANDOTTE	425,186,595	603,693,558	42.0	81,805,265.83	91,177,062.23	9,371,796	11.5	192.40	151.03	(21.5)				
SEDWICK	1,537,513,579	1,867,511,789	21.5	215,169,620.88	223,590,184.32	8,420,563	3.9	139.95	119.73	(14.4)				
LEAVENWORTH	128,813,218	193,995,909	50.6	19,880,939.78	24,158,870.63	4,277,931	21.5	154.34	124.53	(19.3)				
DOUGLAS	230,120,386	326,986,052	42.1	36,713,520.39	39,428,111.43	2,714,591	7.4	159.54	120.58	(24.4)				
COFFEY	528,245,607	523,569,464	(0.9)	22,824,641.28	25,360,365.28	2,535,724	11.1	43.21	48.44	12.1				
BUTLER	176,349,976	215,952,800	22.5	25,259,109.79	26,914,411.40	1,655,302	6.6	143.23	124.63	(13.0)				
RENO	246,805,627	302,108,791	22.4	34,819,116.29	36,293,871.81	1,474,756	4.2	141.08	120.14	(14.8)				
RILEY	134,996,949	168,264,803	24.6	19,738,480.39	21,072,395.26	1,333,915	6.8	146.21	125.23	(14.3)				
SALINE	175,749,536	217,737,083	23.9	24,852,691.86	26,035,427.33	1,182,735	4.8	141.41	119.57	(15.4)				
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,056.00	20,112,345.00	1,074,289	5.6	152.26	142.64	(6.3)				
HARVEY	110,053,934	126,302,112	14.8	16,143,320.52	17,155,547.75	1,013,227	6.3	146.69	135.83	(7.4)				
FORD	119,459,988	150,890,539	26.3	17,861,994.60	18,837,946.97	975,952	5.5	149.52	124.85	(16.5)				
MIAMI	76,400,517	97,233,127	27.3	10,056,716.42	10,979,321.18	913,605	9.1	131.76	112.92	(14.3)				
POTAWATOMIE	263,414,820	264,350,682	0.4	16,866,024.78	17,686,891.31	820,867	4.9	64.03	66.91	4.5				
MCPHERSON	144,446,379	151,729,648	5.0	17,232,097.67	18,029,895.00	797,797	4.6	119.30	118.83	(0.4)				
GEARY	69,391,924	86,877,604	25.2	9,100,930.83	9,895,030.28	794,099	8.7	131.15	113.90	(13.2)				
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964.38	9,360,930.21	710,956	8.2	133.98	120.50	(10.1)				
FINNEY	264,662,807	270,862,102	2.3	28,191,229.78	28,868,107.94	676,878	2.4	106.52	106.58	0.1				
KINGMAN	72,100,057	75,160,802	4.2	7,802,443.39	8,439,218.70	636,775	8.2	108.22	112.28	3.8				
ALLEN	55,821,107	57,165,923	2.4	6,838,292.90	7,411,331.79	573,039	8.4	122.50	129.65	5.8				
COWLEY	129,240,221	136,767,979	5.8	19,007,948.53	19,560,427.31	552,479	2.9	147.07	143.02	(2.8)				
STEVENS	231,362,819	258,091,508	11.6	9,124,721.36	9,653,169.97	528,449	5.8	39.44	37.40	(5.2)				
STAFFORD	45,679,511	57,762,568	26.5	5,868,914.87	6,393,474.29	524,559	8.9	128.48	110.69	(13.9)				
LYON	115,857,944	125,594,929	8.4	17,213,709.55	17,708,748.40	495,039	2.9	148.58	141.00	(5.1)				
HASKELL	100,098,961	112,561,461	12.5	6,680,620.48	7,123,921.77	443,301	6.6	66.74	63.29	(5.2)				
DICKINSON	72,680,715	84,171,759	15.8	8,954,681.61	9,372,172.45	417,491	4.7	123.21	111.35	(9.6)				
JEFFERSON	46,699,791	59,682,314	27.8	6,123,753.97	6,484,951.64	361,198	5.9	131.13	108.66	(17.1)				
PHILLIPS	41,254,409	41,173,508	(0.2)	4,980,702.86	5,318,518.41	337,816	6.8	120.73	129.17	7.0				
KEARNY	170,092,666	185,372,054	9.0	8,543,692.20	8,869,986.96	325,295	3.8	50.23	47.85	(4.7)				
GRAY	43,220,712	46,564,871	7.7	5,031,268.36	5,355,620.29	324,352	6.4	116.41	115.01	(1.2)				
ATCHISON	49,549,594	56,121,891	13.3	7,597,310.45	7,913,783.82	316,473	4.2	153.33	141.01	(8.0)				
CLAY	37,878,359	40,086,475	5.8	4,740,356.78	5,042,785.22	302,428	6.4	125.15	125.80	0.5				
MORTON	100,832,943	105,934,572	5.1	7,187,373.04	7,462,127.01	274,754	3.8	71.28	70.44	(1.2)				
RAWLINS	27,095,688	30,549,427	12.7	3,645,218.30	3,905,316.65	260,098	7.1	134.53	127.84	(5.0)				
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933.10	5,277,825.36	243,892	4.8	116.81	119.03	1.9				
JEWELL	26,151,546	28,861,063	10.4	3,238,388.54	3,478,862.84	240,474	7.4	123.83	120.54	(2.7)				
PRATT	72,633,708	73,922,198	1.8	9,159,373.88	9,395,946.62	236,573	2.6	126.10	127.11	0.8				
HAMILTON	32,972,977	39,430,962	19.6	3,591,776.00	3,820,771.00	228,995	6.4	108.93	96.90	(11.0)				
MARSHALL	50,868,890	56,006,864	10.1	6,827,643.85	7,032,146.07	204,502	3.0	134.22	125.56	(6.5)				
MORRIS	31,828,772	34,882,883	9.6	3,478,103.76	3,681,727.92	203,624	5.9	109.28	105.55	(3.4)				
MEADE	79,508,394	73,213,854	(7.9)	6,614,852.79	6,810,913.73	196,061	3.0	83.20	93.03	11.8				
EDWARDS	32,010,023	39,929,920	24.7	3,803,589.90	3,999,068.52	195,479	5.1	118.82	100.15	(15.7)				
NEMaha	45,694,021	55,364,717	21.2	5,042,884.77	5,235,174.59	192,290	3.8	110.36	94.56	(14.3)				
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372.02	5,735,235.47	156,863	2.8	115.41	118.88	3.0				
MITCHELL	35,567,123	35,511,812	(0.2)	4,195,362.98	4,330,435.80	135,073	3.2	117.96	121.94	3.4				
SHERIDAN	22,586,194	30,448,947	34.8	3,129,003.20	3,263,042.56	134,039	4.3	138.54	107.16	(22.6)				
RICE	76,619,781	73,488,014	(4.1)	8,474,482.50	8,602,336.03	127,854	1.5	110.60	117.06	5.8				
GRAHAM	34,500,398	36,605,103	6.1	4,513,222.44	4,632,410.08	119,188	2.6	130.82	126.55	(3.3)				
RUSSELL	57,159,310	60,783,119	6.3	6,956,079.62	7,057,580.67	101,501	1.5	121.70	116.11	(4.6)				
CHEYENNE	23,026,456	29,870,602	29.7	2,688,617.80	2,761,066.79	73,449	2.7	116.76	92.43	(20.8)				
BOURBON	47,975,807	53,050,682	10.6	7,124,381.27	7,194,164.98	69,784	1.0	148.50	135.61	(8.7)				
MARION	55,985,916	59,571,061	6.4	6,272,640.28	6,338,469.20	65,829	1.0	112.04	106.40	(5.0)				
WILSON	42,177,924	42,177,346	(0.0)	4,930,503.41	4,989,918.31	59,415	1.2	116.90	118.31	1.2				
CLARK	36,745,092	35,005,594	(4.7)	3,634,524.55	3,685,265.21	50,741	1.4	98.91	105.28	6.4				
WALLACE	21,811,865	24,816,966	13.8	2,074,049.80	2,120,698.91	46,649	2.2	95.09	95.45	(10.1)				
OSAGE	47,893,767	52,206,173	9.0	5,441,549.12	5,487,704.21	46,155	0.8	113.62	105.12	(7.5)				
TREGO	28,710,622	31,212,379	8.7	3,585,401.45	3,630,846.69	45,445	1.3	124.88	116.33	(6.8)				
COMANCHE	25,127,264	26,169,732	4.1	2,882,108.06	2,918,146.00	36,038	1.3	114.70	111.51	(2.8)				
DONIPHAN	29,169,356	34,738,476	19.1	4,353,622.18	4,388,575.41	34,953	0							

COUNTY	1988 ASSESSED NAME	1989 ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	COUNTYWIDE 1988 AVG MILL LEVY	COUNTYWIDE 1989 AVG MILL LEVY	PERCENT INCREASE
LEAVENWORTH	128,813,218	193,995,909	50.6	19,880,939.78	24,158,870.63	4,277,931	21.5	154.34	124.53	(19.3)
JOHNSON	1,293,779,257	2,476,156,751	91.4	229,753,425.45	264,328,491.23	34,575,066	15.0	177.58	106.75	(39.9)
SHAWNEE	565,142,897	784,924,279	38.9	100,788,590.07	113,189,136.44	12,400,546	12.3	178.34	144.20	(19.1)
WYANDOTTE	425,186,595	603,593,558	42.0	81,805,265.83	91,177,062.23	9,371,796	11.5	192.40	151.03	(21.5)
COFFEY	528,245,607	523,569,464	(0.9)	22,824,641.28	25,360,365.28	2,535,724	11.1	43.21	48.44	12.1
MIAMI	76,400,517	97,233,127	27.3	10,066,716.42	10,979,321.18	912,605	9.1	131.76	112.92	(14.3)
STAFFORD	45,679,511	57,762,568	26.5	5,868,914.87	6,393,474.29	524,559	8.9	128.48	110.69	(13.9)
GEARY	69,391,924	86,877,604	25.2	9,100,930.83	9,895,030.28	794,099	8.7	131.15	113.90	(13.2)
ALLEN	55,821,107	57,165,923	2.4	6,838,292.90	7,411,331.79	573,039	8.4	122.50	129.65	5.8
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964.38	9,360,930.21	710,966	8.2	133.98	120.50	(10.1)
KINGMAN	72,100,057	75,160,802	4.2	7,802,443.39	8,439,218.70	636,775	8.2	108.22	112.28	3.8
JEWELL	26,151,546	28,861,063	10.4	3,238,388.54	3,478,862.84	240,474	7.4	123.83	120.54	(2.7)
DOUGLAS	230,120,386	326,986,052	42.1	36,713,520.39	39,428,111.43	2,714,591	7.4	159.54	120.58	(24.4)
RAWLINS	27,095,688	30,549,427	12.7	3,645,218.30	3,905,316.65	260,098	7.1	134.53	127.84	(5.0)
PHILLIPS	41,254,409	41,173,508	(0.2)	4,980,702.86	5,318,518.41	337,816	6.8	120.73	129.17	7.0
RILEY	134,996,949	168,264,803	24.6	19,738,480.39	21,072,395.26	1,333,915	6.8	146.21	125.23	(14.3)
HASKELL	100,098,961	112,561,461	12.5	6,680,620.48	7,123,921.77	443,301	6.6	66.74	63.29	(5.2)
BUTLER	176,349,976	215,952,800	22.5	25,259,109.79	26,914,411.40	1,655,302	6.6	143.23	124.63	(13.0)
GRAY	43,220,712	46,564,871	7.7	5,031,268.36	5,355,620.29	324,352	6.4	116.41	115.01	(1.2)
LOGAN	25,783,759	27,833,468	7.9	2,772,321.86	2,949,773.36	177,452	6.4	107.52	105.98	(1.4)
CLAY	37,878,359	40,086,475	5.8	4,740,356.78	5,042,785.22	302,428	6.4	125.15	125.80	0.5
HAMILTON	32,972,977	39,430,962	19.6	3,591,776.00	3,820,771.00	228,995	6.4	108.93	96.90	(11.0)
HARVEY	110,053,934	126,302,112	14.8	16,143,320.52	17,155,547.75	1,012,227	6.3	146.69	135.83	(7.4)
JEFFERSON	46,699,791	59,682,314	27.8	6,123,753.97	6,484,951.64	361,198	5.9	131.13	108.66	(17.1)
MORRIS	31,828,772	34,882,883	9.6	3,478,103.76	3,681,727.92	203,624	5.9	109.28	105.55	(3.4)
STEVENS	231,362,819	258,091,508	11.6	9,124,721.36	9,653,169.97	528,449	5.8	39.44	37.40	(5.2)
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,056.00	20,112,345.00	1,074,289	5.6	152.26	142.64	(6.3)
FORD	119,459,988	150,890,539	26.3	17,861,994.60	18,837,946.97	975,952	5.5	149.52	124.85	(16.5)
EDWARDS	32,010,023	39,929,920	24.7	3,803,589.90	3,999,068.52	195,479	5.1	118.82	100.15	(15.7)
POTTAWATOMIE	263,414,820	264,350,682	0.4	16,866,024.78	17,686,891.31	820,867	4.9	64.03	66.91	4.5
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933.10	5,277,825.36	243,892	4.8	116.81	119.03	1.9
SALINE	175,749,536	217,737,083	23.9	24,852,691.86	26,035,427.33	1,182,735	4.8	141.41	119.57	(15.4)
DICKINSON	72,680,715	84,171,759	15.8	8,954,681.61	9,372,172.45	417,491	4.7	123.21	111.35	(9.6)
MCPHERSON	144,446,379	151,729,648	5.0	17,232,097.67	18,029,895.00	797,797	4.6	119.30	118.83	(0.4)
ANDERSON	36,825,569	38,009,376	3.2	3,856,980.90	4,027,893.91	170,913	4.4	104.74	105.97	1.2
SHERIDAN	22,586,194	30,448,947	34.8	3,129,003.20	3,263,042.56	134,039	4.3	138.54	107.16	(22.6)
JACKSON	32,009,308	40,954,811	27.9	4,486,598.02	4,676,630.12	190,032	4.2	140.17	114.19	(18.5)
RENO	246,805,627	302,108,791	22.4	34,819,116.29	36,293,871.81	1,474,756	4.2	141.08	120.14	(14.8)
REPUBLIC	36,050,475	36,520,023	1.3	4,428,429.18	4,615,129.10	186,700	4.2	122.84	126.37	2.9
ATCHISON	49,549,594	56,121,891	13.3	7,597,310.45	7,913,783.82	316,473	4.2	153.33	141.01	(8.0)
SEDWICK	1,537,513,579	1,867,511,789	21.5	215,169,620.88	223,590,184.32	8,420,563	3.9	139.95	119.73	(14.4)
MORTON	100,832,943	105,934,572	5.1	7,187,373.04	7,462,127.01	274,754	3.8	71.28	70.44	(1.2)
KEARNY	170,092,666	185,372,054	9.0	8,543,692.20	8,869,986.96	326,295	3.8	50.23	47.85	(4.7)
NEMaha	45,694,021	55,364,717	21.2	5,042,884.87	5,235,174.59	192,290	3.8	110.36	94.56	(14.3)
SHERMAN	38,360,007	49,444,785	28.9	5,049,786.56	5,238,451.06	188,665	3.7	131.64	105.95	(19.5)
MITCHELL	35,567,123	35,511,812	(0.2)	4,195,362.98	4,330,435.80	135,073	3.2	117.96	121.94	3.4
MARSHALL	50,868,890	56,006,864	10.1	6,827,643.85	7,032,146.07	204,502	3.0	134.22	125.56	(6.5)
MEADE	79,508,394	73,213,854	(7.9)	6,614,852.79	6,810,913.73	196,061	3.0	83.20	93.03	11.8
COWLEY	129,240,221	136,767,979	5.8	19,007,948.53	19,560,427.31	552,479	2.9	147.07	143.02	(2.8)
LYON	115,857,944	125,594,929	8.4	17,213,709.55	17,708,748.40	495,039	2.9	148.58	141.00	(5.1)
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372.02	5,735,235.47	156,863	2.8	115.41	118.88	3.0
CHEYENNE	23,026,456	29,870,602	29.7	2,688,617.80	2,761,066.79	72,449	2.7	116.76	92.43	(20.8)
GRAHAM	34,500,398	36,605,103	6.1	4,513,222.44	4,632,410.08	119,188	2.6	130.82	126.55	(3.3)
PRATT	72,633,708	73,922,198	1.8	9,159,373.88	9,395,946.62	236,573	2.6	126.10	127.11	0.8
FINNEY	264,662,807	270,862,102	2.3	28,191,229.78	28,868,107.94	676,878	2.4	106.52	106.58	0.1
WALLACE	21,811,865	24,816,966	13.8	2,074,049.80	2,120,698.91	46,649	2.2	95.09	85.45	(10.1)
LABETTE	71,621,433	75,562,050	5.5	10,685,270.31	10,863,420.51	178,150	1.7	149.19	143.77	(3.6)
RICE	76,619,781	73,488,014	(4.1)	8,474,482.50	8,602,336.03	127,854	1.5	110.60	117.06	5.8
RUSSELL	57,159,310	60,783,119	6.3	6,956,079.62	7,057,580.67	101,501	1.5	121.70	116.11	(4.6)
CLARK	36,745,092	35,005,594	(4.7)	3,634,524.55	3,685,265.21	50,741	1.4	98.91	105.28	6.4
SUMNER	87,480,339	109,855,544	25.6	13,821,289.23	14,003,611.69	182,322	1.3	157.99	127.47	(19.3)
TREGO	28,710,622	31,212,379	8.7	3,585,401.45	3,630,846.69	45,445	1.3	124.88	116.33	(6.8)
COMANCHE	25,127,264	26,169,732	4.1	2,882,108.06	2,918,146.00	36,038	1.3	114.70	111.51	(2.8)
WILSON	42,177,924	42,177,346	(0.0)	4,930,503.41	4,989,918.31	59,415	1.2	116.90	118.31	1.2
LINCOLN	26,701,186	24,053,199	(9.9)	3,038,881.45	3,072,862.00	33,981	1.1	113.81	127.75	12.3
MARION	55,985,916	59,571,061	6.4	6,272,640.28	6,338,469.20	65,829	1.0	112.04	106.40	(5.0)
BOURBON	47,975,807	53,050,682	10.6	7,124,381.27	7,194,164.98	69,784	1.0	148.50	135.61	(8.7)
OSAGE	47,893,767	52,206,173	9.0	5,441,549.12	5,487,704.21	46,155	0.8	113.62	105.12	(7.5)
DONIPHAN	29,169,356	34,738,476	19.1	4,353,622.18	4,388,575.41	34,953	0.8	149.25	126.33	(15.4)
BROWN	45,922,210	55,550,583	21.0	6,084,322.95	6,111,506.38	27,183	0.4	132.		

COUNTY	1988			1989			1988			1989			COUNTWIDE			COUNTWIDE		
	ASSESSED NAME	ASSESSED VALUE	PERCENT INCREASE	ASSESSED NAME	ASSESSED VALUE	PERCENT INCREASE	TAXES	TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	1988 AVG MILL LEVY	1989 AVG MILL LEVY	PERCENT INCREASE	1988 AVG MILL LEVY	1989 AVG MILL LEVY	PERCENT INCREASE		
NEOSHO	58,371,167	56,499,290	(3.2)	9,660,453.70	9,209,320.00	(451,134)	(4.7)	165.50	163.00	(1.5)								
CLOUD	49,165,461	46,771,989	(4.9)	7,210,885.38	7,191,846.42	(19,039)	(0.3)	146.67	153.76	4.8								
WYANDOTTE	425,186,595	603,693,558	42.0	81,805,265.83	91,177,062.23	9,371,796	11.5	192.40	151.03	(21.5)								
GREENWOOD	42,609,574	43,174,874	1.3	6,612,520.52	6,269,620.51	(342,900)	(5.2)	155.19	145.21	(6.4)								
SHAWNEE	565,142,897	784,924,279	38.9	100,788,590.07	113,189,136.44	12,400,546	12.3	178.34	144.20	(19.1)								
LABELLE	71,621,433	75,562,050	5.5	10,685,270.31	10,863,420.51	178,150	1.7	149.19	143.77	(3.6)								
COWLEY	129,240,221	136,767,979	5.8	19,007,948.53	19,560,427.31	552,479	2.9	147.07	143.02	(2.8)								
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,056.00	20,112,345.00	1,074,289	5.6	152.26	142.64	(6.3)								
ATCHISON	49,549,594	56,121,891	13.3	7,597,310.45	7,913,783.82	316,473	4.2	153.33	141.01	(8.0)								
LYON	115,857,944	125,594,929	8.4	17,213,709.55	17,708,748.40	495,039	2.9	148.58	141.00	(5.1)								
HARVEY	110,053,934	126,302,112	14.8	16,143,320.52	17,155,547.75	1,012,227	6.3	146.69	135.83	(7.4)								
BOURBON	47,975,807	53,050,682	10.6	7,124,381.27	7,194,164.98	69,784	1.0	148.50	135.61	(8.7)								
ELK	19,185,943	16,655,785	(13.2)	2,453,074.37	2,255,432.10	(197,642)	(8.1)	127.86	135.41	5.9								
NORTON	26,502,518	27,016,112	1.9	3,645,055.92	3,610,257.26	(34,799)	(1.0)	137.54	133.63	(2.8)								
LANE	28,698,466	26,722,648	(6.9)	3,470,443.23	3,466,509.07	(3,934)	(0.1)	120.93	129.72	7.3								
ALLEN	55,821,107	57,165,923	2.4	6,838,292.90	7,411,331.79	573,039	8.4	122.50	129.65	5.8								
PHILLIPS	41,254,409	41,173,508	(0.2)	4,980,702.86	5,318,518.41	337,816	6.8	120.73	129.17	7.0								
RAWLINS	27,095,688	30,549,427	12.7	3,645,218.30	3,905,316.65	260,098	7.1	134.53	137.84	(5.0)								
LINCOLN	26,701,186	24,053,199	(9.9)	3,038,081.45	3,072,862.00	33,981	1.1	113.81	127.75	12.3								
SUMNER	87,480,339	109,855,544	25.6	13,821,289.23	14,003,611.69	182,322	1.3	157.99	127.47	(19.3)								
PRATT	72,633,708	73,922,198	1.8	9,159,373.88	9,395,946.62	236,573	2.6	126.10	127.11	0.8								
GRAHAM	34,500,398	36,605,103	6.1	4,513,222.44	4,632,410.08	119,188	2.6	130.82	126.55	(3.3)								
HODGE MAN	27,195,082	25,675,827	(5.6)	3,366,653.59	3,244,830.56	(121,823)	(3.6)	123.80	126.38	2.1								
REPUBLIC	36,050,475	36,520,023	1.3	4,428,429.18	4,615,129.10	186,700	4.2	122.84	126.37	2.9								
DONIPHAN	29,169,356	34,738,476	19.1	4,353,622.18	4,388,575.41	34,953	0.8	149.25	126.33	(15.4)								
CLAY	37,878,359	40,086,475	5.8	4,740,356.78	5,042,785.22	302,428	6.4	125.15	125.80	0.5								
MARSHALL	50,868,890	56,006,864	10.1	6,827,643.85	7,032,146.07	204,502	3.0	134.22	125.56	(6.5)								
RILEY	134,996,949	168,264,803	24.6	19,738,480.39	21,072,395.26	1,333,915	6.8	146.21	125.23	(14.3)								
FORD	119,459,988	150,890,539	26.3	17,861,994.60	18,837,946.97	975,952	5.5	149.52	124.85	(16.5)								
BUTLER	176,349,976	215,952,800	22.5	25,259,109.79	26,914,411.40	1,655,302	6.6	143.23	124.63	(13.0)								
LEAVENWORTH	128,813,218	193,995,909	50.6	19,880,939.78	24,158,870.63	4,277,931	21.5	154.34	124.53	(19.3)								
ELLSWORTH	49,838,136	42,958,066	(13.8)	5,780,389.29	5,297,912.51	(482,477)	(8.3)	115.98	123.33	6.3								
SMITH	28,600,063	30,100,789	5.2	3,695,892.40	3,691,954.93	(3,937)	(0.1)	129.23	122.65	(5.1)								
WICHITA	27,535,666	26,446,172	(4.0)	3,262,458.94	3,238,244.14	(24,215)	(0.7)	118.48	122.45	3.3								
MITCHELL	35,567,123	35,511,812	(0.2)	4,195,362.98	4,330,435.80	135,073	3.2	117.96	121.94	3.4								
DOUGLAS	230,120,386	326,986,052	42.1	36,713,520.39	39,428,111.43	2,714,591	7.4	159.54	120.58	(24.4)								
BARTON	152,719,637	161,933,353	6.0	20,687,199.77	19,523,346.00	(1,163,854)	(5.6)	135.46	120.56	(11.0)								
JEWELL	26,151,546	28,861,063	10.4	3,238,388.54	3,478,862.84	240,474	7.4	123.83	120.54	(2.7)								
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964.38	9,360,930.21	710,966	8.2	133.98	120.50	(10.1)								
HARPER	54,673,174	56,378,209	3.1	7,011,987.44	6,790,539.86	(221,448)	(3.2)	128.25	120.45	(6.1)								
OSBORNE	30,633,659	26,726,562	(12.8)	3,378,559.48	3,217,693.51	(160,866)	(4.8)	110.29	120.39	9.2								
RENO	246,805,627	302,108,791	22.4	34,819,116.29	36,293,871.81	1,474,756	4.2	141.08	120.14	(14.8)								
SEDWICK	1,537,513,579	1,867,511,789	21.5	215,169,620.88	223,590,184.32	8,420,563	3.9	139.95	119.73	(14.4)								
SALINE	175,749,536	217,737,083	23.9	24,852,691.86	26,035,427.33	1,182,735	4.8	141.41	119.57	(15.4)								
RUSH	34,682,738	30,110,997	(13.2)	4,066,684.32	3,586,321.45	(480,363)	(11.8)	117.25	119.10	1.6								
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933.10	5,277,825.36	243,892	4.8	116.81	119.03	1.9								
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372.02	5,735,235.47	156,863	2.8	115.41	118.88	3.0								
MCPHERSON	144,446,379	151,729,648	5.0	17,232,097.67	18,029,895.00	797,797	4.6	119.30	118.83	(0.4)								
WILSON	42,177,924	42,177,346	(0.0)	4,930,503.41	4,989,918.31	59,415	1.2	116.90	118.31	1.2								
RICE	76,619,781	73,488,014	(4.1)	8,474,482.50	8,602,336.03	127,854	1.5	110.60	117.06	5.8								
TREGO	28,710,622	31,212,379	8.7	3,585,401.45	3,630,846.69	45,445	1.3	124.88	116.33	(6.8)								
CRAWFORD	82,344,394	105,046,185	27.6	12,473,024.90	12,204,266.40	(268,759)	(2.2)	151.47	116.18	(23.3)								
RUSSELL	57,159,310	60,783,119	6.3	6,956,079.62	7,057,580.67	101,501	1.5	121.70	116.11	(4.6)								
OTTAWA	36,861,519	33,813,319	(8.3)	4,012,411.86	3,922,517.80	(89,894)	(2.2)	108.85	116.01	6.6								
GRAY	43,220,712	46,564,871	7.7	5,031,268.36	5,355,620.29	324,352	6.4	116.41	115.01	(1.2)								
NESS	49,128,806	45,620,955	(7.1)	5,644,563.66	5,227,830.76	(416,733)	(7.4)	114.89	114.59	(0.3)								
JACKSON	32,009,308	40,954,811	27.9	4,486,598.02	4,676,630.12	190,032	4.2	140.17	114.19	(18.5)								
GEARY	69,391,924	86,877,604	25.2	9,100,930.83	9,895,030.28	794,099	8.7	131.15	113.90	(13.2)								
WOODSON	22,713,786	22,391,897	(1.4)	2,602,162.67	2,539,648.07	(62,515)	(2.4)	114.56	113.42	(1.0)								
MIAMI	76,400,517	97,233,127	27.3	10,066,716.42	10,979,321.18	912,605	9.1	131.76	112.92	(14.3)								
KINGMAN	72,100,057	75,160,802	4.2	7,802,443.39	8,439,218.70	636,775	8.2	108.22	112.28	3.8								
COMANCHE	25,127,264	26,169,732	4.1	2,882,108.06	2,918,146.00	36,038	1.3	114.70	111.51	(2.8)								
DICKINSON	72,680,715	84,171,759	15.8	8,954,681.61	9,372,172.45	417,491	4.7	123.21	111.35	(9.6)								
CHASE	24,721,112	22,739,272	(8.0)	2,715,740.12	2,529,295.55	(186,445)	(6.9)	109.86	111.22	1.3								
THOMAS	51,274,302	61,291,170	19.5	6,887,269.85	6,792,392.46	(94,877)	(1.4)	134.32	110.82	(17.5)								
STAFFORD	45,679,511	57,762,568	26.5	5,868,914.87	6,393,474.29	524,559	8.9	128.48	110.69	(13.9)								
SCOTT	34,356,054	40,947,418	19.2	4,719,408.70	4,515,709.36	(203,699)	(4.3)	137.37	110.28	(19.7)								
BROWN	45,922,210																	

COUNTY	1988 ASSESSED NAME	1989 ASSESSED VALUE	PERCENT INCREASE	1988 TAXES	1989 TAXES	AMOUNT OF INCREASE	PERCENT INCREASE	1988 AVG MILL LEVY	1989 AVG MILL LEVY	COUNTYWIDE PERCENT INCREASE
LINCOLN	26,701,186	24,053,199	(9.9)	3,038,881.45	3,072,862.00	33,981	1.1	113.81	127.75	12.3
COFFEY	528,245,607	523,569,464	(0.9)	22,824,641.28	25,360,365.28	2,535,724	11.1	43.21	48.44	12.1
MEADE	79,508,394	73,213,854	(7.9)	6,614,852.79	6,810,913.73	196,061	3.0	83.20	93.03	11.8
OSBORNE	30,633,659	26,726,562	(12.8)	3,378,559.48	3,217,693.51	(160,866)	(4.8)	110.29	120.39	9.2
LANE	28,698,466	26,722,648	(6.9)	3,470,443.23	3,466,509.07	(3,934)	(0.1)	120.93	129.72	7.3
PHILLIPS	41,254,409	41,173,508	(0.2)	4,980,702.86	5,318,518.41	337,816	6.8	120.73	129.17	7.0
OTTAWA	36,861,519	33,813,319	(8.3)	4,012,411.86	3,922,517.80	(89,894)	(2.2)	108.85	116.01	6.6
CLARK	36,745,092	35,005,594	(4.7)	3,634,524.55	3,685,265.21	50,741	1.4	98.91	105.28	6.4
ELLSWORTH	49,838,136	42,958,066	(13.8)	5,780,389.29	5,297,912.51	(482,477)	(8.3)	115.98	123.33	6.3
ELK	19,185,943	16,655,785	(13.2)	2,453,074.37	2,255,432.10	(197,642)	(8.1)	127.86	135.41	5.9
RICE	76,619,781	73,488,014	(4.1)	8,474,482.50	8,602,336.03	127,854	1.5	110.60	117.06	5.8
ALLEN	55,821,107	57,165,923	2.4	6,838,292.90	7,411,331.79	573,039	8.4	122.50	129.65	5.8
CLOUD	49,165,461	46,771,989	(4.9)	7,210,885.38	7,191,846.42	(19,039)	(0.3)	146.67	153.76	4.8
POTAWATOMIE	263,414,820	264,350,682	0.4	16,866,024.78	17,686,891.31	820,867	4.9	64.03	66.91	4.5
KINGMAN	72,100,057	75,160,802	4.2	7,802,443.39	8,439,218.70	636,775	8.2	108.22	112.28	3.8
MICHELL	35,567,123	35,511,812	(0.2)	4,195,362.98	4,330,435.80	135,073	3.2	117.96	121.94	3.4
WICHITA	27,535,666	26,446,172	(4.0)	3,262,458.94	3,238,244.14	(24,215)	(0.7)	118.48	122.45	3.3
ROOKS	48,335,863	48,244,388	(0.2)	5,578,372.02	5,735,235.47	156,863	2.8	115.41	118.88	3.0
REPUBLIC	36,050,475	36,520,023	1.3	4,428,429.18	4,615,129.10	186,700	4.2	122.84	126.37	2.9
HODGE MAN	27,195,082	25,675,827	(5.6)	3,366,653.59	3,244,830.56	(121,823)	(3.6)	123.80	126.38	2.1
WASHINGTON	43,095,471	44,339,507	2.9	5,033,933.10	5,277,285.36	243,892	4.8	116.81	119.03	1.9
RUSH	34,682,738	30,110,997	(13.2)	4,066,684.32	3,586,321.45	(480,363)	(11.8)	117.25	119.10	1.6
CHASE	24,721,112	22,739,272	(8.0)	2,715,740.12	2,529,295.55	(186,445)	(6.9)	109.86	111.23	1.3
WILSON	42,177,924	42,177,346	(0.0)	4,930,503.41	4,989,918.31	59,415	1.2	116.90	118.31	1.2
ANDERSON	36,825,569	38,009,376	3.2	3,856,980.90	4,027,893.91	170,913	4.4	104.74	105.97	1.2
PRATT	72,633,708	73,922,198	1.8	9,159,373.88	9,395,946.62	236,573	2.6	126.10	127.11	0.8
CLAY	37,878,359	40,086,475	5.8	4,740,356.78	5,042,785.22	302,428	6.4	125.15	125.80	0.5
FINNEY	264,662,807	270,862,102	2.3	28,191,229.78	28,868,107.94	676,878	2.4	106.52	106.58	0.1
NESS	49,128,806	45,620,955	(7.1)	5,644,563.66	5,227,830.76	(416,733)	(7.4)	114.89	114.59	(0.3)
MC PHERSON	144,446,379	151,729,648	5.0	17,232,097.67	18,029,895.00	797,797	4.6	119.30	118.83	(0.4)
WOODSON	22,713,786	22,391,897	(1.4)	2,602,162.67	2,539,648.07	(62,515)	(2.4)	114.56	113.42	(1.0)
MORTON	100,832,943	105,934,572	5.1	7,187,373.04	7,462,127.01	274,754	3.8	71.28	70.44	(1.2)
GRAY	43,220,712	46,564,871	7.7	5,031,268.36	5,355,620.29	324,352	6.4	116.41	115.01	(1.2)
LOGAN	25,783,759	27,833,468	7.9	2,772,321.86	2,949,773.36	177,452	6.4	107.52	105.98	(1.4)
NEOSHO	58,371,167	56,499,290	(3.2)	9,660,453.70	9,209,320.00	(451,134)	(4.7)	165.50	163.00	(1.5)
GOVE	34,121,940	34,545,137	1.2	3,546,675.90	3,535,400.64	(11,275)	(0.3)	103.94	102.34	(1.5)
JEWELL	26,151,546	28,861,063	10.4	3,238,388.54	3,478,862.84	240,474	7.4	123.83	120.54	(2.7)
KIOWA	46,423,243	47,077,388	1.4	4,254,927.20	4,196,948.10	(57,979)	(1.4)	91.66	89.15	(2.7)
COWLEY	129,240,221	136,767,979	5.8	19,007,948.53	19,560,427.31	552,479	2.9	147.07	143.02	(2.8)
COMANCHE	25,127,264	26,169,732	4.1	2,882,108.06	2,918,146.00	36,038	1.3	114.70	111.51	(2.8)
NORTON	26,502,518	27,016,112	1.9	3,645,055.92	3,610,257.26	(34,799)	(1.0)	137.54	133.63	(2.8)
GRAHAM	34,500,398	36,605,103	6.1	4,513,222.44	4,632,410.08	119,188	2.6	130.82	126.55	(3.3)
MORRIS	31,828,772	34,882,883	9.6	3,478,103.76	3,681,727.92	203,624	5.9	109.28	105.55	(3.4)
LINN	118,329,744	122,710,228	3.7	8,515,603.06	8,514,565.16	(1,038)	(0.0)	71.97	69.39	(3.6)
LABELLE	71,621,433	75,562,050	5.5	10,685,270.31	10,863,420.51	178,150	1.7	149.19	143.77	(3.6)
STANTON	62,616,205	64,843,706	3.6	5,075,397.04	5,039,206.83	(36,190)	(0.7)	81.06	77.71	(4.1)
RUSSELL	57,159,310	60,783,119	6.3	6,956,079.62	7,057,580.67	101,501	1.5	121.70	116.11	(4.6)
KEARNY	170,092,666	185,372,054	9.0	8,543,692.20	8,869,986.96	326,295	3.8	50.23	47.85	(4.7)
RAWLINS	27,095,688	30,549,427	12.7	3,645,218.30	3,905,316.65	260,098	7.1	134.53	127.84	(5.0)
MARION	55,985,916	59,571,061	6.4	6,272,640.28	6,338,469.20	65,829	1.0	112.04	106.40	(5.0)
GREELEY	26,087,535	25,590,224	(1.9)	2,834,515.52	2,640,201.00	(194,315)	(6.9)	108.65	103.17	(5.0)
SMITH	28,600,063	30,100,789	5.2	3,695,892.40	3,691,954.93	(3,937)	(0.1)	129.23	122.65	(5.1)
LYON	115,857,944	125,594,929	8.4	17,213,709.55	17,708,748.40	495,039	2.9	148.58	141.00	(5.1)
STEVENS	231,362,819	258,091,508	11.6	9,124,721.36	9,653,169.97	528,449	5.8	39.44	37.40	(5.2)
HASKELL	100,098,961	112,561,461	12.5	6,680,620.48	7,123,921.77	443,301	6.6	66.74	63.29	(5.2)
HARPER	54,673,174	56,378,209	3.1	7,011,987.44	6,790,539.86	(221,448)	(3.2)	128.25	120.45	(6.1)
MONTGOMERY	125,036,461	140,999,694	12.8	19,038,056.00	20,112,345.00	1,074,289	5.6	152.26	142.64	(6.3)
GREENWOOD	42,609,574	43,174,874	1.3	6,612,520.52	6,269,620.51	(342,900)	(5.2)	155.19	145.21	(6.4)
MARSHALL	50,868,890	56,006,864	10.1	6,827,643.85	7,032,146.07	204,502	3.0	134.22	125.56	(6.5)
TREGO	28,710,622	31,212,379	8.7	3,585,401.45	3,630,846.69	45,445	1.3	124.88	116.33	(6.8)
HARVEY	110,053,934	126,302,112	14.8	16,143,320.52	17,155,547.75	1,012,227	6.3	146.69	135.83	(7.4)
OSAGE	47,893,767	52,206,173	9.0	5,441,549.12	5,487,704.21	46,155	0.8	113.62	105.12	(7.5)
ATCHISON	49,549,594	56,121,891	13.3	7,597,310.45	7,913,783.82	316,473	4.2	153.33	141.01	(8.0)
BOURBON	47,975,807	53,050,682	10.6	7,124,381.27	7,194,164.98	69,784	1.0	148.50	135.61	(8.7)
DICKINSON	72,680,715	84,171,759	15.8	8,954,681.61	9,372,172.45	417,491	4.7	123.21	111.35	(9.6)
DECATUR	26,284,163	28,337,778	7.8	2,882,087.82	2,808,131.07	(73,957)	(2.6)	109.65	99.09	(9.6)
FRANKLIN	64,563,565	77,685,111	20.3	8,649,964.38	9,360,930.21	710,966	8.2	133.98	120.50	(10.1)
WALLACE	21,811,865	24,818,966	13.8	2,074,049.80	2,120,698.91	46,649	2.2	95.09	85.45	(10.1)
CHAUTAUQUA	19,212,191	21,146,769	10.1	2,350,553.55	2,305,091.40	(45,462)	(1.9)	122.35	109.00	(10.9)
BARTON	152,719,637	161,933,353	6.0	20,687,199.77	19,523,346.00	(1,163,854)	(5.6)	135.46	120.56	(11.0)
HAMILTON	32,972,977	39,430,962	19.6	3,591,776.00	3,820,771.00	228,995	6.4	108.93	96.90	(11.0)