Date

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE

The meeting was called to order by Chairman Barbara Allen at 10:30 A.M. on January 24, 2007 in Room 519-S of the Capitol.

All members were present except:

Derek Schmidt- excused

Committee staff present:

Chris Courtwright, Kansas Legislative Research Department Martha Dorsey, Kansas Legislative Research Department Gordon Self, Office of Revisor of Statutes Jason Thompson, Office of Revisor of Statutes Judy Swanson, Committee Assistant

Conferees appearing before the committee:

Richard Cram, Kansas Department of Revenue Sky Westerlund, Kansas Chapter national Association of Social Workers

Others attending:

See attached list.

Senator Jim Barone requested introduction of a bill granting sales tax exemption to Frontenac Education Foundation. <u>Senator Lee moved to introduce requested bill.</u> <u>Senator Bruce seconded the motion, and the motion passed.</u>

Senator Lee moved to introduce a bill that would form a Tax Modernization Commission. Senator Bruce seconded the motion, and the motion passed.

Senator Allen moved to introduce a bill granting sales tax exemption for Jazz in the Woods. Senator Bruce seconded the motion, and the motion carried.

<u>Senator Allen moved to introduce a bill granting sales tax exemption for Johnson County Young Matrons.</u>
<u>Senator Jordan seconded the motion, and the motion carried.</u>

Senator Allen moved to introduce a bill granting sales tax exemption for TLC for Children and Families Foundation. Senator Jordan seconded the motion, and the motion carried.

Senator Allen moved to introduce a bill granting sales tax exemption for all 501(c)(3) organizations. Senator Donovan seconded the motion, and the motion carried.

Senator Allen moved to introduce a franchise tax bill, which would be a modified version of the Governor's franchise tax recommendation. Senator Apple seconded the motion, and the motion carried.

Senator Apple moved to introduce a bill granting sales tax exemption for Ottawa Suzuki Strings. Senator Bruce seconded the motion, and the motion carried.

SB 91--Social security number or tax identification number required for licensure, certification or registration with state authorities

Hearing on <u>SB 91</u> was opened. Richard Cram, Kansas Department of Revenue, testified KDOR has requested membership lists for discovery matching from 20 to 29 licensing agencies to date. (<u>Attachment 1</u>) All have provided SSNs except the Kansas State Board of Technical Professions. <u>SB 91</u> would clarify the licensing agency has the authority to require the license applicant to make that disclosure and in turn provide information to KDOR, in conformity with the federal law. During discussion, KDOR agreed to provide a copy of a legal opinion stating the Kansas State Board of Technical Professions is not required to provide KDOR the SSNs of their licensees. Mary Feighny, Assistant Attorney General, testified this is not a formal Attorney General opinion. She provided this opinion to the Board in her capacity as General Counsel for the Kansas State Board of Technical Professions. She testified it is currently illegal for any organization to

CONTINUATION SHEET

MINUTES OF THE Senate Assessment and Taxation Committee at 10:30 A.M. on January 24, 2007 in Room 519-S of the Capitol.

turn over its licensees' SSNs, because it is a violation of the Federal Privacy Act. The opinion is dated August, 2006. She agreed to provide copies of the opinion to committee members. She said this legislation would make it legal for agencies to turn over licensee SSNs to KDOR.

In response to Senator Apple, Jeff Scott, KDOR, said the identification number on a valid Kansas Driver's License does not fall under the same privacy criteria as SSNs. When a driver's license is renewed, applicants must provide their SSN; however, the tax system and driver's license system at KDOR do not "talk" to each other. Mr. Cram said if only the last four digits of a SSN were used, there was the possibility of over 10,000 numbers that might match.

Sky Westerfield, Kansas Chapter National Association of Social Workers, testified in favor of <u>SB 91</u>. (<u>Attachment 2</u>) She cautioned against submitting SSNs through an online process for security reasons. Jeff Scott, KDOR, said the Department of Revenue collects the information on CDs, then destroys the CDs.

Hearing on SB 91 was closed.

SB 92--Electronic funds transfer of sales tax moneys collected on the isolated and occasional sale of motor vehicles

Hearing on <u>SB 92</u> was opened with testimony from Richard Cram. (<u>Attachment 3</u>) It would require sales tax revenues collected by County Treasurer offices to be remitted daily to KDOR. County Treasurer offices already remit other fees and registrations by EFT daily. Richard Samaniego, Kearney & Associates, said the county treasurers have a neutral position on this bill.

Hearing on $\underline{SB 92}$ was closed.

SB 34--Additional projects that qualify pursuant to the transportation development district act Discussion was held on SB 34. Senator Jordan moved to amend SB 34 on page 2, line 14, by deleting the word "facade"; and to further amend the bill on page 2, line 20, by adding the sentence, "Project" includes a building facade but only when part of remodeling, repairing, enlarging or reconstructing an existing building. Senator Donovan seconded the motion, and the motion carried.

Senator Lee moved to pass **SB 34** as amended favorable for passage. Senator Donovan seconded the motion, and the motion carried.

Chris Courtwright briefly reviewed:

SB 26--Adjustments to the homestead property tax act related to refunds and filing requirements
SB 27--Verification of income by certain claimants who are renters under the homestead property tax
refund act

SB 28--Providing asset test requirement for claimants of homestead property tax refunds

Bruce Larkin, KDOR, proposed amending <u>SB 28</u> on lines 13 & 14 by deleting "who owns or controls assets with an aggregate fair market value exceeding \$250,000" and inserting in lieu thereof, "owning or occupying a homestead that is not rental property and for which the appraised valuation for property tax purposes exceeds \$300,000." (<u>Attachment 4</u>) KDOR Secretary Joan Wagnon said this bill would target abusers of the homestead tax exemption law. It would not cure the problem, but it would help close the loopholes.

Senator Apple moved to adopt the proposed amendment to **SB 28** and substitute \$200,000 for \$300,000. Senator Lee seconded the motion, and the motion carried.

Senator Lee moved to report SB 28 as amended favorably for passage. Senator Goodwin seconded the motion, and the motion carried.

Senator Lee moved to amend the language in SB 27 into SB 26. Senator Donovan seconded the motion, and the motion carried.

CONTINUATION SHEET

MINUTES OF THE Senate Assessment and Taxation Committee at 10:30 A.M. on January 24, 2007 in Room 519-S of the Capitol.

Senator Lee moved to report **SB 26** as amended favorably for passage. Senator Donovan seconded the motion, and the motion passed.

Senator Bruce moved to approve the Minutes of the January 18 Committee meeting. Senator Pine seconded the motion, and the motion carried.

Joan Wagnon discussed a Township Fund report with the Committee. (<u>Attachment 5</u>) Unfortunately all of the information that is filed by townships goes on paper. If townships were required to file their information electronically, comparisons could be made of the information. Secretary Wagnon said there may be a bill that has been introduced in the House to require electronic filings by townships. She will check and report back to the Committee.

The meeting adjourned at 11:40 p.m. The next meeting will be January 25.

SENATE ASSESSMENT & TAXATION COMMITTEE

GUEST LIST

DATE: 1/24/07

NAME	REPRESENTING
Jeff Scott	KDOR
David R. Corlin	K DOR
Richard Crim	<i>t</i>)
MAM Feighny	@ self
Chal Sullivan	KOOR
Loi Menay	KROR
Michelles Haterson	Carpital Strategies
Enen Surkes	BOB
hike Realt	Lealiber International
Stale Paris	Sa in Falone
Derch Hein	Hely Law Firm
Todworner	ks, Gov, Converting
Joshua Leuris	Ser. D. Schnidt
JIM CLORIS	KBO
5kg Westerland	KNASW
April Holman	Kansas Action for Children
Notalie Bry	WIBA
MaryDyck	Self
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SENATE ASSESSMENT & TAXATION COMMITTEE

GUEST LIST

10 1 mm	1-74-07	
DATE:	1-21	

NAME	REPRESENTING
Richard Somming	Kenny & Boac
ai.	0



Kathleen Sebelius, Governor Joan Wagnon, Secretary

www.ksrevenue.org

Testimony to the Senate Committee on Assessment and Taxation

Richard Cram

January 24, 2007

Senate Bill 91

Senator Allen, Chair, and Members of the Committee:

Senate Bill 91 proposes to amend K.S.A. 74-139 to require applicants for various state licenses to include their social security or tax identification numbers on the applications submitted to the state licensing agency. That statute currently requires state agencies issuing licenses to provide applicant social security numbers and tax identification numbers to the Director of Taxation in the Department of Revenue, but only authorizes those state agencies to request from the applicant the social security number or tax identification number. Federal law authorizes states to require individuals to furnish their social security numbers to facilitate the administration of the state's tax laws. 42 U.S.C. Section 405(c)(2)(C)(i). Any social security number provided to the Department is kept strictly confidential, along with other taxpayer information.

Our state agency license matching program has been an excellent compliance tool. We have requested memberships lists for discovery matching from 20 of the 29 licensing agencies to date. All have provided complete information including SSN's except the Kansas State Board of Technical Professions and their 14,494 licenses. The Board of Technical Professions recently obtained an Attorney General's opinion that they were not required to provide the Department the social security numbers of their licensees, due to the fact that K.S.A. 74-139 only authorizes state agencies to request a licensee's social security number, and the Board had not advised its licensees that disclosure of the social security number was voluntary. Senate Bill 91 would make clear that the licensing agency has the authority to require the license applicant to make that disclosure and in turn provide that information to the Department, in conformity with federal law.

To date, we have matched 336,567 of the 423,556 licensee's which is 79% of the licensee's in Kansas. Without the SSN, we cannot complete the match.

Debts discovered/set up: \$9,252,658
Refunds: \$947,239
Net Tax: \$8,305,419
Cash in Bank at this time: \$5,977,385
Kansas returns filed: 3,444
Non-Kansas returns filed: 444

OFFICE OF POLICY AND RESEARCH

North x 67 & Iname DOCKING STATE OFFICE BUILDING, 915 SW HARRISON ST., TOPEKA, KS 66612-1588 Voice 785-296-3081 Fax 785-296-7928 http://www.ksrevenue.org/

Assessment & Taxa
Date /- 24-07
Attachment # /

The department does not have the authority to withhold the license if a delinquency exists. However, we are using our authority to collect the debt. It is a little slower perhaps than if the license was contingent on being current, but we believe the recovery from this project will continue to increase due to taxpayers continuing to pay on payment plans, pending Petitions for Abatement, etc.

Boards matched to date: Behavioral Sciences Regulatory Board, Board of Accountancy, Board of Emergency Medical Services, Board of Nursing, Board of Optometry Examiners, Department of Health & Environment, Insurance Department, Judicial Branch, Kansas Bureau of Investigation, Kansas Dental Board, Kansas Department of Revenue, Kansas Securities Commission, Kansas State Board of Cosmetology, Kansas State Board of Mortuary Arts, Kansas State Board of Pharmacy, Kansas State Department of Education, Real Estate Appraisal Board, Real Estate Commission, State Bank Commissioner, State Board of Healing Arts

We have recently received all the Kansas Restaurant Licenses from KDHE and will be matching them also for all tax and filing types. Passage of Senate Bill 91 is essential to the effectiveness of and continued viability of the Department's state agency license matching program, and we urge its enactment.

National Association of Social Workers

Assessment and Taxation January 24, 2007

Senate Bill 91

Concerning licensure relating to social security numbers

Sky Westerlund, LMSW

Executive Director, Kansas Chapter, National Association of Social Workers (KNASW)

KNASW is the professional association working on behalf of the profession and practice of social work in Kansas. Social workers have been licensed to practice at three levels of expertise since 1976. These are the baccalaureate (LBSW), the master (LMSW), and the clinical social worker (LSCSW). There are over 5500 social workers practicing and serving thousands of persons in Kansas every day. Social work is a broad and inclusive profession which allows social workers to provide services and care in a wide variety of settings, such as child welfare, juvenile justice, private practice, military bases, hospitals, hospices, disaster events, domestic violence, aged care, substance abuse, community mental health centers, schools, public health organizations, community programs and many more.

As licensees, social workers are held to a higher standard of conduct than non-licensed persons. Paying owed taxes is a personal responsibility that contributes to earning the public trust, which is part of social work licensure. KNASW supports the more strict language compelling licensees to submit their social security number when applying for or renewing their social work license for purposes of cross referencing with the taxing authority.

While it is not currently a problem, KNASW would like to express one caution. With the increase of online processes, there must continue to be the option for social workers, as licensees, to submit their paperwork through means other than online. No matter how secure online systems are or may become, there will likely be licensees who simply are not comfortable submitting the social security number via online.

Thank you for your consideration.

Email correction: <u>sky@knasw.com</u> Website correction: www.knasw.org



Kathleen Sebelius, Governor Joan Wagnon, Secretary

www.ksrevenue.org

Testimony to the Senate Committee on Assessment and Taxation

Richard Cram

January 24, 2007

Senate Bill 92

Senator Allen, Chair, and Members of the Committee:

Senate Bill 92 would amend K.S.A 79-3604 to require sales tax revenues collected by County Treasurer offices to be remitted daily to the Department of Revenue beginning on January 1, 2008. County Treasurers currently collect sales tax on isolated and occasional (private) motor vehicle sales and on out-of-state motor vehicle purchases at the time the vehicle is locally registered.

The proposal also makes a technical cleanup to K.S.A. 79-3604 on lines 29 and 30, adding the words "title and" in front of "registration" and removing the words "or ownership" after the word "registration." For consistency, it is suggested the same change be made on line 39.

Our fiscal note indicates that for fiscal year 2008, the proposal would generate approximately \$65,000 of interest income, as the requirement to begin daily transfers is to be initiated on January 1, 2008. The proposal is estimated to generate \$135,000 annually in interest income thereafter. Our fiscal note is attached.

County Treasurer offices already remit driver license fees, registration, title fees, verifications and repossession money to the Department by EFT daily. The Department will develop a new report to assist County Treasurers in reconciling daily receipts to the monthly tax return, and the Department will work with the County Treasurers to ensure a smooth transition. The January 1, 2008 initiation date is intended to provide adequate time for that transition.

Attachment #_3

2007 Senate Bill 092a Fiscal Note

Introduced as a Senate Bill

Senate Bill 92, as Introduced, amends K.S.A 79-3604 to require sales tax revenues collected by county treasurer offices to be remitted daily to the department of revenue beginning on January 1, 2008. The proposal also makes a technical cleanup to the statute.

The Act would be effective on July 1, 2007.

Fiscal Impact

For fiscal year 2008, the proposal would generate approximately \$65,000 of interest income as the requirement to begin daily transfers is to be initiated on January 1, 2008. The proposal is estimated to generate \$135,000 annually in interest income. The estimate is based on annual receipts from county treasurer offices of \$90 million a year, or \$357,000 per work day (21 work days per month). The receipts would be received 1 to 29 days earlier and generate interest for the state. An interest rate of 3.5% was used in computing the estimate.

Administrative Impact

There will be a learning curve for the county treasurers and the department in transmitting the receipts and reconciling daily receipts to the monthly sales tax return. County Treasurer offices already remit driver license fees to the department by EFT daily. Customer Relations will require a new report to assist in reconciling daily receipts to the monthly tax return. The department will work with the county treasurers to ensure a smooth transition.

Administrative Problems and Comments

On lines 29 and 30, a change was made to add the words "title and" in front of registration and remove the words "or ownership" after the word registration. For consistency, it is suggested the same change be made on line 39.

Taxpayer/Customer Impact

This will result in some loss of revenues at the county from transmitting the sales tax revenues daily.

Legal Impact

Assessment, & Taxatio Date 1-24 Attachment # 3

Attachment #



Kathleen Sebelius, Governor Joan Wagnon, Secretary

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To the Senate Committee on Assessment and Taxation

Bruce Larkin

January 24, 2007

Suggested Amendment to Senate Bill 28

Senator Allen, Chair, and Members of the Committee:

The Department suggests the attached balloon amendment to Senate Bill 28, which provides that a person owning or occupying a homestead that is not a rental property and for which the appraised valuation for property tax purposes exceeds \$300,000 will not be entitled to a homestead property tax refund.

Also attached are charts showing the number of homestead refund claims for tax year 2005 at various property tax levels ranging from \$1500 to in excess of \$4,000, and the number of homestead refund claims in the metropolitan counties involving homesteads with appraised valuations of \$300,000 or more and \$400,000 or more.

For tax year 2005, there were a total of 1,412 homestead refund claims that showed \$0 for household income.

Session of 2007

SENATE BILL No. 28

By Special Committee on Assessment and Taxation

1-5

AN ACT concerning taxation; relating to the homestead property tax re-10 fund act; asset test requirement. 11 12 Be it enacted by the Legislature of the State of Kansas: 13 Section 1. A person who owns or controls assets with an aggregate 14 fair market value exceeding \$250,000 in any year shall not be entitled to 15 claim a refund of property taxes under the homestead property tax refund 16 act for any such year. The provisions of this section shall be part of and 17 supplemental to the homestead property tax refund act. 18 Sec. 2. This act shall take effect and be in force from and after its 19 publication in the statute book.

owning or occupying a homestead

that is not rental property and for
which the appraised valuation for
property tax purposes exceeds

\$300,000

Property Tax	# CI	To	otal Ref	AVG	REF
\$1500 to \$2000	4826	\$	874,539.00	\$	181.21
\$2001 to \$2500	1689	\$	292,800.00	\$	173.36
\$2501 to \$3000	588	\$	103,432.00	\$	175.90
\$3001 to \$3250	151	\$	31,667.00	\$	209.72
\$3251 to \$3500	102	\$	20,904.00	\$	204.94
\$3501 to \$3750	79	\$	18,832.00	\$	238.38
\$3751 to \$4000	49	\$	8,131.00	\$	165.94
>\$4000	328	\$	80,675.00	\$	245.96
Total	7812	\$	1,430,980.00		

Cty	Mill Levy	App	Val	Ass	Val	Tax	# Claimants
Johnson	0.092408	\$	300,000.00	\$	34,500.00	\$3,188.08	266
Sedgewick	0.115099	\$	300,000.00	\$	34,500.00	\$3,970.92	52
Shawnee	0.143729	\$	300,000.00	\$	34,500.00	\$4,958.65	9
Wyandotte	0.159221	\$	300,000.00	\$	34,500.00	\$5,493.12	20
Douglas	0.110057	\$	300,000.00	\$	34,500.00	\$3,796.97	13
							360

Cty	Mill Levy	App	Val	Ass	Val	Tax	# Claimants
Johnson	0.092408	\$	400,000.00	\$	46,000.00	\$4,250.77	109
Sedgewick	0.115099	\$	400,000.00	\$	46,000.00	\$5,294.55	35
Shawnee	0.143729	\$	400,000.00	\$	46,000.00	\$6,611.53	7
Wyandotte	0.159221	\$	400,000.00	\$	46,000.00	\$7,324.17	9
Douglas	0.110057	\$	400,000.00	\$	46,000.00	\$5,062.62	7
							167

		County	
	TWP Fund	Count	Tax
1	Ambulance	4	79,662
2	Building (TWP, Etc.)	16	85,763
3	Cemetery	50	514,964
4	City Ambulance	2	17,617
5	City Building	3	983
6	City Cemetery	24	62,071
7	City Fire Protection	4	75,161
8	City General	64	838,690
9	City Library	18	206,369
10	City Misc	2	1,415
11	Employee Benefits	3	177,683
12	Fire Protection	40	2,644,672
13	General	93	10,422,938
14	Library	24	430,467
15	Library Employee Benefits	1	10,647
16	Misc	5	252,203
17	No-Fund Warrants	1	8,888
18	Noxious Weeds	17	160,974
19	Park	2	50,906
20	Road	37	31,377,810
21	Special Liability Expense	2	28,718
22	Special Road	4	507,618

Total 47,956,219

County	Township	Levy	Tax
Allen	Carlyle	0.011	
	Cottage Grove	0.004	
	Deer Creek	0.118	
	Elm	0.024	
	Elsmore	1.327	
	Geneva	1.209	
	Humboldt	0.895	
	Iola	0.072	
	Logan	2.123	
	Marmaton	1.393	
	Osage	4.467	
	Salem	0.414	
Allen Count		12	41,402
Anderson	Indian Creek	0.000	
	Jackson	0.000	
	Lincoln	0.644	
	Lone Elm	1.713	2+
	Monroe	0.349	
	North Rich	0.000	
	Ozark	0.393	
	Putnam	0.514	
	Reeder	0.683	
	Rich	0.000	
	Walker	0.138	
	Washington	0.349	
	Welda	2.492	
	Westphalia	1.840	
Anderson Count		14	42,712
Atchison	Benton	13.931	
	Center	11.116	
	Grasshopper	23.161	
3₹	Kapioma	18.073	
	Lancaster	16.703	
	Mt Pleasant	11.620	
	Shannon	6.704	
	Walnut	15.493	
Atchison Count		8	605,917
Barber	Aetna	12.157	
	Deerhead	14.970	
	Eagle	14.975	
	Elm Mills	28.374	
	Elwood	17.548	
	Hazelton	44.441	
	Kiowa	36.319	
	Lake City	17.379	
	Mcadoo	41.218	
	Medicine Lodge		
	15	24.478	
	Mingona	18.984	
	Moore	28.912	

County	Township	Levy	Tax
<u> </u>	Nippawalla	30.069	
	Sharon	8.595	
	Sun City	22.278	
	Turkey Creek	19.389	
	Valley	35.160	
Barber Count	17		1,347,384
Barton	Albion	30.098	
	Beaver	18.388	
	Buffalo	9.198	
	Cheyenne	11.711	
	Clarence	9.994	
	Cleveland	27.811	
	Comanche	19.287	
	Eureka	18.091	
	Fairview	29.931	
	Grant	21.125	
	Great Bend	11.183	
	Independent	17.967	
	Lakin '	16.271	
	Liberty		
		12.481	
	Logan	15.989	
	North Homestead	23.429	
	Pawnee Rock	30.877	
	South Bend	13.866	
	South Homestead	10.055	
	Union	36.421	
	Walnut	18.961	
	Wheatland	33.017	
Barton Count	22		1,624,329
Bourbon	Drywood	0.121	
	Franklin	1.140	
	Freedom	0.205	
	Marion	2.424	
	Marmaton	1.124	
	Millcreek	0.658	
	Osage	0.944	
	Pawnee	1.233	
	Scott	0.294	
	Timberhill	0.000	
	Walnut	0.000	
Bourbon Count	11		33,921
Brown	Hamlin	19.023	
	Hiawatha	9.915	
	Irving	20.331	
	Mission	13.795	
	Morrill	9.675	
	Padonia	16.099	
	Powhattan	23.124	
	Robinson	18.768	
	RODIIISOII	10.700	



County	Township	Levy	Tax
8	Walnut	16.555	
	Washington	19.480	
Brown Count		10	850,419
Butler	Augusta	16.234	
	Benton	10.651	
	Bloomington	27.301	
	Bruno	12.267	
	Chelsea	8.995	
	Clay	17.720	
	Clifford	10.960	
	Douglass	18.562	
	El Dorado	12.546	
	Fairmount	14.890	
	Fairview	23.872	
	Glencoe	27.054	
	Hickory	27.797	
	Lincoln	13.459	
	Little Walnut	17.653	
	Logan	21.303	
	Milton	4.977	
	Murdock	7.124	
	Pleasant	15.384	
*	Plum Grove	13.786	
	Prospect	12.915	
	Richland	13.727	
	Rock Creek	22.163	
	Rosalia	20.882	
	Spring	9.549	
	Sycamore	8.866	
	Towanda	15.177	
	Union	13.791	
	Walnut	12.400	
Butler Count		29	2,983,654
Chase	Bazaar	1.049	
	Cedar	1.679	
	Cottonwood	2.906	
	Diamond	0.353	
	Falls	6.949	
	Homestead	2.734	
	Matfield	0.729	
	Strong	0.528	
	Toledo	0.581	
Chase Count	101040	9	77,127
Chautauqua	Belleville	0.521	77,127
Chanada	Caneyville	0.000	
	Center	2.442	
	Harrison		
	Harrison Hendricks	0.000	
		0.000	
	Jefferson	0.000	
	Lafayette	0.607	



County	Township	Levy	Tax
	Little Caney	1.307	
	Salt Creek	0.000	
	Sedan	0.000	
	Summit	0.000	
	Washington	0.000	
Chautauqua Count		12	8,424
Cherokee	Cherokee	4.669	
	Crawford	2.501	
	Garden	1.054	
	Lola	2.560	
	Lowell	0.988	
	Lyon	1.784	
	Mineral	3.142	
	Neosho	1.819	
	Pleasant View	0.378	
	Ross	1.212	
	Salamanca	1.418	
	Shawnee	4.187	
	Sheridan	2.382	
	Spring Valley	0.887	
Cherokee Count	Sping raney	14	130,538
Clark	Appleton	0.000	
J	Englewood	0.275	
72	Lexington	1.005	
Clark Count		3	5,481
Clay	Athelstane	17.281	
*	Blaine	17.281	
	Bloom	17.281	
	Chapman	17.281	
	Clay Center	17.281	
	Exeter	17.281	
	Five Creeks	17.281	
	Garfield	17.281	
	Gill	17.281	
	Goshen	17.281	
	Grant	17.281	
	Hayes	17.281	
	Highland	17.281	
	Mulberry	17.281	
	Oakland	17.281	
	Republican	17.281	
	Sherman	17.281	
	Union	17.281	
Clay Count		18	623,483
Cloud	Arion	2.280	
909555-5555	Aurora	1.243	
	Buffalo	2.162	
	Center	2.113	
	Colfax	0.950	
	Elk	0.975	
	~···	0.575	

Assessm Date Attachmen

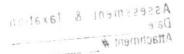
County	Township		Levy	Tax
	Grant		2.528	
	Lawrence		1.441	
	Lincoln		1.838	
	Lyon		2.032	
	Meredith		0.952	
	Nelson		0.521	
	Oakland		0.992	
	Shirley		0.611	
	Sibley		2.391	
	Solomon		1.988	
	Starr		0.827	
	Summit		1.999	
Cloud Count		18		73,802
Coffey	Avon		0.525	
	Burlington		0.560	
	Hampden		0.000	
	Key West		0.471	
	Leroy		0.271	
	Liberty		0.233	
	Lincoln		0.151	£"
	Neosho		2.223	
	Ottumwa		0.000	
	Pleasant		0.231	
	Pottawatomie		0.968	
	Rock Creek		2.864	
	Spring Creek		0.787	
	Star		2.354	
Coffey Count		14		45,221
Comanche	Avilla		0.000	
	Coldwater		0.000	
	Powell		0.000	
-	Protection		0.379	
Comanche Count		4		2,630
Cowley	Beaver		10.493	
	Bolton		11.571	
	Cedar		15.247	
	Creswell		15.281	
	Dexter		24.139	
	Fairview		7.875	
	Grant		28.704	
	Harvey		11.345	
	Liberty		27.945	
	Maple		24.361	
	Ninnescah		15.846	
	Omnia		34.307	
	Otter		26.662	
	Pleasant Valley		7.374	
	Richland		25.835	
	Rock Creek		15.942	
	Salem		9.948	



County	Township	Levy	Tax
	Sheridan	19.106	
	Silver Creek	15.817	
**	Silverdale	9.420	
8	Spring Creek	16.759	
•	Tisdale	14.104	
	Vernon	6.595	
	Walnut	11.202	
	Windsor	13.519	
Cowley Count	25	5	1,222,461
Crawford	Baker	0.190	
	Crawford	0.000	
	Grant	3.907	
	Lincoln	2.486	
	Osage	5.965	
	Sheridan	1.062	
	Sherman	5.249	
	Walnut	1.936	
	Washington	0.769	
Crawford Count	Ç)	102,104
Decatur	Allison	22.833	
	Altory	15.027	
	Bassettville	20.241	
	Beaver	10.463	
	Center	8.920	
	Cook	18.403	
	Custer	19.052	
	Dresden	10.946	
	Finley	12.988	
	Garfield	19.084	
	Grant	15.746	
	Harlan	20.768	
	Jennings	14.116	
	Liberty	11.791	
	Lincoln	12.653	
	Logan	6.666	
	Lyon	21.403	
	Oberlin	12.652	
	Olive	12.156	
	Pleasant Valley	16.965	
	Prairie Dog	27.057	
	Roosevelt	18.817	
	Sappa	13.426	
	Sherman	15.858	
	Summit	18.836	
Decatur Count	25		356,430
Dickinson	Banner	21.113	330,130
DICKIII2011		16.278	
	Buckeye		
	Center	12.638	
	Cheever	20.652 26.644	
	Flora	20.044	



County	Township	Levy	Tax
	Fragrant Hill	14.1	91
	Garfield	10.2	31
	Grant	5.3	78
	Hayes	20.4	89
	Holland	23.7	99
	Hope	15.7	98
	Jefferson	14.4	
	Liberty	16.4	69
	Lincoln	15.0	36
	Logan	7.7	04
	Lyon	12.2	17
	Newbern	16.3	
	Noble	9.2	
	Ridge	19.7	
	Rinehart	14.4	
	Sherman	22.4	
	Union	16.0	
	Wheatland	17.3	
	Willowdale	20.0	
Dickinson Count		24	1,090,890
Doniphan	Burr Oak	8.3	
) = T	Center	5.1	
	Independence	4.9	
	Iowa	4.7	
	Marion	4.8	
	Union	3.7	
	Washington	0.74	
	Wayne	4.70	
	Wolf River	4.1	
Doniphan Count		9	193,647
Douglas	Clinton	8.7	
3	Eudora	19.69	
	Grant	11.3	
	Kanwaka	20.09	
	Lecompton	21.00	
	Marion	23.24	
	Palmyra	13.37	
	Wakarusa	15.85	
	Willow Springs	16.79	
Douglas Count	on oprings	9	3,352,537
Edwards	Belpre	13.45	
	Franklin	24.66	
	Jackson	9.87	
	Kinsley	23.58	
	Lincoln	20.62	
	Logan	12.53	
	North Brown	13.33	
	South Brown	17.49	
	Trenton	12.91	
	Wayne	29.81	
	m ay ne	27.83	4



Assessment & Taxatio

County	Township		Levy	Tax
Edwards Count		10		650,960
Elk	Elk Falls		0.621	
	Greenfield		2.483	
	Howard		0.000	
	Liberty		0.300	
	Longton	*	0.000	
	Oak Valley		0.000	
	Painterhood		0.439	
	Paw Paw		0.000	
	Union Center		0.000	
	Wildcat		0.000	
Elk Count		10		7,157
Ellis	Big Creek		0.071	
	Buckeye		0.319	
	Catherine		0.000	
	Ellis		0.000	
	Freedom		0.242	
	Herzog		0.051	
	Lookout		0.000	
	Victoria		0.000	
	Wheatland		0.070	
Ellis Count		9		9,540
Ellsworth	Ash Creek		7.218	
	Black Wolf		12.524	
	Carneiro		16.197	
	Clear Creek		15.689	
	Columbia		22.602	
	Ellsworth		8.774	
K 0	Empire		8.469	
	Garfield		10.393	
	Green Garden		7.446	
	Langley		12.768	
	Lincoln		18.064	
	Mulberry		37.819	
	Noble		24.866	
	Palacky		19.520	
	Sherman		16.983	
	Thomas		18.474	
	Trivoli		14.809	
	Valley		25.612	
	Wilson		11.057	
Ellsworth Count		19		527,256
Finney	Garden City		0.903	
* · · · · · · · · · · · · · · · · · · ·	Garfield		1.722	
	Ivanhoe		0.553	
	Pierceville		1.461	
	Pleasant Valley		0.385	
	Sherlock		0.495	
	Terry		0.551	
	1		0.001	

Assessment & Artichment #

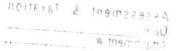
Assessment & Taxation Date /- スペーのフ ttachment # 5 - 9

County	Township	Levy	Tax
Ford	Bloom	6.009	
	Bucklin	13.011	
	Concord	16.444	
	Dodge	8.391	
	Enterprise	10.714	
	Fairview	6.641	
	Ford	10.091	
	Grandview	3.146	
	Richland	5.442	
	Royal	15.847	
	Sodville	12.772	
	Spearville	16.625	
	Wheatland	15.583	
	Wilburn	11.165	
Ford Count	14		861,542
Franklin	Appanoose	1.892	
	Centropolis	0.494	
	Cutler	3.128	
	Franklin	1.862	
	Greenwood	3.330	
	Harrison	0.499	
	Hayes	1.497	
	Homewood	0.299	9
	Lincoln	0.530	
	Ohio	0.011	
	Ottawa	0.281	
	Peoria	2.037	
	Pomona	2.035	
	Pottawatomie	2.608	
	Richmond	0.291	
	Williamsburg	0.000	
Franklin Count	16		121,421
Geary	Blakely	0.332	
•	Jackson	0.343	
	Jefferson	0.000	
	Liberty	1.959	
	Lyon	0.075	¥ :
	Milford	2.340	
	Smoky Hill	0.412	
	Wingfield	1.357	
Geary Count	8	1.557	33,211
Gove	Baker	1.855	
20,0	Gaeland	1.029	
	Gove	1.029	
	Grainfield		
		1.073	
	Grinnell	1.385	
	Grinnell (No Fire)	1.385	
0	Jerome	0.404	
Gove	Payne	0.690	
Gove Count	8		38,949

County	Township		Levy	Tax
Graham	Allodium		0.000	
	Bryant		1.014	
	Gettysburg		0.000	
	Graham		0.499	
	Нарру		0.000	
	Hill City		0.273	
2	Indiana		0.000	
	Millbrook		1.000	
	Morlan		0.465	
	Nicodemus		11,039	
	Pioneer		0.996	
	Solomon		1.014	
	Wildhorse		5.932	
Graham Count		13		46,333
Gray	Cimarron		3.471	
	Copeland		4.127	
	East Hess		0.403	
	Foote		0.000	
	Ingalls		0.228	
	Logan		0.353	
	Montezuma		1.957	
Gray Count	•	7		117,771
Greenwood	Bachelor		12.455	
20	Eureka		5.429	
	Fall River		17.026	
9	Janesville		28.568	
	Lane		10.865	
	Madison		22.511	
	Otter Creek		20.627	
	Pleasant Grove		14.696	
	Quincy		12.138	
	Salem		9.338	
	Salt Springs		7.778	
	Shell Rock		26.655	
	South Salem		13.471	
	Spring Creek		20.535	
	Twin Grove	*	23.466	
Greenwood Count		15		757,660
Hamilton	Bear Creek		0.340	
	Coolidge		3.125	
	Kendall		1.127	
	Syracuse		0.000	
Hamilton Count		4		15,156
Harper	Township 1		3.613	
	Township 2		3.329	
	Township 3		0.000	
	Township 4		2.100	
	Township 5		1.361	
	Township 6		1.556	
Harper Count		6		104,894

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County	Township)	Levy	Tax
Harvey	Alta		19.543	
	Burrton		13.751	
	Darlington		15.876	
	Emma		10.006	
	Garden		9.956	
	Halstead		18.736	
	Highland		13.230	
	Lake		16.061	
	Lakin		16.006	
	Macon		14.169	
	Newton		12.463	
	Pleasant		16.342	
	Richland		13.046	
	Sedgwick		15.770	
	Walton		13.158	
Harvey Count		15		1,009,667
Haskell	Dudley		0.000	
	Haskell		0.000	
personal control of the control of t	Lockport		0.404	
Haskell Count		3		247,064
Hodgeman	Marena		1.000	
Hodgeman Count		1		6,389
Jackson	Adrian		0.000	
	Banner		0.000	
	Cedar		0.000	
	Douglas		0.000	
	Franklin		0.000	9
	Garfield		0.000	
	Grant		0.000	
	Jefferson		0.000	
	Liberty		0.000	
	Lincoln		0.000	
	Netawaka		0.000	
	Soldier		0.000	
	St Creek .		0.000	
	Washington		0.000	
	Whiting		0.000 -	
Jackson Count		15		0
Jefferson	Delaware		3.888	
	Fairview		0.329	
	Jefferson		1.694	
	Kaw		0.542	
	Kentucky .		1.828	
	Norton		2.431	
	Oskaloosa		1.287	
	Ozawkie		0.368	
	Rock Creek		1.295	
	Rural		1.323	
	Sarcoxie		0.707	
	Union		0.267	



County	Township	Levy	. Tax
Jefferson Count	12		151,696
Jewell	Allen	2.335	
	Athens	0.576	
	Brownscreek	0.483	
	Buffalo	0.669	
	Burr Oak	3.878	
	Calvin	0.765	
	Center	0.180	
	Erving	0.662	
	Esbon	3.755	
2	Grant	0.000	
	Harrison	1.189	
	Highland	0.913	
	Holmwood	0.000	
	Ionia	0.692	
	Jackson	0.000	
	Limestone	0.000	
	Montana	0.367	
	Odessa	0.842	
	Prairie	0.854	
	Richland (North)	0.000	
	Richland (South)	0.000	
	Sinclair	0.000	
•	Vicksburg	1.477	
	Walnut	1.749	
	Washington	1.491	
	Whitemound	0.000	
Jewell Count	26	0.000	33,065
Johnson	Aubry	0.179	
Joinnoon	Gardner	0.293	
	Lexington	0.000	
	McCamish	0.085	
	Monticello	0.000	
	Olathe	0.000	
	Oxford	0.013	
	Spring Hill	0.000	
Johnson Count	8	0.000	36,766
Kearny	Deerfield	0.048	
•	East Hibbard	0.000	
	Hartland	0.022	
	Kendall	0.020	
	Lakin	0.000	,
	Southside	- 0.072	
	West Hibbard	0.000	
Kearny Count	7		8,198
Kingman	Allen	32.555	
	Belmont	27.343	
	Bennett	29.939	
	Canton	33.341	
	Chikaskia	12.743	
	CHIKASKIA	12.743	

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County	Township	Levy	Tax
	Dale	28.620	
	Dresden	7.865	
	Eagle	21.663	W 1991
	Eureka	33.986	
	Evan	18.727	
	Galesburg	26.556	
	Hoosier.	20.854	
	Kingman	22.819	
	Liberty	22.703	
	Ninnescah	15.022	
	Peters	18.156	
	Richland	17.838	
	Rochester	8.824	
	Rural	32.777	
	Union	38.278	
	Valley	14.627	
	Vinita	20.094	
	White	28.556	
Kingman Count		23	1,490,719
Labette	Canada	6.137	
	Elm Grove	0.646	
	Fairview	3.603	
	Hackberry	7.014	
	Howard	1.143	
	Labette	1.876	
	Liberty	2.136	
	Montana	4.397	
	Mound Valley	1.146	
	Mount Pleasant		
	Neosho	3.578	
	North	3.297	**
	Osage	7.419	
	Oswego	2.090	
	Richland	1.465	
Labette Count		15	152,853
Lane	Alamota	0.243	102,000
	Cheyenne	1.526	
	Dighton	0.000	
	White Rock	0.000	
	Wilson	0.959	
Lane Count	, , moon	5	10,980
Leavenworth	Alexandria	4.457	10,500
	Delaware	0.000	
	Easton	8.666	
	Fairmount	2.959	
	High Prairie	0.999	
	Kickapoo		
	Reno	3.270	
		4.120	
	Sherman	3.229	
	Stranger	3.656	

County	Township	L	evy	Tax
	Tonganoxie		0.540	
Leavenworth Count		10		685,037
Lincoln	Battle Creek		0.968	
	Colorado		1.972	
	Golden Belt		0.577	
	Logan		0.475	
	Madison		3.226	
	Pleasant		0.202	
	Scott		0.688	
Lincoln Count		7		14,463
Linn	Blue Mound		1.342	
	Centerville		2.522	
	Liberty		0.185	
	Lincoln		0.494	
	Mound City		0.195	
	Paris		2.093	
	Potosi		0.515	
	Scott		0.312	
	Sheridan		1.934	
	Stanton		2.324	
	Valley		0.611	
Linn Count		11		99,151
Logan	Augustine		6.721	
Doguii	Elkader		7.794	
	Lees		2.818	
	Logansport		5.656	
	McAllaster		5.945	
	Monument		2.329	
	Oakley		9.910	
	Paxton		2.439	
	Russell Springs		3.045	
	Western		2.999	
I aman Count	Winona	11	6.433	209,964
Logan Count	A C:+-	11	0.070	209,904
Lyon	Agnes City		0.879	
	Americus		5.978	
	Center		0.119	
	Elmendaro		3.069	
	Emporia		0.118	F
	Fremont		0.745	
	Ivy		1.243	
			0.954	
	Jackson			
	Pike		0.379	
	Pike Reading		1.099	
	Pike			
	Pike Reading Waterloo	11	1.099 0.561	98,975
	Pike Reading Waterloo		1.099	98,975
	Pike Reading Waterloo		1.099 0.561	98,975
Lyon Count Marion	Pike Reading Waterloo		1.099 0.561 0.000	98,975

Assessment & Taxation Date Attachment #

County	Township	Levy	Tax
	Clear Creek	0.000	
	Colfax	0.000	
	Doyle	1.819	
	Durham Park	0.408	
	East Branch	0.352	
	Fairplay	0.208	
	Gale	0.891	
	Grant	1.332	
	Lehigh	4.159	
	Liberty	1.704	
	Logan	0.474	
	Lost Springs	0.000	
	Menno	0.319	
	Milton	0.000	
	Moore	0.000	
	Peabody	1.316	
	Risley	2.318	•
	Summit	0.000	
	West Branch	0.000	
	Wilson	1.114	
Marion Count		24	67,971
Marshall	Balderson	15.950	
	Bigelow	17.856	
	Blue Rapids	12.281	
	Center	14.464	
	Clear Fork	12.720	
	Cleveland	8.954	
	Cottage Hill	15.283	
	Elm Creek	14.924	
	Franklin	8.175	
	Guittard	14.839	
	Herkimer	18.170	
	Lincoln	10.598	
	Logan	12.213	
	Marysville	9.520	
	Murray	7.215	
	Noble	8.349	
	Oketo	12.740	
	Richland	17.320	
	Rock	6.762	
	St. Bridget	14.451	
	Vermillion	10.926	
	Walnut	17.304	
	Waterville	11.782	
	Wells	13.474	
Marshall Count		24	641,247
McPherson	Battle Hill	19.225	
	Bonaville	13.218	
	Canton	22.948	
	Castle	7.269	
	COLDEN DE CO	7.207	

County	Township		Levy	Tax
	Delmore		22.007	
	Empire		21.211	
	Groveland		12.624	
	Gypsum Creek		17.337	
	Harper		11.991	
	Hayes		19.293	
	Jackson		7.472	
	King City		4.749	ř
	Little Valley		17.134	
	Lone Tree		15.001	
	Marquette		9.840	
•	Mcpherson		12.288	
	Meridian		14.996	
	Mound		10.081	
	New Gottland		11.871	
	S Sharps Creek		15.990	
	Smoky Hill		16.778	
	Spring Valley		13.667	
	Superior		13.344	
	Turkey Creek		17.685	
	Union	*	12.369	
McPherson Count	Cilion	25	12.507	1,739,154
Meade	Cimarron		6.196	1,755,75
Medde	Crooked Creek		14.787	
	Fowler		16.491	
	Logan		13.456	
	Meade Center		1.104	
	Mertilla		10.806	
	Odee		7.809	
	Sand Creek		9.080	
	West Plains		17.139	
Meade Count	West Flams	9		616,273
Miami	Momentille		0.394	010,273
Miami	Marysville Miami			
	Middle Creek		0.734	
			0.264	
	Mound		0.056	
	Osawatomie		0.378	
	Paola		0.018	
	Richland		0.461	25
	Stanton		0.250	5)
	Sugar Creek		0.358	
	Ten Mile		1.117	
	Valley		0.024	
	Wea		0.034	
Miami Count		12		74,223
Mitchell	Asherville		16.800	
	Beloit		10.851	
	Bloomfield		10.567	
	Blue Hill		9.501	
	Carr Creek		6.262	
*				



County	Township	Levy	Tax
	Cawker	11.354	
	Center	10.529	
	Custer	13.350	
	Eureka	9.235	
	Glen Elder	8.669	
	Hayes	7.041	
	Logan	9.537	
	Lulu	12.372	
	Pittsburg	15.151	
	Plum Creek	10.099	
	Round Springs	11.719	
	Salt Creek	13.105	
	Solomon Rapids	14.223	
	Turkey Creek	8.042	
	Walnut Creek	12.472	
Mitchell Count	20		342,301
Montgomery	Cherokee	2.658	
	Drum Creek	1.118	(4
	Fawn Creek	0.023	
	Independence	0.047	
	Liberty	0.327	
	Louisburg	2.714	
	Parker	0.485	
	Sycamore	0.336	
	West Cherry	0.711	
Montgomery Count	9		66,018
Morris Count	9 Highland	1.632	66,018
		1.632 0.000	66,018
	Highland		66,018
	Highland Overland	0.000	66,018
	Highland Overland One	0.000 0.000	66,018
	Highland Overland One Two	0.000 0.000 0.000	66,018
	Highland Overland One Two Three	0.000 0.000 0.000 0.000	66,018
	Highland Overland One Two Three Four	0.000 0.000 0.000 0.000 0.000	66,018
	Highland Overland One Two Three Four Five	0.000 0.000 0.000 0.000 0.000 0.214	66,018
	Highland Overland One Two Three Four Five Six	0.000 0.000 0.000 0.000 0.000 0.214 0.000	66,018
Morris	Highland Overland One Two Three Four Five Six Seven Eight Nine	0.000 0.000 0.000 0.000 0.000 0.214 0.000 2.049	66,018
	Highland Overland One Two Three Four Five Six Seven Eight	0.000 0.000 0.000 0.000 0.000 0.214 0.000 2.049	24,769
Morris Count Morton	Highland Overland One Two Three Four Five Six Seven Eight Nine	0.000 0.000 0.000 0.000 0.000 0.214 0.000 2.049	
Morris Count	Highland Overland One Two Three Four Five Six Seven Eight Nine	0.000 0.000 0.000 0.000 0.000 0.214 0.000 2.049 0.343 4.386	
Morris Count Morton	Highland Overland One Two Three Four Five Six Seven Eight Nine 11 Richfield	0.000 0.000 0.000 0.000 0.000 0.214 0.000 2.049 0.343 4.386	24,769
Morris Count Morton Morton Count	Highland Overland One Two Three Four Five Six Seven Eight Nine 11 Richfield	0.000 0.000 0.000 0.000 0.214 0.000 2.049 0.343 4.386	24,769
Morris Count Morton Morton Count	Highland Overland One Two Three Four Five Six Seven Eight Nine 11 Richfield 1 Adams	0.000 0.000 0.000 0.000 0.000 0.214 0.000 2.049 0.343 4.386	24,769
Morris Count Morton Morton Count	Highland Overland One Two Three Four Five Six Seven Eight Nine 11 Richfield 1 Adams Berwick	0.000 0.000 0.000 0.000 0.000 0.214 0.000 2.049 0.343 4.386	24,769
Morris Count Morton Morton Count	Highland Overland One Two Three Four Five Six Seven Eight Nine 11 Richfield Adams Berwick Capioma	0.000 0.000 0.000 0.000 0.000 0.214 0.000 2.049 0.343 4.386 0.861	24,769
Morris Count Morton Morton Count	Highland Overland One Two Three Four Five Six Seven Eight Nine 11 Richfield 1 Adams Berwick Capioma Center	0.000 0.000 0.000 0.000 0.000 0.214 0.000 2.049 0.343 4.386 0.861	24,769
Morris Count Morton Morton Count	Highland Overland One Two Three Four Five Six Seven Eight Nine 11 Richfield 1 Adams Berwick Capioma Center Clear Creek	0.000 0.000 0.000 0.000 0.000 0.214 0.000 2.049 0.343 4.386 0.861 9.403 14.022 14.606 9.853 17.897	24,769
Morris Count Morton Morton Count	Highland Overland One Two Three Four Five Six Seven Eight Nine 11 Richfield Adams Berwick Capioma Center Clear Creek Gilman	0.000 0.000 0.000 0.000 0.000 0.214 0.000 2.049 0.343 4.386 0.861 9.403 14.022 14.606 9.853 17.897 19.231	24,769
Morris Count Morton Morton Count	Highland Overland One Two Three Four Five Six Seven Eight Nine 11 Richfield Adams Berwick Capioma Center Clear Creek Gilman Granada	0.000 0.000 0.000 0.000 0.000 0.214 0.000 2.049 0.343 4.386 0.861 9.403 14.022 14.606 9.853 17.897 19.231 20.467	24,769
Morris Count Morton Morton Count	Highland Overland One Two Three Four Five Six Seven Eight Nine 11 Richfield 1 Adams Berwick Capioma Center Clear Creek Gilman Granada Harrison	0.000 0.000 0.000 0.000 0.000 0.214 0.000 2.049 0.343 4.386 0.861 9.403 14.022 14.606 9.853 17.897 19.231 20.467 15.077	24,769



County	Township	Levy	-Tax
	Marion	12.282	
	Mitchell	6.671	
	Nemaha	16.710	
	Neuchatel	21.039	
	Red Vermillion	16.113	
	Reilly	18.788	
	Richmond	7.837	
	Rock Creek	20.143	
	Washington	22.860	
	Wetmore	13.986	
Nemaha Count		20	657,491
Neosho	Big Creek	6.349	
	Canville	3.736	
	Centerville	2.000	
	Chetopa	0.919	
	Erie	3.464	
	Grant	2.654	
	Ladore	0.674	
	Lincoln	1.901	
	Mission	5.189	(3.40)
	Shiloh	0.993	
	Tioga	3.977	
	Walnut Grove	3.362	
Neosho Count		12	128,547
Ness	Bazine	1.979	
	Center	3.737	
	Eden	0.789	
	Highpoint	1.071	
	Nevada	6.189	
	Ohio	1.533	
	Waring	0.678	
Ness Count		7	73,745
Norton	Almena	0.094	
	Harrison	0.969	
Norton Count		2	1,186
Osage	Agency	15.048	
	Arvonia	18.073	
	Barclay	25.347	
	Burlingame	18.055	
	Dragoon	16.876	
	Elk	15.580	
	Fairfax	14.337	
	Grant	19.110	
	Junction	10.440	
	Lincoln	14.492	
	Melvern	11.689	
	Olivet	17.752	
	Ridgeway	11.547	
	Scranton	11.105	
	Superior	13.705	

County	Township		Levy	Tax
0	Valley Brook	16	16.815	
Osage Count		16		1,189,707
Osborne	Bethany		8.761	
	Bloom		20.228	
	Corinth		11.769	
	Covert		24.400	
	Delhi		11.954	
	Grant		9.277	
	Hancock		17.183	
	Hawkeye		14.341	
	Independence		13.247	
	Jackson		8.230	
	Kill Creek		17.733	
	Lawrence		7.539	
	Liberty		13.542	
	Mt Ayr		15.262	
	Natoma		8.801	
	Penn		10.120	
	Ross		14.987	
	Round Mound		9.285	
	Sumner		13.979	
	Tilden		8.416	
	Valley		10.753	
	Victor		16.768	
	Winfield		10.357	
Osborne Count		23		317,507
Ottawa	Bennington		6.587	
	Blaine		3.526	
	Buckeye		5.763	
	Center		8.326	
	Chapman		10.208	
	Concord		2.684	
	Culver		7.713	
	Durham		7.977	
	Fountain		9.229	
	Garfield		3.509	
	Grant		8.700	
	Henry		1.614	
	Lincoln		6.821	
	Logan		5.921	
	Morton		2.856	
	Ottawa		7.778	
	Richland		6.757	
	Sheridan		7.062	
	Sherman		6.723	
Ottawa Count	Stanton	20	5.117	242 460
	A -1, 17, 17	20	24.255	243,469
Pawnee	Ash Valley		26.372	
	Browns Grove		15.734	
	Conkling		33.702	

County	Township	Levy	Tax .
	Garfield	43.968	
	Grant	24.052	
	Keysville	18.768	
	Larned	20.732	
	Lincoln	31.205	
	Logan	18.170	
	Morton	22.611	
	Orange	16.090	
	Pawnee	10.735	
	Pleasant Grove	10.980	
	Pleasant Ridge	14.947	
	Pleasant Valley	16.327	
	River	15.678	
	Santa Fe	18.431	
	Sawmill	21.121	
	Shiley	20.579	
	Valley Center	9.735	
	Walnut	17.757	
Pawnee Count	21		694,470
Phillips	Arcade	0.152	
	Beaver	0.470	
	Belmont	0.449	
	Bow Creek	2.146	
	Crystal	0.000	
	Dayton	0.000	
	Deer Creek	0.688	
	Freedom	0.830	
	Glenwood	2.143	
	Granite	0.734	
	Greenwood	3.602	
	Kirwin	0.000	
	Logan	0.357	
	Long Island	0.666	
	Mound	0.000	
	Phillipsburg	0.095	
	Plainview	0.000	
	Plum	0.191	
	Prairie	0.000	
	Rushville	0.712	
	Solomon	1.362	
	Sumner	0.630	
	Towanda	0.248	
	Valley	1.389	
	Walnut	3.004	
Phillips Count	25		22,025
Pottawatomie	Belvue	1.524	
	Blue	1.883	
	Center	1.369	
	Clear Creek	1.780	
	Emmett	0.019	

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County	Township		Levy	Tax
	Lincoln		0.561	
	Lone Tree		0.364	
	Louisville		4.829	
	Mill Creek		0.922	
	Pottawatomie		1.692	
	Rock Creek		2.405	ā
	Shannon		2.514	
	Sherman		1.878	
	Spring Creek		4.385	
	St Clere		0.519	
	St George		0.429	
	St Marys		0.565	
	Union		1.576	
	Vienna		1.450	
Pottawatomie Count	v icima	19	1.430	144,885
Pratt	#6		0.289	
	#7		1.403	
	#8		3.639	
	#9		2.309	
	#10		1.539	
	#11		1.975	
	#12		1.078	
Pratt Count		7		82,656
Rawlins	Atwood		11.402	
	Herl		0.000	
	Jefferson		1.000	
	Ludell		3.000	12
	Rocewood		0.000	
Rawlins Count	4.11.	5	15.000	69,141
Reno	Albion		17.222	
	Arlington		12.534	1
	Bell		15.531	
	Castleton		15.950	
	Center		21.973	
	Clay		2.529	
	Enterprise		18.333	
	Grant		10.931	
	Grove		15.048	
	Haven		13.116	
	Hayes		25.344	
	Huntsville		22.635	
	Langdon		18.307	
	Lincoln		12.576	
	Little River		6.587	
	Loda		20.595	
	Medford		13.667	
	Medora		13.439	
	Miami		16.497	
	Ninnescah		18.788	
	Plevna		21.322	

Assessment & Taxation Daie Analisis of A Assessment & Taxation Date <u>ノースサーロフ</u> Attachment #<u></u> **5**-スス

County	Township	ia.	Levy	Tax
	Reno		8.851	
	Roscoe	40	16.651	
	Salt Creek		16.819	
	Sumner		16.091	
	Sylvia		22.213	
	Troy		17.506	
	Valley		6.238	
	Walnut		19.236	
	Westminster		11.721	
	Yoder		11.204	
Reno Count		31		1,994,645
Republic	Albion		0.000	
	Beaver		0.000	
	Belleville		0.000	
	Big Bend		0.000	
	Courtland		0.119	
	Elk Creek		0.160	
	Fairview		0.170	
	Farmington		0.000	
	Freedom		0.000	
	Grant		0.000	
	Jefferson		0.000	
	Liberty		0.000	
	Lincoln		0.000	
	Norway		9.387	
	Richland		0.000	
	Rose Creek		0.000	
	Scandia		0.317	
	Union		0.000	
	Washington		1.594	
	White Rock		0.000	
Republic Count		20		24,170
Rice	Atlanta		10.947	
	Bell		26.216	
	Center		21.363	
	E Washington		25.757	
	Eureka		6.923	
	Farmer		16.307	
	Galt		20.269	
4	Harrison		9.614	
	Lincoln		16.931	
	Mitchell		15.881	
	Odessa		21.251	
	Pioneer		18.194	
	Raymond		14.436	
	Rockville		22.076	
	Sterling		19.442	
	Union		18.680	
	Valley		10.002	
	Victoria		19.304	·

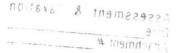
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County	Township	Levy	Tax
	W Washington	22.155	
***************************************	Wilson	20.817	
Rice Count		20	1,141,063
Riley	Ashland	3.790	
	Bala	7.290	
	Center	12.120	
	Fancy Creek	6.658	
	Grant	7.885	
	Jackson	11.785	
	Madison	4.226	
	Manhattan	5.606	
	May Day	5.768	
	Ogden	3.323	
	Sherman	8.087	
	Swede Creek	11.303	
	Wildcat	4.500	
	Zeandale	6.163	
Riley Count		14	392,919
Rooks	#1	3.773	
	#2	0.016	
	#3	1.161	
	#4	2.068	
	#5	1.132	
	#6	1.720	
	#7	6.584	
	#8	2.387	
	#9	0.536	
	#10	1.882	
	#11	4.326	
	#12	2.496	
Rooks Count		12	137,895
Rush	Banner	0.797	
	Big Timber	3.878	
	Center	3.330	
	Garfield	5.332	
	Illinois	2.034	
	Lone Star	3.163	
	Pioneer	1.439	
	Pleasantdale	3.111	
	Union	2.826	
Rush Count		9	103,298
Russell	Big Creek	25.611	
	Center	29.435	
	Fairfield	24.010	
	Fairview	26.830	
	Grant	24.605	
. 7	Lincoln	21.613	
1	Luray	26.845	
	Paradise		
		13.900	
	Plymouth	24.936	

County	Township	Levy	Tax
	Russell	28.775	
	Waldo	28.236	
	Winterset	24.985	
Russell Count	•	12	1,025,185
Saline	Cambria	0.858	
	Dayton	0.000	
	Elm Creek	0.016	
	Eureka	0.331	
	Falun	0.869	
	Glendale	0.439	
	Greeley	0.012	
	Gyspum	0.369	
	Liberty	0.068	
	Ohio	0.192	
	Pleasant Valley	0.380	
	Smoky Hill	0.000	
	Smoky View	0.008	
	Smolan	0.015	
	Solomon	0.088	
	Spring Creek	0.291	
	Walnut	0.106	
*	Washington	0.025	
Saline Count		18	14,900
Scott	Beaver	0.000	
	Isbel	0.000	
	Keystone	0.000	
	Lake	0.000	
	Michigan	0.000	
	Scott	0.000	
	Valley	0.000	
Scott Count		7	0
Sedgwick	Afton	5.162	
	Attica	4.841	
	Delano	0.000	
	Eagle	6.376	
	Erie	13.931	
	Garden Plain	5.886	
	Grand River	• 12.974	
	Grant	7.192	
	Greeley	15.765	
	Gypsum	3.954	
	Illinois	8.129	
	Kechi	9.534	
	Lincoln	5.467	
	Minneha	3.502	
	Morton	13.830	
	Ninnescah	10.796	
	Ohio	10.678	
	Park	4.182	
	Payne	9.094	
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Assessment & C e

County	Township		Levy	Tax
	Riverside		4.296	*
	Rockford		3.546	
	Salem		7.375	
	Sherman		2.722	
	Union		3.483	
	Valley Center		7.407	
	Viola		13.278	
	Waco		0.892	
Sedgwick Count		27		2,529,42
Seward	Fargo		0.059	
	Liberal		0.000	
	Seward		0.036	
Seward Count		3		5,44
Shawnee	Auburn		13.658	
	Dover		11.696	
	Grove		7.006	
	Menoken		10.054	
	Mission		14.745	
	Monmouth		16.515	
	Rossville		24.221	
	Silver Lake	9	18.920	
	Soldier		12.215	
	Tecumseh		8.855	
	Topeka	***	11.007	
	Williamsport		14.284	
Shawnee Count		12	20.500.000.000	5,501,40
Sheridan	Adell	1	0.000	
	Bloomfield		0.000	
	D 1		1.099	
	Bowcreek		1.000	
	East Saline		0.000	
	East Saline		0.000	
	East Saline Kenneth		0.000 0.000	
	East Saline Kenneth Logan		0.000 0.000 0.000	
	East Saline Kenneth Logan Parnell		0.000 0.000 0.000 0.000	
	East Saline Kenneth Logan Parnell Prairie Dog		0.000 0.000 0.000 0.000 0.000	
	East Saline Kenneth Logan Parnell Prairie Dog Sheridan		0.000 0.000 0.000 0.000 0.000 0.000	
	East Saline Kenneth Logan Parnell Prairie Dog Sheridan Solomon		0.000 0.000 0.000 0.000 0.000 0.000 0.486	
	East Saline Kenneth Logan Parnell Prairie Dog Sheridan Solomon Springbrook		0.000 0.000 0.000 0.000 0.000 0.000 0.486 0.000	
	East Saline Kenneth Logan Parnell Prairie Dog Sheridan Solomon Springbrook Union		0.000 0.000 0.000 0.000 0.000 0.000 0.486 0.000	
	East Saline Kenneth Logan Parnell Prairie Dog Sheridan Solomon Springbrook Union Valley		0.000 0.000 0.000 0.000 0.000 0.000 0.486 0.000 0.000 0.459	
Sheridan Count	East Saline Kenneth Logan Parnell Prairie Dog Sheridan Solomon Springbrook Union	14	0.000 0.000 0.000 0.000 0.000 0.000 0.486 0.000	4.60
Sheridan Count	East Saline Kenneth Logan Parnell Prairie Dog Sheridan Solomon Springbrook Union Valley West Saline	14	0.000 0.000 0.000 0.000 0.000 0.000 0.486 0.000 0.000 0.459 0.075	4,60
Sheridan Count Sherman	East Saline Kenneth Logan Parnell Prairie Dog Sheridan Solomon Springbrook Union Valley West Saline	14	0.000 0.000 0.000 0.000 0.000 0.000 0.486 0.000 0.000 0.459 0.075	4,60°
	East Saline Kenneth Logan Parnell Prairie Dog Sheridan Solomon Springbrook Union Valley West Saline Grant Iowa	14	0.000 0.000 0.000 0.000 0.000 0.000 0.486 0.000 0.459 0.075	4,60°
	East Saline Kenneth Logan Parnell Prairie Dog Sheridan Solomon Springbrook Union Valley West Saline Grant Iowa Itasca	14	0.000 0.000 0.000 0.000 0.000 0.486 0.000 0.459 0.075	4,60°
	East Saline Kenneth Logan Parnell Prairie Dog Sheridan Solomon Springbrook Union Valley West Saline Grant Iowa Itasca Lincoln	14	0.000 0.000 0.000 0.000 0.000 0.486 0.000 0.459 0.075	4,60°
	East Saline Kenneth Logan Parnell Prairie Dog Sheridan Solomon Springbrook Union Valley West Saline Grant Iowa Itasca Lincoln Llanos	14	0.000 0.000 0.000 0.000 0.000 0.486 0.000 0.459 0.075 0.388 0.000 0.000 0.000	4,60
	East Saline Kenneth Logan Parnell Prairie Dog Sheridan Solomon Springbrook Union Valley West Saline Grant Iowa Itasca Lincoln Llanos Logan	14	0.000 0.000 0.000 0.000 0.000 0.000 0.486 0.000 0.459 0.075 0.388 0.000 0.000 0.000 0.000	4,60°
	East Saline Kenneth Logan Parnell Prairie Dog Sheridan Solomon Springbrook Union Valley West Saline Grant Iowa Itasca Lincoln Llanos Logan McPherson	14	0.000 0.000 0.000 0.000 0.000 0.000 0.486 0.000 0.459 0.075 0.388 0.000 0.000 0.000 0.000 0.000	4,60°
	East Saline Kenneth Logan Parnell Prairie Dog Sheridan Solomon Springbrook Union Valley West Saline Grant Iowa Itasca Lincoln Llanos Logan	14	0.000 0.000 0.000 0.000 0.000 0.000 0.486 0.000 0.459 0.075 0.388 0.000 0.000 0.000 0.000	4,607



Assessment & Taxation Date ノーユサーのフ Attachment #_5 みと

County	Township	Levy	Tax
	Stateline	0.738	
	Union	0.000	
	Voltaire	0.000	
	Washington	1.235	
Sherman Count	1	3	7,157
Smith	Banner	0.000	
	Beaver	0.821	
	Blaine	1.911	
	Cedar	0.510	
	Center	2.677	
	Cora	2.267	
	Crystal Plains	1.013	
	Dor	0.000	
	Garfield	1.612	
	German	0.381	
	Harlan	0.414	
	Harvey	1.586	
	Houston	1.656	
	Lane	4.255	
	Lincoln	0.000	
	Logan	1.325	
	Martin	0.000	
	Oak	2.207	
	Pawnee	2.901	
	Pleasant	3.668	
	Swan	0.000	
	Valley	1.484	
		2.721	
	Washington		
	Webster	0.346	
Smith Count	Webster White Rock	0.346 2.795	52,027
	Webster White Rock	0.346 2.795 5	52,027
	Webster White Rock 2 Albano	0.346 2.795 5	52,027
	Webster White Rock 2 Albano Byron	0.346 2.795 5 18.906 23.523	52,027
	Webster White Rock 2 Albano Byron Clear Creek	0.346 2.795 5 18.906 23.523 18.490	52,027
	Webster White Rock 2 Albano Byron Clear Creek Cleveland	0.346 2.795 5 18.906 23.523 18.490 14.405	52,027
	Webster White Rock 2 Albano Byron Clear Creek Cleveland Douglas	0.346 2.795 5 18.906 23.523 18.490 14.405 19.717	52,027
	Webster White Rock 2 Albano Byron Clear Creek Cleveland Douglas East Cooper	0.346 2.795 5 18.906 23.523 18.490 14.405 19.717 17.022	52,027
	Webster White Rock 2 Albano Byron Clear Creek Cleveland Douglas East Cooper Fairview	0.346 2.795 5 18.906 23.523 18.490 14.405 19.717 17.022 20.230	52,027
	Webster White Rock Albano Byron Clear Creek Cleveland Douglas East Cooper Fairview Farmington	0.346 2.795 5 18.906 23.523 18.490 14.405 19.717 17.022 20.230 24.774	52,027
	Webster White Rock 2 Albano Byron Clear Creek Cleveland Douglas East Cooper Fairview Farmington Hayes	0.346 2.795 5 18.906 23.523 18.490 14.405 19.717 17.022 20.230 24.774 31.142	52,027
	Webster White Rock 2 Albano Byron Clear Creek Cleveland Douglas East Cooper Fairview Farmington Hayes Lincoln	0.346 2.795 5 18.906 23.523 18.490 14.405 19.717 17.022 20.230 24.774 31.142 13.908	52,027
	Webster White Rock Albano Byron Clear Creek Cleveland Douglas East Cooper Fairview Farmington Hayes Lincoln North Seward	0.346 2.795 5 18.906 23.523 18.490 14.405 19.717 17.022 20.230 24.774 31.142 13.908 13.739	52,027
	Webster White Rock Albano Byron Clear Creek Cleveland Douglas East Cooper Fairview Farmington Hayes Lincoln North Seward Ohio	0.346 2.795 5 18.906 23.523 18.490 14.405 19.717 17.022 20.230 24.774 31.142 13.908 13.739 29.677	52,027
	Webster White Rock 2 Albano Byron Clear Creek Cleveland Douglas East Cooper Fairview Farmington Hayes Lincoln North Seward Ohio Putnam	0.346 2.795 5 18.906 23.523 18.490 14.405 19.717 17.022 20.230 24.774 31.142 13.908 13.739 29.677 29.826	52,027
	Webster White Rock 2 Albano Byron Clear Creek Cleveland Douglas East Cooper Fairview Farmington Hayes Lincoln North Seward Ohio Putnam Richland	0.346 2.795 5 18.906 23.523 18.490 14.405 19.717 17.022 20.230 24.774 31.142 13.908 13.739 29.677 29.826 20.597	52,027
	Webster White Rock 2 Albano Byron Clear Creek Cleveland Douglas East Cooper Fairview Farmington Hayes Lincoln North Seward Ohio Putnam Richland Rose Valley	0.346 2.795 5 18.906 23.523 18.490 14.405 19.717 17.022 20.230 24.774 31.142 13.908 13.739 29.677 29.826 20.597 25.275	52,027
	Webster White Rock 2 Albano Byron Clear Creek Cleveland Douglas East Cooper Fairview Farmington Hayes Lincoln North Seward Ohio Putnam Richland Rose Valley South Seward	0.346 2.795 5 18.906 23.523 18.490 14.405 19.717 17.022 20.230 24.774 31.142 13.908 13.739 29.677 29.826 20.597 25.275 18.245	52,027
	Webster White Rock 2 Albano Byron Clear Creek Cleveland Douglas East Cooper Fairview Farmington Hayes Lincoln North Seward Ohio Putnam Richland Rose Valley South Seward St John	0.346 2.795 5 18.906 23.523 18.490 14.405 19.717 17.022 20.230 24.774 31.142 13.908 13.739 29.677 29.826 20.597 25.275	52,027
Smith Count Stafford	Webster White Rock 2 Albano Byron Clear Creek Cleveland Douglas East Cooper Fairview Farmington Hayes Lincoln North Seward Ohio Putnam Richland Rose Valley South Seward	0.346 2.795 5 18.906 23.523 18.490 14.405 19.717 17.022 20.230 24.774 31.142 13.908 13.739 29.677 29.826 20.597 25.275 18.245	52,027

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County	Township		Levy	Tax
	West Cooper		25.005	
	York		15.318	
Stafford Count		21		1,129,502
Sumner	Avon		17.044	
	Belle Plaine		12.980	
	Bluff		23.389	
	Caldwell		36.816	
	Chikaskia		23.469	
8	Conway		25.183	
	Creek		23.346	
	Dixon		16.143	
	Downs		20.863	
	Eden		19.893	
	Falls		23.250	
14	Gore		10.895	
	Greene		16.436	
	Guelph		25.484	
	Harmon		16.351	
	Illinois		30.570	
	Jackson		25.990	
	London		29.510	E
	Morris		32.162	
	Osborne		39.255	
	Oxford		16.690	
	Palestine		20.896	
	Ryan		36.338	
	Seventy-Six		17.363	
	South Haven		20.954	
	Springdale		19.276	
	Sumner		33.960	
	Valverde		27.241	
	Walton		20.461	
	Wellington		22.246	
Sumner Count		30		2,064,575
Thomas	Barrett		18.804	
	East Hale		15.401	
	Kingery		18.268	
	Lacey		22.920	
	Menlo		19.855	
	Morgan		7.706	
	North Randall		11.693	
	Rovohl		16.584	
	Smith		15.916	
	South Randall		9.834	
	Summers		16.389	
	Wendell		23.900	
	West Hale		12.759	
Thomas Count		13		573,334
Trego	Collyer		1.231	
_	Franklin		5.008	

Assessment & Taxation Date_____ Attachment #

County	Township	Levy	Tax
	Glencoe	1.914	
	Ogallah	0.772	
	Riverside	0.840	
•	Wakeeney	0.485	
	Wilcox	1.888	
Trego Count	-	7	36,964
Wabaunsee	Alma	10.059	
	Farmer	5.785	
	Garfield	15.294	
	Kaw	18.184	
	Maple Hill	11.905	
	Mill Creek	6.971	
	Mission Creek	20.264	
	Newbury	12.612	
	Plumb	18.764	
	Rock Creek	11.202	
	Wabaunsee	15.163	
	Washington	9.228	
	Wilmington	20.743	
Wabaunsee Count		13	655,254
Wallace	Harrison	0.000	
	Sharon Springs	1.197	
	Wallace	0.679	
	Weskan	0.362	
Wallace Count		4	21,170
Washington	Barnes	18.658	
	Brantford	20.005	
	Charleston	16.807	
	Clifton	9.467	
	Coleman	. 17.891	
	Farmington	13.890	
	Franklin	13.357	
	Grant	11.231	
	Greenleaf	16.107	
	Haddam	13.638	
	Hanover	8.806	
	Highland	15.885	
	Independence	24.723	
	Kimeo	16.555	
	Lincoln	15.520	
	Linn	13.286	
	Little Blue	16.936	
	Logan	11.777	
	Lowe	20.165	
	Mill Creek	12.694	
		11.515	
	Sheridan		
	Sheridan Sherman		
	Sherman	13.474	
	Sherman Strawberry	13.474 13.772	
	Sherman	13.474	

Assessment & Taxation Date 1-34-07
Attachment # 5-29

Assessment & Tarathon

County	Township		Levy	Tax
Washington Count		25 ⁻		656,437
Wichita	Leoti		0.000	
Wichita Count		1		. 0
Wilson	Cedar		0.074	
	Center		0.000	
	Chetopa		0.704	242
	Clifton		0.000	
	Colfax		0.000	
	Duck Creek		0.000	
	Fall River		1.703	
	Guilford		1.102	
	Neodesha		2.076	
	Newark		0.214	
	Pleasant Valley		0.342	
	Prairie		0.207	
	Talleyrand		0.000	
	Verdigris		0.310	
	Webster		0.000	
Wilson Count		15		30,662
Woodson	Center		0.000	
	Liberty		0.490	
	Neosho Falls		0.000	
	North		0.321	
	Perry		0.279	
	Toronto		5.056	
Woodson Count		6		17,412
Wyandotte	Delaware		0.000	
Wyandotte Count		1		0
Grand Count	1,3	27		47,956,219
TWPs with 0 for levy	1	58		
Total TWPs that levy	1,1	69		

High Levy 44.441