

Approved 4.29.84  
Date

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 March 29, 1984 in room 519-S of the Capitol.

All members were present ~~except~~:

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

Conferees appearing before the committee:

Fred Weaver, Board of Tax Appeals (Chairman)  
Jamie Schwartz, Secretary, Kansas Department of Economic Development

The chairman reported that the committee had requested information from Fred Weaver, Chairman of the Board of Tax Appeals, with regard to industrial revenue bonds.

Mr. Weaver said he had suggested a bill to clear up a problem which resulted when legislation was enacted that transferred responsibility for filing of IRB's to the Board of Tax Appeals, and he is working with the committee in trying to get this past information compiled. They were trying to work out some method of getting this data where it can be of use, and it was suggested to change the law and make it an informational filing only and delete the requirement to file documents which are on file with the governing body. They have budgeted for a word processor to take care of this.

The chairman referred to a memorandum from Mr. Weaver (Attachment #1) and stated he was going to request two bills, one which will delete the requirement that certain documents be filed. The other bill will specifically direct the county appraiser to obtain fair market value for these IRB's.

The committee requested that the chairman recommend to the Senate Ways and Means Committee that these bills be introduced and then referred to the Committee of the Whole.

The chairman told the committee that Gary Smith, representing the County Appraisers Association, Jamie Schwartz, KDED Secretary, and Dr. Glenn Fisher were here to answer any questions the members might have about HCR 5009.

Senator Thiessen called on Jamie Schwartz for any comments he might have and he said he would make himself available for questions. In response to a question on whether business might get a major shift under the scenario of HCR 5009, he said the issue is broader than economic development, but one reason for the Governor's insistence on classification is to preserve the status quo. He said business coming from outside the state does not pay as much attention to property tax as business already here.

Wayne Morris explained two printout schedules he had compiled: both to fulfill the request to try and keep the total percentage of the tax base that is "homes and farms" at approximately the same level as 1983, 38.2% of the tax base. The printout places everything at 30%, except residences and farms at 10.7%, and the second uses a depreciation schedule for equipment and uses 10.2% for homes and farms. (Attachment #2)

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION,  
room 519-S, Statehouse, at 11:00 a.m./~~a.m.~~<sup>p.m.</sup> on March 29, 1984

The chairman asked if the committee would be interested in a policy decision starting with real estate and deciding whether we want to adopt the concept of continuing to tie rural land to residences.

There was discussion as to how this proposal would affect school finance, whether land should be valued on the income produced, and whether these figures understate the shift.

Senator Thiessen made a conceptual motion to amend HCR 5009 so that agricultural land and residences are not coupled. Senator Allen seconded the motion.

The chairman indicated the committee should possibly work on a broad policy rather than be so specific.

Senator Kerr made a substitute conceptual motion to request the staff to come back tomorrow with a printout similar to the one entitled 10% with property at depreciated level with the exception of Columns 4, 9, and 10 and those ratios be 15% instead of 30% and those ratios represent commercial and industry. Senator Johnston seconded the motion and the motion carried.

Senator Montgomery made a conceptual motion to request staff to prepare a printout with property at a depreciated level of 10% except for state assessed and urban real estate at 25%. Land, homes and business equipment, farm machinery and merchants equipment would be at 10% with everything else at 25% and exempt livestock and grain and merchants and manufacturers inventory.

Senator Allen seconded the motion and the motion carried.

Senator Allen made a conceptual motion to request a printout similar to Senator Kerr's request except for one change, and that would be farm land at 8%. Senator Thiessen seconded the motion and the motion passed.

The chairman adjourned the meeting at 12:10 p.m. The committee will meet upon adjournment today.

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ASSESSMENT AND TAXATION

OBSERVERS  
(PLEASE PRINT)

DATE	NAME	ADDRESS	REPRESENTING
MARCH 29	JEFF RUSSEL	TOPEKA	United Telephone
	KICK EMEYOLD	"	AT+T
	Gary Smith	"	Shawnee
	John Blythe	Manhattan	KFB
	RON GACHES	TOPEKA	KANSAS CHAMBER
	W. Hodge	Julia	Cities Service
	DAN MCGEE	GREAT BEND	WESTERN POWER
	JOE DWIGANS	KC	KC Power & Light Co.
	William Lawson	Plains, Ks.	
	Wynona Lawson	Plains, Ks.	
	Paul Burt	WICHITA	CHAMBER OF COMMERCE
	Harriet Lange	Topeka	Ks. Assn. Broadcast.
	Walter D...	"	EKOGA
	Robert C. Anderson	Altam	M. of C. (Ks.)
	Paul E. Needley	Houston, Tx.	Texasco USA
	Ron Colbert	Newton	U.S.U.
	Glenn W. Fisher	Wichita	WSU
	Janice Marcum	Topeka	Revenue
	Ruth Wilkin	"	AAUP
	Donna Schwab	"	KDFD
	Tom Tunnell	Hutchinson	KGFDA
	Chip Wheelen	Topeka	KLPG
	TJ Wilton	Topeka	KLSI
	JANET STUBBS	"	HBAAK
	Marsha Hutcheson	Wichita	Book Discont.
	Lily McBraden	Topeka	United Way
	Robert Stacks	TOPEKA	GOVERNORS OFFICES
	Chris McKenzie	"	League of Ks. Municipalities
	Jack McColothlin	Pittsburg	UWA

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ASSESSMENT AND TAXATION

OBSERVERS  
(PLEASE PRINT)

DATE	NAME	ADDRESS	REPRESENTING
	Leroy Jones	Overland Park	B. L. E.
	Paul Grant	TOPEKA	KCC
	Mark Beaman	Topeka	KLA
	Kim C. Dewey	Wichita	Sen. Cd.
	M. Hawco	Topeka	Cap. Junt.
	Linda Ann Terrell	TOPEKA	Board of Tax Appeal
	David C Cunningham	Topeka	Board of Tax Appeals
	Fred Weaver	Topeka	Board of Tax Appeal
	D. Farren	"	Budget
	Philip Mantz	"	PUD
	T. O. Anderson	"	KSCRA
	Paul E. Fleener	Manhattan	Kansas Farm Bureau
	George A. Sims	Hugoton	Mobil
	Arthur C. Germain	Topeka	Ks Railroad Association
	Mary Ellen Conlee	Wichita	City of Wichita
	Arvelby Smith	Wichita	"
	TREVA POTTER	Topeka	NORTHERN NAT GAS
	D. WAYNE ZIMMERMAN	TOPEKA	THE ELECTRIC COS. ASSOC. OF KS.
	BILL EWING	"	S.W. BELL
	Pat Kennedy	Lawrence	University <sup>Dev. C.</sup> <sub>Kan.</sub>
	Bill Curtis	Topeka	KASB
	Harly T. [unclear]	Topeka	Gen

THE STATE OF KANSAS



BOARD OF TAX APPEALS

1030-S, STATE OFFICE BUILDING

Telephone 296-2388 AC-913

TOPEKA, KANSAS 66612

Fred L. Weaver, *Chairman*

Rex R. Borgen, *Member*

Dallas E. Crable, *Member*

John P. Bennett, *Member*

Robert C. Henry, *Member*

M E M O R A N D U M

TO: Senator Burke and Representative Braden

FROM: Fred L. Weaver, Chairman  
Board of Tax Appeals

DATE: March 19, 1984

RE: Industrial Revenue Bond Informational Filings

Pursuant to the 1981 Session Laws of Kansas, Chapter 74, Section 9 (which was subsequently codified into K.S.A. 12-1744a et seq.) the Board of Tax Appeals was given responsibility for receiving Industrial Revenue Bond Informational Statements. The Board began receiving these filings on July 1, 1981, and, to date, has received 488 informational statements.

From the information submitted in the statements, the Board has compiled a summary sheet providing the following information:

- a. Docket No. (upon receipt of each informational statement, the Board assigns a docket number which indicates the year in which the informational statement is received and the sequential number for that filing).
- b. Governmental entity issuing the industrial revenue bonds (a city or county may authorize the issuance of industrial revenue bonds and the informational statement is filed under the city or county's name),
- c. Lessee (each informational statement provides the name of the lessee who has contracted with the issuing entity, i.e. the city or county, for the use of the property being acquired or constructed with IRB proceeds),

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- d. Proposed amount to be issued (each informational statement specifies the total dollar amount the city intends to issue for a particular project),
- e. Amount actually issued (the city, and bond counsel, are required to file a certificate of issuance, pursuant to K.S.A. 12-1744c, specifying the actual amount of bond proceeds issued),
- f. Appraised valuation affected (each statement sets forth the appraised value of all property affected by that particular bond issue, e.g. the appraised value of land actually purchased with the bond proceeds and the value of any improvements or personal property located thereon and purchased with bond proceeds or any property located on the property whose value will be affected by the bond proceeds due to the improvement to the property through the issuance although it is not actually being acquired with bond proceeds).
- g. Total appraised valuation affected to date (the Board maintains a cumulative total of the appraised value of all property in Kansas (from July 1, 1981 to date) which has been affected by the issuance of industrial revenue bonds),
- h. Payments in lieu-of tax, if any (the amount of any payments in-lieu-of tax agreed upon by the issuing entity and the lessee) and,
- i. Industrial Revenue Bond exemptions to be sought (in each informational statement, the issuing entity is required to indicate whether an agreement has been reached whereby the issuing entity will request an exemption of the property financed with industrial revenue bond proceeds).

Based upon input from various legislators, this appears to be the relevant information the legislature is interested in reviewing. The summary is updated regularly and available for dissemination upon request.

It would be helpful to the Board if you would specify how long you think these records should be kept on file before they are destroyed, or, in the alternative, transferred to long term storage facilities. As per our previous discussions, it has been suggested that the relevant statute could be amended to require that the issuing entity only file an application which would delineate the relevant information and not require actual submission of the various, and lengthy, supporting documents, e.g. ordinances, lease agreements, guarantee agreements, and



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preliminary offering documents. This would substantially decrease the storage requirements necessary to maintain these files, and the documents themselves would still be on file with the issuing entity for review, if necessary.

I would also note that the Board has been unable to update the informational statements transferred from the Kansas Securities Commissioner when the Board received the responsibility for maintaining these records in July of 1981. There are approximately 500 informational statements which should be updated and added to the Board's current summary. Additionally, it appears that all of the relevant information necessary to complete the summary is not contained within the applications on file, and therefore, additional information will be required from either the issuing entity or the bond counsel responsible for that project. (However, bond counsel may not be receptive to informational requests on bond projects which have long since been closed and would require extensive time in reviewing old files to obtain the information).

It would also appear that it would be beneficial to develop a cross-reference between the industrial revenue bond informational statements and that property which is subsequently granted an industrial revenue bond exemption. At this time, no such cross-reference exists; therefore, the Board has no summary of the valuation which has been removed from the tax rolls due to the industrial revenue bond exemption provisions. It also appears necessary to indicate the date the property was removed from the tax rolls, the date it should have been returned to the tax rolls, and whether it actually was returned. Finally, it would be necessary to determine whether the county appraiser has updated his tax exempt roll on a yearly basis with respect to the industrial revenue bond property in order to determine whether the property has been returned to the rolls at the proper value or at some reduced value. It will again be necessary to contact county officials directly with respect to valuation issues since the Board does not have this specific information on file.

Finally, it should be pointed out that, at this time, the Board does not have computer capabilities for maintaining these types of records. However, we are looking at the possibility of using a word processor, which is currently being considered in our FY'85 budget, for maintaining these records.

However the program is accomplished, either by hand or with the assistance of a word processor, the time involved to accomplish this will be substantial. Due to the complexity of reading and analyzing these lengthy legal documents, it will

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necessary to have a part-time law clerk. This law clerk will work directly under the supervision of the Board's current legal staff. Neither attorney has the time currently to devote 6 months full-time or a year part-time to put this program into a format where useable and helpful information can be easily ascertained. The program will require the law clerk to update the files received from the Kansas Securities Commissioner as well as entering this and current information on the word processor for tabulation for various summaries. The greatest time factor is analyzing the extensive documents and awaiting input from other necessary parties.

I would appreciate any guidance you can give me to more adequately meet the information requirements of the legislature and other parties.

FLW/ks



KLRO-SEN A&T-DEPREC -10.29

1983 PROPERTY VALUES  
\*\*\* STATE TOTALS \*\*\*

	% OF TOTAL FDR 1983	estimated market value of each property class	% OF TOTAL MKT VALUE	PROPOSED RATIO OF ASSESSMT	PROPOSED ASSESSED VALUATION	% OF TOTAL PROP. VALUE
1. rural real						
2. ag land	15.4	31,538,804,627	32.7%	10.2	3,216,958,072	19.6%*
3. rural res.	2.5	3,406,268,184	3.5%	10.2	347,439,355	2.1%*
4. r. ind,comm	1.4	2,294,194,555	2.4%	30.0	688,258,367	4.2%
5. total rr	19.2	37,239,267,366	38.6%		4,252,655,793	26.0%
6. urban real						
7. residential	18.5	24,195,565,190	25.1%	10.2	2,467,947,649	15.1%*
8. multi-family	1.8	2,044,510,401	2.1%	10.2	208,540,061	1.3%*
9. commercial	7.1	7,647,586,263	7.9%	30.0	2,294,275,879	14.0%* #38.19
10. industrial	1.0	986,470,900	1.0%	30.0	295,941,270	1.8%
11. vacant lots	0.4	3,638,589,806	3.8%	30.0	1,091,576,942	6.7%
12. total ur	28.7	38,512,722,560	40.0%		6,358,281,801	38.8%
13. total real	47.9	75,751,989,926	78.6%		10,610,937,594	64.8%
14. st assessed						
15. rr-rural	1.6	575,936,322	0.6%	30.0	172,780,897	1.1%
16. rr-urban	0.4	132,813,157	0.1%	30.0	39,843,947	0.2%
17. other rural	12.9	4,710,443,434	4.9%	30.0	1,413,133,030	8.6%
18. other urban	4.0	1,449,693,278	1.5%	30.0	434,907,983	2.7%
19. total	18.9	6,868,886,191	7.1%		2,060,665,857	12.6%
20. oil, gas						
21. oil	10.2	3,709,704,367	3.8%	30.0	1,112,911,310	6.8%
22. gas	7.3	2,655,603,255	2.8%	30.0	796,680,977	4.9%
23. total	17.5	6,365,307,622	6.6%		1,909,592,287	11.7%
24. rural PP						
25. vehicles	0.1	44,107,606	0.0%	30.0	13,232,282	0.1%
26. mach, eqpt	1.7	626,499,860	0.7%	20.0	125,299,972	0.8%
27. merch invty	0.5	171,820,142	0.2%	30.0	51,546,043	0.3%
28. mfrs invty	1.2	431,273,869	0.4%	30.0	129,382,161	0.8%
29. all oth bus	0.4	131,251,805	0.1%	20.0	26,250,361	0.2%
30. livestock	1.5	563,934,620	0.6%	30.0	169,180,386	1.0%
31. misc	0.8	279,560,112	0.3%	30.0	83,868,034	0.5%
32. total rur	6.2	2,248,448,014	2.3%		598,759,238	3.7%
33. urban PP						
34. vehicles	0.2	87,977,322	0.1%	30.0	26,393,197	0.2%
35. mach, eqpt	3.8	1,379,926,621	1.4%	20.0	275,985,324	1.7%
36. merch invty	2.6	939,497,965	1.0%	30.0	281,849,390	1.7%
37. mfrs invty	1.3	488,986,294	0.5%	30.0	146,695,888	0.9%
38. all oth bus	1.0	363,249,747	0.4%	20.0	72,649,949	0.4%
39. livestock	0.0	1,428,442	0.0%	30.0	428,533	0.0%
40. misc	0.6	229,746,660	0.2%	30.0	68,923,998	0.4%
41. total urb	9.6	3,490,813,051	3.6%		872,926,279	5.3%
42. farm mach	0.0	1,487,761,810	1.5%	20.0	297,552,362	1.8%
43. b. aircraft	0.0	148,471,190	0.2%	20.0	29,694,238	0.2%
44. GRAND TOT	100.0	96,361,677,804	100.0%		16,380,127,854	100.0%

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

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1. rural real						
2. ag land	15.4	31,538,804,627	32.7%	10	3,153,880,463	19.4%*
3. rural res.	2.5	3,406,268,184	3.5%	10	340,626,818	2.1%*
4. r. ind,comm	1.4	2,294,194,555	2.4%	30	688,258,367	4.2%
5. total rr	19.2	37,239,267,366	38.6%		4,182,765,648	25.7%
6. urban real						
7. residential	18.5	24,195,565,190	25.1%	10	2,419,556,519	14.9%*
8. multi-family	1.8	2,044,510,401	2.1%	10	204,451,040	1.3%*
9. commercial	7.1	7,647,586,263	7.9%	30	2,294,275,879	14.1%*3779
10. industrial	1.0	986,470,900	1.0%	30	295,941,270	1.8%
11. vacant lots	0.4	3,638,589,806	3.8%	30	1,091,576,942	6.7%
12. total ur	28.7	38,512,722,560	40.0%		6,305,801,650	38.8%
13. total real	47.9	75,751,989,926	78.6%		10,488,567,297	64.5%
14. st assessed						
15. rr-rural	1.6	575,936,322	0.6%	30	172,780,897	1.1%
16. rr-urban	0.4	132,813,157	0.1%	30	39,843,947	0.2%
17. other rural	12.9	4,710,443,434	4.9%	30	1,413,133,030	8.7%
18. other urban	4.0	1,449,693,278	1.5%	30	434,907,983	2.7%
19. total	18.9	6,868,886,191	7.1%		2,060,665,857	12.7%
20. oil, gas						
21. oil	10.2	3,709,704,367	3.8%	30	1,112,911,310	6.8%
22. gas	7.3	2,655,603,255	2.8%	30	796,680,977	4.9%
23. total	17.5	6,365,307,622	6.6%		1,909,592,287	11.7%
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25. vehicles	0.1	44,107,606	0.0%	30	13,232,282	0.1%
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30. livestock	1.5	563,934,620	0.6%	30	169,180,386	1.0%
31. misc	0.8	279,560,112	0.3%	30	83,868,034	0.5%
32. total rur	6.2	2,248,448,014	2.3%		598,759,238	3.7%
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34. vehicles	0.2	87,977,322	0.1%	30	26,393,197	0.2%
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38. all oth bus	1.0	363,249,747	0.4%	20	72,649,949	0.4%
39. livestock	0.0	1,428,442	0.0%	30	428,533	0.0%
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5. total rr	19.2	37,239,267,366	38.6%		4,427,381,157	25.9%
6. urban real						
7. residential	18.5	24,195,565,190	25.1%	10.7	2,588,925,475	15.1%*
8. multi-family	1.8	2,044,510,401	2.1%	10.7	218,762,613	1.3%*
9. commercial	7.1	7,647,586,263	7.9%	30.0	2,294,275,879	13.4%
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31. misc	0.8	279,560,112	0.3%	30.0	83,868,034	0.5%
32. total rur	6.2	2,248,448,014	2.3%		674,534,404	3.9%
33. urban PP						
34. vehicles	0.2	87,977,322	0.1%	30.0	26,393,197	0.2%
35. mach, eqpt	3.8	1,379,926,621	1.4%	30.0	413,977,986	2.4%
36. merch invty	2.6	939,497,965	1.0%	30.0	281,849,390	1.6%
37. mfrs invty	1.3	488,986,294	0.5%	30.0	146,695,888	0.9%
38. all oth bus	1.0	363,249,747	0.4%	30.0	108,974,924	0.6%
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40. misc	0.6	229,746,660	0.2%	30.0	68,923,993	0.4%
41. total urb	9.6	3,490,813,051	3.6%		1,047,243,915	6.1%
42. farm mach	0.0	1,487,761,810	1.5%	30.0	446,328,543	2.6%
43. b. aircraft	0.0	148,471,190	0.2%	30.0	44,541,357	0.3%
44. GRAND TOT	100.0	96,361,677,804	100.0%		17,099,769,700	100.0%

438.290

1983 PROPERTY VALUES  
 \*\*\* STATE TOTALS \*\*\*

	% OF TOTAL FOR 1983	estimated market value of each property class	% OF TOTAL MKT VALUE	PROPOSED RATIO OF ASSESSMT	PROPOSED ASSESSED VALUATION	% OF TOTAL PROP. VALUE
1. rural real						
2. ag land	15.4	31,538,804,627	32.7%	10	3,153,880,463	18.9%*
3. rural res.	2.5	3,406,268,194	3.5%	10	340,626,818	2.0%*
4. r. ind, comm	1.4	2,294,194,555	2.4%	30	688,258,367	4.1%
5. total rr	19.2	37,239,267,366	38.6%		4,182,765,648	25.1%
6. urban real						
7. residential	18.5	24,195,565,190	25.1%	10	2,419,556,519	14.5%*
8. multi-family	1.8	2,044,510,401	2.1%	10	204,451,040	1.2%*
9. commercial	7.1	7,647,586,263	7.9%	30	2,294,275,879	13.8% *366
10. industrial	1.0	986,470,900	1.0%	30	295,941,270	1.8%
11. vacant lots	0.4	3,638,589,806	3.8%	30	1,091,576,942	6.5%
12. total ur	28.7	38,512,722,560	40.0%		6,305,801,650	37.8%
13. total real	47.9	75,751,989,926	78.6%		10,488,567,297	62.9%
14. st assessed						
15. rr-rural	1.6	575,936,322	0.6%	30	172,780,897	1.0%
16. rr-urban	0.4	132,813,157	0.1%	30	39,843,947	0.2%
17. other rural	12.9	4,710,443,434	4.9%	30	1,413,133,030	8.5%
18. other urban	4.0	1,449,693,278	1.5%	30	434,907,983	2.6%
19. total	18.9	6,868,886,191	7.1%		2,060,665,857	12.4%
20. oil, gas						
21. oil	10.2	3,709,704,367	3.8%	30	1,112,911,310	6.7%
22. gas	7.3	2,655,603,255	2.8%	30	796,680,977	4.8%
23. total	17.5	6,365,307,622	6.6%		1,909,592,287	11.5%
24. rural PP						
25. vehicles	0.1	44,107,606	0.0%	30	13,232,282	0.1%
26. mach, eqpt	1.7	626,499,860	0.7%	30	187,949,958	1.1%
27. merch invty	0.5	171,820,142	0.2%	30	51,546,043	0.3%
28. mfrs invty	1.2	431,273,869	0.4%	30	129,382,161	0.8%
29. all oth bus	0.4	131,251,805	0.1%	30	39,375,542	0.2%
30. livestock	1.5	563,934,620	0.6%	30	169,180,386	1.0%
31. misc	0.8	279,560,112	0.3%	30	83,868,034	0.5%
32. total rur	6.2	2,248,448,014	2.3%		674,534,404	4.0%
33. urban PP						
34. vehicles	0.2	87,977,322	0.1%	30	26,393,197	0.2%
35. mach, eqpt	3.8	1,379,926,621	1.4%	30	413,977,986	2.5%
36. merch invty	2.6	939,497,965	1.0%	30	281,849,390	1.7%
37. mfrs invty	1.3	488,986,294	0.5%	30	146,695,888	0.9%
38. all oth bus	1.0	363,249,747	0.4%	30	108,974,924	0.7%
39. livestock	0.0	1,428,442	0.0%	30	428,533	0.0%
40. misc	0.6	229,746,660	0.2%	30	68,923,998	0.4%
41. total urb	9.6	3,490,813,051	3.6%		1,047,243,915	6.3%
42. farm mach	0.0	1,487,761,810	1.5%	30	446,328,543	2.7%
43. b. aircraft	0.0	148,471,190	0.2%	30	44,541,357	0.3%
44. GRAND TOT	100.0	96,361,677,804	100.0%		16,671,473,661	100.0%