

MINUTES OF THE Senate COMMITTEE ON Assessment and Taxation

The meeting was called to order by Senator Fred A. Kerr at  
Chairperson

11:00 a.m./~~XXX~~ on Thursday, February 14, 1985 in room 526-S of the Capitol.

All members were present ~~XXXX~~

Committee staff present:

Tom Severn, Research Department  
Melinda Hanson, Research Department  
Don Hayward, Revisor's Office  
LaVonne Mumert, Secretary to the Committee

Conferees appearing before the committee:

Harley Duncan, Department of Revenue  
Senator Jim Francisco  
T. C. Anderson, Kansas Society of Certified Public Accountants  
Gerry Ray, Johnson County Board of Commissioners  
Kim Dewey, Sedgwick County Board of Commissioners  
Bev Bradley, Kansas Association of Counties

S.B. 148 - Interest rate on delinquent taxes decreased

Harley Duncan read his written testimony (Attachment 1). S.B. 148 would reduce the interest rate charged on unpaid taxes from 18% to 15%. He explained the difficulty in making an estimate of the fiscal impact and pointed out that his figures do not take into account the impact on local property taxes. Secretary Duncan stated that the biggest impact will be in future years. Senator Burke asked about the history of interest rates, and was advised that the rate on unpaid taxes was 6% from 1933 until 1980 when it was raised to 18%. Secretary Duncan said that the statutes contain a series of penalties on unpaid liabilities. He emphasized that the state should not be a reasonable alternative as a choice of debts to leave unpaid. Secretary Duncan said the fiscal note the first year would be in excess of \$300,000 and it could grow to as much as \$3 million in future years. He said this did not include the effect on cities and counties.

Senator Jim Francisco requested that the Committee introduce a bill amending the LP fuel tax by exempting county, municipal and other political subdivisions. Senator Mulich moved that the bill be introduced. Senator Parrish seconded the motion, and the motion carried.

T. C. Anderson testified in favor of S.B. 148. He feels that the interest rate the state charges should be the same rate they pay. He explained the method the federal government uses for computing interest and pointed out that the rate is identical for both the rate paid and charged.

Senator Frey asked about provisions for abating the interest charged. Secretary Duncan said that only in very unusual situations is the interest waived. There are provisions for waiving penalties for late payments. Senator Salisbury asked about the state interest rate being tied to the federal rate. Secretary Duncan explained that, at the present time, the Department is physically incapable of using a floating rate.

Gerry Ray read her testimony in opposition to the bill (Attachment 2). She expressed concern that delinquencies may increase if the bill is passed. She cited interest rates for banks and credit cards. Senator Thiessen commented that people have a choice about making credit purchases but they are required to pay taxes.

Kim Dewey read his statement opposing S.B. 148 (Attachment 3). He stated that the general property taxpayer is the one who suffers when taxes go unpaid.

Bev Bradley testified in opposition to the bill. She said the 18% rate serves as a deterrent against unpaid taxes. She also talked about the adverse fiscal impact the bill would have on counties.

Unless specifically noted, the individual remarks recorded herein have not been transcribed verbatim. Individual remarks as reported herein have not been submitted to the individuals appearing before the committee for editing or corrections.

CONTINUATION SHEET

Minutes of the Tax Committee on February 14, 1985

S.B. 96 - Interest on income tax refunds resulting from loss carrybacks

Secretary Duncan gave a brief review of the bill. He said the bill would provide that interest on net operating loss returns would be computed from the day the return is filed rather than the first day after the close of the loss year. He reminded the Committee that the fiscal impact was estimated to be a plus 1.2 million dollars a year; a figure which he described as "soft". He pointed out that the bill does not affect overpayment of under-estimated taxes.

Senator Frey moved that S.B. 96 be reported favorably for passage. Senator Karr seconded the motion. After discussion, Senator Thiessen made a substitute motion that S.B. 148 be amended into S.B. 96. Senator Montgomery seconded the motion. Chairman Kerr said he was not in favor of the amendment because he feels the timely, general taxpayers are the ones treated unfairly when taxes go unpaid. The motion carried, with six senators voting in favor of the amendment. Senator Thiessen moved that S.B. 96, as amended, be recommended favorably for passage. Senator Montgomery seconded the motion, and the motion carried, with Senators Karr, Kerr and Mulich voting "no".

A memorandum regarding estimates of the 1984 property taxes levied on inventories was distributed to the Committee (Attachment 4).

Senator Mulich moved that the minutes of the February 13, 1985 meeting be approved. Senator Karr seconded the motion, and the motion carried.

Chairman Kerr announced that the tax situs questions, including S.B.'s 117 and 133 would be considered at the meeting on Monday, February 18.

Meeting adjourned.



February 14, 1985

## MEMORANDUM

TO: The Honorable Fred A. Kerr, Chairman  
Senate Committee on Assessment and Taxation

FROM: Harley T. Duncan  
Secretary of Revenue

RE: SB 148

Thank you for the opportunity to appear before you on SB 148 which would reduce the annual rate of interest charged on most state and local delinquent and unpaid taxes from 18 percent to 15 percent. The Department of Revenue has serious concerns about this measure, not only from a fiscal standpoint, but from a tax policy standpoint as well.

**Fiscal Impact**

Estimating the fiscal impact of this measure is somewhat difficult because of the inavailability of data. We do know, however, that taxpayers paid \$1.3 million in interest on delinquent sales and individual income taxes in FY 1984. A 15 percent interest rate would have reduced these collections by \$220,000. Applying these estimates to the entire state tax population for which we do not have information in readily available form leads to an estimate of \$1.9 million in interest paid and a loss of \$317,000 at a 15 percent rate.

The above figures do not, however, include corporation income taxes or the effect of the reduction on our accounts receivable. As of December 31, 1984, the Department had roughly \$110 million in its account receivable files. About one-half was corporation income tax which is largely the result of audit assessments and is in hearing status. The rest consists of primarily individual income, sales and withholding tax. Receivables for these taxes are also in some collection status, generally hearing, under tax warrant or a jeopardy assessment. Enactment of SB 148 would reduce the rate at which interest is accruing on these accounts by \$3.3 million per year.

Of course, some of these accounts are uncollectible and thus any reduced interest rate will have no effect. We do know, however, that in each FY 1983 and FY 1984, cash collections on outstanding audit assessments exceeded \$20 million. Interest on the unpaid liability generally comprised 30-40 percent of the collections, or \$6-8 million in each of these years. Thus, while the immediate annual cost of this measure may not seem great, it

can, over time, have a relatively significant effect on state revenues.

It must be emphasized that the above figures include only state taxes. The bill would also reduce the rate of interest on delinquent local property tax payments. A fiscal estimate for this tax source is not available.

### Tax Policy Concerns

The Department has several tax policy concerns about SB 148. By and large, these revolve around the thought that we believe a reduction in the interest rate on delinquent tax payments may diminish voluntary tax compliance, increase the rate of delinquency, and lead to more "gamesmanship" in filing because of the reduced cost. More specifically:

1. We have always considered the 18 percent rate to carry somewhat of a penalty to encourage compliance and prompt payment. The 18 percent is not out-of-line with finance charges assessed in the private sector for late payments on a revolving credit account. One should not confuse the 18 percent rate with the prime rate charged on a commercial loan or rates on federal obligations. We are not dealing with situations in which we have collateral to secure the liability owed us, nor have we reviewed the credit worthiness of all of our "clients". Rather, any delinquent liability is an unsecured loan that may have been made to the worst of risks.

2. A reduced rate of interest could encourage some tax "gamesmanship" where "gray" areas are always filed in favor of the taxpayer because the cost of later being audited and assessed is reduced. In its audit and resolution work with taxpayers, the Department has found that the 18 percent rate is indeed a stimulus for action.

3. Other interest rates have fallen since the 18 percent rate was enacted, and part of the rationale for increasing the rate to 18 percent was to avoid the state acting as a lender through non-payment of taxes. Therefore, one could say that it is time for us to reduce our rates. We do not believe, however, that state and local governments should even place themselves in a position of being a reasonable alternative for a taxpayer. Thus, the rate charged on delinquent taxes should be somewhat in excess of the going rates. Once again, the rate should not be compared to that paid on extremely creditworthy loans because that is not what we are always dealing with.

Thank you for the opportunity to appear. I would be glad to answer any questions.

*Office of the Board of County Commissioners*

JOHNSON COUNTY COURTHOUSE  
OLATHE, KANSAS 66061  
782-5000

SENATE ASSESSMENT AND TAXATION COMMITTEE  
HEARING ON SENATE BILL NO. 148  
THURSDAY, FEBRUARY 14, 1985  
TESTIMONY OF GERRY RAY, LEGISLATIVE LIAISON  
JOHNSON COUNTY BOARD OF COMMISSIONERS

MR. CHAIRMAN, MEMBERS OF THE COMMITTEE. MY NAME IS GERRY RAY, LEGISLATIVE LIAISON FOR THE JOHNSON COUNTY BOARD OF COMMISSIONERS. I APPEAR AS AN OPPONENT OF SENATE BILL 148, WHICH WOULD REDUCE THE INTEREST ON DELINQUENT TAX FROM 18% to 15%.

THE PRIMARY REASON FOR CHARGING INTEREST ON DELIQUENCIES IF NOT TO CREATE A REVENUE SOURCE, BUT RATHER AS A MOTIVATION FOR PROPERTY OWNERS TO REMAIN CURRENT ON THEIR TAX PAYMENTS. WE FEEL THAT DELIQUENCIES MAY TEND TO INCREASE IF OUR RATE IS LOWERED. A SPOT CHECK OF CURRENT INTEREST RATES REVEALED SEVERAL BANKS ARE CHARGING 14.5% TO 18% ON UNSECURED CONSUMER LOANS AND 11.8% TO 14% ON COMMERCIAL LOANS. MASTER CARD HAS A RATE OF 21% ON ACCOUNTS OVER 30 DAYS. IN VIEW OF THESE RATES 18% DOES NOT SEEM UNREASONABLE AS AN INCENTIVE TO KEEP DELIQUENCIES AT A MINIMUM.

BECAUSE WE FAIL TO UNDERSTAND WHY CITIZENS WHO PAY THEIR TAXES ON TIME SHOULD SUBSIDIZE THOSE WHO DO NOT AT A LOWER RATE, WE ASK THAT THE CURRENT 18% BE RETAINED.

Testimony of Kim C. Dewey  
Board of Sedgwick County Commissioners  
Senate Assessment and Taxation Committee  
SB 148  
February 14, 1985

The Board of Sedgwick County Commissioners and the Sedgwick County Treasurer oppose any attempt to reduce the interest rate charged on delinquent or unpaid taxes. We do not feel that it is incumbent upon the counties to remain "competitive" with the rates charged by financial institutions for conventional loans.

Lowering the interest rates on delinquent taxes will only serve to encourage continued delinquency, particularly in the area of special assessments. As this committee is well aware, it is the general property taxpayer who suffers when special assessments go unpaid, as the county or city must establish a general levy to cover the delinquent specials. We strongly encourage your rejection of this legislation or any legislation which would lower the current rate of 18%.

## MEMORANDUM

This memorandum presents estimates of the 1984 property taxes levied on inventories in Kansas. Assessed valuations of rural and urban inventories (merchants; manufacturers; and livestock) were obtained from the July 1 abstracts submitted by county clerks to the Division of Property Valuation. The rural valuations were multiplied by the countywide average levy on rural personalty, and the urban valuations were multiplied by the countywide average mill levy on urban personalty. Countywide average levy rates were obtained from the November 1 abstracts. The resulting estimates are presented on Table 1.

Estimated 1984 property taxes levied on all inventories totalled \$86.6 million. This total consisted of an estimated \$44.3 million of taxes on merchants' inventories, \$29.5 million on manufacturers' inventories, and \$12.7 million levied on livestock inventories. Inventory taxes made up 7.4 percent of all 1984 property taxes.

Inventory taxes made up a larger percentage of all property taxes in some counties than in others.

Table 2 presents the estimated inventory taxes of each type as a percent of total property taxes in the county. For instance, in Allen County, the \$157,186 of taxes levied on merchants' inventories constituted 2.58 percent of all property taxes in the county. Similarly, all inventory taxes totalled \$581,189, or 9.54 percent of all property taxes.

Estimated 1984 Inventory Taxes Levied, by County

Table 1

County	-----Estimated Inventory Taxes Levied-----			Estimated 1984	Est. Inventory
	Merchants	Manufacturers	Livestock	Inventory Taxes Levied	Taxes as Pct of Total Taxes
Allen	\$157,186	\$322,382	\$101,621	\$581,189	9.54%
Anderson	126,422	23,764	152,002	302,188	8.31
Atchison	285,344	65,995	89,054	440,393	7.24
Barber	113,103	28,619	126,364	268,087	4.53
Barton	1,058,204	393,728	104,127	1,556,059	7.74
Bourbon	257,178	97,026	154,528	508,732	8.35
Brown	173,736	28,663	168,014	370,413	6.71
Butler	413,636	528,674	223,989	1,166,299	5.77
Chase	22,931	4,621	95,811	123,364	5.01
Chautauqua	50,475	2,167	129,010	181,652	7.22
Cherokee	187,696	70,220	86,780	344,696	6.25
Cheyenne	105,338	0	119,305	224,643	9.27
Clark	26,900	0	75,589	102,489	2.94
Clay	167,910	105,925	182,883	456,718	10.59
Cloud	355,207	42,939	137,330	535,476	8.02
Coffey	74,764	11,661	92,534	178,950	1.20
Comanche	30,174	7,404	94,689	132,267	4.97
Cowley	442,981	878,117	204,223	1,525,321	9.72
Crawford	524,577	454,333	127,078	1,105,987	10.46
Decatur	23,085	1,947	120,137	145,169	5.54
Dickinson	326,875	65,928	181,408	574,211	7.56
Doniphan	375,913	202,708	103,127	681,748	15.69
Douglas	797,290	718,663	118,708	1,634,661	6.55
Edwards	67,485	18,283	32,661	118,429	3.28
Elk	33,843	35,382	148,450	217,675	9.40
Ellis	549,118	132,888	112,271	794,277	5.57
Ellsworth	84,942	195,069	97,902	377,912	8.37
Finney	677,663	249,042	42,859	969,564	4.33
Ford	744,330	223,515	246,345	1,214,189	7.94
Franklin	273,068	159,501	149,013	581,582	7.91
Geary	225,521	71,765	44,977	342,263	6.17
Gove	99,511	89,480	196,144	385,134	10.63
Graham	105,252	779	106,071	212,102	4.50
Grant	143,762	14,059	23,855	181,676	2.11
Gray	289,335	374	57,613	347,322	7.00
Greeley	57,567	183	44,856	102,607	4.40
Greenwood	134,651	10,120	254,143	398,915	6.34
Hamilton	34,444	0	34,492	68,936	2.22
Harper	168,905	35,972	99,706	304,583	4.40
Harvey	489,535	357,703	104,760	951,999	7.51
Haskell	82,813	156	13,660	96,629	1.79
Hodgeman	24,806	0	82,376	107,182	2.91
Jackson	128,165	55,600	246,106	429,870	10.09
Jefferson	76,992	29,748	162,932	269,673	5.45
Jewell	97,046	22,761	257,670	377,476	10.16
Johnson	7,664,452	2,425,886	61,219	10,151,558	7.06
Kearny	24,596	0	25,692	50,288	0.68
Kingman	113,977	48,183	118,547	280,707	4.02
Kiowa	67,145	0	47,788	114,933	2.77
Labette	365,778	191,092	199,907	756,777	8.00
Lane	71,740	108	43,340	115,188	3.34
Leavenworth	305,268	658,254	137,102	1,100,623	7.78
Lincoln	64,519	7,986	172,993	245,499	8.49
Linn	83,405	1,980	97,659	183,044	2.52

Estimated 1984 Inventory Taxes Levied, by County

Table 1

County	-----Estimated Inventory Taxes Levied-----			Estimated 1984	Est. Inventory
	Merchants	Manufacturers	Livestock	Inventory Taxes Levied	Taxes as Pct of Total Taxes
Logan	\$66,230	\$1,203	\$79,125	\$146,558	5.36%
Lyon	504,164	584,132	156,624	1,244,920	9.41
Marion	206,021	54,246	191,849	452,116	6.87
Marshall	266,915	48,085	213,679	528,680	8.74
McPherson	412,906	943,714	142,099	1,498,720	9.71
Meade	79,564	422	50,337	130,323	2.59
Miami	183,614	73,659	185,080	442,353	5.78
Mitchell	230,404	54,171	129,756	414,330	10.07
Montgomery	740,927	478,091	157,734	1,376,753	9.04
Morris	65,191	45,168	154,553	264,911	8.97
Morton	75,736	3,658	21,868	101,263	1.67
Nemaha	209,374	87,076	252,937	549,388	10.69
Neosho	314,258	691,231	171,010	1,176,499	13.62
Ness	97,871	9,465	106,196	213,533	3.43
Norton	122,105	9,463	156,986	288,554	8.10
Osage	152,383	105,421	124,194	381,999	7.52
Osborne	152,227	1,583	117,546	271,356	8.87
Ottawa	54,790	10,417	33,636	98,843	2.82
Pawnee	209,838	7,576	152,814	370,228	7.34
Phillips	152,527	43,051	203,297	398,875	8.09
Pottawatomie	239,635	78,798	182,834	501,267	3.69
Pratt	251,635	49,107	64,189	364,930	4.35
Rawlins	76,226	2,773	164,789	243,788	6.65
Reno	1,264,037	735,668	224,148	2,223,853	7.47
Republic	115,837	17,252	171,467	304,556	7.46
Rice	122,422	26,233	65,713	214,369	2.67
Riley	509,933	42,238	128,659	680,830	5.10
Rooks	130,978	4,830	88,757	224,565	3.48
Rush	101,300	15,745	67,179	184,224	4.75
Russell	203,199	33,542	125,802	362,543	3.95
Saline	1,249,761	487,512	111,732	1,849,005	9.71
Scott	165,632	1,850	46,030	213,512	6.50
Sedgwick	7,450,593	11,434,419	131,069	19,016,081	11.65
Seward	567,105	40,206	27,628	634,938	5.11
Shawnee	2,949,228	1,872,521	82,811	4,904,560	6.71
Sheridan	77,383	938	169,182	247,503	7.42
Sherman	226,434	33,650	83,245	343,330	7.13
Smith	135,088	8,490	217,285	360,863	10.77
Stafford	103,764	4,608	71,966	180,338	3.20
Stanton	51,475	392	31,117	82,984	2.11
Stevens	62,897	6,065	14,552	83,515	1.14
Sumner	265,185	69,709	128,263	463,157	3.52
Thomas	311,249	21,260	108,115	440,623	6.48
Trego	69,468	2,008	76,722	148,198	4.29
Wabaunsee	31,224	14,672	168,409	214,305	6.39
Wallace	104,496	0	104,448	208,943	10.36
Washington	173,223	3,210	246,241	422,673	9.52
Wichita	79,205	2,460	165,645	247,311	7.93
Wilson	108,868	157,152	118,623	384,642	8.06
Woodson	50,827	10,091	92,704	153,621	5.12
Wyandotte	3,298,155	2,014,067	6,653	5,318,874	8.65
TOTAL	\$44,290,065	\$29,534,650	\$12,738,722	\$86,563,436	7.40%

## Inventory Taxes Levied and Percent of Total Taxes, by County

Table 2

County	-----Estimated Inventory Taxes Levied as Percent of Total Taxes-----							
	Merchants	Percent	Manufacturers	Percent	Livestock	Percent	Total Invent.	Percent
Allen	\$157,186	2.58%	\$322,382	5.29%	\$101,621	1.67%	\$581,189	9.54%
Anderson	126,422	3.48	23,764	0.65	152,002	4.18	302,188	8.31
Atchison	285,344	4.69	65,995	1.09	89,054	1.45	440,393	7.24
Barber	113,103	1.91	28,619	0.48	126,364	2.13	258,087	4.53
Barton	1,058,204	5.26	393,728	1.96	104,127	0.52	1,556,059	7.74
Bourbon	257,178	4.22	97,026	1.59	154,528	2.54	508,732	8.35
Brown	173,736	3.15	28,663	0.52	163,014	3.04	370,413	6.71
Butler	413,636	2.05	528,674	2.62	223,989	1.11	1,166,299	5.77
Chase	22,931	0.93	4,621	0.19	95,811	3.89	123,364	5.01
Chautauqua	50,475	2.01	2,167	0.09	129,010	5.13	181,652	7.22
Cherokee	187,696	3.40	70,220	1.27	86,780	1.57	344,696	6.25
Cheyenne	105,338	4.34	0	0.00	119,305	4.92	224,643	9.27
Clark	26,900	0.77	0	0.00	75,589	2.17	102,489	2.94
Clay	167,910	3.89	105,925	2.46	182,883	4.24	456,718	10.59
Cloud	355,207	5.32	42,939	0.64	137,330	2.06	535,476	8.02
Coffey	74,764	0.50	11,661	0.08	92,534	0.62	178,960	1.20
Comanche	30,174	1.13	7,404	0.28	94,689	3.56	132,267	4.97
Cowley	442,981	2.82	878,117	5.60	204,223	1.30	1,525,321	9.72
Crawford	524,577	4.96	454,333	4.30	127,078	1.20	1,105,987	10.46
Decatur	23,085	0.88	1,947	0.07	120,137	4.58	145,169	5.54
Dickinson	326,875	4.30	65,928	0.87	181,408	2.39	574,211	7.56
Doniphan	375,913	8.65	202,708	4.67	103,127	2.37	681,748	15.69
Douglas	797,290	3.19	718,663	2.88	118,708	0.48	1,634,661	6.55
Edwards	67,485	1.87	18,283	0.51	32,661	0.91	118,429	3.28
Elk	33,843	1.46	35,382	1.53	148,450	6.41	217,675	9.40
Ellis	549,118	3.85	132,888	0.93	112,271	0.79	794,277	5.57
Ellsworth	84,942	1.88	195,069	4.32	97,902	2.17	377,912	8.37
Finney	677,663	3.02	249,042	1.11	42,859	0.19	969,564	4.53
Ford	744,330	4.87	223,515	1.46	246,345	1.61	1,214,189	7.94
Franklin	273,068	3.71	159,501	2.17	149,013	2.03	581,582	7.91
Geary	225,521	4.07	71,765	1.29	44,977	0.81	342,263	6.17
Gove	99,511	2.75	89,480	2.47	196,144	5.41	385,134	10.63
Graham	105,252	2.23	779	0.02	106,071	2.25	212,102	4.50
Grant	143,762	1.67	14,059	0.16	23,855	0.28	181,676	2.11
Gray	289,335	5.83	374	0.01	57,613	1.16	347,322	7.00
Greeley	57,567	2.47	183	0.01	44,856	1.92	102,607	4.40
Greenwood	134,651	2.14	10,120	0.16	254,143	4.04	398,915	6.34
Hamilton	34,444	1.11	0	0.00	34,492	1.11	68,936	2.22
Harper	168,905	2.44	35,972	0.52	99,706	1.44	304,583	4.40
Harvey	489,535	3.86	357,703	2.82	104,760	0.83	951,999	7.51
Haskell	82,813	1.54	156	.00	13,660	0.25	96,629	1.79
Hodgeman	24,806	0.67	0	0.00	82,376	2.23	107,182	2.91
Jackson	128,165	3.01	55,600	1.31	246,106	5.78	429,870	10.09
Jefferson	76,992	1.56	29,748	0.60	162,932	3.29	269,673	5.45
Jewell	97,046	2.61	22,761	0.61	257,670	6.94	377,476	10.16
Johnson	7,664,452	5.33	2,425,886	1.69	61,219	0.04	10,151,558	7.06
Kearny	24,596	0.33	0	0.00	25,692	0.35	50,288	0.68
Kingman	113,977	1.63	48,183	0.69	118,547	1.70	280,707	4.02
Kiowa	67,145	1.62	0	0.00	47,788	1.15	114,933	2.77
Lebette	365,778	3.87	191,092	2.02	199,907	2.11	756,777	8.00
Lane	71,740	2.08	108	.00	43,340	1.26	115,188	3.34
Leavenworth	305,268	2.16	658,254	4.65	137,102	0.97	1,100,623	7.73
Lincoln	64,519	2.23	7,986	0.28	172,993	5.98	245,499	8.49
Linn	83,405	1.15	1,980	0.03	97,659	1.35	183,044	2.52

## Inventory Taxes Levied and Percent of Total Taxes, by County

Table 2

County	-----Estimated Inventory Taxes Levied as Percent of Total Taxes-----							
	Merchants	Percent	Manufacturers	Percent	Livestock	Percent	Total Invent.	Percent
Logan	66,230	2.42	1,203	0.04	79,125	2.90	146,558	5.36
Lyon	504,164	3.81	584,132	4.41	156,624	1.18	1,244,920	9.41
Marion	206,021	3.13	54,246	0.82	191,849	2.91	452,116	6.87
Marshall	266,915	4.41	48,085	0.79	213,679	3.53	528,680	8.74
McPherson	412,906	2.68	943,714	6.11	142,099	0.92	1,498,720	9.71
Meade	79,564	1.58	422	0.01	50,337	1.00	130,323	2.59
Miami	183,614	2.40	73,659	0.96	185,080	2.42	442,353	5.78
Mitchell	230,404	5.60	54,171	1.32	129,756	3.15	414,330	10.07
Montgomery	740,927	4.87	478,091	3.14	157,734	1.04	1,376,753	9.04
Morris	65,191	2.21	45,168	1.53	154,553	5.23	264,911	8.97
Morton	75,736	1.25	3,658	0.06	21,868	0.36	101,263	1.57
Nemaha	209,374	4.07	87,076	1.69	252,937	4.92	549,388	10.69
Neosho	314,258	3.64	691,231	8.00	171,010	1.98	1,176,499	13.62
Ness	97,871	1.57	9,465	0.15	106,196	1.71	213,533	3.43
Norton	122,105	3.43	9,463	0.27	156,985	4.40	288,554	8.10
Osage	152,383	3.00	105,421	2.08	124,194	2.44	381,999	7.52
Osborne	152,227	4.98	1,583	0.05	117,546	3.84	271,356	8.87
Ottawa	54,790	1.56	10,417	0.30	33,636	0.96	98,843	2.82
Pawnee	209,838	4.16	7,576	0.15	152,814	3.03	370,228	7.34
Phillips	152,527	3.09	43,051	0.87	203,297	4.12	398,875	8.09
Pottawatomie	239,635	1.76	78,798	0.58	182,834	1.35	501,267	3.69
Pratt	251,635	3.00	49,107	0.58	64,189	0.76	364,930	4.35
Rawlins	76,226	2.08	2,773	0.08	164,789	4.49	243,788	6.55
Reno	1,264,037	4.25	735,668	2.47	224,148	0.75	2,223,853	7.47
Republic	115,837	2.84	17,252	0.42	171,467	4.20	304,556	7.46
Rice	122,422	1.52	26,233	0.33	65,713	0.82	214,369	2.67
Riley	509,933	3.82	42,238	0.32	128,659	0.96	680,830	5.10
Rooks	130,978	2.03	4,830	0.07	88,757	1.38	224,565	3.48
Rush	101,300	2.61	15,745	0.41	67,179	1.73	184,224	4.75
Russell	203,199	2.21	33,542	0.37	125,802	1.37	362,543	3.95
Saline	1,249,761	6.57	487,512	2.56	111,732	0.59	1,849,005	9.71
Scott	165,632	5.04	1,850	0.06	46,030	1.40	213,512	6.50
Sedgwick	7,450,593	4.56	11,434,419	7.01	131,069	0.08	19,016,081	11.65
Seward	567,105	4.57	40,206	0.32	27,628	0.22	634,938	5.41
Shawnee	2,949,228	4.04	1,872,521	2.56	82,811	0.11	4,904,560	6.71
Sheridan	77,383	2.32	938	0.03	169,182	5.07	247,503	7.42
Sherman	226,434	4.71	33,650	0.70	83,245	1.73	343,330	7.13
Smith	135,088	4.03	8,490	0.25	217,285	6.48	360,863	10.77
Stafford	103,764	1.84	4,608	0.08	71,966	1.28	180,338	3.20
Stanton	51,475	1.31	392	0.01	31,117	0.79	82,984	2.11
Stevens	62,897	0.86	6,065	0.08	14,552	0.20	83,515	1.14
Sumner	265,185	2.02	69,709	0.53	128,263	0.98	463,157	3.52
Thomas	311,249	4.58	21,260	0.31	108,115	1.59	440,623	6.48
Trego	69,468	2.01	2,008	0.06	76,722	2.22	148,198	4.29
Wabaunsee	31,224	0.93	14,672	0.44	168,409	5.02	214,305	6.39
Wallace	104,496	5.18	0	0.00	104,448	5.18	208,943	10.36
Washington	173,223	3.90	3,210	0.07	246,241	5.55	422,673	9.52
Wichita	79,205	2.54	2,460	0.08	165,645	5.31	247,311	7.93
Wilson	108,868	2.28	157,152	3.29	118,623	2.49	384,642	8.06
Woodson	50,827	1.69	10,091	0.34	92,704	3.09	153,621	5.12
Wyandotte	3,298,155	5.37	2,014,067	3.28	6,653	0.01	5,318,874	8.65
TOTAL	\$44,290,065	3.79%	\$29,534,650	2.52%	\$12,738,722	1.09%	\$86,563,436	7.40%