

MINUTES OF THE HOUSE COMMITTEE ON ASSESSMENT ANT TAXATION

The meeting was called to order by Representative Jim Braden at  
Chairperson

9:00 a.m./~~XXX~~ on February 10, 1983 in room 519S of the Capitol.

All members were present ~~except~~

Committee staff present:

Wayne Morris - Research Department  
Tom Severn - Research Department  
Don Hayward - Revisor of Statutes' Office  
Nancy Wolff - Secretary to the Committee

Conferees appearing before the committee:

The Chairman called the meeting to order. The minutes of February 1, 1983, were approved as written.

A staff review of HCR 5008 and HCR 5009 was scheduled. Wayne Morris of staff presented a brief overview of Classification and how the Constitution of the State of Kansas specifies that the Legislature "provide for a uniform and equal rate of assessment and taxation". (Attachment I)

Tom Severn, of staff, provided a computer printout from the 1981 survey--state totals as were compiled for HCR 5030 from the 1982 legislative session. (Attachment II) He reviewed this printout with the members of the committee so they would be aware of how the figures were compiled. He also presented a short form which lists the 1981 Property Values and the Percentage each Class bears to the Total which was based on the computer printout. (Attachment III)

The Chairman called for discussion on House Bill 2016, the bill which relates to the tax lid as it applies to cities and counties and updates the base year to 1981 or 1982 and removes from the base year the valuation attributable to farm machinery and business aircraft. Ernie Mosher, League of Kansas Municipalities, previously proposed an amendment to the bill which would also remove the motor vehicle taxes from the base year levies. (Attachment IV) Representative Rolfs made a conceptual motion which would remove motor vehicle taxes from the base year levies. Representative Wunsch seconded the motion. The motion carried. Representative Erne voted "No".

Representative Rolfs made a motion to report House Bill 2016 favorable for passage as amended and Representative King seconded the motion. The motion carried.

Discussion was held on House Bill 2017 which is another of the bills brought about by the exemption of farm machinery and business aircraft. Ernie Mosher, League of Kansas Municipalities, at the time the hearings were held, proposed an amendment which would allow calculations on farm machinery and business aircraft to be made in the same manner as they are currently being handled under the tax and tags law. He stated that adjustments made for motor vehicles taxed under the tax and tags law are presently in the tax and tags statutes. He had suggested that perhaps it would be better to have both adjustments, farms machinery and business aircraft as well as motor vehicles, placed in the bonded indebtedness limitation statutes. The Chairman therefore had asked staff to draft an amendment to adopt this suggestion and the Revisors' Office had prepared Substitute for House Bill 2017. (Attachment V) Representative V. Miller moved that House Bill 2017 be amended by substituting a new bill to be designated as "Substitute for House Bill No. 2017" and Representative Barkis seconded the motion. The motion carried.

Representative V. Miller made a motion to report Substitute House Bill 2017 favorable for passage. Representative Rolfs seconded the motion. The motion carried. Representative Erne voted "No".

The meeting was adjourned.



Classification

Classification refers to a system of ad valorem property taxation involving the separation of property into groups to which different rates of taxation are applied. Classification may be authorized by a state's constitution and then implemented by statute, or the classes and rates of taxation may be specified in the constitution itself. Approximately ten states have classified property tax systems. In August voters in Missouri approved a constitutional amendment which divides real property into three classes — residential; agricultural; and utility, railroad, industrial, and commercial — and allows the Legislature to set the ratio for each class. Merchants' and manufacturers' inventories were also exempted, and the authority for homestead exemptions or refunds was extended to all owners or renters.

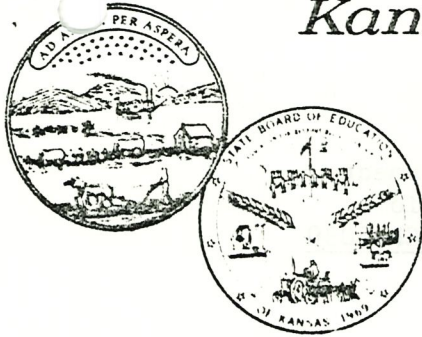
In Kansas, Article 11, Section 1 of the Constitution requires that the Legislature "provide for a uniform and equal rate of assessment and taxation" and authorizes the Legislature to classify and tax separately certain classes of personal property. Additionally, Article 11, Section 12 permits the Legislature to authorize use-valuation of agricultural land.

The 1981 Special Committee on Assessment and Taxation recommended passage of H.C.R. 5030, which would have amended Article 11, Section 1 of the Kansas Constitution to classify the property tax system. The interim tax committee had recommended the resolution as a means to minimize the shifts in tax burdens between classes of property that might otherwise occur after a reappraisal. The Committee also recommended a bill ordering a statewide reappraisal by the 1986 tax year, H.B. 2611 (see section below).

# Kansas State Department of Education

Kansas State Education Building

120 East 10th Street Topeka, Kansas 66612



February 25, 1982

TO: Representative James D. Braden  
Committee on Assessment and Taxation

FROM: Legislative Research Department and Division of  
Financial Services, State Department of Education

SUBJECT: Revised Computer Printout from 1981 Survey--State  
Totals (HCR 5030)

Attached are computer printouts from this summer's property tax survey.

Farm machinery under the classification resolution is shown at 10 percent of fair market value. This figure is only a guess and should be given no particular credence. In some cases it was necessary for the staff to make decisions related to the class of property as it was not specifically addressed in HCR 5030.

We have attached to this report current assessment ratios based on 1981 and the ratios that would be used in HCR 5030.

Column 3 of the printout shows estimated market values after reappraisal while Column 5 shows the estimated assessed valuation after reappraisal (30 percent).

ATTACHMENT II

(2-10-83)

## RATIOS OF ASSESSMENT

	Assessment Ratio <u>Under HCR 5030</u>
 RURAL REAL ESTATE	
Agricultural Non-Investment	6%
Homesites	8%
Planned Subdivision	8%
Spot Industrial and Commercial	15%
Recreational	15%
Agricultural Investment	6%
Mineral Interest	8%
 URBAN REAL ESTATE	
Residential	8%
Multi-Family	8%
Commercial	15%
Industrial	15%
Vacant Lots	8%
Mineral Interest	8%
 STATE ASSESSED	
Railroads - Rural	15%
Railroads - Urban	15%
All Other - Rural	30%
All Other - Urban	30%
 OIL AND GAS PRODUCTION	
Oil - Rural	30%
Working	30%
Royalty	30%

Assessment  
Ratio  
Under HCR 5030

Gas - Rural	30%
Working	30%
Royalty	30%
Oil - Urban	30%
Working	30%
Royalty	30%
Gas - Urban	30%
Working	30%
Royalty	30%

RURAL PERSONAL PROPERTY OTHER THAN  
OIL AND GAS PRODUCTION

Trucks, Buses, and Motor Homes	30%
Beds-Bodies	30%
Mobile Homes and Trailers	15%
Misc. Transportation	30%
Household Furniture Income Property	30%
Farm Seeds and Stocks	30%
Farm Machinery*	10%
Irrigation Equipment*	10%
Livestock**	0%
Merchants Inventory**	0%
Manufacturers Inventory**	0%
Office Equipment-Furniture	15%
Equipment-Leased and Owned	15%
Lessors Furniture	15%

\*Staff Estimate

\*\*This will be assessed at 24% the first year, 18% the second year, 12% the third year, 6% the fourth year, and exempt the fifth year and thereafter.

Assessment  
Ratio  
Under HCR 5030

Non-Interstate Commerce (Inventory)**	0%
Leasehold Improvement	15%
Community TV Equipment	15%
Other Tangible Property	30%
URBAN PERSONAL PROPERTY OTHER THAN OIL AND GAS PRODUCTION	
Trucks, Buses, and Motor Homes	30%
Beds-Bodies	30%
Mobile Homes and Trailers	15%
Misc. Transportation	30%
Household Furniture Income Property	30%
Farm Seeds and Stocks	30%
Farm Machinery*	10%
Irrigation Equipment*	10%
Livestock**	0%
Merchants Inventory**	0%
Manufacturers Inventory**	0%
Office Equipment-Furniture	15%
Equipment-Leased and Owned	15%
Lessors Furniture	15%
Non-Interstate Commerce (Inventory)**	0%
Leasehold Improvement	15%
Community TV Equipment	15%
Other Tangible Property	30%

\*Staff Estimate

\*\*This will be assessed at 24% the first year, 18% the second year, 12% the third year, 6% the fourth year, and exempt the fifth year and thereafter.



SALES RATIO STUDY FOR 1981

County	URBAN RATIOS					RURAL RATIOS						
	Residential	Multi-family	Commercial	Industrial	Vacant Lot	Ag. Inv.	Ag. Non-Inv.	Home Site	Planned Sub-Div.	Commercial	Ind.	Rec.
Allen	10.00	11.00	16.00	14.00	6.00	5.00	5.00	5.00	8.00	7.00	8.00	--
Anderson	10.00	2.00	21.00		5.00	6.00	4.00	9.00	13.00	11.00	--	--
Atchison	10.00	15.00	8.00	---	11.00	4.00	5.00	8.00	22.00	5.00	--	--
Barber	7.00	15.00	10.00	---	5.00	4.00	7.00	--	---	1.00	--	--
Barton	8.00	7.00	12.00	---	4.00	5.00	--	7.00	9.00	4.00	6.00	2.00
Bourbon	9.00	14.00	14.00	---	5.00	5.00	6.00	7.00	11.00	16.00	--	--
Brown	12.00	---	19.00	---	11.00	5.00	9.00	9.00	---	---	--	--
Butler	9.00	10.00	10.00	5.00	5.00	6.00	5.00	7.00	9.00	9.00	--	--
Chase	9.00	---	7.00	---	3.00	6.00	6.00	6.00	---	---	--	--
Chautauqua	7.00	11.00	9.00	---	4.00	3.00	5.00	3.00	---	4.00	--	--
Cherokee	10.00	17.00	13.00	---	5.00	5.00	4.00	6.00	6.00	5.00	--	2.00
Cheyenne	8.00	---	8.00	---	8.00	3.00	--	5.00	1.00	4.00	--	--
Clark	11.00	---	36.00	---	6.00	6.00	--	--	---	---	--	--
Clay	12.00	18.00	13.00	---	8.00	6.00	--	7.00	---	---	--	--
Cloud	13.00	20.00	23.00	---	11.00	6.00	4.00	6.00	3.00	19.00	--	--
Coffey	9.00	---	18.00	---	4.00	5.00	6.00	6.00	5.00	20.00	--	--
Comanche	13.00	---	30.00	29.00	7.00	4.00	---	7.00	---	---	--	--
Cowley	9.00	11.00	15.00	---	6.00	5.00	2.00	5.00	10.00	8.00	--	--
Crawford	7.00	8.00	11.00	5.00	5.00	4.00	4.00	5.00	5.00	---	12.00	--
Decatur	9.00	---	7.00	20.00	9.00	4.00	4.00	3.00	---	---	--	--
Dickinson	11.00	18.00	15.00	---	12.00	6.00	7.00	6.00	3.00	16.00	--	17.00
Doniphan	11.00	---	15.00	---	4.00	4.00	---	6.00	---	10.00	2.00	--
Douglas	9.00	9.00	8.00	9.00	6.00	4.00	4.00	5.00	9.00	12.00	--	--
Edwards	10.00	---	23.00	---	4.00	4.00	3.00	2.00	---	12.00	--	--
Elk	13.00	---	18.00	---	6.00	5.00	7.00	6.00	---	3.00	--	--
Ellis	7.00	7.00	8.00	---	4.00	3.00	3.00	4.00	4.00	1.00	--	--
Ellsworth	10.00	---	19.00	---	7.00	5.00	---	9.00	---	11.00	--	7.00
Finney	10.00	8.00	14.00	---	7.00	4.00	8.00	8.00	10.00	9.00	--	--
Ford	9.00	10.00	9.00	---	4.00	6.00	5.00	5.00	6.00	5.00	5.00	--
Franklin	9.00	15.00	13.00	---	2.00	5.00	4.00	5.00	3.00	2.00	--	--
Geary	11.00	14.00	17.00	---	5.00	5.00	7.00	4.00	11.00	---	--	--
Gove	8.00	---	11.00	---	4.00	4.00	---	4.00	---	1.00	--	--
Graham	8.00	---	22.00	26.00	6.00	3.00	---	3.00	---	8.00	--	--
Grant	9.00	---	12.00	---	7.00	5.00	2.00	3.00	---	7.00	--	--
Gray	10.00	---	11.00	---	7.00	6.00	---	16.00	---	2.00	--	--
Greeley	13.00	---	---	---	9.00	7.00	16.00	8.00	---	---	--	--
Greenwood	8.00	13.00	14.00	---	6.00	4.00	---	3.00	6.00	8.00	6.00	--
Hamilton	9.00	---	6.00	---	6.00	6.00	4.00	3.00	---	---	--	--
Harper	10.00	7.00	13.00	---	7.00	5.00	---	9.00	---	5.00	19.00	--
Harvey	9.00	12.00	13.00	15.00	7.00	5.00	---	7.00	10.00	---	--	--



County	URBAN RATIOS					RURAL RATIOS						
	Residential	Multi-family	Commercial	Industrial	Vacant Lot	Ag. Inv.	Ag. Non-Inv.	Home Site	Planned Sub-Div.	Commercial	Ind.	Rec.
Haskell	8.00	---	12.00	---	6.00	5.00	6.00	1.00	---	13.00	---	---
Hodgeman	11.00	---	13.00	---	4.00	6.00	6.00	7.00	7.00	---	---	---
Jackson	9.00	31.00	11.00	---	6.00	5.00	5.00	7.00	8.00	5.00	---	---
Jefferson	9.00	7.00	10.00	---	5.00	4.00	3.00	6.00	10.00	7.00	---	---
Jewell	15.00	---	31.00	2.00	10.00	5.00	---	---	16.00	28.00	---	---
Johnson	7.00	9.00	7.00	6.00	5.00	2.00	3.00	5.00	6.00	5.00	---	---
Kearny	10.00	---	---	---	4.00	7.00	7.00	6.00	5.00	---	---	---
Kingman	8.00	11.00	9.00	---	2.00	5.00	2.00	2.00	4.00	---	---	---
Kiowa	11.00	---	25.00	---	10.00	5.00	---	6.00	---	---	---	---
Labette	9.00	9.00	13.00	14.00	4.00	5.00	36.00	5.00	25.00	16.00	---	---
Lane	12.00	---	26.00	---	11.00	4.00	---	7.00	---	---	---	---
Leavenworth	10.00	12.00	9.00	---	4.00	4.00	4.00	7.00	6.00	3.00	4.00	10.00
Lincoln	10.00	---	18.00	6.00	10.00	6.00	7.00	10.00	---	---	---	8.00
Linn	10.00	10.00	11.00	---	5.00	4.00	3.00	3.00	8.00	2.00	---	1.00
Logan	8.00	---	9.00	---	8.00	4.00	---	4.00	---	---	---	---
Lyon	10.00	11.00	14.00	9.00	9.00	5.00	2.00	6.00	10.00	16.00	---	---
Marion	8.00	---	12.00	16.00	8.00	6.00	5.00	5.00	7.00	---	---	---
Marshall	13.00	8.00	17.00	10.00	8.00	5.00	6.00	6.00	8.00	4.00	2.00	---
McPherson	9.00	9.00	19.00	18.00	10.00	6.00	4.00	4.00	4.00	11.00	---	---
Meade	10.00	16.00	3.00	---	3.00	7.00	---	3.00	---	5.00	---	---
Miami	9.00	12.00	12.00	---	3.00	4.00	4.00	4.00	8.00	6.00	---	---
Mitchell	9.00	12.00	14.00	---	4.00	5.00	---	4.00	5.00	11.00	---	---
Montgomery	9.00	14.00	10.00	18.00	5.00	4.00	---	6.00	6.00	30.00	---	---
Morris	11.00	---	16.00	---	4.00	7.00	---	8.00	10.00	---	---	---
Morton	9.00	---	41.00	---	3.00	8.00	---	9.00	---	4.00	---	---
Nemaha	13.00	---	14.00	---	6.00	5.00	---	8.00	---	27.00	---	6.00
Neosho	9.00	24.00	11.00	13.00	6.00	5.00	5.00	8.00	8.00	5.00	---	---
Ness	10.00	---	12.00	---	6.00	5.00	---	13.00	---	5.00	---	---
Norton	9.00	---	21.00	---	7.00	4.00	8.00	2.00	10.00	6.00	---	---
Osage	10.00	---	17.00	---	8.00	7.00	5.00	5.00	6.00	9.00	---	---
Osborne	12.00	---	27.00	---	12.00	5.00	---	9.00	---	---	---	---
Ottawa	14.00	---	13.00	---	5.00	7.00	---	6.00	12.00	9.00	---	---
Pawnee	9.00	---	10.00	---	9.00	5.00	---	6.00	---	---	---	---
Phillips	10.00	---	19.00	---	5.00	4.00	6.00	6.00	---	9.00	3.00	---
Pottawatomie	9.00	---	8.00	---	7.00	6.00	5.00	7.00	8.00	8.00	3.00	10.00
Pratt	10.00	6.00	18.00	47.00	11.00	6.00	8.00	8.00	---	9.00	---	---
Rawlins	8.00	---	10.00	---	5.00	4.00	---	3.00	---	---	---	---
Reno	10.00	11.00	13.00	11.00	4.00	4.00	5.00	6.00	9.00	6.00	---	6.00
Republic	17.00	6.00	16.00	10.00	11.00	6.00	3.00	4.00	---	40.00	---	---
Rice	12.00	13.00	13.00	1.00	13.00	7.00	---	12.00	8.00	19.00	14.00	---
Riley	11.00	11.00	17.00	3.00	6.00	8.00	6.00	8.00	11.00	1.00	---	10.00
Rooks	9.00	---	12.00	---	6.00	4.00	6.00	5.00	---	5.00	---	---
Rush	14.00	---	14.00	---	8.00	6.00	---	6.00	---	---	---	---
Russell	7.00	---	10.00	---	11.00	4.00	5.00	2.00	7.00	7.00	---	---
Saline	8.00	8.00	12.00	---	4.00	5.00	6.00	5.00	7.00	5.00	---	---

County	URBAN RATIOS					RURAL RATIOS						
	Residential	Multi-family	Commercial	Industrial	Vacant Lot	Ag. Inv.	Ag. Non-Inv.	Home Site	Planned Sub-Div.	Commercial	Ind.	Rec.
Scott	7.00	---	8.00	---	4.00	5.00	2.00	3.00	6.00	6.00	--	--
Sedgwick	8.00	10.00	11.00	9.00	1.00	4.00	3.00	4.00	5.00	13.00	8.00	--
Seward	8.00	9.00	9.00	---	5.00	6.00	4.00	4.00	---	1.00	---	--
Shawnee	8.00	10.00	13.00	---	3.00	5.00	5.00	7.00	8.00	4.00	---	8.00
Sheridan	6.00	---	15.00	---	16.00	3.00	---	4.00	---	3.00	---	--
Sherman	9.00	---	8.00	---	9.00	4.00	4.00	6.00	5.00	1.00	---	--
Smith	17.00	---	27.00	---	6.00	5.00	10.00	---	---	22.00	---	--
Stafford	10.00	23.00	21.00	---	8.00	4.00	---	3.00	---	---	---	--
Stanton	9.00	---	20.00	---	6.00	11.00	---	---	---	---	---	--
Stevens	10.00	---	12.00	---	5.00	5.00	14.00	11.00	---	16.00	---	--
Sumner	7.00	9.00	11.00	---	5.00	4.00	---	4.00	5.00	5.00	---	--
Thomas	8.00	12.00	8.00	21.00	9.00	4.00	---	5.00	7.00	4.00	---	--
Trego	10.00	12.00	10.00	---	11.00	4.00	3.00	2.00	---	15.00	---	--
Wabaunsee	10.00	---	8.00	---	6.00	5.00	5.00	3.00	7.00	8.00	---	--
Wallace	11.00	---	9.00	---	5.00	5.00	---	4.00	---	---	---	--
Washington	15.00	---	13.00	---	12.00	6.00	---	9.00	10.00	15.00	---	--
Wichita	11.00	---	31.00	---	11.00	6.00	---	---	---	5.00	---	--
Wilson	11.00	---	12.00	18.00	5.00	5.00	5.00	6.00	10.00	14.00	1.00	2.00
Woodson	10.00	---	5.00	---	3.00	6.00	5.00	7.00	9.00	7.00	---	9.00
Wyandotte	9.00	11.00	13.00	6.00	6.00	6.00	---	7.00	---	7.00	---	--

## 1981 PROPERTY VALUES

\*\*\* STATE TOTALS \*\*\*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1981 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER APPRAISAL	% OF TOTAL OF COL 5	ASSD VAL UTIL HCR 5030 AS AMENDED BY H COM - 5TH YR	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL NON-INVESTMENT	33,468,147	.3	999,902,939	1.1	299,970,904	1.1	59,994,193	.6
3. HOMESITES	119,496,930	1.1	2,217,264,320	2.3	665,179,325	2.3	177,381,148	1.7
4. PLANNED SUBDIVISION	136,093,545	1.3	2,011,590,440	2.1	603,477,148	2.1	160,927,242	1.6
5. SPOT INDUSTRIAL AND COMMERCIAL	137,902,153	1.3	2,701,984,390	2.9	810,595,342	2.9	405,297,670	4.0
6. RECREATIONAL	2,451,121	.0	47,806,858	.1	14,342,068	.1	7,171,037	.1
7. AGRICULTURAL INVESTMENT	1,620,023,264	15.4	33,137,267,352	35.1	9,941,180,265	35.1	1,988,236,089	19.4
8. MINERAL INTEREST	8,831,402	.1	29,437,894	.0	8,831,402	.0	2,355,036	.0
9. TOTAL RURAL REAL ESTATE	2,058,266,562	19.6	41,145,254,193	43.6	12,343,576,454	43.6	2,801,362,415	27.4
10. URBAN REAL ESTATE								
11. RESIDENTIAL	1,895,173,983	18.0	22,697,515,424	24.0	6,809,254,651	24.0	1,815,801,240	17.8
12. MULTI-FAMILY	232,259,367	2.2	2,275,976,240	2.4	682,792,882	2.4	182,078,097	1.8
13. COMMERCIAL	726,224,984	6.9	7,161,081,192	7.6	2,148,324,379	7.6	1,074,162,193	10.5
14. INDUSTRIAL	62,897,840	.6	710,248,297	.8	213,074,487	.8	106,537,255	1.0
15. VACANT LOTS	64,474,156	.6	2,155,739,205	2.3	646,721,783	2.3	172,459,143	1.7
16. MINERAL INTEREST	12,846	.0	42,790	.0	12,846	.0	3,424	.0
17. TOTAL URBAN REAL ESTATE	2,981,043,176	28.3	35,000,603,148	37.1	10,500,181,028	37.1	3,351,041,352	32.8
18. TOTAL REAL ESTATE	5,039,309,738	47.9	76,145,857,341	80.7	22,843,757,482	80.7	6,152,403,767	60.1
19. STATE ASSESSED								
20. RAILROADS - RURAL	155,258,057	1.5	517,526,710	.5	155,258,057	.5	77,628,993	.8
21. RAILROADS - URBAN	37,185,258	.4	123,950,756	.1	37,185,258	.1	18,592,597	.2
22. ALL OTHER - RURAL	1,160,425,965	11.0	3,868,086,336	4.1	1,160,425,965	4.1	1,160,425,965	11.3
23. ALL OTHER - URBAN	399,660,975	3.8	1,332,203,146	1.4	399,660,975	1.4	399,660,975	3.9
24. TOTAL STATE ASSESSED	1,752,530,255	16.7	5,841,766,948	6.2	1,752,530,255	6.2	1,656,308,530	16.2
25. OIL + GAS PRODUCTION								
26. OIL - RURAL								

## 1981 PROPERTY VALUES

\*\*\* STATE TOTALS \*\*\*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1981 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER APPRAISAL	% OF TOTAL OF COL 5	ASSD VAL UTIL. HCR 5030 AS AMENDED BY H COM - 5TH YR	% OF TOTAL OF COL 7
27. WORKING	838,708,230	8.0	2,795,693,983	3.0	838,708,230	3.0	838,708,230	8.2
28. ROYALTY	172,612,218	1.6	575,373,954	.6	172,612,218	.6	172,612,218	1.7
29. GAS - RURAL								
30. WORKING	590,908,092	5.6	1,969,693,594	2.1	590,908,092	2.1	590,908,092	5.8
31. ROYALTY	108,461,037	1.0	361,536,744	.4	108,461,037	.4	108,461,037	1.1
32. OIL - URBAN								
33. WORKING	4,058,257	.0	13,527,512	.0	4,058,257	.0	4,058,257	.0
34. ROYALTY	492,205	.0	1,640,676	.0	492,205	.0	492,205	.0
35. GAS - URBAN								
36. WORKING	186,780	.0	622,599	.0	186,780	.0	186,780	.0
37. ROYALTY	35,115	.0	117,049	.0	35,115	.0	35,115	.0
38. TOTAL OIL AND GAS PRODUCTION	1,715,461,934	16.3	5,718,206,111	6.1	1,715,461,934	6.1	1,715,461,934	16.8
39. RURAL PERSONAL PROPERTY OTHER THAN OIL AND GAS PRODUCTION								
*40. TRUCKS, BUSES, AND MOTOR HOMES	55,843,873	.5	186,145,998	.2	55,843,873	.2	55,843,873	.5
41. BEDS-BODIES	6,990,970	.1	23,302,949	.0	6,990,970	.0	6,990,970	.1
*42. MOBILE HOMES AND TRAILERS	30,358,897	.3	101,196,042	.1	30,358,897	.1	15,179,438	.1
*43. MISC. TRANSPORTATION	12,498,752	.1	41,662,303	.0	12,498,752	.0	12,498,752	.1
44. HOUSEHOLD FURNITURE-INCOME PROPERT	306,840	.0	1,022,772	.0	306,840	.0	306,840	.0
45. FARM SEEDS AND STOCKS	47,607	.0	158,681	.0	47,607	.0	47,607	.0
46. FARM MACHINERY	421,084,194	4.0	1,403,613,698	1.5	421,084,194	1.5	140,361,450	1.4
47. IRRIGATION EQUIPMENT	42,913,960	.4	143,046,343	.2	42,913,960	.2	14,304,688	.1
48. LIVESTOCK	171,291,184	1.6	570,970,319	.6	171,291,184	.6	0	.0
49. MERCHANTS INVENTORY	45,126,098	.4	150,420,138	.2	45,126,098	.2	0	.0
50. MANUFACTURERS INVENTORY	136,153,542	1.3	453,845,057	.5	136,153,542	.5	0	.0
51. OFFICE EQUIPMENT-FURNITURE	12,831,022	.1	42,769,970	.0	12,831,022	.0	6,415,518	.1
52. EQUIPMENT-LEASED AND OWNED	95,366,525	.9	317,888,261	.3	95,366,525	.3	47,683,274	.5
53. LESSORS FURNITURE	39,077	.0	130,243	.0	39,077	.0	19,542	.0
54. NON-INTERSTATE COMMERCE (INVENTORY)	881,033	.0	2,936,752	.0	881,033	.0	0	.0
55. LEASEHOLD IMPROVEMENT	8,075,903	.1	26,919,544	.0	8,075,903	.0	4,037,963	.0
56. COMMUNITY TV EQUIPMENT	790,204	.0	2,633,992	.0	790,204	.0	395,105	.0
57. OTHER TANGIBLE PROPERTY	42,840,148	.4	142,800,316	.2	42,840,148	.2	42,840,148	.4

\* THIS PROPERTY COULD FALL INTO MORE THAN ONE CLASS,  
THEREFORE, THE RATIOS HAVE BEEN ESTIMATED

## \*\*\* STATE TOTALS \*\*\*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1981 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER APPRAISAL	% OF TOTAL OF COL 5	ASSD VAL UTIL HCR 5030 AS AMENDED BY H COM - 5TH YR	% OF TOTAL OF COL 7
58. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL AND GAS PRODUCTION	1,083,439,829	10.3	3,611,463,378	3.8	1,083,439,829	3.8	346,925,168	3.4
59. URBAN PERSONAL PROPERTY OTHER THAN OIL AND GAS PRODUCTION								
*60. TRUCKS, BUSES, AND MOTOR HOMES	49,771,365	.5	165,904,398	.2	49,771,365	.2	49,771,365	.5
61. BEDS-BODIES	5,529,013	.1	18,429,876	.0	5,529,013	.0	5,529,013	.1
*62. MOBILE HOMES AND TRAILERS	32,164,351	.3	107,214,350	.1	32,164,351	.1	16,082,183	.2
*63. MISC. TRANSPORTATION	18,284,972	.2	60,949,739	.1	18,284,972	.1	18,284,972	.2
64. HOUSEHOLD FURNITURE-INCOME PROPERT	1,775,674	.0	5,918,861	.0	1,775,674	.0	1,775,674	.0
65. FARM SEEDS AND STOCKS	173,885	.0	579,615	.0	173,885	.0	173,885	.0
66. FARM MACHINERY	1,542,512	.0	5,141,615	.0	1,542,512	.0	514,189	.0
67. IRRIGATION EQUIPMENT	42,890	.0	142,965	.0	42,890	.0	14,297	.0
68. LIVESTOCK	296,378	.0	987,870	.0	296,378	.0	0	.0
69. MERCHANTS INVENTORY	256,784,492	2.4	855,948,120	.9	256,784,492	.9	0	.0
70. MANUFACTURERS INVENTORY	153,458,325	1.5	511,527,641	.5	153,458,325	.5	0	.0
71. OFFICE EQUIPMENT-FURNITURE	56,507,647	.5	188,358,717	.2	56,507,647	.2	28,253,827	.3
72. EQUIPMENT-LEASED AND OWNED	183,251,570	1.7	610,838,431	.6	183,251,570	.6	91,625,780	.9
73. LESSORS FURNITURE	12,451,323	.1	41,504,380	.0	12,451,323	.0	6,225,665	.1
74. NON-INTERSTATE COMMERCE (INVENTORY)	6,988,839	.1	23,296,114	.0	6,988,839	.0	0	.0
75. LEASEHOLD IMPROVEMENT	11,777,821	.1	39,259,315	.0	11,777,821	.0	5,888,918	.1
76. COMMUNITY TV EQUIPMENT	4,704,991	.0	15,683,255	.0	4,704,991	.0	2,352,493	.0
77. OTHER TANGIBLE PROPERTY	132,269,527	1.3	440,898,289	.5	132,269,527	.5	132,269,527	1.3
78. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL AND GAS PRODUCTION	927,775,575	8.8	3,092,583,551	3.3	927,775,575	3.3	358,761,788	3.5
79. GRAND TOTAL	10,518,517,331		94,409,877,329		28,322,965,075		10,229,861,187	

\* THIS PROPERTY COULD FALL INTO MORE THAN ONE CLASS, THEREFORE, THE RATIOS HAVE BEEN ESTIMATED

## 1981 PROPERTY VALUES - STATE TOTALS

Percentage Each Class Bears to Total

	<u>1981</u>	<u>Uniform &amp; Equal</u>	<u>HCR 5030 As Amended by House Comm.</u>
<u>Agriculture</u>			
Ag Non-Investment	.3	1.1	.6
Ag Investment	15.4	35.1	19.4
Farm Machinery	4.0	1.5	1.4
Irrigation	.4	.2	.1
Livestock	1.6	.6	.0
	<u>21.7</u>	<u>38.5</u>	<u>21.5</u>
<u>Commerce and Industry</u>			
Rural Ind. & Com.	1.3	2.9	4.0
Commercial	6.9	7.6	10.5
Industrial	.6	.8	1.0
Recreational	.0	.1	.1
<u>Rural</u>			
Mer. Inventory	.4	.2	.0
Mfg. Inventory	1.3	.5	.0
Office Equipment	.1	.0	.1
Equipment	.9	.3	.5
<u>Urban</u>			
Mer. Inventory	2.4	.9	.0
Mfg. Inventory	1.5	.5	.0
Office Equipment	.5	.2	.3
Equipment	1.7	.6	.9
	<u>17.6</u>	<u>14.6</u>	<u>17.4</u>
<u>Residences</u>			
<u>Urban</u>			
Residences	18.0	24.0	17.8
Multi-Family	2.2	2.4	1.8
<u>Rural</u>			
Homesites	1.1	2.3	1.7
Planned Subdivisions	1.3	2.1	1.6
	<u>22.6</u>	<u>30.8</u>	<u>22.9</u>
<u>State Assessed</u>			
Railroads	1.9	.6	1.0
Other	14.8	5.5	15.2
	<u>16.7</u>	<u>6.2</u>	<u>16.2</u>
<u>Other</u>			
Total Gas & Oil			
Production	16.3	6.1	16.8
Other	5.1	3.8	5.2
	<u>21.4</u>	<u>9.9</u>	<u>22.0</u>
GRAND TOTAL	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>

Kansas Legislative Research Department  
February 25, 1982



## Proposed amendment to HB 2016

On page 1, in line 30, after "levied" by inserting "or authorized by law to be levied"; in line 31, after "due" by inserting "or would have become due";

On page 2, after line 50, by inserting a new section to read as follows:

"Sec. 3. K.S.A. 1982 Supp. 79-5112 is hereby amended to read as follows: 79-5112. For the purpose of preparing budgets and determining the limitation upon the levy of taxes by taxing subdivisions for purposes subject to limitations prescribed by article 50 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, the county clerk and the budget officials of the several taxing subdivisions, in computing an adjustment for increased valuation of personal property, shall in the year 1980 multiply the valuation of motor vehicles subject to taxation under the provisions of this act in each of the taxing subdivisions in such year by ~~thirty percent (30%)~~ 30%, and then add the product thereof to the 1980 equalized assessed tangible valuation of personal property subject to ad valorem taxation in each such taxing subdivision. The result shall constitute the adjusted equalized assessed tangible valuation of personal property of each such taxing subdivision in the year 1980. In computing an adjustment for increased valuation of personal property in the year 1981 and in each year thereafter, the county clerk and the budget officials of the several taxing subdivisions shall divide the 1980 equalized assessed tangible valuation of personal property subject to ad valorem taxation of each of the various taxing subdivisions by the 1980 adjusted equalized assessed tangible valuation of personal property of each such taxing subdivision to determine a "percentage factor" for each taxing subdivision in the year 1980. In the year 1981 and in each year thereafter the county clerk and the budget officials of the several taxing subdivisions shall divide the actual equalized assessed tangible valuation of personal property of each taxing



subdivision in the current year by the 1980 "percentage factor" for each taxing subdivision. The result shall constitute the adjusted equalized assessed tangible valuation of each taxing subdivision in the current year. The adjusted equalized assessed tangible valuation of personal property shall be utilized from year to year to compute the aggregate amount of ad valorem taxes which each taxing subdivision is authorized to levy for all purposes subject to the limitations prescribed by article 50 of chapter 79 of the Kansas Statutes Annotated. ~~The county clerk and the budget officials of the several taxing subdivisions shall then subtract the estimated amount of moneys which will be apportioned to those funds within the aggregate limitation in the succeeding year in accordance with K.S.A. 1982 Supp. 79-5111 from such aggregate amount for each taxing subdivision computed for the current year or from such aggregate amount for the year 1979, whichever is greater. The result shall be the adjusted aggregate amount which each such taxing subdivision shall be authorized or permitted to levy for all purposes subject to the limitations prescribed by article 50 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, in such year.~~"

Also, on page 2, by renumbering existing sections 3 and 4, as sections 4 and 5, respectively; in line 51, after "79-5006" by inserting "and K.S.A. 1982 Supp. 79-5112";

In the title, in line 20, before "repealing" by inserting "K.S.A. 1982 Supp. 79-5112 and"

## Proposed amendment to HB 2017

Be amended by substituting a new bill to be designated as "Substitute for House Bill No. 2017," as follows:

"Substitute for House Bill No. 2017

By Committee on Assessment and Taxation

"AN ACT relating to the determination of equalized tangible property valuation for computation of limitation on bonded indebtedness purposes; repealing K.S.A. 1982 Supp. 79-5113.

Be in enacted by the Legislature of the State of Kansas:

"Sec. 1. In the year 1983, and each year thereafter, the county clerk shall add the taxable value of each motor vehicle, as shown on the application for registration for the previous year or as otherwise established in the manner prescribed by K.S.A. 1982 Supp. 79-5105, and amendments thereto, the assessed valuation in 1982, of farm machinery and equipment exempted from property taxation and the assessed valuation in 1982 of business aircraft exempted from property taxation to the equalized assessed tangible valuation on the tax roll of each taxing subdivision in which such motor vehicle, farm machinery and equipment or business aircraft had acquired tax situs. The resulting total shall constitute the equalized assessed tangible valuation of the taxing subdivision for the computation of limitations upon bonded indebtedness and for all other purposes except the levying of taxes and the computation of limitations thereon.

"Sec. 2. K.S.A. 1982 Supp. 79-5113 is hereby repealed.

"Sec. 3. This act shall take effect and be in force from and after its publication in the Kansas register."