

Approved: March 19, 1993
Date

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION.

The meeting was called to order by Chairperson Audrey Langworthy at 11:13 a.m. on March 18, 1993 in Room 519-S of the Capitol.

Members present: Senator Langworthy, Senator Tiahrt, Senator Martin, Senator Bond, Senator Corbin, Senator Hardenburger, Senator Lee, Senator Reynolds, Senator Sallee, Senator Wisdom

Committee staff present: Tom Severn, Legislative Research Department
Bill Edds, Revisor of Statutes
Elizabeth Carlson, Committee Secretary

Conferees appearing before the committee: Barbara J. Butts, Municipal Accounting Section
Art Griggs, Chief Counsel, Dept. of Administration
Ray Vaughn, Sedgwick County Advisory Committee
on Aging
Urban Klenke, Chairman, Ford County Council on
on Aging

Others attending; see attached list

The meeting was opened by Senator Langworthy calling the committee's attention to the minutes.

Senator Bond moved to approve the minutes for March 17, 1993. The motion was seconded by Senator Tiahrt. The motion carried.

HB 2505--State School district finance fund, sources

Senator Bond moved to pass **HB 2505** favorably. The motion was seconded by Senator Corbin. The motion carried.

HB 2210--Tax lid for local government

Barbara J. Butts, Municipal Accounting Section, opened the hearing on **HB 2210**. She spoke from a prepared statement. (Attachment 1) She went through the background on limits for tax lids for the state of Kansas. She reviewed the features of the current tax lid law, philosophical problems with tax lids, and an overview of property taxes. She said the current tax lid law will expire June 30, 1993 and she said it will be difficult for the counties to continue governmental operations with the return to fund levy limits. She said the accounting and budgeting systems are very complex and it is difficult to change them with each new law. She reviewed the charts at the back of her testimony.

Art Griggs, Chief Counsel, Department of Administration, appeared as a proponent of **HB 2210** as originally introduced. He pointed out the changes in the bill as made by the House Taxation Committee and also the House Committee of the Whole. He said in its current form the Administration does not support **HB 2210** and he asked the Senate Committee to restore it to its original form. He presented a balloon form of the bill and pointed out each change being requested. (Attachment 2) There were questions from the committee regarding some of the changes he pointed out such as the deletion of "health care costs" on page 4, line 23. The committee remarked with the unknown health care program coming from the federal government what would that do to the cities and counties who are paying for health care and to the budgets of these units if they have to pay the cost and are under the tax lid.

Ray Vaughn, Sedgwick County Advisory Council on Aging, appeared to support the exemption for the aging mill levy contained in **HB 2210**. (Attachment 3) He asked the committee to leave in this exemption.

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION, Room 519-S
Statehouse, at 11:13 a.m. on March 18, 1993.

Urban Klenke, Ford County Council on Aging, appeared to request **HB 2210** as amended by the House Committee of the Whole, be passed. (Attachment 4) He spoke of the history of the requests for provisions for the aging fund and said Kansas lags behind other states in helping people take advantage of home health care. He said **HB 2210** as amended takes care of this problem.

Mr. Klenke also passed out a letter from Dave Geist, Executive Director, Southwest Kansas Area Agency on Aging, Inc. (Attachment 5)

Senator Langworthy asked Paul Fleenor, Farm Bureau, if he could speak tomorrow at the next committee meeting and he said he could.

The meeting was adjourned at 12:05 p.m.

The next meeting is scheduled for March 19, 1993.

GUEST LIST
SENATE ASSESSMENT AND TAXATION COMMITTEE

DATE: March 18 1993

NAME (PLEASE PRINT)	ADDRESS	COMPANY/ORGANIZATION
Urban Kleke	Spezerville	Ford Co. Coon on Aging
Paul E. Fleener	Manhattan	Kansas Farm Bureau
Gary Reser	GOVERNOR'S OFFICE	TOPEKA
Bill ERVIN	Topeka	Dept of Admin
M. Huava	"	Coastline
WALT DARLING	TOPEKA	Ks Division of Budget
Bill Jarrell	Wichita	BOEING
Alan J. Dinkel	209 Hudson Ave Olathe	City of Olathe
Ray Naykan	Wichita	Seawich County Council on Aging
Mary Zakonian-Vaylon	Wichita	Colvin Amv Center, Inc.
Dave Cunningham	Topeka	PLA
Thyle Landoll	Wynnsville	Marshall County Clerk
BEU BRADLEY	TOPEKA	Ks Assoc of Counties
Danielle Stohs	Hanover	Hanover High School
Tim Jueneman	Hanover	" "
Tim Klipp	" "	" "
Anne Smith	Topeka	Ks. Assoc of Counties

Senate Assessment and Taxation Committee
Barbara J. Butts, Training Supervisor, Municipal Accounting Section
March 18, 1993

BACKGROUND

In 1933 the Legislature enacted three laws, cash basis, budget, and tax limitation. These laws were the first attempt to limit budgets and levies. The 1941 Legislature made substantial changes in these laws.

The tax lid (referred to in Kansas law as the "aggregate levy limit") is a means of limiting the amount of ad valorem taxes that municipalities levy. Generally, all levies are subject to the tax lid unless the law specifically exempts them. Notable exemptions to the tax lid have been levies for bond and interest payments and employee benefits. Kansas has used a tax lid for cities and counties in some form since the early 1970s. A budget lid, which limited expenditures, was also used in the 1970s, but it was repealed many years ago.

Other municipalities had fund levy limits on each of the authorized funds.

Anticipating the tax levy effects of reappraisal, the tax lid law was substantially amended in 1985 and 1988. The two major purposes of the 1985 and 1988 amendments were to : (1) prevent a "tax windfall," and (2) extend the tax lid to cover almost all municipalities for the 1989 levy when reappraisal values were first used. This was a one year freeze on tax levies, but it was extended for two additional years during the 1990 Legislative session. In 1990 the tax lid was also substantially revised to eliminate numerous exemptions.

FEATURES OF THE CURRENT TAX LID LAW

The tax lid limits tax levies for certain functions. It is an aggregate dollar limit, not a limit on the individual fund levies -- the individual fund levy limits for cities, counties, townships, and community colleges were suspended by the 1985-1989 law changes. This law includes a base year provision, using taxes levied in 1988 or 1989, which will never be decreased. However, the base is increased for (1) annexed territory, (2) increased personal property, using 1989 valuations as the base year, and (3) new improvements to real property. The current law expires on June 30, 1993.

Under current law, levies for the following functions have been exempted from the tax lid:

1. principal and interest on loans, bonds, notes, and no-fund warrants;
2. judgments, settlements, and tort liability expenses;
3. employer contributions for employee benefits, including FICA, health insurance, workers compensation, and retirement
4. district court and expenses for juvenile detention;
5. out-district tuition to community colleges and municipal universities;
6. mental health centers and community facilities for mentally retarded;

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7. counties contracting with community mental health centers;
8. establishment of mental health clinics and joint boards of mental health;
9. county hospital expenses;
10. homes for the aged expenses;
11. levies for financing of budgets for subdivisions that lack taxing powers such as public libraries and recreation commissions K.S.A. 79-5032; and
12. levies to make up for decreasing motor vehicle tax revenue.

USDs are not included in the tax lid provisions. Instead, USDs have an expenditure limit based on \$3,600 per pupil as adjusted for special circumstances. The local USD will levy 33 mills for the general fund for 1993.

Other districts, including fire districts, cemetery districts, and other special districts, have fund levy limits imposed in K.S.A. 79-5022. These are based on what was allowed to be levied in the 1989 budget.

PHILOSOPHICAL PROBLEMS WITH TAX LIDS

A major problem with all legislative tax/expenditure limitations is that they involve "micro-management." Municipalities generally feel that managing their budgets should be a local matter. They point out that the primary reason for home rule enactment of the early 1970s was to allow municipalities more autonomy to manage their fiscal affairs.

OVERVIEW OF PROPERTY TAXES

It is helpful to keep in mind what percentage of the overall property tax levies are attributable to the various municipalities. Exhibit A displays this data, as well as the increases in the various categories. Three categories account for over 87 percent of the total property taxes in 1992: USDs with 44 percent, counties with 26 percent, and cities with 17 percent.

Exhibit B is a three city budgeted revenue comparison. The "Tax Levies" range from 15 percent to 22 percent in these three cities. The tax levy percentage will vary in each taxing subdivision but all have other sources of revenue.

Because of the classification amendment approved by the voters in November 1992, there will be shifts in the property tax burden in 1993. Exhibit C shows an estimate of the effect of the classification amendment by county. The statewide total shows that the valuation will decrease by 2.22 percent. Thus, even if there are no increases in tax levies, tax rates must increase in order to make up for this decrease in valuation.

NEGATIVE EFFECTS OF REVERTING TO FUND LEVY LIMITS

1. If no change in the law is made by the 1993 Legislature, the current tax lid will expire June 30, 1993. With the expiration, taxing subdivisions would return to fund levy limits which would result in many counties having to reduce levies for the financing of the general fund, Exhibit D. It would be most difficult for many counties to continue governmental operations with this limit.
2. Many special districts would lose levy authority in areas where the valuations have decreased. The Derby Recreation Commission has been most concerned about this. The opposite would be true for special districts in Johnson County because these special districts would have substantial increases in levy authority. In Johnson County, one mill raised \$1,293,779 in 1988 compared to \$2,718,930 in 1992.
3. Loss of Continuity. Municipalities have become somewhat accustomed to the Tax Lid Law in preparing their budgets. There is tremendous value in keeping things on an even keel in budgeting, especially when so many valuation changes are happening. Allowing the current Tax Lid Law to sunset would cause unnecessary disruption in the budgeting process.

COMPLEXITY OF OUR ACCOUNTING AND BUDGETING SYSTEMS

Our accounting and budgeting systems are too complex and the individual fund levy limit encourages this complexity. There are too many funds, authorized levies, exemptions to the tax lid, and loopholes created along the way. Counties, for example, have the authority to create ten funds for the road and bridge function! There is no reason to have that many. It only compounds the complexity of both the accounting and accompanying budgeting systems. The tendency of the Legislature, it seems to me, is to create a new fund and a new levy authority for every new spending need that comes along.

Preparing the annual budget is similar in many ways to trying to figure out your income tax return: The rules have become so complicated that few people understand it very well. The computation of allowable total levies under the tax lid (a required budget form schedule for those affected by the tax lid) is a nightmare for many. The USD budget form is approaching 100 pages.

This complexity factor alone may breed skepticism and contempt for the budget process and could even encourage irresponsible budget making.

The authoritative literature for governmental accounting recommends the minimum number of funds. Following is a quote from the Governmental Accounting Standards Board on this point:

Governmental units should establish and maintain those funds required by law and sound financial administration. Only the minimum number of funds consistent with legal and operating requirements should be established, however, because unnecessary

funds result in inflexibility, undue complexity, and inefficient financial administration.

We have a lot of inflexibility, undue complexity, and inefficient financial administration built into our system by using so many funds. Contrary to popular belief, you don't need a separate fund to make sure that moneys are spent for their intended purpose! You can accomplish essentially the same result by budgeted expenditure category limits. We can do a lot in this area to cut the number of funds by moving functions now handled through special purpose funds into the General Fund. We should be willing to change current laws that establish and require separate funds if there is no real need to keep them separate.

Simplification of our accounting by cutting down the number of funds would go a long way in simplifying our budgeting.

TRENDS IN TAX LEVIES

Exhibit E shows the trends in tax levies from 1981. Overall, the period of 1981 to 1991 shows taxes increasing faster than the CPI. With the new school finance law, the tax levy increase for the 1982 to 1992 period is much closer to the CPI increase for the same period. This has been accomplished with a tax lid which helped control the increases for cities and counties since 1990. We also note that the annual increases for cities, counties, and townships have decreased while the current tax lid has been in effect.

TAX LID PROPOSAL

Governor Finney has expressed concern that the significant property tax relief realized last year could be lost quickly, if some controls are not placed on future increases.

Statewide Ad Valorem Levies By Type of Taxing District for 1989 to 1992

(Amounts are presented in thousands)

	Ad Valorem Tax Levy Amounts For				Percent of Total 1992	Percent of Increase		
	1989	1990	1991	1992		89-90	90-91	91-92
State	\$ 21,157	\$ 21,381	\$ 21,946	\$ 21,901	1.36%	1.06%	2.64%	-0.21%
County	365,658	372,746	392,833	413,545	25.72%	1.94%	5.39%	5.27%
City	241,631	248,369	260,611	271,420	16.88%	2.79%	4.93%	4.15%
Township	21,934	22,984	23,441	24,053	1.50%	4.79%	1.99%	2.61%
USD	791,249	851,529	987,242	720,599	44.82%	7.62%	15.94%	-27.01%
Other Schools	73,122	77,740	82,973	90,610	5.64%	6.32%	6.73%	9.20%
Other Districts	55,859	59,933	63,614	65,600	4.08%	7.29%	6.14%	3.12%
Totals	<u>\$ 1,570,610</u>	<u>\$ 1,654,682</u>	<u>\$ 1,832,660</u>	<u>\$ 1,607,728</u>	<u>100.00%</u>	<u>5.35%</u>	<u>10.76%</u>	<u>-12.27%</u>

The levy data was taken from the Department of Revenue's publication "Statistical Report of Property Assessment and Taxation."

Exhibit B

COMPARISON OF 1993 BUDGETS-ALL FUNDS

	<u>Salina</u>		<u>Overland Park</u>		<u>Wichita</u>	
REVENUE:						
Tax levies	4,882,274	15%	10,664,000	18%	44,760,450	22%
Special Assessments	740,000	2%	2,631,866	4%	24,113,140	12%
Motor Vehicle Taxes	925,000	3%	1,665,500	3%	7,236,420	4%
Other Taxes	2,271,883	7%	7,885,900	13%	7,219,752	4%
Local Sales Tax	6,590,000	21%	24,244,000	41%	28,702,000	14%
Intergovernmental Revenue	641,624	2%	1,282,900	2%	4,798,720	2%
Special Highway	1,100,000	3%	2,840,000	5%	10,984,000	5%
Charges for Services	10,284,500	33%	3,047,870	5%	52,353,590	26%
Fees, Fines, & Licenses	1,938,050	6%	3,817,000	6%	8,579,960	4%
Other	1,679,540	5%	675,369	1%	8,237,650	4%
Interest Income	552,000	2%	1,042,505	2%	5,601,240	3%
TOTAL REVENUE	<u>31,604,871</u>		<u>59,796,910</u>		<u>202,586,922</u>	

Municipal Accounting Section
March 8, 1993

COUNTY ASSESSED VALUATION COMPARISONS

	1992 VALUATION	Classification Estimates*	Change 1992 to Estimates	% Loss
ALLEN	53,773,265	53,501,071	(272,194)	0.51
ANDERSON	37,708,720	37,810,871	102,151	
ATCHISON	59,915,029	59,120,383	(794,646)	1.33
BARBER	54,035,797	53,609,183	(426,614)	0.79
BARTON	144,619,724	141,923,842	(2,695,882)	1.86
BOURBON	51,673,457	50,256,669	(1,416,788)	2.74
BROWN	50,055,096	49,513,025	(542,071)	1.08
BUTLER	218,076,574	211,913,010	(6,163,564)	2.83
CHASE	21,950,370	22,144,704	194,334	
CHAUTAUQUA	21,607,356	21,689,332	81,976	
CHEROKEE	75,534,501	75,392,666	(141,835)	0.19
CHEYENNE	27,493,225	27,008,142	(485,083)	1.76
CLARK	28,887,707	29,244,960	357,253	
CLAY	40,353,571	39,773,201	(580,370)	1.44
CLOUD	43,777,597	43,734,330	(43,267)	0.10
COFFEY	537,388,537	590,403,574	53,015,037	
COMANCHE	25,171,509	25,013,476	(158,033)	0.63
COWLEY	144,272,896	142,310,657	(1,962,239)	1.36
CRAWFORD	105,483,521	102,836,281	(2,647,240)	2.51
DECATUR	26,546,444	25,990,238	(556,206)	2.10
DICKINSON	80,784,312	79,724,257	(1,060,055)	1.31
DONIPHAN	34,947,213	34,111,697	(835,516)	2.39
DOUGLAS	374,876,043	362,055,049	(12,820,994)	3.42
EDWARDS	34,957,710	34,818,418	(139,292)	0.40
ELK	17,543,316	17,602,289	58,973	
ELLIS	142,095,703	136,939,025	(5,156,678)	3.63
ELLSWORTH	56,068,859	53,592,879	(2,475,980)	4.42
FINNEY	284,044,243	279,975,337	(4,068,906)	1.43
FORD	150,269,654	145,252,954	(5,016,700)	3.34
FRANKLIN	83,871,500	82,796,924	(1,074,576)	1.28
GEARY	87,853,285	84,112,554	(3,740,731)	4.26
GOVE	32,282,146	31,610,759	(671,387)	2.08
GRAHAM	36,945,819	36,475,436	(470,383)	1.27
GRANT	250,273,314	241,850,142	(8,423,172)	3.37
GRAY	44,203,640	43,264,726	(938,914)	2.12
GREELEY	27,544,957	27,003,985	(540,972)	1.96
GREENWOOD	43,174,535	43,597,539	423,004	
HAMILTON	41,382,562	40,437,782	(944,780)	2.28
HARPER	49,090,182	48,483,494	(606,688)	1.24
HARVEY	126,029,397	122,494,174	(3,535,223)	2.81
HASKELL	114,477,189	111,032,934	(3,444,255)	3.01

COUNTY ASSESSED VALUATION COMPARISONS

	1992 VALUATION	Classification Estimates*	Change 1992 to Estimates	% Loss
HODGEMAN	25,255,419	24,807,344	(448,075)	1.77
JACKSON	41,255,009	40,823,317	(431,692)	1.05
JEFFERSON	63,432,710	62,789,248	(643,462)	1.01
JEWELL	26,371,682	26,352,250	(19,432)	0.07
JOHNSON	2,718,930,065	2,573,929,116	(145,000,949)	5.33
KEARNY	178,172,609	173,368,439	(4,804,170)	2.70
KINGMAN	68,850,777	71,103,030	2,252,253	
KIOWA	49,678,128	50,025,716	347,588	
LABETTE	71,554,040	71,322,571	(231,469)	0.32
LANE	25,991,268	25,234,796	(756,472)	2.91
LEAVENWORTH	201,996,455	195,241,801	(6,754,654)	3.34
LINCOLN	23,718,380	23,804,927	86,547	
LINN	132,099,219	144,690,599	12,591,380	
LOGAN	26,646,060	26,150,767	(495,293)	1.86
LYON	127,525,613	123,653,226	(3,872,387)	3.04
MARION	58,604,671	57,452,487	(1,152,184)	1.97
MARSHALL	53,623,009	52,972,838	(650,171)	1.21
MCPHERSON	158,557,311	155,489,049	(3,068,262)	1.94
MEADE	58,280,884	70,255,446	11,974,562	
MIAMI	99,328,794	99,012,168	(316,626)	0.32
MITCHELL	33,689,574	32,923,297	(766,277)	2.27
MONTGOMERY	140,677,289	140,426,213	(251,076)	0.18
MORRIS	34,038,218	33,846,027	(192,191)	0.56
MORTON	107,065,955	106,912,147	(153,808)	0.14
NEMAHA	50,531,757	49,512,224	(1,019,533)	2.02
NEOSHO	55,451,798	54,230,084	(1,221,714)	2.20
NESS	48,239,285	47,211,395	(1,027,890)	2.13
NORTON	27,429,605	27,186,206	(243,399)	0.89
OSAGE	58,691,011	57,792,850	(898,161)	1.53
OSBORNE	25,905,264	25,696,995	(208,269)	0.80
OTTAWA	32,958,568	33,027,579	69,011	
PAWNEE	47,657,957	46,899,661	(758,296)	1.59
PHILLIPS	39,321,038	38,391,451	(929,587)	2.36
POTTAWATOMIE	272,543,324	298,565,249	26,021,925	
PRATT	69,251,841	72,807,440	3,555,599	
RAWLINS	30,301,712	29,974,130	(327,582)	1.08
RENO	288,457,151	279,317,670	(9,139,481)	3.17
REPUBLIC	34,262,621	33,840,200	(422,421)	1.23
RICE	70,591,496	73,958,793	3,367,297	
RILEY	170,909,170	162,971,639	(7,937,531)	4.64
ROOKS	48,884,787	48,016,066	(868,721)	1.78

COUNTY ASSESSED VALUATION COMPARISONS

	<u>1992 VALUATION</u>	<u>Classification Estimates*</u>	<u>Change 1992 to Estimates</u>	<u>% Loss</u>
RUSH	32,297,962	31,771,751	(526,211)	1.63
RUSSELL	61,381,838	60,063,824	(1,318,014)	2.15
SALINE	225,165,760	217,072,614	(8,093,146)	3.59
SCOTT	42,872,800	42,302,902	(569,898)	1.33
SEDGWICK	2,017,959,768	1,942,796,385	(75,163,383)	3.72
SEWARD	164,089,484	156,979,267	(7,110,217)	4.33
SHAWNEE	791,728,327	761,826,779	(29,901,548)	3.78
SHERIDAN	28,745,809	28,429,247	(316,562)	1.10
SHERMAN	43,672,805	42,490,581	(1,182,224)	2.71
SMITH	28,119,431	27,795,441	(323,990)	1.15
STAFFORD	57,082,269	56,518,961	(563,308)	0.99
STANTON	63,694,111	61,720,940	(1,973,171)	3.10
STEVENS	269,373,980	261,529,006	(7,844,974)	2.91
SUMNER	109,942,668	108,249,826	(1,692,842)	1.54
THOMAS	59,709,631	58,500,571	(1,209,060)	2.02
TREGO	30,416,148	30,012,084	(404,064)	1.33
WABAUNSEE	33,840,565	33,748,123	(92,442)	0.27
WALLACE	21,550,391	21,259,968	(290,423)	1.35
WASHINGTON	41,719,288	41,963,199	243,911	
WICHITA	25,399,450	24,662,041	(737,409)	2.90
WILSON	41,168,390	40,983,267	(185,123)	0.45
WOODSON	23,542,412	23,435,310	(107,102)	0.45
WYANDOTTE	609,535,759	580,731,367	(28,804,392)	4.73
	<u>14,600,781,045</u>	<u>14,277,251,874</u>	<u>(323,529,171)</u>	<u>2.22</u>

* The estimates are provided by the Department of Revenue. They are based on the November abstract.

Municipal Accounting Section
March 8, 1993

Homeowners may see red over taxes

**■ Amendment lowered
assessment rates, but a
smaller tax base could
mean higher mill levies**

By BILL BLANKENSHIP
The Capital-Journal

Shawnee County homeowners are getting a little ray of property tax sunshine in the mail, but a storm is brewing.

The county appraiser's office has mailed notices to property owners stating the value placed on real estate for 1993 tax purposes.

The notices tell nearly all homeowners the appraised value on their property hasn't changed, but the assessed value is lower.

The reason for the lower assessed values dates back to Nov. 3 when voters approved an amendment to the state constitution. The amendment changed the assessment rates for various classes of property.

For residential property, the assessment rate dropped this year to 11.5 percent from 12 percent. That means a \$50,000 house with an assessed value of \$6,000 last year would have an assessed value of \$5,750 this year.

Since a mill is \$1 tax on every \$1,000 of assessed value, this should be good news.

Right?

Wrong.

The other provisions of the classification amendment plus the continuing downward spiral of commercial property values should couple to greatly reduce the property tax bases of local units of government.

A smaller tax base means a mill raises less money. Therefore, to raise the same amount of taxes next year, local governments will have to levy more mills.

How much more is uncertain.

An October estimate by County Clerk Pat McDonald showed the 1992 county tax base would have shrunk by \$35 million as a result of the classification amendment alone.

The study showed that to compensate for the shrunken tax base, the county levy would rise by 1.475 mills with no net gain in tax dollars. That's an extra \$8.48 in taxes on a \$50,000 home just for county government.

The base levy for school districts will automatically rise to 33 mills from 32 mills as provided by the school finance law. However, school district levies for bonded indebtedness and local option budgets will be boosted by drops in the tax base.

The levies for other units of government will vary by the mix of property in their boundaries.

The classification amendment isn't the only thing affecting tax bases.

Challenges to values placed on property in past years continue to be processed. Values for tax purposes have dropped by hundreds of thousands of dollars in recent months.

In addition, those who haven't challenged their property values could wind up paying more taxes to compensate for the lower values achieved by those who successfully appealed their reappraised values.

McDonald said the tax picture won't clear until summer when budgets are adopted.

	1991	1992	1993
Taxable Value	\$ 6,000	\$ 6,000	\$ 5,750
Rate of levy	182 mills	146 mills	(EST) 158 mills
Tax amount	\$ 1,092	\$ 876	\$ 908
	\$ 216 decrease		\$ 32 increase

Exhibit D

COMPARISON OF COUNTY GENERAL FUND LIMITS

	Actual 1992 Budget		Statutory Levy Limit		Increase (Decrease) Allowed
	Rate	1992 Levy	Rate	Limit	
Allen	2.42	\$ 130,348	3.50	\$ 188,206	\$ 57,858
Jewell	6.65	175,372	4.25	112,081	(63,291)
Johnson	7.78	21,160,424	4.25	11,562,270	(9,598,154)
Ottawa	8.68	292,187	3.50	115,307	(176,880)
Sedgwick	8.97	18,104,038	4.25	8,575,790	(9,528,248)
Shawnee	22.03	17,439,639	4.25	3,364,844	(14,074,795)
Wyandotte	3.94	2,398,393	4.25	2,584,986	186,593

Municipal Accounting Section
March 8, 1993

1981-1992 COMPARISON OF TAX INCREASES
STATEWIDE AD VALOREM TAXES BY TYPE OF TAXING DISTRICT
(Amounts are presented in thousands)

Year	State	County	City	Township	School	Other	Total	CPI
'81 Tax	15,938	212,683	168,093	15,535	559,055	34,194	1,005,498	
'82 Tax	16,972	224,449	172,059	17,104	582,641	36,641	1,049,866	
% of Inc	6.49%	5.53%	2.36%	10.10%	4.22%	7.16%	4.41%	6.1
'83 Tax	16,541	237,804	177,436	18,058	621,232	42,874	1,113,945	
% of Inc	-2.54%	5.95%	3.13%	5.58%	6.62%	17.01%	6.10%	3.2
'84 Tax	16,811	249,937	185,791	18,630	654,165	44,743	1,170,077	
% of Inc	1.63%	5.10%	4.71%	3.17%	5.30%	4.36%	5.04%	4.3
'85 Tax	17,158	273,600	184,315	18,994	710,035	46,478	1,250,580	
% of Inc	2.06%	9.47%	-0.79%	1.95%	8.54%	3.88%	6.88%	3.6
'86 Tax	16,803	283,262	199,279	19,114	727,385	45,550	1,291,393	
% of Inc	-2.07%	3.53%	8.12%	0.63%	2.44%	-2.00%	3.26%	1.9
'87 Tax	16,893	306,788	211,242	20,054	789,249	48,142	1,392,368	
% of Inc	0.54%	8.31%	6.00%	4.92%	8.50%	5.69%	7.82%	3.6
'88 Tax	17,029	332,584	227,754	22,958	825,601	54,333	1,480,259	
% of Inc	0.81%	8.41%	7.82%	14.48%	4.61%	12.86%	6.31%	4.2
'89 Tax	21,157	365,658	241,631	21,934	864,371	55,859	1,570,610	
% of Inc	24.24%	9.94%	6.09%	-4.46%	4.70%	2.81%	6.10%	4.8
'90 Tax	21,381	372,746	248,369	22,984	929,269	59,933	1,654,682	
% of Inc	1.06%	1.94%	2.79%	4.79%	7.51%	7.29%	5.35%	5.4
'91 Tax	21,946	392,833	260,611	23,441	1,070,215	63,614	1,832,660	
% of Inc	2.64%	5.39%	4.93%	1.99%	15.17%	6.14%	10.76%	4.2
'92 Tax	21,901	413,545	271,420	24,053	811,209	65,600	1,607,728	
% of Inc	-0.21%	5.27%	4.15%	2.61%	-24.20%	3.12%	-12.27%	3.0
1981-1991								
Increase	37.70%	84.70%	55.04%	50.89%	91.43%	86.04%	82.26%	49.8
1982-1992								
Increase	29.04%	84.25%	57.75%	40.63%	39.23%	79.03%	53.14%	45.6

Municipal Accounting Section
March 8, 1993

Three Year Comparison of Tax Levies of 100 Largest Cities (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Abilene						
Tax Lid Levies	497,341	479,742	464,634	-3.5	-3.1	549,118
Exempt Levies	129,432	138,118	173,192	6.7	25.4	
Total Levies	626,773	617,860	637,826	-1.4	3.2	
Andover						
Tax Lid Levies	376,003	378,410	415,970	0.6	9.9	452,340
Exempt Levies	229,265	243,457	250,805	6.2	3.0	
Total Levies	605,268	621,867	666,775	2.7	7.2	
Anthony						
Tax Lid Levies	164,267	216,019	190,192	31.5	-12.0	282,110
Exempt Levies	157,751	114,746	140,573	-27.3	22.5	
Total Levies	322,018	330,765	330,765	2.7	0.0	
Arkansas City						
Tax Lid Levies	432,349	710,740	716,200	64.4	0.8	744,086
Exempt Levies	1,107,146	927,003	956,870	-16.3	3.2	
Total Levies	1,539,495	1,637,743	1,673,070	6.4	2.2	
Atchison						
Tax Lid Levies	1,259,184	1,459,271	1,509,451	15.9	3.4	1,610,625
Exempt Levies	395,667	392,903	389,158	-0.7	-1.0	
Total Levies	1,654,851	1,852,174	1,898,609	11.9	2.5	
Augusta						
Tax Lid Levies	570,700	474,300	479,202	-16.9	1.0	695,930
Exempt Levies	217,442	321,442	340,005	47.8	5.8	
Total Levies	788,142	795,742	819,207	1.0	2.9	
Baldwin City						
Tax Lid Levies	92,429	148,054	146,576	60.2	-1.0	178,453
Exempt Levies	52,360	25,021	25,532	-52.2	2.0	
Total Levies	144,789	173,075	172,108	19.5	-0.6	
Baxter Springs						
Tax Lid Levies	114,667	114,915	123,949	0.2	7.9	123,949
Exempt Levies	123,650	127,028	150,007	2.7	18.1	
Total Levies	238,317	241,943	273,956	1.5	13.2	

Three Year Comparison of Tax Levies of 100 Largest Cities (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Bel Aire						
Tax Lid Levies	132,429	140,192	177,074	5.9	26.3	180,815
Exempt Levies	0	0	0	NA	NA	
Total Levies	132,429	140,192	177,074	5.9	26.3	
Belleville						
Tax Lid Levies	220,130	233,574	201,724	6.1	-13.6	215,353
Exempt Levies	52,945	63,694	121,921	20.3	91.4	
Total Levies	273,075	297,268	323,645	8.9	8.9	
Beloit						
Tax Lid Levies	347,511	282,300	292,800	-18.8	3.7	375,796
Exempt Levies	80,017	132,586	146,367	65.7	10.4	
Total Levies	427,528	414,886	439,167	-3.0	5.9	
Bonner Springs						
Tax Lid Levies	909,874	439,349	485,852	-51.7	10.6	872,406
Exempt Levies	337,336	653,872	624,942	93.8	-4.4	
Total Levies	1,247,210	1,093,221	1,110,794	-12.3	1.6	
Burlington						
Tax Lid Levies	134,190	144,051	147,329	7.3	2.3	147,329
Exempt Levies	115,683	98,338	93,526	-15.0	-4.9	
Total Levies	249,873	242,389	240,855	-3.0	-0.6	
Chanute						
Tax Lid Levies	330,515	341,562	342,556	3.3	0.3	342,589
Exempt Levies	735,866	696,285	689,210	-5.4	-1.0	
Total Levies	1,066,381	1,037,847	1,031,766	-2.7	-0.6	
Cherryvale						
Tax Lid Levies	165,176	167,620	147,525	1.5	-12.0	174,554
Exempt Levies	44,278	42,522	73,493	-4.0	72.8	
Total Levies	209,454	210,142	221,018	0.3	5.2	
Clay Center						
Tax Lid Levies	386,481	398,376	416,860	3.1	4.6	437,396
Exempt Levies	156,465	152,347	132,263	-2.6	-13.2	
Total Levies	542,946	550,723	549,123	1.4	-0.3	

Three Year Comparison of Tax Levies of 100 Largest Cities (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Coffeyville						
Tax Lid Levies	466,329	512,366	461,095	9.9	-10.0	559,091
Exempt Levies	872,668	834,067	890,392	-4.4	6.8	
Total Levies	1,338,997	1,346,433	1,351,487	0.6	0.4	
Colby						
Tax Lid Levies	310,002	186,532	NA	-39.8	NA	261,019
Exempt Levies	314,866	437,671	653,787	39.0	49.4	
Total Levies	624,868	624,203	653,787	-0.1	4.7	
Columbus						
Tax Lid Levies	123,620	124,397	127,772	0.6	2.7	127,772
Exempt Levies	72,088	92,596	96,577	28.4	4.3	
Total Levies	195,708	216,993	224,349	10.9	3.4	
Concordia						
Tax Lid Levies	329,628	NA	NA	NA	NA	548,365
Exempt Levies	355,871	685,499	782,197	92.6	14.1	
Total Levies	685,499	685,499	782,197	0.0	14.1	
Derby						
Tax Lid Levies	1,056,049	756,781	933,639	-28.3	23.4	1,410,600
Exempt Levies	613,162	743,026	1,082,380	21.2	45.7	
Total Levies	1,669,211	1,499,807	2,016,019	-10.1	34.4	
Dodge City						
Tax Lid Levies	1,229,783	NA	NA	NA	NA	1,553,091
Exempt Levies	1,557,073	2,993,299	2,993,299	92.2	0.0	
Total Levies	2,786,856	2,993,299	2,993,299	7.4	0.0	
Edwardsville						
Tax Lid Levies	237,566	366,828	402,890	54.4	9.8	549,442
Exempt Levies	123,360	184,393	142,750	49.5	-22.6	
Total Levies	360,926	551,221	545,640	52.7	-1.0	
El Dorado						
Tax Lid Levies	701,091	668,296	NA	-4.7	NA	1,345,999
Exempt Levies	557,099	687,504	1,448,130	23.4	110.6	
Total Levies	1,258,190	1,355,800	1,448,130	7.8	6.8	

Three Year Comparison of Tax Levies of 100 Largest Cities (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Ellinwood						
Tax Lid Levies	85,800	72,041	70,484	-16.0	-2.2	70,484
Exempt Levies	33,293	33,634	31,980	1.0	-4.9	
Total Levies	119,093	105,675	102,464	-11.3	-3.0	
Emporia						
Tax Lid Levies	2,292,482	2,500,628	2,639,405	9.1	5.5	2,695,106
Exempt Levies	1,009,111	881,785	909,389	-12.6	3.1	
Total Levies	3,301,593	3,382,413	3,548,794	2.4	4.9	
Eudora						
Tax Lid Levies	63,872	63,061	88,465	-1.3	40.3	133,245
Exempt Levies	28,289	34,317	23,306	21.3	-32.1	
Total Levies	92,161	97,378	111,771	5.7	14.8	
Eureka						
Tax Lid Levies	196,442	197,083	199,887	0.3	1.4	199,887
Exempt Levies	222,279	225,030	217,723	1.2	-3.2	
Total Levies	418,721	422,113	417,610	0.8	-1.1	
Fairway						
Tax Lid Levies	314,949	346,186	346,186	9.9	0.0	387,624
Exempt Levies	64,287	70,000	70,000	8.9	0.0	
Total Levies	379,236	416,186	416,186	9.7	0.0	
Fort Scott						
Tax Lid Levies	793,755	844,287	900,941	6.4	6.7	1,052,900
Exempt Levies	132,041	116,161	157,593	-12.0	35.7	
Total Levies	925,796	960,448	1,058,534	3.7	10.2	
Fredonia						
Tax Lid Levies	48,679	49,386	51,447	1.5	4.2	51,447
Exempt Levies	184,696	260,091	221,189	40.8	-15.0	
Total Levies	233,375	309,477	272,636	32.6	-11.9	
Frontenac						
Tax Lid Levies	24,592	76,664	79,259	211.7	3.4	126,428
Exempt Levies	68,705	17,649	26,493	-74.3	50.1	
Total Levies	93,297	94,313	105,752	1.1	12.1	

Three Year Comparison of Tax Levies of 100 Largest Cities (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Galena						
Tax Lid Levies	101,422	109,271	107,113	7.7	-2.0	107,113
Exempt Levies	51,679	52,691	66,002	2.0	25.3	
Total Levies	153,101	161,962	173,115	5.8	6.9	
Garden City						
Tax Lid Levies	1,031,150	739,910	817,300	-28.2	10.5	1,451,191
Exempt Levies	920,910	1,177,231	1,133,600	27.8	-3.7	
Total Levies	1,952,060	1,917,141	1,950,900	-1.8	1.8	
Gardner						
Tax Lid Levies	189,416	214,902	263,561	13.5	22.6	392,091
Exempt Levies	80,963	57,235	15,071	-29.3	-73.7	
Total Levies	270,379	272,137	278,632	0.7	2.4	
Garnett						
Tax Lid Levies	205,803	229,339	231,702	11.4	1.0	231,702
Exempt Levies	132,597	120,348	122,013	-9.2	1.4	
Total Levies	338,400	349,687	353,715	3.3	1.2	
Girard						
Tax Lid Levies	159,136	160,630	173,867	0.9	8.2	173,867
Exempt Levies	87,364	98,579	120,923	12.8	22.7	
Total Levies	246,500	259,209	294,790	5.2	13.7	
Goodland						
Tax Lid Levies	313,228	196,824	209,800	-37.2	6.6	541,185
Exempt Levies	143,392	261,043	261,735	82.0	0.3	
Total Levies	456,620	457,867	471,535	0.3	3.0	
Great Bend						
Tax Lid Levies	1,976,700	1,896,700	2,023,500	-4.0	6.7	2,518,090
Exempt Levies	767,500	767,500	672,500	0.0	-12.4	
Total Levies	2,744,200	2,664,200	2,696,000	-2.9	1.2	
Hays						
Tax Lid Levies	397,789	647,740	823,284	62.8	27.1	896,176
Exempt Levies	1,711,230	1,775,208	1,959,670	3.7	10.4	
Total Levies	2,109,019	2,422,948	2,782,954	14.9	14.9	

Three Year Comparison of Tax Levies of 100 Largest Cities (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Haysville						
Tax Lid Levies	NA	NA	NA	NA	NA	524,145
Exempt Levies	684,315	756,327	893,691	10.5	18.2	
Total Levies	684,315	756,327	893,691	10.5	18.2	
Herington						
Tax Lid Levies	132,485	154,695	147,689	16.8	-4.5	147,689
Exempt Levies	228,590	206,380	218,323	-9.7	5.8	
Total Levies	361,075	361,075	366,012	0.0	1.4	
Hesston						
Tax Lid Levies	161,658	170,425	212,510	5.4	24.7	315,854
Exempt Levies	272,702	254,397	219,536	-6.7	-13.7	
Total Levies	434,360	424,822	432,046	-2.2	1.7	
Hiawatha						
Tax Lid Levies	173,820	177,155	178,041	1.9	0.5	178,041
Exempt Levies	279,719	287,314	318,499	2.7	10.9	
Total Levies	453,539	464,469	496,540	2.4	6.9	
Hillsboro						
Tax Lid Levies	79,649	70,997	NA	-10.9	NA	150,005
Exempt Levies	162,120	205,640	307,533	26.8	49.5	
Total Levies	241,769	276,637	307,533	14.4	11.2	
Hoisington						
Tax Lid Levies	118,277	96,248	131,657	-18.6	36.8	131,657
Exempt Levies	119,383	116,125	136,404	-2.7	17.5	
Total Levies	237,660	212,373	268,061	-10.6	26.2	
Holton						
Tax Lid Levies	100,502	103,317	121,918	2.8	18.0	112,306
Exempt Levies	171,952	217,879	224,362	26.7	3.0	
Total Levies	272,454	321,196	346,280	17.9	7.8	
Hugoton						
Tax Lid Levies	280,165	283,025	285,739	1.0	1.0	320,725
Exempt Levies	0	0	0	NA	NA	
Total Levies	280,165	283,025	285,739	1.0	1.0	

Three Year Comparison of Tax Levies of 100 Largest Cities (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Hutchinson						
Tax Lid Levies	2,069,571	2,298,560	1,814,868	11.1	-21.0	2,313,927
Exempt Levies	3,630,492	3,317,207	3,827,636	-8.6	15.4	
Total Levies	5,700,063	5,615,767	5,642,504	-1.5	0.5	
Independence						
Tax Lid Levies	708,908	818,145	585,765	15.4	-28.4	1,411,971
Exempt Levies	754,554	717,544	781,175	-4.9	8.9	
Total Levies	1,463,462	1,535,689	1,366,940	4.9	-11.0	
Iola						
Tax Lid Levies	280,474	275,987	NA	-1.6	NA	543,042
Exempt Levies	203,247	211,088	491,842	3.9	133.0	
Total Levies	483,721	487,075	491,842	0.7	1.0	
Junction City						
Tax Lid Levies	877,684	906,625	1,005,824	3.3	10.9	1,005,824
Exempt Levies	1,676,065	1,860,007	2,184,217	11.0	17.4	
Total Levies	2,553,749	2,766,632	3,190,041	8.3	15.3	
Kansas City						
Tax Lid Levies	24,180,211	25,851,277	27,072,914	6.9	4.7	33,190,633
Exempt Levies	5,346,137	5,868,016	6,145,393	9.8	4.7	
Total Levies	29,526,348	31,719,293	33,218,307	7.4	4.7	
Kingman						
Tax Lid Levies	266,276	280,176	248,804	5.2	-11.2	283,804
Exempt Levies	220,689	225,678	267,335	2.3	18.5	
Total Levies	486,965	505,854	516,139	3.9	2.0	
Lansing						
Tax Lid Levies	275,138	325,904	270,678	18.5	-16.9	341,886
Exempt Levies	121,556	114,382	207,882	-5.9	81.7	
Total Levies	396,694	440,286	478,560	11.0	8.7	
Larned						
Tax Lid Levies	352,066	NA	NA	NA	NA	NA
Exempt Levies	380,510	739,584	797,895	94.4	7.9	
Total Levies	732,576	739,584	797,895	1.0	7.9	

Three Year Comparison of Tax Levies of 100 Largest Cities (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Lawrence						
Tax Lid Levies	3,685,634	2,926,950	4,204,057	-20.6	43.6	6,367,128
Exempt Levies	2,889,532	4,518,700	3,444,947	56.4	-23.8	
Total Levies	6,575,166	7,445,650	7,649,004	13.2	2.7	
Leavenworth						
Tax Lid Levies	1,614,020	1,956,387	1,921,879	21.2	-1.8	2,496,015
Exempt Levies	2,119,640	2,205,401	2,232,122	4.0	1.2	
Total Levies	3,733,660	4,161,788	4,154,001	11.5	-0.2	
Leawood						
Tax Lid Levies	1,665,675	3,532,460	3,586,241	112.1	1.5	3,946,328
Exempt Levies	1,824,576	754,476	944,748	-58.6	25.2	
Total Levies	3,490,251	4,286,936	4,530,989	22.8	5.7	
Lenexa						
Tax Lid Levies	1,852,796	1,830,091	2,327,002	-1.2	27.2	3,796,000
Exempt Levies	7,759,885	8,537,041	8,139,962	10.0	-4.7	
Total Levies	9,612,681	10,367,132	10,466,964	7.8	1.0	
Liberal						
Tax Lid Levies	1,359,673	1,359,673	1,359,697	0.0	0.0	1,424,159
Exempt Levies	390,575	390,575	579,093	0.0	48.3	
Total Levies	1,750,248	1,750,248	1,938,790	0.0	10.8	
Lindsborg						
Tax Lid Levies	108,574	132,465	NA	22.0	NA	188,989
Exempt Levies	171,112	150,664	301,963	-12.0	100.4	
Total Levies	279,686	283,129	301,963	1.2	6.7	
Lyons						
Tax Lid Levies	119,132	165,936	195,032	39.3	17.5	328,627
Exempt Levies	109,191	106,225	115,925	-2.7	9.1	
Total Levies	228,323	272,161	310,957	19.2	14.3	
Manhattan						
Tax Lid Levies	2,452,131	3,008,753	2,727,504	22.7	-9.3	3,563,726
Exempt Levies	2,832,981	2,626,256	2,980,440	-7.3	13.5	
Total Levies	5,285,112	5,635,009	5,707,944	6.6	1.3	

Three Year Comparison of Tax Levies of 100 Largest Cities (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Marysville						
Tax Lid Levies	222,693	207,260	242,407	-6.9	17.0	242,407
Exempt Levies	<u>305,038</u>	<u>348,720</u>	<u>345,440</u>	<u>14.3</u>	<u>-0.9</u>	
Total Levies	527,731	555,980	587,847	5.4	5.7	
McPherson						
Tax Lid Levies	949,372	NA	NA	NA	NA	1,208,129
Exempt Levies	<u>952,695</u>	<u>2,031,003</u>	<u>2,236,088</u>	<u>113.2</u>	<u>10.1</u>	
Total Levies	1,902,067	2,031,003	2,236,088	6.8	10.1	
Medicine Lodge						
Tax Lid Levies	184,454	136,486	138,442	-26.0	1.4	190,562
Exempt Levies	<u>132,565</u>	<u>167,761</u>	<u>180,953</u>	<u>26.5</u>	<u>7.9</u>	
Total Levies	317,019	304,247	319,395	-4.0	5.0	
Merriam						
Tax Lid Levies	517,259	515,058	648,771	-0.4	26.0	651,900
Exempt Levies	<u>1,201,035</u>	<u>1,238,062</u>	<u>1,233,888</u>	<u>3.1</u>	<u>-0.3</u>	
Total Levies	1,718,294	1,753,120	1,882,659	2.0	7.4	
Mission						
Tax Lid Levies	413,553	436,313	408,741	5.5	-6.3	458,828
Exempt Levies	<u>0</u>	<u>0</u>	<u>0</u>	<u>NA</u>	<u>NA</u>	
Total Levies	413,553	436,313	408,741	5.5	-6.3	
Mission Hills						
Tax Lid Levies	N/A	NA	NA	NA	NA	1,135,565
Exempt Levies	<u>1,281,645</u>	<u>1,224,424</u>	<u>1,226,665</u>	<u>-4.5</u>	<u>0.2</u>	
Total Levies	1,281,645	1,224,424	1,226,665	-4.5	0.2	
Mulvane						
Tax Lid Levies	316,028	340,550	349,684	7.8	2.7	349,684
Exempt Levies	<u>213,722</u>	<u>251,853</u>	<u>268,125</u>	<u>17.8</u>	<u>6.5</u>	
Total Levies	529,750	592,403	617,809	11.8	4.3	
Neodesha						
Tax Lid Levies	84,402	56,157	75,501	-33.5	34.4	104,894
Exempt Levies	<u>102,256</u>	<u>130,551</u>	<u>105,976</u>	<u>27.7</u>	<u>-18.8</u>	
Total Levies	186,658	186,708	181,477	0.0	-2.8	

Three Year Comparison of Tax Levies of 100 Largest Cities (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Newton						
Tax Lid Levies	1,460,328	1,470,000	1,688,210	0.7	14.8	2,438,518
Exempt Levies	1,014,081	980,644	1,158,143	-3.3	18.1	
Total Levies	2,474,409	2,450,644	2,846,353	-1.0	16.1	
Norton						
Tax Lid Levies	345,661	293,973	307,177	-15.0	4.5	361,880
Exempt Levies	111,531	168,445	155,241	51.0	-7.8	
Total Levies	457,192	462,418	462,418	1.1	0.0	
Olathe						
Tax Lid Levies	3,674,325	3,889,415	3,937,236	5.9	1.2	9,425,971
Exempt Levies	5,517,164	5,961,177	6,099,245	8.0	2.3	
Total Levies	9,191,489	9,850,592	10,036,481	7.2	1.9	
Osage City						
Tax Lid Levies	144,211	NA	NA	NA	NA	NA
Exempt Levies	87,167	218,469	251,762	150.6	15.2	
Total Levies	231,378	218,469	251,762	-5.6	15.2	
Osawatomie						
Tax Lid Levies	88,966	94,411	87,539	6.1	-7.3	94,170
Exempt Levies	270,776	220,681	343,310	-18.5	55.6	
Total Levies	359,742	315,092	430,849	-12.4	36.7	
Ottawa						
Tax Lid Levies	618,056	479,308	458,701	-22.4	-4.3	652,093
Exempt Levies	758,459	969,051	1,019,579	27.8	5.2	
Total Levies	1,376,515	1,448,359	1,478,280	5.2	2.1	
Overland Park						
Tax Lid Levies	8,778,000	9,379,000	10,664,000	6.8	13.7	21,528,792
Exempt Levies	0	0	0	NA	NA	
Total Levies	8,778,000	9,379,000	10,664,000	6.8	13.7	
Paola						
Tax Lid Levies	365,607	339,570	351,400	-7.1	3.5	359,147
Exempt Levies	354,296	356,730	423,684	0.7	18.8	
Total Levies	719,903	696,300	775,084	-3.3	11.3	

Three Year Comparison of Tax Levies of 100 Largest Cities (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Park City						
Tax Lid Levies	98,106	71,110	158,395	-27.5	122.7	232,657
Exempt Levies	180,369	215,497	217,061	19.5	0.7	
Total Levies	278,475	286,607	375,456	2.9	31.0	
Parsons						
Tax Lid Levies	1,076,195	1,038,098	1,062,041	-3.5	2.3	1,287,480
Exempt Levies	440,242	478,339	521,333	8.7	9.0	
Total Levies	1,516,437	1,516,437	1,583,374	0.0	4.4	
Phillipsburg						
Tax Lid Levies	139,485	141,229	142,183	1.3	0.7	142,183
Exempt Levies	217,637	222,392	237,254	2.2	6.7	
Total Levies	357,122	363,621	379,437	1.8	4.3	
Pittsburg						
Tax Lid Levies	1,138,917	1,094,508	1,514,619	-3.9	38.4	2,198,996
Exempt Levies	868,008	950,801	892,268	9.5	-6.2	
Total Levies	2,006,925	2,045,309	2,406,887	1.9	17.7	
Plainville						
Tax Lid Levies	114,139	114,603	115,203	0.4	0.5	115,203
Exempt Levies	76,500	76,036	126,685	-0.6	66.6	
Total Levies	190,639	190,639	241,888	0.0	26.9	
Prairie Village						
Tax Lid Levies	1,906,880	2,130,218	2,136,200	11.7	0.3	2,136,289
Exempt Levies	273,120	260,154	271,270	-4.7	4.3	
Total Levies	2,180,000	2,390,372	2,407,470	9.7	0.7	
Pratt						
Tax Lid Levies	283,381	NA	NA	NA	NA	327,986
Exempt Levies	339,172	636,268	637,965	87.6	0.3	
Total Levies	622,553	636,268	637,965	2.2	0.3	
Roeland Park						
Tax Lid Levies	142,970	163,421	162,703	14.3	-0.4	213,780
Exempt Levies	129,112	116,894	122,397	-9.5	4.7	
Total Levies	272,082	280,315	285,100	3.0	1.7	

Three Year Comparison of Tax Levies of 100 Largest Cities (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Russell						
Tax Lid Levies	NA	NA	NA	NA	NA	340,437
Exempt Levies	598,196	539,169	555,222	-9.9	3.0	
Total Levies	598,196	539,169	555,222	-9.9	3.0	
Salina						
Tax Lid Levies	1,613,889	1,806,198	1,204,298	11.9	-33.3	3,472,660
Exempt Levies	2,888,224	2,976,934	3,677,976	3.1	23.5	
Total Levies	4,502,113	4,783,132	4,882,274	6.2	2.1	
Scott City						
Tax Lid Levies	535,025	540,000	623,698	0.9	15.5	704,013
Exempt Levies	50,050	45,075	51,100	-9.9	13.4	
Total Levies	585,075	585,075	674,798	0.0	15.3	
Shawnee						
Tax Lid Levies	1,576,404	1,579,314	1,596,349	0.2	1.1	1,934,834
Exempt Levies	2,164,853	3,089,830	3,123,552	42.7	1.1	
Total Levies	3,741,257	4,669,144	4,719,901	24.8	1.1	
Topeka						
Tax Lid Levies	12,208,777	13,117,161	6,695,610	7.4	-49.0	15,114,654
Exempt Levies	6,703,548	6,464,659	13,361,240	-3.6	106.7	
Total Levies	18,912,325	19,581,820	20,056,850	3.5	2.4	
Ulysses						
Tax Lid Levies	302,988	301,257	259,747	-0.6	-13.8	303,652
Exempt Levies	185,218	202,805	182,603	9.5	-10.0	
Total Levies	488,206	504,062	442,350	3.2	-12.2	
Valley Center						
Tax Lid Levies	122,970	135,984	153,533	10.6	12.9	131,333
Exempt Levies	308,520	313,287	267,640	1.5	-14.6	
Total Levies	431,490	449,271	421,173	4.1	-6.3	
Wakeeney						
Tax Lid Levies	224,318	262,802	289,949	17.2	10.3	327,630
Exempt Levies	103,746	84,029	122,309	-19.0	45.6	
Total Levies	328,064	346,831	412,258	5.7	18.9	

Three Year Comparison of Tax Levies of 100 Largest Cities (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Wamego						
Tax Lid Levies	61,018	145,680	139,870	138.7	-4.0	140,202
Exempt Levies	<u>289,739</u>	<u>207,211</u>	<u>188,414</u>	<u>-28.5</u>	<u>-9.1</u>	
Total Levies	350,757	352,891	328,284	0.6	-7.0	
Wellington						
Tax Lid Levies	843,900	846,233	955,741	0.3	12.9	1,160,188
Exempt Levies	<u>199,515</u>	<u>205,698</u>	<u>279,091</u>	<u>3.1</u>	<u>35.7</u>	
Total Levies	1,043,415	1,051,931	1,234,832	0.8	17.4	
Wichita						
Tax Lid Levies	28,168,136	28,925,360	33,270,620	2.7	15.0	37,308,713
Exempt Levies	<u>14,510,131</u>	<u>14,945,439</u>	<u>11,489,830</u>	<u>3.0</u>	<u>-23.1</u>	
Total Levies	42,678,267	43,870,799	44,760,450	2.8	2.0	
Winfield						
Tax Lid Levies	681,225	729,895	765,154	7.1	4.8	760,924
Exempt Levies	<u>964,712</u>	<u>1,031,613</u>	<u>1,090,107</u>	<u>6.9</u>	<u>5.7</u>	
Total Levies	1,645,937	1,761,508	1,855,261	7.0	5.3	
Totals	<u>221,281,077</u>	<u>233,046,676</u>	<u>242,841,934</u>	<u>5.3</u>	<u>4.2</u>	

Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Allen County						
Tax Lid Levies	1,531,213	1,208,280	1,212,196	-21.1	0.3	1,571,066
Exempt Levies	278,043	329,467	595,938	18.5	80.9	
Total Levies	1,809,256	1,537,747	1,808,134	-15.0	17.6	
Anderson County						
Tax Lid Levies	1,114,847	NA	NA	NA	NA	1,076,662
Exempt Levies	500,824	1,784,526	1,801,074	256.3	0.9	
Total Levies	1,615,671	1,784,526	1,801,074	10.5	0.9	
Atchison County						
Tax Lid Levies	1,308,541	1,259,230	1,302,567	-3.8	3.4	1,403,369
Exempt Levies	309,153	487,125	486,040	57.6	-0.2	
Total Levies	1,617,694	1,746,355	1,788,607	8.0	2.4	
Barber County						
Tax Lid Levies	1,333,361	1,076,932	1,166,455	-19.2	8.3	1,638,719
Exempt Levies	390,463	605,863	649,144	55.2	7.1	
Total Levies	1,723,824	1,682,795	1,815,599	-2.4	7.9	
Barton County						
Tax Lid Levies	2,313,479	2,082,225	2,278,295	-10.0	9.4	2,316,205
Exempt Levies	612,019	893,648	912,547	46.0	2.1	
Total Levies	2,925,498	2,975,873	3,190,842	1.7	7.2	
Bourbon County						
Tax Lid Levies	1,493,625	1,510,403	1,581,498	1.1	4.7	1,797,177
Exempt Levies	283,622	437,822	530,338	54.4	21.1	
Total Levies	1,777,247	1,948,225	2,111,836	9.6	8.4	
Brown County						
Tax Lid Levies	1,326,533	1,317,778	1,499,204	-0.7	13.8	1,500,189
Exempt Levies	242,295	554,820	534,058	129.0	-3.7	
Total Levies	1,568,828	1,872,598	2,033,262	19.4	8.6	
Butler County						
Tax Lid Levies	4,093,050	4,309,792	NA	5.3	NA	4,287,299
Exempt Levies	740,134	859,793	5,260,113	16.2	511.8	
Total Levies	4,833,184	5,169,585	5,260,113	7.0	1.8	

Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Chase County						
Tax Lid Levies	875,840	873,326	879,300	-0.3	0.7	1,010,710
Exempt Levies	379,016	333,490	396,983	-12.0	19.0	
Total Levies	1,254,856	1,206,816	1,276,283	-3.8	5.8	
Chautauqua County						
Tax Lid Levies	945,467	877,366	NA	-7.2	NA	947,718
Exempt Levies	330,832	345,726	1,281,989	4.5	270.8	
Total Levies	1,276,299	1,223,092	1,281,989	-4.2	4.8	
Cherokee County						
Tax Lid Levies	1,837,797	1,829,731	1,728,176	-0.4	-5.6	1,804,449
Exempt Levies	586,879	761,735	914,186	29.8	20.0	
Total Levies	2,424,676	2,591,466	2,642,362	6.9	2.0	
Cheyenne County						
Tax Lid Levies	480,052	613,718	633,269	27.8	3.2	633,269
Exempt Levies	447,099	424,059	368,597	-5.2	-13.1	
Total Levies	927,151	1,037,777	1,001,866	11.9	-3.5	
Clark County						
Tax Lid Levies	852,227	952,574	985,766	11.8	3.5	1,086,523
Exempt Levies	392,518	417,825	497,815	6.4	19.1	
Total Levies	1,244,745	1,370,399	1,483,581	10.1	8.3	
Clay County						
Tax Lid Levies	1,218,140	1,277,477	1,282,477	4.9	0.4	1,282,477
Exempt Levies	435,380	411,300	459,732	-5.5	11.8	
Total Levies	1,653,520	1,688,777	1,742,209	2.1	3.2	
Cloud County						
Tax Lid Levies	2,003,558	2,047,241	1,912,379	2.2	-6.6	2,064,557
Exempt Levies	395,821	582,086	631,682	47.1	8.5	
Total Levies	2,399,379	2,629,327	2,544,061	9.6	-3.2	
Coffey County						
Tax Lid Levies	10,113,269	10,601,835	10,257,811	4.8	-3.2	10,855,794
Exempt Levies	3,842,811	4,110,702	4,253,825	7.0	3.5	
Total Levies	13,956,080	14,712,537	14,511,636	5.4	-1.4	

Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Comanche County						
Tax Lid Levies	794,260	853,479	833,128	7.5	-2.4	834,232
Exempt Levies	515,929	536,538	526,305	4.0	-1.9	
Total Levies	1,310,189	1,390,017	1,359,433	6.1	-2.2	
Cowley County						
Tax Lid Levies	2,472,330	2,223,582	2,561,108	-10.1	15.2	2,562,557
Exempt Levies	767,943	1,042,450	994,347	35.7	-4.6	
Total Levies	3,240,273	3,266,032	3,555,455	0.8	8.9	
Crawford County						
Tax Lid Levies	2,363,306	2,148,058	2,683,164	-9.1	24.9	2,683,164
Exempt Levies	950,638	1,402,446	1,919,202	47.5	36.8	
Total Levies	3,313,944	3,550,504	4,602,366	7.1	29.6	
Decatur County						
Tax Lid Levies	629,373	721,747	719,421	14.7	-0.3	719,421
Exempt Levies	520,188	741,023	757,616	42.5	2.2	
Total Levies	1,149,561	1,462,770	1,477,037	27.2	1.0	
Dickinson County						
Tax Lid Levies	2,011,359	2,046,004	2,029,512	1.7	-0.8	2,029,512
Exempt Levies	370,668	448,925	672,547	21.1	49.8	
Total Levies	2,382,027	2,494,929	2,702,059	4.7	8.3	
Doniphan County						
Tax Lid Levies	930,774	968,570	1,084,755	4.1	12.0	1,183,254
Exempt Levies	104,112	156,953	207,017	50.8	31.9	
Total Levies	1,034,886	1,125,523	1,291,772	8.8	14.8	
Douglas County						
Tax Lid Levies	5,699,682	5,569,239	6,268,096	-2.3	12.5	6,718,941
Exempt Levies	3,597,183	4,285,753	4,950,152	19.1	15.5	
Total Levies	9,296,865	9,854,992	11,218,248	6.0	13.8	
Edwards County						
Tax Lid Levies	832,549	NA	NA	NA	NA	NA
Exempt Levies	673,444	1,573,430	1,754,274	133.6	11.5	
Total Levies	1,505,993	1,573,430	1,754,274	4.5	11.5	

Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Elk County						
Tax Lid Levies	678,900	748,309	845,084	10.2	12.9	867,898
Exempt Levies	388,111	435,744	380,010	12.3	-12.8	
Total Levies	1,067,011	1,184,053	1,225,094	11.0	3.5	
Ellis County						
Tax Lid Levies	3,261,140	3,131,179	3,077,243	-4.0	-1.7	4,404,250
Exempt Levies	305,967	743,597	843,234	143.0	13.4	
Total Levies	3,567,107	3,874,776	3,920,477	8.6	1.2	
Ellsworth County						
Tax Lid Levies	527,024	566,706	569,075	7.5	0.4	810,212
Exempt Levies	896,723	959,084	1,345,913	7.0	40.3	
Total Levies	1,423,747	1,525,790	1,914,988	7.2	25.5	
Finney County						
Tax Lid Levies	5,835,128	NA	NA	NA	NA	6,809,547
Exempt Levies	2,014,185	7,197,472	7,975,057	257.3	10.8	
Total Levies	7,849,313	7,197,472	7,975,057	-8.3	10.8	
Ford County						
Tax Lid Levies	3,206,959	2,697,650	2,997,244	-15.9	11.1	2,998,075
Exempt Levies	725,014	1,094,071	1,085,571	50.9	-0.8	
Total Levies	3,931,973	3,791,721	4,082,815	-3.6	7.7	
Franklin County						
Tax Lid Levies	2,013,446	1,939,931	2,200,665	-3.7	13.4	2,200,855
Exempt Levies	1,188,339	1,680,654	1,449,664	41.4	-13.7	
Total Levies	3,201,785	3,620,585	3,650,329	13.1	0.8	
Geary County						
Tax Lid Levies	1,796,423	1,752,089	2,290,593	-2.5	30.7	2,322,776
Exempt Levies	584,059	932,484	1,130,048	59.7	21.2	
Total Levies	2,380,482	2,684,573	3,420,641	12.8	27.4	
Gove County						
Tax Lid Levies	860,695	774,843	834,995	-10.0	7.8	893,099
Exempt Levies	245,000	531,505	774,480	116.9	45.7	
Total Levies	1,105,695	1,306,348	1,609,475	18.1	23.2	

Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Graham County						
Tax Lid Levies	1,870,488	1,842,918	1,791,970	-1.5	-2.8	1,836,325
Exempt Levies	658,871	700,892	681,625	6.4	-2.7	
Total Levies	2,529,359	2,543,810	2,473,595	0.6	-2.8	
Grant County						
Tax Lid Levies	3,184,860	NA	NA	NA	NA	4,115,037
Exempt Levies	1,797,323	5,781,210	6,510,647	221.7	12.6	
Total Levies	4,982,183	5,781,210	6,510,647	16.0	12.6	
Gray County						
Tax Lid Levies	NA	NA	NA	NA	NA	1,574,209
Exempt Levies	2,077,991	2,254,245	2,302,338	8.5	2.1	
Total Levies	2,077,991	2,254,245	2,302,338	8.5	2.1	
Greeley County						
Tax Lid Levies	NA	NA	NA	NA	NA	NA
Exempt Levies	979,259	1,061,979	1,198,763	8.4	12.9	
Total Levies	979,259	1,061,979	1,198,763	8.4	12.9	
Greenwood County						
Tax Lid Levies	1,482,857	1,687,153	1,825,291	13.8	8.2	1,831,069
Exempt Levies	525,930	749,940	839,357	42.6	11.9	
Total Levies	2,008,787	2,437,093	2,664,648	21.3	9.3	
Hamilton County						
Tax Lid Levies	1,015,110	NA	NA	NA	NA	728,807
Exempt Levies	1,094,037	2,234,598	2,508,908	104.3	12.3	
Total Levies	2,109,147	2,234,598	2,508,908	5.9	12.3	
Harper County						
Tax Lid Levies	1,668,212	1,644,438	1,933,623	-1.4	17.6	1,933,623
Exempt Levies	582,884	576,679	483,699	-1.1	-16.1	
Total Levies	2,251,096	2,221,117	2,417,322	-1.3	8.8	
Harvey County						
Tax Lid Levies	2,672,451	2,516,854	2,932,782	-5.8	16.5	2,917,584
Exempt Levies	1,186,469	1,342,066	1,268,546	13.1	-5.5	
Total Levies	3,858,920	3,858,920	4,201,328	0.0	8.9	

Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Haskell County						
Tax Lid Levies	1,460,210	1,822,727	1,987,634	24.8	9.0	1,990,031
Exempt Levies	128,787	155,078	202,875	20.4	30.8	
Total Levies	1,588,997	1,977,805	2,190,509	24.5	10.8	
Hodgeman County						
Tax Lid Levies	1,352,166	1,134,928	1,250,446	-16.1	10.2	1,458,572
Exempt Levies	184,445	321,213	575,207	74.2	79.1	
Total Levies	1,536,611	1,456,141	1,825,653	-5.2	25.4	
Jackson County						
Tax Lid Levies	973,940	956,242	1,159,958	-1.8	21.3	1,400,645
Exempt Levies	1,097,515	1,141,312	840,430	4.0	-26.4	
Total Levies	2,071,455	2,097,554	2,000,388	1.3	-4.6	
Jefferson County						
Tax Lid Levies	1,615,772	1,609,829	1,381,263	-0.4	-14.2	1,707,383
Exempt Levies	808,385	1,092,123	1,991,269	35.1	82.3	
Total Levies	2,424,157	2,701,952	3,372,532	11.5	24.8	
Jewell County						
Tax Lid Levies	830,795	911,671	974,555	9.7	6.9	974,555
Exempt Levies	601,000	707,159	707,775	17.7	0.1	
Total Levies	1,431,795	1618830	1,682,330	13.1	3.9	
Johnson County						
Tax Lid Levies	45,342,096	47,766,993	NA	5.3	NA	58,508,694
Exempt Levies	13,081,230	16,930,852	66,252,463	29.4	291.3	
Total Levies	58,423,326	64,697,845	66,252,463	10.7	2.4	
Kearny County						
Tax Lid Levies	2,229,597	NA	NA	NA	NA	2,359,423
Exempt Levies	1,208,384	3,484,950	3,805,387	188.4	9.2	
Total Levies	3,437,981	3,484,950	3,805,387	1.4	9.2	
Kingman County						
Tax Lid Levies	1,558,181	1,594,715	1,638,017	2.3	2.7	1,638,017
Exempt Levies	967,190	491,374	197,341	-49.2	-59.8	
Total Levies	2,525,371	2,086,089	1,835,358	-17.4	-12.0	

Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Kiowa County						
Tax Lid Levies	NA	NA	NA	NA	NA	1,027,669
Exempt Levies	1,483,628	1,569,036	1,698,445	5.8	8.2	
Total Levies	1,483,628	1,569,036	1,698,445	5.8	8.2	
Labette County						
Tax Lid Levies	1,611,866	1,295,959	1,161,658	-19.6	-10.4	1,887,804
Exempt Levies	559,589	637,142	919,191	13.9	44.3	
Total Levies	2,171,455	1,933,101	2,080,849	-11.0	7.6	
Lane County						
Tax Lid Levies	1,043,037	1,070,343	975,090	2.6	-8.9	1,074,573
Exempt Levies	351,197	425,115	650,860	21.0	53.1	
Total Levies	1,394,234	1,495,458	1,625,950	7.3	8.7	
Leavenworth County						
Tax Lid Levies	3,819,467	3,196,124	3,406,703	-16.3	6.6	4,234,828
Exempt Levies	2,278,549	2,577,472	2,899,082	13.1	12.5	
Total Levies	6,098,016	5,773,596	6,305,785	-5.3	9.2	
Lincoln County						
Tax Lid Levies	1,363,549	1,195,876	1,381,074	-12.3	15.5	1,381,074
Exempt Levies	330,000	398,156	370,605	20.7	-6.9	
Total Levies	1,693,549	1,594,032	1,751,679	-5.9	9.9	
Linn County						
Tax Lid Levies	2,615,300	2,582,688	2,699,408	-1.2	4.5	3,046,530
Exempt Levies	552,046	758,435	810,727	37.4	6.9	
Total Levies	3,167,346	3,341,123	3,510,135	5.5	5.1	
Logan County						
Tax Lid Levies	570,864	535,007	564,227	-6.3	5.5	564,227
Exempt Levies	177,439	328,811	387,773	85.3	17.9	
Total Levies	748,303	863,818	952,000	15.4	10.2	
Lyon County						
Tax Lid Levies	4,313,144	4,291,917	4,419,042	-0.5	3.0	4,421,842
Exempt Levies	1,055,679	1,303,234	1,463,476	23.4	12.3	
Total Levies	5,368,823	5,595,151	5,882,518	4.2	5.1	

Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Marion County						
Tax Lid Levies	1,759,662	1,694,047	1,704,417	-3.7	0.6	1,704,417
Exempt Levies	<u>378,891</u>	<u>453,653</u>	<u>630,012</u>	<u>19.7</u>	<u>38.9</u>	
Total Levies	2,138,553	2,147,700	2,334,429	0.4	8.7	
Marshall County						
Tax Lid Levies	1,708,251	1,507,644	1,439,603	-11.7	-4.5	1,951,066
Exempt Levies	<u>636,513</u>	<u>844,590</u>	<u>673,663</u>	<u>32.7</u>	<u>-20.2</u>	
Total Levies	2,344,764	2,352,234	2,113,266	0.3	-10.2	
McPherson County						
Tax Lid Levies	3,560,934	3,792,965	4,027,858	6.5	6.2	4,027,892
Exempt Levies	<u>757,658</u>	<u>1,209,891</u>	<u>1,008,507</u>	<u>59.7</u>	<u>-16.6</u>	
Total Levies	4,318,592	5,002,856	5,036,365	15.8	0.7	
Meade County						
Tax Lid Levies	1,844,051	1,628,968	1,704,044	-11.7	4.6	1,751,881
Exempt Levies	<u>561,518</u>	<u>599,972</u>	<u>554,806</u>	<u>6.8</u>	<u>-7.5</u>	
Total Levies	2,405,569	2,228,940	2,258,850	-7.3	1.3	
Miami County						
Tax Lid Levies	2,422,631	2,501,169	2,626,176	3.2	5.0	2,626,176
Exempt Levies	<u>642,634</u>	<u>981,959</u>	<u>1,278,792</u>	<u>52.8</u>	<u>30.2</u>	
Total Levies	3,065,265	3,483,128	3,904,968	13.6	12.1	
Mitchell County						
Tax Lid Levies	958,930	964,370	970,974	0.6	0.7	1,037,978
Exempt Levies	<u>440,190</u>	<u>624,423</u>	<u>849,474</u>	<u>41.9</u>	<u>36.0</u>	
Total Levies	1,399,120	1,588,793	1,820,448	13.6	14.6	
Montgomery County						
Tax Lid Levies	3,610,646	3,458,072	3,644,509	-4.2	5.4	3,644,509
Exempt Levies	<u>815,221</u>	<u>1,439,259</u>	<u>1,535,086</u>	<u>76.5</u>	<u>6.7</u>	
Total Levies	4,425,867	4,897,331	5,179,595	10.7	5.8	
Morris County						
Tax Lid Levies	1,176,947	1,164,240	1,218,533	-1.1	4.7	1,218,533
Exempt Levies	<u>393,416</u>	<u>448,541</u>	<u>437,782</u>	<u>14.0</u>	<u>-2.4</u>	
Total Levies	1,570,363	1,612,781	1,656,315	2.7	2.7	

Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Morton County						
Tax Lid Levies	2,099,882	1,946,043	2,178,763	-7.3	12.0	2,241,483
Exempt Levies	1,554,274	1,701,897	1,337,909	9.5	-21.4	
Total Levies	3,654,156	3,647,940	3,516,672	-0.2	-3.6	
Nemaha County						
Tax Lid Levies	1,491,769	1,255,502	1,577,898	-15.8	25.7	1,584,910
Exempt Levies	164,328	416,953	434,327	153.7	4.2	
Total Levies	1,656,097	1,672,455	2,012,225	1.0	20.3	
Neosho County						
Tax Lid Levies	1,186,101	1,218,421	1,286,775	2.7	5.6	1,439,896
Exempt Levies	454,809	788,776	780,146	73.4	-1.1	
Total Levies	1,640,910	2,007,197	2,066,921	22.3	3.0	
Ness County						
Tax Lid Levies	1,284,792	1,522,348	1,470,729	18.5	-3.4	1,470,729
Exempt Levies	119,152	125,801	305,653	5.6	143.0	
Total Levies	1,403,944	1,648,149	1,776,382	17.4	7.8	
Norton County						
Tax Lid Levies	797,136	976,051	952,886	22.4	-2.4	952,886
Exempt Levies	560,604	518,534	617,414	-7.5	19.1	
Total Levies	1,357,740	1,494,585	1,570,300	10.1	5.1	
Osage County						
Tax Lid Levies	1,078,944	1,060,747	1,072,720	-1.7	1.1	1,072,720
Exempt Levies	549,915	662,448	850,531	20.5	28.4	
Total Levies	1,628,859	1,723,195	1,923,251	5.8	11.6	
Osborne County						
Tax Lid Levies	678,311	836,597	826,366	23.3	-1.2	826,366
Exempt Levies	403,628	322,241	434,920	-20.2	35.0	
Total Levies	1,081,939	1,158,838	1,261,286	7.1	8.8	
Ottawa County						
Tax Lid Levies	1,389,360	1,343,978	1,404,920	-3.3	4.5	1,404,920
Exempt Levies	623,196	602,454	554,836	-3.3	-7.9	
Total Levies	2,012,556	1,946,432	1,959,756	-3.3	0.7	

Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Pawnee County						
Tax Lid Levies	NA	NA	NA	NA	NA	NA
Exempt Levies	1,420,696	1,764,869	1,953,600	24.2	10.7	
Total Levies	1,420,696	1,764,869	1,953,600	24.2	10.7	
Phillips County						
Tax Lid Levies	1,206,215	1,362,352	1,277,309	12.9	-6.2	1,334,049
Exempt Levies	1,105,791	1,022,564	1,048,006	-7.5	2.5	
Total Levies	2,312,006	2,384,916	2,325,315	3.2	-2.5	
Pottawatomie County						
Tax Lid Levies	4,323,407	5,329,939	NA	23.3	NA	NA
Exempt Levies	799,583	1,693,363	5,674,076	111.8	235.1	
Total Levies	5,122,990	7,023,302	5,674,076	37.1	-19.2	
Pratt County						
Tax Lid Levies	1,900,705	1,827,182	1,558,027	-3.9	-14.7	1,843,330
Exempt Levies	404,931	351,785	845,768	-13.1	140.4	
Total Levies	2,305,636	2,178,967	2,403,795	-5.5	10.3	
Rawlins County						
Tax Lid Levies	1,222,085	1,089,765	1,072,028	-10.8	-1.6	1,312,250
Exempt Levies	527,816	620,881	500,788	17.6	-19.3	
Total Levies	1,749,901	1,710,646	1,572,816	-2.2	-8.1	
Reno County						
Tax Lid Levies	4,073,174	4,097,720	4,129,511	0.6	0.8	4,151,405
Exempt Levies	1,828,047	2,386,125	2,763,206	30.5	15.8	
Total Levies	5,901,221	6,483,845	6,892,717	9.9	6.3	
Republic County						
Tax Lid Levies	1,131,075	1,241,141	1,250,744	9.7	0.8	1,250,744
Exempt Levies	773,439	522,016	724,348	-32.5	38.8	
Total Levies	1,904,514	1,763,157	1,975,092	-7.4	12.0	
Rice County						
Tax Lid Levies	2,214,680	2,280,166	2,482,882	3.0	8.9	2,795,399
Exempt Levies	508,239	565,462	671,957	11.3	18.8	
Total Levies	2,722,919	2,845,628	3,154,839	4.5	10.9	

Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Riley County						
Tax Lid Levies	3,116,280	3,182,720	4,197,230	2.1	31.9	4,462,278
Exempt Levies	<u>764,842</u>	<u>964,594</u>	<u>382,035</u>	<u>26.1</u>	<u>-60.4</u>	
Total Levies	3,881,122	4,147,314	4,579,265	6.9	10.4	
Rooks County						
Tax Lid Levies	1,995,677	1,956,913	1,834,378	-1.9	-6.3	1,834,377
Exempt Levies	<u>797,481</u>	<u>680,704</u>	<u>725,091</u>	<u>-14.6</u>	<u>6.5</u>	
Total Levies	2,793,158	2,637,617	2,559,469	-5.6	-3.0	
Rush County						
Tax Lid Levies	1,400,301	1,436,424	1,547,011	2.6	7.7	1,655,256
Exempt Levies	<u>394,275</u>	<u>383,934</u>	<u>466,697</u>	<u>-2.6</u>	<u>21.6</u>	
Total Levies	1,794,576	1,820,358	2,013,708	1.4	10.6	
Russell County						
Tax Lid Levies	1,253,077	1,287,581	1,552,227	2.8	20.6	1,722,996
Exempt Levies	<u>364,659</u>	<u>612,882</u>	<u>666,404</u>	<u>68.1</u>	<u>8.7</u>	
Total Levies	1,617,736	1,900,463	2,218,631	17.5	16.7	
Saline County						
Tax Lid Levies	3,632,725	3,518,556	3,684,882	-3.1	4.7	3,684,882
Exempt Levies	<u>593,291</u>	<u>1,052,371</u>	<u>1,205,557</u>	<u>77.4</u>	<u>14.6</u>	
Total Levies	4,226,016	4,570,927	4,890,439	8.2	7.0	
Scott County						
Tax Lid Levies	890,706	927,383	937,483	4.1	1.1	1,069,052
Exempt Levies	<u>587,049</u>	<u>621,558</u>	<u>635,844</u>	<u>5.9</u>	<u>2.3</u>	
Total Levies	1,477,755	1,548,941	1,573,327	4.8	1.6	
Sedgwick County						
Tax Lid Levies	36,961,148	34,942,205	34,639,150	-5.5	-0.9	38,498,263
Exempt Levies	<u>10,602,773</u>	<u>14,756,960</u>	<u>17,289,496</u>	<u>39.2</u>	<u>17.2</u>	
Total Levies	47,563,921	49,699,165	51,928,646	4.5	4.5	
Seward County						
Tax Lid Levies	2,279,178	2,196,039	2,279,699	-3.6	3.8	2,498,313
Exempt Levies	<u>324,818</u>	<u>443,990</u>	<u>508,815</u>	<u>36.7</u>	<u>14.6</u>	
Total Levies	2,603,996	2,640,029	2,788,514	1.4	5.6	

Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Shawnee County						
Tax Lid Levies	18,757,970	21,452,750	20,214,084	14.4	-5.8	21,293,293
Exempt Levies	4,616,879	4,404,511	4,997,540	-4.6	13.5	
Total Levies	23,374,849	25,857,261	25,211,624	10.6	-2.5	
Sheridan County						
Tax Lid Levies	NA	NA	NA	NA	NA	904,615
Exempt Levies	1,344,215	1,482,800	1,509,280	10.3	1.8	
Total Levies	1,344,215	1,482,800	1,509,280	10.3	1.8	
Sherman County						
Tax Lid Levies	1,362,266	1,287,214	1,288,586	-5.5	0.1	1,310,402
Exempt Levies	791,017	869,198	906,977	9.9	4.3	
Total Levies	2,153,283	2,156,412	2,195,563	0.1	1.8	
Smith County						
Tax Lid Levies	1,006,760	968,059	992,653	-3.8	2.5	992,864
Exempt Levies	642,464	734,459	646,961	14.3	-11.9	
Total Levies	1,649,224	1,702,518	1,639,614	3.2	-3.7	
Stafford County						
Tax Lid Levies	1,275,900	1,293,179	1,446,262	1.4	11.8	1,470,650
Exempt Levies	311,493	358,351	411,210	15.0	14.8	
Total Levies	1,587,393	1,651,530	1,857,472	4.0	12.5	
Stanton County						
Tax Lid Levies	2,000,421	1,602,933	2,092,232	-19.9	30.5	2,092,651
Exempt Levies	956,624	997,872	812,428	4.3	-18.6	
Total Levies	2,957,045	2,600,805	2,904,660	-12.0	11.7	
Stevens County						
Tax Lid Levies	3,116,674	3,109,200	3,207,371	-0.2	3.2	3,123,129
Exempt Levies	1,052,987	2,039,210	2,229,953	93.7	9.4	
Total Levies	4,169,661	5,148,410	5,437,324	23.5	5.6	
Sumner County						
Tax Lid Levies	2,586,485	2,272,818	NA	-12.1	NA	2,355,663
Exempt Levies	1,387,790	1,793,588	5,253,376	29.2	192.9	
Total Levies	3,974,275	4,066,406	5,253,376	2.3	29.2	

Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Thomas County						
Tax Lid Levies	1,190,549	1,194,489	1,204,752	0.3	0.9	1,204,752
Exempt Levies	255,778	322,684	319,820	26.2	-0.9	
Total Levies	1,446,327	1,517,173	1,524,572	4.9	0.5	
Trego County						
Tax Lid Levies	1,060,210	1,107,654	1,037,909	4.5	-6.3	1,139,407
Exempt Levies	643,353	719,025	844,625	11.8	17.5	
Total Levies	1,703,563	1,826,679	1,882,534	7.2	3.1	
Wabaunsee County						
Tax Lid Levies	677,554	768,064	845,182	13.4	10.0	956,817
Exempt Levies	142,835	173,969	286,277	21.8	64.6	
Total Levies	820,389	942,033	1,131,459	14.8	20.1	
Wallace County						
Tax Lid Levies	742,391	743,976	788,083	0.2	5.9	910,521
Exempt Levies	81,573	83,658	107,173	2.6	28.1	
Total Levies	823,964	827,634	895,256	0.4	8.2	
Washington County						
Tax Lid Levies	1,337,208	1,382,077	1,381,392	3.4	0.0	1,381,392
Exempt Levies	665,412	682,599	781,016	2.6	14.4	
Total Levies	2,002,620	2,064,676	2,162,408	3.1	4.7	
Wichita County						
Tax Lid Levies	813,771	NA	NA	NA	NA	806,271
Exempt Levies	379,454	1,282,624	1,382,073	238.0	7.8	
Total Levies	1,193,225	1,282,624	1,382,073	7.5	7.8	
Wilson County						
Tax Lid Levies	1,692,990	1,670,158	1,835,934	-1.3	9.9	1,835,935
Exempt Levies	490,512	623,797	555,195	27.2	-11.0	
Total Levies	2,183,502	2,293,955	2,391,129	5.1	4.2	
Woodson County						
Tax Lid Levies	1,046,466	1,070,199	1,063,480	2.3	-0.6	1,065,489
Exempt Levies	162,177	299,320	315,062	84.6	5.3	
Total Levies	1,208,643	1,369,519	1,378,542	13.3	0.7	

Three Year Comparison of Tax Levies of Counties (Alpha)

Name	Amount of 1990 Levy	Amount of 1991 Levy	Amount of 1992 Levy	% Chg 90-91	% Chg 91-92	Tax Lid Amount
Wyandotte County						
Tax Lid Levies	12,413,989	8,958,115	7,927,890	-27.8	-11.5	15,568,933
Exempt Levies	<u>4,995,383</u>	<u>6,158,080</u>	<u>7,021,473</u>	<u>23.3</u>	<u>14.0</u>	
Total Levies	<u>17,409,372</u>	<u>15,116,195</u>	<u>14,949,363</u>	<u>-13.2</u>	<u>-1.1</u>	
Total	<u><u>402,634,555</u></u>	<u><u>425,400,191</u></u>	<u><u>445,704,031</u></u>	<u><u>5.7</u></u>	<u><u>4.8</u></u>	

Senate Assessment and Taxation Committee
Arthur H. Griggs, Department of Administration
Presentation House Bill 2210
March 18, 1993

The impetus for a new tax lid measure stems from a desire to not lose the significant property tax relief that resulted from last year's school finance measure. Governor Finney, as well as a bipartisan mix of legislators and citizens, share this concern regarding property taxes. Because the current tax lid expires this June 30th, action by this legislative session is needed to protect the gains made in providing property tax relief.

As introduced HB 2210 proposed a much tighter tax lid than current law, by:

- Eliminating several current exemptions
- Permitting local units to get out from under the tax lid only with voter approval

As passed by the House, HB 2210 is a looser tax lid than current law, by:

- Adding a new exemption for service programs for the elderly
- Adding a broadly worded exemption that the Board of Tax Appeals would have to grant for any federal or state mandate
- Allowing the mill levy for service programs for the elderly to be imposed in 1993 without voter approval.

Proposed Changes to House Version

The following is a summary and explanation of each of the balloon amendments being recommended to HB 2210:

Page One - The addition of "for the aggregate limit" in line 22 is non-substantive and added for clarity.

Changing "base year" to "1992" in lines 36 and 38 is designed to simplify tax lid administration and conform closer to the current tax lid. This subsection (b) language converts statutory mill levy limits (e.g. 2 mills for roads) to dollar limits. Even though local units have a choice of base years under current law, they currently do not have a choice on converting mill limits to dollar limits. This change is not particularly substantive but does help add some simplicity.

Page Four - Deletion of "health care costs" from the exemptions list in line 23 is recommended. Having health care coverage outside the tax lid tends to encourage local units to accept higher rates without managing costs or health plan designs. For example, state employees pay about \$200 per month for family coverage. In the case of cities, in 1991 over half the cities were paying the full cost of family coverage, and city employees pay nothing.

In the case of the State and the private sector, health care costs and wages must be balanced within available resources. This should also be the case with local units.

Page Five and Six - Section 10 permits local units to go to the Board of Tax Appeals (BOTA) for authority to levy taxes outside the tax lid. On page 5, the change proposed is non-substantive and incorporates by reference certain BOTA application procedures.

(over)

Senate Assessment & Taxation

March 18, 1993

On page 6, the House added a broadly worded floor amendment to allow local units to levy taxes to comply with "requirements mandated by federal or state law" (lines 11 and 12). This provision adds a huge hole in the tax lid. Under current language in the bill, BOTA has no choice but to approve any mandate a local unit brings to BOTA even if:

- (a) the mandate arose years ago,
- (b) the cost of the mandate was known at the time the budget was being adopted,
- (c) the local unit had adequate time to charter out from the tax lid to pay for the mandate but did not take any action to do so,
- (d) non-property tax sources are available that could be used to pay for the mandate, or
- (e) reductions in expenditures in other areas could reasonably have been made in order to pay for the mandate.

The balloon language proposed on page 6 tightens up this area while still permitting reasonable relief for "mandates."

Page Seven - Section 16 is the provision that allows local units to charter out from under the tax lid. Currently, 23 counties and 85 cities have exercised charter authority for the existing tax lid. The charter out authority is a large exception to the tax lid.

The balloon amendment proposes to allow local units to charter out only for 1994. Thereafter, voter approval would be required. The one year provision gives recognition that there are no elections this fall that local units could use and that special elections are costly. Requiring voter approval for future budget years will greatly strengthen the tax lid.

Page Eight - Section 17 was added to HB 2210 by floor amendment. Under current law, cities and counties levy for service programs for the elderly only if the voters approve such a levy. The language on page 8, lines 25 and 26, would permit city and county governing bodies to start such a levy in 1993 without voter approval, even in instances where the voters have previously rejected such a levy. By striking section 17 from the bill, such levies will still be permitted with voters' approval, as is the case with current law.

Your consideration of these proposed changes to HB 2210 is appreciated.

6506L

As Amended by House Committee

Session of 1993

HOUSE BILL No. 2210

By Committee on Taxation

2-3

11 AN ACT relating to property taxes; prescribing limitations on the
12 levy of property taxes; concerning procedures and exceptions
13 thereto; ~~amending K.S.A. 12-1680 and repealing the existing~~
14 ~~section; also~~ repealing K.S.A. 79-5023, 79-5027, 79-5029, 79-
15 5030, 79-5031, 79-5033 and 79-5034 and K.S.A. 1992 Supp. 79-
16 5021, 79-5022, 79-5024, 79-5025, 79-5026, 79-5028, 79-5032 and
17 79-5036

18
19 *Be it enacted by the Legislature of the State of Kansas:*

20 Section. 1. As used in sections 1 to 15 16, inclusive, and amend-
21 ments thereto: (a) "Taxing subdivision" means every taxing district
22 in the state of Kansas other than the state; and (b) "base year" means
23 1992 either 1991 or 1992, whichever is designated by the taxing
24 subdivision as its base year.

[for the aggregate limit

25 Sec. 2. (a) Except as otherwise provided in sections 4 to 7, in-
26 clusive, and amendments thereto, no city, county, township, mu-
27 nicipal university or community college shall certify to the county
28 clerk of the county any tax levies upon tangible property, excluding
29 levies specified in section 8, and amendments thereto, which in the
30 aggregate will produce an amount in excess of the amount which
31 was levied by such taxing subdivision in the base year.

32 (b) All existing statutory fund mill levy rate limitations are hereby
33 suspended. In lieu of such levy limits, levies shall be restricted in
34 accordance with this subsection (b). The fund levy limits shall be
35 increased by multiplying the dollar amount produced by the levy
36 limit for 1992 ~~the base year~~ by the quotient determined by dividing
37 the assessed tangible valuation amount of the current year by the
38 assessed valuation amount for 1992 ~~the base year~~. The provisions
39 of this subsection shall not be applicable to any city, county, town-
40 ship, municipal university or community college.

[1992

[1992

41 (c) Except as provided in this act, no levy of taxes shall be outside
42 the limitations imposed by this section unless the statute authorizing
43 such levy makes specific reference to the provisions of this section

2.

Sec. 3. Whenever any taxing subdivision shall certify tax levies in excess of that permitted under the provisions of sections 1 to 15 16, inclusive, and amendments thereto, the county clerk shall adjust the levies to the limitations authorized by law and notify the taxing subdivision certifying the same.

Whenever a county clerk shall disagree with the governing body of a taxing subdivision concerning the maximum amount of the tax levies permitted under sections 1 to 15 16, inclusive, and amendments thereto, for such taxing subdivision, the disagreement may be submitted to the state board of tax appeals by the county clerk or the governing body of such taxing subdivision, and the disagreement shall thereupon be promptly and conclusively determined by the state board of tax appeals.

Sec. 4. (a) In each year that the taxable assessed tangible valuation of any city, county, township, municipal university or community college is increased by new improvements on real estate or by increased personal property valuation, or both, the amount which would be produced by the aggregate tax levy authorized under section 2, and amendments thereto, shall be adjusted to increase the amount authorized in the proportion that the assessed valuation of the new improvements and the increased personal property valuation bears to the total assessed valuation for 1992 the base year. With respect to community colleges, whenever the enrollment of any such college in the current school year is greater than such enrollment in the 1992-93 school year, the amount which would be produced by the aggregate tax levy authorized under section 2, and amendments thereto, shall be adjusted to increase the amount authorized in the proportion that the enrollment of such college for the current school year bears to the enrollment of such college in the 1992-93 school year.

(b) Such city, county, township, municipal university or community college may then levy the amount permitted under section 2, and amendments thereto, and in addition thereto the amount produced by the levy on such new improvements and added personal property as provided in this section and, with respect to community colleges, in addition thereto the amount produced as a result of increased enrollment as provided in this section.

Sec. 5. In the event that any territory is added to an existing city, county, township, municipal university or community college, the amount which would be produced by the aggregate tax levy otherwise authorized under sections 2 and 4, and amendments thereto, shall be adjusted to increase the amount authorized in the

4-2

1 proportion that the assessed valuation of the tangible taxable property
2 in the territory added bears to the total taxable assessed tangible
3 valuation of the city, county, township, municipal university or com-
4 munity college, excluding the property in such added territory.

5 Sec. 6. In the event that any taxable tangible property is ex-
6 cluded from the boundaries of any city, county, township, municipal
7 university or community college, the amount which would be pro-
8 duced by the aggregate tax levy authorized under the provisions of
9 sections 2 and 4, and amendments thereto, shall be adjusted to
10 decrease the amount authorized in the proportion that the assessed
11 valuation of the tangible property excluded bears to the total taxable
12 assessed valuation of the city, county, township, municipal university
13 or community college, including such excluded property.

14 Sec. 7. (a) Whenever the authority and responsibility for the
15 performance of any function or for providing any service, for which
16 a tax levy is specifically authorized and provided by law, is transferred
17 to any taxing subdivision, the aggregate limitation imposed under
18 the provisions of sections 1 to 15 16, inclusive, and amendments
19 thereto, upon the tax levies of the taxing subdivisions to which such
20 authority or responsibility is transferred shall be increased by an
21 amount equal to the amount budgeted for such purpose, by the
22 political or taxing subdivision from which such authority or respon-
23 sibility was transferred, in the year preceding such transfer. The
24 aggregate limitation upon the tax levies of any taxing subdivision
25 from which such authority or responsibility is transferred shall be
26 reduced by such amount.

27 (b) Whenever the authority and responsibility for the perform-
28 ance of any function or the providing of any service, for which a
29 tax levy, subject to the aggregate limitation prescribed by sections
30 1 to 15 16, inclusive, and amendments thereto, is specifically au-
31 thorized and provided by law, is transferred from any taxing sub-
32 division to the state of Kansas, the aggregate limitation imposed
33 under the provisions of this act upon the tax levies of the taxing
34 subdivision from which such authority and responsibility is trans-
35 ferred shall be reduced by an amount equal to that levied for such
36 purpose by the taxing subdivision in the year preceding such transfer.

37 Sec. 8. (a) The provisions of sections 1 to 15 16, inclusive, and
38 amendments thereto, shall not apply to or limit the levy of taxes
39 for the payment of:

40 (1) Principal and interest upon state infrastructure loans, includ-
41 ing loans made pursuant to K.S.A. 65-3321 through 65-3329, and
42 amendments thereto, bonds, temporary notes, no-fund warrants and
43 payments made to a public building commission;

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(2) judgments, settlements and expenses for protection against liability to the extent such expenses are authorized by article 61 of chapter 75 of the Kansas Statutes Annotated and amendments thereto; and

(3) expenses of mental health centers and community facilities for mentally retarded persons incurred pursuant to K.S.A. 19-4004, and amendments thereto;

(4) expenses of contracting with community mental health centers incurred pursuant to K.S.A. 19-4011, and amendments thereto;

(5) expenses of mental health clinics and joint boards of mental health incurred pursuant to K.S.A. 65-212 and 65-215, and amendments thereto;

(6) expenses of homes for the aged incurred pursuant to K.S.A. 19-2122 and 79-1947b, and amendments thereto;

(7) expenses of a taxing subdivision in creating or continuing service programs for the elderly pursuant to K.S.A. 12-1680, and amendments thereto;

(8) expenses incurred by a county hospital pursuant to K.S.A. 19-4606, and amendments thereto; and

(3) (9) Increases in budgeted expenditures over the amount budgeted in the 1993 budget year for the following items:

(A) Employer contributions for social security, workers compensation, unemployment insurance, ~~health care costs~~ and employee retirement and pension programs;

(B) expenses incurred by counties for district court operations under the provisions of K.S.A. 20-348 or 20-349, and amendments thereto, and expenses incurred by counties for the detention of juveniles;

(C) expenses incurred by counties for payment of out-district tuition to community colleges pursuant to K.S.A. 71-301, and amendments thereto, and expenses incurred by counties and townships for payment of out-district tuition to municipal universities pursuant to K.S.A. 13-13a26, and amendments thereto; and[.]

(D) county hospital expenses pursuant to K.S.A. 19-4606, and amendments thereto.

~~(D)—expenses of a taxing subdivision for the costs of complying with federal and state laws relating to solid waste management and water quality standards; [mandating such compliance.]~~

(b) Amounts needed to be produced from the levy of taxes by a taxing subdivision to replace the difference between the amount of revenue estimated by the county treasurer to be received or the actual receipts pursuant to K.S.A. 79-5101 *et seq.*, and amendments thereto, in the 1993 budget year, and the amount of such revenue

(delete health care cost) :

1 estimated to be received by the county treasurer in the budget year
2 shall not be used in computing any aggregate limitation under the
3 provisions of this act.

4 Sec. 9. The limitation imposed by this act upon the amount
5 produced by the aggregate levy of taxes upon tangible property by
6 any taxing subdivision may be suspended for any one year or for a
7 specified number of years up to three years, and levies may be made
8 for such year or years which will produce an amount in excess of
9 that prescribed by sections 1 to 15 16, inclusive, and amendments
10 thereto, whenever a majority of the electors of such taxing subdivi-
11 sion voting on a proposition to suspend such limitation at an elec-
12 tion provided for herein shall vote in favor thereof. Any individual
13 levy or levies for a particular purpose or purposes may be exempted
14 from the limitation imposed by sections 1 to 15 16, inclusive, and
15 amendments thereto, for any one year or a specified number of years
16 up to three years whenever a majority of the electors of such taxing
17 subdivision voting on a proposition to exempt such levy or levies
18 from such limitation at an election provided for herein shall vote in
19 favor thereof. On motion of the governing body of such taxing sub-
20 division, any such proposition may be submitted at a special election,
21 at any general election held in April or November or at any primary
22 election, or such election may be conducted in the manner pre-
23 scribed for elections under the mail ballot election act, and any such
24 proposition shall be submitted at any such election whenever a pe-
25 tition requesting the same, signed by electors of such subdivision
26 equal in number to not less than 5% of the qualified electors of
27 such taxing subdivision, shall be filed in the office of the county
28 election officer at least 60 days prior to the date of such election.

29 Sec. 10. When it is apparent to the governing body of any taxing
30 subdivision that the maximum aggregate tax levy permitted under
31 the provisions of sections 1 to 15 16, inclusive, and amendments
32 thereto, is insufficient to finance the necessary operations of such
33 subdivision, such governing body may make application to the state
34 board of tax appeals for authority to levy taxes in excess of the
35 aggregate amount permitted under the provisions of sections 1 to
36 15 16, inclusive, and amendments thereto. The application shall
37 contain a detailed statement showing why the expenditures of such
38 taxing subdivisions cannot be financed within the limitations pre-
39 scribed by sections 1 to 15 16, inclusive, and amendments thereto,
40 shall state the exact increase requested, and the period of time for
41 which such increase is requested.

42 If the state board of tax appeals shall find and determine that the
43 evidence submitted in support of the application shows an extreme

comply with application procedures of
K.S.A. 79-2939, and amendments thereto,
and

1 emergency need for the increase requested ~~and that the cost of an~~
 2 ~~election to approve the increase would be disproportionate to the~~
 3 ~~amount of the increase sought,~~ such board is hereby empowered to
 4 authorize such taxing subdivision to levy taxes in excess of the ag-
 5 gregate amount permitted under the provisions of sections 1 to 15
 6 16, inclusive, and amendments thereto. The term "extreme emer-
 7 gency need" shall include, but not be limited to, amounts required
 8 to comply with state or federal requirements in such areas as sewage
 9 treatment and solid waste disposal and[,] to provide police protec-
 10 tion, fire protection, ambulance service, or similar services essential
 11 to the public health and safety [and to comply with any other re-
 12 quirements mandated by state or federal law]. The order of the
 13 board of tax appeals shall state the exact amount of the increase
 14 authorized and that the authorization is for a period of time, the
 15 length of which shall be specified. Any increase in tax levy authority
 16 granted by the board of tax appeals shall be added to the aggregate
 17 limitations computed under sections 1 to 15 16, inclusive, and
 18 amendments thereto, for the period of time specified by the board.

19 ✓ The county election officer shall cause a notice of any order of
 20 the board of tax appeals issued pursuant to this section to be pub-
 21 lished once each week for three consecutive weeks in the official
 22 newspaper of the taxing subdivision or, if none, in a newspaper of
 23 general circulation in such subdivision. If within 30 days next fol-
 24 lowing the date of the last publication of such notice a petition signed
 25 by not less than 10% of the qualified electors of the taxing subdivision
 26 requesting an election upon the proposition to levy such increased
 27 taxes is filed in the office of the county election officer, no such
 28 increased levy shall be made without first receiving the approval of
 29 a majority of the electors of such taxing subdivision voting at an
 30 election called and held thereon.

31 Sec. 11. The state board of tax appeals shall not authorize the
 32 issuance of no-fund warrants by any taxing subdivision of the state
 33 under the provisions of K.S.A. 79-2938, 79-2939, 79-2941 or 79-
 34 2951, and amendments thereto, except upon the basis of a finding
 35 of extreme emergency need.

36 Sec. 12. Whenever any city, county, township, municipal uni-
 37 versity or community college shall be required by law to levy taxes
 38 for the financing of the budget of any political or governmental
 39 subdivision of this state which is not authorized by law to levy taxes
 40 on its own behalf, and the governing body of such city, county,
 41 township, municipal university or community college is not author-
 42 ized or empowered to modify or reduce the amount of taxes levied
 43 therefor, the tax levies of such political or governmental subdivision

In the event a taxing subdivision requests authority to levy taxes in excess of the aggregate amount permitted under this act on the basis that such authority is necessary to comply with requirements mandated by state or federal law, the board shall not approve such request unless the board finds:

(a) (1) the request arose as a result of a mandate that could not have been foreseen in time to hold an election under section 9 or to utilize the charter out procedure in section 16, and (2) it will be impracticable or impossible to reduce expenditures in other areas to pay for the mandated expenses or to pay for such expenses from user fees or other non-property tax sources, or

(b) (1) the voters of the taxing subdivision rejected a proposal pursuant to section 9 or 16 to exempt the taxing subdivision from all or part of this act, or the cost of an election is disproportionate to the amount of the increase sought, and (2) it will be impracticable or impossible to reduce expenditures in other areas to pay for the mandated expenses or to pay for such expenses from user fees or other non-property tax sources.

(c)

(d)

6,
8

shall not be included in or considered in computing the aggregate limitations upon the property tax levies of the city, county, township, municipal university or community college levying taxes for such political or governmental subdivision. The fund levy limits of such political or governmental subdivision shall be established in accordance with subsection (b) of section 2, and amendments thereto.

Sec. 13. The state board of tax appeals may inquire upon a taxpayer complaint, filed within 30 days after the public hearing held pursuant to K.S.A. 79-2929, and amendments thereto, into the levy of taxes by any taxing subdivision for the purpose of determining if such taxing subdivision is operating in compliance with the limitations and provisions of sections 1 to 15 16, inclusive, and amendments thereto. If upon preliminary inquiry it shall appear that such subdivision is failing to comply with the requirements of sections 1 to 15, inclusive, and amendments thereto, the board of tax appeals shall conduct a hearing upon such matter in accordance with the provisions of the Kansas administrative procedure act. If upon the basis of such hearing the state board of tax appeals determines that such taxing subdivision is operating in violation of the limitations and provisions of sections 1 to 15 16, inclusive, and amendments thereto, such board may order the adjustment of any tax levies to be adjusted in such manner as to comply with the requirements of this act.

Sec. 14. Any election held under the provisions of sections 1 to 15, inclusive 9 or 10, and amendments thereto, shall be called and held in accordance with the provisions of K.S.A. 10-120, and amendments thereto.

Sec. 15. The provisions of sections 1 to 14, inclusive, and amendments thereto, this act shall not be applicable to general fund levies of unified school districts.

Sec. 16. (a) The governing body of any city may elect, in the manner prescribed by and subject to the limitations of section 5 of article 12 of the Kansas Constitution, to exempt such city from the provisions of sections 1 to 13, inclusive, or to modify the provisions thereof.

(b) The governing body of any county may elect, in the manner prescribed by and subject to the limitations of K.S.A. 19-101b, and amendments thereto, to exempt such county from the provisions of sections 1 to 13, inclusive, or to modify the provisions thereof.

(c) The governing body of any other taxing subdivision subject to the provisions of sections 1 to 13, inclusive, may elect, in the manner prescribed by and subject to the limitations of K.S.A. 19-101b, and amendments thereto, insofar as such section may be made applicable, to exempt such subdivision from the provisions of sec-

but such exemption or modification shall only be effective for the budget adopted for 1994. Thereafter, any such exemption or modification may only be effectuated pursuant to section 9.

1 tions 1 to 13, inclusive, [and K.S.A. 79-1962, and amendments
 2 thereto,] or to modify the provisions thereof.
 3 [Sec. 17. K.S.A. 12-1680 is hereby amended to read as follows:
 4 12-1680. Whenever a petition containing the signatures of not less
 5 than 5% of the registered voters of any city or county is filed with
 6 the appropriate county election officer requesting an election on
 7 the question of whether a tax levy of not more than one mill except
 8 that in counties having a population of more than 15,500 and less
 9 than 16,000, a tax levy of not more than 1.5 mills shall be made
 10 on all of the taxable tangible property in the city or county for the
 11 purpose of creating or continuing a service program for the elderly
 12 operated by municipalities as defined in K.S.A. 10-101, and amend-
 13 ments thereto, or nonprofit organizations, such proposition shall be
 14 submitted to the voters of the city or county at a question submitted
 15 election held in accordance with the provisions of K.S.A. 10-120,
 16 and amendments thereto. The proposition submitted shall be in the
 17 following form: "An annual tax of _____ (a specified amount or
 18 not to exceed a specified amount) mill shall be levied in _____
 19 (city or county) to fund a service program for the elderly." The
 20 board of county commissioners of any county or the governing body
 21 of any city on its own motion may provide by resolution or ordinance
 22 for an annual tax levy of not more than one mill, except that in
 23 counties having a population of more than 15,500 and less than
 24 16,000, such tax levy shall not exceed 1.5 mills, for the purpose
 25 stated in this section; and, *If such resolution or ordinance is adopted*
 26 *after December 31, 1993, such proposition shall be submitted to the*
 27 *voters of the county or city for approval or rejection without petition*
 28 *in the manner provided in this section, and the proposition shall*
 29 *be stated in the same form as if in response to a petition. If a*
 30 *majority of the qualified electors voting on the proposition vote*
 31 *"yes" such tax levy shall be made annually on all of the taxable*
 32 *tangible property within the city or county for such purpose and*
 33 *to pay a portion of the principal and interest on bonds issued under*
 34 *the authority of K.S.A. 12-1774, and amendments thereto, by cities*
 35 *located in the county. If the proposition does not specify the amount*
 36 *of the levy but prescribes the maximum, such levy shall be in an*
 37 *amount specified by the board of county commissioners or governing*
 38 *body of the city not exceeding the maximum so specified. Such tax*
 39 *levy shall be in addition to all other tax levies authorized by law.*
 40 *No city which has approved a service program for the elderly at*
 41 *an election held under this section shall be included in a county*
 42 *service program for the elderly so long as such city service program*
 43 *is in operation. In any year after the year in which a tax is first*

but such exemption or modification shall
 only be effective for the 1994 budget or
 in the case of community colleges and
 municipal universities, for the 1993-1994
 school year. Thereafter, any such
 exemption or modification may only be
 effectuated pursuant to section 9.

1 levied under the provisions of this act, the board of county com-
 2 missioners of the county or the governing body of the city may
 3 resubmit the proposition to make a levy in such amount as may be
 4 determined necessary to fund such program or may on their own
 5 motion by resolution or ordinance fix the amount of such levy in
 6 any amount, not exceeding the amount stated in the original prop-
 7 osition submitted to and approved by the electors of the county or
 8 city, which such board of commissioners or governing body deems
 9 necessary to finance the service program in such year. A county
 10 having a population of more than 15,500 and less than 16,000 shall
 11 not increase its mill levy above one mill for service programs for
 12 the elderly after December 31, 1993, without the approval of a
 13 majority of the qualified electors voting on such a proposition as
 14 provided in this section.]

15 Sec. 16 17 [17]. K.S.A. [12-1680,] 79-5023, 79-5027, 79-5029,
 16 79-5030, 79-5031, 79-5033 and 79-5034 and K.S.A. 1992 Supp. 79-
 17 5021, 79-5022, 79-5024, 79-5025, 79-5026, 79-5028, 79-5032 and 79-
 18 5036 are hereby repealed.

19 Sec. 17 18 [18]. This act shall take effect and be in force from
 20 and after its publication in the Kansas register.

17

18

TESTIMONY OF F. R. VAUGHAN

I am Ray Vaughan, Chair of the Sedgwick County Advisory Council on Aging On behalf of the council. I request you support the Exemption for the Aging Mill Levy contained in HB2210. In 1982 the citizens of Sedgwick County overwhelmingly voted to levy a tax up to 1 mill to fund Aging programs in Sedgwick County. I believe other counties did the same. In 1989 the Kansas legislature removed this exemption even though it had been voted upon by the people. In 1992 both houses of the Kansas legislature passed a bill exempting the Aging Mill Levy, but it did not come out of joint committee.

The Aging Mill Levy provides a variety of programs and services to the elderly including:

- Senior Centers
- Meals on Wheels
- Homemakers Services
- Minor Home Repair
- Transportation
- Legal Services
- Adult Day Care
- Senior Care Act Match

All of these programs are Community Based Services which aid in keeping people in their own homes and in many cases prevent them from entering nursing homes.

Exempting of the Aging Mill Levy would not have a fiscal impact on state agencies but could aid us in securing the necessary local funds to provide these needed services, and in fact, would save the State money by averting or delaying people entering nursing homes.

I respectfully request you exempt the Aging Mill Levy from any tax lid. I believe such an exemption would be mutually beneficial to both state and local governments and in the best interest of the citizens of the State of Kansas.

Senate Assessment + Taxation
March 18, 1993
Attachment 3-1

I am Urban Klenke, Chairman of the Ford County Council on Aging. On behalf of the senior population of my county, and for the betterment of all Seniors in the state, I request that HB2210, as amended by the House Committee of the Whole, be passed by this Senate Committee.

Many of the counties in Kansas have had the "Fund for Services for the Elderly" in place for a long time, some have had it a shorter time, and 20 or more do not have it at all.

Since the Senior Care Act has been extended and funded for the entire state since July 1, 1992, all counties not having the Aging Fund now see the need to implement it, and other counties need the authority to increase their levies to match State funds as the Act requires. I think HB2210 as now constructed takes care of all these situations.

I think the three areas of the State that were involved in the pilot program of home care have demonstrated very clearly that this is a very viable and beneficial program, and holds some hope for many elderly Kansans to stay in their homes for a longer time.

The program should not be jeopardized in any county by the lack of authority to provide the necessary funds.

*Senate Assessment + Taxation
March 18, 1993*

Attachment 4-1



SouthWest Kansas Area Agency on Aging, Inc.

Central & Gunsmoke P.O. Box 1636 Dodge City, Kansas 67801
(316) 227-4700 FAX (316) 227-4699

March 18, 1993

TO: Senate Assessment and Taxation Committee

FROM: Dave Geist, Executive Director

RE: House Bill 2210 - Tax lid for local government

Members of the Committee:

As the Executive Director of the SouthWest Kansas Area Agency on Aging I want to speak in favor of House Bill 2210 which would exempt aging services mill levies from the aggregate property tax lid until December 31, 1993

With the passage of this bill, it would give eleven counties in our twenty-eight county service area a greater opportunity to pass an aging mill levy without competing for or jeopardizing other mill levies already in place.

House Bill 2210 would also allow all of my counties to generate additional matching funds for the Kansas Senior Care Act. Currently eleven counties are providing services with limited local matching funds under this program. We firmly believe that if this bill was passed, these counties would have the budget authority to levy additional funds and expand the level of services they are currently providing.

This bill would also remove a major barrier for other counties, that have aging mill levies already in place and have been wanting to start up the Senior Care Act but have been unable to do so because of the current tax lid they are operating under.

Thank you for giving me this opportunity to testify in writing on House Bill 2210. Your support of this bill would be appreciated.

All services, educational programs and materials available without discrimination on the basis of race, color, national origin, sex, political belief, age or handicap.
Any complaints should be directed to the Executive Director, SWKAAA, P.O. Box 1636, Dodge City, KS 67801

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*Senate Assessment + Taxation
March 18, 1993
Attachment 5-1*