

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION

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

1:20 ~~xxx~~/p.m. on March 30, 1984 in room 526-S of the Capitol.

All members were present except: Senator Angell, excused

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

Conferees appearing before the committee:

The chairman announced to the committee that they would meet either on recess or adjournment on Monday, April 2, to discuss classification, HCR 5009.

The chairman reported to the committee that there had been no moves to consider the bills still in the committee from last year.

The committee considered SB 815 which requires the Fish and Game Commission to make payments to counties on leased land. Senator Thiessen, chairman of the subcommittee on this matter, reported that they had attempted to work with the Corp of Engineers and will need to consult further. He said the project might be a possibility for a summer interim committee, but they are not ready yet for action.

The committee considered SB 817 which provides for a lien on personal property for outstanding taxes.

The chairman said there had been a suggestion to amend the bill.

Senator Thiessen moved to amend SB 817 on line 22 by striking "the" and inserting "such". Senator Chaney seconded the motion and the motion carried.

Senator Hayden moved and Senator Mulich seconded a motion to report SB 817 as amended favorable for passage. The motion passed.

The committee considered HB 2611 which changes the state tax treatment of Chapter 337 corporate liquidations and also increases the personal exemption amount for individual taxpayers from \$1,000 to \$1,100.

The chairman noted that there had been an amendment proposed to address the problem that came out of the bank holding companies at Hutchinson in making conformity to federal law occurring after December 13, 1982 and before 1983 optional. They could abide by the old law or make election under the new law.

Senator Mulich made a conceptual motion to amend HB 2611 so that the effect is that those corporate liquidations that occur in 1983 can take the option of distributing and have shareholders taxed or paying all up front but from 1984 forward will be treated so as to conform with the federal government. Senator Kerr seconded the motion and the motion passed.

The chairman stated that Section 4 of HB 2611 should not be amended into a technical cleanup type bill such as this one. This section of the bill if passed would cause a decrease of \$8.9 million in revenue to the state. He asked if there was a motion to delete that part of HB 2611, but there were no further motions.

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION,  
room 526-S, Statehouse, at 1:20 ~~xxx~~/p.m. on March 30, 1984

The committee considered HB 2609 which allows inheritance tax credit for art works given to publicly supported Kansas museums.

Senator Kerr moved and Senator Hayden seconded a motion to report HB 2609 favorable for passage. The motion passed.

The committee considered HB 2806 which allows refunds on sales tax on manufacturing machinery and equipment costing more than \$50,000 if at least two fulltime jobs were created through the use of the machinery.

Senator Allen moved and Senator Mulich seconded a motion to report HB 2806 favorable for passage. The motion carried.

The chairman asked if there was a motion on HB 2823 which provides a credit for the treating or disposing of hazardous wastes. There was none.

The committee considered HB 2742 which exempts all purchases by political subdivisions from the sales tax except when such purchases are to be used by the subdivision for the business of furnishing gas, water, electricity, or heat to others. There will be no fiscal impact.

Senator Johnston moved and Senator Kerr seconded a motion to report HB 2742 favorable for passage. The motion passed.

The committee considered HB 2973 which provides that cable television services are subject to local sales taxes at the situs of the subscriber where the service is provided.

Senator Montgomery moved and Senator Ehrlich seconded a motion to report HB 2973 favorable for passage. The motion carried.

The committee again considered HCR 5009 which provides for classification of property for taxation purposes.

The chairman asked Tom Severn to explain briefly the printouts requested from the committee and as compiled by the Research Department.  
(Attachment #1)

There was some discussion as to where railroads should be placed in relation to the 4-R Act and the classification schedule.

The chairman adjourned the meeting at 1:52 p.m. The committee will meet again on April 2 upon adjournment or at recess of the session.



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	3,406,268,184	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%

Atch. 1  
 3/30/84

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%	10.7	3,374,652,095	19.7%*
3. rural res.	2.5	3,406,268,184	3.5%	10.7	364,470,696	2.1%*
4. r. ind, comm	1.4	2,294,194,555	2.4%	30.0	688,258,367	4.0%
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%
10. industrial	1.0	986,470,900	1.0%	30.0	295,941,270	1.7%
11. vacant lots	0.4	3,638,589,806	3.8%	30.0	1,091,575,942	6.4%
12. total ur	28.7	38,512,722,560	40.0%		6,489,482,179	38.0%
13. total real	47.9	75,751,989,926	78.6%		10,916,863,336	63.8%
14. st assessed						
15. rr-rural	1.6	575,936,322	0.6%	30.0	172,780,597	1.0%
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	8.3%
18. other urban	4.0	1,449,693,278	1.5%	30.0	434,907,983	2.5%
19. total	18.9	6,868,886,191	7.1%		2,060,665,857	12.1%
20. oil, gas						
21. oil	10.2	3,709,704,367	3.8%	30.0	1,112,911,310	6.5%
22. gas	7.3	2,655,603,255	2.8%	30.0	796,680,977	4.7%
23. total	17.5	6,365,307,622	6.6%		1,909,592,287	11.2%
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%	30.0	187,949,958	1.1%
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%	30.0	39,375,542	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%		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%
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%		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%

438.2%

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	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%
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%	20	125,299,972	0.8%
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%	20	26,250,361	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%		598,759,238	3.7%
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%	20	275,985,324	1.7%
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%	20	72,649,949	0.4%
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%		872,926,279	5.4%
42. farm mach	0.0	1,487,761,810	1.5%	20	297,552,362	1.8%
43. b. aircraft	0.0	148,471,190	0.2%	20	29,694,238	0.2%
44. GRAND TOT	100.0	96,361,677,804	100.0%		16,257,757,558	100.0%

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

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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% #38.1%
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. et 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%
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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%
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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	146,695,868	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%



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

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3. rural res.	2.5	3,406,268,184	3.5%	10	340,626,818	2.3%
4. r. ind, comm	1.4	2,294,194,555	2.4%	15	344,129,183	2.4%
5. total rr	19.2	37,239,267,366	38.6%		3,838,636,464	26.5%
6. urban real						
7. residential	18.5	24,195,565,190	25.1%	10	2,419,556,519	16.7%
8. multi-family	1.8	2,044,510,401	2.1%	10	204,451,040	1.4%
9. commercial	7.1	7,647,586,263	7.9%	15	1,147,137,939	7.9%
10. industrial	1.0	986,470,900	1.0%	15	147,970,635	1.0%
11. vacant lots	0.4	3,638,589,806	3.8%	30	1,091,576,942	7.5%
12. total ur	28.7	38,512,722,580	40.0%		5,010,693,075	34.5%
13. total real	47.9	75,751,989,926	78.6%		8,849,329,540	61.0%
14. st assessed						
15. rr-rural	1.6	575,936,322	0.6%	15	86,390,448	0.6%
16. rr-urban	0.4	132,813,157	0.1%	15	19,921,974	0.1%
17. other rural	12.9	4,710,443,434	4.9%	30	1,413,133,030	9.7%
18. other urban	4.0	1,449,693,278	1.5%	30	434,907,983	3.0%
19. total	18.9	6,868,886,191	7.1%		1,954,353,435	13.5%
20. oil, gas						
21. oil	10.2	3,709,704,367	3.8%	30	1,112,911,310	7.7%
22. gas	7.3	2,655,603,255	2.8%	30	796,680,977	5.5%
23. total	17.5	6,365,307,622	6.6%		1,909,592,287	13.2%
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%	20	125,299,972	0.9%
27. merch invty	0.5	171,820,142	0.2%	30	51,546,043	0.4%
28. mfrs invty	1.2	431,273,869	0.4%	30	129,382,161	0.9%
29. all oth bus	0.4	131,251,805	0.1%	20	26,250,361	0.2%
30. livestock	1.5	563,934,620	0.6%	30	169,180,386	1.2%
31. misc	0.8	279,560,112	0.3%	30	83,868,034	0.6%
32. total rur	6.2	2,248,448,014	2.3%		598,759,238	4.1%
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%	20	275,985,324	1.9%
36. merch invty	2.6	939,497,965	1.0%	30	281,849,390	1.9%
37. mfrs invty	1.3	488,986,294	0.5%	30	146,695,888	1.0%
38. all oth bus	1.0	363,249,747	0.4%	20	72,649,949	0.5%
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	0.5%
41. total urb	9.6	3,490,813,051	3.6%		872,926,279	6.0%
42. farm mach	0.0	1,487,761,810	1.5%	20	297,552,362	2.1%
43. b. aircraft	0.0	148,471,190	0.2%	20	29,694,238	0.2%
44. GRAND TOT	100.0	96,361,677,804	100.0%		14,512,207,378	100.0%



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%	8	2,523,104,370	18.2%
3. rural res.	2.5	3,406,268,184	3.5%	10	340,626,818	2.5%
4. r. ind, comm	1.4	2,294,194,555	2.4%	15	344,129,183	2.5%
5. total rr	19.2	37,239,267,366	38.6%		3,207,860,372	23.1%
6. urban real						
7. residential	18.5	24,195,565,190	25.1%	10	2,419,556,519	17.4%
8. multi-family	1.8	2,044,510,401	2.1%	10	204,451,040	1.5%
9. commercial	7.1	7,647,586,263	7.9%	15	1,147,137,939	8.3%
10. industrial	1.0	986,470,900	1.0%	15	147,970,635	1.1%
11. vacant lots	0.4	3,638,589,806	3.8%	30	1,091,576,942	7.9%
12. total ur	28.7	38,512,722,560	40.0%		5,010,693,075	36.1%
13. total real	47.9	75,751,989,926	78.6%		8,218,553,447	59.2%
14. st assessed						
15. rr-rural	1.6	575,936,322	0.6%	15	86,390,448	0.6%
16. rr-urban	0.4	132,813,157	0.1%	15	19,921,974	0.1%
17. other rural	12.9	4,710,443,434	4.9%	30	1,413,133,030	10.2%
18. other urban	4.0	1,449,693,278	1.5%	30	434,907,983	3.1%
19. total	18.9	6,868,886,191	7.1%		1,954,353,435	14.1%
20. oil, gas						
21. oil	10.2	3,709,704,367	3.8%	30	1,112,911,310	8.0%
22. gas	7.3	2,655,603,255	2.8%	30	796,680,977	5.7%
23. total	17.5	6,365,307,622	6.6%		1,909,592,287	13.8%
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%	20	125,299,972	0.9%
27. merch invty	0.5	171,820,142	0.2%	30	51,546,043	0.4%
28. mfrs invty	1.2	431,273,869	0.4%	30	129,382,161	0.9%
29. all oth bus	0.4	131,251,805	0.1%	20	26,250,361	0.2%
30. livestock	1.5	563,934,620	0.6%	30	169,180,386	1.2%
31. misc	0.9	279,560,112	0.3%	30	83,868,034	0.6%
32. total rur	6.2	2,248,448,014	2.3%		598,759,238	4.3%
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%	20	275,985,324	2.0%
36. merch invty	2.6	939,497,965	1.0%	30	281,849,390	2.0%
37. mfrs invty	1.3	488,986,294	0.5%	30	146,695,888	1.1%
38. all oth bus	1.0	363,249,747	0.4%	20	72,649,949	0.5%
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	0.5%
41. total urb	9.6	3,490,813,051	3.6%		872,926,279	6.3%
42. farm mach	0.0	1,487,761,810	1.5%	20	297,552,362	2.1%
43. b. aircraft	0.0	148,471,190	0.2%	20	29,694,238	0.2%
44. GRAND TOT	100.0	96,361,677,804	100.0%		13,881,431,265	100.0%

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	23.1%
3. rural res.	2.5	3,406,268,184	3.5%	10	340,626,818	2.5%
4. r. ind,comm	1.4	2,294,194,555	2.4%	25	573,548,639	4.2%
5. total rr	19.2	37,239,267,366	38.6%		4,068,055,920	29.8%
6. urban real						
7. residential	18.5	24,195,565,190	25.1%	10	2,419,556,519	17.7%
8. multi-family	1.8	2,044,510,401	2.1%	10	204,451,040	1.5%
9. commercial	7.1	7,647,586,263	7.9%	25	1,911,896,566	14.0%
10. industrial	1.0	986,470,900	1.0%	25	246,617,725	1.8%
11. vacant lots	0.4	3,638,589,806	3.8%	25	909,647,452	6.7%
12. total ur	28.7	38,512,722,560	40.0%		5,692,169,301	41.7%
13. total real	47.9	75,751,989,926	78.6%		9,760,225,221	71.5%
14. st assessed						
15. rr-rural	1.6	575,936,322	0.6%	25	143,984,081	1.1%
16. rr-urban	0.4	132,813,157	0.1%	25	33,203,289	0.2%
17. other rural	12.9	4,710,443,434	4.9%	25	1,177,610,859	8.6%
18. other urban	4.0	1,449,693,278	1.5%	25	362,423,320	2.7%
19. total	18.9	6,868,886,191	7.1%		1,717,221,548	12.6%
20. oil, gas						
21. oil	10.2	3,709,704,367	3.8%	25	927,426,092	6.8%
22. gas	7.3	2,655,603,255	2.8%	25	663,900,814	4.9%
23. total	17.5	6,365,307,622	6.6%		1,591,326,906	11.7%
24. rural PP						
25. vehicles	0.1	44,107,606	0.0%	25	11,026,902	0.1%
26. mach, eqpt	1.7	626,499,860	0.7%	10	62,649,986	0.5%
27. merch invty	0.5	171,820,142	0.2%	0	0	0.0%
28. mfrs invty	1.2	431,273,869	0.4%	0	0	0.0%
29. all oth bus	0.4	131,251,805	0.1%	10	13,125,181	0.1%
30. livestock	1.5	563,934,620	0.6%	0	0	0.0%
31. misc	0.8	279,560,112	0.3%	25	69,890,028	0.5%
32. total rur	6.2	2,248,448,014	2.3%		156,692,096	1.1%
33. urban PP						
34. vehicles	0.2	87,977,322	0.1%	25	21,994,331	0.2%
35. mach, eqpt	3.8	1,379,926,621	1.4%	10	137,992,662	1.0%
36. merch invty	2.6	939,497,965	1.0%	0	0	0.0%
37. mfrs invty	1.3	488,986,294	0.5%	0	0	0.0%
38. all oth bus	1.0	363,249,747	0.4%	10	36,324,975	0.3%
39. livestock	0.0	1,428,442	0.0%	0	0	0.0%
40. misc	0.6	229,746,660	0.2%	25	57,436,665	0.4%
41. total urb	9.6	3,490,813,051	3.6%		253,748,632	1.9%
42. farm mach	0.0	1,487,761,810	1.5%	10	148,776,181	1.1%
43. b. aircraft	0.0	148,471,190	0.2%	10	14,847,119	0.1%
44. GRAND TOT	100.0	96,361,677,804	100.0%		13,642,837,703	100.0%

1993 PROPERTY VALUES--STATE TOTALS  
Percentage Each Class Bears to Total

	1983	Uniform & Equal	HCR5009 (HCDW)	#3 Sen A&T
AGRICULTURE				
Ag Land	15.4	33.3	18.6	23.1%
Livestock	1.5	0.6	0.0	0.0%
Farm Machinery	0.0	0.0	0.0	1.1%
AGRICULTURE TOTAL	16.9	33.9	18.6	24.2%
COMMERCE AND INDUSTRY				
Rural Industrial and Commcl	1.4	2.4	3.4	4.2%
Urban Commercial	7.1	8.1	11.2	14.0%
Urban Industrial	1.0	1.0	1.5	1.8%
Vacant Lots	0.4	3.8	2.9	6.7%
Rural Merchants Inventory	0.5	0.2	0.0	0.0%
Rural Manufacturers Inventory	1.2	0.5	1.3	0.0%
Rural Machinery and Equipt	1.7	0.7	0.6	0.5%
All Other Business (rural)	0.4	0.1	0.1	0.1%
Urban Merchants Inventory	2.6	1.0	0.0	0.0%
Urban Manufacturers Inventory	1.3	0.5	1.4	0.0%
Urban Machinery and Equipt	3.8	1.5	1.4	1.0%
All Other Business (urban)	1.0	0.4	0.4	0.3%
Business Aircraft	0.0	0.0	0.1	0.1%
COMMERCE & INDUSTRY TOTAL	22.4	20.2	24.3	28.6%
RESIDENCES				
Urban Single-Family	18.5	25.5	14.2	17.7%
Urban Multi-Family	1.8	2.2	1.2	1.5%
Rural Homesites and Planned Subdivisions	2.5	3.6	2.0	2.5%
RESIDENTIAL TOTAL	22.8	31.3	17.4	21.7%
STATE ASSESSED UTILITIES				
Railroads	2.0	0.7	1.0	1.3%
Other Utilities	16.9	6.5	18.2	11.3%
STATE ASSESSED TOTAL	18.9	7.2	19.2	12.6%
OTHER				
Total Oil and Gas Production	17.5	6.7	18.7	11.7%
Vehicles	0.3	0.1	0.4	0.2%
Miscellaneous	1.4	0.5	1.5	0.9%
OTHER PROPERTY TOTAL	19.2	7.3	20.6	12.8%
GRAND TOTAL	100.0	100.0	100.0	100.0%

NOTE: Details may not add due to rounding.

KLRD  
4-01-84