

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION

The meeting was called to order by Senator Paul "Bud" Burke at  
Chairperson

11:00 a.m./p.m. on January 17, 1984 in room 526-S of the Capitol.

All members were present ~~XXXX~~:

Committee staff present: Wayne Morris, Research Dept.  
Tom Severn, Research Dept.  
Don Hayward, Revisor's Office

Conferees appearing before the committee:

Pete McGill, R. J. Reynolds Tobacco Co., Topeka  
Bill Abbott, Boeing Co., Wichita  
Don Gordon, President, Kansas County Appraisers Association, Lawrence  
Gary Smith, Shawnee County Appraiser, Topeka

The chairman reported he had received a number of requests for bills to be introduced and referred back to the committee for consideration.

Senator Harder had requested a bill be introduced that would allow the counties to accept checks that were not in full payment of property taxes; currently, partial payment must be returned.

Senator Angell moved and Senator Mulich seconded a conceptual motion to introduce such a bill and have it referred back to the committee for consideration. The motion passed.

Pete McGill, representing the Reynolds Tobacco Co., appeared before the committee to request a bill which would provide a different method of taxing cigarettes. He said present statutes require limits of 20 cigarettes to a package and he was proposing to simply convert that tax to a tax per cigarettes. This would provide flexibility in marketing in denominations of other than 20. (Attachment #1)

Senator Ehrlich moved and Senator Johnston seconded a conceptual motion to introduce such a bill and have it referred back to the committee. The motion passed.

The chairman recognized Bill Abbott, representing the Boeing Company, who requested a bill which would extend the period of time of exemption from property taxes for freeport property from two to five years. (Attachment #2)

Senator Thiessen moved and Senator Angell seconded a conceptual motion to introduce such a bill and have it referred back to the committee for consideration. The motion passed.

The chairman reported that Senator Doyen had requested a bill exempting rural water district construction projects from sales taxation. (Attachment #3)

Senator Allen moved and Senator Ehrlich seconded a conceptual motion to introduce such a bill to be referred back to the committee for consideration. The motion passed.

The chairman announced that a sub-committee of Senator Kerr, chairman, Senators Thiessen and Johnston, had been appointed to review what the interim committee did with regard to the abatement of taxes on homes which had met with a disaster after January 1. Senator Kerr said the sub-committee would meet at 3:30 p.m. in Room 529. A second sub-committee with Senator Thiessen, chairman, will meet later to consider some amended language in SB 467.

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION,  
room 526 S, Statehouse, at 11 a.m./p.m. on January 17, 1984.

The committee considered SB 467 which deals with the trending factors used in the preparation of personal property valuation guides.

The following appeared in opposition to SB 467:

Mr. Don Gordon, President of the Kansas County Appraisers Association  
(Attachment #4)

Mr. Gary Smith, Shawnee County appraiser (Attachment #5)

The appraisers responded to questions from committee members.

The chairman adjourned the meeting at 12:04 p.m. The next meeting of the committee will be at 11:00 a.m. on January 18.



*Plumcree*

BILL NO. \_\_\_\_\_

By

AN ACT relating to the taxation of cigarettes; concerning the number of cigarettes in a package; amending K.S.A. 79-3301 and K.S.A. 1983 Supp. 79-3310 and 79-3310b and repealing the existing sections and also repealing K.S.A. 1983 Supp. 79-3310a.

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

Section 1. K.S.A. 79-3301 is hereby amended to read as follows: 79-3301. The following words, terms and phrases as used in this act, are hereby defined as follows:

(a) ~~The word "Cigarettes," as used in this act, shall~~ include means any roll for smoking, made wholly or in part of tobacco, irrespective of size or shape, and irrespective of tobacco being flavored, adulterated or mixed with any other ingredient if the wrapper is in greater part made of any material except tobacco.;

(b) ~~The word "Person" means~~ any individual, partnership, society, association, joint-stock company, corporation, estate, receiver, trustee, assignee, referee or any other person acting in a fiduciary or representative capacity whether appointed by a court or otherwise and any combination of individuals.;

(c) ~~The word "Consumer" shall mean~~ means that person purchasing or receiving cigarettes for final use.;

(d) ~~The word "Dealer" shall include~~ means every person, firm, corporation, or association of persons who shall sell or manufacture cigarettes in the state of Kansas, and who is required to be licensed under the provisions of this act.;

(e) ~~The term "Wholesale dealer" as used herein shall mean~~ means those persons who sell cigarettes to other wholesale dealers, retail dealers, vending machine operators, and

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manufacturers' salesmen for the purpose of resale in the state of Kansas;

(f) The--term "Retail dealer" shall--mean means a person other than a vending machine operator in possession of cigarettes for the purpose of sale to a consumer;

(g) The-word "Sale" shall-mean means any transfer of title or possession or both, exchange, barter, distribution or gift of cigarettes, with or without consideration;

(h) The-term "Dealer establishment" shall--mean means any location, or premise, other than vending machine locations, at or from which cigarettes are sold, and where records are kept;

(i) The---term "Tax indicia" shall--mean means visible evidence of tax payment in the form of stamps or meter imprints;

(j) The-word "Stamps" shall-mean means tax indicia applied either by means of water applied gummed paper or heat process;

(k) The-term "Meter imprints" shall-mean means tax indicia applied by means of ink printing machines;

(l) The--word "Director" shall-mean means the director of taxation;

(m) The-word "Division" shall-mean means the division of taxation;

(n) The--term "Manufacturer's salesman" shall-mean means a person employed by a cigarette manufacturer who sells cigarettes, manufactured by his--or--her such employer and procured from wholesale dealers;

(o) The--word "Carton" shall-mean means the container used by the manufacturer of cigarettes in which no more than ~~ten--(10)~~ 10 packages of cigarettes are placed prior to shipment from ~~said~~ such manufacturer;

(p) The-word "Package" shall--mean means a container in which ~~no-more-than-twenty-(20)~~ individual cigarettes are wrapped and sealed by the manufacturer of cigarettes prior to shipment to a wholesale dealer;

(q) The-word "Received" shall-mean means the coming to rest of cigarettes for sale by any dealer in the state of Kansas;

(r) ~~The term~~ "Vending machine" shall-mean-and-include means any coin operated machine, contrivance, or device, by means of which cigarettes are sold in their original package;

(s) ~~The term~~ "Vending machine operator" means any person who places a vending machine, owned, leased or operated by him-~~or her~~ such person, at locations where cigarettes are sold therefrom; and the owner or lessee of the premises upon which a vending machine is placed, shall not be considered the operator of the machine, if he-~~or-she~~ such person does not own or lease the machine and if his-~~or-her~~ such person's sole remuneration therefrom is a flat rental fee or a commission, based upon the number or value of cigarettes sold from the machine, or a combination of both nor may such owner or lessee or his-~~or-her~~ such owner or lessee's agents or employees be an authorized agent of a vending machine operator;

(t) ~~The word~~ "License" shall-mean means, in addition to the privilege of a licensee to sell cigarettes in the state of Kansas, the written evidence of said such authority or privilege to so operate as evidenced by any license or permit issued by the director of taxation;

(u) ~~The word~~ "Licensee" shall-mean means any person holding a current license or permit issued under the provisions of the cigarette tax laws of the state of Kansas;

(v) ~~The term~~ "Distributor or dealer of cigarette vending machines" shall-mean means any person who sells cigarette vending machines to a vending machine operator, operating vending machines in the state of Kansas;

(w) ~~The word~~ "Carrier" shall-mean means one who transports cigarettes from a manufacturer to a wholesale dealer or from one wholesale dealer to another.

Sec. 2. K.S.A. 1983 Supp. 79-3310 is hereby amended to read as follows: 79-3310. There is imposed a tax upon all cigarettes sold, distributed or given away within the state of Kansas. The rate of such tax shall be ~~\$.16--on--each--20--cigarettes--or~~ fractional--part--thereof eight mills per cigarette. If the

increase in the federal excise tax on cigarettes imposed and in effect on January 1, 1983, is abolished, on and after October 1, 1985, the rate of such tax shall be ~~\$.24-on-each-20-cigarettes-or-fractional-part-thereof~~ 12 mills per cigarette. Such tax shall be collected and paid to the director as provided in this act. Such tax shall be paid only once and shall be paid by the wholesale dealer first receiving the cigarettes as herein provided.

The taxes imposed by this act are hereby levied upon all sales of cigarettes made to any department, institution or agency of the state of Kansas, and to the political subdivisions thereof and their departments, institutions, and agencies.

Sec. 3. K.S.A. 1983 Supp. 79-3310b is hereby amended to read as follows: 79-3310b. On or before October 31, 1985, each wholesale dealer, retail dealer and vending machine operator shall file a report with the director in such form as the director may prescribe showing cigarettes, cigarette stamps and meter imprints on hand at 12:01 a.m. on October 1, 1985. A tax of ~~\$.08-on-each-20-cigarettes-or-fractional-part-thereof-and-\$.08~~ four mills per cigarette and a tax equal to four mills per cigarette taxed by denomination upon all tax stamps and ~~\$.08-upon~~ all meter imprints purchased from the director and not affixed to cigarettes prior to October 1, 1985, is hereby imposed and shall be due and payable on or before October 31, 1985. The tax imposed upon such cigarettes, tax stamps and meter imprints shall be imposed only once under this act. The director shall remit all moneys collected pursuant to this section to the state treasurer who shall credit the entire amount thereof to the state general fund.

Sec. 4. K.S.A. 79-3301 and K.S.A. 1983 Supp. 79-3310, 79-3310a and 79-3310b are hereby repealed.

Sec. 5. This act shall take effect and be in force from and after its publication in the statute book.



## SENATE BILL NO. \_\_\_\_\_

By Committee on Assessment and Taxation

AN ACT relating to property taxation; concerning certain personal property exempt therefrom; amending K.S.A. 1983 Supp. 79-201f and repealing the existing section.

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

Section 1. K.S.A. 1983 Supp. 79-201f is hereby amended to read as follows: 79-201f. The following described property, to the extent herein specified, shall be and is hereby exempt from all property or ad valorem taxes levied under the laws of the state of Kansas:

(a) Personal property which is moving in interstate commerce through or over the territory of the state of Kansas;

(b) personal property which has been shipped into the state of Kansas from outside the state which is stored in a warehouse or storage area operated by a warehouseman licensed and bonded under the provisions of K.S.A. 82-161 to 82-171, inclusive, and amendments thereto, if such warehouseman keeps records of such property showing point of origin, date of receipt, type and quantity, date of withdrawal, and ultimate destination notwithstanding (1) that the final destination of said such personal property is unknown at the time of storage in Kansas or (2) that the interstate movement of ~~the--~~said such personal property has been interrupted for not more than ~~two-~~(2) five years by such storage in Kansas for reasons relating to the convenience, pleasure, or business of the shipper or owner of said the property unless the ultimate destination of said the property is within the state of Kansas; and

(c) goods, wares and merchandise which are manufactured, assembled, joined, processed, packaged or labeled within this state, during the period of time in which they are stored in a

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warehouse or storage area operated by a warehouseman licensed and bonded under the provisions of K.S.A. 82-161 to 82-171, inclusive, and amendments thereto, if such warehouseman keeps records of such property showing point of origin, date of receipt, type and quantity, date of withdrawal, and ultimate destination. In order to qualify goods, wares and merchandise in any such warehouse or storage area for the exemption from taxation under this subsection, the owner of such goods, wares and merchandise must show by verified statement that the final destination of at least ~~thirty-five-percent-(35%)~~ 35% of the sale or shipments from such warehouse or storage area during the previous calendar year were shipped in interstate commerce to a point outside the state of Kansas, and the amount of exempt property shall be computed as follows: The owner shall furnish the county assessor with a report of the monthly average inventory for the preceding calendar year and a report of the value of shipments for final destination outside the state for each month of the previous calendar year. The owner shall be entitled to exemption of a percent of the average monthly inventory equivalent to the percent of value of total shipments to the value of shipments that were made in interstate commerce to points outside the state.

(d) For the purposes of this section, "warehouseman" means any person, except a public utility as defined in K.S.A. 79-5a01 and amendments thereto, who is engaged in the business of storing goods for hire or who stores ~~his-er-her~~ such person's own goods.

The provisions of this section shall apply to all taxable years commencing after December 31, ~~1978~~ 1983.

Sec. 2. K.S.A. 1983 Supp. 79-201f is hereby repealed.

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

SENATE BILL NO. \_\_\_\_\_

by

AN ACT amending the Kansas retailers' sales tax act; exempting rural water district construction projects from taxation thereunder; amending K.S.A. 1983 Supp. 79-3606 and repealing the existing section.

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

Section 1. K.S.A. 1983 Supp. 79-3606 is hereby amended to read as follows: 79-3606. The following shall be exempt from the tax imposed by this act:

(a) All sales of motor-vehicle fuel or other articles upon which a sales or excise tax has been paid, not subject to refund, under the laws of this state except cigarettes as defined by K.S.A. 79-3301, and amendments thereto, cereal malt beverages and malt products as defined by K.S.A. 79-3817, and amendments thereto, including wort, liquid malt, malt syrup and malt extract and motor vehicles as defined by K.S.A. 1982 1983 Supp. 79-1017;

(b) all sales of tangible personal property or service, including the renting and leasing of tangible personal property, purchased directly by the state of Kansas, a political subdivision thereof, other than a school or educational institution, or purchased by a public or private nonprofit hospital or nonprofit blood bank and used exclusively for state, political subdivision, hospital or nonprofit blood bank purposes, except when such state, political subdivision, or hospital is engaged or proposes to engage in a business specifically taxable under the provisions of this act and such items of tangible personal property or service are used or proposed to be used in such business;

(c) all sales of tangible personal property or services, including the renting and leasing of tangible personal property,

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purchased directly by a public or private elementary or secondary school or public or private nonprofit educational institution and used primarily by such school or institution for nonsectarian programs and activities provided or sponsored by such school or institution or in the erection, repair or enlargement of buildings to be used for such purposes. The exemption herein provided shall not apply to erection, construction, repair, enlargement or equipment of buildings used primarily for human habitation;

(d) all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any public or private nonprofit hospital, public or private elementary or secondary school or a public or private nonprofit educational institution, which would be exempt from taxation under the provisions of this act if purchased directly by such hospital, school or educational institution; all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any rural water district organized under the authority of K.S.A. 82a-612 et seq., and amendments thereto; and all sales of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any political subdivision of the state the total cost of which is paid from funds of such political subdivision and which would be exempt from taxation under the provisions of this act if purchased directly by such political subdivision. Nothing in this subsection or in the provisions of K.S.A. 12-3418, and amendments thereto, shall be deemed to exempt the purchase of any construction machinery, equipment or tools used in the constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities for any political

subdivision of the state. As used in this subsection, K.S.A. 12-3418, and amendments thereto, and K.S.A. 1982 1983 Supp. 79-3640, "funds of a political subdivision" shall mean general tax revenues, the proceeds of any bonds and gifts or grants-in-aid. Gifts shall not mean funds used for the purpose of constructing, equipping, reconstructing, repairing, enlarging, furnishing or remodeling facilities which are to be leased to the donor. When any political subdivision of the state, public or private nonprofit hospital, rural water district, public or private elementary or secondary school or public or private nonprofit educational institution shall contract for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling facilities, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificate to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the political subdivision, hospital, rural water district, school or educational institution concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a period of five years and shall be subject to audit by the director of taxation. If any materials purchased under such a certificate be found not to have been incorporated in the building or other project or not to have been returned for credit or the sales or compensating tax otherwise imposed upon such materials which will not be so incorporated in the building or other project reported and paid by such contractor to the director of taxation not later than the 20th day of the month following the close of the month in which it shall be determined that such materials will not be used for

the purpose for which such certificate was issued, the political subdivision, hospital, rural water district, school or educational institution concerned shall be liable for tax on all materials purchased for the project, and upon payment thereof it may recover the same from the contractor together with reasonable attorney fees. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate shall be issued without the payment of the sales or compensating tax otherwise imposed upon such materials shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in subsection (g) of K.S.A. 1982--Supp.---79-3615(4) 79-3615, and amendments thereto;

(e) all sales of tangible personal property or services purchased by a contractor for the erection, repair or enlargement of buildings or other projects for the government of the United States, its agencies or instrumentalities, which would be exempt from taxation if purchased directly by the government of the United States, its agencies or instrumentalities. When the government of the United States, its agencies or instrumentalities shall contract for the erection, repair, or enlargement of any building or other project, it shall obtain from the state and furnish to the contractor an exemption certificate for the project involved, and the contractor may purchase materials for incorporation in such project. The contractor shall furnish the number of such certificates to all suppliers from whom such purchases are made, and such suppliers shall execute invoices covering the same bearing the number of such certificate. Upon completion of the project the contractor shall furnish to the government of the United States, its agencies or instrumentalities concerned a sworn statement, on a form to be provided by the director of taxation, that all purchases so made were entitled to exemption under this subsection. All invoices shall be held by the contractor for a

period of five years and shall be subject to audit by the director of taxation. Any contractor or any agent, employee or subcontractor thereof, who shall use or otherwise dispose of any materials purchased under such a certificate for any purpose other than that for which such a certificate shall be issued without the payment of the sales or compensating tax otherwise imposed upon such materials shall be guilty of a misdemeanor and, upon conviction therefor, shall be subject to the penalties provided for in subsection (g) of K.S.A. 1982--Supp.--79-3615(4) 79-3615, and amendments thereto;

(f) tangible personal property purchased by a railroad or public utility for consumption or movement directly and immediately in interstate commerce;

(g) sales of aircraft including remanufactured and modified aircraft, sales of aircraft repair, modification and replacement parts and sales of services employed in the remanufacture, modification and repair of aircraft sold to persons using such aircraft and aircraft repair, modification and replacement parts as certified or licensed carriers of persons or property in interstate or foreign commerce under authority of the laws of the United States or any foreign government or sold to any foreign government or agency or instrumentality of such foreign government and all sales of aircraft, aircraft parts, replacement parts and services employed in the remanufacture, modification and repair of aircraft for use outside of the United States;

(h) all rentals of nonsectarian textbooks by public or private elementary or secondary schools;

(i) the lease or rental of all films, records, tapes, or any type of sound or picture transcriptions used by motion picture exhibitors;

(j) meals served without charge or food used in the preparation of such meals to employees of any restaurant, eating house, dining car, hotel, drugstore or other place where meals or drinks are regularly sold to the public if such employees' duties are related to the furnishing or sale of such meals or drinks;

(k) any motor vehicle, semitrailer or pole trailer, as such terms are defined by K.S.A. 8-126, and amendments thereto, or aircraft sold and delivered in this state to a bona fide resident of another state, which motor vehicle, semitrailer, pole trailer or aircraft is not to be registered or based in this state and which vehicle, semitrailer, pole trailer or aircraft will not remain in this state more than 10 days;

(l) all isolated or occasional sales of tangible personal property, services, substances or things, except isolated or occasional sale of motor vehicles specifically taxed under the provisions of subsection (o) of K.S.A. 1982-Supp--79-3603(e) 79-3603, and amendments thereto;

(m) all sales of tangible personal property which become an ingredient or component part of tangible personal property or services produced, manufactured or compounded for ultimate sale at retail within or without the state of Kansas; and any such producer, manufacturer or compounder may obtain from the director of taxation and furnish to the supplier an exemption certificate number for tangible personal property for use as an ingredient or component part of the property or services produced, manufactured or compounded;

(n) all sales of tangible personal property which is consumed in the production, manufacture, processing, mining, drilling, refining or compounding of tangible personal property, the providing of services or the irrigation of crops for ultimate sale at retail within or without the state of Kansas; and any purchaser of such property may obtain from the director of taxation and furnish to the supplier an exemption certificate number for tangible personal property for consumption in such production, manufacture, processing, mining, drilling, refining, compounding, irrigation and in providing such services;

(o) all sales of animals, fowl and fish, the primary purpose of which is use in agriculture, the production of food for human consumption, the production of animal, dairy, poultry or fish products, fiber or fur, or the production of offspring



for use for any such purpose or purposes;

(p) trade fixtures and equipment which is already installed and second-hand when sold by a person ceasing to do business where said fixtures or equipment is installed;

(q) all sales of prescription only drugs, as defined by K.S.A. 65-1626, and amendments thereto, dispensed pursuant to a prescription order, as defined by K.S.A. 65-1626, and amendments thereto, by a licensed practitioner;

(r) all sales of insulin dispensed by a person licensed by the state board of pharmacy to a person for treatment of diabetes at the direction of a person licensed to practice medicine by the board of healing arts;

(s) all sales of prosthetic and orthopedic appliances prescribed in writing by a person licensed to practice the healing arts, dentistry or optometry. For the purposes of this subsection, the term prosthetic and orthopedic appliances means any apparatus, instrument, device, or equipment used to replace or substitute for any missing part of the body; used to alleviate the malfunction of any part of the body; or used to assist any disabled person in leading a normal life by facilitating such person's mobility; but such term shall not include motor vehicles, accessories to be attached to motor vehicles or personal property which when installed becomes a fixture to real property;

(t) all sales of tangible personal property or services purchased directly by a groundwater management district organized or operating under the authority of K.S.A. 82a-1020 et seq., and amendments thereto, which property or services are used in the operation or maintenance of the district;

(u) all sales of used farm machinery and equipment, repair and replacement parts therefor and services performed in the repair and maintenance of such machinery and equipment. For the purposes of this subsection the term "farm machinery and equipment" shall not include any passenger vehicle, truck, truck tractor, trailer, semitrailer or pole trailer, other than a farm

trailer, as said terms are defined by K.S.A. 8-126 and amendments thereto. For the purposes of this subsection "sales of used farm machinery and equipment" shall mean and include sales other than the original retail sale of such machinery and equipment. Each purchaser of farm machinery or equipment exempted herein must certify in writing on the copy of the invoice or sales ticket to be retained by the seller that such purchaser is engaged in farming or ranching and that the farm machinery or equipment purchased will be used only in farming or ranching;

(v) all leases or rentals of tangible personal property used as a dwelling where said tangible personal property is leased or rented for a period of more than 28 consecutive days;

(w) all sales of food products to any contractor for use in preparing meals for delivery to homebound elderly persons over 60 years of age and to homebound disabled persons or to be served at a group-sitting at a location outside of the home to otherwise homebound elderly persons over 60 years of age and to otherwise homebound disabled persons, as all or part of any food service project funded in whole or in part by government or as part of a private nonprofit food service project available to all such elderly or disabled persons residing within an area of service designated by the private nonprofit organization;

(x) all sales of natural gas, electricity, heat and water delivered through mains, lines or pipes to residential premises for noncommercial use by the occupant of such premises and all sales of natural gas, electricity, heat and water delivered through mains, lines or pipes for agricultural use;

(y) all sales of propane gas, LP-gas, coal, wood and other fuel sources for the production of heat or lighting for noncommercial use of an occupant of residential premises;

(z) all sales of intrastate telephone and telegraph services for noncommercial use except noncommercial intrastate long distance telephone service;

(aa) all sales of materials and services used in the repairing, servicing, altering, maintaining, manufacturing,

remanufacturing, or modification of railroad rolling stock for use in interstate or foreign commerce under authority of the laws of the United States;

(bb) sales of tangible personal property and services purchased directly by a port authority or by a contractor therefor as provided by the provisions of K.S.A. 12-3418, and amendments thereto; and

(cc) all sales of materials and services applied to equipment which is transported into the state from without the state for repair, service, alteration, maintenance, remanufacture or modification and which is subsequently transported outside the state for use in the transmission of liquids or natural gas by means of pipeline in interstate or foreign commerce under authority of the laws of the United States.

New Sec. 2. All sales tax paid in 1983 or 1984 on the sale of tangible personal property or services purchased by a contractor for the purpose of constructing, equipping, reconstructing, maintaining, repairing, enlarging, furnishing or remodeling a facility for a rural water district shall be refunded to such rural water district upon a proper claim having been submitted therefor. Each claim for a sales tax refund shall be verified and submitted to the director of taxation upon forms furnished by the director and shall be accompanied by any additional information required by the director. The director shall review each claim and shall refund that amount of sales tax paid as determined under the provisions of this section. All refunds shall be paid from the sales tax refund fund upon warrants of the director of accounts and reports pursuant to vouchers approved by the director of taxation or the director's designee.

Sec. 3. K.S.A. 1983 Supp. 79-3606 is hereby repealed.

Sec. 4. This act shall take effect and be in force from and after its publication in the Kansas register.

Mr. Chairman:

Distinguished Members of the Committee:

My name is Don Gordon and I am President of the Kansas County Appraisers Association and the Appraiser for Douglas County.

The Association was notified of this hearing on November 17, 1983.

With such short notice, the Association could not accomplish all it would have liked to, but we have attempted to put together as much information as possible to benefit the Committee.

The Association conducted a telephone survey of all County Appraisers on three major topics.

- 1) Property owner response to trending factors.
- 2) How are trending factors working?
- 3) Should the Association support the use of trending factors?

OUR SURVEY RESULTS ARE SUMMARIZED AS FOLLOWS:

Property owner response to trending factors.

In the initial year of implementation, the response was very negative as the property owner felt that the factors overvalued their property and resulted in excessive tax increases.

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After further investigation it was determined that the major reason for increases was not the trending factors but the valuing of property not previously valued. Prior to the implementation of the trending factors, most appraisers were accepting I.R.S. depreciated book values as rendered by the property owners. The belief by the property owner that the I.R.S. Depreciation Value and property tax value were the same; lead to the conclusion that the trending factors were the cause of the increase in value. I.R.S. allows the historical value to be reduced in many different ways at many different rates to a salvage value or no value. The appraisal process used for property tax purposes differs as the value is calculated from a current replacement cost, new; less depreciation. Previous to implementation of the trending factors, the book values rendered by the property owners, contained a large amount of salvage or totally depreciated equipment, which was subsequently valued and returned as taxable property, resulting in value increases.

For the 1983 listing year the majority of the appraisers said they did not encounter any major problems in the application of the factors.

#### How are trending factors working?

They provide a guide that has ease of application and simple mathematical calculations. The results of application provide a uniform and equal assesement.

There are however, some problems with the application of trending factors: Property owners include "blue sky" in purchase cost of equipment for I.R.S. depreciation; purchases of used equipment not noted as used equipment

when listed; lump sum purchases which create problems allocating cost to individual items; incomplete listings - lack of purchase date, cost or age, not the omission of items; lumped listings - all equipment lumped into one cost figure by year of purchase instead of itemized individually resulting in the appraiser assigning an economic life composite.

Even considering these problems the majority of the appraisers feel that the trending factors definitely provide a method for uniform and equal assesement on personal property with inadequate market information sources available.

Does the Association support the use of trending factors?

92% of the member appraisers support the use of trending factors.

8% of the member appraisers oppose the use of trending factors.

Some of the reasons supporting the use of trending factors are:

- 1) Results in better and more detailed listings of equipment
- 2) Definite mode of valuing equipment with limited market information

\*Most Importantly 3) Uniform and equal assesements across the state on like properties.

Some reasons by non-supporters were:

- 1) No proof that they achieve market value
- 2) Problems obtaining complete listings
- 3) Assignment of economic life to used equipment
- 4) Issuance of late memos by PVD

In summary, the majority of the Kansas County Appraisers support the continued use of the trending factors rather than the return to no guide at all. It is known that the "depreciated book" does not represent market value, but in most instances is somewhat less. As an example I will use the sale of four (4) IGA stores in Douglas County in 1982. As of December 1981 the "depreciated book value" on the fixtures and equipment in these stores was \$568,000. In 1983, the purchaser rendered the purchase cost of the fixtures and equipment in those stores at \$740,000. I personally visited with Mr. Lewis about the allocation of the costs of fixtures and equipment. The allocation of values in this instance was relatively simple as only personal property was involved. Personal property in this case included fixtures, equipment, inventories and intangibles or goodwill.

The trending factors are an excellent tool to provide for uniform and equal assesement on like personal property.

This association has initiated a program to acquire sales information on trended properties to verify the trending factors. We realize this will be a very slow process and regret that we do not have any such information available at this time to present to the Committee.



ADDENDUM FOR SENATE TESTIMONY

To further illustrate the Association's support for the trending factors, I submit the following information.

The Annual Update Meeting for Appraisers was held in Hutchison on December 14 & 15, 1983. At this meeting, the Director requested the Association's input relating to trending. The Director suggested three possible methods of trending. Retain the current method, use the consumer price index; by industry type and Marshall Valuation average.

The Association split into regional associations and discussed the alternatives and returned their decisions through their executive board members.

The regional association decisions were as follows:

NORTHEAST REGIONAL; current method using consumer price index, SOUTHEAST REGIONAL; by industry with one trending table, SOUTHCENTRAL REGIONAL, current method using consumer price index; NORTHCENTRAL REGIONAL, Marshall Valuation average; NORTHWEST REGIONAL; current method using consumer price index, SOUTHWEST REGIONAL; current method using consumer price index.

The Association through the Executive Board recommended to the Director that the current method using the consumer price index be retained for 1984.

I would like to thank the Committee for the opportunity to appear on behalf of the Kansas County Appraisers Association.

I would like to take this time to introduce Mr. Gary Smith, Past President of the Association and present Chairman of the Legislative Committee, who is prepared to present some examples to the committee. Following his presentation, we would be pleased to answer any questions the Committee wishes to pose.

THANK YOU

COMMERCIAL AND INDUSTRIAL  
PERSONAL PROPERTY SALES DATA

Sale No. \_\_\_\_\_ Sale Date \_\_\_\_\_ County \_\_\_\_\_

Type of Property and Description \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Verified Sale Price \$ \_\_\_\_\_ New \_\_\_\_\_ Used \_\_\_\_\_

If used, approximate year of manufacture \_\_\_\_\_ R.C.N. \$ \_\_\_\_\_

Condition: \_\_\_\_\_ Economic Life \_\_\_\_\_ years  
(P.V.D. Guide)

Excellent \_\_\_\_\_

Good \_\_\_\_\_

Average \_\_\_\_\_

Poor \_\_\_\_\_

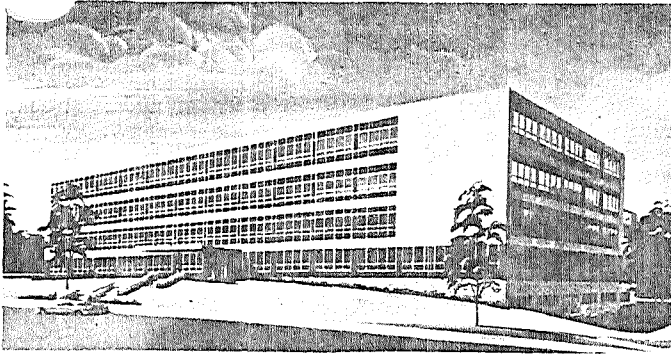
Salvage \_\_\_\_\_

Factor \_\_\_\_\_ %  
(P.V.D. Trending Tables)

Market Value using P.V.D. Guide \$ \_\_\_\_\_

Verified with \_\_\_\_\_ By \_\_\_\_\_

Date \_\_\_\_\_



Attachment #5  
SHAWNEE COUNTY  
OFFICE OF COUNTY APPRAISER

GARY M. SMITH ASA, CKA  
APPRAISER

ROOM 102  
295-4100

COURTHOUSE  
TOPEKA, KANSAS 66603

I would like to thank this Committee for the opportunity to help explain the use of trending factors as they apply to Shawnee County and illustrate some of the problems as they relate to equalization of personal property for Ad Valorem taxation.

Kansas Statutes 79-303 require a list of property in their possession on January 1 of each year.

This has not been required by many Clerks and/or Appraisers in years past.

Beginning approximately 1981, a general requirement by Appraisers to supply a list of all property owned or leased by the taxpayers was undertaken with mixed results, some ignored the request, some sent a list which gave cost by year (no specific list of property) and some complied with the request and rendered item description, date of purchase, and cost to which the trending factors could be applied.

I have supplied the Committee with three examples which indicate some of the types of list the Appraisers receive from taxpayers.

Example:

Type	1982 Appraised Val	1983 Appraised Val	Increase %
1. Office	1376	56136	4000
2. Industrial	24409	389240	1500
3. Profession	138352	172860	25

*Atch. 5  
(1/17/84)*

Example #1 and #2 indicate inadequate lists which were turned in by taxpayers using IRS depreciated book value in 1982.

Example #3 is a monetary list which was supplied to the Appraiser in 1982 and was nearly accurate. However, when acquisition cost from the 1983 list are totaled, a variance in value appears which indicate the 1982 figures were incorrect.

While these examples may be somewhat extreme, these type of rendering by the taxpayer is not. The trending factor has helped the Appraiser to acquire a more accurate listing from the taxpayer.

I have also supplied the Committee with one example of how the trending factor system can work to assure equity between like businesses.

The example is two grocery stores of approximately the same store size with the same starting date.

The equipment cost on the Safeway store is higher and should have a higher appraised value for tax purposes.

In the example, equipment and inventory values are higher as they should be.

See Example #4

I have supplied a small list of taxpayers with the total investment, 1982 and 1983 market value.

The list also gives an estimated value of equipment by original cost which would no longer be reported on the tax roll if 10 year straight line depreciation were used to report personel property.

I would like to again thank the Committee for this opportunity to appear and close by indicating my support for the trending factor system which if given a chance to work, can create a very equitable system of taxation for business personel property.

COLUMN WRITE	Company Name	Total Investment	Old Market Value '82	New Market Value '83	066 Rolls	066	%
					'70 & prior sum of digits	'73 straight	rior
1	Goodyear	93,156,322	13,505,160	37,861,347	46,723,010	63,672,440	
2	Mize Houser	1,021,379	346,790	636,730		15,548	
3	American Yearbook	4,979,672	356,000	2,908,260	1,011,701	2,002,768	
4	Essex	8,025,014	2,074,323	4,982,520	370	2,754,581	
5	SBI	2,136,900	508,170	999,100		998,258	
6	Wilch MFG Inc.	946,640	66,725	537,155	58,161	102,890	
7	Jeremiahs	55,928	4,967	24,570		7,388	
8	Kaw Dehydrating Co.	1,443	14,420	25,475		960	
9	Erito-Lay	6,014,337	2,333,728	4,287,890		1,444,937	
10	Harry's IGA #3	594,320	165,158	238,030	253,075	308,652	
11	General Foods	9,006,917	3,208,565	4,895,960	1,406,330	4,271,950	
12	Hill Packing	4,890,329	1,368,396	2,691,275	1,380,943	2,064,776	
13	Heumann & Assoc	69,904	11,000	47,430		6,731	
14	City Auto Supply	44,713	15,200	22,155	22,274	22,356	
15	Dairy Queen #6	59,837	4,480	19,125		47,526	
16	Hallmark Cards	12,073,062	5,581,659	7,869,655	79	3,218,989	
17	Deeter, Kelly DDS	246,391	138,335	172,860		15,587	
18	Garhan, Jack DDS	25,718	485	19,775		800	
19	Stone, John DDS	14,738	1,865	45,395	11,797		
20	Hydro-Flex	77,345	8,290	46,155	3,321	20,062	
21	Topeka Savings (\$00)	190,695	17,139	103,990	9,043	118,094	
22	Northwestern Nat'l	88,448	6,711	8,225	13,172	37,817	
23	American Co. (Bindery)	438,511	221,035	224,460	153,435	183,311	
24	Fairlawn Plaza Bank	233,168	20,270	130,960		107,790	
25	Highland Park Bank	452,772	179,970	341,125		39,686	
26	Kaw Valley State Bk	457,448	64,575	131,655	186,833	252,067	
27	Nekan Bell Credit	68,230	13,515	41,680	583	7,140	
28	WIBW Radio & Tv	5,033,687	1,499,850	2,059,535	1,531,509	1,821,123	
29	Nationwide Papers	94,367	32,256	51,685	26,029	26,774	
30	Roach Hardware inc.	64,650	28,700	36,755	20,000		
31	Topeka Bank (KS)	238,274	32,380	152,370	16,769	21,883	
32	Midwest Millwork	81,938	28,045	44,510		8,497	
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1982 EXAMPLE # 1

PROPERTY LISTING FOR

List and describe all items of machinery, equipment, and supplies which are owned, such as: office machines, furniture, counters, shelving, bins, carts, tools, loaders, plant equipment and all other personal property fixtures and machinery. A supplemental pages as required.

Substitution of a computer printout is acceptable if the property is grouped by type, purchase date, and original cost.

"Appraiser's Use" columns to be completed by county appraiser using appropriate Kansas Appraisal Guide for personal property valuations.

ITEM-CONDITON-AGE	Purchase Date	Cost	APPRAISER'S USE		
			Econ Life	Trending Factor	Market Value

Furniture, Fixtures & Equipment

ITEM-CONDITON-AGE	Purchase Date	Cost	Econ Life	Trending Factor	Market Value
6/16/86	3	280.00	5	1.86	583.48
4/10	10	155.96	10	1.91	141.77
12/80	10	321.20	10	1.91	298.81
9/81	5	382.07	5	1.95	362.96
					693.65

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Total \$ 1376.00

(Transfer total to Market Value Summary as appropriate)

Furniture + Equipment +

Flo 6  
 Depreciated

		Life	Cost	Number
1953	Office Furniture Depreciated	20	15,296 45	
1955	Deposit Boxes	20 40	2,121 28	
1959	Deposit Boxes	20 20	669 51	
1961	Deposit Boxes	20 20	327 15	
1968	Deposit Boxes	20 45	5,178 21	28 77
1969	Deposit Boxes	20 45	236 85	
1970	File Cabinet	10 10	187 36	
1970	Microfilm Equipment	5 10	10,996 55	
1970	Cash Drawer & Typ. Table	5 10	2,200 31	
1970	Desk Mats & Furniture	10 10	8,263 33	
1970	Film Cabinet & Radio Equip	5 10	1,311 63	
1971	Drops, Refrigerator, Files	10 10	779 17	
1971	IBM Typewriter	5 8	574 74	
1971	Steno Chair	10 10	51 65	
1971	Steno	15 20	681 34	2 74
1971	Smith Corona Addit	5 10	569 85	
1971	Foot Pedals	5 10	620 24	
1971	EBR Adj. Kit, Kexus, Lenzs	5 10	6,197 72	
1971	35m File	5 10	269 10	
1971	IBM Typewriter	5 8	652 05	9 71
1971	Desk and Chair	10 10	129 38	
1972	2 Files	10 10	341 55	
1972	IBM Typewriter	5 8	567 25	0 -
1972	IBM Typewriter	5 8	11 15	
1973	2 Files	10 10	546 34	
1973	2 Chairs	10 10	312 57	4 5
1973	Desk Chair, Cabinet	10 10	228 54	2 11
1973	Librarian Cabinet	10 10	432 16	1 11
1973	IBM Typewriter	10 10	1144 42	4 11
1973	IBM Typewriter	10 10	1014 59	3 77
1973	3 Files & IBM Typewriter	5 10	907 59	2 15
1973	Typewriter, Steno & Addit	5 5	107 15	7 15
1973	File	10 10	341 14	
1973	Typewriter	5 8	420 26	5 14
1973	IBM Typewriter	5 8	384 76	
1973	Steno Chair	10 5	78 56	
1973	Drops, Chair, Kex	10 10	3,617 02	
1973	2 Files	10 10	386 06	5 15
1973	IBM Typewriter	10 10	200 22	
1973	Desk Mats	10 5	74 57	
1973	3 Chairs	10 10	625 00	5 17
1973	Conference Room Table	10 10	652 05	5 15
1973	Dictating Equipment	5 5	826 90	
1973	Typewriter	5 8	2,535 45	21 40
1973	2 Calculators	5 5	509 37	
1973	Sign	10 10	9,354 63	11 62
1973	Microfilm Equipment	5 20	15,421 84	64 25
1973	IBM Accounting Machine	5 5	26,576 16	
1973	IBM Accounting Machine	5 5	614 10	
1973	Chair	10 10	155 25	1 07
1973	Libor Microwave Oven	5 7	277 38	3 31
1973	Olympic Calculator	5 5	143 55	
1973	Typewriter Eiten	5 8	592 28	6 17
1973	File Cabinet	10 10	158 12	1 40
1973	Desk (Wooden)	10 10	500 74	4 17
1973	2 Microfilm Readers	5 10	300 00	2 15
1973	Desk (Wooden)	10 10	500 74	4 17
1973	3 Microfilm Readers	5 10	716 79	5 17
1973	Desk (Counter 11-shape)	10 10	938 12	7 12
1973	Film File CBNT- Gray	10 10	409 98	3 41
1973	Sign	10 10	1 10	4 33
1973	Calculator Victor 605	5 5	132 31	
1973	Calculator Victor 605	5 5	152 50	2 15
1973	File Cabinet	10 5	227 10	7 10
1973	Copier	5 5	14,957 76	249 30
1973	File Cabinet	10 5	614 09	10 23
1973	IBM 056	5 5	10,055 32	300 92
1973	IBM 056	5 5	9,838 65	80 64
			135,696 26	920 05

PCL	ITM#	ITEM	C	MY	PY	PUR PRICE	E	TF	MKT VALUE
Y15	0001	OFFICE FURN			55	15,296	20	.28	4,282
Y15	0002	DEPOSIT BOXES			55	2,121	20	.28	593
Y15	0003	DEPOSIT BOXES			59	670	20	.28	187
Y15	0004	DEPOSIT BOXES			61	327	20	.28	91
Y15	0005	DEPOSIT BOXES			68	5,178	20	.81	4,194
Y15	0006	DEPOSIT BOXES			69	237	20	.88	208
Y15	0007	FILE CABINET			70	187	10	.20	37
Y15	0029	KITCHEN COUNTER TOP			73	444	10	.20	88
Y15	0030	SINK FAUCETS, & 2 FILES			73	1,015	10	.20	203
Y15	0031	3 FILES & REMINGTON ADDER			74	908	05	.14	127
Y15	0032	TYPEWRITTER STAND& ADDER			74	107	05	.14	14
Y15	0033	FILE			74	341	10	.34	115
Y15	0034	TYPEWRITTER			74	725	05	.14	101
Y15	0035	BURROUGHS CALCULATOR			74	385	05	.14	53
Y15	0036	STENO CHAIR			74	79	10	.34	26
Y15	0037	DRAPES, CHAIRS, DESK			74	3,617	10	.34	1,229
Y15	0038	2 FILES			72	386	10	.20	77
Y15	0039	MARBLE TEA TABLE			75	302	10	.45	135
Y15	0040	CHAIR MATS			75	75	10	.45	33
Y15	0041	3 CHAIRS			75	625	10	.45	281
Y15	0042	CONFERENCE& CONNER TABLE			75	652	10	.45	293
Y15	0043	DICTATING EQUIPMENT			75	827	05	.14	115
Y15	0044	TYPEWRITTER			75	2,536	05	.14	355
Y15	0045	2 CALCULATORS			30	309	05	.14	43
Y15	0046	SIGN			75	2,355	10	.45	1,059
Y15	0047	MICROFILM EQUIPMENT			71	15,422	05	.14	2,159
Y15	0048	NCR ACCOUNTING MACHINE			76	26,577	05	.14	3,720
Y15	0049	NCR EQUIPMENT			76	3,614	05	.14	505
Y15	0050	CHAIR			77	155	10	.66	102
Y15	0051	LITTON MICROWAVE OVEN			77	277	05	.14	38
Y15	0052	OLYMPIA CALCULATOR			77	150	05	.14	21
Y15	0053	TYPEWRITTER EILEEN			77	592	05	.14	82
Y15	0054	FILE CABINET			78	168	10	.74	124
Y15	0055	DESK (WOODEN)			78	501	10	.74	370
Y15	0056	2 MICROFISH READERS			78	300	05	.14	42
Y15	0057	DESK (WOODEN)			78	501	10	.74	370
Y15	0058	3 MICROFISH READERS			78	717	05	.14	100
Y15	0059	DESK (COUNTER U-SHAPE)			79	938	10	.79	741
Y15	0060	FILM FILE CABT-GRAY			79	410	10	.79	323
Y15	0061	SIGN			80	525	10	.79	414
Y15	0062	CALCULATOR VICTOR 605			80	158	05	.49	77
Y15	0063	CALCULATOR VICTOR 605			80	158	05	.49	77
Y15	0064	FILE CABINET			81	228	10	.80	182
Y15	0065	COPIER			81	14,958	05	.62	9,273
Y15	0066	FILE CABINET			81	614	10	.80	491
Y15	0067	IBM 05/6			82	18,055	05	.73	13,180
Y15	0068	IBM MAG CARD TYPEWRITTER			82	4,839	05	.73	3,532
Y15	0069	CHAIR(REPAIRED)			82	265	10	.82	217
Y16	0008	CASH DRAWER & SLOPE TOP TABLE			70	2,202	05	.14	308
Y16	0009	MICROFILM EQUIPMENT			70	10,997	05	.14	1,539
Y16	0010	DESK MATS & FURNITURE			70	8,263	10	.20	1,652
Y16	0011	FILM CABINET&RADIO EQUIP			70	1,311	05	.14	183
Y16	0012	DRAPES, REFRIGERATOR, FILES			71	779	10	.20	155
Y16	0013	IBM TYPEWRITTER			71	575	05	.14	80
Y16	0014	STENO CHAIR			71	52	10	.20	10
Y16	0015	SAFE			71	681	15	.60	408
Y16	0016	SM, ITH CORNA ADDER			71	510	05	.14	71
Y16	0017	POST BINDERS			71	650	05	.14	91
Y16	0018	EGR ADJ KIT READER LENZS			71	6,200	05	.14	868
Y16	0019	35M FILE			71	269	05	.14	37
Y16	0020	IBM TYPEWRITTER			71	652	05	.14	91
Y16	0021	DESK&CHAIR			71	129	10	.20	25
Y16	0022	2 FILES			72	342	10	.20	68
Y16	0023	IBM TYPEWRITTER			72	569	05	.14	79
Y16	0024	IBM TYPEWRITTER			72	569	05	.14	79
Y16	0025	2 FILES			73	542	10	.20	108
Y16	0026	2 CHAIRS			73	313	10	.20	62
Y16	0027	DESK, CHAIR, CABINET			73	229	10	.20	45
Y16	0028	KITCHEN CABINETS			73	493	10	.20	98

ID#: 1490000 COMPANY:  
PROPERTY LIST: PFB

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MARKET VALUE SUMMARY

CODE	CLASS OF PROPERTY	PUR PRICE	MKT VALUE	ASSESSED
Y15	OFFICE EQUIPMENT	129,826	50,079	15,025
Y16	PROFESSIONAL EQUIPMENT	36,327	6,057	1,815
	TOTALS:	166,153	56,136	16,840

1982 Example # 2

APPRAISER'S USE

ITEM-CONDITON-AGE	Purchase Date	Cost	Econ Life	Trending Factor	Market Value
1. GENERAL OFFICE EQUIPMENT		418.17			418.17
2.					
3. BAKERY EQUIPMENT		20,164.57			20,164.57
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(Transfer total to Market Value Summary as appropriate)

Total \$ 20582.74

2.							
3.	BAKERY EQUIPMENT			17,801.09	<del>10</del>		
	USED 38 TRAY PETERSON OVER	12/74		67,143	<del>10</del>	12	
6.	FEDCO TEMPEST TOPPEN	7/75		7,180	<del>10</del>	12	
7.	AMF DIVIDER HEAD ASSMPLY.	3/76		6,210	<del>8</del>	10	
8.	PROOF BOX	12/76		24,369	<del>10</del>	12	
9.	ALTO DUAL BAND SLICER	12/76		14,989	<del>10</del>	12	
10.	ALTO PILLOW PAK	12/76		32,150	<del>10</del>	12	
11.	ALTO DEPANNER	12/76		21,958	<del>10</del>	12	
12.	ALTO WINDWAY CONVEYOR	12/76		22,794	<del>10</del>	12	
13.	ROTARY AIR COMPRESSOR	11/76		4,757	<del>10</del>	12	
14.	(REBUILT) BREAD BAGGER	1/77		6,729	<del>8</del>	7	
15.	BURFORD TYER	1/77		1,495	<del>8</del>	10	
16.	MICRO BAND SLICER	1/77		1,720	<del>8</del>	10	
17.	COPELAND COMPRESSOR	3/77		1,564	<del>10</del>	12	
18.	FEDCO WATER SPRAY SYSTEM	4/78		3,513	<del>8</del>	10	
19.	AUTO WINDWAY CONVEYOR	6/78		10,705	<del>10</del>	12	
20.	PS-2 PAK-STAK	7/78		11,774	<del>10</del>	12	
21.	TRAE CONDENSING UNIT	9/78		7,245	<del>10</del>	12	
22.	PEERLESS BOILER	12/78		10,319	<del>10</del>	12	
23.	UBE AUTOLOAD SYSTEM	12/78		19,754	<del>10</del>	12	
24.	AMF PAN TEMPLATES	1/81		2,878	<del>10</del>	12	
25.	AMK F HEAD	6/81		1,478	<del>10</del>	12	
26.	STEVENSON BREAD TROUGH	6/81		6,711	<del>10</del>	12	
27.	GREPACO DEGASER MCH.	1/81		10,666	<del>10</del>	12	
28.	TRAY WASHER	10/81		11,000	<del>10</del>	12	
29.	COPELAND COMPRESSOR	5/82		1,913	<del>10</del>	12	
30.				317,014			
31.							
32.							
33.							
34.							
35.	GENERAL OFFICE EQUIP.						
36.	(10) WELL USED DESKS	12/74		MV-150	<del>10</del>		
37.	(4) VICTOR CALCULATORS	10/75		1,081	<del>10</del>	5	
38.	(1) BURROUGHS CALCULATOR	1/76		313	<del>8</del>	5	
39.	(1) BURROUGHS CHECK SIGNER	1/76		471	<del>8</del>	10	
40.	(2) VICTOR CALCULATORS.	11/76		316	<del>8</del>	5	
41.	IBM TYPEWRITER	1/77		807	<del>10</del>	5	
42.	SAVIN 770 COPIER	1/79		<del>6,215</del>	<del>8</del>		Guide pg. 13
43.	VICTOR 610 CALCULATOR	10/81		334	<del>10</del>	5	890
44.	SUNCOM PHONE SYSTEM	1/82		4,378	<del>8</del>	10	
45.	MOSLER SAFEMASTER	1/82		1,242	<del>10</del>	15	
46.				15,307			
47.							
48.	BURROUGHS L8000 POSTING						
49.	MACHINE (OBSLETE)	1/76		29,799	<del>8</del>	7	
50.							
51.							
52.	VICTOR CASH REGISTER	1/78		1,444	<del>8</del>	5	
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(Transfer total to Market Value Summary as appropriate)

Total \$

ID#: 0460000 COMPANY:

1983  
Example # 2

PEOU03  
01/10/84

PCL	ITM#	ITEM	C	MY	PY	PUR	PRICE	E	TF	MKT	VALUE
	0001	MANUFACTURER INVENTORY					0 00		.00		151,054
	0002	PETERSON OVEN			74		67,143 12		.59		39,614
	0003	FEDCO TEMPEST TOPPEN			75		7,180 12		.65		4,667
	0004	AMF DIVIDER HEAD ASSEMBLY			76		6,210 10		.56		3,477
	0005	PROOF BOX			76		24,369 12		.72		17,545
	0006	ALTO DUAL BAND SLICER			76		14,989 12		.72		10,792
	0007	ALTO PILLOW PAK			76		32,150 12		.72		23,148
	0008	ALTO DEFANNER			76		21,958 12		.72		15,809
	0009	ALTO WINDWAY CONVEYOR			76		22,794 12		.72		16,411
	0010	ROTARY AIR COMPRESSOR			76		4,757 12		.72		3,425
	0011	REBUILT BREAD BAGGER			77		6,729 07		.33		2,220
	0012	BURFORD TYER			77		1,495 10		.66		986
	0013	MICRO BAND SLICER			77		1,720 10		.66		1,135
	0014	COPELAND COMPRESSOR			77		1,564 12		.79		1,235
	0015	FEDCO WATER SPRAY SYSTEM			78		3,513 10		.74		2,599
	0016	AUTO WENDWAY CONVEYOR			78		10,705 12		.84		8,992
	0017	PS-2 PAK STAK			78		11,774 12		.84		9,890
	0018	TRAUE CONDENSING UNIT			78		7,245 12		.84		6,085
	0019	PEERLESS BOILER			78		10,319 12		.84		8,667
	0020	UBE AUTOLOAD SYSTEM			78		19,754 12		.84		16,593
	0021	AMF PAN TEMPLATES			81		2,878 12		.83		2,388
	0022	AMK F HEAD			81		7,478 12		.83		6,206
	0023	STEVENSON BREAD TROUGHS			81		6,711 12		.83		5,570
	0024	CREPACO DEGASER MACH			81		10,666 12		.83		8,852
	0025	TRAY WASHER			81		11,000 12		.83		9,130
	0026	COPELAND COMPRESSOR			82		1,913 12		.83		1,587
	0027	10 USED DESKS					0 00		.00		150
	0028	4 VICTOR CALCULATORS			75		1,081 05		.14		151
	0029	BURR CALCULATOR			76		313 05		.14		43
	0030	BURR CHECK SIGNER			76		471 10		.56		263
	0031	2 VICTOR CALCULATORS			76		316 05		.14		44
	0032	IBM TYPEWRITER			77		807 05		.14		112
	0033	SAVIN 770 COPIER					0 00		.00		890
	0034	VICTOR 610 CALCULATOR			81		334 05		.62		207
	0035	SUNCOM PHONE SYSTEM			82		4,378 10		.82		3,589
	0036	MOSLER SAFEMASTER			82		1,242 15		.84		1,043
	0037	BURR POSTING MACHINE			76		29,799 07		.15		4,469
	0038	VICTOR CASH REGISTER			78		1,444 05		.14		202



ID# 000460000 COMPANY:  
PROPERTY LIST: PFB

AAA - PEQU  
01/10/84  
14:04:11.6

MARKET VALUE SUMMARY

CODE	CLASS OF PROPERTY	PUR PRICE	MKT VALUE	ASSESSED
Y11	MANUFACTURER'S INVENTORY	0	151,054	45,315
Y14	MANUFACTURING EQUIPMENT	317,014	227,023	68,105
Y15	OFFICE EQUIPMENT	40,185	11,163	3,350
	TOTALS:	357,199	389,240	116,770

Appraiser's Use columns to be completed by county appraiser using appropriate Kansas Appraisal Guide for personal property valuations.

1982

				APPRAISER'S USE		
ITEM-CONDITON-AGE	Purchase Date	Cost	Econ Life	Trending Factor	Market Value	
1. GENERAL OFFICE EQUIPMENT		418.17			418.17	
2.						
3. BAKERY EQUIPMENT		20,164.59			20,164.59	
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1982

Example #3

APPRAISER'S USE

ITEM—CONDITON—AGE	Purchase Date	Cost	APPRAISER'S USE		
			Econ Life	Trending Factor	Market Value
1. Lot of Fuel, Fixt. & Equipment	1973	12418		18	2246.04
2. ✓ ✓ ✓	1974	19657		18	3543.66
3. ✓ ✓ ✓	1975	7265		18	1307.70
4. ✓ ✓ ✓	1977	5789		59	3403.71
5. ✓ ✓ ✓	1978	10236		74	7574.64
6. ✓ ✓ ✓	1979	1464		86	1259.04
7. ✓ ✓ ✓	1980	108364		91	98611.24
8. ✓ ✓ ✓	1981	21481		95	20406.95
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(Transfer total to Market Value Summary as appropriate) Total \$ 138352.98









DEPRECIATION SCHEDULE

Property	Date Acq'd	Cost Basis	Type	Depr. Rate	Prior Dept. All'd	1980 Depr.	Prior Dept. All'd	12/31 1981 Depr.	Prior Dept. All'd	1982 Dep.
Office & Dental Equip.	4/80	16,398	46 SL	10 8 yrs		1,537 35	1,537 35	2,049 81	3587 16	15
" " "	5/80	2,399	15 SL	10 8 yrs		199 92	199 92	299 90	499 82	2
" " "	6/80	3,124	28 SL	10 8 yrs		227 81	227 81	390 54	618 35	3
" " "	8/80	62,304	77 SL	10 8 yrs		3,245 04	3,245 04	7,788 10	11033 14	7
" " "	9/80	5,811	76 SL	10 8 yrs		242 15	242 15	726 47	968 42	7
" " "	10/80	11,132	17 SL	10 8 yrs		347 88	347 88	1,391 53	1739 41	139
" " "	11/80	4,673	92 SL	10 8 yrs		97 37	97 37	584 24	681 61	58
" " "	12/80	2,523	94 SL	10 8 yrs		26 29	26 29	315 50	341 79	3
✓	1-82	120 00	SL	10 5 yrs						
	2-82	589 20		10						
	✓	431 63		10						
	3-82	115 25		10						
	5-82	299 41		10						
	7-82	400 00		10						
	8-82	1316 59		10						
Sub Total										
Total Depreciation										

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008

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shall be brought by the county auditor...  
 K.S.A. 79-1422. Late filing. In case any person required to file a statement of assessment fails to make and file such statement before March 1, (Individuals) on or before April 1 (Corporations), on or before April 15 (Merchants):  
 1. Within fifteen (15) days thereafter, the appraiser shall, after he has ascertained the value of the property of such taxpayer, add ten percent (10%) to the assessed taxable value as a penalty for late filing.  
 2. Between fifteen (15) to thirty (30) days thereafter, add twenty percent (20%) to the assessed taxable value as a penalty for late filing.  
 3. Between thirty (30) to forty-five (45) days thereafter, add thirty percent (30%) to the assessed value as a penalty for late filing.  
 4. Between forty-five (45) but not more than sixty (60) days, add 40% thereto as a penalty for late filing.  
 5. After sixty (60) days, add fifty percent (50%) thereto as a penalty for late filing.  
 For good cause shown the appraiser may extend the time in which to make and file such statement if such request is in writing stating adequate reasons for the delay and if request is received by the appraiser prior to the due date of the return.  
 Whenever any person shall fail to file, the appraiser shall add fifty percent (50%) to the assessed value of the property as a penalty for failure to file.

For that purpose, a list of the taxable property which he is required to be listed, or shall remove such property from the county or state for the fraudulent purpose of preventing, or shall transfer or transmit any property to any person with such intent, he or his agent, or any other person, shall be liable to a fine of not more than five thousand dollars (\$5,000). Prosecutions under this act shall be brought by the county auditor...  
 county, upon complaint made by any director of property valuation or county appraiser. A conviction is had. Executions may be issued for the collection of all fines and costs imposed under the provisions of this act.





PCL	ITM#	ITEM	C	MY	PY	PUR PRICE	E	TF	MKT VALUE
Y13	0001	DENTAL & OFFICE EQUIP			73	12,447	10	.20	2,489
Y13	0002	DENTAL EQUIP			73	1,332	10	.20	266
Y13	0003	DENTAL EQUIP			73	1,808	10	.20	361
Y13	0018	OFFICE & DENTAL EQUIP			77	508	10	.66	335
Y15	0004	OFFICE FURN & EQUIP			74	1,810	10	.34	615
Y15	0006	OFFICE FURN			74	1,000	10	.34	340
Y15	0012	OFFICE EQUIP			76	509	10	.56	285
Y15	0013	OFFICE EQUIP			77	500	10	.66	330
Y15	0014	OFFICE EQUIP			77	2,470	10	.66	1,630
Y15	0015	OFFICE EQUIP			77	156	10	.66	102
Y15	0016	OFFICE EQUIP			77	917	10	.66	605
Y15	0017	OFFICE EQUIP			77	100	10	.66	66
Y15	0043	OFFICE & DENTAL EQUIP			80	16,398	10	.79	12,954
Y15	0044	OFFICE & DENTAL EQUIP			80	2,399	10	.79	1,895
Y15	0045	OFFICE & DENTAL EQUIP			80	3,124	10	.79	2,467
Y15	0046	OFFICE & DENTAL EQUIP			80	62,304	10	.79	49,220
Y15	0047	OFFICE & DENTAL EQUIP			80	5,812	10	.79	4,591
Y15	0048	OFFICE & DENTAL EQUIP			80	11,132	10	.79	8,794
Y15	0049	OFFICE & DENTAL EQUIP			80	4,674	10	.79	3,692
Y15	0050	OFFICE & DENTAL EQUIP			80	2,524	10	.79	1,993
Y15	0051	OFFICE & DENTAL EQUIP			82	120	10	.82	98
Y15	0052	OFFICE & DENTAL EQUIP			82	589	10	.82	482
Y15	0053	OFFICE & DENTAL EQUIP			82	432	10	.82	354
Y15	0054	OFFICE & DENTAL EQUIP			82	115	10	.82	94
Y15	0055	OFFICE & DENTAL EQUIP			82	299	10	.82	245
Y15	0056	OFFICE & DENTAL EQUIP			82	400	10	.82	328
Y15	0057	OFFICE & DENTAL EQUIP			82	1,317	10	.82	1,079
Y16	0005	DENTAL EQUIP			74	16,879	10	.34	5,738
Y16	0007	PROF & OFFICE EQUIP			81	313	10	.80	250
Y16	0008	PROF & OFFICE EQUIP			81	860	10	.80	688
Y16	0009	PROF & OFFICE EQUIP			81	2,733	10	.80	2,186
Y16	0010	OFFICE & DENTAL EQUIP			75	5,376	10	.45	2,419
Y16	0011	OFFICE & DENTAL EQUIP			75	1,890	10	.45	850
Y16	0019	OFFICE & DENTAL EQUIP			77	2,383	10	.66	1,572
Y16	0020	OFFICE & DENTAL EQUIP			77	175	10	.66	115
Y16	0021	OFFICE & DENTAL EQUIP			78	2,782	10	.74	2,058
Y16	0022	OFFICE & DENTAL EQUIP			78	7,454	10	.74	5,515
Y16	0023	OFFICE & DENTAL EQUIP			79	1,465	10	.79	1,157
Y16	0024	OFFICE & DENTAL EQUIP			79	184	10	.79	145
Y16	0025	PROF & OFFICE EQUIP			81	191	10	.80	152
Y16	0026	PROF & OFFICE EQUIP			81	459	10	.80	367
Y16	0027	PROF & OFFICE EQUIP			81	4,213	10	.80	3,370
Y16	0028	PROF & OFFICE EQUIP			81	100	10	.80	80
Y16	0029	PROF & OFFICE EQUIP			81	400	10	.80	320
Y16	0030	PROF & OFFICE EQUIP			81	336	10	.80	268
Y16	0031	PROF & OFFICE EQUIP			81	693	10	.80	554
Y16	0032	PROF & OFFICE EQUIP			81	620	10	.80	496
Y16	0033	PROF & OFFICE EQUIP			81	133	10	.80	106
Y16	0034	PROF & OFFICE EQUIP			81	500	10	.80	400
Y16	0035	PROF & OFFICE EQUIP			81	1,080	10	.80	864
Y16	0036	PROF & OFFICE EQUIP			81	300	10	.80	240
Y16	0037	PROF & OFFICE EQUIP			81	184	10	.80	147
Y16	0038	PROF & OFFICE EQUIP			81	2,000	10	.80	1,600
Y16	0039	PROF & OFFICE EQUIP			81	2,000	10	.80	1,600
Y16	0040	PROF & OFFICE EQUIP			81	1,000	10	.80	800
Y16	0041	PROF & OFFICE EQUIP			81	315	10	.80	252
Y16	0042	PROF & OFFICE EQUIP			81	3,049	10	.80	2,439
Y16	0058	LEASEHOLD IMP			80	32,639	10	.79	25,784
Y16	0059	LEASEHOLD IMP			80	17,118	10	.79	13,523
Y16	0060	"			81	123	10	.80	98
Y16	0061	"			81	629	10	.80	503
Y16	0062	"			81	99	10	.80	79
Y16	0063	"			81	280	10	.80	224
Y16	0064	"			81	122	10	.80	97
Y16	0065	"			81	118	10	.80	94

8002000000 COMPANY:  
PROPERTY LIST: PFB

AAA - PE 6  
01/10/84  
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MARKET VALUE SUMMARY

CODE	CLASS OF PROPERTY	PUR PRICE	MKT VALUE	ASSESSED
Y13	MERCHANDISING EQUIPMENT	16,095	3,451	1,035
Y15	OFFICE EQUIPMENT	119,101	92,259	27,675
Y16	PROFESSIONAL EQUIPMENT	111,195	77,150	23,145
	TOTALS:	246,391	172,860	51,855

1982

APPRAISER'S USE

ITEM-CONDITON-AGE	Purchase Date	Cost	Econ Life	Trending Factor	Market Value
1. 201 Ford F150 4 Equipment	1973	12415		18	2246.04
2. 1974	1974	19657		18	3543.66
3. 1975	1975	7265		18	1307.70
4. 1977	1977	5769		59	3403.71
5. 1978	1978	10236		74	7574.64
6. 1979	1979	1464		86	1259.04
7. 1980	1980	108364		91	98611.24
8. 1981	1981	21461		95	20406.95
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00 1017470000 COMPANY: SAFEWAY STORES INC  
1920 W 10TH

DLA PE0003  
10/04/83  
11:09:34.8  
TOTALS: PFB

ADD: PFI1 CHG/DEL: PFI1 FWD: PFI1 BWD: PFI1 RPT: PFI1

Q	QTY	ITEM	C	BY	PY	PUR PRICE	E	TF	MKT VALUE
09	0001	MERCHANTS INVENTORY				0 00		.00	109,975
13	0002	MERCHANDISING EQUIPMENT			69	328 05		.14	45
13	0003	BALER			73	3,942 10		.20	788
13	0004	BATTERY			77	466 05		.14	65
13	0005	"			68	314 05		.14	43
13	0006	CANOPY			75	278 10		.45	125
13	0007	MERCHANDISING EQUIPMENT			69	8,677 10		.20	1,735
13	0008	MERCHANDISING EQUIPMENT			76	1,773 10		.56	992
13	0009	"			69	32,295 10		.20	6,459
13	0010	"			76	3,398 10		.56	1,902
13	0011	PRODUCE CASE			76	1,699 10		.56	951
13	0012	MERCHANDISING EQUIPMENT			69	5,134 10		.20	1,026
13	0013	DISPLAY CASE			77	270 10		.66	178
13	0014	MERCHANDISING EQUIPMENT			76	1,555 10		.56	870
13	0015	"			77	191 10		.66	126
13	0016	DISPOSAL UNIT			80	2,328 10		.79	1,839
13	0017	DPAT ADDER			73	901 05		.14	126
13	0018	EVAPORATOR			69	8,972 10		.20	1,794
13	0019	HYPER BINS			81	918 10		.80	734
13	0020	MONORAIL SYSTEM			69	397 10		.20	79
13	0021	ORDERING SYSTEM			81	1,740 05		.62	1,078
13	0022	POLISHER & SCRUBBER			81	3,764 10		.80	3,011
13	0023	PROJECTOR			79	323 07		.60	193
13	0024	MERCHANDISING EQUIP			75	610 10		.45	274
13	0025	"			69	680 10		.20	136
13	0026	"			74	1,414 10		.34	480
13	0027	"			77	1,628 10		.66	1,074
13	0028	"			69	478 05		.14	66
13	0029	"			72	4,054 05		.14	567
13	0030	"			76	570 05		.14	79
13	0031	"			78	9,782 05		.14	1,369
13	0032	"			76	10,842 10		.56	6,071
13	0033	"			81	1,429 10		.80	1,143
13	0034	"			76	252 10		.56	141
13	0035	MERCHANDISING EQUIPMENT			69	11,539 10		.20	2,307
13	0036	"			73	764 10		.20	152
13	0037	"			79	1,335 10		.79	1,054
13	0038	"			74	1,007 10		.34	342
13	0039	"			65	360 10		.20	72
13	0040	"			69	1,637 10		.20	327
13	0041	"			68	1,685 10		.20	337
13	0042	"			69	279 10		.20	55
13	0043	"			76	1,330 10		.56	744
13	0044	"			75	6,852 05		.14	959
13	0045	"			74	14,049 10		.34	4,776
13	0046	"			75	7,655 10		.45	3,444
13	0047	"			82	177 07		.78	138
13	0049	MERCHANDISING EQUIPMENT			80	876 10		.79	692

00 1017470000 COMPANY: SAFEWAY STORES INC  
PROPERTY LIST PFB 1920 W 10TH

DLA - PE00036  
10/04/83  
11:09:55.9

MARKET VALUE SUMMARY

QTY	CLASS OF PROPERTY	PUR PRICE	MKT VALUE	ASSESSED
09	MERCHANT'S INVENTORY	0	109,975	32,990
13	MERCHANDISING EQUIPMENT	160,947	50,958	15,285
	TOTALS:	160,947	160,933	48,275

Year	Size of Store	Purchase Price/sq. ft.	Merch Equip M.V./sq. ft.
1968	17,898 <sup>#</sup>	160,947 / 8.993	50,958 / 2.85

Inventory / sq. ft.

109,975 / 6.15

ITEM	DISC/GR: PFX	QTY: PAX	UNIT PRICE	EXT. PRICE	TAX	TOTALS PER PERIOD
09 0001				0 00	.00	104,450
13 0066				24,000 05	.14	3,360
13 0067				2,970 10	.20	594
13 0068				2,600 10	.20	520
13 0069				975 10	.20	195
13 0070				1,650 03	.11	181
13 0071				150 10	.34	51
13 0072				119 03	.11	13
13 0073				134 10	.20	26
13 0074				8,778 10	.20	1,755
13 0075				1,700 10	.20	340
13 0076				20 10	.20	4
13 0077				3,121 10	.20	624
13 0078				160 10	.20	32
13 0079				130 10	.20	26
13 0080				1,400 05	.14	196
13 0081				55 10	.20	11
13 0082				1,200 10	.79	948
13 0083				117 10	.20	23
13 0084				5,927 10	.20	1,185
13 0085				1,875 10	.20	375
13 0086				283 10	.79	223
13 0087				1,219 10	.20	243
13 0088				9,378 10	.20	1,875
13 0089				495 05	.14	69
13 0090				2,036 05	.35	712
13 0091				205 10	.20	41
13 0092				10 10	.20	2
13 0093				65 10	.20	13
13 0094				315 10	.20	63
13 0095				295 10	.79	233
13 0096				3,121 10	.20	624
13 0097				267 10	.20	53
13 0098				4,760 10	.20	952
13 0099				7,419 10	.56	4,154
13 0100				1,853 10	.20	370
13 0101				315 10	.56	176
13 0102				1,810 10	.20	362
13 0103				7,315 10	.20	1,463
13 0104				1,495 10	.20	299
13 0105				800 10	.20	160
13 0106				1,122 10	.20	224
13 0107				375 10	.20	75
13 0108				750 10	.20	150
13 0109				3,300 10	.82	2,706
13 0110				980 10	.20	196
13 0111				354 10	.20	70
13 0112				127 05	.14	17
13 0113				250 05	.14	35
13 0114				723 10	.20	144
13 0115				295 10	.20	59
13 0116				888 10	.20	177
13 0117				225 05	.14	31
13 0118				325 10	.82	266
13 0119				135 10	.20	27
13 0120				212 07	.15	31
13 0121				47 10	.20	9
13 0122				945 05	.14	132
13 0123				790 10	.79	624
13 0124				1,389 10	.20	277
13 0125				295 10	.79	233
15 0002				615 15	.38	233
15 0003				100 10	.74	74
15 0004				40 10	.79	31
15 0005				100 10	.20	20

MARKET VALUE SUMMARY

DE	CLASS OF PROPERTY	PUR PRICE	MKT VALUE	ASSESSED
9	RETAILER'S INVENTORY	0	104,450	31,335
3	RECHANDISING EQUIPMENT	114,064	28,029	8,110
5	OFFICE EQUIPMENT	835	358	105
TOTALS:		114,919	132,837	39,850

Year	Size of Store	Purchase Price / sq.ft.	Merch. Equip. M.V. / sq.ft.
1968	17,350 <sup>sq</sup>	114,064 / 6.575	28,029 / 1.62
Inventory / sq.ft.			
104,450 / 6.02			