

Approved: _____

1/26/93

Date

MINUTES OF THE HOUSE COMMITTEE ON TAXATION

The meeting was called to order by Chairperson Keith Roe at 9:07 a.m. on January 20, 1993 in Room 519-S of the Capitol.

All members were present except:

Representative Pottorff (excused) and
Representative Wagnon (excused)

Committee Staff present:

Tom Severn, Legislative Research Department
Chris Courtwright, Legislative Research Department
Don Hayward, Revisor of Statutes
Bill Edds, Revisor of Statutes
Lenore Olson, Committee Secretary

Conferees appearing before the Committee:

None

Others attending: see attached list.

A motion was made by Representative Glasscock, seconded by Representative Adkins, to introduce a bill requested by the Recreational Vehicle Council to allow the legislature to separately define and tax recreational vehicles. The motion carried.

Chris Courtwright, Legislative Research Department, reviewed information on the Kansas motor vehicle tax. Included in the review was data showing the countywide average 1991 and 1992 mill levies, increases and decreases in mill levies, and motor vehicle tax estimates for 1992, 1993, and 1994 (Attachment 1). Mr. Courtwright responded to questions and said that if a county was a big winner under the new school finance plan, the car taxes in that county will be substantially reduced in 1994. He also said that the legislature has, within reason, the power to define recreational vehicles however they want.

The meeting adjourned at 9:55 a.m. The next meeting is scheduled for Thursday, January 21 at 9:00 a.m. in 519-S.

Date: 1/20/93

GUEST REGISTER

HOUSE COMMITTEE ON
ASSESSMENT AND TAXATION

[illegible]

	Countywide 1991 Avg Mill Levy	Countywide 1992 Avg Mill Levy
Allen	144.012	115.103
Anderson	134.717	114.524
Atchison	143.881	114.967
Barber	114.054	101.325
Barton	142.735	123.695
Bourbon	153.004	127.784
Brown	139.548	111.914
Butler	137.630	113.287
Chase	120.201	107.599
Chautauqua	126.423	115.083
Cherokee	108.080	91.485
Cheyenne	103.840	81.781
Clark	123.255	113.986
Clay	136.828	122.065
Cloud	180.347	153.454
Coffey	47.308	69.128
Comanche	120.736	114.755
Cowley	159.838	130.341
Crawford	127.246	115.751
Decatur	129.198	109.506
Dickinson	133.965	103.389
Doniphan	139.250	125.394
Douglas	128.827	103.097
Edwards	125.513	112.695
Elk	133.139	125.490
Ellis	125.978	104.034
Ellsworth	137.501	98.484
Finney	114.633	98.407
Ford	154.788	122.993
Franklin	137.288	112.736
Geary	125.536	114.657
Gove	115.217	99.369
Graham	131.730	121.076
Grant	62.321	72.580
Gray	123.225	106.681
Greeley	101.305	96.069
Greenwood	160.377	144.046
Hamilton	101.628	101.468
Harper	129.839	110.703
Harvey	149.178	118.477
Haskell	69.826	69.427
Hodgeman	136.422	126.065
Jackson	124.638	103.707
Jefferson	122.001	109.204
Jewell	140.506	111.642
Johnson	118.308	121.153
Kearny	60.349	66.712
Kingman	117.110	92.575
Kiowa	97.765	85.298
Labette	161.700	125.017
Lane	139.839	125.504
Leavenworth	134.431	103.594
Lincoln	143.645	124.367
Linn	77.788	76.621

	Countywide 1991 Avg Mill Levy	Countywide 1992 Avg Mill Levy
Logan	120.476	93.463
Lyon	147.246	127.192
Marion	117.396	103.578
Marshall	134.176	107.004
Mcpherson	134.918	105.393
Meade	108.910	102.779
Miami	139.278	114.962
Mitchell	139.516	123.691
Montgomery	158.861	136.095
Morris	123.845	103.443
Morton	70.875	82.436
Nemaha	113.563	102.347
Neosho	169.041	130.739
Ness	118.433	107.886
Norton	143.418	118.866
Osage	114.986	98.244
Osborne	130.664	117.718
Ottawa	134.272	119.091
Pawnee	127.964	107.790
Phillips	138.650	119.040
Pottawatomie	79.171	79.934
Pratt	139.967	123.473
Rawlins	147.754	107.465
Reno	152.547	124.477
Republic	130.954	111.351
Rice	125.912	110.454
Riley	143.918	107.503
Rooks	117.910	113.715
Rush	124.943	116.790
Russell	124.567	113.046
Saline	127.726	94.135
Scott	118.120	95.379
Sedgwick	144.071	105.659
Seward	109.650	92.374
Shawnee	166.475	132.086
Sheridan	129.916	105.181
Sherman	120.343	102.852
Smith	152.519	110.229
Stafford	115.762	104.925
Stanton	81.391	88.052
Stevens	39.893	61.821
Sumner	144.092	123.319
Thomas	124.152	105.096
Trego	128.142	118.548
Wabaunsee	114.017	94.297
Wallace	110.036	84.149
Washington	131.872	115.275
Wichita	132.720	106.785
Wilson	136.835	119.945
Woodson	125.624	113.043
Wyandotte	169.387	156.837
State Total	124.936	110.113

1992 DATA CORRECTED AT
5:30 pm WEDNESDAY

1/20/93
House
Taxation Committee
Attachment 1

	Countywide 1991 Avg Mill Levy	Countywide 1992 Avg Mill Levy		Countywide 1991 Avg Mill Levy	Countywide 1992 Avg Mill Levy
Wyandotte	169.387	156.837	Decatur	129.198	109.506
Cloud	180.347	153.454	Jefferson	122.001	109.204
Greenwood	160.377	144.046	Ness	118.433	107.886
Montgomery	158.861	136.095	Pawnee	127.964	107.790
Shawnee	166.475	132.086	Chase	120.201	107.599
Neosho	169.041	130.739	Riley	143.918	107.503
Cowley	159.838	130.341	Rawlins	147.754	107.465
Bourbon	153.004	127.784	Marshall	134.176	107.004
Lyon	147.246	127.192	Wichita	132.720	106.785
Hodgeman	136.422	126.065	Gray	123.225	106.681
Lane	139.839	125.504	Sedgwick	144.071	105.659
Elk	133.139	125.490	Mcperson	134.918	105.393
Doniphan	139.250	125.394	Sheridan	129.916	105.181
Labette	161.700	125.017	Thomas	124.152	105.096
Reno	152.547	124.477	Stafford	115.762	104.925
Lincoln	143.645	124.367	Ellis	125.978	104.034
Barton	142.735	123.695	Jackson	124.638	103.707
Mitchell	139.516	123.691	Leavenworth	134.431	103.594
Pratt	139.967	123.473	Marion	117.396	103.578
Sumner	144.092	123.319	Morris	123.845	103.443
Ford	154.788	122.993	Dickinson	133.965	103.389
Clay	136.828	122.065	Douglas	128.827	103.097
Johnson	118.308	121.153	Sherman	120.343	102.852
Graham	131.730	121.076	Meade	108.910	102.779
Wilson	136.835	119.945	Nemaha	113.563	102.347
Ottawa	134.272	119.091	Hamilton	101.628	101.468
Phillips	138.650	119.040	Barber	114.054	101.325
Norton	143.418	118.866	Gove	115.217	99.369
Trego	128.142	118.548	Ellsworth	137.501	98.484
Harvey	149.178	118.477	Finney	114.633	98.407
Osborne	130.664	117.718	Osage	114.986	98.244
Rush	124.943	116.790	Greeley	101.305	96.069
Crawford	127.246	115.751	Scott	118.120	95.379
Washington	131.872	115.275	Wabaunsee	114.017	94.297
Allen	144.012	115.103	Saline	127.726	94.135
Chautauqua	126.423	115.083	Logan	120.476	93.463
Atchison	143.881	114.967	Kingman	117.110	92.575
Miami	139.278	114.962	Seward	109.650	92.374
Comanche	120.736	114.755	Cherokee	108.080	91.485
Geary	125.536	114.657	Stanton	81.391	88.052
Anderson	134.717	114.524	Kiowa	97.765	85.298
Clark	123.255	113.986	Wallace	110.036	84.149
Rooks	117.910	113.715	Morton	70.875	82.436
Butler	137.630	113.287	Cheyenne	103.840	81.781
Russell	124.567	113.046	Pottawatomie	79.171	79.934
Woodson	125.624	113.043	Linn	77.788	76.621
Franklin	137.288	112.736	Grant	62.321	72.580
Edwards	125.513	112.695	Haskell	69.826	69.427
Brown	139.548	111.914	Coffey	47.308	69.128
Jewell	140.506	111.642	Kearny	60.349	66.712
Republic	130.954	111.351	Stevens	39.893	61.821
Harper	129.839	110.703			
Rice	125.912	110.454			
Smith	152.519	110.229	State Total	124.936	110.113

1992 DATA
CORRECTED AT
5:30 pm
WEDNESDAY

	Countywide 1991 Avg Mill Levy	Countywide 1992 Avg Mill Levy	In crease (Decrease)	Percent Increase or (Decrease)		County 1991 Mill Levy	Countywide 1992 Avg Mill Levy	Increase or (Decrease)	Percent Increase or (Decrease)
Allen	144.012	115.103	(28.909)	(20.1)%	Logan	120.476	93.463	(27.014)	(22.4)%
Anderson	134.717	114.524	(20.193)	(15.0)	Lyon	147.246	127.192	(20.054)	(13.6)
Atchison	143.881	114.967	(28.913)	(20.1)	Marion	117.396	103.578	(13.818)	(11.8)
Barber	114.054	101.325	(12.729)	(11.2)	Marshall	134.176	107.004	(27.172)	(20.3)
Barton	142.735	123.695	(19.040)	(13.3)	Mcpherson	134.918	105.393	(29.525)	(21.9)
Bourbon	153.004	127.784	(25.219)	(16.5)	Meade	108.910	102.779	(6.131)	(5.6)
Brown	139.548	111.914	(27.634)	(19.8)	Miami	139.278	114.962	(24.316)	(17.5)
Butler	137.630	113.287	(24.343)	(17.7)	Mitchell	139.516	123.691	(15.826)	(11.3)
Chase	120.201	107.599	(12.602)	(10.5)	Montgomery	158.861	136.095	(22.766)	(14.3)
Chautauqua	126.423	115.083	(11.340)	(9.0)	Morris	123.845	103.443	(20.401)	(16.5)
Cherokee	108.080	91.485	(16.595)	(15.4)	Morton	70.875	82.436	11.561	16.3
Cheyenne	103.840	81.781	(22.060)	(21.2)	Nemaha	113.563	102.347	(11.216)	(9.9)
Clark	123.255	113.986	(9.269)	(7.5)	Neosho	169.041	130.739	(38.302)	(22.7)
Clay	136.828	122.065	(14.763)	(10.8)	Ness	118.433	107.886	(10.547)	(8.9)
Cloud	180.347	153.454	(26.893)	(14.9)	Norton	143.418	118.866	(24.552)	(17.1)
Coffey	47.308	69.128	21.820	46.1	Osage	114.986	98.244	(16.742)	(14.6)
Comanche	120.736	114.755	(5.980)	(5.0)	Osborne	130.664	117.718	(12.946)	(9.9)
Cowley	159.838	130.341	(29.497)	(18.5)	Ottawa	134.272	119.091	(15.181)	(11.3)
Crawford	127.246	115.751	(11.495)	(9.0)	Pawnee	127.964	107.790	(20.173)	(15.8)
Decatur	129.198	109.506	(19.692)	(15.2)	Phillips	138.650	119.040	(19.610)	(14.1)
Dickinson	133.965	103.389	(30.577)	(22.8)	Pottawatomie	79.171	79.934	0.762	1.0
Doniphan	139.250	125.394	(13.856)	(10.0)	Pratt	139.967	123.473	(16.494)	(11.8)
Douglas	128.827	103.097	(25.730)	(20.0)	Rawlins	147.754	107.465	(40.289)	(27.3)
Edwards	125.513	112.695	(12.817)	(10.2)	Reno	152.547	124.477	(28.070)	(18.4)
Elk	133.139	125.490	(7.649)	(5.7)	Republic	130.954	111.351	(19.603)	(15.0)
Ellis	125.978	104.034	(21.943)	(17.4)	Rice	125.912	110.454	(15.459)	(12.3)
Ellsworth	137.501	98.484	(39.017)	(28.4)	Riley	143.918	107.503	(36.415)	(25.3)
Finney	114.633	98.407	(16.226)	(14.2)	Rooks	117.910	113.715	(4.195)	(3.6)
Ford	154.788	122.993	(31.795)	(20.5)	Rush	124.943	116.790	(8.153)	(6.5)
Franklin	137.288	112.736	(24.552)	(17.9)	Russell	124.567	113.046	(11.521)	(9.2)
Geary	125.536	114.657	(10.879)	(8.7)	Saline	127.726	94.135	(33.591)	(26.3)
Gove	115.217	99.369	(15.848)	(13.8)	Scott	118.120	95.379	(22.740)	(19.3)
Graham	131.730	121.076	(10.654)	(8.1)	Sedgwick	144.071	105.659	(38.413)	(26.7)
Grant	62.321	72.580	10.260	16.5	Seward	109.650	92.374	(17.276)	(15.8)
Gray	123.225	106.681	(16.545)	(13.4)	Shawnee	166.475	132.086	(34.389)	(20.7)
Greeley	101.305	96.069	(5.237)	(5.2)	Sheridan	129.916	105.181	(24.735)	(19.0)
Greenwood	160.377	144.046	(16.331)	(10.2)	Sherman	120.343	102.852	(17.491)	(14.5)
Hamilton	101.628	101.468	(0.160)	(0.2)	Smith	152.519	110.229	(42.290)	(27.7)
Harper	129.839	110.703	(19.135)	(14.7)	Stafford	115.762	104.925	(10.836)	(9.4)
Harvey	149.178	118.477	(30.701)	(20.6)	Stanton	81.391	88.052	6.661	8.2
Haskell	69.826	69.427	(0.398)	(0.6)	Stevens	39.893	61.821	21.928	55.0
Hodgeman	136.422	126.065	(10.357)	(7.6)	Sumner	144.092	123.319	(20.773)	(14.4)
Jackson	124.638	103.707	(20.931)	(16.8)	Thomas	124.152	105.096	(19.056)	(15.3)
Jefferson	122.001	109.204	(12.797)	(10.5)	Trego	128.142	118.548	(9.594)	(7.5)
Jewell	140.506	111.642	(28.863)	(20.5)	Wabaunsee	114.017	94.297	(19.720)	(17.3)
Johnson	118.308	121.153	2.845	2.4	Wallace	110.036	84.149	(25.886)	(23.5)
Kearny	60.349	66.712	6.363	10.5	Washington	131.872	115.275	(16.597)	(12.6)
Kingman	117.110	92.575	(24.535)	(21.0)	Wichita	132.720	106.785	(25.935)	(19.5)
Kiowa	97.765	85.298	(12.467)	(12.8)	Wilson	136.835	119.945	(16.890)	(12.3)
Labette	161.700	125.017	(36.683)	(22.7)	Woodson	125.624	113.043	(12.582)	(10.0)
Lane	139.839	125.504	(14.335)	(10.3)	Wyandotte	169.387	156.837	(12.550)	(7.4)
Leavenworth	134.431	103.594	(30.837)	(22.9)					
Lincoln	143.645	124.367	(19.278)	(13.4)	State Total	124.936	110.113	(14.824)	(11.9)
Linn	77.788	76.621	(1.168)	(1.5)					

DATA CORRECTED
AT 5:30 pm
WEDNESDAY

	Countywide 1991 Avg Mill Levy	Countywide 1992 Avg Mill Levy	Increase (Decrease)	Percent Increase or (Decrease)		County 1991 Mill Levy	Countywide 1992 Avg Mill Levy	Increase or (Decrease)	Percent Increase (Decrease)
Smith	152.519	110.229	(42.290)	(27.7)%	Osage	114.986	98.244	(16.742)	(14.6)%
Rawlins	147.754	107.465	(40.289)	(27.3)	Washington	131.872	115.275	(16.597)	(12.6)
Ellsworth	137.501	98.484	(39.017)	(28.4)	Cherokee	108.080	91.485	(16.595)	(15.4)
Sedgwick	144.071	105.659	(38.413)	(26.7)	Gray	123.225	106.681	(16.545)	(13.4)
Neosho	169.041	130.739	(38.302)	(22.7)	Pratt	139.967	123.473	(16.494)	(11.8)
Labette	161.700	125.017	(36.683)	(22.7)	Greenwood	160.377	144.046	(16.331)	(10.2)
Riley	143.918	107.503	(36.415)	(25.3)	Finney	114.633	98.407	(16.226)	(14.2)
Shawnee	166.475	132.086	(34.389)	(20.7)	Gove	115.217	99.369	(15.848)	(13.8)
Saline	127.726	94.135	(33.591)	(26.3)	Mitchell	139.516	123.691	(15.826)	(11.3)
Ford	154.788	122.993	(31.795)	(20.5)	Rice	125.912	110.454	(15.459)	(12.3)
Leavenworth	134.431	103.594	(30.837)	(22.9)	Ottawa	134.272	119.091	(15.181)	(11.3)
Harvey	149.178	118.477	(30.701)	(20.6)	Clay	136.828	122.065	(14.763)	(10.8)
Dickinson	133.965	103.389	(30.577)	(22.8)	Lane	139.839	125.504	(14.335)	(10.3)
Mcpherson	134.918	105.393	(29.525)	(21.9)	Doniphan	139.250	125.394	(13.856)	(10.0)
Cowley	159.838	130.341	(29.497)	(18.5)	Marion	117.396	103.578	(13.818)	(11.8)
Atchison	143.881	114.967	(28.913)	(20.1)	Osborne	130.664	117.718	(12.946)	(9.9)
Allen	144.012	115.103	(28.909)	(20.1)	Edwards	125.513	112.695	(12.817)	(10.2)
Jewell	140.506	111.642	(28.863)	(20.5)	Jefferson	122.001	109.204	(12.797)	(10.5)
Reno	152.547	124.477	(28.070)	(18.4)	Barber	114.054	101.325	(12.729)	(11.2)
Brown	139.548	111.914	(27.634)	(19.8)	Chase	120.201	107.599	(12.602)	(10.5)
Marshall	134.176	107.004	(27.172)	(20.3)	Woodson	125.624	113.043	(12.582)	(10.0)
Logan	120.476	93.463	(27.014)	(22.4)	Wyandotte	169.387	156.837	(12.550)	(7.4)
Cloud	180.347	153.454	(26.893)	(14.9)	Kiowa	97.765	85.298	(12.467)	(12.8)
Wichita	132.720	106.785	(25.935)	(19.5)	Russell	124.567	113.046	(11.521)	(9.2)
Wallace	110.036	84.149	(25.886)	(23.5)	Crawford	127.246	115.751	(11.495)	(9.0)
Douglas	128.827	103.097	(25.730)	(20.0)	Chautauqua	126.423	115.083	(11.340)	(9.0)
Bourbon	153.004	127.784	(25.219)	(16.5)	Nemaha	113.563	102.347	(11.216)	(9.9)
Sheridan	129.916	105.181	(24.735)	(19.0)	Geary	125.536	114.657	(10.879)	(8.7)
Norton	143.418	118.866	(24.552)	(17.1)	Stafford	115.762	104.925	(10.836)	(9.4)
Franklin	137.288	112.736	(24.552)	(17.9)	Graham	131.730	121.076	(10.654)	(8.1)
Kingman	117.110	92.575	(24.535)	(21.0)	Ness	118.433	107.886	(10.547)	(8.9)
Butler	137.630	113.287	(24.343)	(17.7)	Hodgeman	136.422	126.065	(10.357)	(7.6)
Miami	139.278	114.962	(24.316)	(17.5)	Trego	128.142	118.548	(9.594)	(7.5)
Montgomery	158.861	136.095	(22.766)	(14.3)	Clark	123.255	113.986	(9.269)	(7.5)
Scott	118.120	95.379	(22.740)	(19.3)	Rush	124.943	116.790	(8.153)	(6.5)
Cheyenne	103.840	81.781	(22.060)	(21.2)	Elk	133.139	125.490	(7.649)	(5.7)
Ellis	125.978	104.034	(21.943)	(17.4)	Meade	108.910	102.779	(6.131)	(5.6)
Jackson	124.638	103.707	(20.931)	(16.8)	Comanche	120.736	114.755	(5.980)	(5.0)
Sumner	144.092	123.319	(20.773)	(14.4)	Greeley	101.305	96.069	(5.237)	(5.2)
Morris	123.845	103.443	(20.401)	(16.5)	Rooks	117.910	113.715	(4.195)	(3.6)
Anderson	134.717	114.524	(20.193)	(15.0)	Linn	77.788	76.621	(1.168)	(1.5)
Pawnee	127.964	107.790	(20.173)	(15.8)	Haskell	69.826	69.427	(0.398)	(0.6)
Lyon	147.246	127.192	(20.054)	(13.6)	Hamilton	101.628	101.468	(0.160)	(0.2)
Wabaunsee	114.017	94.297	(19.720)	(17.3)	Pottawatomie	79.171	79.934	0.762	1.0
Decatur	129.198	109.506	(19.692)	(15.2)	Johnson	118.308	121.153	2.845	2.4
Phillips	138.650	119.040	(19.610)	(14.1)	Kearny	60.349	66.712	6.363	10.5
Republic	130.954	111.351	(19.603)	(15.0)	Stanton	81.391	88.052	6.661	8.2
Lincoln	143.645	124.367	(19.278)	(13.4)	Grant	62.321	72.580	10.260	16.5
Harper	129.839	110.703	(19.135)	(14.7)	Morton	70.875	82.436	11.561	16.3
Thomas	124.152	105.096	(19.056)	(15.3)	Coffey	47.308	69.128	21.820	46.1
Barton	142.735	123.695	(19.040)	(13.3)	Stevens	39.893	61.821	21.928	55.0
Sherman	120.343	102.852	(17.491)	(14.5)					
Seward	109.650	92.374	(17.276)	(15.8)					
Wilson	136.835	119.945	(16.890)	(12.3)	State Total	124.936	110.113	(14.824)	(11.9)

DATA CORRECTED AT
5:30 pm
WEDNESDAY

Computation of Tax

Assume 1993 Model vehicle with a midpoint value of \$15,000 according to the manufacturer. Also assume owner's last name is Allen (February expiration) and that Mr. Allen walks into his county treasurer's office sometime during the month of February.

Sedgwick County

\$15,000 X .30 = \$4,500 Taxable Value

X .144071 1991 Mill levy for Sedgwick County

\$648.32 Full year's tax anywhere in Sedgwick County

Divide by 12 to get monthly tax: \$648.32 / 12 = \$54.03

Multiply by 10 to get tax for remainder of year X 10
Tax for March through December \$540.30

Multiply 1993 value by .84 to get next year's value

\$4,500 X .84 = \$3,780

X .144071 1991 Mill Levy for Sedgwick County

\$544.59 Full year's tax at depreciated rate

Divide by 12 to get monthly tax: \$544.59 / 12 = \$45.38

Multiply by 2 to get tax for remainder

of registration period after 1st of next year

Tax for January and February

X 2

\$90.76

Total Registration \$540.30

90.76

\$631.06

Minimum Tax

Since the tax computed exceeds \$1 per month, the computed tax is the amount charged. If the tax were less than \$1 per month, or if the vehicle were 15 years old or older, a minimum tax of \$1 per month or \$12 per year would be charged.

PRELIMIN

(6)

DATA CORRECTED
WEDNESDAY AT 5:30 pm

Motor Vehicle Tax Estimates

KANSAS COUNTY NAME	Projected CY92 Taxes	Projected CY93 Taxes	Projected CY94 Taxes
ALLEN	1,571,020	1,726,673	1,473,707
ANDERSON	685,968	900,045	819,434
ATCHISON	1,605,233	1,686,807	1,409,078
BARBER	585,844	646,439	590,903
BARTON	3,338,179	3,877,127	3,488,534
BOURBON	1,369,926	1,594,384	1,390,571
BROWN	1,017,578	1,202,899	1,038,987
BUTLER	5,774,701	6,589,144	5,756,317
CHASE	253,529	255,839	219,310
CHAUTAUQUA	404,567	473,980	453,483
CHEROKEE	1,584,960	1,754,360	1,568,879
CHEYENNE	342,251	382,720	319,977
CLARK	293,523	330,622	324,822
CLAY	878,923	1,002,737	942,035
CLOUD	1,284,850	1,498,172	1,353,326
COFFEY	393,829	449,881	714,834
COMANCHE	285,704	312,105	306,001
COWLEY	3,923,305	4,460,538	3,822,166
CRAWFORD	3,166,408	3,504,351	3,355,584
DECATUR	385,421	460,401	405,297
DICKINSON	1,762,932	2,057,302	1,687,775
DONIPHAN	700,405	787,662	735,444
DOUGLAS	7,739,133	8,876,228	7,647,763
EDWARDS	444,773	494,837	471,026
ELK	296,005	348,930	347,231
ELLIS	2,433,037	2,942,709	2,552,924
ELLSWORTH	674,712	770,555	586,267
FINNEY	2,778,905	3,155,412	2,883,089
FORD	2,933,823	3,462,472	2,902,509
FRANKLIN	2,219,100	2,450,372	2,137,476
GEARY	1,518,239	1,809,519	1,716,593
GOVE	347,713	413,905	379,352
GRAHAM	390,577	403,467	378,362
GRANT	455,119	570,086	712,275
GRAY	686,671	743,482	691,977
GREELEY	174,286	179,595	178,164
GREENWOOD	827,791	965,961	897,201
HAMILTON	251,341	260,533	271,692
HARPER	791,434	870,703	781,953
HARVEY	3,428,680	3,652,747	3,094,213
HASKELL	282,827	345,369	359,965
HODGEMAN	314,945	328,426	324,708
JACKSON	1,087,083	1,087,081	949,209
JEFFERSON	1,623,726	1,788,802	1,691,889
JEWELL	455,630	518,078	435,176
JOHNSON	52,591,736	59,174,040	64,045,939
KEARNY	214,921	295,639	347,763
KINGMAN	863,261	949,637	793,042
KIOWA	375,196	407,688	381,557
LABETTE	2,296,515	2,648,072	2,146,706
LANE	339,495	378,135	357,528
LEAVENWORTH	5,052,988	5,750,269	4,631,595
LINCOLN	387,468	424,552	385,659
LINN	499,998	571,662	583,144
LOGAN	318,151	358,620	288,727

Kansas Legislative Research Department

Motor Vehicle Tax Estimates

KANSAS COUNTY NAME	Projected CY92 Taxes	Projected CY93 Taxes	Projected CY94 Taxes
LYON	3,458,689	3,682,831	3,350,530
MARION	1,152,630	1,327,384	1,271,983
MARSHALL	1,276,326	1,349,958	1,148,655
McPHERSON	3,338,552	3,745,026	3,048,885
MEADE	386,330	491,646	486,221
MIAMI	2,662,268	3,100,284	2,718,522
MITCHELL	830,930	969,154	928,160
MONTGOMERY	3,886,922	4,361,778	3,908,940
MORRIS	647,728	739,197	673,962
MORTON	300,234	331,535	419,395
NEMAHA	1,001,092	1,175,754	1,150,332
NEOSHO	2,084,400	2,272,168	1,850,402
NESS	454,874	483,491	451,512
NORTON	599,591	695,262	613,256
OSAGE	1,395,370	1,540,486	1,386,824
OSBORNE	494,512	548,969	516,336
OTTAWA	591,235	619,644	561,915
PAWNEE	755,486	890,627	797,289
PHILLIPS	662,120	772,681	703,242
POTTAWATOMIE	1,057,294	1,259,197	1,360,457
PRATT	1,148,158	1,315,195	1,212,117
RAWLINS	389,084	407,755	302,455
RENO	7,082,824	8,070,061	7,006,124
REPUBLIC	739,019	775,334	698,517
RICE	1,022,865	1,138,938	1,045,221
RILEY	4,175,273	4,858,331	3,898,435
ROOKS	648,126	705,344	718,047
RUSH	361,826	407,940	393,681
RUSSELL	805,268	994,908	946,664
SALINE	5,323,036	5,831,355	4,575,370
SCOTT	691,796	700,595	585,538
SEDGWICK	45,103,132	53,404,582	41,509,161
SEWARD	1,673,772	1,858,376	1,640,290
SHAWNEE	19,775,131	22,539,180	18,709,384
SHERIDAN	349,017	393,365	334,230
SHERMAN	706,920	778,723	707,047
SMITH	571,815	645,220	486,389
STAFFORD	505,643	542,745	500,033
STANTON	254,191	299,364	353,855
STEVENS	233,048	291,456	492,038
SUMNER	2,676,390	2,881,044	2,604,769
THOMAS	876,338	993,869	900,000
TREGO	351,544	404,999	396,424
WABAUNSEE	596,442	676,965	595,552
WALLACE	213,424	231,568	188,858
WASHINGTON	635,383	697,727	633,509
WICHITA	332,064	355,259	299,257
WILSON	899,249	1,048,473	964,575
WOODSON	356,160	417,274	396,684
WYANDOTTE	15,361,579	16,181,058	15,038,711
State Totals	267,599,434	303,555,843	274,008,887

Kansas Legislative Research Department

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Vehicles subject to Tax and Tags Law (K.S.A. 79-5101 et seq.)

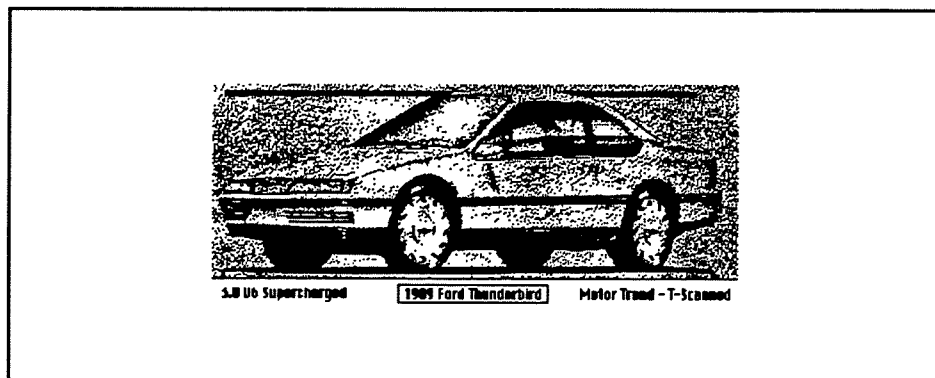
1. Automobiles
2. Trucks (regular registration for 12,000 lbs.)
3. Motorcycles
4. Recreational Vehicles registered as motor vehicles
5. Antiques
(Approximately 2,000,000 vehicles)

Vehicles Subject to Ad Valorem Tax

1. Trucks (16,000 lbs and over)
2. Trailers
3. Motorized Bicycles
4. Buses
(Approximately 175,000 vehicles)

Vehicles Exempt from Tag and Tags Law

1. Political Subdivision vehicles (i.e. school districts)
2. City or County permanent registrations, except utility or garbage vehicles.
3. Vehicles of resident military personnel stationed outside of Kansas. (Pay registration but not tax).
4. Vehicles subject to Vehicle Rental Excise Tax, owned by a vehicle rental firm and rented for less than 28 days
5. Public Utility and Motor Carrier vehicles which are state-assessed by PVD



Subject to Tax and Tags Law

Example Vehicles and How They Are Taxed

Motorcycles	Tax and Tag
Motorized Bicycles (Mopeds)	Ad Valorem
Buicks	Tax and Tag
Volkswagens	
Passenger Cars	Tax and Tag
Pickups (12,000#)	Tax and Tag
Farm Pickups (16,000#)	Ad Valorem
Delivery Vans	
Regular Registration (12,000#)	Tax and Tag
Truck Registration (16,000# or more)	Ad Valorem
Santa Fe Pickup	State-Assessed as part of Santa Fe
Motorized RV	
Regular Registration (12,000#)	Tax and Tags
Truck Registration (16,000# or more)	Ad Valorem
Camper Trailers	Ad Valorem
5th Wheel Trailers	Ad Valorem
Boat Trailer	Ad Valorem

AS COUNTY NAME	CY 1991 Tax & Tags Valuation	CY 1991 Property Assessed Valuation	Tax & Tags as Percent of Ad Valorem
ALLEN	\$10,514,427	\$53,747,285	19.56%
ANDERSON	5,824,912	37,301,497	15.62%
ATCHISON	10,726,751	58,704,444	18.27%
BARBER	5,353,712	56,771,256	9.43%
BARTON	25,197,481	150,854,907	16.70%
BOURBON	9,555,308	51,266,910	18.64%
BROWN	7,431,338	50,001,334	14.86%
BUTLER	42,503,255	219,361,615	19.38%
CHASE	2,320,988	21,975,363	10.56%
CHAUTAUQUA	3,393,914	21,386,575	15.87%
CHEROKEE	14,542,518	73,521,889	19.78%
CHEYENNE	3,270,467	28,299,640	11.56%
CLARK	2,376,816	30,743,337	7.73%
CLAY	6,608,196	40,294,223	16.40%
CLOUD	7,370,725	44,130,884	16.70%
COFFEY	8,042,265	544,769,428	1.48%
COMANCHE	2,429,387	27,200,366	8.93%
COWLEY	25,273,453	143,067,820	17.67%
CRAWFORD	24,854,526	103,414,216	24.03%
DECATUR	3,303,499	27,089,131	12.19%
DICKINSON	13,590,475	80,867,206	16.81%
DONIPHAN	5,261,199	33,626,207	15.65%
DOUGLAS	59,441,162	363,039,968	16.37%
EDWARDS	3,507,884	36,102,534	9.72%
ELK	2,351,170	17,915,045	13.12%
ELLIS	21,166,032	149,579,187	14.15%
ELLSWORTH	4,966,299	41,212,758	12.05%
FINNEY	24,298,272	282,771,905	8.59%
FORD	20,098,325	152,185,056	13.21%
FRANKLIN	15,816,969	81,545,675	19.40%
GEARY	13,361,341	86,118,017	15.52%
GOVE	3,181,016	34,490,126	9.22%
GRAHAM	2,942,207	38,731,123	7.60%
GRANT	7,948,246	256,378,677	3.10%
GRAY	5,220,328	45,697,351	11.42%
GREELEY	1,619,975	27,564,628	5.88%
GREENWOOD	5,632,149	43,920,878	12.82%
HAMILTON	2,349,927	42,334,847	5.55%
HARPER	6,044,456	53,808,819	11.23%
HARVEY	21,523,476	123,625,115	17.41%
HASKELL	4,501,391	116,405,144	3.87%
HODGEMAN	2,103,093	26,354,738	7.98%
JACKSON	7,920,032	39,111,556	20.25%
JEFFERSON	13,131,905	61,262,156	21.44%
JEWELL	3,299,369	26,511,090	12.45%
JOHNSON	447,752,456	2,725,876,105	16.43%
KEARNY	4,326,375	185,166,017	2.34%
KINGMAN	7,265,802	73,133,670	9.93%
KIOWA	3,623,993	50,434,580	7.19%
LABETTE	14,895,511	70,873,102	21.02%
LANE	2,436,413	26,874,291	9.07%
LEAVENWORTH	39,153,934	200,109,991	19.57%
LINCOLN	2,684,897	22,837,469	11.76%
LINN	6,851,893	130,051,403	5.27%
LOGAN	2,763,751	25,648,089	10.78%
LYON	22,548,123	125,822,541	17.92%

SORTED: ALPHABETICALLY

AS COUNTY NAME	CY 1991 Tax & Tags Valuation	CY 1991 Property Assessed Valuation	Tax & Tags as Percent of Ad Valorem
MARION	9,585,245	57,945,116	16.54%
MARSHALL	8,838,079	53,254,422	16.60%
McPHERSON	25,556,354	156,099,568	16.37%
MEADE	4,110,555	65,142,089	6.31%
MIAMI	19,724,223	96,259,171	20.49%
MITCHELL	5,952,936	34,513,234	17.25%
MONTGOMERY	25,090,100	144,880,393	17.32%
MORRIS	5,009,396	33,162,774	15.11%
MORTON	3,954,526	117,398,779	3.37%
NEMAHA	8,785,012	50,520,932	17.39%
NEOSHO	12,123,379	54,990,617	22.05%
NESS	3,884,506	52,073,105	7.46%
NORTON	4,280,203	27,692,965	15.46%
OSAGE	12,067,291	56,568,119	21.33%
OSBORNE	3,854,757	26,977,283	14.29%
OTTAWA	4,414,556	32,424,747	13.61%
PAWNEE	6,162,494	49,416,530	12.47%
PHILLIPS	4,959,278	41,055,639	12.08%
POTTAWATOMIE	13,888,929	265,895,381	5.22%
PRATT	8,608,923	70,756,590	12.17%
RAWLINS	2,653,348	29,737,339	8.92%
RENO	46,735,196	292,494,591	15.98%
REPUBLIC	5,274,055	35,255,592	14.96%
RICE	8,264,938	71,974,602	11.48%
RILEY	29,253,415	169,197,934	17.29%
ROOKS	5,368,775	53,379,959	10.06%
RUSH	3,063,174	32,428,920	9.45%
RUSSELL	7,265,349	65,584,750	11.08%
SALINE	40,282,414	223,370,139	18.03%
SCOTT	5,536,454	42,047,503	13.17%
SEDGWICK	330,008,717	1,962,204,160	16.82%
SEWARD	15,439,364	164,837,172	9.37%
SHAWNEE	123,697,938	814,050,185	15.20%
SHERIDAN	2,749,021	28,326,995	9.70%
SHERMAN	5,733,395	46,776,656	12.26%
SMITH	3,888,427	28,407,237	13.69%
STAFFORD	4,537,935	60,893,413	7.45%
STANTON	3,081,037	67,314,426	4.58%
STEVENS	6,156,186	296,336,776	2.08%
SUMNER	17,916,359	109,984,949	16.29%
THOMAS	6,995,419	60,853,522	11.50%
TREGO	2,823,307	31,778,936	8.88%
WABAUNSEE	5,247,430	32,718,469	16.04%
WALLACE	1,850,399	21,371,755	8.66%
WASHINGTON	4,904,189	41,199,836	11.90%
WICHITA	2,442,068	26,142,607	9.34%
WILSON	6,956,245	40,735,210	17.08%
WOODSON	2,976,028	23,372,430	12.73%
WYANDOTTE	94,809,941	588,886,058	16.10%
State Totals	\$2,033,235,049	\$14,630,578,759	13.90%

SORTED: ALPHABETICALLY

AS COUNTY NAME	CY 1991 Tax & Tags Valuation	CY 1991 Property Assessed Valuation	Tax & Tags as Percent of Ad Valorem
CRAWFORD	\$24,854,526	\$103,414,216	24.03%
NEOSHO	12,123,379	54,990,617	22.05%
JEFFERSON	13,131,905	61,262,156	21.44%
OSAGE	12,067,291	56,568,119	21.33%
LABETTE	14,895,511	70,873,102	21.02%
MIAMI	19,724,223	96,259,171	20.49%
JACKSON	7,920,032	39,111,556	20.25%
CHEROKEE	14,542,518	73,521,889	19.78%
LEAVENWORTH	39,153,934	200,109,991	19.57%
ALLEN	10,514,427	53,747,285	19.56%
FRANKLIN	15,816,969	81,545,675	19.40%
BUTLER	42,503,255	219,361,615	19.38%
BOURBON	9,555,308	51,266,910	18.64%
ATCHISON	10,726,751	58,704,444	18.27%
SALINE	40,282,414	223,370,139	18.03%
LYON	22,548,123	125,822,541	17.92%
COWLEY	25,273,453	143,067,820	17.67%
HARVEY	21,523,476	123,625,115	17.41%
NEMAHA	8,785,012	50,520,932	17.39%
MONTGOMERY	25,090,100	144,880,393	17.32%
RILEY	29,253,415	169,197,934	17.29%
MITCHELL	5,952,936	34,513,234	17.25%
WILSON	6,956,245	40,735,210	17.08%
SEDGWICK	330,008,717	1,962,204,160	16.82%
DICKINSON	13,590,475	80,867,206	16.81%
BARTON	25,197,481	150,854,907	16.70%
CLOUD	7,370,725	44,130,884	16.70%
MARSHALL	8,838,079	53,254,422	16.60%
MARION	9,585,245	57,945,116	16.54%
JOHNSON	447,752,456	2,725,876,105	16.43%
CLAY	6,608,196	40,294,223	16.40%
DOUGLAS	59,441,162	363,039,968	16.37%
McPHERSON	25,556,354	156,099,568	16.37%
SUMNER	17,916,359	109,984,949	16.29%
WYANDOTTE	94,809,941	588,886,058	16.10%
WABAUNSEE	5,247,430	32,718,469	16.04%
RENO	46,735,196	292,494,591	15.98%
CHAUTAUQUA	3,393,914	21,386,575	15.87%
DONIPHAN	5,261,199	33,626,207	15.65%
ANDERSON	5,824,912	37,301,497	15.62%
GEARY	13,361,341	86,118,017	15.52%
NORTON	4,280,203	27,692,965	15.46%
SHAWNEE	123,697,938	814,050,185	15.20%
MORRIS	5,009,396	33,162,774	15.11%
REPUBLIC	5,274,055	35,255,592	14.96%
BROWN	7,431,338	50,001,334	14.86%
OSBORNE	3,854,757	26,977,283	14.29%
ELLIS	21,166,032	149,579,187	14.15%
SMITH	3,888,427	28,407,237	13.69%
OTTAWA	4,414,556	32,424,747	13.61%
FORD	20,098,325	152,185,056	13.21%
SCOTT	5,536,454	42,047,503	13.17%
ELK	2,351,170	17,915,045	13.12%
GREENWOOD	5,632,149	43,920,878	12.82%
WOODSON	2,976,028	23,372,430	12.73%
PAWNEE	6,162,494	49,416,530	12.47%

SORTED: BY PERCENT

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AS COUNTY NAME	CY 1991 Tax & Tags Valuation	CY 1991 Property Assessed Valuation	Tax & Tags as Percent of Ad Valorem
JEWELL	3,299,369	26,511,090	12.45%
SHERMAN	5,733,395	46,776,656	12.26%
DECATUR	3,303,499	27,089,131	12.19%
PRATT	8,608,923	70,756,590	12.17%
PHILLIPS	4,959,278	41,055,639	12.08%
ELLSWORTH	4,966,299	41,212,758	12.05%
WASHINGTON	4,904,189	41,199,836	11.90%
LINCOLN	2,684,897	22,837,469	11.76%
CHEYENNE	3,270,467	28,299,640	11.56%
THOMAS	6,995,419	60,853,522	11.50%
RICE	8,264,938	71,974,602	11.48%
GRAY	5,220,328	45,697,351	11.42%
HARPER	6,044,456	53,808,819	11.23%
RUSSELL	7,265,349	65,584,750	11.08%
LOGAN	2,763,751	25,648,089	10.78%
CHASE	2,320,988	21,975,363	10.56%
ROOKS	5,368,775	53,379,959	10.06%
KINGMAN	7,265,802	73,133,670	9.93%
EDWARDS	3,507,884	36,102,534	9.72%
SHERIDAN	2,749,021	28,326,995	9.70%
RUSH	3,063,174	32,428,920	9.45%
BARBER	5,353,712	56,771,256	9.43%
SEWARD	15,439,364	164,837,172	9.37%
WICHITA	2,442,068	26,142,607	9.34%
GOVE	3,181,016	34,490,126	9.22%
LANE	2,436,413	26,874,291	9.07%
COMANCHE	2,429,387	27,200,366	8.93%
RAWLINS	2,653,348	29,737,339	8.92%
TREGO	2,823,307	31,778,936	8.88%
WALLACE	1,850,399	21,371,755	8.66%
FINNEY	24,298,272	282,771,905	8.59%
HODGEMAN	2,103,093	26,354,738	7.98%
CLARK	2,376,816	30,743,337	7.73%
GRAHAM	2,942,207	38,731,123	7.60%
NESS	3,884,506	52,073,105	7.46%
STAFFORD	4,537,935	60,893,413	7.45%
KIOWA	3,623,993	50,434,580	7.19%
MEADE	4,110,555	65,142,089	6.31%
GREELEY	1,619,975	27,564,628	5.88%
HAMILTON	2,349,927	42,334,847	5.55%
LINN	6,851,893	130,051,403	5.27%
POTTAWATOMIE	13,888,929	265,895,381	5.22%
STANTON	3,081,037	67,314,426	4.58%
HASKELL	4,501,391	116,405,144	3.87%
MORTON	3,954,526	117,398,779	3.37%
GRANT	7,948,246	256,378,677	3.10%
KEARNY	4,326,375	185,166,017	2.34%
STEVENS	6,156,186	296,336,776	2.08%
COFFEY	8,042,265	544,769,428	1.48%
State Totals	\$2,033,235,049	\$14,630,578,759	13.90%

SORTED: BY PERCENT

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K COUNTY NAME	CY 1991 Tax & Tags Valuation	1991 Assessed Prop Valuation	Tax & Tags as Pct of Ad Valorem	1991 "Total" Tax Base Valuation *	1991 "Total" Valuation under 1993 HB 2003 *	Pct Drop in "Total" Tax Base *
ALLEN	\$10,514,427	\$53,747,285	19.56%	\$64,261,712	\$62,509,308	2.73%
ANDERSON	5,824,912	37,301,497	15.62%	43,126,409	42,155,590	2.25%
ATCHISON	10,726,751	58,704,444	18.27%	69,431,195	67,643,403	2.57%
BARBER	5,353,712	56,771,256	9.43%	62,124,968	61,232,683	1.44%
BARTON	25,197,481	150,854,907	16.70%	176,052,388	171,852,808	2.39%
BOURBON	9,555,308	51,266,910	18.64%	60,822,218	59,229,667	2.62%
BROWN	7,431,338	50,001,334	14.86%	57,432,672	56,194,116	2.16%
BUTLER	42,503,255	219,361,615	19.38%	261,864,870	254,780,994	2.71%
CHASE	2,320,988	21,975,363	10.56%	24,296,351	23,909,520	1.59%
CHAUTAUQUA	3,393,914	21,386,575	15.87%	24,780,489	24,214,837	2.28%
CHEROKEE	14,542,518	73,521,889	19.78%	88,064,407	85,640,654	2.75%
CHEYENNE	3,270,467	28,299,640	11.56%	31,570,107	31,025,029	1.73%
CLARK	2,376,816	30,743,337	7.73%	33,120,153	32,724,017	1.20%
CLAY	6,608,196	40,294,223	16.40%	46,902,419	45,801,053	2.35%
CLOUD	7,370,725	44,130,884	16.70%	51,501,609	50,273,155	2.39%
COFFEY	8,042,265	544,769,428	1.48%	552,811,693	551,471,316	0.24%
COMANCHE	2,429,387	27,200,366	8.93%	29,629,753	29,224,855	1.37%
COWLEY	25,273,453	143,067,820	17.67%	168,341,273	164,129,031	2.50%
CRAWFORD	24,854,526	103,414,216	24.03%	128,268,742	124,126,321	3.23%
DECATUR	3,303,499	27,089,131	12.19%	30,392,630	29,842,047	1.81%
DICKINSON	13,590,475	80,867,206	16.81%	94,457,681	92,192,602	2.40%
DONIPHAN	5,261,199	33,626,207	15.65%	38,887,406	38,010,540	2.25%
DOUGLAS	59,441,162	363,039,968	16.37%	422,481,130	412,574,270	2.34%
EDWARDS	3,507,884	36,102,534	9.72%	39,610,418	39,025,771	1.48%
ELK	2,351,170	17,915,045	13.12%	20,266,215	19,874,353	1.93%
ELLIS	21,166,032	149,579,187	14.15%	170,745,219	167,217,547	2.07%
ELLSWORTH	4,966,299	41,212,758	12.05%	46,179,057	45,351,341	1.79%
FINNEY	24,298,272	282,771,905	8.59%	307,070,177	303,020,465	1.32%
FORD	20,098,325	152,185,056	13.21%	172,283,381	168,933,660	1.94%
FRANKLIN	15,816,969	81,545,675	19.40%	97,362,644	94,726,483	2.71%
GEARY	13,361,341	86,118,017	15.52%	99,479,358	97,252,468	2.24%
GOVE	3,181,016	34,490,126	9.22%	37,671,142	37,140,973	1.41%
GRAHAM	2,942,207	38,731,123	7.60%	41,673,330	41,182,962	1.18%
GRANT	7,948,246	256,378,677	3.10%	264,326,923	263,002,215	0.50%
GRAY	5,220,328	45,697,351	11.42%	50,917,679	50,047,624	1.71%
GREELEY	1,619,975	27,564,628	5.88%	29,184,603	28,914,607	0.93%
GREENWOOD	5,632,149	43,920,878	12.82%	49,553,027	48,614,336	1.89%
HAMILTON	2,349,927	42,334,847	5.55%	44,684,774	44,293,120	0.88%
HARPER	6,044,456	53,808,819	11.23%	59,853,275	58,845,866	1.68%
HARVEY	21,523,476	123,625,115	17.41%	145,148,591	141,561,345	2.47%
HASKELL	4,501,391	116,405,144	3.87%	120,906,535	120,156,303	0.62%
HODGEMAN	2,103,093	26,354,738	7.98%	28,457,831	28,107,316	1.23%
JACKSON	7,920,032	39,111,556	20.25%	47,031,588	45,711,583	2.81%
JEFFERSON	13,131,905	61,262,156	21.44%	74,394,061	72,205,410	2.94%
JEWELL	3,299,369	26,511,090	12.45%	29,810,459	29,260,564	1.84%
JOHNSON	447,752,456	2,725,876,105	16.43%	3,173,628,561	3,099,003,152	2.35%
KEARNY	4,326,375	185,166,017	2.34%	189,492,392	188,771,330	0.38%
KINGMAN	7,265,802	73,133,670	9.93%	80,399,472	79,188,505	1.51%
KIOWA	3,623,993	50,434,580	7.19%	54,058,573	53,454,574	1.12%
LABETTE	14,895,511	70,873,102	21.02%	85,768,613	83,286,028	2.89%
LANE	2,436,413	26,874,291	9.07%	29,310,704	28,904,635	1.39%
LEAVENWORTH	39,153,934	200,109,991	19.57%	239,263,925	232,738,269	2.73%
LINCOLN	2,684,897	22,837,469	11.76%	25,522,366	25,074,883	1.75%
LINN	6,851,893	130,051,403	5.27%	136,903,296	135,761,314	0.83%
LOGAN	2,763,751	25,648,089	10.78%	28,411,840	27,951,215	1.62%
LYON	22,548,123	125,822,541	17.92%	148,370,664	144,612,644	2.53%

KY COUNTY NAME	CY 1991 Tax & Tags Valuation	1991 Assessed Prop Valuation	Tax & Tags as Pct of Ad Valorem	1991 "Total" Tax Base Valuation *	1991 "Total" Valuation under 1993 HB 2003 *	Pct Drop in "Total" Tax Base *
MARION	9,585,245	57,945,116	16.54%	67,530,361	65,932,820	2.37%
MARSHALL	8,838,079	53,254,422	16.60%	62,092,501	60,619,488	2.37%
McPHERSON	25,556,354	156,099,568	16.37%	181,655,922	177,396,530	2.34%
MEADE	4,110,555	65,142,089	6.31%	69,252,644	68,567,552	0.99%
MIAMI	19,724,223	96,259,171	20.49%	115,983,394	112,696,024	2.83%
MITCHELL	5,952,936	34,513,234	17.25%	40,466,170	39,474,014	2.45%
MONTGOMERY	25,090,100	144,880,393	17.32%	169,970,493	165,788,810	2.46%
MORRIS	5,009,396	33,162,774	15.11%	38,172,170	37,337,271	2.19%
MORTON	3,954,526	117,398,779	3.37%	121,353,305	120,694,217	0.54%
NEMAHA	8,785,012	50,520,932	17.39%	59,305,944	57,841,775	2.47%
NEOSHO	12,123,379	54,990,617	22.05%	67,113,996	65,093,433	3.01%
NESS	3,884,506	52,073,105	7.46%	55,957,611	55,310,193	1.16%
NORTON	4,280,203	27,692,965	15.46%	31,973,168	31,259,801	2.23%
OSAGE	12,067,291	56,568,119	21.33%	68,635,410	66,624,195	2.93%
OSBORNE	3,854,757	26,977,283	14.29%	30,832,040	30,189,581	2.08%
OTTAWA	4,414,556	32,424,747	13.61%	36,839,303	36,103,544	2.00%
PAWNEE	6,162,494	49,416,530	12.47%	55,579,024	54,551,942	1.85%
PHILLIPS	4,959,278	41,055,639	12.08%	46,014,917	45,188,371	1.80%
POTTAWATOMIE	13,888,929	265,895,381	5.22%	279,784,310	277,469,489	0.83%
PRATT	8,608,923	70,756,590	12.17%	79,365,513	77,930,693	1.81%
RAWLINS	2,653,348	29,737,339	8.92%	32,390,687	31,948,462	1.37%
RENO	46,735,196	292,494,591	15.98%	339,229,787	331,440,588	2.30%
REPUBLIC	5,274,055	35,255,592	14.96%	40,529,647	39,650,638	2.17%
RICE	8,264,938	71,974,602	11.48%	80,239,540	78,862,050	1.72%
RILEY	29,253,415	169,197,934	17.29%	198,451,349	193,575,780	2.46%
ROOKS	5,368,775	53,379,959	10.06%	58,748,734	57,853,938	1.52%
RUSH	3,063,174	32,428,920	9.45%	35,492,094	34,981,565	1.44%
RUSSELL	7,265,349	65,584,750	11.08%	72,850,099	71,639,208	1.66%
SALINE	40,282,414	223,370,139	18.03%	263,652,553	256,938,817	2.55%
SCOTT	5,536,454	42,047,503	13.17%	47,583,957	46,661,215	1.94%
SEDGWICK	330,008,717	1,962,204,160	16.82%	2,292,212,877	2,237,211,424	2.40%
SEWARD	15,439,364	164,837,172	9.37%	180,276,536	177,703,309	1.43%
SHAWNEE	123,697,938	814,050,185	15.20%	937,748,123	917,131,800	2.20%
SHERIDAN	2,749,021	28,326,995	9.70%	31,076,016	30,617,846	1.47%
SHERMAN	5,733,395	46,776,656	12.26%	52,510,051	51,554,485	1.82%
SMITH	3,888,427	28,407,237	13.69%	32,295,664	31,647,593	2.01%
STAFFORD	4,537,935	60,893,413	7.45%	65,431,348	64,675,026	1.16%
STANTON	3,081,037	67,314,426	4.58%	70,395,463	69,881,957	0.73%
STEVENS	6,156,186	296,336,776	2.08%	302,492,962	301,466,931	0.34%
SUMNER	17,916,359	109,984,949	16.29%	127,901,308	124,915,248	2.33%
THOMAS	6,995,419	60,853,522	11.50%	67,848,941	66,683,038	1.72%
TREGO	2,823,307	31,778,936	8.88%	34,602,243	34,131,692	1.36%
WABAUNSEE	5,247,430	32,718,469	16.04%	37,965,899	37,091,327	2.30%
WALLACE	1,850,399	21,371,755	8.66%	23,222,154	22,913,754	1.33%
WASHINGTON	4,904,189	41,199,836	11.90%	46,104,025	45,286,660	1.77%
WICHITA	2,442,068	26,142,607	9.34%	28,584,675	28,177,664	1.42%
WILSON	6,956,245	40,735,210	17.08%	47,691,455	46,532,081	2.43%
WOODSON	2,976,028	23,372,430	12.73%	26,348,458	25,852,453	1.88%
WYANDOTTE	94,809,941	588,886,058	16.10%	683,695,999	667,894,342	2.31%
State Totals	\$2,033,235,049	\$14,630,578,759	13.90%	\$16,663,813,808	\$16,324,941,300	2.03%

* "Total" Tax Base Valuation is sum of Assessed Valuation and Valuation of Vehicles Subject to Motor Vehicle Tax

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K COUNTY NAME	CY 1991 Tax & Tags Valuation	1991 Assessed Prop Valuation	Tax & Tags as Pct of Ad Valorem	1991 "Total" Tax Base Valuation *	1991 "Total" Valuation under 1993 HB 2003 *	Pct Drop in "Total" Tax Base *
CRAWFORD	\$24,854,526	\$103,414,216	24.03%	\$128,268,742	\$124,126,321	3.23%
NEOSHO	12,123,379	54,990,617	22.05%	67,113,996	65,093,433	3.01%
JEFFERSON	13,131,905	61,262,156	21.44%	74,394,061	72,205,410	2.94%
OSAGE	12,067,291	56,568,119	21.33%	68,635,410	66,624,195	2.93%
LABETTE	14,895,511	70,873,102	21.02%	85,768,613	83,286,028	2.89%
MIAMI	19,724,223	96,259,171	20.49%	115,983,394	112,696,024	2.83%
JACKSON	7,920,032	39,111,556	20.25%	47,031,588	45,711,583	2.81%
CHEROKEE	14,542,518	73,521,889	19.78%	88,064,407	85,640,654	2.75%
LEAVENWORTH	39,153,934	200,109,991	19.57%	239,263,925	232,738,269	2.73%
ALLEN	10,514,427	53,747,285	19.56%	64,261,712	62,509,308	2.73%
FRANKLIN	15,816,969	81,545,675	19.40%	97,362,644	94,726,483	2.71%
BUTLER	42,503,255	219,361,615	19.38%	261,864,870	254,780,994	2.71%
BOURBON	9,555,308	51,266,910	18.64%	60,822,218	59,229,667	2.62%
ATCHISON	10,726,751	58,704,444	18.27%	69,431,195	67,643,403	2.57%
SALINE	40,282,414	223,370,139	18.03%	263,652,553	256,938,817	2.55%
LYON	22,548,123	125,822,541	17.92%	148,370,664	144,612,644	2.53%
COWLEY	25,273,453	143,067,820	17.67%	168,341,273	164,129,031	2.50%
HARVEY	21,523,476	123,625,115	17.41%	145,148,591	141,561,345	2.47%
NEMAHA	8,785,012	50,520,932	17.39%	59,305,944	57,841,775	2.47%
MONTGOMERY	25,090,100	144,880,393	17.32%	169,970,493	165,788,810	2.46%
RILEY	29,253,415	169,197,934	17.29%	198,451,349	193,575,780	2.46%
MITCHELL	5,952,936	34,513,234	17.25%	40,466,170	39,474,014	2.45%
WILSON	6,956,245	40,735,210	17.08%	47,691,455	46,532,081	2.43%
SEDGWICK	330,008,717	1,962,204,160	16.82%	2,292,212,877	2,237,211,424	2.40%
DICKINSON	13,590,475	80,867,206	16.81%	94,457,681	92,192,602	2.40%
BARTON	25,197,481	150,854,907	16.70%	176,052,388	171,852,808	2.39%
CLOUD	7,370,725	44,130,884	16.70%	51,501,609	50,273,155	2.39%
MARSHALL	8,838,079	53,254,422	16.60%	62,092,501	60,619,488	2.37%
MARION	9,585,245	57,945,116	16.54%	67,530,361	65,932,820	2.37%
JOHNSON	447,752,456	2,725,876,105	16.43%	3,173,628,561	3,099,003,152	2.35%
CLAY	6,608,196	40,294,223	16.40%	46,902,419	45,801,053	2.35%
DOUGLAS	59,441,162	363,039,968	16.37%	422,481,130	412,574,270	2.34%
McPHERSON	25,556,354	156,099,568	16.37%	181,655,922	177,396,530	2.34%
SUMNER	17,916,359	109,984,949	16.29%	127,901,308	124,915,248	2.33%
WYANDOTTE	94,809,941	588,886,058	16.10%	683,695,999	667,894,342	2.31%
WABAUNSEE	5,247,430	32,718,469	16.04%	37,965,899	37,091,327	2.30%
RENO	46,735,196	292,494,591	15.98%	339,229,787	331,440,588	2.30%
CHAUTAUQUA	3,393,914	21,386,575	15.87%	24,780,489	24,214,837	2.28%
DONIPHAN	5,261,199	33,626,207	15.65%	38,887,406	38,010,540	2.25%
ANDERSON	5,824,912	37,301,497	15.62%	43,126,409	42,155,590	2.25%
GEARY	13,361,341	86,118,017	15.52%	99,479,358	97,252,468	2.24%
NORTON	4,280,203	27,692,965	15.46%	31,973,168	31,259,801	2.23%
SHAWNEE	123,697,938	814,050,185	15.20%	937,748,123	917,131,800	2.20%
MORRIS	5,009,396	33,162,774	15.11%	38,172,170	37,337,271	2.19%
REPUBLIC	5,274,055	35,255,592	14.96%	40,529,647	39,650,638	2.17%
BROWN	7,431,338	50,001,334	14.86%	57,432,672	56,194,116	2.16%
OSBORNE	3,854,757	26,977,283	14.29%	30,832,040	30,189,581	2.08%
ELLIS	21,166,032	149,579,187	14.15%	170,745,219	167,217,547	2.07%
SMITH	3,888,427	28,407,237	13.69%	32,295,664	31,647,593	2.01%
OTTAWA	4,414,556	32,424,747	13.61%	36,839,303	36,103,544	2.00%
FORD	20,098,325	152,185,056	13.21%	172,283,381	168,933,660	1.94%
SCOTT	5,536,454	42,047,503	13.17%	47,583,957	46,661,215	1.94%
ELK	2,351,170	17,915,045	13.12%	20,266,215	19,874,353	1.93%
GREENWOOD	5,632,149	43,920,878	12.82%	49,553,027	48,614,336	1.89%
WOODSON	2,976,028	23,372,430	12.73%	26,348,458	25,852,453	1.88%
PAWNEE	6,162,494	49,416,530	12.47%	55,579,024	54,551,942	1.85%

K CC NAME	CY 1991 Tax & Tags Valuation	1991 Assessed Prop Valuation	Tax & Tags as Pct of Ad Valorem	1991 *Total* Tax Base Valuation *	1991 *Total* Valuation under 1993 HB 2003 *	Pct Drop in *Total* Tax Base *
JEWELL	3,299,369	26,511,090	12.45%	29,810,459	29,260,564	1.84%
SHERMAN	5,733,395	46,776,656	12.26%	52,510,051	51,554,485	1.82%
DECATUR	3,303,499	27,089,131	12.19%	30,392,630	29,842,047	1.81%
PRATT	8,608,923	70,756,590	12.17%	79,365,513	77,930,693	1.81%
PHILLIPS	4,959,278	41,055,639	12.08%	46,014,917	45,188,371	1.80%
ELLSWORTH	4,966,299	41,212,758	12.05%	46,179,057	45,351,341	1.79%
WASHINGTON	4,904,189	41,199,836	11.90%	46,104,025	45,286,660	1.77%
LINCOLN	2,684,897	22,837,469	11.76%	25,522,366	25,074,883	1.75%
CHEYENNE	3,270,467	28,299,640	11.56%	31,570,107	31,025,029	1.73%
THOMAS	6,995,419	60,853,522	11.50%	67,848,941	66,683,038	1.72%
RICE	8,264,938	71,974,602	11.48%	80,239,540	78,862,050	1.72%
GRAY	5,220,328	45,697,351	11.42%	50,917,679	50,047,624	1.71%
HARPER	6,044,456	53,808,819	11.23%	59,853,275	58,845,866	1.68%
RUSSELL	7,265,349	65,584,750	11.08%	72,850,099	71,639,208	1.66%
LOGAN	2,763,751	25,648,089	10.78%	28,411,840	27,951,215	1.62%
CHASE	2,320,988	21,975,363	10.56%	24,296,351	23,909,520	1.59%
ROOKS	5,368,775	53,379,959	10.06%	58,748,734	57,853,938	1.52%
KINGMAN	7,265,802	73,133,670	9.93%	80,399,472	79,188,505	1.51%
EDWARDS	3,507,884	36,102,534	9.72%	39,610,418	39,025,771	1.48%
SHERIDAN	2,749,021	28,326,995	9.70%	31,076,016	30,617,846	1.47%
RUSH	3,063,174	32,428,920	9.45%	35,492,094	34,981,565	1.44%
BARBER	5,353,712	56,771,256	9.43%	62,124,968	61,232,683	1.44%
SEWARD	15,439,364	164,837,172	9.37%	180,276,536	177,703,309	1.43%
WICHITA	2,442,068	26,142,607	9.34%	28,584,675	28,177,664	1.42%
GOVE	3,181,016	34,490,126	9.22%	37,671,142	37,140,973	1.41%
LANE	2,436,413	26,874,291	9.07%	29,310,704	28,904,635	1.39%
COMANCHE	2,429,387	27,200,366	8.93%	29,629,753	29,224,855	1.37%
RAWLINS	2,653,348	29,737,339	8.92%	32,390,687	31,948,462	1.37%
TREGO	2,823,307	31,778,936	8.88%	34,602,243	34,131,692	1.36%
WALLACE	1,850,399	21,371,755	8.66%	23,222,154	22,913,754	1.33%
FINNEY	24,298,272	282,771,905	8.59%	307,070,177	303,020,465	1.32%
HODGEMAN	2,103,093	26,354,738	7.98%	28,457,831	28,107,316	1.23%
CLARK	2,376,816	30,743,337	7.73%	33,120,153	32,724,017	1.20%
GRAHAM	2,942,207	38,731,123	7.60%	41,673,330	41,182,962	1.18%
NESS	3,884,506	52,073,105	7.46%	55,957,611	55,310,193	1.16%
STAFFORD	4,537,935	60,893,413	7.45%	65,431,348	64,675,026	1.16%
KIOWA	3,623,993	50,434,580	7.19%	54,058,573	53,454,574	1.12%
MEADE	4,110,555	65,142,089	6.31%	69,252,644	68,567,552	0.99%
GREELEY	1,619,975	27,564,628	5.88%	29,184,603	28,914,607	0.93%
HAMILTON	2,349,927	42,334,847	5.55%	44,684,774	44,293,120	0.88%
LINN	6,851,893	130,051,403	5.27%	136,903,296	135,761,314	0.83%
POTTAWATOMIE	13,888,929	265,895,381	5.22%	279,784,310	277,469,489	0.83%
STANTON	3,081,037	67,314,426	4.58%	70,395,463	69,881,957	0.73%
HASKELL	4,501,391	116,405,144	3.87%	120,906,535	120,156,303	0.62%
MORTON	3,954,526	117,398,779	3.37%	121,353,305	120,694,217	0.54%
GRANT	7,948,246	256,378,677	3.10%	264,326,923	263,002,215	0.50%
KEARNY	4,326,375	185,166,017	2.34%	189,492,392	188,771,330	0.38%
STEVENS	6,156,186	296,336,776	2.08%	302,492,962	301,466,931	0.34%
COFFEY	8,042,265	544,769,428	1.48%	552,811,693	551,471,316	0.24%
State Totals	\$2,033,235,049	\$14,630,578,759	13.90%	\$16,663,813,808	\$16,324,941,300	2.03%

* *Total* Tax Base Valuation is sum of Assessed Valuation and Valuation of Vehicles Subject to Motor Vehicle Tax

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