

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 Wednesday, February 20, 1985 in room 519-S of the Capitol.

All members were present except:
Senator Bud Burke (Excused)

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:
Lt. Governor Thomas R. Docking, Kansas Tax Review Commission
Glenn U. Underwood, Underwood Equipment, Inc.
Bryan K. Whitehead, Brotherhood of Railway and Airline Clerks
Dale Dennis, Department of Education

S.C.R. 1615 - Constitutional amendment; classification of property for purposes of taxation

S.C.R. 1616 - Constitutional amendment; classification of property for purposes of taxation

Lt. Governor Tom Docking provided copies of The Kansas Property Tax (Attachment 1) and Classification Proposal (County Level Analysis) (Attachment 2). He testified that the principle objective of the Kansas Tax Review Commission was to retain as many of the advantages as possible from uniform and equal provisions while being guided by tax policy and public policy. The Commission concluded that the three principal advantages of the uniform and equal clause of the Constitution were: simplicity, fairness and lack of economic distortion. Lt. Governor Docking stated that retaining the concept of uniform and equal would require the inclusion of many types of property which are currently exempt, such as intangible property. The Commission believes that retaining the uniform and equal concept would cause extremely large, even devastating, increases on the tax burden borne by farmers, home owners and certain other groups. The Commission feels that the historic justification for uniform and equal is no longer adequate. In the past, virtually all wealth was associated with the ownership of land, and that is not true in today's society. Lt. Governor Docking discussed the disadvantages of proposals that seek to prevent large tax shifts by freezing or locking in current assessment percentages. He said there is no way to design a proposal which would actually prevent changes in property taxes of property owners. He said that the 30-20-10 plan prevents large shifts among broad groups. Lt. Governor Docking stated that reappraisal will cause changes which could not all be prevented, nor would it be desirable to do so. He went on to say that the freeze proposals neglect tax policy. He said that a freeze would be neither fair nor simple and would maintain extremely large artificial incentives and disincentives. Lt. Governor Docking explained the 30-20-10 proposal. The 30% class would include all state-assessed utilities. The 20% class would include all other business and profit property with the exception of multi-family housing. Farm land would be at 20% of its use value. The 10% class would include residential real estate, single-family and multi-family housing property held for profit and investment. Lt. Governor Docking stated that this plan has the following features: 1) retains a small number of classes which would be put in the Constitution to discourage annual revisions and provide long-term stability; 2) the range of proposed assessment ratios from high to low would be kept reasonably small; 3) provides protection for large groups of taxpayers which would suffer under a return to the uniform and equal concept; 4) defines categories of property by reference to tax policy and public policy rather than by reference to historic accident; 5) contains a 10-year phase-in feature.

Lt. Governor Docking answered questions from Committee members. He said the Commission advocates that Constitutional exemptions should be limited to those currently protected by the Constitution and should not be expanded beyond

CONTINUATION SHEET

MINUTES OF THE Senate COMMITTEE ON Assessment and Taxation,
room 519-S, Statehouse, at 11:00 a.m. ~~xxx~~ on Wednesday, February 20, 19 85

those categories. He went on to say that the Tax Review Commission would be examining the statutory exemption process with a view to consideration of alternatives such as the possibility of sunset provisions, the possibility of requiring a super majority rather than a simple majority and the possibility of state reimbursement to local units of government for the loss of revenues from exemptions. Lt. Governor Docking said the Commission would be in disagreement that large numbers of personal property should be exempt as provided in the 30-12 plan. He agreed that in many counties with substantial oil and gas production, a greater burden would be placed upon ag land to compensate for oil and gas being assessed at 20% rather than 30%. He recommends that reappraisal and classification be simultaneous.

Glenn Underwood summarized his written testimony (Attachment 3). He explained the disadvantage that implement dealers have since they are required to pay taxes on farm equipment and inventories and these same items are exempt when purchased. He also talked about the differences between taxes paid on trucks and automobiles in comparison to farm equipment. He pointed out the petitions attached to his statement urging the elimination of the inventory tax. Mr. Underwood said that the 30-20-10 proposal is unenforceable. He discussed concerns of implement dealers going out of business. His preference for taxation would be: 1) income tax, 2) sales tax, and 3) surtax on the gross revenue of all businesses including professional services.

Bryan Whitehead read his testimony (Attachment 4). He objected to the provisions in S.C.R. 1615 that place railroads, motor carriers and oil and gas in the 20% category. Mr. Whitehead cited examples of appraisals in Colorado and Oklahoma. He believes that neither S.C.R. 1615 nor S.C.R. 1616 would pass in a general election. He supports changing S.C.R. 1616 as follows: making the assessment percentage of ag land (use value) at 20%, deleting inventory exemptions and reducing the assessment of residential property from 12% to 10%.

Dale Dennis provided copies of "Computer Print-outs Showing Effects of Reappraisal and Classification under S.C.R. 1616" (Attachment 5) to the Committee.

Meeting adjourned.

(Note: Lt. Governor Docking's written testimony has been received and is Attachment 6.)

ASSESSMENT AND TAXATION

OBSERVERS
(PLEASE PRINT)

DATE	NAME	ADDRESS	REPRESENTING
2/20/85	CLARK P. YOUNG	TOPERKA	interview - SEN. FRANK KERR
✓	BRYAN K. WHITEHEAD	KC K	BRAC
✓	Leroy Jones	Overland Park	B.L.E.
✓	RON CALBERT	NEWTON	U.I.U.
✓	TOM HIRSCH	WICHITA	KWCH-TV-NEWS
	RAY UNRUH	"	" " "
	LEON D RIFFEL	ENTERPRISE	KFU
✓	HOWARD W. TICO	HATCHERSON	Ks. Ass'n of Nat. Growers
2-20-85	Ron Shouse -	Abilene -	Western Eng. ^{dist. lab.}
	Marian Karamir	Lawrence	SMVK
	ROY D. SHENKEL	Shawnee	KCPH
	MARY HUMPHREY	Topeka	KMFI
	HAUNES ZACHARIAS	Lawrence	City of Lawrence
	R. D. Randall	Wichita	KIOGF
	Don Schumack	Topeka	KIOGA
	Sandy Marshall	Salina	City of
	Carl Hutton	Lawrence	"
	Georgia Richard	"	"
	Buck Abbott	WICHITA	BOEING
	JOHN KOEPKE	TOPEKA	KASB
	Rich McKee	Topeka	KLA
	Mike Beam	Topeka	KLA
	Chys Wheelen	Topeka	Legis Policy Group
	BOY BRADLEY	LAWRENCE	KS Assoc. Counties
	Joe McClure	Altavista	Waldman e. Com
	Allen [unclear]	Lawrence	Inter-Service Com
	Chris Stalker	Mayetta	Kans NFO
	Jacque Oakes	Topeka	KASB
	Alta Ann Hacker	Alahe	KA 5B

ASSESSMENT AND TAXATION

OBSERVERS
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DATE	NAME	ADDRESS	REPRESENTING
2-20-85	WALTER DUNN	Topeka	EKOGA
	Ruth Wilkin	"	AAOP
	Duane Dages	Levitt	K.F.W.
	W. E. Liber	Topeka	KLA
	CHARLES BELT	WICHITA	CHAMBER OF COMMERCE
	Willow Leonard	Topeka	K. Tel. Ass'n
	Jerry Conrad	"	KG & E
	Randall Ruben	Columbus	Empire District Etc.
	JANET STUBBS	Topeka	HBAK
	DAN R. MCGEE	GREAT BEND	CENTEL
	Pat Hubble	Topeka	Kansas Railroad Ass'n
	Marge Holton	Topeka	St. Ann's office
	Fred Meyer	Topeka	AP & L
	JOE DWIGANS	Kansas City	KCP & L
	D. WAYNE ZIMMERMAN	TOPEKA	THE ELECTRIC CO. ASSOC. OF KS.
	David Litwin	Topeka	KCCI
	RON GACHES	TOPEKA	UNITED TELE.
	PAUL ZAGORTZ	K.C.	Hallmark Cards
	Babara Feunys Lamm	KC	Hallmark Cards
	John Kuenberg	Lewistown, Mo.	
	Doc Meyer	Wichita	KMISA - Visitor
	Marj Gelling	Idalia	Midwestern Farm Impl. Inc.
	Gene Ager	Hays	Western Retail Assn.
	Shirley Underwood	Ottawa	Underwood Equip.
	KICK FENWOLD	TOPEKA	AT&T
	KEVIN ROBERTSON	TOPEKA	APL / OSC
	Richard D. Keady	"	" "
	Jack Staats	Junction City	KAAA KFU
	EDSON W'ly PERKINS	Leawood Ks.	JOHNSON County APARTMENT OWNER ASSOC. Jo.AOA

INTERIM REPORT AND RECOMMENDATIONS

THE KANSAS PROPERTY TAX

KANSAS TAX REVIEW COMMISSION

**LT. GOVERNOR THOMAS R. DOCKING
CHAIRMAN**

FEBRUARY 1985

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CHAIRMAN

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KANSAS TAX REVIEW COMMISSION

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Lieutenant Governor
State of Kansas
Wichita, Kansas

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Douglas County
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Clements, Kansas



Office of the Lieutenant Governor

Thomas R. Docking
LIEUTENANT GOVERNOR

STATE CAPITOL BUILDING
TOPEKA, KANSAS 66612
(913) 296-2213

The Honorable John Carlin
Governor of Kansas
Statehouse
Topeka, Kansas

Dear Governor Carlin:

Transmitted herewith is the Interim Report and Recommendations of the Kansas Tax Review Commission formed by you in October, 1983.

Since its inception, the Commission has devoted the majority of its time to a review and analysis of the Kansas property tax system. The Commission believes that the current system contains serious inequities and that the need for reform is urgent. It is, therefore, issuing this report to present its interim conclusions and recommendations regarding the property tax for consideration by you and the Legislature during the 1985 legislative session.

The Commission has strongly recommended that action be taken concurrently to begin a statewide reappraisal of all real property and to present to the voters for ratification a constitutional amendment providing for the classification of property for tax purposes. Details of the recommendations and the Commission's rationale are contained in this report.

The Commission believes its recommendations will provide a fair and equitable property tax structure that is responsive to the long-term needs of Kansas. It is hoped that these recommendations can provide a basis for the successful resolution of this longstanding issue.

I want to thank you for your support of the Commission's efforts and to express my sincere appreciation to the Commission members for their diligence and hard work. I look forward to completing the Commission's review of other state and local taxes in the coming months.

Very truly yours,

A handwritten signature in cursive script that reads "Thomas R. Docking".

Lieutenant Governor Thomas R. Docking
Chairman, Kansas Tax Review Commission

ACKNOWLEDGEMENTS

The Commission wishes to acknowledge the contributions of all persons who appeared before or corresponded with the Commission to offer advice and input. Special acknowledgements are due the staff of the Kansas Department of Revenue and Harley Duncan, Secretary of Revenue, for their research and background work. Special thanks must also be accorded Charles Joseph, consultant to the Commission, for his advice and counsel and Cathy Wasinger, Administrative Assistant to the Lt. Governor, for her untiring efforts.

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AN OVERVIEW OF THE COMMISSION

Background

The Kansas Tax Review Commission was created by Executive Order 83-66 of Governor John Carlin on October 7, 1983. The Commission is chaired by Lieutenant Governor Thomas R. Docking and consists of twelve members who are broadly representative of the general public, various segments of the Kansas economy, and all geographic areas of the state. The members of the Commission include:

Thomas R. Docking, Chairman
Lieutenant Governor
State of Kansas
Wichita, Kansas

Charles S. Arthur
General Counsel
Kansas Farm Bureau & Affiliated Cos.
Manhattan, Kansas

Dallas E. Crable
Member
State Board of Tax Appeals
Hutchinson, Kansas

Martin B. Dickinson, Jr.
Professor of Law
School of Law
University of Kansas
Lawrence, Kansas

Norbert R. Dreiling
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The Fourth Natl. Bank & Trust Co.
Wichita, Kansas

Eldred D. Prothro
Controller & Assistant Secretary
Kansas Gas & Electric Company
Wichita, Kansas

Ivan W. Wyatt
President
Kansas Farmers Union
Clements, Kansas

The purpose of the Commission is to conduct a comprehensive review and analysis of the state and local government tax structure and to recommend changes necessary to ensure that the tax structure is capable of meeting the long-term needs of the people in a fair and responsive manner. Absent such a periodic comprehensive review, tax policy tends to be directed primarily at the short-term objectives of government, and the long-term needs and objectives can be ignored inadvertently. The specific charge of the Commission as outlined in Governor Carlin's Executive Order is:

- (1) Study all aspects of the Kansas tax structure;
- (2) Solicit opinions from all interested parties, including experts in the field of taxation, regarding the structure of taxation within the State of Kansas;
- (3) Solicit public input within the State of Kansas; and
- (4) Render conclusions concerning, and make recommendations for, changes and modifications which would maintain and improve the efficiency and responsiveness of our system of taxation.

The final report of the Commission is due by June 30, 1985. Staff support for the Commission has been provided by the Office of the Lieutenant Governor, the Kansas Department of Revenue, and Mr. Charles Joseph, former State Senator and Chairman of the State Board of Tax Appeals, consultant to the Commission.

Commission Activity

The first effort of the Commission was to conduct an overview of the Kansas state and local tax structure including the characteristics of major tax sources, their role in the state and local revenue structure over time, and major issues in each tax likely to come before the Commission. This review also compared the state and local tax mix and relative tax and expenditure levels in Kansas to surrounding states and all states as a whole.* In addition, Dr. Darwin Daicoff, Professor of Economics at the University of Kansas, presented information concerning the incidence of Kansas state and local taxes across income and population groups and in comparison to other states.

Following this review, the Commission determined that its efforts should be directed initially to an analysis of the Kansas property tax system.** In its deliberations, the Commission heard from a variety of tax professionals and representatives of interest groups knowledgeable in the property tax field.

Staff of the Department of Revenue appeared on several occasions to present information on past and current legislative activities in the reappraisal and classification of property, property tax exemptions, procedures for preparing the annual assessment/sales ratio study, the use of trended costs to value certain personal property, state and federal property tax litigation, and legal and constitutional standards regarding property tax exemptions.

* Data used in this review are contained in Kansas Department of Revenue, Overview of Source of Kansas Revenue, January 1984. Available on request from the Kansas Department of Revenue.

** The Commission also conducted a review and analysis of the inheritance tax and various options for change in that tax. The Commission has not made major recommendations with respect to the inheritance tax at this time. The Commission's activity in this regard will be discussed in its final report.

Senator Paul Burke and Representative James Braden, chairpersons of the legislative Assessment and Taxation Committees, reviewed legislative activity on reappraisal and the classification of property for tax purposes.

Mr. Charles J. "Jamie" Schwartz, Secretary of the Kansas Department of Economic Development, reviewed the recommendations of the Finance and Taxation Committee of the Governor's Task Force on High Technology Development and other matters concerning the relationship between taxation and economic development.

Mr. Dale Dennis of the Kansas State Department of Education discussed the role of property taxation in the state school finance equalization program.

Mr. Ernie Mosher of the League of Kansas Municipalities reviewed the revenue sources available to Kansas local governments and their concerns with respect to the property tax.

Dr. Anthony Redwood, Director of the University of Kansas Institute for Business and Economic Research, presented recent studies of the Institute on the changing nature of the Kansas economy, its long-term direction, and various issues which must be addressed. A study on factors influencing industrial location in Kansas was also reviewed.

Mr. David Litwin of the Kansas Chamber of Commerce and Industry discussed the relationship of taxation and economic development and the concerns of the Chamber in the state and local tax area.

Mr. Marvin Russell, Director of Assessment Coordination for the Arkansas Public Service Commission; Marcus Halbrook, Director of the Arkansas Bureau of Legislative Research; and Milton Scott, Vice President for Public Affairs of the Arkansas Farm Bureau presented information on the response of Arkansas to a court-ordered reappraisal in that state.

Mr. Sam Jones, Chairman of the Missouri Tax Commission, reviewed the procedures and issues involved in a recent reappraisal in Missouri.

Dr. Steven Gold of the National Conference of State Legislatures reviewed the activities and approaches of a number of states in dealing with the reappraisal of property and various tax relief mechanisms to reduce resultant changes in the distribution of the tax burden.

Mr. Paul Fleener and John Blythe of the Kansas Farm Bureau presented information on use valuation of agricultural land as well as the position of the Farm Bureau on reappraisal and classification.

Mr. Dee Likes of the Kansas Livestock Association presented the position of the Association on reappraisal, classification and the exemption of various types of personal property.

The Commission conducted its deliberations through a series of monthly public meetings at various locations in the state. Transcripts of each meeting are available for review through the office of the Lt. Governor.

FINDINGS AND CONCLUSIONS

The Current Property Tax System

During its review, the Commission developed a number of conclusions and findings regarding the Kansas property tax system. Primary among these was that nearly all available evidence indicates that the current property tax system does not meet the requirements imposed by the Kansas Constitution. Article 11, Section 1, of the Constitution states that "[T]he legislature shall provide for a uniform and equal rate of assessment and taxation" for property, except that the legislature may classify and tax uniformly certain specified types of property and may exempt certain types of property and impose taxes upon another basis in lieu thereof. This constitutional provision is supplemented by certain statutory provisions (K.S.A. 79-501, 79-503 and 79-1439) that provide for the appraisal of all real and personal property at its fair market value in money and the assessment of such property at 30 percent of its fair market value. Taken together, these provisions require that each parcel of property, regardless of type or location, be listed on the tax rolls at 30 percent of its market value. With the application of a uniform mill levy or tax rate in any particular taxing district, each parcel of property should be taxed at a uniform percentage of fair market value within the particular taxing district.

The primary evidence indicating that uniform and equal rates of assessment and taxation do not exist in Kansas is derived from the annual Real Estate Assessment/Sales Ratio Study prepared by the Department of Revenue as required by K.S.A. 79-1436. The purpose of the ratio study is to collect data on the selling

price of parcels of real estate which are transferred in arms length transactions and to compare that price to the assessed value of the property parcel on the tax rolls. Through analysis of these data, it can be determined if property generally is assessed at 30 percent of its market value and if properties within and among jurisdictions are being assessed at a uniform proportion of market value.

The Commission reviewed thoroughly the procedures for preparing the Real Estate Assessment/Sales Ratio Study. It found that the procedures were generally consistent with those recommended by the International Association of Assessing Officers and that the results were not significantly different from results achieved in similar work by the U.S. Bureau of the Census. As a result, it concluded that the data presented in the study are the most comprehensive and accurate available for measuring the level of assessment for various parcels of property and should generally be considered accurate for the purposes intended. It did, however, express concern that for certain types of property in certain counties, sufficient sales may not exist to produce a reliable ratio in all instances. It also expressed a view that changes in the design and process of filing and verifying the Certificate of Value could lead to improved data.

In particular, the Commission concluded that three types of deviations from the principle of uniform and equal taxation could be found in the Real Estate Assessment/Sales Ratio Study.

Inter-Class Deviations. Assessment to sales ratios differ among types of real estate, and all deviate significantly from the statutorily required 30 percent of market value. In 1983, the statewide median ratio for urban real

estate was 8.0 percent (i.e., assessed values of properties were 8.0 percent of market value), compared to a level of 5.7 percent for rural real estate. For more discrete property types, the median assessment to sales ratios were:

MEDIAN ASSESSMENT/SALES RATIOS -- 1983

<u>Category</u>	<u>Ratio</u>
Urban Single Family Residential	8.2
Urban Multi-Family Residential	9.4
Rural Single Family Residential	7.8
All Residential	7.8
Urban Commercial	12.0
Urban Industrial	10.4
Rural Commercial	8.3
Rural Industrial	9.2
All Commercial-Industrial	10.5
Agricultural Real Estate	5.3

Source: Kansas Department of Revenue, Real Estate Assessment/Sales Ratio Study, 1983, January 1984, p. 24.

This is to say that when measured by the median assessment/sales ratio, urban real estate is assessed generally at higher rates than similar rural property. Also, commercial and industrial real estate is typically assessed at higher

levels than either residential or agricultural properties; both urban and rural residential property ratios exceed the ratio for agricultural real estate. No property category approaches the statutorily mandated 30 percent of value.

The above deviations are compounded when other categories of property--personal property and state assessed properties--are introduced. It is generally considered that these properties are assessed at or near 30 percent of market value because of the techniques utilized to appraise the properties and the fact that the appraisals are performed annually. These are not insignificant categories of property; in 1983, personal property and state assessed property accounted for \$5.7 billion in assessed valuation, or 52.1 percent of total assessed valuation in Kansas.

The net effect is that certain types of property are valued at rates nearly 6 times greater than other properties. Consequently, the property tax burden is not distributed as currently required by the Constitution and laws of Kansas.

Inter-jurisdictional Deviations. Assessment/sales ratios also differ significantly among counties for similar types of property. For example, the aggregate assessment ratio for all property ranged from a high of 9.8 percent of value in Riley County to a low of 3.3 percent in Sheridan County in 1983. Wide differences also exist for individual types of property. The 1983 ratios for urban single family residential real estate ranged from roughly 6 percent in some counties to over 15 percent in certain counties. Similarly, median assessment/sales ratios for agricultural real estate varied from under 4 percent in a number of counties to over 6 percent in some areas. Such differences indicate that owners of similar types of property are likely being taxed in dissimilar fashions from county to county.

Intra-Class Deviations. There is also substantial evidence that equally significant differences exist in the level of assessment of similar types of property within a single county. The uniformity of assessment for particular parcels of property is measured by the coefficient of deviation. This is the percentage by which the individual assessment/sales ratios differ, on the average, from the median ratio. Thus, a coefficient of deviation of 10.0 would imply that the average property lies within a range of plus or minus 10 percent of the median ratio; if the median ratio was 10 percent, individual parcels of property would, on average, fall within a range of 9.0 percent to 11.0 percent.

On a statewide basis in 1983, the coefficient of deviation for urban properties was 49.9 percent; for rural properties, it was 59.4 percent. Thus, the average individual assessment ratio differed from the median ratio by one-half or more on a statewide basis. With a statewide ratio of 8.0 percent for urban real estate, the coefficient of deviation means that the average property falls within a range of 4.0 to 12.0 percent. Stated another way, the owner of the average relatively overassessed property is taxed at a rate three times greater than the owner of the average relatively underassessed property where the property is of the same type and within the same jurisdiction.

The coefficients of deviation are equally as large for nearly all categories of property and in the large majority of counties. The coefficient was 47.6 percent for urban and rural residential real estate, 79.6 percent for commercial-industrial realty, and 48.7 percent for agricultural real estate in 1983. The coefficient of deviation for urban real estate exceeded 30 percent in 94 of the 105 counties, and it exceeded 40 percent in 76 counties. In no county was the

coefficient for urban realty less than 20 percent. For rural real estate, the coefficient of deviation in 1983 exceeded 30 percent in 91 counties. It exceeded 40 percent in 72 counties and was less than 20 percent in only 3 counties.

These large deviations indicate that there is little uniformity in the level of assessment for identical types of property within a single assessment jurisdiction. As a result, taxpayers have no assurance that they are being treated equitably with others, and the Kansas property tax structure violates a basic tenet of tax policy, i.e., like property should be treated in like fashion.

Litigation before the State Board of Tax Appeals seeking statewide reappraisal and litigation brought under federal law preventing discriminatory taxation of railroads and motor carriers also provide evidence that the current system is not in concert with the State Constitution and uniform and equal principles.

Statewide Reappraisal

Based on the above evidence, the Commission concludes, as have other observers, that a reappraisal of all real estate on a statewide basis is a necessary step in the reform of the Kansas property tax system. A statewide redetermination of the market value of each parcel of property is necessary to establish the appropriate taxable base for each property parcel. Only through such a reappraisal can the intra-class and inter-jurisdictional inequities be eliminated. The Commission recognizes that differences in thought exist regarding the appropriate and equitable distribution of the property tax burden among types of property. It finds no support, however, for a tax system which treats owners of like property in a dissimilar fashion, either within a single jurisdiction or among all taxing

jurisdictions. Such inequities can be eliminated only through the statewide reappraisal of real estate.

The Commission believes strongly, however, that there should not be a recurrence of the situation which developed in the most recent reappraisal of the mid-1960's and early-1970's. At that time, the reappraisal was completed in an uncoordinated fashion with the result that the market values utilized for tax purposes differed by over five years among certain counties. More importantly, procedures and requirements were not established to insure that the appraised values of properties were regularly updated and maintained on a current basis. Consequently, appraised values soon began to deviate from market value, and the inequities discussed above began to occur. To prevent this situation, the Commission's recommendation regarding reappraisal sets forth certain standards the Commission believes should be contained in reappraisal legislation. (See Recommendation I below.)

Property Tax Shifts

In that current assessment practices do not conform to the constitutional standards of uniform and equal taxation, the Commission finds that use of reappraised market values for tax purposes, absent any other change in law, would create significant shifts in the distribution of the property tax burden among classes of property and types of taxpayers.

As shown in Table I, assessment and taxation of all property now on the tax rolls at a uniform and equal percentage of market value would cause a significant change in the distribution of the tax base and tax burden. In general, real

estate would comprise a much larger proportion of the base, moving from 47.9 percent of total assessed valuation to 80.0 percent under a uniform and equal system. Within the real estate component, rural real estate would experience the largest relative change with agricultural land more than doubling from just over 15 percent currently to one-third of total assessed valuation. Urban real estate would increase by over 40 percent, and urban single family residential property would constitute one-quarter of the tax base compared to 18.5 percent at present. The proportion of assessed valuation for other property types--oil and gas, other personal property and state-assessed entities--would each decline by roughly 60 percent. In total, these properties would constitute 20.1 percent of the tax base under a uniform assessment rate, as contrasted to a current level of 52.2 percent.

The shift in the property tax distribution is equally evident when the effects of a uniform and equal system are viewed on the basis of the type of the taxpayer. (See Table II.) The property tax base and burden would clearly shift on to agricultural landowners and owners of residential property. The proportion of assessed valuation attributable to agricultural properties would increase from 18.0 percent of the total to 33.9 percent, while that for residential taxpayers would increase from 22.7 percent of the total valuation currently to 31.3 percent. The proportion of valuation carried by other types of taxpayers would consequently decline by amounts varying from about 25 percent for commercial and industrial entities to over 60 percent for state assessed properties. There would, however, be a shift within the commercial and industrial sector from personal property to real estate.

TABLE I
Proportion of Statewide Assessed Valuation
By Type of Property

<u>Category</u>	<u>1983</u>	<u>Uniform and Equal</u>	<u>Relative Change</u>
Rural Real Estate			
Agricultural Land	15.4%	33.3%	116.2%
Rural Residences	2.5	3.6	44.0
Rural Comm. and Ind.	1.4	2.4	71.4
Total - Rural	<u>19.2%</u>	<u>39.3%</u>	<u>104.7%</u>
Urban Real Estate			
Residential	18.5%	25.5%	37.8%
Multi-family	1.8	2.2	22.2
Comm. and Ind.	8.0	9.1	13.8
Vacant Lots	0.4	3.8	850.0
Total - Urban	<u>28.7%</u>	<u>40.7%</u>	<u>41.8%</u>
Total - Real Estate	47.9%	80.0%	67.0%
Personal Property			
Oil and Gas	17.5%	6.7%	-61.7%
Vehicles	0.4	0.1	-75.0
Mach. and Equip.	5.5	2.2	-60.0
Inventories	5.6	2.2	-60.7
Other Business	1.4	0.5	-65.4
Miscellaneous	1.4	0.5	-64.3
Livestock	1.6	0.6	-62.5
Total - Personal Property	<u>33.3%</u>	<u>12.8%</u>	<u>-61.6%</u>
State Assessed Properties			
Railroads	1.9%	0.7%	-63.2%
Utilities	16.9	6.5	-61.5
Total - State Assessed	<u>18.9%</u>	<u>7.3%</u>	<u>-61.4%</u>
Grand Total	100.0%	100.0%	----

Details may not add to totals due to rounding.

Source: Data presented in computer printout of Kansas Department of Education, December 4, 1984.

TABLE II
 Proportion of Statewide Assessed Valuation
 By Type of Taxpayer

<u>Category</u>	<u>1983</u>	<u>Uniform and Equal</u>	<u>Relative Change</u>
Agriculture			
Agricultural Land	15.4%	33.3%	116.2%
Livestock	<u>1.6</u>	<u>0.6</u>	<u>-62.5</u>
Total - Agriculture	18.0%	33.9%	88.3%
Residences			
Urban Residences	18.5%	25.5%	37.8%
Multi-family	1.8	2.2	22.2
Rural Residences	<u>2.5</u>	<u>3.6</u>	<u>44.0</u>
Total - Residences	22.7%	31.3%	37.9%
Commercial and Industrial			
Urban Comm. and Ind.	8.0%	9.1%	13.8%
Rural Comm. and Ind.	1.4	2.4	71.4
Mach. & Equip.	5.5	2.2	-60.0
Inventories	5.6	2.2	-60.7
Other Business	<u>1.4</u>	<u>0.5</u>	<u>-65.4</u>
Total - Comm. and Ind.	21.8%	16.4%	-24.8%
State Assessed Property			
Railroads	1.9%	0.7%	-63.2%
Utilities	<u>16.9</u>	<u>6.5</u>	<u>-61.5</u>
Total - St. Assessed	18.9%	7.3%	61.4%
Other Property			
Oil and Gas	17.5%	6.7%	-61.7%
Vacant Lots	0.4	3.8	50.0
Vehicles	0.4	0.1	-75.0
Miscellaneous	<u>1.4</u>	<u>0.5</u>	<u>-64.3</u>
Total - Other	19.7%	11.1%	-43.7%
Grand Total	100.0%	100.0%	----

Details may not add to totals due to rounding.

Source: Data presented in computer printout of Kansas Department of Education, December 4, 1984.

Determining precisely the change in actual property tax liability that would result from imposition of a uniform rate of assessment is not possible because it would require data on property mix, assessment ratios, and tax rates for each taxing unit. The Commission did, however, view certain evidence in this regard. In particular, applying the 1983 average mill levy for various property types (e.g., rural real estate, urban real estate, etc.) to the new assessed valuations and controlling for the total tax levy indicates that application of a uniform assessment rate could cause a shift of over \$200 million in tax burden, primarily to agricultural landowners and residential taxpayers. This amounts to nearly 20 percent of the total 1983 property tax burden.

The Commission drew three conclusions regarding potential shifts in the property tax burden that would likely result from a uniform assessment system:

- They would be of a sufficient magnitude to warrant special attention and treatment.
- Increased burdens would fall largely on agricultural landowners and residential taxpayers.
- The increases are likely to be roughly in proportion to the increases in assessed valuation.

The Commission further concluded that such shifts in the property tax burden would be detrimental to individual taxpayers and the operation of government in both the short and long-term. The magnitude of the increase for many taxpayers would be such that they could not manage it. Over time, this could well lead to

the imposition of severe constraints on local governments that would limit their ability to respond to public needs. It would also likely lead to requests for preferential property tax treatment that could narrow and distort the property tax base and introduce long-term inequities into the property tax structure.

Property Tax Classification

During its review, the Commission considered several alternative approaches to reducing the shifts in the property tax burden that are likely to result from imposition of a uniform and equal assessment rate. Among these were:

Exemptions where all or a portion of the value of selected types of property are excluded from taxation;

Circuitbreakers or other similar means where a tax credit or refund is provided to certain taxpayers in inverse proportion to their income;

Use Valuation where land is valued on its capacity to produce income; and

Classification where various types of property are assessed for tax purposes at different ratios or percentages of value.

The Commission also reviewed thoroughly procedures utilized in the State of Arkansas following a court-ordered reappraisal in that state. Generally, the Arkansas approach called for a reappraisal of all property (utilizing use valuation for certain categories) and a phase-in of the reappraised values over a ten-year period through a roll-back of mill levies and a freezing of the property tax liability on personal property and state-assessed properties.

For a variety of reasons, the Commission concluded that a property tax classification system, in conjunction with reappraisal and other means (use valuation), was the best approach to achieving a long-term, equitable reform of the Kansas property tax system. Among the considerations of the Commission in this regard were:

- The changes in the distribution of the tax burden occasioned by reappraisal are likely to be of such a magnitude that they are best addressed through a comprehensive, straightforward classification system.
- Certain approaches (e.g., use valuation) are viable tax policy, but address only one segment of the problem.
- Certain approaches (e.g., circuitbreakers) are better used to direct relief to low-income taxpayers once an appropriate distribution of the tax burden is developed.
- Certain approaches would entail state-financed property tax relief and would result in a change in the mix of state and local government financial responsibilities. The Commission is not prepared, at this time, to recommend such changes.
- Classification offers the best opportunity to introduce certain tax policy and economic considerations into the distribution of the property tax burden and to avoid sanctioning a property tax distribution developed through historical accident.

- The Arkansas approach contains elements of a classified tax structure. Also, the potential tax shifts in that state were not of the magnitude likely to be experienced in Kansas and the reliance on the property tax is considerably less in Arkansas.

Based on the above considerations, the Commission has developed a specific proposal for a property tax classification system. Details of that proposal are presented in Recommendation II below. The effect of the proposal on the distribution of the property tax burden and the specific reasoning underlying the proposal are presented in subsequent sections of the report.

RECOMMENDATIONS

At its December 21, 1984 meeting, the Commission approved the following recommendations with a vote of 9 in favor and 1 opposed. For a comment on the dissenting vote, see the statement by Eldred D. Prothro at the conclusion of this report.

Recommendation I - Statewide Reappraisal

The Commission recommends that legislation providing for the reappraisal of all real property (except that exempt under Article 11, Section 1 of the Kansas Constitution) in the state be enacted. At a minimum, legislation establishing the reappraisal process should meet the following standards:

- (1) Except as otherwise provided in the Commission recommendations, fair market value in money as defined in K.S.A. 1983 Supp. 79-503 should continue to be the standard of appraisal in Kansas.
- (2) Land devoted to agricultural use should be appraised on its income producing capacity or a use value basis as provided for in Article 11, Section 12 of the Kansas Constitution.
- (3) The primary responsibility for physically reviewing and appraising each parcel of real property should continue to rest with local government officials. The primary responsibility of state personnel should be to assist local appraisers and to review the results of local appraisals

to insure that they meet prescribed constitutional and statutory standards.

- (4) The Department of Revenue should be given sufficient authority to establish guidelines and timetables to govern the reappraisal process in each county. The reappraisal process should be completed in all counties in not more than four years, and reappraised values should be first used as the basis for taxation concurrently in all counties. Sufficient authority should also be granted to the Department of Revenue to insure that the reappraisal process is completed in a timely fashion should local action prove inadequate. This should include financial and other sanctions against non-complying local governments.
- (5) Procedures should be instituted to require the development, preparation and continuous maintenance of maps indicating the ownership, characteristics and use of each parcel of property as an aid in insuring that all property is taxed appropriately and to assist in the tax administration process.
- (6) Provisions (including financial and other penalties) must be included to insure that appraised property values are updated and maintained on a continuing basis and that all property parcels are reviewed periodically to insure appropriate taxation.
- (7) The reappraisal process should, to the extent possible, utilize state-of-the-art automated data processing techniques and systems to insure consistency in the appraisal process and to provide a continuing ability to maintain appraised values on a current, updated basis.

- (8) The Department of Revenue should be provided the authority to review and evaluate on an annual basis the results of the appraisal process in each county and to direct such remedial action as may be necessary to insure that the constitutional and statutory provisions governing the appraisal and assessment of property are being met.
- (9) Provisions should be included to control the tax levies of all taxing units at such time as the reappraised values are instituted. These controls should be such that no jurisdiction experiences a windfall of revenues or a diminution of the resources available to it solely as a result of the reappraisal.

Recommendation II - Property Tax Classification

The Commission also recommends that a proposed amendment to the Kansas Constitution providing for the classification of property for tax purposes be approved by the Legislature and presented to the voters for ratification. This action should be taken concurrently with the enactment of legislation providing for the reappraisal of real property. The proposed amendment should provide for three classes of property to be assessed for tax purposes as follows:

- (1) Public utility property (realty and personalty) at 30 percent of value;
- (2) All other income producing real and personal property (including railroads) at 20 percent of value;

- (3) Single family and multi-family residential real estate at 10 percent of value.

Land devoted to agricultural use is to be appraised on its income producing ability or a use value basis and is to be assessed at 20 percent of its use value.

Railroads and motor carriers are placed in the 20 percent assessment category in recognition of federal legislation constraining state taxation of such property. Federal law provides that such entities may not be taxed at rates higher than similar commercial and industrial real and personal property, the bulk of which is at a 20 percent assessment rate in the proposal. Judicial interpretation of this federal legislation has stated that railroads can be assessed at a rate equivalent to the composite of public utility and commercial and industrial property. The Commission, however, has placed both railroads and motor carriers in the 20 percent category in the interests of simplicity and stability.

The Commission further recommends that the plan be phased in to the extent possible over a ten-year period. A phase-in is recommended to prevent sharp changes in the tax burden on individual parcels of property that may be caused by reappraisal or the Commission's proposal. It will also moderate any immediate impact on the distribution of assessed valuation among classes of property, such as the shift from realty to personalty within the commercial and industrial sector.

Under the proposal, real estate is to be treated as follows. An updated market value for each parcel is to be developed annually, and an assessed value under the classification proposal (e.g., 10 percent of market value for residential property) will be computed. The difference between this assessed valuation and the assessed valuation in the prior year will then be computed, and a proportion of this difference will be added to the prior year's valuation to produce the assessed value for the tax year in question. The proportion to be added will be equal to the difference divided by the number of years remaining in the phase-in.

Consider, for example, a residential property with an assessed value prior to reappraisal of \$5,000, a reappraised market value of \$75,000 and an assessed value of \$7,500 under the proposal (.10 X \$75,000). In the first year of the phase-in, the assessed value would be \$5,250 ($\$7,500 - 5,000 = \$2,500 \div 10 = \250 to be added to the prior assessed value). In the second year, if the appraised market value increased to \$80,000, the assessed value would be \$5,556 ($\$8,000 - \$5,250 = \$2,750 \div 9 = \306 to be added to prior assessed value of \$5,250). With continued updating of market values, this process will have all real estate assessed at its proposed ratio of market value after the phase-in.

The Commission proposal provides that the phase-in shall apply to: (a) the difference between the value prior to reappraisal and the value following reappraisal; and (b) changes in the market value of a property (due to inflation, for example) in future years when the character of the property is not changed. Increased assessed valuation attributable to new improvements on a property or an expansion or renovation of an existing property is not to be phased in. Thus, properties undergoing such improvements during the phase-in will need to be valued in both its improved condition and its prior condition. The differences

in value from year to year of the property in its prior condition (i.e., at the time of reappraisal) will form the basis for the phase-in.

The proposed 20 percent assessment ratio on personal property will be phased in by assessing personalty at 29 percent of market value in the first year reappraised valued are used, and reducing the assessment ratio by 1 percentage point in each successive year until it is at 20 percent in the final year. All personalty, regardless of whether it existed at the time of reappraisal or was brought on to the tax rolls subsequently will be assessed at the ratio in effect for the appropriate year.

The Commission proposal expressly does not deal with specific current or future statutory exemptions from the property tax base. The Commission feels that such proposals can and should be considered separately from the subject of reappraisal and classification. Its proposals are based on all property now on the tax rolls, and it feels that the merits of its proposal should be evaluated on this basis. The Commission is, however, deeply concerned about continuing exemptions from the property tax base because of their effect on the distribution of the tax burden, the breadth of the tax base, and potential long-term inequities. It will address the subject of statutory exemptions from a policy standpoint at a later point in time.

The text of the Commission's proposed constitutional amendment begins on page 41 of this report.

RESULTS OF THE COMMISSION RECOMMENDATION

Tables III and IV present the effect of the recommended classification proposal on the proportion of assessed valuation carried by various categories of property. Also presented are data on the proportion of assessed valuation which each category comprised in 1983 and the proportion each category would constitute if all property were assessed at a uniform percentage of market value. The results presented are estimates based on computed and estimated 1983 assessment/sales ratios and 1983 valuations. Actual results may differ from these estimates, and there will be large differences among individual counties.

Generally, the effect of the Commission recommendation is to increase the proportion of the tax base attributable to real estate and to reduce the role of personal property in the tax base (see Table III). This results from the reduced assessment ratio for personal property (which is assumed to be at 30 percent of value currently), while the proposed ratios for real estate generally exceed the current statewide levels by varying degrees. In total, personal property would constitute 19.9 percent of total assessed valuation, compared to its current level of one-third. Oil and gas properties, which constitute over 50 percent of all personal property, would experience the largest single change, declining from 17.5 percent to 10.5 percent of total assessed valuation under the proposal.

The proportion of assessed valuation comprised by real estate of all types would increase from 47.9 percent to 63.8 percent, or 33.2 percent on a relative basis. This amounts to roughly one-half of the increase that would occur under uniform and equal assessments. Within the real estate category, agricultural

land* remains near its current proportions, and urban single family residential property increases by approximately 7 percent, from 18.5 percent to 19.9 percent of the total. Total commercial and industrial real estate would rise from 9.4 percent of the total to 18.0 percent because the proposed 20 percent ratio is greater than the 10-12 percent ratio that existed in 1983. A portion of this increase for the commercial and industrial sector as a whole, however, is offset by reduced valuations on personal property. (See Table IV below.)

State assessed properties which would continue to be assessed at 30 percent of value (except railroads) would decline somewhat in their proportion of assessed valuation because total assessed valuation increases somewhat under the proposal. Total valuation is estimated at \$12.2 billion under the recommendation, an increase of 11.6 percent over the 1983 level of \$10.9 billion.

Table IV arrays the data discussed above on the basis of the type of taxpayer. As shown, the proportion of assessed valuation constituted by residential taxpayers and commercial and industrial taxpayers would increase somewhat under the proposed plan. Residential taxpayers, which now account for 22.7 percent of the tax base, would increase to 24.3 percent, a relative increase of roughly 7 percent.

The proportion of assessed valuation constituted by commercial and industrial taxpayers would increase by about 16 percent on a relative basis from 21.8 percent to just over one-quarter of the total. Within the commercial and

* Throughout the analysis it is assumed that use value is equal to 30 percent of market value; thus 20 percent of use value equals 6 percent of market value. This assumption is based on analysis by the Department of Revenue, discussions with agricultural groups and previous legislative discussions.

industrial sector, there would be a shift from personal property to real estate. Personal property now comprises over one-half of all assessed valuation attributable to commercial and industrial taxpayers; it would decline to about 30 percent under the recommendation.

The proportion of valuation attributable to agricultural taxpayers remains relatively constant under the recommendation, while that for state assessed and other property types declines somewhat. Within the other property category, however, oil and gas declines, and vacant lots* increase in their proportion of valuation.

When compared to the distribution of assessed valuation that would result from imposition of a uniform assessment ratio, the proportion for agricultural and residential taxpayers is lower under the proposal, while those for the other categories are higher to varying degrees.

In its deliberations, the Commission also reviewed the distribution of assessed valuation under the proposal on a county-by-county basis. Readers may request this material from the office of the Lieutenant Governor.

* The Commission recognizes that there may be problems with the data on vacant lots. In particular, sufficient sales may not exist in some counties to establish a reliable ratio and it is generally the more attractive vacant spaces which are bought and sold. The result may be an overstatement of the market value of all lots. It is not believed, however, that the overstatement is sufficient to cause the Commission to alter its recommendations.

TABLE III

Proportion Of Statewide Assessed Valuation
By Type Of Property

<u>Category</u>	<u>1983 Percent</u>	<u>Uniform and Equal Percent</u>	<u>Proposed Ratio</u>	<u>Proposed Assessed Value¹</u>	<u>Percent of Total</u>
RURAL REAL ESTATE					
Agricultural Land ²	15.4%	33.3%	20	\$ 1,892.3	15.5%
Rural Residences	2.5	3.6	10	340.6	2.8
Rural Comm. & Ind.	1.4	2.4	20	458.8	3.8
Total - Rural	<u>19.2%</u>	<u>39.3%</u>		<u>\$ 2,691.8</u>	<u>22.1%</u>
URBAN REAL ESTATE					
Residential	18.5%	25.5%	10	\$ 2,419.6	19.9%
Multi-Family	1.8	2.2	10	204.4	1.7
Comm. and Ind.	8.0	9.1	20	1,726.8	14.2
Vacant Lots	0.4	3.8	20	727.7	6.0
Total - Urban	<u>28.7%</u>	<u>40.7%</u>		<u>\$5,078.6</u>	<u>41.7%</u>
Total - Realty	47.9%	80.0%		\$7,770.3	63.8%
PERSONAL PROPERTY					
Oil and Gas	17.5%	6.7%	20	\$ 1,273.1	10.5%
Vehicles	0.4	0.1	20	26.4	0.2
Mach. & Equip.	5.5	2.1	20	401.3	3.3
M/M Inventories	5.6	2.1	20	406.3	3.3
Other Business	1.4	0.5	20	98.9	0.8
Miscellaneous	1.4	0.5	20	101.9	0.8
Livestock	1.6	0.6	20	113.1	0.9
Total - Personal	<u>33.3%</u>	<u>12.8%</u>		<u>\$ 2,420.9</u>	<u>19.9%</u>
STATE ASSESSED PROPERTIES					
Railroads	1.9%	0.7%	20	\$ 141.7	1.2%
Utilities	16.9	6.5	30	1,848.0	15.2
Total - Utilities	<u>18.9%</u>	<u>7.3%</u>		<u>\$ 1,989.8</u>	<u>16.3%</u>
Grand Total	100.0%	100.0%		\$12,181.0	100.0%

¹ In millions of dollars.

² Agricultural land to be assessed on use value basis. Use value assumed to equal 30 percent of market value.

SOURCE: Based on data contained in computer printouts from the Kansas Department of Education dated January 18, 1985.

TABLE IV
Proportion Of Statewide Assessed Valuation
By Type Of Taxpayer

<u>Category</u>	<u>1983 Percent</u>	<u>Uniform and Equal Percent</u>	<u>Proposed Ratio</u>	<u>Proposed Assessed Value¹</u>	<u>Percent of Total</u>
AGRICULTURE					
Agricultural Land ²	15.4%	33.3%	20	\$ 1,892.3	15.5%
Livestock	1.6	0.6	20	113.1	0.9
Total - Farming	<u>16.9%</u>	<u>33.9%</u>		<u>\$ 2,005.4</u>	<u>16.5%</u>
RESIDENCES					
Residential	18.5%	25.5%	10	\$ 2,419.6	19.9%
Multi-Family	1.8	2.2	10	204.4	1.7
Rural Residences	2.5	3.6	10	340.6	2.8
Total - Residences	<u>22.7%</u>	<u>31.3%</u>		<u>\$ 2,964.6</u>	<u>24.3%</u>
COMMERCIAL AND INDUSTRIAL					
Urban Comm. & Ind.	8.0%	9.1%	20	\$ 1,726.8	14.2%
Rural Comm. & Ind.	1.4	2.4	20	458.8	3.8
Mach. & Equip.	5.5	2.1	20	401.3	3.3
M/M Inventories	5.6	2.1	20	406.3	3.3
Other Business	1.4	0.5	20	98.9	0.8
Total - C & I	<u>21.8%</u>	<u>16.3%</u>		<u>\$ 3,092.2</u>	<u>25.4%</u>
STATE ASSESSED PROPERTIES					
Railroads	1.9%	0.7%	20	\$ 141.7	1.2%
Utilities	16.9	6.5	30	1,848.0	15.2
Total - Utilities	<u>18.9%</u>	<u>7.3%</u>		<u>\$ 1,989.8</u>	<u>16.3%</u>
OTHER PROPERTY					
Oil and Gas	17.5%	6.7%	20	\$ 1,273.1	10.5%
Vacant Lots	0.4	3.8	20	727.7	6.0
Vehicles	0.4	0.1	20	26.4	0.2
Miscellaneous	1.4	0.5	20	101.9	0.8
Total - Other	<u>19.7%</u>	<u>11.2%</u>		<u>\$ 2,129.1</u>	<u>17.5%</u>
Grand Total	100.0%	100.0%		\$12,181.0	100.0%

¹ In millions of dollars.

² Agricultural land to be assessed on use value basis. Use value assumed to equal 30 percent of market value.

SOURCE: Based on data contained in computer printouts from the Kansas Department of Education dated January 18, 1985.

RATIONALE FOR THE COMMISSION RECOMMENDATION

Formulating any proposal to reform the Kansas property tax system involves consideration of a number of objectives which are often inconsistent and competitive with one another. The Commission's classification recommendation, therefore, necessarily represents a balancing and series of trade-offs among these objectives. While no single objective may be satisfied fully, the Commission believes its recommendations are desirable from a public tax policy standpoint and in the long-term interests of the state.

Among the objectives against which the Commission evaluated various alternatives were:

- The proposal should be straightforward, simple and understandable by the public as a means of encouraging respect for taxing institutions and increasing voluntary compliance with the tax.
- The proposal should be grounded on sound tax policy. In particular, the proposal should tax similar property in a similar fashion and the level of taxation should reflect the taxpayer's ability to pay.
- The proposal should be perceived as "fair and equitable" by a wide variety of interests so as to encourage long-term stability, respect and compliance.
- The proposal should not contain unnecessary economic distortions which encourage or discourage investment in various types of assets based solely on tax considerations.

- The proposal should minimize substantial shifts in the current property tax burden among classes of property and classes of taxpayers.

- The proposal should reduce reliance on the taxation of personal property because of the difficulties in valuing such property and administering such taxes.

The Commission evaluated a number of alternatives against these criteria. The rationale underlying its recommendation is based on the rejection of the primary alternatives as well as a belief that its particular proposal has strengths not evident in other proposals. Among the alternatives considered by the Commission were: (a) inaction or "doing nothing"; (b) re-establishment of "uniform and equal" assessment and taxation; (c) a classification proposal that would preserve the status quo in terms of the distribution of assessed valuation among types of property; and (d) its recommended "30-20-10" classification proposal. The primary considerations of the Commission with respect to these proposals are summarized below. Except for the inaction alternative, all were evaluated on the assumption that they would be accompanied by a statewide reappraisal of all real property. As stated, the Commission believes firmly that reappraisal of all property is a necessary step in the reform of the property tax system.

Inaction or "Do Nothing"

The Commission summarily rejected the proposition that no action should be taken with respect to the property tax system. This alternative holds no advantages to the state and does little to address the objectives outlined. The Commission

believes that such a posture will lead to continued litigation and will eventually result in a court-ordered reappraisal of property in order to meet current constitutional requirements. In such event, the state would have by default determined that a uniform and equal system of taxation should be imposed. The end result would be significant shifts in the property tax burden and the possible imposition of severe constraints on local government that will impede their ability to meet legitimate public needs. (See previous discussion in Findings and Conclusions.)

Uniform and Equal

The Commission recognizes that the concept of uniform and equal taxation (i.e., the assessment of all property at a uniform percentage of market value) has certain advantages when evaluated against the above objectives. In particular, the concept is understandable by the public and would be perceived as fair and equitable by many in that all property, regardless of type, is taxed in the same manner. In addition, the concept would not contain any apparent economic distortions, and it would reduce significantly the proportion of assessed valuation attributable to personal property. (See Table I.)

The Commission, however, rejected this alternative on several grounds. First, the Commission believes that the shifts in the property tax burden among classes of taxpayers that will be occasioned by a uniform and equal system are of such a significant magnitude that they must be mitigated. The Commission views such property tax shifts as a component of the fairness issue. That is, while it may be perceived as fair to tax all property in a uniform manner, the Commission sees little or no equity in shifting as much as 20 percent of the total tax burden

from one group of taxpayers to another. Regardless of direction, the Commission believes that a shift of such proportions would be detrimental not only to the taxpayers involved, but to the long-term operations of local governments.

Second, the Commission does not believe that the concept of uniform and equal taxation of property represents sound and appropriate tax policy in the late 20th century. The historical justification for the property tax from the 18th and 19th centuries is that it was an equitable and effective tax based on wealth and ability to pay. At that time, Kansas was almost exclusively an agricultural state, tangible property ownership was a reliable indicator of wealth, and most tangible property was real estate. In such an environment, uniform taxation of property (principally real estate) was probably appropriate and likely to be distributed on the basis of ability to pay.

These conditions have changed markedly, however. Wealth today comes in many forms which do not fit within the context of a tax on tangible property. Moreover, the types of tangible property have expanded significantly, and mere property ownership is no longer the only indicator of wealth and ability to pay. The capacity of property to generate a stream of current income is particularly being regarded as a more appropriate indicator of value and ability to pay. On the basis of such considerations, the Commission believes that distinctions appropriately can and should be made in the level of taxation of various types of property. The concept of uniform and equal taxation does not accomodate such distinctions and, in the opinion of the Commission, is not as well-suited to the current environment as it once was.

Status Quo Classification

The Commission also reviewed alternatives that called for the assessment of various types of property at or near their current percentage of value. While this would effectively reduce shifts in the property tax burden among classes of property, the Commission felt that such a proposal fell short on several grounds. In particular, it would do little to increase the simplicity or understanding of the tax system to the public, and it would not address the economic distortions that have found their way into the current system of taxation.

Moreover, locking in status quo ratios ignores totally any of the tax policy considerations regarding the appropriate level of taxation for various types of property. Instead, it merely acknowledges that tax levels arrived at through historical accident are appropriate. In short, the Commission found such an alternative wanting in terms of tax policy and fairness.

Recommended Classification Proposal

As stated, the Commission's recommended "30-20-10" classification plan is based on the rejection of the most commonly discussed alternatives as well as a belief that the recommendation addresses effectively each of the criteria outlined above.

Simplicity -- The proposal calls for only three broad classes of property each to be assessed at a different percentage of value and should be understandable to the public.

Tax Policy -- The proposal clearly recognizes the changed nature of property and the changing character of ability to pay property taxes. It distinguishes among types of property only on a basis which the Commission deems appropriate and relevant to tax policy. Distinctions among types of property and assessment ratios in the proposal are based on the capacity of the property to produce a current stream of income. Those properties to be assessed at 30 percent of value are generally considered to have a greater ability to include taxes as a cost of business because of the nature of the contractual or regulatory environment in which they operate. All other income producing property generally facing competitive market forces is to be valued at 20 percent of value. Only those properties used primarily as a place of residence without regard to current income generation are valued at 10 percent. The proposal also calls for the valuation of agricultural land on its income producing capacity.

Fairness and Equity -- The Commission believes that, when viewed as a whole, its proposal should be seen as fair and equitable. It has taken a rational, defensible tax policy and applied it consistently to all types of property. As a result, similar types of property are treated in a similar fashion. Those distinctions which exist among types of property are few and related to ability to pay. Moreover, the proposal is effective in reducing potential property tax shifts.

Economic Distortions -- While the proposal does call for different assessment levels, the Commission believes that such distortions as may exist are within acceptable limits and are substantially less than at present. The different assessment levels apply only to broad categories of similar types of property. Importantly, commercial and industrial real and personal property are to be

assessed at 20 percent of value. This effectively minimizes most distortions and avoids discrimination among business enterprises based solely on their mix of real estate and personal property as exists currently.

Tax Shifts -- While the Commission explicitly did not attempt to preserve the current distribution of the property tax burden, its proposal effectively minimizes property tax shifts. This is particularly true when compared to those which would occur under a uniform assessment rate. Under the proposal, the proportion of assessed valuation attributable to residential taxpayers increases by approximately 7 percent over the current level, and that for commercial and industrial property owners rises by roughly 16 percent. The proportion comprised by agricultural property remains relatively constant with the current proportion, while that for state assessed and other types of property declines somewhat.

(See Table IV.)

While the Commission finds the results of its proposal within acceptable limits, it recognizes that the effect will differ among individual taxpayers and among counties. It also recognizes that the effects of reappraisal, even in conjunction with classification, will differ widely among taxpayers. It has, therefore, recommended that its proposal be phased in to the extent possible over a ten-year period. The proposed phase-in will address both the effects of reappraisal at the individual taxpayer level as well as changes in the distribution of assessed valuation among types of property.

Personal Property Reliance -- The Commission's proposal significantly reduces the proportion of the property tax base attributable to personal property.

Personalty would comprise 19.9 percent of total valuation under the proposal,

compared to 33.3 percent at present. This is approximately 65 percent of the reduction that would occur under a uniform assessment rate.

CONCLUSION

Any approach to property tax reform in Kansas necessarily involves trade-offs among a variety of competing objectives. Difficulty in arriving at an appropriate balance, however, should not deter action. The indefensible inequities in the current system as well as the potential consequences of inaction demand that steps be taken immediately.

The approach of the Kansas Tax Review Commission to the property tax system was to formulate a tax policy which it felt was rational and defensible and then to evaluate the proposal and its ability to meet the stated objectives against various alternatives. The result is a proposed classification plan that the Commission believes is, on balance, superior to the available alternatives in meeting the objectives. Taken together with its recommendation for statewide reappraisal, the strengths of the Commission proposal are:

- It is based on a sound, consistent tax policy founded on principles of equity and ability to pay. It recognizes that ownership of property is not the indicator of ability to pay that it was in the 18th and 19th centuries and that differences in property taxation appropriately can and should be made on the income-producing capacity of the property.
- It eliminates intra-class and inter-jurisdictional inequities so that taxpayers have a reasonable assurance that they are being taxed in a fashion that is equitable with other taxpayers in similar circumstances.

- It treats broad categories of property equally so that economic distortions are minimized and discrimination does not occur among businesses based solely on whether they own personal or real property.
- It minimizes marked shifts in the aggregate distribution of the tax burden among types of property owners, particularly when compared to the distribution that would occur under uniform and equal assessments.
- It utilizes a phase-in period to moderate the effect of such property tax shifts as do occur.
- It significantly reduces reliance on personal property taxes.
- It is a system that is understandable and sensible to the average taxpayer.

Proposed Constitutional Amendment on Classification

Proposed Concurrent Resolution No. _____

A PROPOSITION to amend section 1 of article 11 of the constitution of the state of Kansas, relating to the taxation of property.

Be it resolved by the Legislature of the State of Kansas, two-thirds of the members elected to the Senate and two-thirds of the members elected to the House of Representatives concurring therein:

Section 1. The following proposition to amend the constitution of the state of Kansas shall be submitted to the qualified electors of the state for their approval or rejection: Section 1 of article 11 of the constitution of the state of Kansas is amended to read as follows:

"§1. (a) System of taxation; classification; exemption. The provisions of this subsection (a) shall govern the assessment and taxation of property until the provisions of subsection (b) of this section are implemented and become effective, whereupon subsection (a) shall expire.

The legislature shall provide for a uniform and equal rate of assessment and taxation, except that the legislature may provide for the classification and the taxation uniformly as to class of motor vehicles, mineral products, money, mortgages, notes and other evidence of debt or may exempt any of such classes of property from property taxation and impose taxes upon another basis in lieu thereof. All property used exclusively for state, county, municipal, literary, educational, scientific, religious, benevolent and charitable purposes, and all household goods and personal effects not used for the production of income, shall be exempted from property taxation.

(Underlined Material is New Material)

"(b) System of taxation; classification; exemption. (1) The provisions of this subsection (b) shall govern the assessment and taxation of property on and after January 1, 1989, and each year thereafter. Except as otherwise hereinafter specifically provided, the legislature shall provide for a uniform and equal basis of fair market valuation and rate of taxation of all property subject to taxation. Land devoted to agricultural use, as defined by law, shall be valued upon the basis of the agricultural income attributable to inherent capabilities of such land in its current usage reflecting median production levels. The provisions of this subsection (b) shall not be applicable to the taxation of any category or categories of motor vehicles defined by law and specifically valued and taxed in another manner, mineral products, money, mortgages, notes and other evidence of debt and grain. Property shall be classified into the following classes for the purpose of assessment:

"Class 1 shall consist of all public utility real property and personal property, including motor vehicles, except rail transportation and motor carrier transportation real property and personal property.

"Class 2 shall consist of all single-family and multifamily residential real property and all mobile homes used for residential purposes.

"Class 3 shall consist of all other real property and tangible personal property which is subject to taxation on January 1, 1989, and which is not included in Class 1 or Class 2 except any category or categories of motor vehicles defined by law and specifically valued and taxed in another manner.

"In the year 1989 and in each year thereafter the assessed valuation

of property included in Class 1 shall equal 30% of its fair market value. In 1989 the assessed valuation of property included in Class 2 shall equal the sum of the assessed valuation of such property in 1988 plus an amount equal to one-tenth of the difference derived by subtracting the assessed valuation in 1988 from 10% of the fair market value of such property in 1989, regardless of whether such difference is a positive or negative amount. In the years 1990 through 1997, the assessed valuation of property included in Class 2 shall equal the sum of the assessed valuation of such property in the immediate preceding year plus an amount equal to a fraction (which shall be one-ninth in 1990, one-eighth in 1991, one-seventh in 1992, one-sixth in 1993, one-fifth in 1994, one-fourth in 1995, one-third in 1996 and one-half in 1997) of the difference derived by subtracting the assessed valuation of such property in the immediate preceding year from 10% of the fair market value of such property in the respective year, regardless of whether such difference is a positive or negative amount. In the case of real property included in Class 3, except land devoted to agricultural use, assessed valuations shall be determined in the same manner as assessed valuations are determined for property in Class 2 except that an amount equal to 20% of fair market value shall be utilized in the calculation in lieu of the amount representing 10% of the fair market value of such property in the foregoing provisions of this paragraph. In the case of land devoted to agricultural use, assessed valuations shall be determined in the same manner as assessed valuations are determined for property in Class 2 except that an amount equal to 20% of value of the property determined on the basis of the agricultural income attributable to inherent capabilities of such land in its current

usage reflecting median production levels shall be utilized in the calculation in lieu of the amount representing 10% of the fair market value of such property in the foregoing provisions of this paragraph. In 1998, and each year thereafter the assessed valuation of property included in Class 2 shall equal 10% of its fair market value, the assessed valuation of real property included in Class 3, except land devoted to agricultural use, shall equal 20% of its fair market value, and the assessed valuation of land devoted to agricultural use shall equal 20% of its value determined on the basis of the agricultural income attributable to inherent capabilities of such land in its current usage reflecting median production levels. The assessed valuation of any property, or portion of a property, included in Class 2 which was not on the tax rolls in 1988 shall equal 10% of its fair market value in 1989 and each year thereafter. The assessed valuation of any real property, or portion of a property, included in Class 3, except land devoted to agricultural use, which was not on the tax rolls in 1988 shall equal 20% of its fair market value in 1989 and each year thereafter.

"In 1989 and years thereafter the assessed valuation of personal property included in Class 3 shall equal a percentage, as hereinafter prescribed, of its fair market value. Such percentage shall be 29% in 1989, 28% in 1990, 27% in 1991, 26% in 1992, 25% in 1993, 24% in 1994, 23% in 1995, 22% in 1996, 21% in 1997, and 20% in 1998 and each year thereafter.

"(2) All property used exclusively for state, county, municipal, literary, educational, scientific, religious, benevolent and charitable purposes, and all household goods and personal effects not used for the

production of income, shall be exempted from property taxation. The legislature may provide that property other than that named herein shall be exempt from taxation when such exemption has a public purpose and is designed to promote the public welfare. In exempting any such property, the legislature may provide prospectively for the total exemption of such property by reducing appraised valuations or assessed valuations of such property in increments over any term of years.

"(3) The legislature may, if land devoted to agricultural use changes from such use, provide for the recoupment of a part or all of the difference between the amount of taxes levied upon such land during a part or all of the period in which it was valued on the basis of agricultural income attributable to inherent capabilities of such land in its current usage reflecting median production levels and the amount of ad valorem taxes which would have been levied upon such land during such period had it not been in agricultural use and had it been valued, assessed and taxed in accordance with other real property included in Class 2."

Sec. 2. The following statement shall be printed on the ballot with the amendment as a whole:

"Explanatory statement. In the year 1989 real and personal property will be divided into classes and assessed for tax purposes at differing percentages of value as to class as fixed in the constitution.

"A vote for the proposition would divide property into three classes and establish assessments for each class at different percentages of value. The assessment percentages for certain parcels of real property and certain items of personal property will be phased-in over a period of the first ten years following the completion of statewide reappraisal.

"A vote against the proposition would continue the present requirement that, except for motor vehicles, mineral products and intangible property, all property must be taxed and assessed at a uniform and equal rate."

Sec. 3. This resolution, if concurred in by two-thirds of the members elected to the senate and two-thirds of the members elected to the house of representatives, shall be entered on the journals, together with the yeas and nays. The secretary of state shall cause this resolution to be published as provided by law and shall cause the proposed amendment to be submitted to the electors of the state at the general election in the year 1986 unless a special election is called at a sooner date by concurrent resolution of the legislature, in which case it shall be submitted to the electors of the state at such special election.

Statement by E. D. Prothro

Member of the Kansas Tax Review Commission

The 30-20-10 theoretical classification proposal as adopted by the Kansas Tax Review Commission on a 9-1 vote at its December 21, 1984, meeting was developed utilizing tax policy assumptions. It is well established in the minutes of the Commission meetings that uniform and equal as required by the Constitution is not being carried out and that we may well face court-ordered state-wide reappraisal because we are not exercising uniform and equal.

The concept of uniform and equal taxation provides simplicity which is easy to understand and is believed to be fair. Another advantage of this concept is the lack of economic distortions which present investors with objective choices of investments not hindered by tax considerations.

The 30-20-10 proposal embodies the concepts of simplicity and fairness. It would lock into the Constitution a limited number of classes of property which would avoid annual statutory classification changes. The number of classes recommended is based on tax policy and political considerations and not by arbitrary definitions.

The three classes proposed are:

1. Regulated property, or property which has some capacity to pass through a portion of its tax costs. This class would remain at the thirty percent (30%) assessment.
2. All other income generating or for profit property, regardless of use, would be assessed at twenty percent (20%). This class includes commercial and industrial real estate and personal property of all types, agricultural land, mineral interests, oil, gas, salt and coal types of mineral production. Agricultural land would be appraised on use value.
3. Property subject to property tax which is not held for profit or investment, includes residential real estate, household goods, personal effects and personal property not held for investment. This third class would be assessed at ten percent (10%).

All properties except agricultural land would be assessed on determined market values.

The Kansas Tax Review Commission, after much discussion on the definitions of the three classes, inclusion of specific classes, and effect of tax shifts, passed the following five point motion:

1. State-wide reappraisal in conjunction with a constitutional amendment to lock in classes of property.
2. As few as possible classes of property . Three consisting of
 - A. Utility property (State assessed other than railroad) at thirty percent (30%).
 - B. Income producing property at twenty percent (20%).
 - C. Residential (non-income producing property except multifamily dwellings) at ten percent (10%).
3. Adopt use value on agriculture land.
4. Use a ten-year phase-in to avoid immediate massive shifts among classes.
5. Address the question of exemptions as a separate issue.

I voted against the motion primarily because I believe there should be only two classes: 1. business (including state assessed properties), and 2. nonbusiness. I agree wholeheartedly with the points of the motion except item two which places state assessed property (utility property) in the 30% class. There is no justification in retaining the 30% level for state assessed property while cutting other business property by one third.

If the proposal is to adopt an amendment based on tax policy which will prevent future inequities, then we should eliminate the current inequities. One may be eliminated by placing all businesses into one class.

The Commission's classification proposal calls for utilities to act as hidden tax collectors to a further extent than other businesses. These hidden taxes send false signals to consumers about the true costs of products and services and the true cost of state government.

Businesses should not be tax collectors through the concept of taxation at higher rates than those on non-business property. This does not reflect to the taxpayer what his purchase is really costing him or what he is really paying for his government services.

The concept of fairness in assessment is abused when rates customers pay for electricity, gas and phone services include a disproportionment amount of property taxes. Is it fair to the individual for part of his cost of government to be hidden in utility bills?

Furthermore, if we decide to amend the Constitution based on classifications of properties that have similarities, what would the logic of an amendment be that does not follow uniform and equal as required by the Constitution?

Under the 4-R Act for the railroads, the proper level of assessment, as determined by the court, is based on a total assessment ratio for ALL real and personal, commercial, industrial and utility property. This proposal will not allow the railroads to be placed in any class which meets the court's allowable ratio. This creates a fourth class. Why should the tax policy for the other state assessed utilities receive different treatment than the railroads?

The actual shift of tax liability between classes will not be known until the state has experienced reappraisal. Some of the figures used for evaluating the 30-20-10 proposal are based on "faulty" sales/assessment ratios that most likely are misleading. If the relationship between classes is not known, then why fix the problem until we know the magnitude of the real relationship between classes. Reappraisal will highlight disparities and provide legislation with current, valued and reliable information upon which to base an amendment using classification.

Reappraisal of all property will result in redistribution of the property tax burden. The tax burden will be redistributed not only within classes but between classes of property.

Finally, I recommend a two-class approach which would consist of a ten percent (10%) class for all non-business properties and a twenty-five percent (25%) class for all business related property. I would propose a ten-year phase-in with a cap on any one year's adjustment towards the assessment percent set by law.

The following table (extracted from Exhibit A attached) shows the percents of change from the current breakdown by types of property that the two proposals would create:

	Proposal	
	(A)30-20-10	(B)25-10
	Percent of Change	
Agriculture Land	.6	11.7
Residences		
Rural	12.0	.0
Urban	7.6	-4.9
Rural Commercial and Industrial	171.4	200.0
Urban Commercial and Industrial	77.5	96.3
Total Rural Real Estate	15.1	24.5
Total Urban Real Estate	45.3	44.6
Total Realty	33.2	36.5
Oil and Gas	-40.0	-33.7
Total Personal Property	-40.2	-33.6
Utilities	-10.1	-33.7
Total State Assessed	-13.8	-33.9

As can be seen from the above changes, Urban Residences which is the largest single assessed value group would change from a 7.6% increase to a 4.9% decrease under the 25-10 proposal while rural residences would experience no change from present. Commercial and industrial rural and urban real estate show unusually large increases; however, they also benefit from large decreases in personal property changes.

The range of percentage changes created by the 25-10 recommendation is in the plus thirty percent (+30%) in real estate to the minus thirty percent (-30%) in the personal property and state assessed utilities. With a phase-in plan extending over 10 years, we would realign the tax structure to one which would be simple to understand, would be more fair in that all similar properties would be in a similar class. This would accomplish what the system has failed to do for over two decades.

In addition to the 25-10 proposal being equitable and uniform among classes another advantage resulting from this proposal is that on a state-wide basis it increases the total assessed values by 25.8% (from \$10.9 billion to \$13.7 billion). This will have the impact of leveling out the taxes paid by various classes of taxpayer due to the changes that take place in mill levies. The state-wide mill levy should decrease by 20.5% due to the 25.8% higher tax base created by the 25-10 proposal.

I thank you for the opportunity to present an alternative to the 30-20-10 proposal.

EDP:ELF

PROPORTION OF STATEWIDE ASSESSED VALUATION
BY TYPE OF PROPERTY

PROPERTY TYPE	ALTERNATE PROPOSAL(A)						ALTERNATE PROPOSAL (B)				
	(1) CURRENT PERCENT	(2) MARKET VALUE	(3) PERCENT OF MARKET	(4) PROPOSED RATIO	(5) ASSESSED VALUE	(6) PERCENT OF TOTAL	(7) PERCENT CHANGE FROM COLUMN(1)	(8) PROPOSED RATIO	(9) ASSESSED VALUE	(10) PERCENT OF TOTAL	(11) PERCENT CHANGE FROM COLUMN(1)
RURAL REAL ESTATE											
AGRICULTURAL LAND	15.4%	31538.8	32.7%	20	1892.3	15.5%	.6 %	25	2365.4	17.2%	11.7 %
RURAL RESIDENCES	2.5%	3406.3	3.5%	10	340.6	2.8%	12.0 %	10	340.6	2.5%	0.0 %
RURAL COMM. & IND.	1.4%	2294.2	2.4%	20	458.8	3.8%	171.4 %	25	573.6	4.2%	200.0 %
TOTAL -- RURAL	<u>19.2%</u>	<u>37239.3</u>	<u>38.6%</u>		<u>2691.8</u>	<u>22.1%</u>	<u>15.1 %</u>		<u>3279.6</u>	<u>23.9%</u>	<u>24.5 %</u>
URBAN REAL ESTATE											
RESIDENTIAL	18.5%	24195.6	25.1%	10	2419.6	19.9%	7.6 %	10	2419.6	17.6%	(4.9)%
MULTI-FAMILY	1.8%	2044.5	2.1%	10	204.5	1.7%	(5.6)%	10	204.5	1.5%	(16.7)%
COMM. AND IND.	8.0%	8634.1	9.0%	20	1726.8	14.2%	77.5 %	25	2158.5	15.7%	96.3 %
VACANT LOTS	.4%	3638.6	3.8%	20	727.7	6.0%	1400.0 %	25	909.7	6.6%	1550.0 %
TOTAL -- URBAN	<u>28.7%</u>	<u>38512.8</u>	<u>40.0%</u>		<u>5078.6</u>	<u>41.7%</u>	<u>45.3 %</u>		<u>5692.3</u>	<u>41.5%</u>	<u>44.6 %</u>
TOTAL -- REALTY	47.9%	75752.1	78.6%		7770.4	63.8%	33.2 %		8971.9	65.4%	36.5 %
PERSONAL PROPERTY											
OIL AND GAS	17.5%	6365.3	6.6%	20	1273.1	10.5%	(40.0)%	25	1591.3	11.6%	(33.7)%
VEHICLES	.4%	132.1	.1%	20	26.4	.2%	(50.0)%	25	33.0	.2%	(50.0)%
MACH. & EQUIP.	5.5%	2006.4	2.1%	20	401.3	3.3%	(40.0)%	25	501.6	3.7%	(32.7)%
M/M INVENTORIES	5.6%	2031.6	2.1%	20	406.3	3.3%	(41.1)%	25	507.9	3.7%	(33.9)%
OTHER BUSINESS	1.4%	494.5	.5%	20	98.9	.8%	(42.9)%	25	123.6	.9%	(35.7)%
MISCELLANEOUS	1.4%	509.3	.5%	20	101.9	.8%	(42.9)%	25	127.3	.9%	(35.7)%
LIVESTOCK	1.6%	565.3	.6%	20	113.1	.9%	(43.8)%	25	141.3	1.0%	(37.5)%
FARM MACHINERY	0.0%	1487.8	1.5%	0	0.0	0.0%	0.0 %	0	0.0	0.0%	0.0 %
BUSINESS AIRCRAFT	0.0%	148.5	.2%	0	0.0	0.0%	0.0 %	0	0.0	0.0%	0.0 %
TOTAL -- PERSONAL	<u>33.3%</u>	<u>13740.8</u>	<u>14.3%</u>		<u>2420.9</u>	<u>19.9%</u>	<u>(40.2)%</u>		<u>3026.0</u>	<u>22.1%</u>	<u>(33.6)%</u>
STATE ASSESSED UTILITIES											
RAILROADS	1.9%	708.7	.7%	20	141.7	1.2%	(36.8)%	25	177.2	1.3%	(31.6)%
UTILITIES	16.9%	6160.1	6.4%	30	1848.0	15.2%	(10.1)%	25	1540.0	11.2%	(33.7)%
TOTAL -- UTILITIES	<u>18.9%</u>	<u>6868.8</u>	<u>7.1%</u>		<u>1989.8</u>	<u>16.3%</u>	<u>(13.8)%</u>		<u>1717.2</u>	<u>12.5%</u>	<u>(33.9)%</u>
GRAND TOTAL	100.0%	96361.7	100.0%		12181.1	100.0%			13715.1	100.0%	

AGRICULTURAL LAND TO BE ASSESSED ON USE VALUE BASIS.
USE VALUE ASSUMED TO EQUAL 30 PERCENT OF MARKET VALUE

SUPPLEMENTARY INFORMATION

**CLASSIFICATION PROPOSAL
COUNTY LEVEL ANALYSIS**

KANSAS TAX REVIEW COMMISSION

**LT. GOVERNOR THOMAS R. DOCKING
CHAIRMAN**

FEBRUARY 1985



Office of the Lieutenant Governor

STATE CAPITOL BUILDING
TOPEKA, KANSAS 66612
(913) 296-2213

Thomas R. Docking
LIEUTENANT GOVERNOR

MEMORANDUM TO: The Reader

FROM: Lieutenant Governor Thomas R. Docking
Chairman, Kansas Tax Review Commission

DATE: February 8, 1985

The following material is designed to examine the proportion of assessed valuation carried by various categories of property on a statewide and a county-by-county basis under the 30-20-10 classification proposal recommended by the Kansas Tax Review Commission.

The materials consist of a set of tables and graphs comparing the proportion of assessed valuation carried by major categories of property in 1983 to the proportion under the Commission plan. For each major category, both the absolute change (i.e., the percentage point increase or decrease in the proportion of valuation) and the relative change (i.e., the percent increase or decrease in the proportion) are presented. Each table is accompanied by a brief narrative attempting to highlight the major points that might be drawn from the table.

All data have been extracted from a computer analysis of the Kansas State Department of Education dated January 18, 1985. This analysis applies computed or estimated Assessment/Sales Ratios for various categories of property to assessed valuation levels in order to estimate market value for the various categories. From this point, estimated proportions of valuation at various assessment ratios are computed.

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SUMMARY OF TABLE I

Proportion of Statewide Assessed Valuation By Type of Property

This table presents a statewide summary of the proportion of assessed valuation carried by various categories of property under current (1983) valuations and the Commission's 30-20-10 proposal. Also presented are data on the market value of the property categories which allows one to see the proportion of assessed value that would be borne under a uniform assessment rate. The table is organized by **type of property**, i.e., rural real estate, urban real estate, and personal property, etc.

The columns are as follows: (1) 1983 proportion of assessed value; (2) estimated market value (in millions) based on estimated assessment ratios; (3) proportion of market value; (4) proposed assessment ratio under 30-20-10; (5) estimated assessed value (in millions) under 30-20-10; and (6) the proportion of assessed valuation under 30-20-10.

The major points to be drawn from table include:

1. The largest single change is in the proportion of valuation comprised by oil and gas which declines from 17.5% to 10.6% of total valuation, largely because the proposed assessment ratio is 20%, compared to the current ratio of 30%.

2. Utilities also decline somewhat (18.9% to 16.3%) because of the increased valuations for some other properties. The utility assessment ratio is not changed.

3. The largest increases in the proportion of valuation are experienced by the urban and rural commercial and industrial real estate and vacant lots because the proposed ratio of 20% is substantially higher than current estimated statewide ratios of about 4.0% for vacant lots and 8-12% for commercial and industrial realty. For commercial and industrial taxpayers, however, some of this increase in realty will be offset by reductions in personal property. (See Table II.)

4. In total, personal property declines from 33.3% of the total to 19.9%. About one-half of this decline is attributable to oil and gas lands.

5. The proportion of valuation comprised by agricultural land and urban and rural residential property remains relatively constant under the 30-20-10 proposal.

6. Total assessed valuation under the 30-20-10 proposal is \$12.2 billion. This is roughly 11.6% higher than the 1983 level of \$10.9 billion.

File: VALUATION

TABLE I

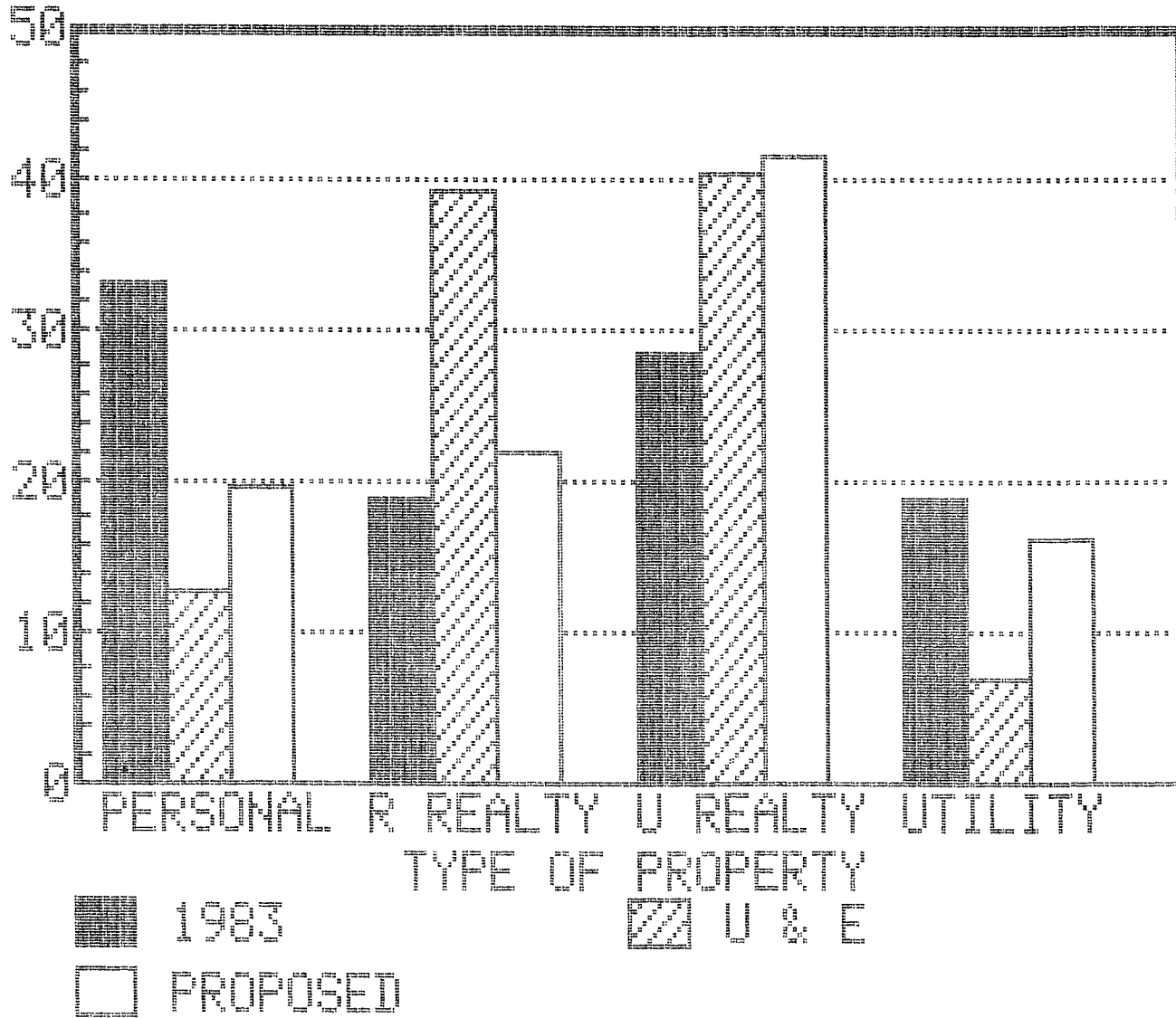
PROPORTION OF STATEWIDE ASSESSED VALUATION
BY TYPE OF PROPERTY

PROPERTY TYPE	(1) CURRENT PERCENT	(2) MARKET VALUE	(3) PERCENT OF MARKET	(4) PROPOSED RATIO	(5) ASSESSED VALUE	(6) PERCENT OF TOTAL
RURAL REAL ESTATE						
AGRICULTURAL LAND	15.4%	31538.8	33.3%	20	1892.3	15.5%
RURAL RESIDENCES	2.5%	3406.3	3.6%	10	340.6	2.8%
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TOTAL -- RURAL	19.2%	37239.3	39.3%		2691.8	22.1%
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RESIDENTIAL	18.5%	24195.6	25.5%	10	2419.6	19.9%
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VEHICLES	.4%	132.1	.1%	20	26.4	.2%
MACH. & EQUIP.	5.5%	2006.4	2.1%	20	401.3	3.3%
M/M INVENTORIES	5.6%	2031.6	2.1%	20	406.3	3.3%
OTHER BUSINESS	1.4%	494.5	.5%	20	98.9	.8%
MISCELLANEOUS	1.4%	509.3	.5%	20	101.9	.8%
LIVESTOCK	1.6%	565.3	.6%	20	113.1	.9%
TOTAL -- PERSONAL	33.3%	12104.5	12.8%		2420.9	19.9%
STATE ASSESSED UTILITIES						
RAILROADS	1.9%	708.7	.7%	20	141.7	1.2%
UTILITIES	16.9%	6160.1	6.5%	30	1848.0	15.2%
TOTAL -- UTILITIES	18.9%	6868.8	7.3%		1989.8	16.3%
GRAND TOTAL	100.0%	94725.4	100.0%		12181.0	100.0%

AGRICULTURAL LAND TO BE ASSESSED ON USE VALUE BASIS.
USE VALUE ASSUMED TO EQUAL 30 PERCENT OF MARKET VALUE.

PROPORTION OF VALUATION

PERCENT OF TOTAL INCREASE (3)



SUMMARY OF TABLE II

Proportion of Statewide Assessed Valuation By Type of Taxpayer

This table presents a statewide summary of the proportion of assessed valuation carried by various categories of property under current (1983) valuations and under the 30-20-10 proposal. Also presented are data on the market value of the property categories which allows one to see the proportion of assessed value that would be borne if all property were assessed on a uniform and equal basis. The table is organized by **type of taxpayer**, i.e., agricultural, residential, commercial and industrial, etc.

The columns are as follows: (1) 1983 proportion of assessed value; (2) estimated market value in millions of dollars based on estimated assessment ratios; (3) proportion of market value; (4) proposed assessment ratio under 30-20-10; (5) estimated assessed value in millions of dollars under 30-20-10; and (6) the proportion of assessed valuation under 30-20-10.

The major points to be drawn from the table include:

1. Under the proposal, the proportion of valuation carried by residential and commercial and industrial taxpayers increases somewhat, while the proportion attributable to utilities and other property (principally oil and gas) declines somewhat. The proportion carried by agricultural taxpayers remains relatively constant. The increase in the residential proportion is 1.6 percentage points on an absolute basis, or about 7% on a relative basis. For commercial and industrial property, there is an absolute increase of 3.6 points, amounting to a relative increase of roughly 16.5%.

2. Within the commercial and industrial category, there is a shift away from personalty and to real estate. Under the proposal, C & I personalty comprises about 30% of the C & I total, compared to over 50% currently.

3. The vacant lots category (in other property) increases substantially from 0.4% to 6.0% of the total. This may be somewhat misleading because the sales/assessment ratio calculated each year is necessarily derived from vacant properties which are sold. It can be expected that these are the more attractive properties which may cause the actual market value of all vacant lots to be overstated. Even if the vacant lots category is overstated, a lower ultimate proportion is not likely to affect materially the other categories.

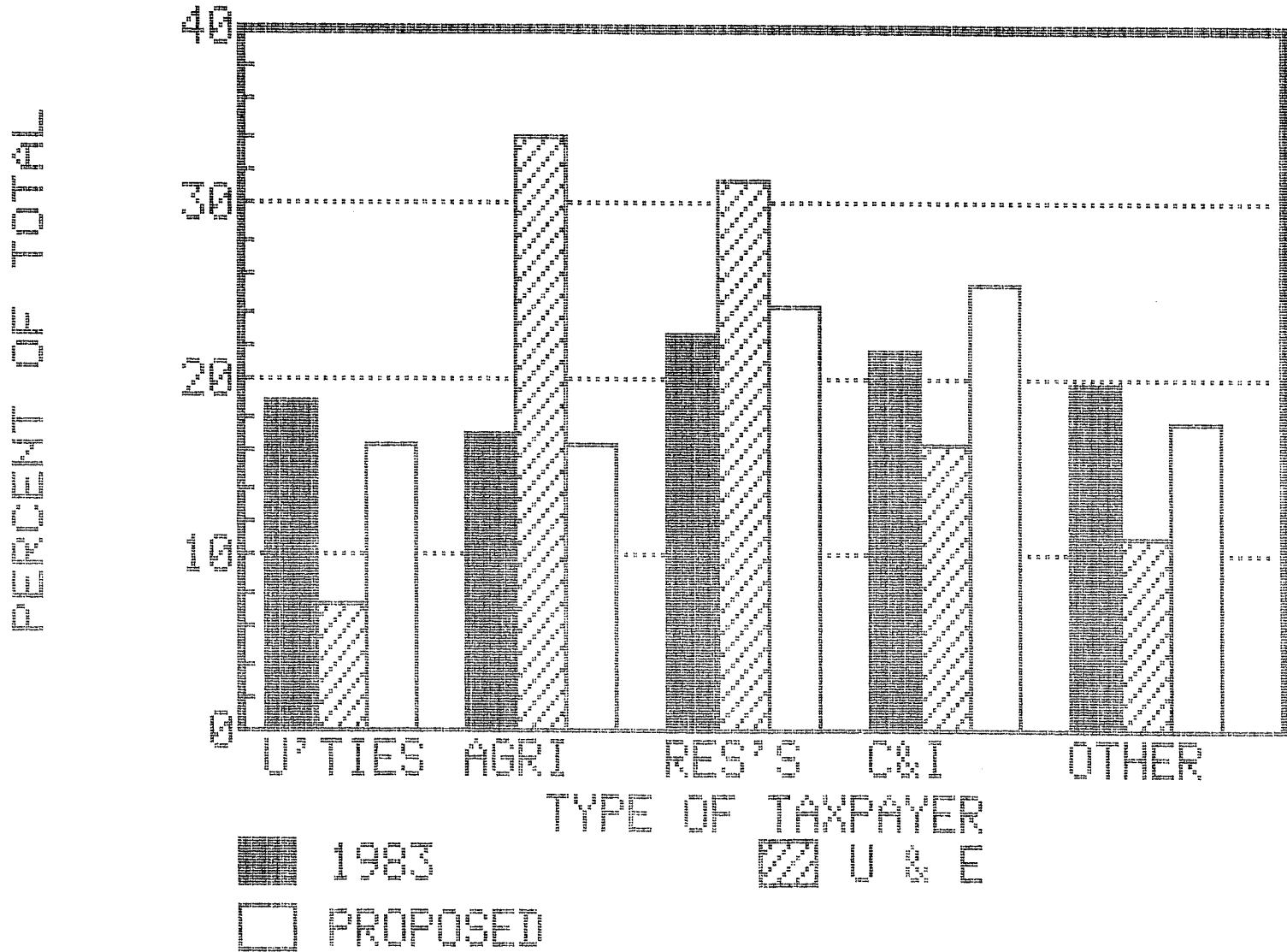
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TABLE II
PROPORTION OF STATEWIDE ASSESSED VALUATION
BY TYPE OF TAXPAYER

PROPERTY TYPE	(1) CURRENT PERCENT	(2) MARKET VALUE	(3) PERCENT OF MARKET	(4) PROPOSED RATIO	(5) ASSESSED VALUE	(6) PERCENT OF TOTAL
AGRICULTURE						
AGRICULTURAL LAND	15.4%	31538.8	33.3%	20	1892.3	15.5%
LIVESTOCK	1.6%	565.3	.6%	20	113.1	.9%
TOTAL -- FARMING	16.9%	32104.1	33.9%		2005.4	16.5%
RESIDENCES						
RESIDENTIAL	18.5%	24195.6	25.5%	10	2419.6	19.9%
MULTI-FAMILY	1.8%	2044.5	2.2%	10	204.4	1.7%
RURAL RESIDENCES	2.5%	3406.3	3.6%	10	340.6	2.8%
TOTAL -- RESIDENCE	22.7%	29646.4	31.3%		2964.6	24.3%
COMMERCIAL AND INDUSTRIAL						
URBAN COMM. & IND.	8.0%	8634.1	9.1%	20	1726.8	14.2%
RURAL COMM. & IND	1.4%	2294.2	2.4%	20	458.8	3.8%
MACH. & EQUIP.	5.5%	2006.4	2.1%	20	401.3	3.3%
M/M INVENTORIES	5.6%	2031.6	2.1%	20	406.3	3.3%
OTHER BUSINESS	1.4%	494.5	.5%	20	98.9	.8%
TOTAL -- C & I	21.8%	15460.8	16.3%		3092.2	25.4%
STATE ASSESSED UTILITIES						
RAILROADS	1.9%	708.7	.7%	20	141.7	1.2%
UTILITIES	16.9%	6160.1	6.5%	30	1848.0	15.2%
TOTAL -- UTILITIES	18.9%	6868.8	7.3%		1989.8	16.3%
OTHER PROPERTY						
OIL AND GAS	17.5%	6365.3	6.7%	20	1273.1	10.5%
VACANT LOTS	.4%	3638.6	3.8%	20	727.7	6.0%
VEHICLES	.4%	132.1	.1%	20	26.4	.2%
MISCELLANEOUS	1.4%	509.3	.5%	20	101.9	.8%
TOTAL -- OTHER	19.7%	10645.3	11.2%		2129.1	17.5%
GRAND TOTAL	100.0%	94725.4	100.0%		12181.0	100.0%

AGRICULTURAL LAND TO BE ASSESSED ON A USE VALUE BASIS.
USE VALUE ASSUMED TO EQUAL 30 PERCENT OF MARKET VALUE.

PROPORTION OF VALUATION



NOTES TO TABLE III

Changes in the Proportion of Assessed Valuation Agricultural Land vs. Oil and Gas

This table is intended to examine the change in the proportion of assessed valuation comprised by agricultural land on a county-by-county basis. It also presents data on the change in the proportion attributable to oil and gas. Its purpose is to examine the degree to which the reduction of the assessment ratio on oil and gas to 20% will cause a shift to agricultural land. Agricultural land is valued here (and throughout the analysis) at 6.0% of market value which is intended to replicate 20% of use value. This estimate is based on analysis by the Department of Revenue and discussions with various farm groups. The counties are ranked by the absolute (i.e., percentage point) change in the proportion carried by agricultural land, starting with positive changes or increases in the agricultural land proportion.

The columns are arranged as follows: (1) current (1983) proportion of agricultural land; (2) current proportion of oil and gas; (3) absolute or percentage point change in agricultural land; (4) relative or percentage increase in the agricultural land proportion, i.e., the absolute change divided by the current proportion; (5) the absolute change in oil and gas; and (6) the relative change in oil and gas.

The major points to be drawn from the table include:

1. The proportion of assessed valuation comprised by agricultural land increases under the proposal in 81 of the 105 counties. In 32 of these counties, however, the absolute increase is 3.0 percentage points or less, and in most of these cases, this amounts to a relative increase of 15% or less. There are 37 counties in which the agricultural land proportion increases by more than 5.0 percentage points; the relative increase exceeds 20% in most of these cases.

2. Of the 37 counties in which the absolute increase in agricultural land is 5.0 points or greater, oil and gas comprises a substantial portion (15% or more) of the current tax base in 25 of the counties.

3. For those counties in which the change in the agricultural land proportion exceeds 5.0 points, the shift to agricultural land arises from either of two factors (or a combination of both): (1) agricultural land is currently below the level of assessment used in the analysis; or (2) other properties, such as commercial, industrial and residential, are currently above the ratios contained in 30-20-10.

4. Simply because oil and gas constitutes a large proportion of the current base does not necessarily mean that agricultural land will experience a large increase under the 30-20-10 proposal. See counties such as Kearny, Grant, Stevens and Seward. In certain of these cases, however, there are still large absolute declines in oil and gas which must move to other classes of property. In others, however, oil and gas comprise such a substantial portion of the tax base that even a substantial reduction in the assessment ratio does little to its relative position among other types of property. (See Pratt, Stevens, etc.)

5. In those counties where the proportion of agricultural land declines, the decline is generally 15% or less on a relative basis.

6. The data showing a large decline in Scott County are likely misleading because of a "faulty" sales/assessment ratio. In 1983, there was only one sale of rural commercial and industrial real estate in Scott County, and in this case the sales/assessment ratio was 1.23 percent. Carrying this ratio throughout the analysis leads to a result that rural commercial real estate would comprise over 50% of the tax base in Scott county (up from 4.6% currently) under the 30-20-10 proposal with other properties consequently declining. Obviously, this is not the case, and the inadequate number of sales drastically influences the results in this instance. If the ratio in Scott County is adjusted to the statewide average (without Scott and Douglas county where a similar data problem exists), however, the proportion of assessed value comprised by agricultural land would be 34.4 percent. This compares to 34.6 percent currently, an absolute change of only -0.2 points. In other words, the distribution of the tax base in Scott County should not change drastically under the 30-20-10 proposal.

File: COUNTY A

TABLE III

CHANGE IN THE PROPORTION OF ASSESSED VALUE BY COUNTY

AGRICULTURAL LAND VS. OIL AND GAS
COUNTIES RANKED BY ABSOLUTE CHANGE IN AG LAND PROPORTION

COUNTY	(1) AG LAND CURRENT	(2) OIL/GAS CURRENT	(3) AG LAND ABSOLUTE	(4) AG LAND RELATIVE	(5) OIL/GAS ABSOLUTE	(6) OIL/GAS RELATIVE
SHERIDAN	43.8	22.9	19.0	43.4%	-11.2	-48.9%
DONIPHAN	35.9	0.0	13.8	38.4%	0.0	ERROR
CHATAUGUA	26.5	36.8	13.7	51.7%	-14.7	-39.9%
SMITH	53.8	0.0	12.4	23.0%	0.0	ERROR
RAWLINS	45.6	18.3	12.0	26.3%	-7.1	-38.8%
CHEYENNE	49.1	8.3	11.6	23.6%	-3.6	-43.4%
GOVE	36.8	26.1	11.4	31.0%	-8.7	-33.3%
STAFFORD	21.1	51.4	11.3	53.6%	-12.8	-24.9%
NORTON	33.3	15.9	10.7	32.1%	-5.6	-35.2%
HARPER	28.0	37.7	10.5	37.5%	-10.5	-27.9%
EDWARDS	25.3	43.7	10.3	40.7%	-11.6	-26.5%
GRAHAM	16.5	61.7	10.1	61.2%	-15.4	-25.0%
LANE	27.4	45.2	10.0	36.5%	-13.3	-29.4%
COMANCHE	21.5	57.7	9.8	45.6%	-12.2	-21.1%
PHILLIPS	26.2	36.2	9.3	35.5%	-8.8	-24.3%
ATCHISON	23.8	0.0	8.9	37.4%	0.0	ERROR
NESS	27.0	50.0	8.6	31.9%	-10.3	-20.6%
JEWELL	58.6	0.0	8.5	14.5%	0.0	ERROR
OSBORNE	46.9	12.0	8.3	17.7%	-3.4	-28.3%
GREENWOOD	26.8	33.7	8.3	31.0%	-9.8	-29.1%
ROOKS	11.1	71.6	8.3	74.8%	-13.3	-18.6%
BARBER	20.4	46.6	8.0	39.2%	-13.4	-28.8%
DECATUR	36.9	23.6	7.9	21.4%	-8.3	-35.2%
LOGAN	41.9	14.8	7.6	18.1%	-6.1	-41.2%
BROWN	41.9	.2	7.4	17.7%	-.1	-50.0%
ELK	44.6	17.3	7.0	15.7%	-4.3	-24.9%
RUSSELL	11.3	63.9	7.0	61.9%	-15.7	-24.6%
HASKELL	18.5	61.6	6.9	37.3%	-15.1	-24.5%
REPUBLIC	52.9	0.0	6.8	12.9%	0.0	ERROR
PAWNEE	33.8	21.9	6.3	18.6%	-6.9	-31.5%
NEMAHA	40.9	7.7	6.2	15.2%	-2.7	-35.1%
JACKSON	36.5	.3	5.7	15.6%	-.1	-33.3%
KINGMAN	23.4	46.3	5.7	24.4%	-9.8	-21.2%
ELLIS	7.4	55.8	5.7	77.0%	-18.9	-33.9%
SUMNER	32.0	22.1	5.5	17.2%	-9.0	-40.7%
GREELEY	39.6	34.8	5.3	13.4%	-6.3	-18.1%
WALLACE	60.2	1.3	5.3	8.8%	-.4	-30.8%
COWLEY	15.6	19.4	4.9	31.4%	-5.7	-29.4%
MARSHALL	44.7	0.0	4.8	10.7%	0.0	ERROR
WASHINGTON	46.6	0.0	4.8	10.3%	0.0	ERROR

TABLE III-CONT.

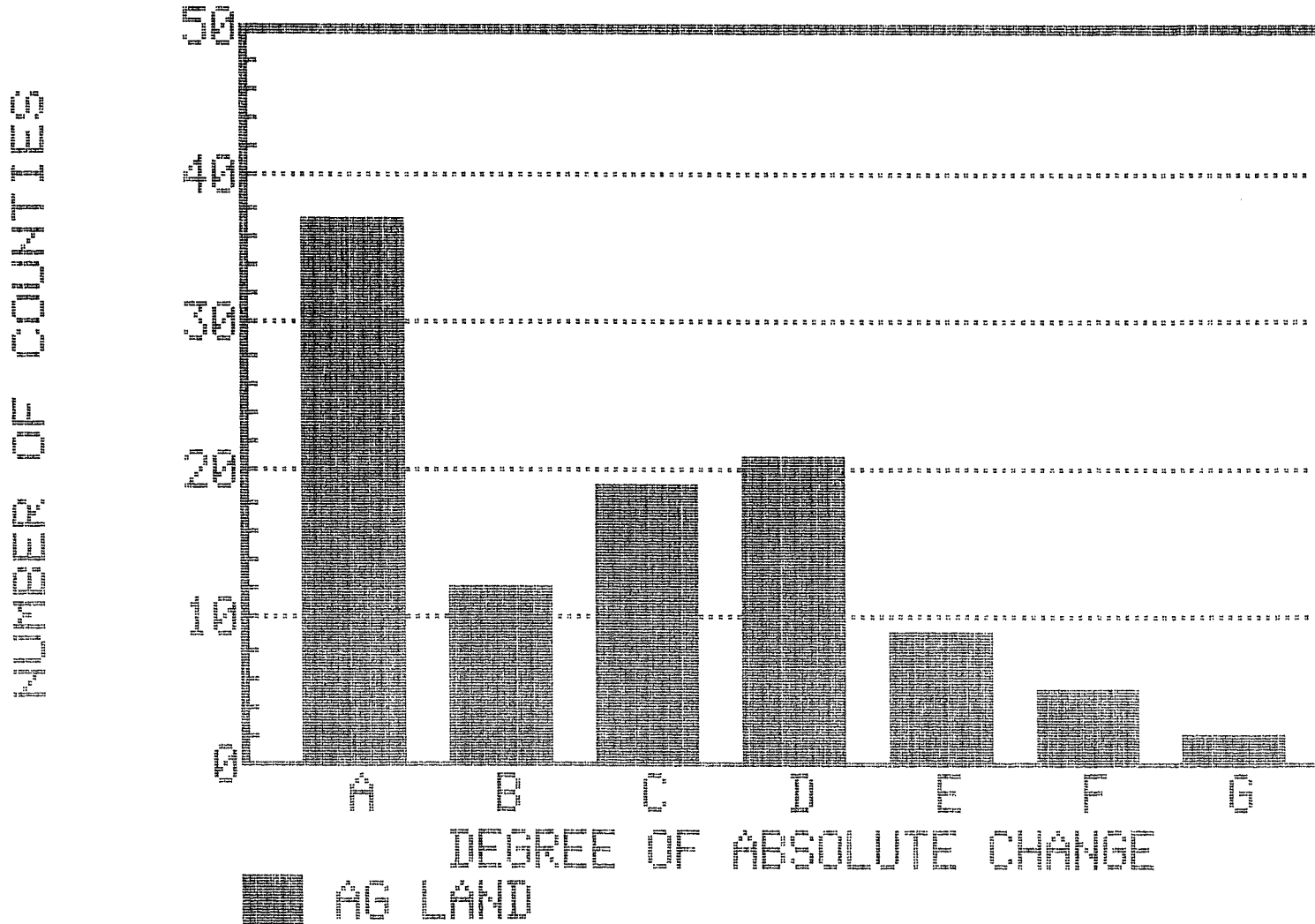
COUNTY	AG LAND CURRENT	OIL/GAS CURRENT	AG LAND ABSOLUTE	AG LAND RELATIVE	OIL/GAS ABSOLUTE	OIL/GAS RELATIVE
THOMAS	36.9	2.9	4.7	12.7%	-1.4	-48.3%
HODGEMAN	37.7	46.0	4.7	12.5%	-5.4	-11.7%
BARTON	12.0	37.9	4.2	35.0%	-13.1	-34.6%
RUSH	38.7	30.0	4.2	10.9%	-6.7	-22.3%
WOODSON	26.9	38.7	4.0	14.9%	-8.6	-22.2%
TREGO	15.9	62.0	3.9	24.5%	-10.0	-16.1%
HAMILTON	30.5	43.8	3.7	12.1%	-9.1	-20.8%
MCPHERSON	18.1	21.1	3.2	17.7%	-5.2	-24.6%
CLARK	20.4	53.7	3.1	15.2%	-7.3	-13.6%
LINN	9.2	.7	2.9	31.5%	-.2	-28.6%
GEARY	11.3	0.0	2.8	24.8%	0.0	ERROR
CHEROKEE	33.7	0.0	2.6	7.7%	0.0	ERROR
JEFFERSON	27.2	0.0	2.4	8.8%	0.0	ERROR
WILSON	29.8	10.7	2.4	8.1%	-3.5	-32.7%
KEARNY	8.6	76.8	2.3	26.7%	-7.8	-10.2%
MIAMI	27.3	3.7	2.3	8.4%	-1.6	-43.2%
STANTON	26.0	59.4	2.3	8.8%	-5.8	-9.8%
BUTLER	18.8	21.4	2.1	11.2%	-6.8	-31.8%
FRANKLIN	23.1	6.1	1.9	8.2%	-2.2	-36.1%
MITCHELL	45.7	0.0	1.8	3.9%	0.0	ERROR
RILEY	8.4	.5	1.7	20.2%	-.2	-40.0%
M'TGOMERY	10.0	6.3	1.6	16.0%	-2.2	-34.9%
KIOWA	17.6	50.0	1.5	8.5%	-8.3	-16.6%
L'WORTH	11.2	.3	1.5	13.4%	-.1	-33.3%
GRANT	7.4	66.9	1.4	18.9%	-13.8	-20.6%
RENO	13.4	6.2	1.2	9.0%	-2.2	-35.5%
HARVEY	17.0	5.4	1.1	6.5%	-1.9	-35.2%
STEVENS	8.2	76.7	1.1	13.4%	-6.5	-8.5%
JOHNSON	1.6	.1	.9	56.2%	0.0	0.0%
ELLSWORTH	21.0	23.4	.9	4.3%	-8.1	-34.6%
RICE	22.5	30.5	.9	4.0%	-6.1	-20.0%
CRAWFORD	18.8	.4	.8	4.3%	-.2	-50.0%
NEOSHO	21.8	5.0	.6	2.8%	-1.9	-38.0%
FINNEY	9.9	23.6	.4	4.0%	-8.1	-34.3%
MARION	40.1	19.4	.3	.7%	-6.1	-31.4%
SHERMAN	44.7	1.2	.3	.7%	-.6	-50.0%
PRATT	20.4	30.5	.2	1.0%	-7.3	-23.9%
COFFEY	4.0	1.4	.2	5.0%	-.4	-28.6%
MORTON	7.8	71.7	.2	2.6%	-7.5	-10.5%
CLOUD	32.3	0.0	.1	.3%	0.0	ERROR
WYANDOTTE	.6	0.0	.1	16.7%	0.0	ERROR
F'WATOMIE	7.4	0.0	0.0	0.0%	0.0	ERROR
SEDGWICK	3.1	.8	0.0	0.0%	-.5	-62.5%
ALLEN	19.7	12.9	-.1	-.5%	-4.7	-36.4%
WABALINSEE	47.2	6.7	-.2	-.4%	-2.1	-31.3%
DOUGLAS	7.0	.2	-.4	-5.7%	-.1	-50.0%
CHASE	48.7	5.4	-.8	-1.6%	-1.1	-20.4%

File: COUNTY A

TABLE III-CONT.

COUNTY	AG LAND CURRENT	OIL/GAS CURRENT	AG LAND ABSOLUTE	AG LAND RELATIVE	OIL/GAS ABSOLUTE	OIL/GAS RELATIVE
LABETTE	22.5	.6	-.9	-4.0%	-.2	-33.3%
MEADE	21.5	25.4	-.9	-4.2%	-6.9	-27.2%
SHAWNEE	3.6	0.0	-1.1	-30.6%	0.0	ERROR
LYON	16.9	.9	-1.3	-7.7%	-.3	-33.3%
SALINE	10.8	2.0	-1.3	-12.0%	-.9	-45.0%
CLAY	37.8	0.0	-1.5	-4.0%	0.0	ERROR
SEWARD	10.1	37.3	-1.8	-17.8%	-15.3	-41.0%
BOURBON	26.6	3.9	-2.0	-7.5%	-1.3	-33.3%
FORD	19.9	4.0	-2.1	-10.6%	-1.5	-37.5%
WICHITA	51.6	2.3	-2.5	-4.8%	-.8	-34.8%
GRAY	48.8	9.0	-2.8	-5.7%	-2.7	-30.0%
ANDERSON	35.3	7.5	-3.4	-9.6%	-1.9	-25.3%
LINCOLN	54.4	0.0	-3.4	-6.2%	0.0	ERROR
DICKINSON	31.8	1.1	-4.0	-12.6%	-.3	-27.3%
OSAGE	36.5	.1	-4.5	-12.3%	0.0	0.0%
OTTAWA	50.9	0.0	-4.5	-8.8%	0.0	ERROR
MORRIS	39.3	9.7	-5.2	-13.2%	-2.3	-23.7%
SCOTT	34.6	5.3	-12.2	-35.3%	-3.3	-62.3%

CHANGE IN AG LAND



- A = + 5.0 points or greater
- B = + 3.0 to 4.99 points
- C = + 1.0 to 2.99 points
- D = - .99 to + .99 points
- E = - 1.0 to - 2.99 points
- F = - 3.0 to - 4.99 points
- G = - 5.0 points or greater

NOTES TO TABLE IV

Changes in the Proportion of Assessed Valuation Urban and Rural Residential Property

This table summarizes the change in the proportion of assessed valuation constituted by **urban and rural residential property** under the 30-20-10 proposal on a county-by-county basis. Columns 1 and 2 present the residential proportion under the current system and the 30-20-10 proposal, respectively. Columns 3 and 4 present the change in this proportion on an absolute and a relative basis. As used here, the residential category does not include multi-family housing.

The major points to be drawn from the table include:

1. In contrast to agricultural land, there is a narrower range of change in the residential area. The absolute change runs from +7.4 to -8.6 as contrasted to +19.0 to -12.2 for agricultural land.

2. Seventy-seven counties are within + or - 3.0 percentage points of the current proportion. In only eight counties does the current proportion change by more than five percentage points.

3. Those counties in which there is a large absolute increase in the residential proportion tend to be the more populous oil and gas producing counties, e.g., Ellis, Butler, Russell, and Barton. In these counties the movement to agricultural land was more moderate than in some other large oil and gas counties because there was one or more significant classes of property to pick up the oil and gas reduction.

4. Those counties experiencing the largest absolute decline in the residential proportion tend to be among the most populous in the state--Douglas, Johnson, Sedgwick. In these cases, the bulk of this burden has shifted to one of the types of property where the current assessment ratio is significantly different than that contained in the 30-20-10 proposal. In Douglas county, the shift is to rural C & I property, in Johnson to urban C & I, in Sedgwick to vacant lots. In Douglas and Sedgwick, however, the degree of movement seems to be overstated because of a misleading sales/assessment ratio, resulting from the same situation discussed previously with respect to Scott County. Adjusting the Sedgwick county vacant lot current ratio to the statewide average (without Sedgwick county) would place urban and rural residences at 35.9 percent of assessed value, compared to 33.0 percent 1983. Adjusting the rural C

& I ratio in Douglas county to the statewide average (without regard to Scott and Douglas counties) would place residences at 29.3 percent of the total, a decline of 3.9 percentage points instead of the 8.6 points shown in the table. It does not appear that similar adjustments should be made to Johnson county because there were sufficient sales in the relevant categories. That is, it seems that the 30-20-10 proposal will have roughly the effect shown in the tables.

5. In Smith, Atchison and Brown counties, the decline in the residential proportion is primarily attributable to the fact that current data show the assessment ratio on residences in these counties as exceeding the 10 percent used in the analysis.

File: COUNTY A

TABLE IV

CHANGE IN THE PROPORTION OF ASSESSED VALUE BY COUNTY
 URBAN AND RURAL RESIDENTIAL PROPERTY
 RANKED BY ABSOLUTE CHANGE IN RESIDENTIAL PROPORTION

COUNTY	(1) U/R RES CURRENT	(2) U/R RES PROPOSED	(3) U/R RES ABSOLUTE	(4) U/R RES RELATIVE
ELLIS	13.4	20.8	7.4	55.2%
SUMNER	14.8	21.3	6.5	43.9%
BUTLER	19.9	25.2	5.3	26.6%
WABAUNSEE	10.6	15.8	5.2	49.1%
RUSSELL	6.5	11.5	5.0	76.9%
MORRIS	9.5	14.2	4.7	49.5%
OSAGE	22.8	27.2	4.4	19.3%
BOURBON	21.6	25.7	4.1	19.0%
BARBER	5.4	9.4	4.0	74.1%
JEFFERSON	32.4	36.4	4.0	12.3%
MCPHERSON	15.4	19.3	3.9	25.3%
CHATAUQUA	6.3	10.2	3.9	61.9%
BARTON	13.5	17.4	3.9	28.9%
SHAWNEE	37.9	41.3	3.4	9.0%
ANDERSON	13.4	16.7	3.3	24.6%
M'TGOMERY	24.6	27.8	3.2	13.0%
NEOSHO	20.5	23.6	3.1	15.1%
LYON	27.4	30.5	3.1	11.3%
TREGO	4.2	7.3	3.1	73.8%
DICKINSON	21.5	24.5	3.0	14.0%
COWLEY	20.4	23.3	2.9	14.2%
PRATT	11.2	14.1	2.9	25.9%
MARION	11.1	13.9	2.8	25.2%
ROOKS	4.5	7.3	2.8	62.2%
FORD	19.9	22.6	2.7	13.6%
GREENWOOD	7.9	10.6	2.7	34.2%
HARVEY	26.7	29.4	2.7	10.1%
LABETTE	25.7	28.4	2.7	10.5%
NEMAHA	13.2	15.8	2.6	19.7%
JACKSON	20.2	22.5	2.3	11.4%
PHILLIPS	10.0	12.2	2.2	22.0%
GRANT	3.4	5.5	2.1	61.8%
GRAHAM	4.4	6.5	2.1	47.7%
SEWARD	11.9	13.9	2.0	16.8%
GOVE	5.4	7.2	1.8	33.3%
HASKELL	3.2	5.0	1.8	56.2%
STAFFORD	4.7	6.4	1.7	36.2%
HARPER	8.2	9.8	1.6	19.5%
SHERIDAN	4.6	6.2	1.6	34.8%
PAWNEE	11.5	13.1	1.6	13.9%

TABLE IV - CONT.

COUNTY	U/R RES CURRENT	U/R RES PROPOSED	U/R RES ABSOLUTE	U/R RES RELATIVE
KINGMAN	4.7	6.3	1.6	34.0%
DRAWFORD	26.9	28.4	1.5	5.6%
OTTAWA	11.9	13.3	1.4	11.8%
STANTON	2.6	4.0	1.4	53.8%
NORTON	14.8	16.1	1.3	8.8%
DECATUR	9.1	10.3	1.2	13.2%
MORTON	2.4	3.5	1.1	45.8%
COMANCHE	3.9	4.9	1.0	25.6%
KEARNY	1.4	2.4	1.0	71.4%
STEVENS	1.9	2.9	1.0	52.6%
THOMAS	13.9	14.8	.9	6.5%
KIOWA	4.6	5.5	.9	19.6%
RICE	9.5	10.4	.9	9.5%
NESS	5.2	6.1	.9	17.3%
GRAY	7.7	8.6	.9	11.7%
CLAY	20.3	21.2	.9	4.4%
RAWLINS	5.9	6.7	.8	13.6%
P'WATOMIE	4.5	5.3	.8	17.8%
WOODSON	8.0	8.7	.7	8.7%
HAMILTON	4.7	5.3	.6	12.8%
COFFEY	1.7	2.2	.5	29.4%
CHEROKEE	21.1	21.6	.5	2.4%
FRANKLIN	24.2	24.7	.5	2.1%
CHASE	5.0	5.5	.5	10.0%
MEADE	4.9	5.4	.5	10.2%
LOGAN	9.4	9.8	.4	4.3%
WILSON	14.4	14.8	.4	2.8%
FINNEY	11.8	12.2	.4	3.4%
LINN	5.0	5.3	.3	6.0%
GREELEY	4.6	4.8	.2	4.3%
WALLACE	6.4	6.6	.2	3.1%
SALINE	29.5	29.7	.2	.7%
WYANDOTTE	39.1	39.3	.2	.5%
ALLEN	18.4	18.5	.1	.5%
MIAMI	21.6	21.7	.1	.5%
EDWARDS	5.9	5.7	-.2	-3.4%
CLARK	3.7	3.5	-.2	-5.4%
RUSH	7.7	7.4	-.3	-3.9%
L'WORTH	44.4	43.9	-.5	-1.1%
ELLSWORTH	8.1	7.4	-.7	-8.6%
MITCHELL	18.4	17.6	-.8	-4.3%
CHEYENNE	8.7	7.9	-.8	-9.2%
ELK	7.1	6.3	-.8	-11.3%
HODGEMAN	3.2	2.2	-1.0	-31.2%
RILEY	43.0	41.6	-1.4	-3.3%
RENO	28.9	27.3	-1.6	-5.5%

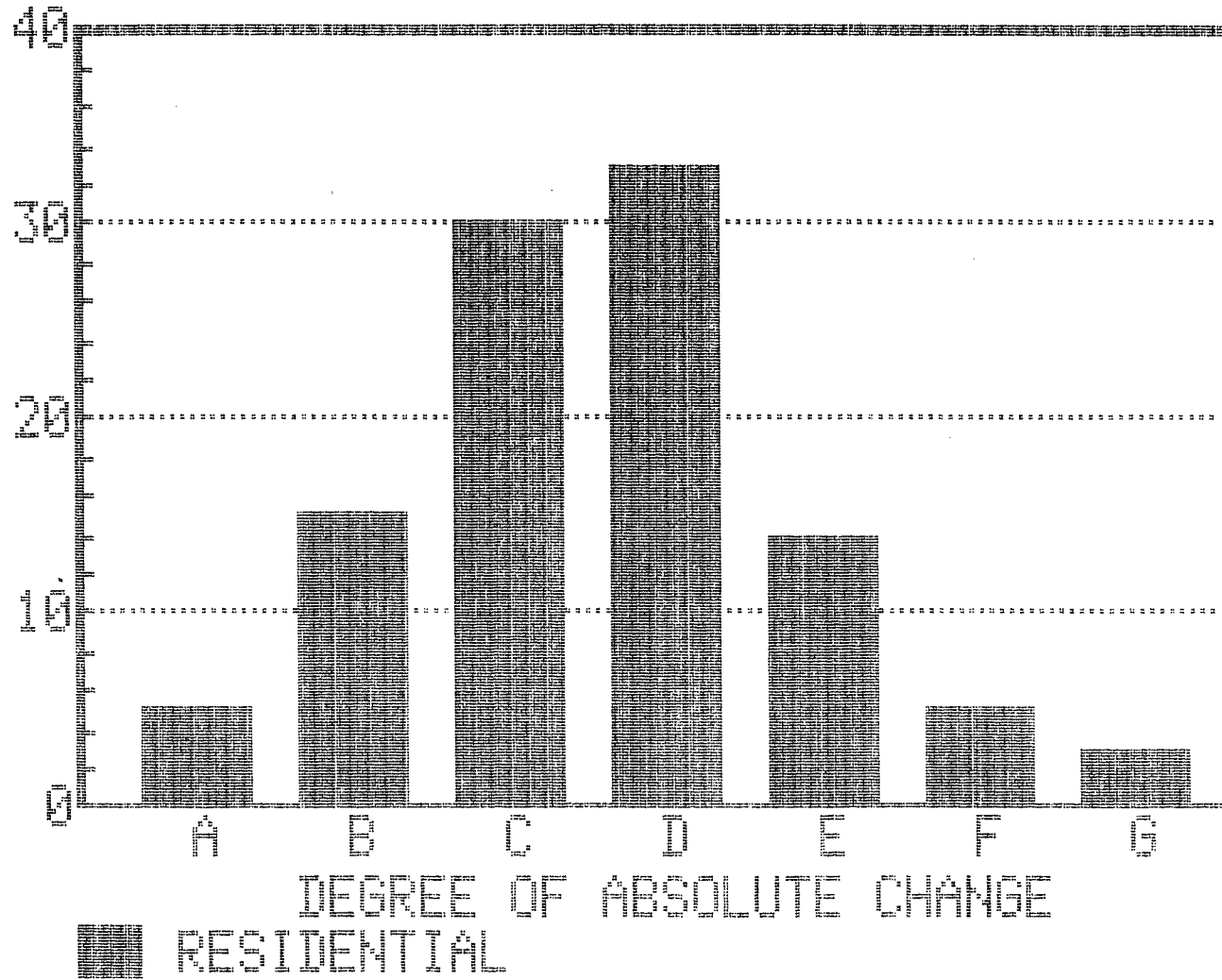
File: COUNTY A

TABLE IV - CONT.

COUNTY	U/R RES CURRENT	U/R RES PROPOSED	U/R RES ABSOLUTE	U/R RES RELATIVE
SCOTT	11.5	9.8	-1.7	-14.8%
MARSHALL	15.0	13.2	-1.8	-12.0%
CLOUD	19.5	17.7	-1.8	-9.2%
LINCOLN	7.9	6.1	-1.8	-22.8%
SHERMAN	15.6	13.3	-2.3	-14.7%
LANE	6.1	3.7	-2.4	-39.3%
OSBORNE	11.2	8.7	-2.5	-22.3%
GEARY	40.2	37.7	-2.5	-6.2%
WICHITA	7.8	5.3	-2.5	-32.1%
WASH' TON	8.3	5.8	-2.5	-30.1%
DONIPHAN	12.5	9.6	-2.9	-23.2%
JEWELL	6.5	3.5	-3.0	-46.2%
BROWN	15.0	11.6	-3.4	-22.7%
REPUBLIC	12.5	8.9	-3.6	-28.8%
ATCHISON	24.3	19.9	-4.4	-18.1%
SMITH	12.1	7.3	-4.8	-39.7%
JOHNSON	47.4	41.8	-5.6	-11.8%
SEDGWICK	33.0	26.5	-6.5	-19.7%
DOUGLAS	33.2	24.6	-8.6	-25.9%

NUMBER OF COUNTIES

CHANGE IN RESIDENTIAL



- A = + 5.0 points or greater
- B = + 3.0 to 4.99 points
- C = + 1.0 to 2.99 points
- D = - .99 to + .99 points
- E = - 1.0 to - 2.99 points
- F = - 3.0 to - 4.99 points
- G = - 5.0 points or greater

NOTES TO TABLE V

Change in the Proportion of Assessed Valuation State Assessed Property

This table examines the potential changes in the proportion of assessed valuation that would be carried by **state assessed properties--utilities and railroads--** under the 30-20-10 proposal on a county-by-county basis. Columns 1 and 2 present the state assessed proportion under the current system and the 30-20-10 proposal, respectively. Columns 3 and 4 present the change in this proportion on an absolute and a relative basis.

The major points to be drawn from the table include:

1. As with residential property, there is a relatively narrow range for this type of property, with the absolute change running from +4.9 points to -12.4 points.
2. The proportion attributable to utilities increases in 38 counties under the 30-20-10 proposal and declines or remains the same in the other 77 counties. Almost without exception, those counties in which the proportion carried by utilities increases are ones in which oil and gas currently constitute a sizeable component of the tax base.
3. As stated previously, the degree of decline in Scott and Douglas counties is likely overstated because of a faulty sales/assessment ratios on certain other types of property. Adjusting those ratios as outlined previously would cause utilities to constitute 21.6 percent (-4.9 point change from current) in Scott county and 14.7 percent (-4.5 points from current) in Douglas county.

File: COUNTY A

TABLE V

CHANGE IN THE PROPORTION OF ASSESSED VALUE BY COUNTY

STATE ASSESSED PROPERTY - UTILITIES AND RAILROADS
RANKED BY ABSOLUTE CHANGE IN UTILITIES PROPORTION

COUNTY	(1) U'TIES CURRENT	(2) UT'TIES PROPOSED	(3) U'TIES ABSOLUTE	(4) U'TIES RELATIVE
KIOWA	22.1	27.0	4.9	22.2%
MORTON	13.6	18.2	4.6	33.8%
CLARK	16.6	21.1	4.5	27.1%
STEVENS	11.0	15.0	4.0	36.4%
RICE	25.8	29.8	4.0	15.5%
LINCOLN	20.1	24.0	3.9	19.4%
OTTAWA	26.3	29.9	3.6	13.7%
MEADE	41.6	45.1	3.5	8.4%
KEARNY	10.1	13.4	3.3	32.7%
PRATT	23.0	25.5	2.5	10.9%
GRANT	12.3	14.6	2.3	18.7%
KINGMAN	16.8	19.0	2.2	13.1%
HODGEMAN	7.4	9.6	2.2	29.7%
STANTON	6.3	8.3	2.0	31.7%
CLOUD	25.3	27.1	1.8	7.1%
HAMILTON	14.1	15.8	1.7	12.1%
CHASE	30.7	32.4	1.7	5.5%
GREELEY	11.8	13.3	1.5	12.7%
COMANCHE	9.1	10.4	1.3	14.3%
TREGO	8.6	9.8	1.2	14.0%
WASH' TON	27.3	28.5	1.2	4.4%
ANDERSON	26.9	28.0	1.1	4.1%
HASKELL	9.5	10.6	1.1	11.6%
MCPHERSON	13.8	14.8	1.0	7.2%
STAFFORD	15.7	16.7	1.0	6.4%
EDWARDS	17.0	17.9	.9	5.3%
ROOKS	6.4	7.2	.8	12.5%
CLAY	18.1	18.9	.8	4.4%
RUSH	13.1	13.8	.7	5.3%
GRAHAM	9.4	10.0	.6	6.4%
NESS	9.0	9.6	.6	6.7%
DICKINSON	21.5	22.0	.5	2.3%
PHILLIPS	10.0	10.4	.4	4.0%
REPUBLIC	15.9	16.3	.4	2.5%
ELK	18.1	18.5	.4	2.2%
RUSSELL	7.6	7.8	.2	2.6%
BARBER	15.4	15.6	.2	1.3%
WOODSON	13.9	14.1	.2	1.4%
MORRIS	22.4	22.5	.1	.4%
OSAGE	20.9	21.0	.1	.5%

TABLE V - CONT.

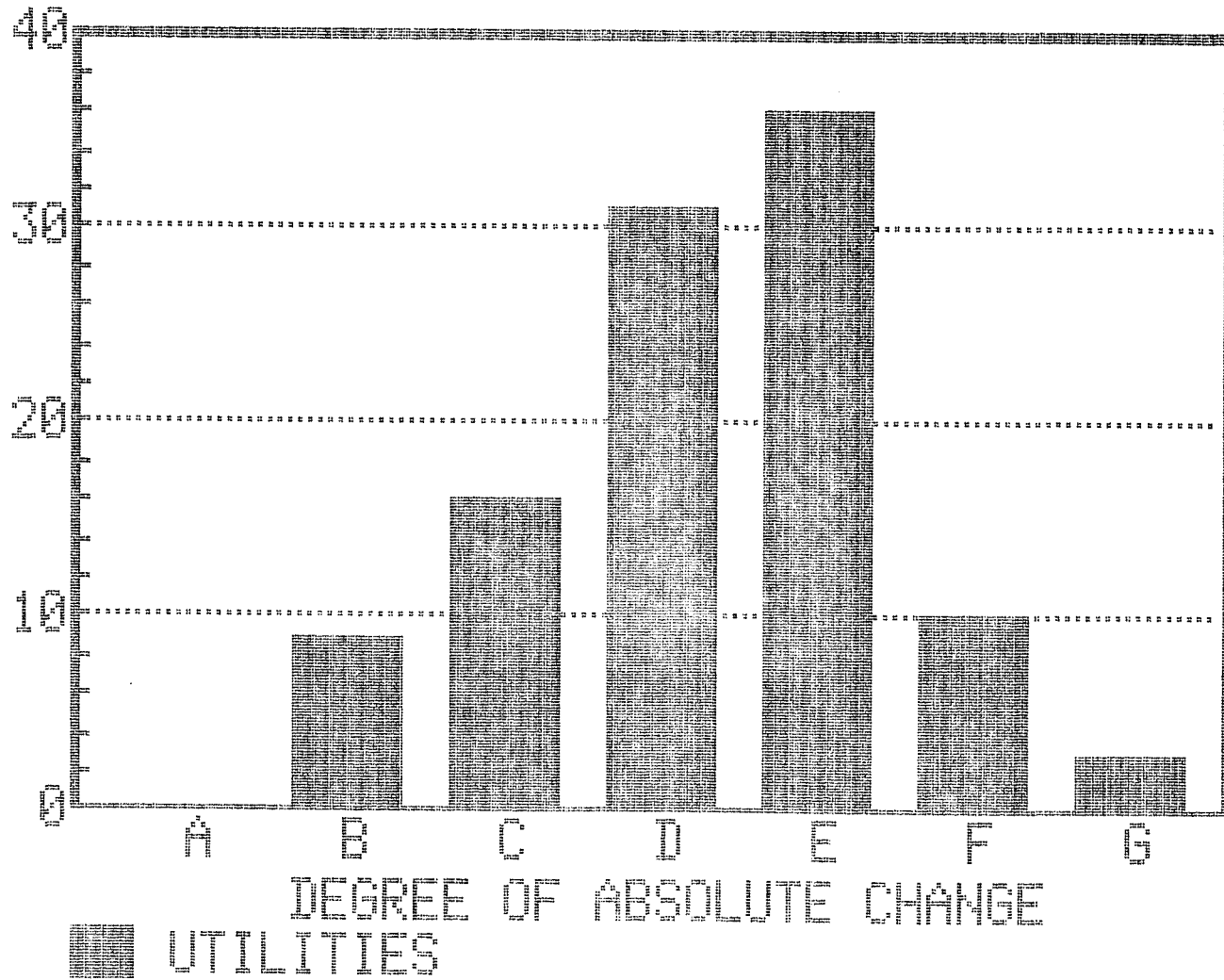
COUNTY	U'TIES CURRENT	U'TIES PROPOSED	U'TIES ABSOLUTE	U'TIES RELATIVE
GREENWOOD	18.6	18.6	0.0	0.0%
PAWNEE	17.3	17.3	0.0	0.0%
GRAY	14.6	14.5	-.1	-.7%
COWLEY	13.2	13.0	-.2	-1.5%
ELLIS	7.9	7.6	-.3	-3.8%
HARPER	14.3	13.9	-.4	-2.8%
COFFEY	90.7	90.3	-.4	-.4%
BARTON	11.6	11.1	-.5	-4.3%
OSBORNE	14.1	13.6	-.5	-3.5%
BUTLER	17.2	16.6	-.6	-3.5%
LANE	8.3	7.7	-.6	-7.2%
FINNEY	33.1	32.5	-.6	-1.8%
BOURBON	14.4	13.7	-.7	-4.9%
RILEY	10.4	9.7	-.7	-6.7%
LINN	76.5	75.7	-.8	-1.0%
MARION	14.5	13.6	-.9	-6.2%
LYON	17.1	16.1	-1.0	-5.8%
DECATUR	13.0	12.0	-1.0	-7.7%
P'WATOMIE	82.0	80.9	-1.1	-1.3%
MARSHALL	19.0	17.9	-1.1	-5.8%
WABAUNSEE	20.4	19.2	-1.2	-5.9%
GOVE	10.9	9.6	-1.3	-11.9%
RENO	18.3	17.0	-1.3	-7.1%
HARVEY	15.1	13.7	-1.4	-9.3%
M'TGOMERY	20.0	18.5	-1.5	-7.5%
WILSON	17.9	16.3	-1.6	-8.9%
ALLEN	19.4	17.8	-1.6	-8.2%
NEMAHA	13.7	12.1	-1.6	-11.7%
WALLACE	14.4	12.8	-1.6	-11.1%
WICHITA	11.5	9.9	-1.6	-13.9%
JEWELL	14.6	13.0	-1.6	-11.0%
ELLSWORTH	18.6	17.0	-1.6	-8.6%
CHATAUQUA	17.2	15.5	-1.7	-9.9%
NORTON	15.1	13.4	-1.7	-11.3%
SMITH	12.1	10.4	-1.7	-14.0%
LABETTE	22.5	20.7	-1.8	-8.0%
RAWLINS	16.2	14.3	-1.9	-11.7%
SHAWNEE	14.0	12.1	-1.9	-13.6%
MITCHELL	11.4	9.3	-2.1	-18.4%
CHEROKEE	25.9	23.6	-2.3	-8.9%
WYANDOTTE	10.7	8.4	-2.3	-21.5%
FORD	24.7	22.4	-2.3	-9.3%
CHEYENNE	14.5	12.1	-2.4	-16.6%
SEWARD	19.1	16.7	-2.4	-12.6%
L'WORTH	17.4	14.9	-2.5	-14.4%
SHERMAN	11.2	8.6	-2.6	-23.2%

TABLE V - CONT.

COUNTY	U'TIES CURRENT	U'TIES PROPOSED	U'TIES ABSOLUTE	U'TIES RELATIVE
NEOSHO	14.6	11.9	-2.7	-18.5%
FRANKLIN	22.9	20.2	-2.7	-11.8%
BROWN	22.8	20.1	-2.7	-11.8%
GEARY	14.6	11.8	-2.8	-19.2%
DONIPHAN	12.2	9.3	-2.9	-23.8%
JACKSON	20.1	17.2	-2.9	-14.4%
JEFFERSON	21.2	18.2	-3.0	-14.2%
JOHNSON	8.7	5.6	-3.1	-35.6%
LOGAN	15.5	12.1	-3.4	-21.9%
SUMNER	17.0	13.5	-3.5	-20.6%
SALINE	13.9	10.4	-3.5	-25.2%
SEDGWICK	10.3	6.4	-3.9	-37.9%
ATCHISON	17.4	13.1	-4.3	-24.7%
SHERIDAN	14.3	9.9	-4.4	-30.8%
MIAMI	26.6	22.1	-4.5	-16.9%
THOMAS	20.5	15.7	-4.8	-23.4%
DRAWFORD	18.8	13.7	-5.1	-27.1%
DOUGLAS	19.2	12.3	-6.9	-35.9%
SCOTT	26.5	14.1	-12.4	-46.8%

CHANGE IN UTILITIES

SAI LN03 30 330777



- A = + 5.0 points or greater
- B = + 3.0 to 4.99 points
- C = + 1.0 to 2.99 points
- D = - .99 to + .99 points
- E = - 1.0 to - 2.99 points
- F = - 3.0 to - 4.99 points
- G = - 5.0 points or greater

NOTES TO TABLE VI

Change in the Proportion of Assessed Valuation "Other Property"

This table examines the potential changes in the "other" property category under the 30-20-10 proposal by county. The other category includes urban and rural commercial and industrial real estate, and all personal property except oil and gas. That is, it roughly the commercial and industrial property tax base except that it also includes livestock.

Columns 1 and 2 present the proportion of assessed valuation currently and under the proposal, and columns 3 and 4 present the absolute and relative change in the "other" category.

The major points to be drawn from the table include:

1. Despite the rather large amalgamation of types of property and the significant differences between the proposed ratio on this type of property (20 percent) and the current ratios, the degree of change from current to proposed is not as large as one might expect. In only 18 of the 105 counties, is the absolute change greater than + or - five percentage points.

2. Three of the counties in which the absolute change in the "other property" category is the largest are those in which it has previously been discussed that some adjustment is probably necessary to certain assessment ratios--Scott, Douglas and Sedgwick. Making the adjustments outlined would reduce the increase in Scott county from +29.2 to a +0.7 points, and in Douglas county, it would reduce the increase from +18.3 points to +8.8 points, a relative increase of about 25%. With respect to Sedgwick, adjusting the ratio on vacant lots would change the absolute decline in "other property" from -14.8 points to -3.9 points.

3. The remaining counties showing reasonably large absolute increases in the "other property" proportion tend to be counties in which oil and gas currently comprise a large proportion of the tax base.

4. In those counties where the absolute decline is large, no single reason for the decline seems to exist. However, one explanation that seems to have some consistency is that several of these counties have a relatively large proportion of their current tax base in livestock. It appears that the reduction in the assessment ratio on livestock from 30 percent to 20 percent accounts for about one-half of the decline in "other property" in several of these counties (e.g., Nemaha, Norton, Cheyenne and Sheridan.)

File: COUNTY A

TABLE VI

CHANGE IN THE PROPORTION OF ASSESSED VALUE BY COUNTY

OTHER PROPERTY
RANKED BY ABSOLUTE CHANGE IN OTHER PROPERTY PROPORTION

Other property consists of Commercial and Industrial realty, and all personalty except oil and gas. Does not include multi-family housing or vacant lots. Does include livestock.

COUNTY	(1) OTHER CURRENT	(2) OTHER PROPOSED	(3) OTHER ABSOLUTE	(4) OTHER RELATIVE
SCOTT	21.8	51.0	29.2	133.9%
DOUGLAS	33.3	51.6	18.3	55.0%
SEWARD	20.2	37.2	17.0	84.2%
ELLSWORTH	28.6	38.0	9.4	32.9%
GRANT	9.8	17.4	7.6	77.6%
WICHITA	26.6	33.9	7.3	27.4%
FINNEY	20.4	27.5	7.1	34.8%
JOHNSON	39.7	46.4	6.7	16.9%
ALLEN	29.5	35.9	6.4	21.7%
LANE	12.9	19.1	6.2	48.1%
HASKELL	7.1	12.2	5.1	71.8%
SHERMAN	26.8	31.9	5.1	19.0%
BARTON	24.1	28.4	4.3	17.8%
SALINE	41.3	45.2	3.9	9.4%
GRAY	19.6	23.4	3.8	19.4%
ELLIS	14.7	18.5	3.8	25.9%
RUSSELL	10.5	13.9	3.4	32.4%
MARION	14.4	17.7	3.3	22.9%
RENO	30.9	34.1	3.2	10.4%
WOODSON	12.2	15.4	3.2	26.2%
MIAMI	19.8	22.7	2.9	14.6%
HAMILTON	6.6	9.0	2.4	36.4%
WILSON	27.2	29.5	2.3	8.5%
GRAHAM	7.9	10.1	2.2	27.8%
GEARY	28.9	30.8	1.9	6.6%
RUSH	10.4	12.2	1.8	17.3%
MEADE	6.4	8.1	1.7	26.6%
CRAWFORD	32.7	34.3	1.6	4.9%
TREGO	9.0	10.5	1.5	16.7%
MORRIS	18.3	19.8	1.5	8.2%
ROOKS	6.4	7.7	1.3	20.3%
MORTON	4.4	5.6	1.2	27.3%
PRATT	14.1	15.3	1.2	8.5%
LINCOLN	17.4	18.5	1.1	6.3%
LOGAN	18.0	19.1	1.1	6.1%
DICKINSON	22.7	23.7	1.0	4.4%

TABLE VI - CONT.

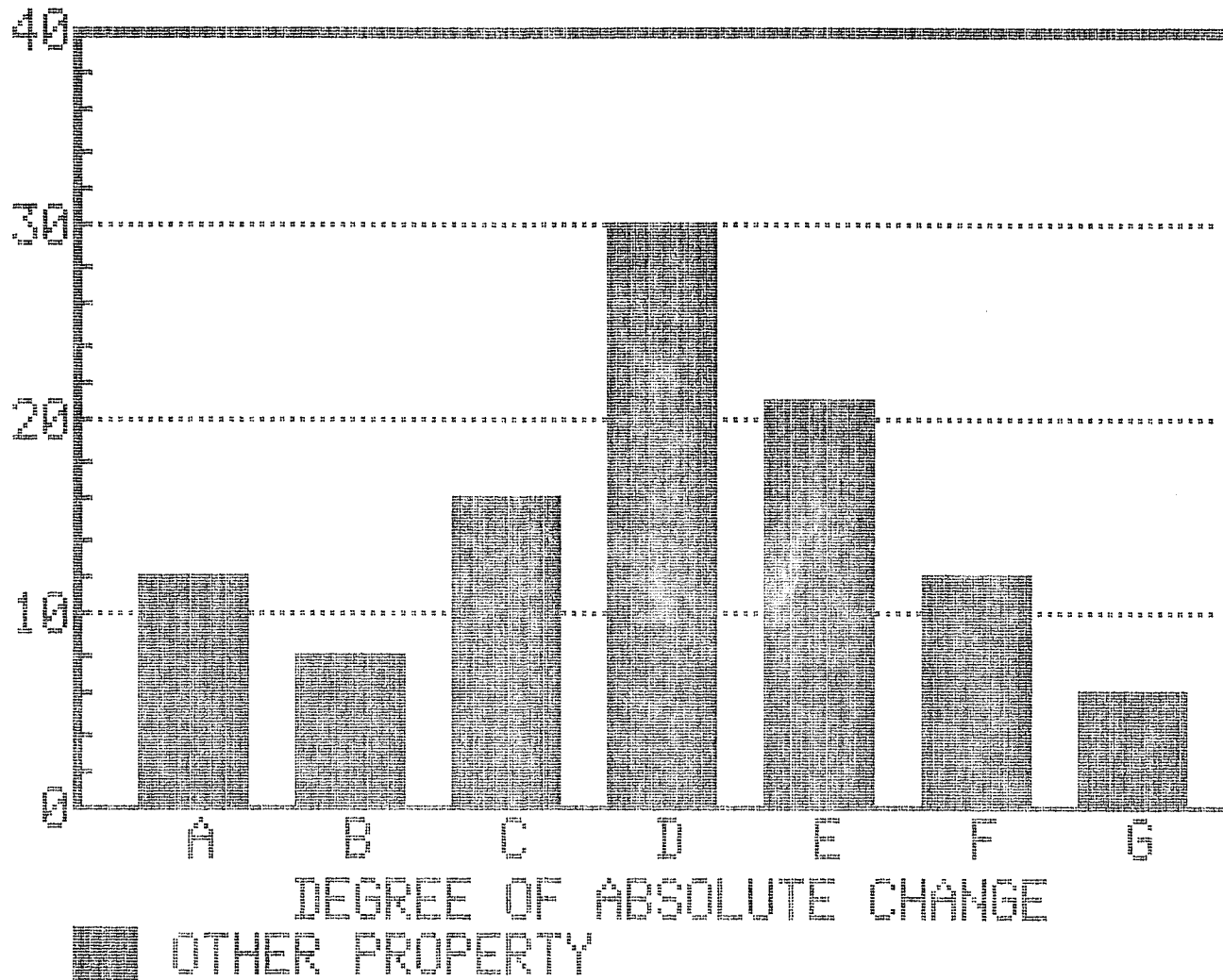
COUNTY	OTHER CURRENT	OTHER PROPOSED	OTHER ABSOLUTE	OTHER RELATIVE
KEARNY	3.1	4.0	.9	29.0%
BARBER	12.1	12.9	.8	6.6%
KIOWA	5.6	6.4	.8	14.3%
L'WORTH	24.6	25.2	.6	2.4%
FORD	29.2	29.7	.5	1.7%
FRANKLIN	22.2	22.6	.4	1.8%
ATCHISON	33.8	34.1	.3	.9%
RICE	11.5	11.8	.3	2.6%
STEVENS	2.2	2.5	.3	13.6%
THOMAS	24.9	25.2	.3	1.2%
RILEY	26.3	26.5	.2	.8%
SUMNER	13.0	13.2	.2	1.5%
NEOSHO	36.7	36.9	.2	.5%
P'WATOMIE	6.1	6.3	.2	3.3%
ANDERSON	16.7	16.8	.1	.6%
STANTON	5.6	5.6	-.0	-.0%
CLARK	5.5	5.4	-.1	-1.8%
COMANCHE	7.7	7.6	-.1	-1.3%
CLOUD	21.8	21.7	-.1	-.5%
NESS	8.7	8.6	-.1	-1.1%
COFFEY	2.0	1.8	-.2	-10.0%
DECATUR	16.9	16.7	-.2	-1.2%
EDWARDS	7.8	7.6	-.2	-2.6%
MITCHELL	24.1	23.9	-.2	-.8%
KINGMAN	8.6	8.4	-.2	-2.3%
BOURBON	31.3	30.9	-.4	-1.3%
CLAY	23.4	23.0	-.4	-1.7%
CHASE	10.2	9.7	-.5	-4.9%
HODGEMAN	5.7	5.1	-.6	-10.5%
GREELEY	9.1	8.3	-.8	-8.8%
OTTAWA	10.8	9.8	-1.0	-9.3%
LABETTE	28.1	27.1	-1.0	-3.6%
OSAGE	18.9	17.9	-1.0	-5.3%
BROWN	19.1	18.0	-1.1	-5.8%
PAWNEE	15.1	13.9	-1.2	-7.9%
WYANDOTTE	44.7	43.4	-1.3	-2.9%
LYON	31.3	30.0	-1.3	-4.2%
STAFFORD	7.0	5.6	-1.4	-20.0%
HARVEY	34.2	32.8	-1.4	-4.1%
GREENWOOD	12.5	10.9	-1.6	-12.8%
HARPER	11.3	9.7	-1.6	-14.2%
CHATAUQUA	12.9	11.2	-1.7	-13.2%
BUTLER	21.3	19.5	-1.8	-8.5%
SHAWNEE	40.9	39.0	-1.9	-4.6%
OSBORNE	15.4	13.5	-1.9	-12.3%
MARSHALL	21.1	18.9	-2.2	-10.4%

TABLE VI - CONT.

COUNTY	OTHER CURRENT	OTHER PROPOSED	OTHER ABSOLUTE	OTHER RELATIVE
WABAUNSEE	14.8	12.5	-2.3	-15.5%
LINN	8.6	6.3	-2.3	-26.7%
CHEROKEE	18.6	16.1	-2.5	-13.4%
ELK	12.8	10.2	-2.6	-20.3%
COWLEY	29.8	27.2	-2.6	-8.7%
MCPHERSON	30.4	27.4	-3.0	-9.9%
M'TGOMERY	37.0	33.7	-3.3	-8.9%
WASH'TON	17.5	14.1	-3.4	-19.4%
REPUBLIC	18.0	14.5	-3.5	-19.4%
WALLACE	17.6	13.9	-3.7	-21.0%
RAWLINS	13.7	10.0	-3.7	-27.0%
GOVE	20.7	16.9	-3.8	-18.4%
JEWELL	20.0	16.0	-4.0	-20.0%
PHILLIPS	17.3	13.3	-4.0	-23.1%
JEFFERSON	18.5	14.3	-4.2	-22.7%
NEMAHA	24.5	20.0	-4.5	-18.4%
NORTON	20.3	15.5	-4.8	-23.6%
CHEYENNE	19.2	14.2	-5.0	-26.0%
SHERIDAN	14.3	8.9	-5.4	-37.8%
JACKSON	22.1	16.6	-5.5	-24.9%
SMITH	21.6	15.8	-5.8	-26.9%
DONIPHAN	39.1	30.6	-8.5	-21.7%
SEDBWICK	45.6	30.8	-14.8	-32.5%

CHANGE IN OTHER PROPERTY

NUMBER OF SALES



- A = + 5.0 points or greater
- B = + 3.0 to 4.99 points
- C = + 1.0 to 2.99 points
- D = - .99 to + .99 points
- E = - 1.0 to - 2.99 points
- F = - 3.0 to - 4.99 points
- G = - 5.0 points or greater

NOTES TO TABLE VII

CHANGES IN TOTAL ASSESSED VALUATION

This table examines the effects of the 30-20-10 proposal on the total assessed valuation (in dollar terms) on a county-by-county basis. The counties are ranked according to the degree of relative change in the valuation base, moving from the largest decline to the largest increase. Because the 20 percent ratio on oil and gas is the largest consistent change from the current situation, the table also presents data on the current proportion of valuation attributable to oil and gas to see the effect of the change on total valuation.

Column 1 presents the current proportion of oil and gas; columns 2 and 3 present the total valuation (in thousands of dollars) current and proposed; and columns 4 and 5 present the absolute and relative change in total valuation.

The major points to be drawn from the table include:

1. There is a reasonably direct relationship between the proportion of the current base comprised by oil and gas and a decline in total valuation. Of the 35 counties with a 10.0% or greater decline, all but nine had more than 20 percent of their current tax base in oil and gas.

2. Total assessed valuation increases in 51 counties and declines in 54 counties under the 30-20-10 proposal.

3. On a statewide basis, total valuation increases from \$10.9 billion to \$12.2 billion (11.5%) under the 30-20-10 concept. However, the bulk of this increase is in three counties--Sedgwick, Johnson, and Douglas. The increases in Sedgwick and Douglas (and Scott) are probably overstated because of the problems outlined previously. Making the adjustment discussed earlier would reduce the increased valuation in Sedgwick county to \$223.8 million or 17%, and in Douglas county, the increase would be \$53.9 million or 28%.

4. After the adjustments for Sedgwick, Douglas and Scott counties, total statewide valuation would be \$11.6 billion or 6.0% greater than the current level.

File: COUNTY A

TABLE VII

CHANGE IN TOTAL ASSESSED VALUATION BY COUNTY
 RANKED BY RELATIVE REDUCTION IN VALUATION
 DOLLAR AMOUNTS IN THOUSANDS

COUNTY	(1) OIL/GAS CURRENT	(2) V'ATION CURRENT	(3) V'ATION PROPOSED	(4) V'ATION ABSOLUTE	(5) V'ATION RELATIVE
STEVENS	76.7	212667	154932	-57735	-27.1%
STANTON	59.4	60421	44615	-15806	-26.2%
KEARNY	76.8	162326	120377	-41949	-25.8%
MORTON	71.7	123685	92119	-31566	-25.5%
HODGEMAN	46.0	40823	30808	-10015	-24.5%
LINCOLN	0.0	28917	22066	-6851	-23.7%
CLARK	53.7	56966	43933	-13033	-22.9%
TREGO	62.0	57502	45700	-11802	-20.5%
KIOWA	50.0	69392	55449	-13943	-20.1%
GREELEY	34.8	38058	30925	-7133	-18.7%
ROOKS	71.6	97738	79952	-17786	-18.2%
OTTAWA	0.0	37195	30862	-6333	-17.0%
CHASE	5.4	27776	23119	-4657	-16.8%
RICE	30.5	100151	83461	-16690	-16.7%
GRANT	66.9	175136	147172	-27964	-16.0%
NESS	50.0	68604	57705	-10899	-15.9%
HAMILTON	43.8	40112	33801	-6311	-15.7%
KINGMAN	46.3	96561	81544	-15017	-15.6%
COMANCHE	57.7	44098	37307	-6791	-15.4%
RUSH	30.0	43386	37213	-6173	-14.2%
WOODSON	38.7	34171	29338	-4833	-14.1%
OSAGE	.1	47244	40924	-6320	-13.4%
FRATT	30.5	90393	79124	-11269	-12.5%
PHILLIPS	36.2	52505	46189	-6316	-12.0%
MORRIS	9.7	33997	29936	-4061	-11.9%
RUSSELL	63.9	100974	89219	-11755	-11.6%
HASKELL	61.6	93255	82448	-10807	-11.6%
REPUBLIC	0.0	37641	33351	-4290	-11.4%
ELK	17.3	22344	19802	-2542	-11.4%
MCPHERSON	21.1	162858	144375	-18483	-11.3%
CLOUD	0.0	50496	44791	-5705	-11.3%
STAFFORD	51.4	70946	62992	-7954	-11.2%
GRAHAM	61.7	55668	49522	-6146	-11.0%
ANDERSON	7.5	39818	35558	-4260	-10.7%
DICKINSON	1.1	70197	62724	-7473	-10.6%
WASH'TON	0.0	45506	41101	-4405	-9.7%
EDWARDS	43.7	49110	44574	-4536	-9.2%
MEADE	25.4	80614	73688	-6926	-8.6%
MARSHALL	0.0	50049	45866	-4183	-8.4%

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TABLE VII - CONT.

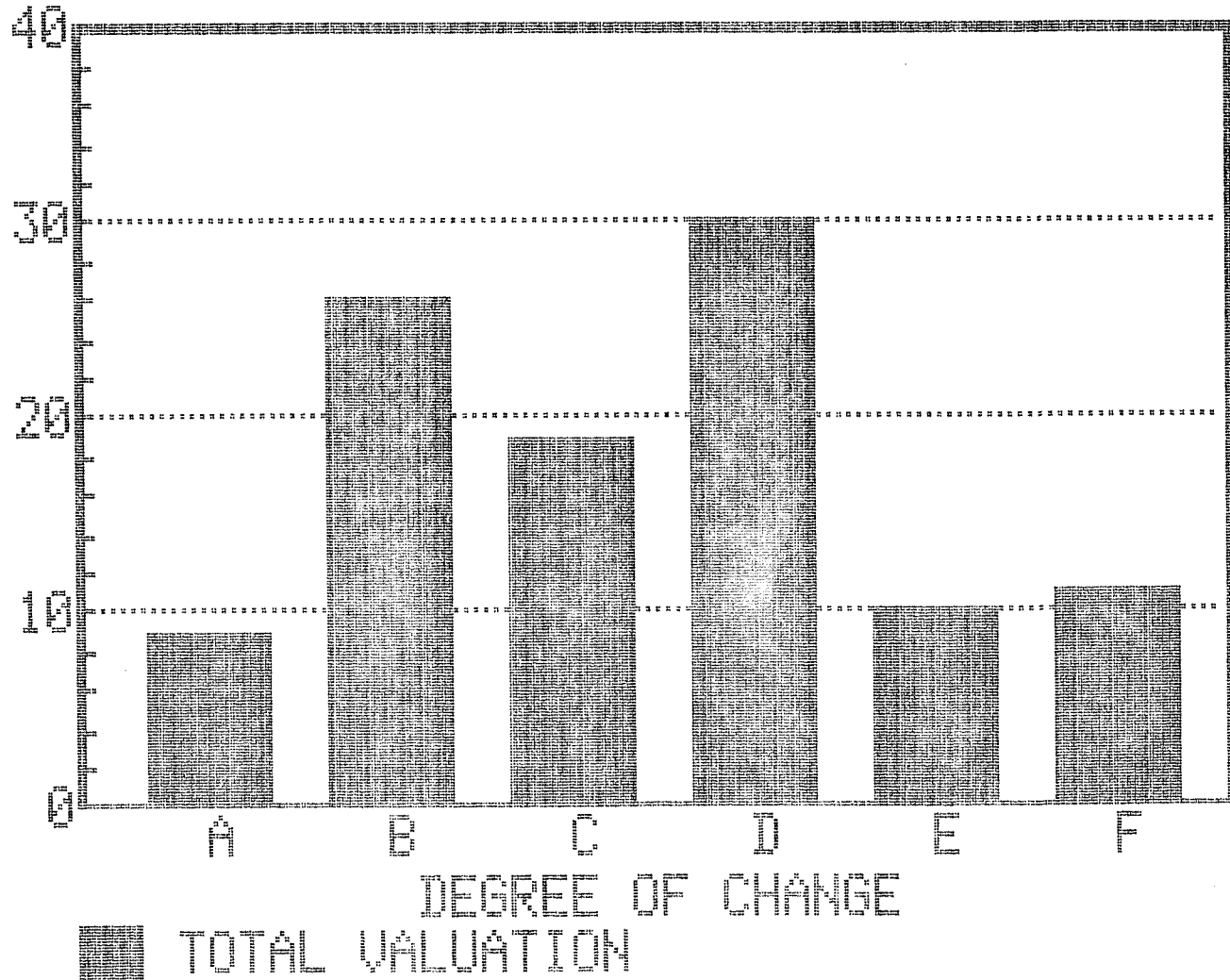
COUNTY	OIL/GAS CURRENT	V'ATION CURRENT	V'ATION PROPOSED	V'ATION ABSOLUTE	V'ATION RELATIVE
HARPER	37.7	72531	66901	-5630	-7.8%
OSBORNE	12.0	34254	31803	-2451	-7.2%
BARBER	46.6	68645	64110	-4535	-6.6%
GREENWOOD	33.7	52743	49614	-3129	-5.9%
COWLEY	19.4	144684	136261	-8423	-5.8%
LANE	45.2	39448	37188	-2260	-5.7%
CLAY	0.0	38632	36498	-2134	-5.5%
GRAY	9.0	46847	44620	-2227	-4.8%
WALLACE	1.3	20240	19446	-794	-3.9%
BUTLER	21.4	201575	196967	-4608	-2.3%
WABAUNSEE	6.7	31207	30495	-712	-2.3%
PAWNEE	21.9	54558	53319	-1239	-2.3%
WILSON	10.7	45969	45271	-698	-1.5%
BOURBON	3.9	47926	47214	-712	-1.5%
LYON	.9	109386	109532	146	.1%
GOVE	26.1	38394	38465	71	.2%
COFFEY	1.4	275263	276058	795	.3%
ELLIS	55.8	177066	178223	1157	.7%
LINN	.7	116338	117269	931	.8%
P'WATOMIE	0.0	231347	233207	1860	.8%
FINNEY	23.6	283009	287290	4281	1.5%
BARTON	37.9	213259	217077	3818	1.8%
ELLSWORTH	23.4	60079	61243	1164	1.9%
JEWELL	0.0	28064	28676	612	2.2%
LABETTE	.6	68937	70545	1608	2.3%
DECATUR	23.6	33100	33880	780	2.4%
HARVEY	5.4	111252	114457	3205	2.9%
NORTON	15.9	29991	30879	888	3.0%
RILEY	.5	113554	117265	3711	3.3%
M'TGOMERY	6.3	127997	132632	4635	3.6%
CHEROKEE	0.0	55694	57830	2136	3.8%
BROWN	.2	44668	46484	1816	4.1%
FRANKLIN	6.1	63720	66380	2660	4.2%
NEMAHA	7.7	48320	50351	2031	4.2%
ALLEN	12.9	58171	60620	2449	4.2%
MARION	19.4		63413	63413	ERROR
RENO	6.2	235521	245816	10295	4.4%
WICHITA	2.3	31289	32790	1501	4.8%
FORD	4.0	121904	130258	8354	6.9%
SMITH	0.0	29102	31275	2173	7.5%
NEOSHO	5.0	65627	71154	5527	8.4%
MITCHELL	0.0	35697	38780	3083	8.6%
RAWLINS	18.3	30341	33066	2725	9.0%
JEFFERSON	0.0	40926	44603	3677	9.0%
GEARY	0.0	57268	62824	5556	9.7%
CHATAUQUA	36.8	25186	27933	2747	10.9%

TABLE VII - CONT.

COUNTY	OIL/GAS CURRENT	V'ATION CURRENT	V'ATION PROPOSED	V'ATION ABSOLUTE	V'ATION RELATIVE
L'WORTH	.3	105565	117337	11772	11.2%
SHAWNEE	0.0	454700	506197	51497	11.3%
JACKSON	.3	31321	34933	3612	11.5%
SUMNER	22.1	97757	109934	12177	12.5%
SEWARD	37.3	127425	143912	16487	12.9%
LOGAN	14.8	30330	34477	4147	13.7%
MIAMI	3.7	70459	80484	10025	14.2%
WYANDOTTE	0.0	368936	425804	56868	15.4%
CHEYENNE	8.3	25716	29982	4266	16.6%
DONIPHAN	0.0	28989	34830	5841	20.1%
ATCHISON	0.0	46566	56144	9578	20.6%
SALINE	2.0	156456	193548	37092	23.7%
THOMAS	2.9	53745	66723	12978	24.1%
SHERMAN	1.2	40538	51526	10988	27.1%
CRAWFORD	.4	78400	100625	22225	28.3%
SHERIDAN	22.9	27009	35409	8400	31.1%
JOHNSON	.1	964832	1474172	509340	52.8%
DOUGLAS	.2	191038	292648	101610	53.2%
SEDGWICK	.8	1285195	2046743	761548	59.3%
SCOTT	5.3	37338	66931	29593	79.3%

CHANGE IN TOTAL VALUATION

NUMBER OF COMPANIES



- A = - 20% or greater
- B = - 10% to - 20%
- C = 0% to - 10%
- D = 0% to + 10%
- E = + 10% to + 20%
- F = + 20% or greater

NOTES TO TABLE VIII

ABSOLUTE CHANGE IN ALL CATEGORIES

This table is intended to provide a summary of the changes in the proportion of assessed valuation constituted by various categories of property under the 30-20-10 proposal on a county-by-county basis.

The figures presented are the absolute (percentage point) change under 30-20-10 from the 1983 valuations. The categories of property are, by column, (1) agricultural land; (2) oil and gas; (3) urban and rural residential; (4) state assessed utilities, including railroads; (5) "all other property"; and (6) multi-family housing and vacant lots.

The counties are arranged alphabetically.

Few comments are in order on this table as it is intended to be summary only. The reader is, however, directed to the column on multi-family housing and vacant lots because they have not been discussed separately to this point.

With few exceptions, the absolute changes in this category are not extraordinary. The most notable exception would be Sedgwick where the vacant lot situation has been discussed previously. Adjusting the Sedgwick county vacant lot ratio to the statewide average (without regard to Sedgwick county) would reduce the absolute change in this category from +25.7 to +1.9.

File: COUNTY A

TABLE VIII

CHANGE IN THE PROPORTION OF ASSESSED VALUE BY COUNTY

ABSOLUTE CHANGE IN ALL COUNTIES

COUNTY	(1) AG LAND ABSOLUTE	(2) OIL/GAS ABSOLUTE	(3) U/R RES ABSOLUTE	(4) U'TIES ABSOLUTE	(5) MF/LOTS ABSOLUTE	(6) OTHER ABSOLUTE
ALLEN	-.1	-4.7	.1	-1.6	-.1	6.4
ANDERSON	-3.4	-1.9	3.3	1.1	.8	.1
ATCHISON	8.9	0.0	-4.4	-4.3	-.5	.3
BARBER	8.0	-13.4	4.0	.2	.4	.8
BARTON	4.2	-13.1	3.9	-.5	1.2	4.3
BOURBON	-2.0	-1.3	4.1	-.7	.3	-.4
BROWN	7.4	-.1	-3.4	-2.7	-.1	-1.1
BUTLER	2.1	-6.8	5.3	-.6	1.8	-1.8
CHASE	-.8	-1.1	.5	1.7	.2	-.5
CHATAUQUA	13.7	-14.7	3.9	-1.7	.5	-1.7
CHEROKEE	2.6	0.0	.5	-2.3	1.7	-2.5
CHEYENNE	11.6	-3.6	-.8	-2.4	.2	-5.0
CLARK	3.1	-7.3	-.2	4.5	0.0	-.1
CLAY	-1.5	0.0	.9	.8	.2	-.4
CLOUD	.1	0.0	-1.8	1.8	0.0	-.1
COFFEY	.2	-.4	.5	-.4	.3	-.2
COMANCHE	9.8	-12.2	1.0	1.3	.2	-.1
COWLEY	4.9	-5.7	2.9	-.2	.7	-2.6
CRAWFORD	.8	-.2	1.5	-5.1	1.4	1.6
DECATUR	7.9	-8.3	1.2	-1.0	.4	-.2
DICKINSON	-4.0	-.3	3.0	.5	-.2	1.0
DONIPHAN	13.8	0.0	-2.9	-2.9	.5	-8.5
DOUGLAS	-.4	-.1	-8.6	-6.9	-2.3	18.3
EDWARDS	10.3	-11.6	-.2	.9	.8	-.2
ELK	7.0	-4.3	-.8	.4	.3	-2.6
ELLIS	5.7	-18.9	7.4	-.3	2.3	3.8
ELLSWORTH	.9	-8.1	-.7	-1.6	.1	9.4
FINNEY	.4	-8.1	.4	-.6	.8	7.1
FORD	-2.1	-1.5	2.7	-2.3	2.7	.5
FRANKLIN	1.9	-2.2	.5	-2.7	2.1	.4
GEARY	2.8	0.0	-2.5	-2.8	.6	1.9
GOVE	11.4	-8.7	1.8	-1.3	.6	-3.8
GRAHAM	10.1	-15.4	2.1	.6	.4	2.2
GRANT	1.4	-13.8	2.1	2.3	.4	7.6
GRAY	-2.8	-2.7	.9	-.1	.9	3.8
GREELEY	5.3	-6.3	.2	1.5	.1	-.8
GREENWOOD	8.3	-9.8	2.7	0.0	.4	-1.6
HAMILTON	3.7	-9.1	.6	1.7	.7	2.4
HARPER	10.5	-10.5	1.6	-.4	.4	-1.6
HARVEY	1.1	-1.9	2.7	-1.4	.9	-1.4
HASKELL	6.9	-15.1	1.8	1.1	.2	5.1

TABLE VIII - CONT.

COUNTY	AG LAND ABSOLUTE	OIL/GAS ABSOLUTE	U/R RES ABSOLUTE	U'TIES ABSOLUTE	MF/LOTS ABSOLUTE	OTHER ABSOLUTE
HODGEMAN	4.7	-5.4	-1.0	2.2	.1	-.6
JACKSON	5.7	-.1	2.3	-2.9	.5	-5.5
JEFFERSON	2.4	0.0	4.0	-3.0	.8	-4.2
JEWELL	8.5	0.0	-3.0	-1.6	.1	-4.0
JOHNSON	.9	0.0	-5.6	-3.1	1.1	6.7
KEARNY	2.3	-7.8	1.0	3.3	.3	.9
KINGMAN	5.7	-9.8	1.6	2.2	.5	-.2
KIOWA	1.5	-8.3	.9	4.9	.2	.8
L'WORTH	1.5	-.1	-.5	-2.5	1.0	.6
LABETTE	-.9	-.2	2.7	-1.8	1.2	-1.0
LANE	10.0	-13.3	-2.4	-.6	.1	6.2
LINCOLN	-3.4	0.0	-1.8	3.9	.2	1.1
LINN	2.9	-.2	.3	-.8	.1	-2.3
LOGAN	7.6	-6.1	.4	-3.4	.4	1.1
LYON	-1.3	-.3	3.1	-1.0	.8	-1.3
M'TGOMERY	1.6	-2.2	3.2	-1.5	2.2	-3.3
MARION	.3	-6.1	2.8	-.9	.6	3.3
MARSHALL	4.8	0.0	-1.8	-1.1	.3	-2.2
MCPHERSON	3.2	-5.2	3.9	1.0	.1	-3.0
MEADE	-.9	-6.9	.5	3.5	2.1	1.7
MIAMI	2.3	-1.6	.1	-4.5	.8	2.9
MITCHELL	1.8	0.0	-.8	-2.1	1.3	-.2
MORRIS	-5.2	-2.3	4.7	.1	1.2	1.5
MORTON	.2	-7.5	1.1	4.6	.4	1.2
NEMAHA	6.2	-2.7	2.6	-1.6	0.0	-4.5
NEOSHO	.6	-1.9	3.1	-2.7	.7	.2
NESS	8.6	-10.3	.9	.6	.3	-.1
NORTON	10.7	-5.6	1.3	-1.7	.1	-4.8
OSAGE	-4.5	0.0	4.4	.1	1.0	-1.0
OSBORNE	8.3	-3.4	-2.5	-.5	0.0	-1.9
OTTAWA	-4.5	0.0	1.4	3.6	.5	-1.0
P'WATOMIE	0.0	0.0	.8	-1.1	.1	.2
PAWNEE	6.3	-6.9	1.6	0.0	.2	-1.2
PHILLIPS	9.3	-8.8	2.2	.4	.9	-4.0
PRATT	.2	-7.3	2.9	2.5	.5	1.2
RAWLINS	12.0	-7.1	.8	-1.9	-.1	-3.7
RENO	1.2	-2.2	-1.6	-1.3	.7	3.2
REPUBLIC	6.8	0.0	-3.6	.4	-.1	-3.5
RICE	.9	-6.1	.9	4.0	0.0	.3
RILEY	1.7	-.2	-1.4	-.7	.4	.2
ROOKS	8.3	-13.3	2.8	.8	.1	1.3
RUSH	4.2	-6.7	-.3	.7	.3	1.8
RUSSELL	7.0	-15.7	5.0	.2	.1	3.4
SALINE	-1.3	-.9	.2	-3.5	1.6	3.9
SCOTT	-12.2	-3.3	-1.7	-12.4	.4	29.2
SEDGWICK	0.0	-.5	-6.5	-3.9	25.7	-14.8

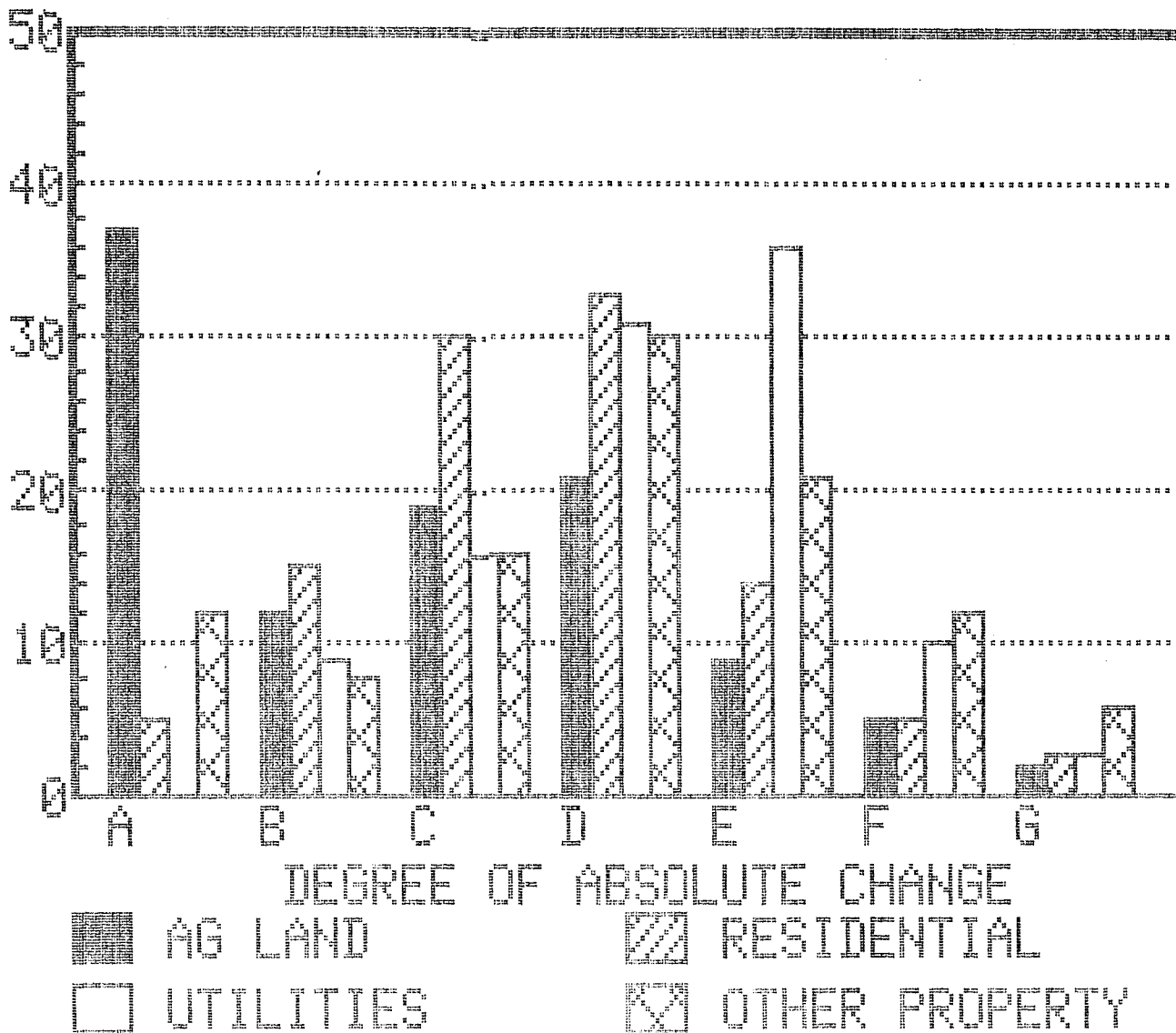
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TABLE VIII - COUNTY

COUNTY	AG LAND ABSOLUTE	OIL/GAS ABSOLUTE	U/R RES ABSOLUTE	U'TIES ABSOLUTE	MF/LOTS ABSOLUTE	OTHER ABSOLUTE
SEWARD	-1.8	-15.3	2.0	-2.4	.5	17.0
SHAWNEE	-1.1	0.0	3.4	-1.9	1.5	-1.9
SHERIDAN	19.0	-11.2	1.6	-4.4	.4	-5.4
SHERMAN	.3	-.6	-2.3	-2.6	.1	5.1
SMITH	12.4	0.0	-4.8	-1.7	-.1	-5.8
STAFFORD	11.3	-12.8	1.7	1.0	.2	-1.4
STANTON	2.3	-5.8	1.4	2.0	.1	-.0
STEVENS	1.1	-6.5	1.0	4.0	.1	.3
SUMNER	5.5	-9.0	6.5	-3.5	.3	.2
THOMAS	4.7	-1.4	.9	-4.8	.3	.3
TREGO	3.9	-10.0	3.1	1.2	.3	1.5
WABAUNSEE	-.2	-2.1	5.2	-1.2	.6	-2.3
WALLACE	5.3	-.4	.2	-1.6	.2	-3.7
WASH'TON	4.8	0.0	-2.5	1.2	-.1	-3.4
WICHITA	-2.5	-.8	-2.5	-1.6	.1	7.3
WILSON	2.4	-3.5	.4	-1.6	0.0	2.3
WOODSON	4.0	-8.6	.7	.2	.5	3.2
WYANDOTTE	.1	0.0	.2	-2.3	3.3	-1.3

NUMBER OF COUNTIES

CHANGE IN VALUATION



A = + 5.0 points or greater
B = + 3.0 to 4.99 points
C = + 1.0 to 2.99 points
D = - .99 to + .99 points
E = - 1.0 to - 2.99 points
F = - 3.0 to - 4.99 points
G = - 5.0 points or greater

To: The Senate Committee on Assessment & Taxation
Presented By: Glenn J. Underwood, Ottawa, KS

Chairman Kerr and Members of the Senate Assessment and Taxation Committee.

I am Glenn Underwood from Ottawa. I am president of Underwood Equipment, Inc. I have two sons in business with me, if I didn't I wouldn't be here today. I would have done as many other dealers, I would have quit before it is too late. We have been John Deere farm equipment dealers for 31 years and G.M.C. truck dealers for 17 years.

I appreciate the opportunity to be here today. I am here on behalf of myself and some of the taxpayers in our area.

The material I have given you has been circulated in our area and includes first, part of an article out of my home town paper, the Ottawa Herald, dated February 6th, titled "Tax Cutting Best Way to Attract Industry".

Ottawa Herald, Wednesday, February 6, 1985 Page 3

Tax-Cutting Best Way To Attract Industry

TOPEKA, Kan. (AP) — Executive Robert H. Malott said Tuesday he disagrees with state business and political leaders who say Kansas has a poor image which is hurting its efforts to attract industry.

"I'm not sure I can be objective, because I'm a Kansan," Malott, chairman and chief executive officer of FMC Corp. told a news conference before giving a speech to the Kansas Chamber of Commerce and Industry's annual meeting.

"States can find all kinds of reasons as to how they can improve their economic attractiveness but I certainly, for one, don't think that Kansas is one of the least attractive states in which to do business.

"Kansas is an excellent place to locate. We are very pleased with our operation in Lawrence, which we expanded two years ago."

The major topic at this year's KCCI legislative caucus was the state's image and what can be done to improve it.

Workshop speakers decried the state's liquor, gambling and banking

laws as antiquated; and cited a survey which showed Kansas has "no image," — which one speaker said was worse than having a bad image.

Of the liquor-by-the-drink and pari-mutuel issues before the Legislature, Malott said, "As far as I know, neither one of those issues has ever influenced a plant location decision in our company."

However, Malott, the son of a former University of Kansas chancellor who lived in Lawrence for 10 years and received his bachelor's degree from KU in 1948, suggested some things the Legislature can do to improve the state's business climate.

"It can address the tax burden on business," Malott said. Specifically, he said, the state should eliminate the merchant's and manufacturer's inventory taxes and reduce employer's contributions for unemployment insurance.

In his speech to the KCCI dinner Tuesday night, Malott lamented present turmoil in world trade and urg-

ed the Reagan administration to take steps to bring about order.

"The United States no longer seems to have the strength to exercise economic leadership, or the will to safeguard the international trading system," said Malott, a native of Boston and a graduate of the Harvard Graduate School of Business Administration.

"Massive external debt, severe currency misalignments, enormous trade imbalances and ominous protectionist trends are creating strains the world has not faced in decades," he said.

"Not since the 1930s have nationalistic pressures been so strong or the future of world trade so precarious."

He listed four major reasons for the world trade problems: U.S. budget deficits, debts owed by developing nations, a fragile economic recovery in many industrial countries and "lack of a coherent U.S. trade policy and an effective government organization to support it."

To reverse the trend, Malott urged the administration to make international trade a top priority, cut federal spending, create a Department of International Trade and Industry and take initiatives to revamp the international trade system.

"If we don't address the interest rates will stay high, rise, and that will have a devastating effect on the recovery," Malott said.

He said nothing in the budget should go untouched as the president works to bring the economy back to a growth rate, including defense and Security. However, he disagrees with those who say defense should bear the burden of reductions.

"The defense budget should be cut in part, but not a major part. The aspects of the budget ought to be addressed," he said.

One of the workshop speakers was Gary Sherrer, senior vice president of Fourth National Bank & Trust of Wichita.

ATTACHMENT 3

The article concerns a news conference with Robert H. Malott who is Chairman and Chief Executive Officer of F.M.C. Corp. F.M.C. has over 100 businesses in the United States and several in foreign countries. Probably all of you heard Mr. Malott's speech at K.C.C.I.'s annual meeting one night a week before last. I have highlighted some of his remarks. He suggested some things the Legislature can do to improve the states business climate. "It can address the tax burden on business", Mr. Mallot said. Specifically he said, the State should eliminate the merchants and manufacturer's inventory taxes and reduce employer's contributions for unemployment insurance. I thought that Mr. Malott gave a terrific speech at the dinner and hit the nail squarely on the head on every topic he addressed.

There are many variables entering into the amount of personal property taxes paid on inventories. Such as, different rates of turn over, methods of accounting, and different methods of establishing the amount of, and how often the tax is paid. For instance, the automobile and truck business pays one time only. That being at the time of sale and then the rate of tax is computed by weight and not market value. Some businesses turn their inventory as often as once a week, others during a depressed time may actually pay inventory tax two or three times on the same inventory. Due to these many variables some businesses, manufacturers, livestock owners, and merchants may pay up to fifty or more times the amount of tax on the inventory they sell than another business in the same county. This is not uniform and equal rate of assessment and taxation as required by law.

At his point, I would like to make a comparison between farm equipment and automobile and truck equipment of the same value. Yesterday, I had our County Appraiser's office figure what the tax would be on \$249,807.00 of farm equipment inventory. The reason for using this figure is that, that is the amount of truck inventory we had on hand yesterday morning. The tax in Franklin County in our location which is outside the City limits, would be ~~\$9,767.02~~^{4478.98}. The tax which we will collect at the time we sell all of the trucks and automobiles making up the total of \$249,807.00 will be \$246.00 a difference of ~~\$1,221.02~~^{4232.98}. Percentage wise the tax on the truck and automobile inventory is only ~~3.20%~~^{5.59%} of that on the farm equipment. That is, if

all of the farm equipment is sold before another tax year rolls around. On the trucks and automobiles the \$246.00 will be all of the tax on them regardless of when they are sold. That figures ~~\$31.20~~^{18.00} taxes on farm machinery for every \$1.00 on cars and trucks. On the cars and trucks on hand one week ago it was \$11.50 to \$1.00. On the average for the last two weeks at our place that ~~\$2.25~~^{14.50} to one. Is that uniform and equal? The tax on a \$25,000 luxury car is the same as on a Ford or Chevrolet weighing the same amount. Is that uniform and equal?

Another example is that of used farm equipment and business aircraft which are exempt if owned by a user but taxable if owned by a dealer. Is that uniform and equal?

The last material contains copies of petitions circulated in our locality for the last 10 days and signed by ~~225~~²²⁵ taxpayers. The petition reads:

PETITION FOR FAIR AND EQUAL TAXATION IN KANSAS

We, as taxpayers of the State of Kansas, object to the present system of ad valorem taxation in Kansas. It is illegal, and unconstitutional for the businesses, manufacturers, livestock owners, and merchants of Kansas to be assessed at 30 percent of the fair market value, while all other property is assessed well below ten percent of fair market value, it is contrary to Kansas State Constitution, Article II, Section 1. We also oppose the present method of inventory assessment. Kansas tax officials have stated that it is impossible for County Assessors throughout the state to comply with the letter of the law and that not one county of the 105 counties in the State of Kansas is complying. The present system is illegal and unconstitutional. Three of the four states adjoining Kansas do not have such a tax. In order that we be able to maintain the existing businesses in Kansas, continue growth, and attract new business, we would ask that you, the Legislators of the State of Kansas, restructure the method of taxation in Kansas to conform with the state constitution, which provides in relevant part:

"The legislature shall provide for uniform and equal rate of assessment and taxation...."

Uniform and Equal Rate of Assessment and Taxation

I object, to the present system of taxation in Kansas, and insist that the illegal and unconstitutional situation be corrected. The present inventory tax must be eliminated now not five or ten years from now.

These taxpayers represent lawyers, druggist, sporting good stores, jewelers, farm equipment dealers, auto dealers, feed and fertilizer dealers, farmers, farm supply stores, ministers, farm co-ops, homeowners, electrical supply dealers, contractors, several manufacturers, tire suppliers, insurance agencies, oil suppliers, hardware stores, appliance dealers, realators, service stations, lumbermen, and many others. Practically everyone our group has contacted agree that it is past time to correct this problem once and for all.

I'll be first to tell you that the inventory tax isn't the entire reason for so many farm supply dealers going out of business. We see and hear that 10% to 20% of the farmers will be going under. I guess it's kind of a secret about the percent of implement dealers going out. In my neighborhood --- 100% have gone out in Miami County, Linn County was without for a time, Anderson County has lost 50% and one of the remaining ones is for sale. Douglas County has had one go out and has one for sale, there is no longer a John Deere dealer in Emporia or Marion, the I.H.C. dealer in Iola is closing. Two of the three dealers in Osage County have closed in the last year. The I.H. dealership in Ottawa changed hands after being in business for over 50 years. We are looking at nearer 50% than 10 or 20.

We aren't opposed to paying taxes. We are willing to pay our share. We know that the taxes lost from the elimination of the inventory tax will have to come from somewhere. I speak for myself when I say my first option is income tax, the second a sales tax, and the third a surtax on the gross revenue of all business including professional services, our attorney, doctors, architects, insurance agencies, and everyone should and are willing to pay their share.

There is a better way, a fair way. We urge you to eliminate the inventory tax now. You legislators inherited this mess and you can correct it. It must be done now not 5 or 10 years from now. Thank you.

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Table with 3 columns: Name, Address and Phone Number, and Phone Number. Contains handwritten entries for various individuals in Ottawa, KS, including Leo R. Olinsted, Jerry Glawens, and others.

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Table with 2 columns: Name and Address and Phone Number. Contains handwritten entries for various individuals and their addresses in Kansas, including names like Raymond E. Reinicke, James C. Carhout, James R. Druier, David R. Bill, Larry Trinkle, Helen D. Ward, Jerry Allen, John E. Fulsand, Perry Coulson, Robert Merawick, John Dugker, Donald Hattschammer, Larry Bromast, Robert E. Colby, Fred A. St. John, Carl H. Caniney, Rex W. Weigand, Mark W. Weigand, and Marvin W. Aehn.

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Name	Address and Phone Number
Donald J. Hodgund	946 S. Syracuse 242-3645
Raymond Skelton	RFD # 3 242-2859-242-9641
Harold Skelton	RFD # 3 242-9641
Edward H. McLaughlin	832 HAMBLEN 242-6832
Moby F. Payne	514 Ash 242-2294
Samuel Pedersen	822 P. Main 242-7481
Walter D. Sutton	1120 S. Helicon 242-5953
Jack J. Gordon	1604 Apple Lane 242-1239
Chas E. Morris	Ottawa Kans 937-2853
Elaine Whistler	Wellsville Kans 883-2610
Wm J. Westcott	Baldwin City Kans 594-3942
Jackie Shelton	Wellsville Ks 883-7046
Merle M. Harris	WELLSVILLE Ks 883-2980
Gaydreas Hayden	Ottawa Ks 242-5327
Kathie Hayden	Ottawa Ks 242-8624
Ernest H. Hammer	Ottawa Ks 242-4282
George See	Ottawa Ks 242-2974
Glenn Trout	Ottawa, Kans 242-5235
Otto Johnson	Ottawa, Kans 242-7919
Don Johnson	Ottawa, Kans 242-1669
Mike Haurmeyer	Ottawa Kansas 242-2852
Frank Haurmeyer	Ottawa, Kans 242-2294
Carl J. Janda	Ottawa, Kansas 242-1078
Walter M. DeGroot	Ottawa Ks 242-4104
Wendell Harris	Ottawa, Ks 242-2337
Earl Hays	Ottawa Ks 242-2397
Lamar Janda	Ottawa, Ks 242-4658

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Name	Address and Phone Number
Jerry Hamden	1706 Ash Ottawa, Ks. 242-1321
John M. Wasmor	635 Elm Lake Ottawa, Ks. 242-4192
Lawrence E. [unclear]	215 Elm Ottawa, Ks. 66067
S. Michael [unclear]	428 S. Locust Ottawa, Ks. 66067
John H. [unclear]	819 Tremont, Ottawa, Ks. 66067
J. D. [unclear]	1657 S. Willow Ottawa, Ks. 66067
Mary A. [unclear]	520 Ash Ottawa, Ks. 66067
Alfred B. [unclear]	1032 S. Main Ottawa, Ks. 66067
Larry D. Cox	122 B S Main Ottawa, Ks. 66067
Martina [unclear]	RR 3 Box 298 Ottawa, Ks. 66067
Kenneth [unclear]	616 N. Cherry Ottawa, Ks. 66067
Clayton [unclear]	1303 S. Mulberry Ottawa, Ks. 66067
Paul P. Howell	1335 So. Oak Ottawa, Ks. 66067
Kathryn [unclear]	1035 N. Hickory
Robert [unclear]	RR #1 Princeton, Ks. 66078
Robert [unclear]	430 W. 9th Ottawa, Ks. 242-6681
Amie [unclear]	426 East P. St. P.O. Box 395, Pomona, Ks. 566-831
Debra [unclear]	RR 2 Box 138 Wellsville, Ks. 574-6741
John [unclear]	RR 2 Pomona, Ks. 66076
John [unclear]	326 Maple Ottawa, Kansas 66067
Patricia [unclear]	1313 Willow Ottawa, Ks. 66067
Paul [unclear]	405 Willow Ottawa, Ks. 66067
Charles W. [unclear]	517 E 2nd Pomona, Ks. 66076
Paul [unclear]	11 BANKSIDE LANE OTTAWA, KS 66067
Anders [unclear]	1565 SILVER Ottawa, Ks. 66067
Robert [unclear]	410 E. 15th Ottawa, Ks. 66067
Charlotte [unclear]	410 E 15th Ottawa, Ks. 66067
Robert W. [unclear]	1645 Poplar Ottawa, Ks. 66067

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Name	Address and Phone Number
Jessie N. [unclear]	204 E 1400 242-9611
Jerry [unclear]	936 A Main 242-2820
Lu R. [unclear]	845 S. Poplar 242-4935
Royce J. Alexander	RR #1 Burlington Ks 364-5730
William [unclear]	475 E 12th Ottawa, Ks 242-1581
Mark R. [unclear]	2401 Sequoia St, Lawrence 841-3128
James [unclear]	570 Ash Ottawa Ks 242-6685
Don R. [unclear]	1113 S. Elm Ottawa Ks 242-1982
Debra [unclear]	408 Main [unclear] 242-9546
Barbara J. Hickman	1304 S. Willow Ottawa, Ks 242-1926
Russel J. Anderson	726 King St - Ottawa 242-2011

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Name	Address and Phone Number
Richard W. Summit	Box 4, Ocala, Okla., Okla.
Barbara J. Hasser	RR 3, Ocala, Okla.
Laurence Crawford	RR 3, East Lawn, Okla., Okla.
Joe Sutherland	RR #3, Jola, Kansas
Donald D. Loney	RR #1, Humboldt, K.
Thomas B. Kaufman	Westphalia, Ks.
Frank B. Kaufman	Westphalia, Ks.
Doneth M. Johnson	733. Leeward Dr. Herston, Ks. 316-327-4338
Jerry C. Custer	Box 120 Rt. 1, Le Roy, Ks.
Robert E. Vanden	RR1 Box 113, Le Roy, Kansas 66357

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Uniform and Equal Rate of Assessment and Taxation

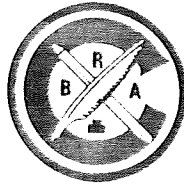
I object, to the present system of taxation in Kansas, and insist that the illegal and unconstitutional situation be corrected. The present inventory tax must be eliminated now not five or ten years from now.

Table with 2 columns: Name, Address and Phone Number. Contains handwritten entries for Bill May, Michael Edge, Carol A. Spence, Jim Strickland, Therman W. Thurman, Elizabeth Shouley, Nancy Cirina Hummel, Douglas Blane, and several blank rows.

BROTHERHOOD OF RAILWAY, AIRLINE AND STEAMSHIP CLERKS,
FREIGHT HANDLERS, EXPRESS AND STATION EMPLOYEES

Attachment 4

AFL-CIO — CLC



GEORGE W. FALLTRICK
Regional Legislative Director
926 "J" Street, Suite 801
Sacramento, CA 95814
Office Phone: (916) 442-1114
Home Phone: (916) 782-2563

BRYAN K. WHITEHEAD
Assistant Regional Legislative Director
4917 Haskell
Kansas City, KS 66104
Phone: (913) 287-9062

Kansas City, Kansas, February 19, 1985

TESTIMONY OF
BRYAN K. WHITEHEAD
KANSAS LEGISLATIVE DIRECTOR
FOR THE
BROTHERHOOD OF RAILWAY AND AIRLINE CLERKS
IN SUPPORT OF
A PROPOSITION TO AMEND SECTION 1 OF ARTICLE
11 OF THE CONSTITUTION OF THE STATE OF KANSAS
(CLASSIFICATION OF REAL AND PERSONAL PROPERTY)

PRESENTED AT PUBLIC HEARING
BEFORE THE
SENATE ASSESSMENT AND TAXATION COMMITTEE
STATEHOUSE
TOPEKA, KANSAS

FEBRUARY 20, 1985

Mr. Chairman, and members of the Committee, my name is Bryan Whitehead and I am the Kansas Legislative Director for the Brotherhood of Railway & Airline Clerks representing over 8,000 working and retired employes of the transportation industry in Kansas.

Today, I am authorized to testify on behalf of the Kansas Legislative Departments of the United Transportation Union, the Brotherhood of Locomotive Engineers, and the Brotherhood of Maintenance of Way Employes which have a combined membership of over 9,000 Kansas residents. And, I will also represent the Kansas Legislative Committee of the National Association of Retired and Veteran Railroad Employes which has over 3,000 members residing in the major railroad terminal cities of Kansas.

My testimony is also submitted on behalf of the Kansas State Federation of Labor, AFL-CIO, which has an affiliate membership of over 70,000 wage-earner taxpayers who reside in Kansas.

We rise, Mr. Chairman, in support of a constitutional amendment to classify rural and urban residential property for tax purposes. Whether by judicial or legislative mandate, reappraisal is imminent in Kansas and that is the prevailing argument in support of classification. It becomes a "necessary evil" as a defense against a massive tax shift from other classes of real and personal property to resident property.

SCR - 1615 is not what I hoped would be recommended by the Kansas Tax Review Commission. I certainly reject the Commission's reasons for placing railroads and motor carriers in the 20% assessment category. The 4-R Act only requires that they be assessed at a rate equivalent to the composite of public utility and commercial and industrial property. The recommendation to place Public Utilities in the 30% category prompts me to remind the Committee that a railroad is a Public Utility and should be assessed at 30% along with all other commercial and industrial property.

I have read the Commission's INTERIM REPORT AND RECOMMENDATIONS and I was stunned to see a recommendation to decrease the Oil & Gas assessment rate from 30% to 20%. Facetiously, I suggest that the Oil & Gas provision of SCR-1615 should be lifted from the Resolution, introduced as a bill, titled the Oil & Gas Severance Tax Relief Act

of 1985 and permitted to "fly or die" on its own merit. And, if by some miracle it is enacted, it can be short-titled the Norbert Dreiling Act in tribute to the persuasive expertise of this renowned severance tax adversary!

Seriously, Mr. Chairman, if there is one piece of legislation Kansas does not need at this trying time of reappraisal and classification it's one which would give a big tax break to the Oil & Gas industry! For that reason I oppose SCR-1615.

In the Commission's Report, I find reference to reappraisal in Missouri and in Arkansas but no mention of the Colorado or Oklahoma experience. We own a quarter-section of agricultural land in Kiowa County, Colorado, which was reappraised in 1983. The property tax bill was received in January which presents the sort of "bottom line" statistic that is easily understood as one reaches for the checkbook.

The 1984 assessed valuation was almost doubled - 95.4% higher than the 1983 valuation. Colorado apparently does not have a dollar "lid" or levy "limit" because the tax was increased 53%! And, they were fairly consistent as they uniformly "shafted" everyone, we own a severed mineral right which received a 100% increase in valuation and a 57% tax increase! Colorado assesses residential real property at 21% and all other property is generally assessed at 29%.

The Commission's Report does not reference the Oklahoma experience which is a five-year (1983-1987) revaluation and equalization program. We own land in Texas County, Oklahoma, which was revalued in 1983 but considerably different than that in Colorado. The valuation of one parcel of land was increased 9.4% and the tax increase was the same 9.4%. And, a second parcel of land valuation was increased 7.1% as was the tax.

I suggest, Mr. Chairman, that both the Colorado and Oklahoma experience would be of value to Kansas and I particularly call your attention to Oklahoma's determination of agricultural investment land value based on "Market Use Value" whatever that is!

Mr. Chairman, when I first read your explanation of the 30-12 classification proposed by SCR - 1616 and I saw "All other personal property ... exempt" you will recall that I stupidly over-reacted believing that automobiles were going to be excluded from personal property taxation. Subclass (2) of Class 2 in SCR-1616 makes it abundantly clear that motor vehicles are not exempted but that merchants, manufactures, and livestock inventories shall be exempted from personal property taxation.

The majority of taxpayers I represent are residents of Johnson, Sedgwick, Shawnee and Wyandotte counties - often called the "Big Four". The estimated 1984 Inventory Tax totals are Johnson \$10,151,558 (7.06%), Sedgwick \$19,016,081 (11.65%), Shawnee \$4,904,560 (6.71%), and Wyandotte \$5,318,874 (8.65%) - a grand total of \$39,391,073 which is 45.5% of the total statewide valuation of \$86,600,000!

Mr. Chairman, I cannot support this "shift shaft" of the tax burden to rural and urban residential property taxpayers!

Moreover, it is my opinion that the Inventory Tax exemption provision of SCR-1616 will cause defeat of the amendment at the polls even if it received legislative approval. And, that the "all inclusive" Class 3 in SCR-1615, particularly the assessment reduction for railroads, motor carriers, and oil and gas leasehold interests will cause its defeat in the General Election.

Does anyone really believe that any proposition to decrease anyone's property tax, or to exempt or "phase out" any property's taxable value, at the expense of increases in residential property tax, has any chance to prevail at the polls in 1986?


Mr. Chairman, and members of the Committee, let me suggest a compromise to write a Concurrent Resolution which will pass our Senate and House and, most importantly, be adopted in the General Election referendum in 1986:

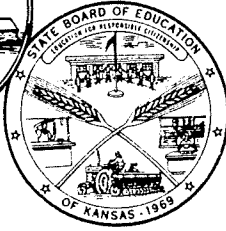
Use SCR - 1616 as the vehicle because it already has taken the big step of placing Class 1 (C) All other urban and rural real property not otherwise specifically subclassified ... 30%; change the assessment percentage of Class 1 (B) Land devoted to agricultural use (use value) ... 20% (a mandatory political consideration); strike Subclass (2) of Class 2 (exempting inventories); strike

Subclass (3) of Class 2 which repeats language already in Section 1 of Article 11; and finally, reduce the assessment of residential property from 12% to 10%. Then you will have a 30-20-10 amendment which will receive the necessary approval of the Legislature and the electorate!

After twenty-three Sessions as a member of the "Third House", this Session is my "last hurrah" and I will retire next month. I would very much like to participate in the drafting of Concurrent Resolution proposing a classification amendment which would be acceptable to the Legislature and to the electorate. I respectfully urge your favorable consideration of the amendments I have suggested.

Mr. Chairman, the opportunity to present testimony on this most important and controversial issue is appreciated. If I have failed to make my position clear or raised any questions, I will certainly try to respond. Thank you.


BRYAN K. WHITEHEAD,
Kansas Legislative Director,
Bro. of Railway & Airline Clerks



Kansas State Department of Education

Kansas State Ed Attachment 5

120 East 10th Street Topeka, Kansas 66612

February 20, 1985

TO: Senator Fred Kerr, Chairperson
Committee on Assessment and Taxation

FROM: Division of Financial and Support Services
and Legislative Research Department

SUBJECT: Computer Printouts Showing Effects of Reappraisal
and Classification Under SCR 1616

Attached are computer printouts from the 1984 property tax survey.

We have also included the assessment ratios for 1984, by county, and subclassification, as well as the ratios proposed by SCR 1616.

COLUMN EXPLANATION

- Column 1 - 1984 Assessed valuation
- 2 - Percent of total of Column 1
- 3 - Estimated market values after reappraisal
- 4 - Percent of total of Column 3
- 5 - Estimated assessed valuation after reappraisal (30%)
- 6 - Percent of total of Column 5
- 7 - Estimated assessed valuation using the assessment ratios as listed under SCR 1616
- 8 - Percent of total of Column 7

RATIOS OF ASSESSMENT

Assessment
Ratio Under
SCR 1616

1.	<u>RURAL REAL ESTATE</u>	
2.	Agricultural (including agriculture investment and non-investment and mineral interests, non-severed and severed)	9%
3.	Home Sites and Planned Subdivisions	12%
4.	Spot Industrial, Commercial, and Recreational	30%
5.	TOTAL RURAL REAL ESTATE	
6.	<u>URBAN REAL ESTATE</u>	
7.	Residential (including mineral interests, non-severed and severed)	12%
8.	Multi-Family	12%
9.	Commercial	30%
10.	Industrial	30%
11.	Vacant Lots	30%
12.	TOTAL URBAN REAL ESTATE	
13.	TOTAL REAL ESTATE	
14.	<u>STATE ASSESSED</u>	
15.	Railroads - Rural	15%
16.	Railroads - Urban	15%
17.	All Other - Rural	30%
18.	All Other - Urban	30%
19.	TOTAL STATE ASSESSED	
20.	<u>OIL AND GAS PRODUCTION</u>	
21.	Oil - Rural and Urban	30%

**Assessment
Ratio Under
SCR 1616**

22.	Gas - Rural and Urban	30%
23.	TOTAL OIL AND GAS PRODUCTION	
24.	<u>RURAL PERSONAL PROPERTY OTHER THAN OIL AND GAS PRODUCTION</u>	
25.	Vehicles (including merchandising, manufacturing, service stations, propane-butane plants, refining and processing, and other business)	30%
26.	Machinery and Equipment* (including merchandising, manufacturing, service stations, propane-butane plants, refining and processing, and other business)	0%
27.	Merchants Inventory (including non-bonded and bonded inventory for merchandising, other business, service stations, and propane-butane plants)	0%
28.	Manufacturers Inventory (including non-bonded and bonded inventory for manufacturing and refining and processing)	0%
29.	All Other Business* (including professional business, contractors, organization, community TV, banks, trusts, insurance, and savings and loans)	0%
30.	Livestock	0%
31.	Miscellaneous*	0%
32.	TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL AND GAS PRODUCTION	
33.	<u>URBAN PERSONAL PROPERTY OTHER THAN OIL AND GAS PRODUCTION</u>	
34.	Vehicles (including merchandising, manufacturing, service stations, propane-butane plants, refining and processing, and other business)	30%
35.	Machinery and Equipment* (including merchandising, manufacturing, service stations, propane-butane plants, refining and processing, and other business)	0%
36.	Merchants Inventory (including non-bonded and bonded inventory for merchandising, other business, service stations, and propane-butane plants)	0%

**Assessment
Ratio Under
SCR 1616**

37.	Manufacturers Inventory (including non-bonded and bonded inventory for manufacturing and refining and processing)	0%
38.	All Other Business* (including professional business, contractors, organization, community TV, banks, trusts, insurance, and savings and loan)	0%
39.	Livestock	0%
40.	Miscellaneous*	0%
41.	TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL AND GAS PRODUCTION	
42.	Farm Machinery*	0%
43.	Business Aircraft*	0%
44.	GRAND TOTAL	

*Staff Estimate

ASSESSMENT RATIOS FOR 1984

County	Residential				Commercial			Agricultural																																																																																																																																																																																																																																																																																																																																																																																																																																				
	Single Family	Multi-Family	Condo	Vacant Lot	Commercial	Industrial	Vacant Lot	Improved w/Res.	Improved No/Res.	Unimproved																																																																																																																																																																																																																																																																																																																																																																																																																																		
Allen											Urban	9.43	18.82	0.00	5.29	18.09	0.00	20.31	0.00	0.00	0.00	Rural	8.01	0.00	0.00	2.47	10.00	0.00	0.00	5.64	8.49	4.38	Anderson											Urban	9.27	4.94	0.00	5.08	8.96	0.00	5.36	0.00	0.00	0.00	Rural	8.83	0.00	0.00	4.00	6.17	0.00	0.00	7.45	6.05	5.95	Atchison											Urban	9.91	24.47	0.00	5.36	8.62	0.00	32.37	7.58	0.00	0.00	Rural	10.09	0.00	0.00	2.09	33.74	0.00	0.00	6.13	4.81	3.71	Barber											Urban	6.09	4.99	0.00	3.00	6.38	0.00	1.38	0.00	0.00	0.00	Rural	8.12	0.00	0.00	12.15	0.00	0.00	0.00	5.20	5.84	4.37	Barton											Urban	7.41	8.60	7.33	3.00	8.32	19.28	2.19	0.00	0.00	0.00	Rural	8.95	0.00	0.00	2.52	7.68	73.54	5.61	6.66	11.87	4.66	Bourbon											Urban	8.47	8.79	0.00	5.85	11.83	0.00	0.00	0.00	0.00	0.00	Rural	9.48	0.00	0.00	6.94	0.00	0.00	0.00	7.54	5.88	5.99	Brown											Urban	12.85	13.70	0.00	6.73	23.66	12.91	6.46	0.00	0.00	4.30	Rural	7.46	0.00	0.00	35.22	11.83	0.00	10.00	6.68	5.72	4.42	Butler											Urban	8.59	10.23	11.62	5.11	9.47	0.00	8.57	0.00	0.00	0.00	Rural	7.26	19.30	0.00	6.38	17.53	0.00	5.83	6.07	5.90	4.63	Chase											Urban	7.81	0.00	0.00	3.83	14.27	0.00	0.00	0.00	0.00	0.00	Rural	8.52	0.00	0.00	0.52	0.00	0.00	0.00	5.61	0.00	6.96	Chautauqua											Urban	6.60	12.95	0.00	1.66	11.10	0.00	6.16	0.00	0.00	0.00	Rural	2.83	0.00	0.00	10.53	0.00	0.00	0.45	3.46	4.90	3.28	Cherokee											Urban	8.89	10.48	0.00	4.07	12.76	15.35	8.30	0.00	0.00	9.44	Rural	6.78	0.00	0.00	2.91	7.55	13.90	0.25	6.96	4.67	4.43	Cheyenne											Urban	8.23	0.00	0.00	9.66	15.30	0.00	46.22	0.00	0.00	2.14	Rural	11.20	0.00	0.00	1.25	0.00	0.00	0.00	4.50	4.00	4.45	Clark											Urban	12.03	0.00	0.00	30.66	22.32	0.00	0.00	0.00	0.00	0.00	Rural	20.94	0.00	0.00	255.78	0.00	0.00	0.00	6.30	9.94	5.20
Urban	9.43	18.82	0.00	5.29	18.09	0.00	20.31	0.00	0.00	0.00	Rural	8.01	0.00	0.00	2.47	10.00	0.00	0.00	5.64	8.49	4.38	Anderson											Urban	9.27	4.94	0.00	5.08	8.96	0.00	5.36	0.00	0.00	0.00	Rural	8.83	0.00	0.00	4.00	6.17	0.00	0.00	7.45	6.05	5.95	Atchison											Urban	9.91	24.47	0.00	5.36	8.62	0.00	32.37	7.58	0.00	0.00	Rural	10.09	0.00	0.00	2.09	33.74	0.00	0.00	6.13	4.81	3.71	Barber											Urban	6.09	4.99	0.00	3.00	6.38	0.00	1.38	0.00	0.00	0.00	Rural	8.12	0.00	0.00	12.15	0.00	0.00	0.00	5.20	5.84	4.37	Barton											Urban	7.41	8.60	7.33	3.00	8.32	19.28	2.19	0.00	0.00	0.00	Rural	8.95	0.00	0.00	2.52	7.68	73.54	5.61	6.66	11.87	4.66	Bourbon											Urban	8.47	8.79	0.00	5.85	11.83	0.00	0.00	0.00	0.00	0.00	Rural	9.48	0.00	0.00	6.94	0.00	0.00	0.00	7.54	5.88	5.99	Brown											Urban	12.85	13.70	0.00	6.73	23.66	12.91	6.46	0.00	0.00	4.30	Rural	7.46	0.00	0.00	35.22	11.83	0.00	10.00	6.68	5.72	4.42	Butler											Urban	8.59	10.23	11.62	5.11	9.47	0.00	8.57	0.00	0.00	0.00	Rural	7.26	19.30	0.00	6.38	17.53	0.00	5.83	6.07	5.90	4.63	Chase											Urban	7.81	0.00	0.00	3.83	14.27	0.00	0.00	0.00	0.00	0.00	Rural	8.52	0.00	0.00	0.52	0.00	0.00	0.00	5.61	0.00	6.96	Chautauqua											Urban	6.60	12.95	0.00	1.66	11.10	0.00	6.16	0.00	0.00	0.00	Rural	2.83	0.00	0.00	10.53	0.00	0.00	0.45	3.46	4.90	3.28	Cherokee											Urban	8.89	10.48	0.00	4.07	12.76	15.35	8.30	0.00	0.00	9.44	Rural	6.78	0.00	0.00	2.91	7.55	13.90	0.25	6.96	4.67	4.43	Cheyenne											Urban	8.23	0.00	0.00	9.66	15.30	0.00	46.22	0.00	0.00	2.14	Rural	11.20	0.00	0.00	1.25	0.00	0.00	0.00	4.50	4.00	4.45	Clark											Urban	12.03	0.00	0.00	30.66	22.32	0.00	0.00	0.00	0.00	0.00	Rural	20.94	0.00	0.00	255.78	0.00	0.00	0.00	6.30	9.94	5.20											
Rural	8.01	0.00	0.00	2.47	10.00	0.00	0.00	5.64	8.49	4.38	Anderson											Urban	9.27	4.94	0.00	5.08	8.96	0.00	5.36	0.00	0.00	0.00	Rural	8.83	0.00	0.00	4.00	6.17	0.00	0.00	7.45	6.05	5.95	Atchison											Urban	9.91	24.47	0.00	5.36	8.62	0.00	32.37	7.58	0.00	0.00	Rural	10.09	0.00	0.00	2.09	33.74	0.00	0.00	6.13	4.81	3.71	Barber											Urban	6.09	4.99	0.00	3.00	6.38	0.00	1.38	0.00	0.00	0.00	Rural	8.12	0.00	0.00	12.15	0.00	0.00	0.00	5.20	5.84	4.37	Barton											Urban	7.41	8.60	7.33	3.00	8.32	19.28	2.19	0.00	0.00	0.00	Rural	8.95	0.00	0.00	2.52	7.68	73.54	5.61	6.66	11.87	4.66	Bourbon											Urban	8.47	8.79	0.00	5.85	11.83	0.00	0.00	0.00	0.00	0.00	Rural	9.48	0.00	0.00	6.94	0.00	0.00	0.00	7.54	5.88	5.99	Brown											Urban	12.85	13.70	0.00	6.73	23.66	12.91	6.46	0.00	0.00	4.30	Rural	7.46	0.00	0.00	35.22	11.83	0.00	10.00	6.68	5.72	4.42	Butler											Urban	8.59	10.23	11.62	5.11	9.47	0.00	8.57	0.00	0.00	0.00	Rural	7.26	19.30	0.00	6.38	17.53	0.00	5.83	6.07	5.90	4.63	Chase											Urban	7.81	0.00	0.00	3.83	14.27	0.00	0.00	0.00	0.00	0.00	Rural	8.52	0.00	0.00	0.52	0.00	0.00	0.00	5.61	0.00	6.96	Chautauqua											Urban	6.60	12.95	0.00	1.66	11.10	0.00	6.16	0.00	0.00	0.00	Rural	2.83	0.00	0.00	10.53	0.00	0.00	0.45	3.46	4.90	3.28	Cherokee											Urban	8.89	10.48	0.00	4.07	12.76	15.35	8.30	0.00	0.00	9.44	Rural	6.78	0.00	0.00	2.91	7.55	13.90	0.25	6.96	4.67	4.43	Cheyenne											Urban	8.23	0.00	0.00	9.66	15.30	0.00	46.22	0.00	0.00	2.14	Rural	11.20	0.00	0.00	1.25	0.00	0.00	0.00	4.50	4.00	4.45	Clark											Urban	12.03	0.00	0.00	30.66	22.32	0.00	0.00	0.00	0.00	0.00	Rural	20.94	0.00	0.00	255.78	0.00	0.00	0.00	6.30	9.94	5.20																						
Anderson											Urban	9.27	4.94	0.00	5.08	8.96	0.00	5.36	0.00	0.00	0.00	Rural	8.83	0.00	0.00	4.00	6.17	0.00	0.00	7.45	6.05	5.95	Atchison											Urban	9.91	24.47	0.00	5.36	8.62	0.00	32.37	7.58	0.00	0.00	Rural	10.09	0.00	0.00	2.09	33.74	0.00	0.00	6.13	4.81	3.71	Barber											Urban	6.09	4.99	0.00	3.00	6.38	0.00	1.38	0.00	0.00	0.00	Rural	8.12	0.00	0.00	12.15	0.00	0.00	0.00	5.20	5.84	4.37	Barton											Urban	7.41	8.60	7.33	3.00	8.32	19.28	2.19	0.00	0.00	0.00	Rural	8.95	0.00	0.00	2.52	7.68	73.54	5.61	6.66	11.87	4.66	Bourbon											Urban	8.47	8.79	0.00	5.85	11.83	0.00	0.00	0.00	0.00	0.00	Rural	9.48	0.00	0.00	6.94	0.00	0.00	0.00	7.54	5.88	5.99	Brown											Urban	12.85	13.70	0.00	6.73	23.66	12.91	6.46	0.00	0.00	4.30	Rural	7.46	0.00	0.00	35.22	11.83	0.00	10.00	6.68	5.72	4.42	Butler											Urban	8.59	10.23	11.62	5.11	9.47	0.00	8.57	0.00	0.00	0.00	Rural	7.26	19.30	0.00	6.38	17.53	0.00	5.83	6.07	5.90	4.63	Chase											Urban	7.81	0.00	0.00	3.83	14.27	0.00	0.00	0.00	0.00	0.00	Rural	8.52	0.00	0.00	0.52	0.00	0.00	0.00	5.61	0.00	6.96	Chautauqua											Urban	6.60	12.95	0.00	1.66	11.10	0.00	6.16	0.00	0.00	0.00	Rural	2.83	0.00	0.00	10.53	0.00	0.00	0.45	3.46	4.90	3.28	Cherokee											Urban	8.89	10.48	0.00	4.07	12.76	15.35	8.30	0.00	0.00	9.44	Rural	6.78	0.00	0.00	2.91	7.55	13.90	0.25	6.96	4.67	4.43	Cheyenne											Urban	8.23	0.00	0.00	9.66	15.30	0.00	46.22	0.00	0.00	2.14	Rural	11.20	0.00	0.00	1.25	0.00	0.00	0.00	4.50	4.00	4.45	Clark											Urban	12.03	0.00	0.00	30.66	22.32	0.00	0.00	0.00	0.00	0.00	Rural	20.94	0.00	0.00	255.78	0.00	0.00	0.00	6.30	9.94	5.20																																	
Urban	9.27	4.94	0.00	5.08	8.96	0.00	5.36	0.00	0.00	0.00	Rural	8.83	0.00	0.00	4.00	6.17	0.00	0.00	7.45	6.05	5.95	Atchison											Urban	9.91	24.47	0.00	5.36	8.62	0.00	32.37	7.58	0.00	0.00	Rural	10.09	0.00	0.00	2.09	33.74	0.00	0.00	6.13	4.81	3.71	Barber											Urban	6.09	4.99	0.00	3.00	6.38	0.00	1.38	0.00	0.00	0.00	Rural	8.12	0.00	0.00	12.15	0.00	0.00	0.00	5.20	5.84	4.37	Barton											Urban	7.41	8.60	7.33	3.00	8.32	19.28	2.19	0.00	0.00	0.00	Rural	8.95	0.00	0.00	2.52	7.68	73.54	5.61	6.66	11.87	4.66	Bourbon											Urban	8.47	8.79	0.00	5.85	11.83	0.00	0.00	0.00	0.00	0.00	Rural	9.48	0.00	0.00	6.94	0.00	0.00	0.00	7.54	5.88	5.99	Brown											Urban	12.85	13.70	0.00	6.73	23.66	12.91	6.46	0.00	0.00	4.30	Rural	7.46	0.00	0.00	35.22	11.83	0.00	10.00	6.68	5.72	4.42	Butler											Urban	8.59	10.23	11.62	5.11	9.47	0.00	8.57	0.00	0.00	0.00	Rural	7.26	19.30	0.00	6.38	17.53	0.00	5.83	6.07	5.90	4.63	Chase											Urban	7.81	0.00	0.00	3.83	14.27	0.00	0.00	0.00	0.00	0.00	Rural	8.52	0.00	0.00	0.52	0.00	0.00	0.00	5.61	0.00	6.96	Chautauqua											Urban	6.60	12.95	0.00	1.66	11.10	0.00	6.16	0.00	0.00	0.00	Rural	2.83	0.00	0.00	10.53	0.00	0.00	0.45	3.46	4.90	3.28	Cherokee											Urban	8.89	10.48	0.00	4.07	12.76	15.35	8.30	0.00	0.00	9.44	Rural	6.78	0.00	0.00	2.91	7.55	13.90	0.25	6.96	4.67	4.43	Cheyenne											Urban	8.23	0.00	0.00	9.66	15.30	0.00	46.22	0.00	0.00	2.14	Rural	11.20	0.00	0.00	1.25	0.00	0.00	0.00	4.50	4.00	4.45	Clark											Urban	12.03	0.00	0.00	30.66	22.32	0.00	0.00	0.00	0.00	0.00	Rural	20.94	0.00	0.00	255.78	0.00	0.00	0.00	6.30	9.94	5.20																																												
Rural	8.83	0.00	0.00	4.00	6.17	0.00	0.00	7.45	6.05	5.95	Atchison											Urban	9.91	24.47	0.00	5.36	8.62	0.00	32.37	7.58	0.00	0.00	Rural	10.09	0.00	0.00	2.09	33.74	0.00	0.00	6.13	4.81	3.71	Barber											Urban	6.09	4.99	0.00	3.00	6.38	0.00	1.38	0.00	0.00	0.00	Rural	8.12	0.00	0.00	12.15	0.00	0.00	0.00	5.20	5.84	4.37	Barton											Urban	7.41	8.60	7.33	3.00	8.32	19.28	2.19	0.00	0.00	0.00	Rural	8.95	0.00	0.00	2.52	7.68	73.54	5.61	6.66	11.87	4.66	Bourbon											Urban	8.47	8.79	0.00	5.85	11.83	0.00	0.00	0.00	0.00	0.00	Rural	9.48	0.00	0.00	6.94	0.00	0.00	0.00	7.54	5.88	5.99	Brown											Urban	12.85	13.70	0.00	6.73	23.66	12.91	6.46	0.00	0.00	4.30	Rural	7.46	0.00	0.00	35.22	11.83	0.00	10.00	6.68	5.72	4.42	Butler											Urban	8.59	10.23	11.62	5.11	9.47	0.00	8.57	0.00	0.00	0.00	Rural	7.26	19.30	0.00	6.38	17.53	0.00	5.83	6.07	5.90	4.63	Chase											Urban	7.81	0.00	0.00	3.83	14.27	0.00	0.00	0.00	0.00	0.00	Rural	8.52	0.00	0.00	0.52	0.00	0.00	0.00	5.61	0.00	6.96	Chautauqua											Urban	6.60	12.95	0.00	1.66	11.10	0.00	6.16	0.00	0.00	0.00	Rural	2.83	0.00	0.00	10.53	0.00	0.00	0.45	3.46	4.90	3.28	Cherokee											Urban	8.89	10.48	0.00	4.07	12.76	15.35	8.30	0.00	0.00	9.44	Rural	6.78	0.00	0.00	2.91	7.55	13.90	0.25	6.96	4.67	4.43	Cheyenne											Urban	8.23	0.00	0.00	9.66	15.30	0.00	46.22	0.00	0.00	2.14	Rural	11.20	0.00	0.00	1.25	0.00	0.00	0.00	4.50	4.00	4.45	Clark											Urban	12.03	0.00	0.00	30.66	22.32	0.00	0.00	0.00	0.00	0.00	Rural	20.94	0.00	0.00	255.78	0.00	0.00	0.00	6.30	9.94	5.20																																																							
Atchison											Urban	9.91	24.47	0.00	5.36	8.62	0.00	32.37	7.58	0.00	0.00	Rural	10.09	0.00	0.00	2.09	33.74	0.00	0.00	6.13	4.81	3.71	Barber											Urban	6.09	4.99	0.00	3.00	6.38	0.00	1.38	0.00	0.00	0.00	Rural	8.12	0.00	0.00	12.15	0.00	0.00	0.00	5.20	5.84	4.37	Barton											Urban	7.41	8.60	7.33	3.00	8.32	19.28	2.19	0.00	0.00	0.00	Rural	8.95	0.00	0.00	2.52	7.68	73.54	5.61	6.66	11.87	4.66	Bourbon											Urban	8.47	8.79	0.00	5.85	11.83	0.00	0.00	0.00	0.00	0.00	Rural	9.48	0.00	0.00	6.94	0.00	0.00	0.00	7.54	5.88	5.99	Brown											Urban	12.85	13.70	0.00	6.73	23.66	12.91	6.46	0.00	0.00	4.30	Rural	7.46	0.00	0.00	35.22	11.83	0.00	10.00	6.68	5.72	4.42	Butler											Urban	8.59	10.23	11.62	5.11	9.47	0.00	8.57	0.00	0.00	0.00	Rural	7.26	19.30	0.00	6.38	17.53	0.00	5.83	6.07	5.90	4.63	Chase											Urban	7.81	0.00	0.00	3.83	14.27	0.00	0.00	0.00	0.00	0.00	Rural	8.52	0.00	0.00	0.52	0.00	0.00	0.00	5.61	0.00	6.96	Chautauqua											Urban	6.60	12.95	0.00	1.66	11.10	0.00	6.16	0.00	0.00	0.00	Rural	2.83	0.00	0.00	10.53	0.00	0.00	0.45	3.46	4.90	3.28	Cherokee											Urban	8.89	10.48	0.00	4.07	12.76	15.35	8.30	0.00	0.00	9.44	Rural	6.78	0.00	0.00	2.91	7.55	13.90	0.25	6.96	4.67	4.43	Cheyenne											Urban	8.23	0.00	0.00	9.66	15.30	0.00	46.22	0.00	0.00	2.14	Rural	11.20	0.00	0.00	1.25	0.00	0.00	0.00	4.50	4.00	4.45	Clark											Urban	12.03	0.00	0.00	30.66	22.32	0.00	0.00	0.00	0.00	0.00	Rural	20.94	0.00	0.00	255.78	0.00	0.00	0.00	6.30	9.94	5.20																																																																		
Urban	9.91	24.47	0.00	5.36	8.62	0.00	32.37	7.58	0.00	0.00	Rural	10.09	0.00	0.00	2.09	33.74	0.00	0.00	6.13	4.81	3.71	Barber											Urban	6.09	4.99	0.00	3.00	6.38	0.00	1.38	0.00	0.00	0.00	Rural	8.12	0.00	0.00	12.15	0.00	0.00	0.00	5.20	5.84	4.37	Barton											Urban	7.41	8.60	7.33	3.00	8.32	19.28	2.19	0.00	0.00	0.00	Rural	8.95	0.00	0.00	2.52	7.68	73.54	5.61	6.66	11.87	4.66	Bourbon											Urban	8.47	8.79	0.00	5.85	11.83	0.00	0.00	0.00	0.00	0.00	Rural	9.48	0.00	0.00	6.94	0.00	0.00	0.00	7.54	5.88	5.99	Brown											Urban	12.85	13.70	0.00	6.73	23.66	12.91	6.46	0.00	0.00	4.30	Rural	7.46	0.00	0.00	35.22	11.83	0.00	10.00	6.68	5.72	4.42	Butler											Urban	8.59	10.23	11.62	5.11	9.47	0.00	8.57	0.00	0.00	0.00	Rural	7.26	19.30	0.00	6.38	17.53	0.00	5.83	6.07	5.90	4.63	Chase											Urban	7.81	0.00	0.00	3.83	14.27	0.00	0.00	0.00	0.00	0.00	Rural	8.52	0.00	0.00	0.52	0.00	0.00	0.00	5.61	0.00	6.96	Chautauqua											Urban	6.60	12.95	0.00	1.66	11.10	0.00	6.16	0.00	0.00	0.00	Rural	2.83	0.00	0.00	10.53	0.00	0.00	0.45	3.46	4.90	3.28	Cherokee											Urban	8.89	10.48	0.00	4.07	12.76	15.35	8.30	0.00	0.00	9.44	Rural	6.78	0.00	0.00	2.91	7.55	13.90	0.25	6.96	4.67	4.43	Cheyenne											Urban	8.23	0.00	0.00	9.66	15.30	0.00	46.22	0.00	0.00	2.14	Rural	11.20	0.00	0.00	1.25	0.00	0.00	0.00	4.50	4.00	4.45	Clark											Urban	12.03	0.00	0.00	30.66	22.32	0.00	0.00	0.00	0.00	0.00	Rural	20.94	0.00	0.00	255.78	0.00	0.00	0.00	6.30	9.94	5.20																																																																													
Rural	10.09	0.00	0.00	2.09	33.74	0.00	0.00	6.13	4.81	3.71	Barber											Urban	6.09	4.99	0.00	3.00	6.38	0.00	1.38	0.00	0.00	0.00	Rural	8.12	0.00	0.00	12.15	0.00	0.00	0.00	5.20	5.84	4.37	Barton											Urban	7.41	8.60	7.33	3.00	8.32	19.28	2.19	0.00	0.00	0.00	Rural	8.95	0.00	0.00	2.52	7.68	73.54	5.61	6.66	11.87	4.66	Bourbon											Urban	8.47	8.79	0.00	5.85	11.83	0.00	0.00	0.00	0.00	0.00	Rural	9.48	0.00	0.00	6.94	0.00	0.00	0.00	7.54	5.88	5.99	Brown											Urban	12.85	13.70	0.00	6.73	23.66	12.91	6.46	0.00	0.00	4.30	Rural	7.46	0.00	0.00	35.22	11.83	0.00	10.00	6.68	5.72	4.42	Butler											Urban	8.59	10.23	11.62	5.11	9.47	0.00	8.57	0.00	0.00	0.00	Rural	7.26	19.30	0.00	6.38	17.53	0.00	5.83	6.07	5.90	4.63	Chase											Urban	7.81	0.00	0.00	3.83	14.27	0.00	0.00	0.00	0.00	0.00	Rural	8.52	0.00	0.00	0.52	0.00	0.00	0.00	5.61	0.00	6.96	Chautauqua											Urban	6.60	12.95	0.00	1.66	11.10	0.00	6.16	0.00	0.00	0.00	Rural	2.83	0.00	0.00	10.53	0.00	0.00	0.45	3.46	4.90	3.28	Cherokee											Urban	8.89	10.48	0.00	4.07	12.76	15.35	8.30	0.00	0.00	9.44	Rural	6.78	0.00	0.00	2.91	7.55	13.90	0.25	6.96	4.67	4.43	Cheyenne											Urban	8.23	0.00	0.00	9.66	15.30	0.00	46.22	0.00	0.00	2.14	Rural	11.20	0.00	0.00	1.25	0.00	0.00	0.00	4.50	4.00	4.45	Clark											Urban	12.03	0.00	0.00	30.66	22.32	0.00	0.00	0.00	0.00	0.00	Rural	20.94	0.00	0.00	255.78	0.00	0.00	0.00	6.30	9.94	5.20																																																																																								
Barber											Urban	6.09	4.99	0.00	3.00	6.38	0.00	1.38	0.00	0.00	0.00	Rural	8.12	0.00	0.00	12.15	0.00	0.00	0.00	5.20	5.84	4.37	Barton											Urban	7.41	8.60	7.33	3.00	8.32	19.28	2.19	0.00	0.00	0.00	Rural	8.95	0.00	0.00	2.52	7.68	73.54	5.61	6.66	11.87	4.66	Bourbon											Urban	8.47	8.79	0.00	5.85	11.83	0.00	0.00	0.00	0.00	0.00	Rural	9.48	0.00	0.00	6.94	0.00	0.00	0.00	7.54	5.88	5.99	Brown											Urban	12.85	13.70	0.00	6.73	23.66	12.91	6.46	0.00	0.00	4.30	Rural	7.46	0.00	0.00	35.22	11.83	0.00	10.00	6.68	5.72	4.42	Butler											Urban	8.59	10.23	11.62	5.11	9.47	0.00	8.57	0.00	0.00	0.00	Rural	7.26	19.30	0.00	6.38	17.53	0.00	5.83	6.07	5.90	4.63	Chase											Urban	7.81	0.00	0.00	3.83	14.27	0.00	0.00	0.00	0.00	0.00	Rural	8.52	0.00	0.00	0.52	0.00	0.00	0.00	5.61	0.00	6.96	Chautauqua											Urban	6.60	12.95	0.00	1.66	11.10	0.00	6.16	0.00	0.00	0.00	Rural	2.83	0.00	0.00	10.53	0.00	0.00	0.45	3.46	4.90	3.28	Cherokee											Urban	8.89	10.48	0.00	4.07	12.76	15.35	8.30	0.00	0.00	9.44	Rural	6.78	0.00	0.00	2.91	7.55	13.90	0.25	6.96	4.67	4.43	Cheyenne											Urban	8.23	0.00	0.00	9.66	15.30	0.00	46.22	0.00	0.00	2.14	Rural	11.20	0.00	0.00	1.25	0.00	0.00	0.00	4.50	4.00	4.45	Clark											Urban	12.03	0.00	0.00	30.66	22.32	0.00	0.00	0.00	0.00	0.00	Rural	20.94	0.00	0.00	255.78	0.00	0.00	0.00	6.30	9.94	5.20																																																																																																			
Urban	6.09	4.99	0.00	3.00	6.38	0.00	1.38	0.00	0.00	0.00	Rural	8.12	0.00	0.00	12.15	0.00	0.00	0.00	5.20	5.84	4.37	Barton											Urban	7.41	8.60	7.33	3.00	8.32	19.28	2.19	0.00	0.00	0.00	Rural	8.95	0.00	0.00	2.52	7.68	73.54	5.61	6.66	11.87	4.66	Bourbon											Urban	8.47	8.79	0.00	5.85	11.83	0.00	0.00	0.00	0.00	0.00	Rural	9.48	0.00	0.00	6.94	0.00	0.00	0.00	7.54	5.88	5.99	Brown											Urban	12.85	13.70	0.00	6.73	23.66	12.91	6.46	0.00	0.00	4.30	Rural	7.46	0.00	0.00	35.22	11.83	0.00	10.00	6.68	5.72	4.42	Butler											Urban	8.59	10.23	11.62	5.11	9.47	0.00	8.57	0.00	0.00	0.00	Rural	7.26	19.30	0.00	6.38	17.53	0.00	5.83	6.07	5.90	4.63	Chase											Urban	7.81	0.00	0.00	3.83	14.27	0.00	0.00	0.00	0.00	0.00	Rural	8.52	0.00	0.00	0.52	0.00	0.00	0.00	5.61	0.00	6.96	Chautauqua											Urban	6.60	12.95	0.00	1.66	11.10	0.00	6.16	0.00	0.00	0.00	Rural	2.83	0.00	0.00	10.53	0.00	0.00	0.45	3.46	4.90	3.28	Cherokee											Urban	8.89	10.48	0.00	4.07	12.76	15.35	8.30	0.00	0.00	9.44	Rural	6.78	0.00	0.00	2.91	7.55	13.90	0.25	6.96	4.67	4.43	Cheyenne											Urban	8.23	0.00	0.00	9.66	15.30	0.00	46.22	0.00	0.00	2.14	Rural	11.20	0.00	0.00	1.25	0.00	0.00	0.00	4.50	4.00	4.45	Clark											Urban	12.03	0.00	0.00	30.66	22.32	0.00	0.00	0.00	0.00	0.00	Rural	20.94	0.00	0.00	255.78	0.00	0.00	0.00	6.30	9.94	5.20																																																																																																														
Rural	8.12	0.00	0.00	12.15	0.00	0.00	0.00	5.20	5.84	4.37	Barton											Urban	7.41	8.60	7.33	3.00	8.32	19.28	2.19	0.00	0.00	0.00	Rural	8.95	0.00	0.00	2.52	7.68	73.54	5.61	6.66	11.87	4.66	Bourbon											Urban	8.47	8.79	0.00	5.85	11.83	0.00	0.00	0.00	0.00	0.00	Rural	9.48	0.00	0.00	6.94	0.00	0.00	0.00	7.54	5.88	5.99	Brown											Urban	12.85	13.70	0.00	6.73	23.66	12.91	6.46	0.00	0.00	4.30	Rural	7.46	0.00	0.00	35.22	11.83	0.00	10.00	6.68	5.72	4.42	Butler											Urban	8.59	10.23	11.62	5.11	9.47	0.00	8.57	0.00	0.00	0.00	Rural	7.26	19.30	0.00	6.38	17.53	0.00	5.83	6.07	5.90	4.63	Chase											Urban	7.81	0.00	0.00	3.83	14.27	0.00	0.00	0.00	0.00	0.00	Rural	8.52	0.00	0.00	0.52	0.00	0.00	0.00	5.61	0.00	6.96	Chautauqua											Urban	6.60	12.95	0.00	1.66	11.10	0.00	6.16	0.00	0.00	0.00	Rural	2.83	0.00	0.00	10.53	0.00	0.00	0.45	3.46	4.90	3.28	Cherokee											Urban	8.89	10.48	0.00	4.07	12.76	15.35	8.30	0.00	0.00	9.44	Rural	6.78	0.00	0.00	2.91	7.55	13.90	0.25	6.96	4.67	4.43	Cheyenne											Urban	8.23	0.00	0.00	9.66	15.30	0.00	46.22	0.00	0.00	2.14	Rural	11.20	0.00	0.00	1.25	0.00	0.00	0.00	4.50	4.00	4.45	Clark											Urban	12.03	0.00	0.00	30.66	22.32	0.00	0.00	0.00	0.00	0.00	Rural	20.94	0.00	0.00	255.78	0.00	0.00	0.00	6.30	9.94	5.20																																																																																																																									
Barton											Urban	7.41	8.60	7.33	3.00	8.32	19.28	2.19	0.00	0.00	0.00	Rural	8.95	0.00	0.00	2.52	7.68	73.54	5.61	6.66	11.87	4.66	Bourbon											Urban	8.47	8.79	0.00	5.85	11.83	0.00	0.00	0.00	0.00	0.00	Rural	9.48	0.00	0.00	6.94	0.00	0.00	0.00	7.54	5.88	5.99	Brown											Urban	12.85	13.70	0.00	6.73	23.66	12.91	6.46	0.00	0.00	4.30	Rural	7.46	0.00	0.00	35.22	11.83	0.00	10.00	6.68	5.72	4.42	Butler											Urban	8.59	10.23	11.62	5.11	9.47	0.00	8.57	0.00	0.00	0.00	Rural	7.26	19.30	0.00	6.38	17.53	0.00	5.83	6.07	5.90	4.63	Chase											Urban	7.81	0.00	0.00	3.83	14.27	0.00	0.00	0.00	0.00	0.00	Rural	8.52	0.00	0.00	0.52	0.00	0.00	0.00	5.61	0.00	6.96	Chautauqua											Urban	6.60	12.95	0.00	1.66	11.10	0.00	6.16	0.00	0.00	0.00	Rural	2.83	0.00	0.00	10.53	0.00	0.00	0.45	3.46	4.90	3.28	Cherokee											Urban	8.89	10.48	0.00	4.07	12.76	15.35	8.30	0.00	0.00	9.44	Rural	6.78	0.00	0.00	2.91	7.55	13.90	0.25	6.96	4.67	4.43	Cheyenne											Urban	8.23	0.00	0.00	9.66	15.30	0.00	46.22	0.00	0.00	2.14	Rural	11.20	0.00	0.00	1.25	0.00	0.00	0.00	4.50	4.00	4.45	Clark											Urban	12.03	0.00	0.00	30.66	22.32	0.00	0.00	0.00	0.00	0.00	Rural	20.94	0.00	0.00	255.78	0.00	0.00	0.00	6.30	9.94	5.20																																																																																																																																				
Urban	7.41	8.60	7.33	3.00	8.32	19.28	2.19	0.00	0.00	0.00	Rural	8.95	0.00	0.00	2.52	7.68	73.54	5.61	6.66	11.87	4.66	Bourbon											Urban	8.47	8.79	0.00	5.85	11.83	0.00	0.00	0.00	0.00	0.00	Rural	9.48	0.00	0.00	6.94	0.00	0.00	0.00	7.54	5.88	5.99	Brown											Urban	12.85	13.70	0.00	6.73	23.66	12.91	6.46	0.00	0.00	4.30	Rural	7.46	0.00	0.00	35.22	11.83	0.00	10.00	6.68	5.72	4.42	Butler											Urban	8.59	10.23	11.62	5.11	9.47	0.00	8.57	0.00	0.00	0.00	Rural	7.26	19.30	0.00	6.38	17.53	0.00	5.83	6.07	5.90	4.63	Chase											Urban	7.81	0.00	0.00	3.83	14.27	0.00	0.00	0.00	0.00	0.00	Rural	8.52	0.00	0.00	0.52	0.00	0.00	0.00	5.61	0.00	6.96	Chautauqua											Urban	6.60	12.95	0.00	1.66	11.10	0.00	6.16	0.00	0.00	0.00	Rural	2.83	0.00	0.00	10.53	0.00	0.00	0.45	3.46	4.90	3.28	Cherokee											Urban	8.89	10.48	0.00	4.07	12.76	15.35	8.30	0.00	0.00	9.44	Rural	6.78	0.00	0.00	2.91	7.55	13.90	0.25	6.96	4.67	4.43	Cheyenne											Urban	8.23	0.00	0.00	9.66	15.30	0.00	46.22	0.00	0.00	2.14	Rural	11.20	0.00	0.00	1.25	0.00	0.00	0.00	4.50	4.00	4.45	Clark											Urban	12.03	0.00	0.00	30.66	22.32	0.00	0.00	0.00	0.00	0.00	Rural	20.94	0.00	0.00	255.78	0.00	0.00	0.00	6.30	9.94	5.20																																																																																																																																															
Rural	8.95	0.00	0.00	2.52	7.68	73.54	5.61	6.66	11.87	4.66	Bourbon											Urban	8.47	8.79	0.00	5.85	11.83	0.00	0.00	0.00	0.00	0.00	Rural	9.48	0.00	0.00	6.94	0.00	0.00	0.00	7.54	5.88	5.99	Brown											Urban	12.85	13.70	0.00	6.73	23.66	12.91	6.46	0.00	0.00	4.30	Rural	7.46	0.00	0.00	35.22	11.83	0.00	10.00	6.68	5.72	4.42	Butler											Urban	8.59	10.23	11.62	5.11	9.47	0.00	8.57	0.00	0.00	0.00	Rural	7.26	19.30	0.00	6.38	17.53	0.00	5.83	6.07	5.90	4.63	Chase											Urban	7.81	0.00	0.00	3.83	14.27	0.00	0.00	0.00	0.00	0.00	Rural	8.52	0.00	0.00	0.52	0.00	0.00	0.00	5.61	0.00	6.96	Chautauqua											Urban	6.60	12.95	0.00	1.66	11.10	0.00	6.16	0.00	0.00	0.00	Rural	2.83	0.00	0.00	10.53	0.00	0.00	0.45	3.46	4.90	3.28	Cherokee											Urban	8.89	10.48	0.00	4.07	12.76	15.35	8.30	0.00	0.00	9.44	Rural	6.78	0.00	0.00	2.91	7.55	13.90	0.25	6.96	4.67	4.43	Cheyenne											Urban	8.23	0.00	0.00	9.66	15.30	0.00	46.22	0.00	0.00	2.14	Rural	11.20	0.00	0.00	1.25	0.00	0.00	0.00	4.50	4.00	4.45	Clark											Urban	12.03	0.00	0.00	30.66	22.32	0.00	0.00	0.00	0.00	0.00	Rural	20.94	0.00	0.00	255.78	0.00	0.00	0.00	6.30	9.94	5.20																																																																																																																																																										
Bourbon											Urban	8.47	8.79	0.00	5.85	11.83	0.00	0.00	0.00	0.00	0.00	Rural	9.48	0.00	0.00	6.94	0.00	0.00	0.00	7.54	5.88	5.99	Brown											Urban	12.85	13.70	0.00	6.73	23.66	12.91	6.46	0.00	0.00	4.30	Rural	7.46	0.00	0.00	35.22	11.83	0.00	10.00	6.68	5.72	4.42	Butler											Urban	8.59	10.23	11.62	5.11	9.47	0.00	8.57	0.00	0.00	0.00	Rural	7.26	19.30	0.00	6.38	17.53	0.00	5.83	6.07	5.90	4.63	Chase											Urban	7.81	0.00	0.00	3.83	14.27	0.00	0.00	0.00	0.00	0.00	Rural	8.52	0.00	0.00	0.52	0.00	0.00	0.00	5.61	0.00	6.96	Chautauqua											Urban	6.60	12.95	0.00	1.66	11.10	0.00	6.16	0.00	0.00	0.00	Rural	2.83	0.00	0.00	10.53	0.00	0.00	0.45	3.46	4.90	3.28	Cherokee											Urban	8.89	10.48	0.00	4.07	12.76	15.35	8.30	0.00	0.00	9.44	Rural	6.78	0.00	0.00	2.91	7.55	13.90	0.25	6.96	4.67	4.43	Cheyenne											Urban	8.23	0.00	0.00	9.66	15.30	0.00	46.22	0.00	0.00	2.14	Rural	11.20	0.00	0.00	1.25	0.00	0.00	0.00	4.50	4.00	4.45	Clark											Urban	12.03	0.00	0.00	30.66	22.32	0.00	0.00	0.00	0.00	0.00	Rural	20.94	0.00	0.00	255.78	0.00	0.00	0.00	6.30	9.94	5.20																																																																																																																																																																					
Urban	8.47	8.79	0.00	5.85	11.83	0.00	0.00	0.00	0.00	0.00	Rural	9.48	0.00	0.00	6.94	0.00	0.00	0.00	7.54	5.88	5.99	Brown											Urban	12.85	13.70	0.00	6.73	23.66	12.91	6.46	0.00	0.00	4.30	Rural	7.46	0.00	0.00	35.22	11.83	0.00	10.00	6.68	5.72	4.42	Butler											Urban	8.59	10.23	11.62	5.11	9.47	0.00	8.57	0.00	0.00	0.00	Rural	7.26	19.30	0.00	6.38	17.53	0.00	5.83	6.07	5.90	4.63	Chase											Urban	7.81	0.00	0.00	3.83	14.27	0.00	0.00	0.00	0.00	0.00	Rural	8.52	0.00	0.00	0.52	0.00	0.00	0.00	5.61	0.00	6.96	Chautauqua											Urban	6.60	12.95	0.00	1.66	11.10	0.00	6.16	0.00	0.00	0.00	Rural	2.83	0.00	0.00	10.53	0.00	0.00	0.45	3.46	4.90	3.28	Cherokee											Urban	8.89	10.48	0.00	4.07	12.76	15.35	8.30	0.00	0.00	9.44	Rural	6.78	0.00	0.00	2.91	7.55	13.90	0.25	6.96	4.67	4.43	Cheyenne											Urban	8.23	0.00	0.00	9.66	15.30	0.00	46.22	0.00	0.00	2.14	Rural	11.20	0.00	0.00	1.25	0.00	0.00	0.00	4.50	4.00	4.45	Clark											Urban	12.03	0.00	0.00	30.66	22.32	0.00	0.00	0.00	0.00	0.00	Rural	20.94	0.00	0.00	255.78	0.00	0.00	0.00	6.30	9.94	5.20																																																																																																																																																																																
Rural	9.48	0.00	0.00	6.94	0.00	0.00	0.00	7.54	5.88	5.99	Brown											Urban	12.85	13.70	0.00	6.73	23.66	12.91	6.46	0.00	0.00	4.30	Rural	7.46	0.00	0.00	35.22	11.83	0.00	10.00	6.68	5.72	4.42	Butler											Urban	8.59	10.23	11.62	5.11	9.47	0.00	8.57	0.00	0.00	0.00	Rural	7.26	19.30	0.00	6.38	17.53	0.00	5.83	6.07	5.90	4.63	Chase											Urban	7.81	0.00	0.00	3.83	14.27	0.00	0.00	0.00	0.00	0.00	Rural	8.52	0.00	0.00	0.52	0.00	0.00	0.00	5.61	0.00	6.96	Chautauqua											Urban	6.60	12.95	0.00	1.66	11.10	0.00	6.16	0.00	0.00	0.00	Rural	2.83	0.00	0.00	10.53	0.00	0.00	0.45	3.46	4.90	3.28	Cherokee											Urban	8.89	10.48	0.00	4.07	12.76	15.35	8.30	0.00	0.00	9.44	Rural	6.78	0.00	0.00	2.91	7.55	13.90	0.25	6.96	4.67	4.43	Cheyenne											Urban	8.23	0.00	0.00	9.66	15.30	0.00	46.22	0.00	0.00	2.14	Rural	11.20	0.00	0.00	1.25	0.00	0.00	0.00	4.50	4.00	4.45	Clark											Urban	12.03	0.00	0.00	30.66	22.32	0.00	0.00	0.00	0.00	0.00	Rural	20.94	0.00	0.00	255.78	0.00	0.00	0.00	6.30	9.94	5.20																																																																																																																																																																																											
Brown											Urban	12.85	13.70	0.00	6.73	23.66	12.91	6.46	0.00	0.00	4.30	Rural	7.46	0.00	0.00	35.22	11.83	0.00	10.00	6.68	5.72	4.42	Butler											Urban	8.59	10.23	11.62	5.11	9.47	0.00	8.57	0.00	0.00	0.00	Rural	7.26	19.30	0.00	6.38	17.53	0.00	5.83	6.07	5.90	4.63	Chase											Urban	7.81	0.00	0.00	3.83	14.27	0.00	0.00	0.00	0.00	0.00	Rural	8.52	0.00	0.00	0.52	0.00	0.00	0.00	5.61	0.00	6.96	Chautauqua											Urban	6.60	12.95	0.00	1.66	11.10	0.00	6.16	0.00	0.00	0.00	Rural	2.83	0.00	0.00	10.53	0.00	0.00	0.45	3.46	4.90	3.28	Cherokee											Urban	8.89	10.48	0.00	4.07	12.76	15.35	8.30	0.00	0.00	9.44	Rural	6.78	0.00	0.00	2.91	7.55	13.90	0.25	6.96	4.67	4.43	Cheyenne											Urban	8.23	0.00	0.00	9.66	15.30	0.00	46.22	0.00	0.00	2.14	Rural	11.20	0.00	0.00	1.25	0.00	0.00	0.00	4.50	4.00	4.45	Clark											Urban	12.03	0.00	0.00	30.66	22.32	0.00	0.00	0.00	0.00	0.00	Rural	20.94	0.00	0.00	255.78	0.00	0.00	0.00	6.30	9.94	5.20																																																																																																																																																																																																						
Urban	12.85	13.70	0.00	6.73	23.66	12.91	6.46	0.00	0.00	4.30	Rural	7.46	0.00	0.00	35.22	11.83	0.00	10.00	6.68	5.72	4.42	Butler											Urban	8.59	10.23	11.62	5.11	9.47	0.00	8.57	0.00	0.00	0.00	Rural	7.26	19.30	0.00	6.38	17.53	0.00	5.83	6.07	5.90	4.63	Chase											Urban	7.81	0.00	0.00	3.83	14.27	0.00	0.00	0.00	0.00	0.00	Rural	8.52	0.00	0.00	0.52	0.00	0.00	0.00	5.61	0.00	6.96	Chautauqua											Urban	6.60	12.95	0.00	1.66	11.10	0.00	6.16	0.00	0.00	0.00	Rural	2.83	0.00	0.00	10.53	0.00	0.00	0.45	3.46	4.90	3.28	Cherokee											Urban	8.89	10.48	0.00	4.07	12.76	15.35	8.30	0.00	0.00	9.44	Rural	6.78	0.00	0.00	2.91	7.55	13.90	0.25	6.96	4.67	4.43	Cheyenne											Urban	8.23	0.00	0.00	9.66	15.30	0.00	46.22	0.00	0.00	2.14	Rural	11.20	0.00	0.00	1.25	0.00	0.00	0.00	4.50	4.00	4.45	Clark											Urban	12.03	0.00	0.00	30.66	22.32	0.00	0.00	0.00	0.00	0.00	Rural	20.94	0.00	0.00	255.78	0.00	0.00	0.00	6.30	9.94	5.20																																																																																																																																																																																																																	
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Rural	6.78	0.00	0.00	2.91	7.55	13.90	0.25	6.96	4.67	4.43	Cheyenne											Urban	8.23	0.00	0.00	9.66	15.30	0.00	46.22	0.00	0.00	2.14	Rural	11.20	0.00	0.00	1.25	0.00	0.00	0.00	4.50	4.00	4.45	Clark											Urban	12.03	0.00	0.00	30.66	22.32	0.00	0.00	0.00	0.00	0.00	Rural	20.94	0.00	0.00	255.78	0.00	0.00	0.00	6.30	9.94	5.20																																																																																																																																																																																																																																																																																																																																																																
Cheyenne											Urban	8.23	0.00	0.00	9.66	15.30	0.00	46.22	0.00	0.00	2.14	Rural	11.20	0.00	0.00	1.25	0.00	0.00	0.00	4.50	4.00	4.45	Clark											Urban	12.03	0.00	0.00	30.66	22.32	0.00	0.00	0.00	0.00	0.00	Rural	20.94	0.00	0.00	255.78	0.00	0.00	0.00	6.30	9.94	5.20																																																																																																																																																																																																																																																																																																																																																																											
Urban	8.23	0.00	0.00	9.66	15.30	0.00	46.22	0.00	0.00	2.14	Rural	11.20	0.00	0.00	1.25	0.00	0.00	0.00	4.50	4.00	4.45	Clark											Urban	12.03	0.00	0.00	30.66	22.32	0.00	0.00	0.00	0.00	0.00	Rural	20.94	0.00	0.00	255.78	0.00	0.00	0.00	6.30	9.94	5.20																																																																																																																																																																																																																																																																																																																																																																																						
Rural	11.20	0.00	0.00	1.25	0.00	0.00	0.00	4.50	4.00	4.45	Clark											Urban	12.03	0.00	0.00	30.66	22.32	0.00	0.00	0.00	0.00	0.00	Rural	20.94	0.00	0.00	255.78	0.00	0.00	0.00	6.30	9.94	5.20																																																																																																																																																																																																																																																																																																																																																																																																	
Clark											Urban	12.03	0.00	0.00	30.66	22.32	0.00	0.00	0.00	0.00	0.00	Rural	20.94	0.00	0.00	255.78	0.00	0.00	0.00	6.30	9.94	5.20																																																																																																																																																																																																																																																																																																																																																																																																												
Urban	12.03	0.00	0.00	30.66	22.32	0.00	0.00	0.00	0.00	0.00	Rural	20.94	0.00	0.00	255.78	0.00	0.00	0.00	6.30	9.94	5.20																																																																																																																																																																																																																																																																																																																																																																																																																							
Rural	20.94	0.00	0.00	255.78	0.00	0.00	0.00	6.30	9.94	5.20																																																																																																																																																																																																																																																																																																																																																																																																																																		

County	Residential				Commercial			Agricultural		
	Single Family	Multi-Family	Condo	Vacant Lot	Commerical	Industrial	Vacant Lot	Improved w/Res.	Improved No/Res.	Unimproved
Clay										
Urban	11.13	26.31	0.00	5.20	16.27	14.00	4.03	0.00	0.00	0.00
Rural	7.91	0.00	0.00	1.64	3.29	0.00	8.73	6.86	8.90	6.17
Cloud										
Urban	12.15	10.67	0.00	10.00	17.47	0.00	34.50	0.00	0.00	0.00
Rural	8.74	0.00	0.00	6.70	16.07	0.00	0.00	9.05	9.61	6.33
Coffey										
Urban	8.56	14.89	0.00	3.50	16.37	0.00	0.00	0.00	0.00	5.85
Rural	9.15	0.00	0.00	2.37	14.45	0.00	0.00	6.79	4.66	5.10
Comanche										
Urban	10.08	0.00	0.00	5.58	19.65	0.00	12.66	0.00	0.00	0.00
Rural	6.17	0.00	0.00	0.00	0.00	0.00	0.00	7.89	4.51	4.66
Cowley										
Urban	9.47	18.62	10.66	4.70	17.18	0.00	9.34	6.97	0.00	3.25
Rural	8.97	10.61	0.00	1.53	34.43	0.00	11.28	5.93	6.41	5.44
Crawford										
Urban	7.58	8.97	0.00	4.41	8.80	15.48	19.39	0.00	0.00	0.00
Rural	6.43	0.00	0.00	2.79	6.70	0.00	3.70	4.93	4.20	3.92
Decatur										
Urban	7.91	0.00	0.00	6.19	11.61	0.00	0.00	10.39	0.00	0.00
Rural	0.00	0.00	0.00	0.00	3.14	0.00	0.00	4.97	4.15	5.84
Dickinson										
Urban	9.57	11.55	0.00	6.30	19.15	0.00	69.75	0.00	0.00	7.37
Rural	6.88	0.00	0.00	2.70	0.00	0.00	0.00	7.44	7.48	6.52
Doniphan										
Urban	10.78	10.70	0.00	2.04	14.58	0.00	5.10	4.84	0.00	0.00
Rural	8.97	0.00	0.00	2.03	0.00	0.00	2.25	4.65	0.00	3.01
Douglas										
Urban	9.04	9.63	8.10	5.27	8.50	6.44	2.11	5.75	0.00	0.00
Rural	8.34	0.00	0.00	2.67	5.13	0.00	3.81	4.97	2.21	3.96
Edwards										
Urban	10.77	0.00	0.00	6.81	14.58	0.00	7.08	0.00	0.00	0.00
Rural	2.40	0.00	0.00	0.00	0.00	0.00	0.00	5.08	7.74	5.58
Elk										
Urban	12.81	14.48	0.00	8.88	23.20	0.00	21.25	0.00	0.00	0.00
Rural	11.02	0.00	0.00	1.00	0.00	6.95	0.00	6.69	4.58	5.82
Ellis										
Urban	6.31	7.05	6.61	2.88	7.29	0.00	4.55	0.00	0.00	0.00
Rural	5.41	0.00	0.00	1.69	5.72	1.57	0.84	5.79	3.92	3.36

County	Residential				Commercial			Agricultural		
	Single Family	Multi-Family	Condo	Vacant Lot	Commercial	Industrial	Vacant Lot	Improved w/Res.	Improved No/Res.	Unimproved
Ellsworth										
Urban	11.89	19.38	0.00	7.69	7.77	0.00	8.30	0.00	0.00	0.00
Rural	5.42	0.00	0.00	5.81	5.81	0.00	4.80	7.21	6.70	5.52
Finney										
Urban	9.11	9.19	11.04	6.24	12.09	0.00	4.91	0.00	0.00	0.00
Rural	9.09	0.00	0.00	11.26	10.46	0.00	10.00	11.15	13.78	3.77
Ford										
Urban	8.56	9.08	9.39	4.08	12.75	15.78	3.42	0.00	0.00	0.00
Rural	5.22	0.00	0.00	2.66	7.86	0.00	9.00	5.41	6.49	6.03
Franklin										
Urban	9.12	8.54	0.00	3.30	17.36	9.52	16.22	0.00	0.00	0.00
Rural	5.96	0.00	0.00	3.30	19.22	5.83	0.00	6.56	6.38	4.86
Geary										
Urban	9.65	10.17	13.00	6.42	14.52	0.00	4.25	0.00	0.00	0.00
Rural	11.22	0.00	0.00	4.48	1.48	0.00	5.31	6.40	0.00	5.02
Gove										
Urban	6.54	0.00	0.00	4.00	12.12	0.00	0.00	0.00	0.00	0.00
Rural	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.51	4.91
Graham										
Urban	6.70	0.00	0.00	4.99	10.30	0.00	0.00	0.00	0.00	0.00
Rural	6.29	0.00	0.00	5.31	3.25	0.00	0.00	4.56	4.69	4.15
Grant										
Urban	9.35	9.90	0.00	10.55	12.08	0.00	11.50	0.00	0.00	0.00
Rural	4.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.94	5.52
Gray										
Urban	8.57	0.00	0.00	4.15	13.90	0.00	0.00	0.00	0.00	0.00
Rural	8.24	0.00	0.00	10.94	5.09	0.00	11.65	6.35	0.00	4.88
Greeley										
Urban	15.90	30.11	0.00	12.80	16.58	0.00	9.00	0.00	0.00	0.00
Rural	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.43
Greenwood										
Urban	9.00	0.00	0.00	4.00	13.56	0.00	18.91	0.00	0.00	0.00
Rural	4.29	0.00	0.00	4.50	10.92	0.00	0.00	6.33	3.60	5.76
Hamilton										
Urban	8.39	0.00	0.00	9.75	18.37	0.00	19.08	0.00	0.00	0.00
Rural	0.00	0.00	0.00	2.40	0.00	0.00	1.50	5.09	6.88	6.47
Harper										
Urban	8.05	25.81	0.00	5.62	12.97	0.00	4.50	0.00	0.00	6.86
Rural	7.04	0.00	0.00	17.74	10.18	1.50	0.00	6.92	7.48	5.63

County	Residential				Commercial			Agricultural		
	Single Family	Multi-Family	Condo	Vacant Lot	Commercial	Industrial	Vacant Lot	Improved w/Res.	Improved No/Res.	Unimproved
Harvey										
Urban	8.65	9.58	7.34	6.17	13.44	9.00	8.67	0.00	0.00	0.00
Rural	7.93	0.00	0.00	3.45	0.00	0.00	10.38	5.77	6.69	5.69
Haskell										
Urban	9.03	0.00	0.00	7.69	15.04	0.00	0.00	0.00	0.00	0.00
Rural	5.90	0.00	0.00	3.78	0.00	0.00	0.00	7.43	6.14	9.42
Hodgeman										
Urban	10.71	0.00	0.00	17.50	22.25	0.00	55.00	0.00	0.00	0.00
Rural	8.81	0.00	0.00	0.00	0.00	0.00	0.00	7.64	7.09	7.32
Jackson										
Urban	10.50	13.52	0.00	4.45	10.90	9.00	3.65	6.68	0.00	0.00
Rural	5.97	0.00	0.00	11.00	3.65	0.00	0.00	6.60	5.61	4.47
Jefferson										
Urban	9.46	0.00	0.00	6.53	7.79	0.00	5.25	0.00	0.00	0.00
Rural	8.16	0.00	0.00	7.77	5.39	0.00	0.00	6.11	4.83	3.15
Jewell										
Urban	16.00	11.27	0.00	45.00	45.00	0.00	29.50	46.35	0.00	0.00
Rural	4.57	0.00	0.00	3.50	10.60	0.00	0.00	6.86	5.52	5.35
Johnson										
Urban	7.34	8.58	6.34	4.54	6.42	0.00	1.66	1.70	1.67	1.23
Rural	6.20	7.85	0.00	3.80	4.41	0.00	0.00	5.29	3.48	1.50
Kearney										
Urban	7.66	0.00	0.00	3.06	15.08	0.00	2.57	0.00	0.00	0.00
Rural	5.61	0.00	0.00	7.16	0.00	0.00	0.00	9.39	9.18	6.92
Kingman										
Urban	7.50	0.00	0.00	2.50	10.07	0.00	0.00	0.00	0.00	0.00
Rural	6.65	0.00	0.00	1.80	0.00	0.00	3.00	6.99	3.45	6.10
Kiowa										
Urban	10.97	0.00	0.00	5.83	17.11	0.00	6.00	0.00	0.00	0.00
Rural	7.00	0.00	0.00	0.00	0.00	0.00	0.00	6.94	6.43	6.90
Labette										
Urban	8.85	13.12	7.81	6.32	13.08	5.34	16.60	10.11	0.00	0.00
Rural	7.80	0.00	0.00	4.51	12.87	0.00	3.33	7.48	6.86	5.33
Lane										
Urban	10.66	0.00	0.00	5.58	24.04	0.00	12.35	0.00	0.00	0.00
Rural	5.61	0.00	0.00	9.78	0.00	0.00	0.00	4.16	4.90	4.54
Leavenworth										
Urban	9.05	11.53	6.02	3.70	7.89	6.00	18.13	24.31	0.00	10.19
Rural	7.73	0.00	0.00	3.91	20.27	0.00	0.00	5.59	4.17	3.56

County	Residential			Commercial			Agricultural			
	Single Family	Multi-Family	Condo	Vacant Lot	Commercial	Industrial	Vacant Lot	Improved w/Res.	Improved No/Res.	Unimproved
Lincoln										
Urban	18.06	0.00	0.00	33.33	10.76	0.00	0.00	0.00	0.00	0.00
Rural	7.57	0.00	0.00	14.40	15.72	0.00	0.00	11.78	7.96	10.66
Linn										
Urban	10.98	0.00	0.00	3.20	19.09	0.00	2.19	0.00	0.00	0.00
Rural	10.94	0.00	0.00	3.33	0.00	0.00	0.00	6.44	5.84	2.77
Logan										
Urban	8.51	18.50	0.00	15.55	9.85	0.00	0.00	0.00	0.00	0.00
Rural	0.00	0.00	0.00	2.50	0.00	0.00	0.00	3.64	0.00	5.08
Lyon										
Urban	8.79	9.15	0.00	9.76	12.16	0.00	3.53	0.00	0.00	0.00
Rural	6.65	0.00	0.00	3.05	18.94	0.00	0.00	7.27	6.35	5.76
Marion										
Urban	8.47	0.00	0.00	5.80	12.25	8.57	4.81	0.00	0.00	0.00
Rural	5.95	0.00	0.00	3.33	0.00	0.00	6.70	8.77	7.75	6.78
Marshall										
Urban	12.03	0.00	0.00	5.92	13.32	0.00	26.42	0.00	0.00	0.00
Rural	4.86	0.00	0.00	1.25	44.97	0.00	0.00	6.22	5.56	4.54
McPherson										
Urban	8.61	9.92	8.50	9.64	12.69	0.00	5.11	4.75	0.00	5.85
Rural	5.72	0.00	0.00	7.98	8.80	0.00	5.73	5.81	5.95	6.74
Meade										
Urban	9.88	10.45	0.00	5.16	18.70	0.00	0.00	0.00	0.00	0.00
Rural	9.95	0.00	0.00	12.41	0.00	0.00	0.00	5.31	4.41	7.70
Miami										
Urban	9.47	11.58	0.00	3.23	11.22	0.00	0.52	9.45	0.00	0.00
Rural	6.82	0.00	0.00	1.95	13.73	0.00	2.03	6.56	3.86	3.09
Mitchell										
Urban	8.88	11.93	0.00	6.55	8.50	23.42	1.48	7.88	0.00	0.00
Rural	6.45	0.00	0.00	10.00	0.00	0.00	1.50	7.90	37.02	6.31
Montgomery										
Urban	9.34	9.52	4.56	4.40	9.74	14.84	57.81	0.00	0.00	0.00
Rural	6.92	0.00	0.00	2.22	7.93	8.26	6.00	5.64	4.40	4.08
Morris										
Urban	8.72	0.00	0.00	5.84	13.41	0.00	0.00	0.00	19.53	0.00
Rural	6.80	0.00	0.00	2.83	16.33	0.00	0.00	8.69	8.53	8.66
Morton										
Urban	8.20	0.00	0.00	2.52	16.58	0.00	8.63	0.00	0.00	0.00
Rural	10.45	0.00	0.00	0.00	6.00	0.00	0.00	6.08	6.18	7.24

County	Residential				Commercial			Agricultural		
	Single Family	Multi-Family	Condo	Vacant Lot	Commercial	Industrial	Vacant Lot	Improved w/Res.	Improved No/Res.	Unimproved
Nemaha										
Urban	9.95	16.24	0.00	1.23	17.86	0.00	3.89	8.82	0.00	1.80
Rural	7.00	0.00	0.00	1.46	0.00	0.00	1.93	6.36	5.34	5.58
Neosho										
Urban	8.43	6.90	0.00	3.60	12.77	20.21	5.07	15.27	0.00	0.93
Rural	7.58	0.00	0.00	3.53	14.86	0.00	0.00	7.00	4.42	5.18
Ness										
Urban	8.93	6.95	0.00	5.72	28.51	0.00	5.11	0.00	0.00	0.00
Rural	2.65	0.00	0.00	6.00	10.07	0.00	7.82	7.40	0.00	5.80
Norton										
Urban	9.55	0.00	0.00	7.40	13.75	0.00	27.02	0.00	0.00	5.12
Rural	10.68	0.00	0.00	0.00	70.00	0.00	3.00	3.69	0.00	4.16
Osage										
Urban	9.97	12.90	0.00	8.00	15.86	0.00	34.21	0.00	0.00	0.00
Rural	9.13	0.00	3.23	17.50	23.70	0.00	0.00	9.68	10.42	7.70
Osborne										
Urban	12.25	0.00	0.00	9.40	17.26	0.00	29.80	0.00	0.00	0.00
Rural	4.65	0.00	0.00	0.00	0.00	0.00	0.00	10.64	5.03	6.17
Ottawa										
Urban	12.73	14.95	0.00	6.32	14.26	0.00	0.00	0.00	0.00	0.00
Rural	7.34	0.00	0.00	30.00	0.00	0.00	0.00	9.86	9.55	8.27
Pawnee										
Urban	8.38	0.00	0.00	4.85	14.65	0.00	0.00	0.00	0.00	0.00
Rural	7.98	0.00	0.00	0.00	0.00	0.00	0.00	5.47	0.00	6.48
Phillips										
Urban	12.08	0.00	0.00	9.12	9.91	6.27	3.70	0.00	0.00	0.00
Rural	8.80	0.00	0.00	0.00	0.00	0.00	0.00	6.14	4.67	5.45
Pottawatomie										
Urban	8.35	0.00	6.26	5.65	8.63	0.00	6.90	12.98	0.00	0.00
Rural	7.73	0.00	0.00	3.92	0.00	0.00	7.20	6.92	9.19	5.50
Pratt										
Urban	8.99	5.39	0.00	8.40	10.91	0.00	9.16	0.00	0.00	24.90
Rural	7.25	0.00	0.00	5.92	6.18	0.00	0.00	5.70	8.15	5.88
Rawlins										
Urban	7.57	0.00	0.00	23.07	10.46	0.00	0.00	0.00	0.00	0.00
Rural	2.22	0.00	0.00	1.00	0.00	0.00	0.00	5.08	5.09	5.48
Reno										
Urban	10.08	12.61	13.27	3.88	11.04	16.74	1.63	0.00	0.00	0.00
Rural	9.49	11.05	9.24	3.60	11.12	3.72	2.57	5.20	5.99	4.75

County	Residential				Commercial			Agricultural		
	Single Family	Multi-Family	Condo	Vacant Lot	Commercial	Industrial	Vacant Lot	Improved w/Res.	Improved No/Res.	Unimproved
Republic										
Urban	15.27	0.00	0.00	21.00	24.80	0.00	0.00	0.00	0.00	0.00
Rural	10.64	0.00	0.00	6.31	4.39	0.00	0.00	8.85	7.21	6.26
Rice										
Urban	11.17	14.60	0.00	15.25	13.50	0.00	0.00	0.00	0.00	0.00
Rural	8.74	0.00	0.00	2.62	10.75	13.09	0.00	10.65	9.26	6.38
Riley										
Urban	9.52	10.79	11.30	6.72	11.27	0.00	3.05	0.00	0.00	5.98
Rural	10.35	0.00	0.00	9.56	14.96	0.00	2.06	8.86	4.82	4.79
Rooks										
Urban	7.02	6.65	0.00	2.69	10.48	0.00	5.62	0.00	0.00	0.00
Rural	6.47	0.00	0.00	2.20	1.38	0.00	1.50	8.20	4.43	4.45
Rush										
Urban	9.11	0.00	0.00	10.50	15.21	0.00	0.00	0.00	0.00	0.00
Rural	0.00	0.00	0.00	11.00	0.00	0.00	0.00	8.88	7.03	7.50
Russell										
Urban	6.78	10.71	0.00	10.31	8.55	10.95	11.83	0.00	0.00	0.00
Rural	11.06	0.00	0.00	3.82	3.05	0.00	2.37	0.00	2.06	5.32
Saline										
Urban	7.81	7.62	9.08	4.17	9.38	0.00	4.38	10.65	0.00	0.00
Rural	6.18	0.00	0.00	1.60	5.94	0.00	7.33	5.92	6.10	5.75
Scott										
Urban	6.26	6.63	0.00	3.27	12.86	0.00	0.00	0.00	0.00	0.00
Rural	4.75	0.00	0.00	0.45	3.41	0.00	0.90	5.57	5.05	5.05
Sedgwick										
Urban	7.81	8.60	6.94	0.46	10.20	14.20	1.48	5.01	0.00	0.95
Rural	6.66	10.12	7.94	0.66	7.26	0.00	1.84	6.27	4.29	2.29
Seward										
Urban	7.66	6.78	7.49	3.96	7.81	0.00	2.73	0.00	0.00	0.00
Rural	4.69	0.00	0.00	4.02	0.00	0.00	2.00	6.43	7.76	6.98
Shawnee										
Urban	7.95	12.84	8.79	2.75	11.04	12.01	2.64	3.80	0.00	0.00
Rural	8.26	14.95	8.02	2.39	6.12	15.53	5.00	5.05	3.81	5.45
Sheridan										
Urban	8.26	0.00	0.00	13.04	6.17	0.00	10.00	0.00	0.00	0.00
Rural	14.84	0.00	0.00	0.00	0.00	0.00	0.00	3.73	4.84	4.25
Sherman										
Urban	8.94	0.00	0.00	8.20	9.02	0.00	0.33	0.00	0.00	0.00
Rural	8.38	0.00	0.00	7.00	10.18	0.00	1.10	5.21	4.57	4.59

1984 PROPERTY VALUES
*** STATE TOTALS ***

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	1,668,535,809	15.1	30,147,942,722	31.7	9,044,382,820	31.7	2,713,314,843	18.6
3. HOMESITES & PLANNED SUBDIVISIONS	283,105,024	2.6	4,768,918,378	5.0	1,430,675,517	5.0	572,270,200	3.9
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	151,661,109	1.4	2,385,979,761	2.5	715,793,932	2.5	715,793,932	4.9
5. TOTAL RURAL REAL ESTATE	2,103,301,942	19.0	37,302,840,861	39.2	11,190,852,269	39.2	4,001,378,975	27.4
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	2,074,071,981	18.7	25,284,848,120	26.6	7,585,454,441	26.6	3,034,181,776	20.8
8. MULTI-FAMILY	204,542,268	1.8	2,197,858,281	2.3	659,357,488	2.3	263,742,992	1.8
9. COMMERCIAL	787,833,447	7.1	8,405,201,611	8.8	2,521,560,486	8.8	2,521,560,486	17.2
10. INDUSTRIAL	105,217,563	1.0	935,688,761	1.0	280,706,634	1.0	280,706,634	1.9
11. VACANT LOTS	46,494,215	.4	1,826,552,451	1.9	547,965,740	1.9	547,965,740	3.7
12. TOTAL URBAN REAL ESTATE	3,218,159,474	29.1	38,650,149,224	40.6	11,595,044,789	40.6	6,648,157,628	45.5
13. TOTAL REAL ESTATE	5,321,461,416	48.1	75,952,990,085	79.8	22,785,897,058	79.8	10,649,536,603	72.8
14. STATE ASSESSED								
15. RAILROADS - RURAL	163,543,269	1.5	545,144,233	.6	163,543,269	.6	81,771,650	.6
16. RAILROADS - URBAN	29,536,992	.3	98,456,638	.1	29,536,992	.1	14,768,500	.1
17. ALL OTHER - RURAL	1,577,361,700	14.2	5,257,872,333	5.5	1,577,361,700	5.5	1,577,361,700	10.8
18. ALL OTHER - URBAN	449,240,923	4.1	1,497,469,745	1.6	449,240,923	1.6	449,240,923	3.1
19. TOTAL STATE ASSESSED	2,219,682,884	20.0	7,398,942,949	7.8	2,219,682,884	7.8	2,123,142,773	14.5
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	1,038,827,814	9.4	3,462,759,380	3.6	1,038,827,814	3.6	1,038,827,814	7.1
22. GAS - RURAL & URBAN	747,360,198	6.7	2,491,200,661	2.6	747,360,198	2.6	747,360,198	5.1
23. TOTAL OIL & GAS PRODUCTION	1,786,188,012	16.1	5,953,960,041	6.3	1,786,188,012	6.3	1,786,188,012	12.2
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	20,955,182	.2	69,850,610	.1	20,955,182	.1	20,955,182	.1
26. MACHINERY & EQUIPMENT	168,797,286	1.5	562,657,619	.6	168,797,286	.6	0	.0
27. MERCHANTS INVENTORY	48,522,333	.4	161,741,107	.2	48,522,333	.2	0	.0
28. MANUFACTURERS INVENTORY	126,461,756	1.1	421,539,184	.4	126,461,756	.4	0	.0
29. ALL OTHER BUSINESS	37,327,316	.3	124,424,385	.1	37,327,316	.1	0	.0
30. LIVESTOCK	139,104,214	1.3	463,680,719	.5	139,104,214	.5	0	.0
31. MISCELLANEOUS	87,600,804	.8	292,002,643	.3	87,600,804	.3	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	628,768,891	5.7	2,095,896,267	2.2	628,768,891	2.2	20,955,182	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	41,565,353	.4	138,551,177	.1	41,565,353	.1	41,565,353	.3
35. MACHINERY & EQUIPMENT	438,091,416	4.0	1,460,304,716	1.5	438,091,416	1.5	0	.0
36. MERCHANTS INVENTORY	300,182,922	2.7	1,000,609,737	1.1	300,182,922	1.1	0	.0
37. MANUFACTURERS INVENTORY	133,247,488	1.2	444,158,293	.5	133,247,488	.5	0	.0
38. ALL OTHER BUSINESS	122,138,111	1.1	407,127,041	.4	122,138,111	.4	0	.0
39. LIVESTOCK	315,474	.0	1,051,578	.0	315,474	.0	0	.0
40. MISCELLANEOUS	82,232,140	.7	274,107,135	.3	82,232,140	.3	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,117,772,904	10.1	3,725,909,677	3.9	1,117,772,904	3.9	41,565,353	.3
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	11,073,874,107	100.0	95,127,699,019	100.0	28,538,309,749	100.0	14,621,387,923	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME ALLEN CO

COUNTY # 001	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	11,547,460	20.2	202,943,058	44.1	60,882,917	44.1	18,264,875	32.0
3. HOMESITES & PLANNED SUBDIVISIONS	1,397,245	2.4	22,830,801	5.0	6,849,240	5.0	2,739,696	4.8
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	1,032,125	1.8	10,321,250	2.2	3,096,375	2.2	3,096,375	5.4
5. TOTAL RURAL REAL ESTATE	13,976,830	24.5	236,095,109	51.3	70,828,532	51.3	24,100,946	42.2
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	9,972,470	17.5	105,752,598	23.0	31,725,779	23.0	12,690,312	22.2
8. MULTI-FAMILY	38,135	.1	202,630	.0	60,789	.0	24,316	.0
9. COMMERCIAL	2,895,255	5.1	16,004,726	3.5	4,801,418	3.5	4,801,418	8.4
10. INDUSTRIAL	863,330	1.5	4,351,462	.9	1,305,439	.9	1,305,439	2.3
11. VACANT LOTS	3,885	.0	19,129	.0	5,739	.0	5,739	.0
12. TOTAL URBAN REAL ESTATE	13,773,075	24.1	126,330,545	27.5	37,899,164	27.5	18,827,224	32.9
13. TOTAL REAL ESTATE	27,749,905	48.6	362,425,654	78.8	108,727,696	78.8	42,928,170	75.1
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,323,473	2.3	4,411,577	1.0	1,323,473	1.0	661,737	1.2
16. RAILROADS - URBAN	192,570	.3	641,900	.1	192,570	.1	96,285	.2
17. ALL OTHER - RURAL	8,298,768	14.5	27,662,560	6.0	8,298,768	6.0	8,298,768	14.5
18. ALL OTHER - URBAN	1,777,347	3.1	5,924,490	1.3	1,777,347	1.3	1,777,347	3.1
19. TOTAL STATE ASSESSED	11,592,158	20.3	38,640,527	8.4	11,592,158	8.4	10,834,137	19.0
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	2,971,290	5.2	9,904,300	2.2	2,971,290	2.2	2,971,290	5.2
22. GAS - RURAL & URBAN	14,515	.0	48,383	.0	14,515	.0	14,515	.0
23. TOTAL OIL & GAS PRODUCTION	2,985,805	5.2	9,952,683	2.2	2,985,805	2.2	2,985,805	5.2
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	244,365	.4	814,550	.2	244,365	.2	244,365	.4
26. MACHINERY & EQUIPMENT	2,671,530	4.7	8,905,100	1.9	2,671,530	1.9	0	.0
27. MERCHANTS INVENTORY	401,355	.7	1,337,850	.3	401,355	.3	0	.0
28. MANUFACTURERS INVENTORY	623,500	1.1	2,078,333	.5	623,500	.5	0	.0
29. ALL OTHER BUSINESS	203,785	.4	679,283	.1	203,785	.1	0	.0
30. LIVESTOCK	1,206,530	2.1	4,021,767	.9	1,206,530	.9	0	.0
31. MISCELLANEOUS	673,240	1.2	2,244,133	.5	673,240	.5	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	6,024,305	10.6	20,081,016	4.4	6,024,305	4.4	244,365	.4
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	162,560	.3	541,867	.1	162,560	.1	162,560	.3
35. MACHINERY & EQUIPMENT	4,121,895	7.2	13,739,650	3.0	4,121,895	3.0	0	.0
36. MERCHANTS INVENTORY	1,052,195	1.8	3,507,317	.8	1,052,195	.8	0	.0
37. MANUFACTURERS INVENTORY	2,301,260	4.0	7,670,867	1.7	2,301,260	1.7	0	.0
38. ALL OTHER BUSINESS	708,060	1.2	2,360,200	.5	708,060	.5	0	.0
39. LIVESTOCK	780	.0	2,600	.0	780	.0	0	.0
40. MISCELLANEOUS	346,385	.6	1,154,617	.3	346,385	.3	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	8,693,135	15.2	28,977,118	6.3	8,693,135	6.3	162,560	.3
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	57,045,308	100.0	460,076,998	100.0	138,023,099	100.0	57,155,037	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME ANDERSON CO

COUNTY # 002

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	14,128,055	36.3	220,406,474	60.2	66,121,942	60.2	19,836,583	43.6
3. HOMESITES & PLANNED SUBDIVISIONS	751,860	1.9	16,857,848	4.6	5,057,354	4.6	2,022,942	4.4
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	174,770	.4	2,832,577	.8	849,773	.8	849,773	1.9
5. TOTAL RURAL REAL ESTATE	15,054,685	38.7	240,096,899	65.5	72,029,069	65.5	22,709,298	49.9
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	4,623,925	11.9	49,880,529	13.6	14,964,159	13.6	5,985,663	13.2
8. MULTI-FAMILY	3,720	.0	75,304	.0	22,591	.0	9,036	.0
9. COMMERCIAL	1,279,980	3.3	14,285,491	3.9	4,285,647	3.9	4,285,647	9.4
10. INDUSTRIAL	120,725	.3	1,518,553	.4	455,566	.4	455,566	1.0
11. VACANT LOTS	69,595	.2	1,298,414	.4	389,524	.4	389,524	.9
12. TOTAL URBAN REAL ESTATE	6,097,945	15.7	67,058,291	18.3	20,117,487	18.3	11,125,436	24.5
13. TOTAL REAL ESTATE	21,152,630	54.3	307,155,190	83.8	92,146,556	83.8	33,834,734	74.4
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,824,041	4.7	6,080,137	1.7	1,824,041	1.7	912,021	2.0
16. RAILROADS - URBAN	149,987	.4	499,957	.1	149,987	.1	74,994	.2
17. ALL OTHER - RURAL	6,786,280	17.4	22,620,933	6.2	6,786,280	6.2	6,786,280	14.9
18. ALL OTHER - URBAN	1,078,034	2.8	3,593,447	1.0	1,078,034	1.0	1,078,034	2.4
19. TOTAL STATE ASSESSED	9,838,342	25.3	32,794,474	8.9	9,838,342	8.9	8,851,329	19.5
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	2,652,775	6.8	8,842,583	2.4	2,652,775	2.4	2,652,775	5.8
22. GAS - RURAL & URBAN	15,130	.0	50,433	.0	15,130	.0	15,130	.0
23. TOTAL OIL & GAS PRODUCTION	2,667,905	6.9	8,893,016	2.4	2,667,905	2.4	2,667,905	5.9
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	33,990	.1	113,300	.0	33,990	.0	33,990	.1
26. MACHINERY & EQUIPMENT	238,060	.6	793,533	.2	238,060	.2	0	.0
27. MERCHANTS INVENTORY	42,630	.1	142,100	.0	42,630	.0	0	.0
28. MANUFACTURERS INVENTORY	63,955	.2	213,183	.1	63,955	.1	0	.0
29. ALL OTHER BUSINESS	336,770	.9	1,122,567	.3	336,770	.3	0	.0
30. LIVESTOCK	1,827,467	4.7	6,091,557	1.7	1,827,467	1.7	0	.0
31. MISCELLANEOUS	699,218	1.8	2,330,726	.6	699,218	.6	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,242,090	8.3	10,806,966	2.9	3,242,090	2.9	33,990	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	103,125	.3	343,750	.1	103,125	.1	103,125	.2
35. MACHINERY & EQUIPMENT	381,395	1.0	1,271,317	.3	381,395	.3	0	.0
36. MERCHANTS INVENTORY	1,034,090	2.7	3,446,967	.9	1,034,090	.9	0	.0
37. MANUFACTURERS INVENTORY	155,280	.4	517,600	.1	155,280	.1	0	.0
38. ALL OTHER BUSINESS	153,320	.4	511,067	.1	153,320	.1	0	.0
39. LIVESTOCK	1,790	.0	5,967	.0	1,790	.0	0	.0
40. MISCELLANEOUS	201,730	.5	672,433	.2	201,730	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,030,730	5.2	6,769,101	1.8	2,030,730	1.8	103,125	.2
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	38,931,697	100.0	366,418,747	100.0	109,925,623	100.0	45,491,083	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME ATCHISON CO

COUNTY # 003

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	11,071,712	23.4	265,508,681	54.2	79,652,604	54.2	23,895,781	41.0
3. HOMESITES & PLANNED SUBDIVISIONS	765,004	1.6	7,782,340	1.6	2,334,702	1.6	933,881	1.6
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	1,590,029	3.4	4,712,593	1.0	1,413,778	1.0	1,413,778	2.4
5. TOTAL RURAL REAL ESTATE	13,426,745	28.4	278,003,614	56.8	83,401,084	56.8	26,243,440	45.0
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	10,724,565	22.7	108,219,627	22.1	32,465,888	22.1	12,986,355	22.3
8. MULTI-FAMILY	306,450	.6	1,252,350	.3	375,705	.3	150,282	.3
9. COMMERCIAL	2,424,365	5.1	28,124,884	5.7	8,437,465	5.7	8,437,465	14.5
10. INDUSTRIAL	1,480,735	3.1	10,936,004	2.2	3,280,801	2.2	3,280,801	5.6
11. VACANT LOTS	0	.0	0	.0	0	.0	0	.0
12. TOTAL URBAN REAL ESTATE	14,936,115	31.5	148,532,865	30.3	44,559,859	30.3	24,854,903	42.7
13. TOTAL REAL ESTATE	28,362,860	59.9	426,536,479	87.1	127,960,943	87.1	51,098,343	87.7
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,775,443	3.8	5,918,143	1.2	1,775,443	1.2	887,721	1.5
16. RAILROADS - URBAN	261,441	.6	871,470	.2	261,441	.2	130,721	.2
17. ALL OTHER - RURAL	3,549,831	7.5	11,832,770	2.4	3,549,831	2.4	3,549,831	6.1
18. ALL OTHER - URBAN	2,299,602	4.9	7,665,340	1.6	2,299,602	1.6	2,299,602	3.9
19. TOTAL STATE ASSESSED	7,886,317	16.7	26,287,723	5.4	7,886,317	5.4	6,867,875	11.8
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	0	.0	0	.0	0	.0	0	.0
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	140,540	.3	468,467	.1	140,540	.1	140,540	.2
26. MACHINERY & EQUIPMENT	858,795	1.8	2,862,650	.6	858,795	.6	0	.0
27. MERCHANTS INVENTORY	452,680	1.0	1,508,933	.3	452,680	.3	0	.0
28. MANUFACTURERS INVENTORY	113,875	.2	379,583	.1	113,875	.1	0	.0
29. ALL OTHER BUSINESS	132,140	.3	440,467	.1	132,140	.1	0	.0
30. LIVESTOCK	868,710	1.8	2,895,700	.6	868,710	.6	0	.0
31. MISCELLANEOUS	445,850	.9	1,486,166	.3	445,850	.3	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,012,590	6.4	10,041,966	2.1	3,012,590	2.1	140,540	.2
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	165,515	.3	551,717	.1	165,515	.1	165,515	.3
35. MACHINERY & EQUIPMENT	5,137,150	10.9	17,123,833	3.5	5,137,150	3.5	0	.0
36. MERCHANTS INVENTORY	1,647,555	3.5	5,491,850	1.1	1,647,555	1.1	0	.0
37. MANUFACTURERS INVENTORY	374,570	.8	1,248,567	.3	374,570	.3	0	.0
38. ALL OTHER BUSINESS	570,840	1.2	1,902,800	.4	570,840	.4	0	.0
39. LIVESTOCK	735	.0	2,450	.0	735	.0	0	.0
40. MISCELLANEOUS	186,139	.4	620,463	.1	186,139	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	8,082,504	17.1	26,941,680	5.5	8,082,504	5.5	165,515	.3
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	47,344,271	100.0	489,807,848	100.0	146,942,354	100.0	58,272,273	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME BARBER CO

COUNTY # 004

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	14,119,353	18.5	292,932,635	50.9	87,879,791	50.9	26,363,937	28.5
3. HOMESITES & PLANNED SUBDIVISIONS	5,850	.0	50,129	.0	15,039	.0	6,015	.0
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	577,050	.8	10,725,836	1.9	3,217,751	1.9	3,217,751	3.5
5. TOTAL RURAL REAL ESTATE	14,702,253	19.2	303,708,600	52.8	91,112,581	52.8	29,587,703	32.0
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	3,809,205	5.0	62,548,522	10.9	18,764,557	10.9	7,505,823	8.1
8. MULTI-FAMILY	30,530	.0	611,824	.1	183,547	.1	73,419	.1
9. COMMERCIAL	882,765	1.2	13,836,442	2.4	4,150,933	2.4	4,150,933	4.5
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	63,615	.1	4,609,783	.8	1,382,935	.8	1,382,935	1.5
12. TOTAL URBAN REAL ESTATE	4,786,115	6.3	81,606,571	14.2	24,481,972	14.2	13,113,110	14.2
13. TOTAL REAL ESTATE	19,488,368	25.5	385,315,171	67.0	115,594,553	67.0	42,700,813	46.1
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,413,746	1.8	4,712,487	.8	1,413,746	.8	706,873	.8
16. RAILROADS - URBAN	185,589	.2	618,630	.1	185,589	.1	92,795	.1
17. ALL OTHER - RURAL	8,573,309	11.2	28,577,697	5.0	8,573,309	5.0	8,573,309	9.3
18. ALL OTHER - URBAN	928,687	1.2	3,095,623	.5	928,687	.5	928,687	1.0
19. TOTAL STATE ASSESSED	11,101,331	14.5	37,004,437	6.4	11,101,331	6.4	10,301,664	11.1
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	22,257,745	29.1	74,192,483	12.9	22,257,745	12.9	22,257,745	24.1
22. GAS - RURAL & URBAN	16,570,050	21.7	55,233,500	9.6	16,570,050	9.6	16,570,050	17.9
23. TOTAL OIL & GAS PRODUCTION	38,827,795	50.8	129,425,983	22.5	38,827,795	22.5	38,827,795	42.0
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	149,390	.2	497,967	.1	149,390	.1	149,390	.2
26. MACHINERY & EQUIPMENT	102,295	.1	340,983	.1	102,295	.1	0	.0
27. MERCHANTS INVENTORY	201,830	.3	672,767	.1	201,830	.1	0	.0
28. MANUFACTURERS INVENTORY	369,060	.5	1,230,200	.2	369,060	.2	0	.0
29. ALL OTHER BUSINESS	697,075	.9	2,323,583	.4	697,075	.4	0	.0
30. LIVESTOCK	1,747,065	2.3	5,823,550	1.0	1,747,065	1.0	0	.0
31. MISCELLANEOUS	710,885	.9	2,369,616	.4	710,885	.4	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,977,600	5.2	13,258,666	2.3	3,977,600	2.3	149,390	.2
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	560,815	.7	1,869,383	.3	560,815	.3	560,815	.6
35. MACHINERY & EQUIPMENT	536,125	.7	1,787,083	.3	536,125	.3	0	.0
36. MERCHANTS INVENTORY	1,005,070	1.3	3,350,233	.6	1,005,070	.6	0	.0
37. MANUFACTURERS INVENTORY	19,865	.0	66,217	.0	19,865	.0	0	.0
38. ALL OTHER BUSINESS	683,185	.9	2,277,283	.4	683,185	.4	0	.0
39. LIVESTOCK	1,060	.0	3,533	.0	1,060	.0	0	.0
40. MISCELLANEOUS	286,440	.4	954,800	.2	286,440	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,092,560	4.0	10,308,532	1.8	3,092,560	1.8	560,815	.6
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	76,487,654	100.0	575,312,789	100.0	172,593,839	100.0	92,540,477	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME BARTON CO

COUNTY # 005

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCH-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	25,722,505	12.1	459,330,446	29.7	137,799,134	29.7	41,339,740	15.9
3. HOMESITES & PLANNED SUBDIVISIONS	3,584,100	1.7	46,912,304	3.0	14,073,691	3.0	5,629,476	2.2
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	3,789,480	1.8	44,687,264	2.9	13,406,179	2.9	13,406,179	5.1
5. TOTAL RURAL REAL ESTATE	33,096,085	15.6	550,930,014	35.6	165,279,004	35.6	60,375,395	23.2
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	26,073,350	12.3	351,867,072	22.8	105,560,122	22.8	42,224,049	16.2
8. MULTI-FAMILY	1,618,940	.8	18,824,884	1.2	5,647,465	1.2	2,258,986	.9
9. COMMERCIAL	11,498,650	5.4	138,204,928	8.9	41,461,478	8.9	41,461,478	15.9
10. INDUSTRIAL	468,550	.2	2,430,239	.2	729,072	.2	729,072	.3
11. VACANT LOTS	422,620	.2	19,297,717	1.2	5,789,315	1.2	5,789,315	2.2
12. TOTAL URBAN REAL ESTATE	40,082,110	18.9	530,624,840	34.3	159,187,452	34.3	92,462,900	35.5
13. TOTAL REAL ESTATE	73,178,195	34.4	1,081,554,854	70.0	324,466,456	70.0	152,838,295	58.7
14. STATE ASSESSED								
15. RAILROADS - RURAL	2,209,142	1.0	7,363,807	.5	2,209,142	.5	1,104,571	.4
16. RAILROADS - URBAN	205,438	.1	684,793	.0	205,438	.0	102,719	.0
17. ALL OTHER - RURAL	15,829,070	7.4	52,763,567	3.4	15,829,070	3.4	15,829,070	6.1
18. ALL OTHER - URBAN	6,863,488	3.2	22,878,293	1.5	6,863,488	1.5	6,863,488	2.6
19. TOTAL STATE ASSESSED	25,107,138	11.8	83,690,460	5.4	25,107,138	5.4	23,899,848	9.2
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	80,057,845	37.7	266,859,483	17.3	80,057,845	17.3	80,057,845	30.7
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	80,057,845	37.7	266,859,483	17.3	80,057,845	17.3	80,057,845	30.7
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	2,082,765	1.0	6,942,550	.4	2,082,765	.4	2,082,765	.8
26. MACHINERY & EQUIPMENT	4,008,510	1.9	13,361,700	.9	4,008,510	.9	0	.0
27. MERCHANTS INVENTORY	3,470,750	1.6	11,569,167	.7	3,470,750	.7	0	.0
28. MANUFACTURERS INVENTORY	1,692,280	.8	5,640,933	.4	1,692,280	.4	0	.0
29. ALL OTHER BUSINESS	1,795,705	.8	5,985,683	.4	1,795,705	.4	0	.0
30. LIVESTOCK	1,412,775	.7	4,709,250	.3	1,412,775	.3	0	.0
31. MISCELLANEOUS	1,583,830	.7	5,279,433	.3	1,583,830	.3	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	16,046,615	7.5	53,488,716	3.5	16,046,615	3.5	2,082,765	.8
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	1,679,180	.8	5,597,267	.4	1,679,180	.4	1,679,180	.6
35. MACHINERY & EQUIPMENT	4,836,235	2.3	16,120,783	1.0	4,836,235	1.0	0	.0
36. MERCHANTS INVENTORY	6,391,435	3.0	21,304,783	1.4	6,391,435	1.4	0	.0
37. MANUFACTURERS INVENTORY	2,142,760	1.0	7,142,533	.5	2,142,760	.5	0	.0
38. ALL OTHER BUSINESS	1,992,760	.9	6,642,533	.4	1,992,760	.4	0	.0
39. LIVESTOCK	160	.0	533	.0	160	.0	0	.0
40. MISCELLANEOUS	1,132,080	.5	3,773,600	.2	1,132,080	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	18,174,610	8.6	60,582,032	3.9	18,174,610	3.9	1,679,180	.6
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	212,564,403	100.0	1,546,175,545	100.0	463,852,664	100.0	260,557,933	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME BOURBON CO

COUNTY # 006	(1) 1984 ASSESSED VALUATION	(2) % OF TOTAL OF COL 1	(3) ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	(4) % OF TOTAL OF COL 3	(5) ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	(6) % OF TOTAL OF COL 5	(7) PROPOSED ASSD VAL- SCR-1616	(8) % OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	12,746,650	26.8	204,601,124	45.8	61,380,337	45.8	18,414,101	32.2
3. HOMESITES & PLANNED SUBDIVISIONS	2,547,920	5.4	30,587,275	6.8	9,176,183	6.8	3,670,473	6.4
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	654,160	1.4	5,529,670	1.2	1,658,901	1.2	1,658,901	2.9
5. TOTAL RURAL REAL ESTATE	15,948,730	33.5	240,718,069	53.9	72,215,421	53.9	23,743,475	41.5
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	8,010,105	16.8	94,570,307	21.2	28,371,092	21.2	11,348,437	19.8
8. MULTI-FAMILY	904,355	1.9	10,288,453	2.3	3,086,536	2.3	1,234,614	2.2
9. COMMERCIAL	4,382,580	9.2	37,046,323	8.3	11,113,897	8.3	11,113,897	19.4
10. INDUSTRIAL	449,190	.9	3,797,041	.8	1,139,112	.8	1,139,112	2.0
11. VACANT LOTS	152,135	.3	1,286,010	.3	385,803	.3	385,803	.7
12. TOTAL URBAN REAL ESTATE	13,898,365	29.2	146,988,134	32.9	44,096,440	32.9	25,221,863	44.1
13. TOTAL REAL ESTATE	29,847,095	62.8	387,706,203	86.8	116,311,861	86.8	48,965,338	85.6
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,143,508	2.4	3,811,693	.9	1,143,508	.9	571,754	1.0
16. RAILROADS - URBAN	172,187	.4	573,957	.1	172,187	.1	86,094	.2
17. ALL OTHER - RURAL	3,439,417	7.2	11,464,723	2.6	3,439,417	2.6	3,439,417	6.0
18. ALL OTHER - URBAN	2,377,001	5.0	7,923,337	1.8	2,377,001	1.8	2,377,001	4.2
19. TOTAL STATE ASSESSED	7,132,113	15.0	23,773,710	5.3	7,132,113	5.3	6,474,266	11.3
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	1,255,155	2.6	4,183,850	.9	1,255,155	.9	1,255,155	2.2
22. GAS - RURAL & URBAN	62,705	.1	209,017	.0	62,705	.0	62,705	.1
23. TOTAL OIL & GAS PRODUCTION	1,317,860	2.8	4,392,867	1.0	1,317,860	1.0	1,317,860	2.3
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	170,030	.4	566,767	.1	170,030	.1	170,030	.3
26. MACHINERY & EQUIPMENT	1,204,990	2.5	4,016,633	.9	1,204,990	.9	0	.0
27. MERCHANTS INVENTORY	385,405	.8	1,284,683	.3	385,405	.3	0	.0
28. MANUFACTURERS INVENTORY	209,120	.4	697,067	.2	209,120	.2	0	.0
29. ALL OTHER BUSINESS	271,725	.6	905,750	.2	271,725	.2	0	.0
30. LIVESTOCK	1,396,940	2.9	4,656,467	1.0	1,396,940	1.0	0	.0
31. MISCELLANEOUS	616,675	1.3	2,055,583	.5	616,675	.5	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	4,254,885	8.9	14,182,950	3.2	4,254,885	3.2	170,030	.3
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	305,645	.6	1,018,817	.2	305,645	.2	305,645	.5
35. MACHINERY & EQUIPMENT	2,077,945	4.4	6,926,483	1.6	2,077,945	1.6	0	.0
36. MERCHANTS INVENTORY	1,444,505	3.0	4,815,017	1.1	1,444,505	1.1	0	.0
37. MANUFACTURERS INVENTORY	497,600	1.0	1,658,667	.4	497,600	.4	0	.0
38. ALL OTHER BUSINESS	623,085	1.3	2,076,950	.5	623,085	.5	0	.0
39. LIVESTOCK	1,590	.0	5,300	.0	1,590	.0	0	.0
40. MISCELLANEOUS	58,710	.1	195,700	.0	58,710	.0	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	5,009,080	10.5	16,696,934	3.7	5,009,080	3.7	305,645	.5
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	47,561,033	100.0	446,752,664	100.0	134,025,799	100.0	57,233,139	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME BROWN CO

COUNTY # 007

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	18,306,840	41.4	307,677,983	70.3	92,303,395	70.3	27,691,018	55.7
3. HOMESITES & PLANNED SUBDIVISIONS	520,755	1.2	6,816,165	1.6	2,044,850	1.6	817,940	1.6
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	398,575	.9	3,653,300	.8	1,095,990	.8	1,095,990	2.2
5. TOTAL RURAL REAL ESTATE	19,226,170	43.5	318,147,448	72.7	95,444,235	72.7	29,604,948	59.6
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	6,714,790	15.2	52,255,175	11.9	15,676,553	11.9	6,270,621	12.6
8. MULTI-FAMILY	265,505	.6	1,937,993	.4	581,398	.4	232,559	.5
9. COMMERCIAL	2,312,210	5.2	9,772,654	2.2	2,931,796	2.2	2,931,796	5.9
10. INDUSTRIAL	241,845	.5	1,873,315	.4	561,995	.4	561,995	1.1
11. VACANT LOTS	178,325	.4	2,760,449	.6	828,135	.6	828,135	1.7
12. TOTAL URBAN REAL ESTATE	9,712,675	22.0	68,599,586	15.7	20,579,877	15.7	10,825,106	21.8
13. TOTAL REAL ESTATE	28,938,845	65.4	386,747,034	88.4	116,024,112	88.4	40,430,054	81.3
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,922,074	4.3	6,406,913	1.5	1,922,074	1.5	961,037	1.9
16. RAILROADS - URBAN	153,031	.3	510,103	.1	153,031	.1	76,515	.2
17. ALL OTHER - RURAL	5,541,572	12.5	18,471,907	4.2	5,541,572	4.2	5,541,572	11.1
18. ALL OTHER - URBAN	2,497,904	5.6	8,326,347	1.9	2,497,904	1.9	2,497,904	5.0
19. TOTAL STATE ASSESSED	10,114,581	22.9	33,715,270	7.7	10,114,581	7.7	9,077,028	18.3
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	40,185	.1	133,950	.0	40,185	.0	40,185	.1
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	40,185	.1	133,950	.0	40,185	.0	40,185	.1
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	70,845	.2	236,150	.1	70,845	.1	70,845	.1
26. MACHINERY & EQUIPMENT	136,165	.3	453,883	.1	136,165	.1	0	.0
27. MERCHANTS INVENTORY	258,540	.6	861,800	.2	258,540	.2	0	.0
28. MANUFACTURERS INVENTORY	25,245	.1	84,150	.0	25,245	.0	0	.0
29. ALL OTHER BUSINESS	171,905	.4	573,017	.1	171,905	.1	0	.0
30. LIVESTOCK	1,440,750	3.3	4,802,500	1.1	1,440,750	1.1	0	.0
31. MISCELLANEOUS	681,520	1.5	2,271,733	.5	681,520	.5	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,784,970	6.3	9,283,233	2.1	2,784,970	2.1	70,845	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	89,695	.2	298,983	.1	89,695	.1	89,695	.2
35. MACHINERY & EQUIPMENT	538,880	1.2	1,796,267	.4	538,880	.4	0	.0
36. MERCHANTS INVENTORY	1,069,115	2.4	3,563,717	.8	1,069,115	.8	0	.0
37. MANUFACTURERS INVENTORY	191,495	.4	638,317	.1	191,495	.1	0	.0
38. ALL OTHER BUSINESS	288,295	.7	960,983	.2	288,295	.2	0	.0
39. LIVESTOCK	275	.0	917	.0	275	.0	0	.0
40. MISCELLANEOUS	178,760	.4	595,867	.1	178,760	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,356,515	5.3	7,855,051	1.8	2,356,515	1.8	89,695	.2
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	44,235,096	100.0	437,734,538	100.0	131,320,363	100.0	49,707,807	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME BUTLER CO

COUNTY # 008

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984	% OF	ESTIMATED	% OF	ESTIMATED	% OF	PROPOSED	% OF
	ASSESSED	TOTAL	MARKET VALUE	TOTAL	ASSESSED	TOTAL	ASSD VAL-	TOTAL
	VALUATION	OF	OF EACH	OF	VALUATION	OF	SCR-1616	OF
		COL 1	PROPERTY	COL 3	REAPPRAISAL	COL 5		COL 7
			CLASS					
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	31,827,010	16.0	582,912,271	35.6	174,873,681	35.6	52,462,104	23.0
3. HOMESITES & PLANNED SUBDIVISIONS	13,394,605	6.7	193,563,656	11.8	58,069,097	11.8	23,227,639	10.2
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	1,606,630	.8	10,907,196	.7	3,272,159	.7	3,272,159	1.4
5. TOTAL RURAL REAL ESTATE	46,828,245	23.5	787,383,123	48.1	236,214,937	48.1	78,961,902	34.6
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	32,157,117	16.2	374,355,262	22.9	112,306,579	22.9	44,922,631	19.7
8. MULTI-FAMILY	2,057,720	1.0	20,114,565	1.2	6,034,370	1.2	2,413,748	1.1
9. COMMERCIAL	7,404,225	3.7	78,186,114	4.8	23,455,834	4.8	23,455,834	10.3
10. INDUSTRIAL	211,420	.1	2,455,517	.1	736,655	.1	736,655	.3
11. VACANT LOTS	865,545	.4	10,099,708	.6	3,029,912	.6	3,029,912	1.3
12. TOTAL URBAN REAL ESTATE	42,696,027	21.5	485,211,166	29.6	145,563,350	29.6	74,558,780	32.7
13. TOTAL REAL ESTATE	89,524,272	45.0	1,272,594,289	77.7	381,778,287	77.7	153,520,682	67.3
14. STATE ASSESSED								
15. RAILROADS - RURAL	5,149,271	2.6	17,164,237	1.0	5,149,271	1.0	2,574,636	1.1
16. RAILROADS - URBAN	321,450	.2	1,071,500	.1	321,450	.1	160,725	.1
17. ALL OTHER - RURAL	25,517,981	12.8	85,059,937	5.2	25,517,981	5.2	25,517,981	11.2
18. ALL OTHER - URBAN	5,946,238	3.0	19,820,793	1.2	5,946,238	1.2	5,946,238	2.6
19. TOTAL STATE ASSESSED	36,934,940	18.6	123,116,467	7.5	36,934,940	7.5	34,199,580	15.0
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	38,690,145	19.5	128,967,150	7.9	38,690,145	7.9	38,690,145	17.0
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	38,690,145	19.5	128,967,150	7.9	38,690,145	7.9	38,690,145	17.0
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	449,913	.2	1,499,710	.1	449,913	.1	449,913	.2
26. MACHINERY & EQUIPMENT	9,871,345	5.0	32,904,483	2.0	9,871,345	2.0	0	.0
27. MERCHANTS INVENTORY	834,808	.4	2,782,693	.2	834,808	.2	0	.0
28. MANUFACTURERS INVENTORY	4,585,656	2.3	15,285,520	.9	4,585,656	.9	0	.0
29. ALL OTHER BUSINESS	1,854,029	.9	6,180,097	.4	1,854,029	.4	0	.0
30. LIVESTOCK	2,732,609	1.4	9,108,697	.6	2,732,609	.6	0	.0
31. MISCELLANEOUS	2,286,751	1.1	7,622,503	.5	2,286,751	.5	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	22,615,111	11.4	75,383,703	4.6	22,615,111	4.6	449,913	.2
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	1,303,231	.7	4,344,103	.3	1,303,231	.3	1,303,231	.6
35. MACHINERY & EQUIPMENT	2,315,456	1.2	7,718,187	.5	2,315,456	.5	0	.0
36. MERCHANTS INVENTORY	2,670,390	1.3	8,901,300	.5	2,670,390	.5	0	.0
37. MANUFACTURERS INVENTORY	1,184,848	.6	3,949,493	.2	1,184,848	.2	0	.0
38. ALL OTHER BUSINESS	1,912,179	1.0	6,373,930	.4	1,912,179	.4	0	.0
39. LIVESTOCK	1,883	.0	6,277	.0	1,883	.0	0	.0
40. MISCELLANEOUS	1,722,675	.9	5,742,250	.4	1,722,675	.4	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	11,110,662	5.6	37,035,540	2.3	11,110,662	2.3	1,303,231	.6
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	198,875,130	100.0	1,637,097,149	100.0	491,129,145	100.0	228,163,551	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME CHASE CO

COUNTY # 009

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	13,656,235	49.5	196,210,273	76.5	58,863,082	76.5	17,658,925	61.4
3. HOMESITES & PLANNED SUBDIVISIONS	0	.0	0	.0	0	.0	0	.0
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	0	.0	0	.0	0	.0	0	.0
5. TOTAL RURAL REAL ESTATE	13,656,235	49.5	196,210,273	76.5	58,863,082	76.5	17,658,925	61.4
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	1,353,375	4.9	17,328,745	6.8	5,198,624	6.8	2,079,449	7.2
8. MULTI-FAMILY	0	.0	0	.0	0	.0	0	.0
9. COMMERCIAL	259,590	.9	1,819,131	.7	545,739	.7	545,739	1.9
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	7,175	.0	50,280	.0	15,084	.0	15,084	.1
12. TOTAL URBAN REAL ESTATE	1,620,140	5.9	19,198,156	7.5	5,759,447	7.5	2,640,272	9.2
13. TOTAL REAL ESTATE	15,276,375	55.4	215,408,429	84.0	64,622,529	84.0	20,299,197	70.6
14. STATE ASSESSED								
15. RAILROADS - RURAL	3,012,545	10.9	10,041,817	3.9	3,012,545	3.9	1,506,273	5.2
16. RAILROADS - URBAN	100,836	.4	336,120	.1	100,836	.1	50,418	.2
17. ALL OTHER - RURAL	5,152,519	18.7	17,175,063	6.7	5,152,519	6.7	5,152,519	17.9
18. ALL OTHER - URBAN	389,667	1.4	1,298,890	.5	389,667	.5	389,667	1.4
19. TOTAL STATE ASSESSED	8,655,567	31.4	28,851,890	11.3	8,655,567	11.3	7,098,877	24.7
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	789,390	2.9	2,631,300	1.0	789,390	1.0	789,390	2.7
22. GAS - RURAL & URBAN	524,195	1.9	1,747,317	.7	524,195	.7	524,195	1.8
23. TOTAL OIL & GAS PRODUCTION	1,313,585	4.8	4,378,617	1.7	1,313,585	1.7	1,313,585	4.6
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	16,145	.1	53,817	.0	16,145	.0	16,145	.1
26. MACHINERY & EQUIPMENT	42,105	.2	140,350	.1	42,105	.1	0	.0
27. MERCHANTS INVENTORY	27,985	.1	93,283	.0	27,985	.0	0	.0
28. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
29. ALL OTHER BUSINESS	131,480	.5	438,267	.2	131,480	.2	0	.0
30. LIVESTOCK	1,134,720	4.1	3,782,400	1.5	1,134,720	1.5	0	.0
31. MISCELLANEOUS	495,125	1.8	1,650,416	.6	495,125	.6	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,847,560	6.7	6,158,533	2.4	1,847,560	2.4	16,145	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	31,065	.1	103,550	.0	31,065	.0	31,065	.1
35. MACHINERY & EQUIPMENT	98,685	.4	328,950	.1	98,685	.1	0	.0
36. MERCHANTS INVENTORY	160,400	.6	534,667	.2	160,400	.2	0	.0
37. MANUFACTURERS INVENTORY	36,040	.1	120,133	.0	36,040	.0	0	.0
38. ALL OTHER BUSINESS	85,965	.3	286,550	.1	85,965	.1	0	.0
39. LIVESTOCK	55	.0	183	.0	55	.0	0	.0
40. MISCELLANEOUS	62,035	.2	206,783	.1	62,035	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	474,245	1.7	1,580,816	.6	474,245	.6	31,065	.1
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	27,567,332	100.0	256,378,285	100.0	76,913,486	100.0	28,758,869	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME CHAUTAUQUA CO

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984	% OF	ESTIMATED	% OF	ESTIMATED	% OF	PROPOSED	% OF
	ASSESSED	TOTAL	MARKET VALUE	TOTAL	ASSESSED	TOTAL	ASSD VAL-	TOTAL
	VALUATION	OF	OF EACH	OF	VALUATION	OF	ASSD VAL-	OF
		COL 1	PROPERTY	COL 3	AFTER	COL 5	SCR-1616	COL 7
			CLASS		REAPPRAISAL			
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	6,696,695	24.4	204,167,530	64.9	61,250,259	64.9	18,375,078	42.2
3. HOMESITES & PLANNED SUBDIVISIONS	198,855	.7	6,156,502	2.0	1,846,951	2.0	738,780	1.7
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	74,560	.3	16,568,889	5.3	4,970,667	5.3	4,970,667	11.4
5. TOTAL RURAL REAL ESTATE	6,970,110	25.4	226,892,921	72.1	68,067,877	72.1	24,084,525	55.3
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	1,429,105	5.2	21,653,106	6.9	6,495,932	6.9	2,598,373	6.0
8. MULTI-FAMILY	40,360	.1	311,660	.1	93,498	.1	37,399	.1
9. COMMERCIAL	353,385	1.3	3,183,649	1.0	955,095	1.0	955,095	2.2
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	23,405	.1	379,951	.1	113,985	.1	113,985	.3
12. TOTAL URBAN REAL ESTATE	1,846,255	6.7	25,528,366	8.1	7,658,510	8.1	3,704,852	8.5
13. TOTAL REAL ESTATE	8,816,365	32.1	252,421,287	80.2	75,726,387	80.2	27,789,377	63.9
14. STATE ASSESSED								
15. RAILROADS - RURAL	0	.0	0	.0	0	.0	0	.0
16. RAILROADS - URBAN	0	.0	0	.0	0	.0	0	.0
17. ALL OTHER - RURAL	3,705,038	13.5	12,350,127	3.9	3,705,038	3.9	3,705,038	8.5
18. ALL OTHER - URBAN	793,500	2.9	2,645,000	.8	793,500	.8	793,500	1.8
19. TOTAL STATE ASSESSED	4,498,538	16.4	14,995,127	4.8	4,498,538	4.8	4,498,538	10.3
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	11,053,162	40.2	36,843,873	11.7	11,053,162	11.7	11,053,162	25.4
22. GAS - RURAL & URBAN	92,420	.3	308,067	.1	92,420	.1	92,420	.2
23. TOTAL OIL & GAS PRODUCTION	11,145,582	40.6	37,151,940	11.8	11,145,582	11.8	11,145,582	25.6
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	52,800	.2	176,000	.1	52,800	.1	52,800	.1
26. MACHINERY & EQUIPMENT	145,760	.5	485,867	.2	145,760	.2	0	.0
27. MERCHANTS INVENTORY	112,890	.4	376,300	.1	112,890	.1	0	.0
28. MANUFACTURERS INVENTORY	25,335	.1	84,450	.0	25,335	.0	0	.0
29. ALL OTHER BUSINESS	66,805	.2	222,683	.1	66,805	.1	0	.0
30. LIVESTOCK	1,532,195	5.6	5,107,317	1.6	1,532,195	1.6	0	.0
31. MISCELLANEOUS	372,380	1.4	1,241,266	.4	372,380	.4	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,308,165	8.4	7,693,883	2.4	2,308,165	2.4	52,800	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	28,976	.1	96,587	.0	28,976	.0	28,976	.1
35. MACHINERY & EQUIPMENT	171,655	.6	572,183	.2	171,655	.2	0	.0
36. MERCHANTS INVENTORY	285,660	1.0	952,200	.3	285,660	.3	0	.0
37. MANUFACTURERS INVENTORY	270	.0	900	.0	270	.0	0	.0
38. ALL OTHER BUSINESS	52,415	.2	174,717	.1	52,415	.1	0	.0
39. LIVESTOCK	2,130	.0	7,100	.0	2,130	.0	0	.0
40. MISCELLANEOUS	161,314	.6	537,713	.2	161,314	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	702,420	2.6	2,341,400	.7	702,420	.7	28,976	.1
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	27,471,070	100.0	314,603,637	100.0	94,381,092	100.0	43,515,273	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME CHEROKEE CO

COUNTY # 011	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	18,894,425	32.9	359,893,810	58.6	107,968,143	58.6	32,390,443	43.5
3. HOMESITES & PLANNED SUBDIVISIONS	1,251,035	2.2	22,996,967	3.7	6,899,090	3.7	2,759,636	3.7
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	1,836,065	3.2	20,653,150	3.4	6,195,945	3.4	6,195,945	8.3
5. TOTAL RURAL REAL ESTATE	21,981,525	38.3	403,543,927	65.7	121,063,178	65.7	41,346,024	55.5
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	10,634,215	18.5	119,619,966	19.5	35,885,990	19.5	14,354,396	19.3
8. MULTI-FAMILY	0	.0	0	.0	0	.0	0	.0
9. COMMERCIAL	958,960	1.7	7,515,361	1.2	2,254,608	1.2	2,254,608	3.0
10. INDUSTRIAL	374,500	.7	2,439,739	.4	731,922	.4	731,922	1.0
11. VACANT LOTS	367,635	.6	4,429,337	.7	1,328,801	.7	1,328,801	1.8
12. TOTAL URBAN REAL ESTATE	12,335,310	21.5	134,004,403	21.8	40,201,321	21.8	18,669,727	25.1
13. TOTAL REAL ESTATE	34,316,835	59.8	537,548,330	87.5	161,264,499	87.5	60,015,751	80.6
14. STATE ASSESSED								
15. RAILROADS - RURAL	2,338,721	4.1	7,795,737	1.3	2,338,721	1.3	1,169,361	1.6
16. RAILROADS - URBAN	183,108	.3	610,360	.1	183,108	.1	91,554	.1
17. ALL OTHER - RURAL	9,849,790	17.2	32,832,633	5.3	9,849,790	5.3	9,849,790	13.2
18. ALL OTHER - URBAN	2,819,566	4.9	9,398,553	1.5	2,819,566	1.5	2,819,566	3.8
19. TOTAL STATE ASSESSED	15,191,185	26.5	50,637,283	8.2	15,191,185	8.2	13,930,271	18.7
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	0	.0	0	.0	0	.0	0	.0
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	86,867	.2	289,557	.0	86,867	.0	86,867	.1
26. MACHINERY & EQUIPMENT	2,007,609	3.5	6,692,030	1.1	2,007,609	1.1	0	.0
27. MERCHANTS INVENTORY	522,355	.9	1,741,183	.3	522,355	.3	0	.0
28. MANUFACTURERS INVENTORY	39,224	.1	130,747	.0	39,224	.0	0	.0
29. ALL OTHER BUSINESS	131,960	.2	439,867	.1	131,960	.1	0	.0
30. LIVESTOCK	952,060	1.7	3,173,533	.5	952,060	.5	0	.0
31. MISCELLANEOUS	707,820	1.2	2,359,400	.4	707,820	.4	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	4,447,895	7.8	14,826,317	2.4	4,447,895	2.4	86,867	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	445,280	.8	1,484,267	.2	445,280	.2	445,280	.6
35. MACHINERY & EQUIPMENT	474,650	.8	1,582,167	.3	474,650	.3	0	.0
36. MERCHANTS INVENTORY	1,274,548	2.2	4,248,493	.7	1,274,548	.7	0	.0
37. MANUFACTURERS INVENTORY	605,987	1.1	2,019,957	.3	605,987	.3	0	.0
38. ALL OTHER BUSINESS	213,210	.4	710,700	.1	213,210	.1	0	.0
39. LIVESTOCK	1,733	.0	5,777	.0	1,733	.0	0	.0
40. MISCELLANEOUS	409,962	.7	1,366,540	.2	409,962	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,425,370	6.0	11,417,901	1.9	3,425,370	1.9	445,280	.6
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	57,381,285	100.0	614,429,831	100.0	184,328,949	100.0	74,478,169	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME CHEYENNE CO

COUNTY # 012	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	12,490,370	49.9	283,872,045	81.3	85,161,614	81.3	25,548,484	69.9
3. HOMESITES & PLANNED SUBDIVISIONS	135,750	.5	1,212,054	.3	363,616	.3	145,446	.4
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	186,515	.7	1,128,342	.3	338,503	.3	338,503	.9
5. TOTAL RURAL REAL ESTATE	12,812,635	51.2	286,212,441	81.9	85,863,733	81.9	26,032,433	71.2
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	2,185,360	8.7	26,553,584	7.6	7,966,075	7.6	3,186,430	8.7
8. MULTI-FAMILY	22,390	.1	267,503	.1	80,251	.1	32,100	.1
9. COMMERCIAL	885,585	3.5	5,788,137	1.7	1,736,441	1.7	1,736,441	4.7
10. INDUSTRIAL	31,670	.1	191,591	.1	57,477	.1	57,477	.2
11. VACANT LOTS	31,155	.1	67,406	.0	20,222	.0	20,222	.1
12. TOTAL URBAN REAL ESTATE	3,156,160	12.6	32,868,221	9.4	9,860,466	9.4	5,032,670	13.8
13. TOTAL REAL ESTATE	15,968,795	63.8	319,080,662	91.3	95,724,199	91.3	31,065,103	84.9
14. STATE ASSESSED								
15. RAILROADS - RURAL	309,545	1.2	1,031,817	.3	309,545	.3	154,773	.4
16. RAILROADS - URBAN	48,957	.2	163,190	.0	48,957	.0	24,479	.1
17. ALL OTHER - RURAL	3,044,462	12.2	10,148,207	2.9	3,044,462	2.9	3,044,462	8.3
18. ALL OTHER - URBAN	448,142	1.8	1,493,807	.4	448,142	.4	448,142	1.2
19. TOTAL STATE ASSESSED	3,851,106	15.4	12,837,021	3.7	3,851,106	3.7	3,671,856	10.0
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	1,455,510	5.8	4,851,700	1.4	1,455,510	1.4	1,455,510	4.0
22. GAS - RURAL & URBAN	221,795	.9	739,317	.2	221,795	.2	221,795	.6
23. TOTAL OIL & GAS PRODUCTION	1,677,305	6.7	5,591,017	1.6	1,677,305	1.6	1,677,305	4.6
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	30,500	.1	101,667	.0	30,500	.0	30,500	.1
26. MACHINERY & EQUIPMENT	122,125	.5	407,083	.1	122,125	.1	0	.0
27. MERCHANTS INVENTORY	369,910	1.5	1,233,033	.4	369,910	.4	0	.0
28. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
29. ALL OTHER BUSINESS	3,400	.0	11,333	.0	3,400	.0	0	.0
30. LIVESTOCK	1,282,745	5.1	4,275,817	1.2	1,282,745	1.2	0	.0
31. MISCELLANEOUS	393,560	1.6	1,311,866	.4	393,560	.4	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,202,240	8.8	7,340,799	2.1	2,202,240	2.1	30,500	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	127,365	.5	424,550	.1	127,365	.1	127,365	.3
35. MACHINERY & EQUIPMENT	352,310	1.4	1,174,367	.3	352,310	.3	0	.0
36. MERCHANTS INVENTORY	631,610	2.5	2,105,367	.6	631,610	.6	0	.0
37. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
38. ALL OTHER BUSINESS	116,135	.5	387,117	.1	116,135	.1	0	.0
39. LIVESTOCK	1,460	.0	4,867	.0	1,460	.0	0	.0
40. MISCELLANEOUS	117,665	.5	392,217	.1	117,665	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,346,545	5.4	4,488,485	1.3	1,346,545	1.3	127,365	.3
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	25,045,991	100.0	349,337,984	100.0	104,801,395	100.0	36,572,129	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME CLARK CO

COUNTY # 013	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	11,633,590	22.5	215,436,852	59.8	64,631,056	59.8	19,389,317	33.9
3. HOMESITES & PLANNED SUBDIVISIONS	24,246	.0	54,731	.0	16,419	.0	6,568	.0
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	164,250	.3	735,887	.2	220,766	.2	220,766	.4
5. TOTAL RURAL REAL ESTATE	11,822,086	22.9	216,227,470	60.0	64,868,241	60.0	19,616,651	34.3
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	2,087,569	4.0	17,353,026	4.8	5,205,908	4.8	2,082,363	3.6
8. MULTI-FAMILY	27,377	.1	187,385	.1	56,216	.1	22,486	.0
9. COMMERCIAL	558,447	1.1	2,502,003	.7	750,601	.7	750,601	1.3
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	53,881	.1	241,402	.1	72,421	.1	72,421	.1
12. TOTAL URBAN REAL ESTATE	2,727,274	5.3	20,283,816	5.6	6,085,146	5.6	2,927,871	5.1
13. TOTAL REAL ESTATE	14,549,360	28.1	236,511,286	65.6	70,953,387	65.6	22,544,522	39.5
14. STATE ASSESSED								
15. RAILROADS - RURAL	609,917	1.2	2,033,057	.6	609,917	.6	304,959	.5
16. RAILROADS - URBAN	60,218	.1	200,727	.1	60,218	.1	30,109	.1
17. ALL OTHER - RURAL	8,952,880	17.3	29,842,933	8.3	8,952,880	8.3	8,952,880	15.7
18. ALL OTHER - URBAN	575,292	1.1	1,917,640	.5	575,292	.5	575,292	1.0
19. TOTAL STATE ASSESSED	10,198,307	19.7	33,994,357	9.4	10,198,307	9.4	9,863,240	17.3
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	14,808,716	28.6	49,362,387	13.7	14,808,716	13.7	14,808,716	25.9
22. GAS - RURAL & URBAN	9,808,166	19.0	32,693,887	9.1	9,808,166	9.1	9,808,166	17.2
23. TOTAL OIL & GAS PRODUCTION	24,616,882	47.6	82,056,274	22.8	24,616,882	22.8	24,616,882	43.1
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	69,490	.1	231,633	.1	69,490	.1	69,490	.1
26. MACHINERY & EQUIPMENT	137,710	.3	459,033	.1	137,710	.1	0	.0
27. MERCHANTS INVENTORY	59,480	.1	198,267	.1	59,480	.1	0	.0
28. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
29. ALL OTHER BUSINESS	14,260	.0	47,533	.0	14,260	.0	0	.0
30. LIVESTOCK	1,172,625	2.3	3,908,750	1.1	1,172,625	1.1	0	.0
31. MISCELLANEOUS	317,452	.6	1,058,173	.3	317,452	.3	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,771,017	3.4	5,903,389	1.6	1,771,017	1.6	69,490	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	24,630	.0	82,100	.0	24,630	.0	24,630	.0
35. MACHINERY & EQUIPMENT	119,140	.2	397,133	.1	119,140	.1	0	.0
36. MERCHANTS INVENTORY	218,430	.4	728,100	.2	218,430	.2	0	.0
37. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
38. ALL OTHER BUSINESS	103,065	.2	343,550	.1	103,065	.1	0	.0
39. LIVESTOCK	460	.0	1,533	.0	460	.0	0	.0
40. MISCELLANEOUS	129,794	.3	432,647	.1	129,794	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	595,519	1.2	1,985,063	.6	595,519	.6	24,630	.0
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	51,731,085	100.0	360,450,369	100.0	108,135,112	100.0	57,118,764	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME CLAY CO

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	14,758,295	37.6	221,929,248	60.1	66,578,774	60.1	19,973,632	45.3
3. HOMESITES & PLANNED SUBDIVISIONS	585,860	1.5	12,054,733	3.3	3,616,420	3.3	1,446,568	3.3
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	443,045	1.1	7,371,797	2.0	2,211,539	2.0	2,211,539	5.0
5. TOTAL RURAL REAL ESTATE	15,787,200	40.3	241,355,778	65.3	72,406,733	65.3	23,631,739	53.6
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	7,196,000	18.4	64,654,088	17.5	19,396,226	17.5	7,758,491	17.6
8. MULTI-FAMILY	74,475	.2	283,067	.1	84,920	.1	33,968	.1
9. COMMERCIAL	2,342,985	6.0	14,400,645	3.9	4,320,194	3.9	4,320,194	9.8
10. INDUSTRIAL	185,510	.5	1,325,071	.4	397,521	.4	397,521	.9
11. VACANT LOTS	93,075	.2	2,309,553	.6	692,866	.6	692,866	1.6
12. TOTAL URBAN REAL ESTATE	9,892,045	25.2	82,972,424	22.5	24,891,727	22.5	13,203,040	29.9
13. TOTAL REAL ESTATE	25,679,245	65.5	324,328,202	87.8	97,298,460	87.8	36,834,779	83.5
14. STATE ASSESSED								
15. RAILROADS - RURAL	213,117	.5	710,390	.2	213,117	.2	106,559	.2
16. RAILROADS - URBAN	37,502	.1	125,007	.0	37,502	.0	18,751	.0
17. ALL OTHER - RURAL	5,786,232	14.8	19,287,440	5.2	5,786,232	5.2	5,786,232	13.1
18. ALL OTHER - URBAN	1,101,913	2.8	3,673,043	1.0	1,101,913	1.0	1,101,913	2.5
19. TOTAL STATE ASSESSED	7,138,764	18.2	23,795,880	6.4	7,138,764	6.4	7,013,455	15.9
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	0	.0	0	.0	0	.0	0	.0
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	88,230	.2	294,100	.1	88,230	.1	88,230	.2
26. MACHINERY & EQUIPMENT	177,410	.5	591,367	.2	177,410	.2	0	.0
27. MERCHANTS INVENTORY	132,660	.3	442,200	.1	132,660	.1	0	.0
28. MANUFACTURERS INVENTORY	545,740	1.4	1,819,133	.5	545,740	.5	0	.0
29. ALL OTHER BUSINESS	124,850	.3	416,167	.1	124,850	.1	0	.0
30. LIVESTOCK	1,777,035	4.5	5,923,450	1.6	1,777,035	1.6	0	.0
31. MISCELLANEOUS	493,425	1.3	1,644,750	.4	493,425	.4	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,339,350	8.5	11,131,167	3.0	3,339,350	3.0	88,230	.2
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	182,730	.5	609,100	.2	182,730	.2	182,730	.4
35. MACHINERY & EQUIPMENT	406,980	1.0	1,356,600	.4	406,980	.4	0	.0
36. MERCHANTS INVENTORY	1,229,615	3.1	4,098,717	1.1	1,229,615	1.1	0	.0
37. MANUFACTURERS INVENTORY	396,945	1.0	1,323,150	.4	396,945	.4	0	.0
38. ALL OTHER BUSINESS	635,240	1.6	2,117,467	.6	635,240	.6	0	.0
39. LIVESTOCK	1,060	.0	3,533	.0	1,060	.0	0	.0
40. MISCELLANEOUS	193,770	.5	645,900	.2	193,770	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,046,340	7.8	10,154,467	2.7	3,046,340	2.7	182,730	.4
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	39,203,699	100.0	369,409,716	100.0	110,822,914	100.0	44,119,194	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME CLOUD CO

COUNTY # 015

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	16,305,160	32.2	237,684,548	57.1	71,305,364	57.1	21,391,609	41.2
3. HOMESITES & PLANNED SUBDIVISIONS	789,000	1.6	9,813,433	2.4	2,944,030	2.4	1,177,612	2.3
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	392,715	.8	2,443,777	.6	733,133	.6	733,133	1.4
5. TOTAL RURAL REAL ESTATE	17,486,875	34.5	249,941,758	60.1	74,982,527	60.1	23,302,354	44.9
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	9,040,485	17.8	74,407,284	17.9	22,322,185	17.9	8,928,874	17.2
8. MULTI-FAMILY	466,085	.9	4,368,182	1.1	1,310,455	1.1	524,182	1.0
9. COMMERCIAL	3,332,480	6.6	19,075,444	4.6	5,722,633	4.6	5,722,633	11.0
10. INDUSTRIAL	231,900	.5	1,168,262	.3	350,479	.3	350,479	.7
11. VACANT LOTS	110,950	.2	321,594	.1	96,478	.1	96,478	.2
12. TOTAL URBAN REAL ESTATE	13,181,900	26.0	99,340,766	23.9	29,802,230	23.9	15,622,646	30.1
13. TOTAL REAL ESTATE	30,668,775	60.5	349,282,524	84.0	104,784,757	84.0	38,925,000	75.0
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,504,162	3.0	5,013,873	1.2	1,504,162	1.2	752,081	1.4
16. RAILROADS - URBAN	147,474	.3	491,580	.1	147,474	.1	73,737	.1
17. ALL OTHER - RURAL	8,439,701	16.7	28,132,337	6.8	8,439,701	6.8	8,439,701	16.3
18. ALL OTHER - URBAN	2,850,152	5.6	9,500,507	2.3	2,850,152	2.3	2,850,152	5.5
19. TOTAL STATE ASSESSED	12,941,489	25.5	43,138,297	10.4	12,941,489	10.4	12,115,671	23.3
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	0	.0	0	.0	0	.0	0	.0
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	125,030	.2	416,767	.1	125,030	.1	125,030	.2
26. MACHINERY & EQUIPMENT	181,795	.4	605,983	.1	181,795	.1	0	.0
27. MERCHANTS INVENTORY	218,780	.4	729,267	.2	218,780	.2	0	.0
28. MANUFACTURERS INVENTORY	125,400	.2	418,000	.1	125,400	.1	0	.0
29. ALL OTHER BUSINESS	176,550	.3	588,500	.1	176,550	.1	0	.0
30. LIVESTOCK	1,159,800	2.3	3,866,000	.9	1,159,800	.9	0	.0
31. MISCELLANEOUS	614,300	1.2	2,047,666	.5	614,300	.5	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,601,655	5.1	8,672,183	2.1	2,601,655	2.1	125,030	.2
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	760,860	1.5	2,536,200	.6	760,860	.6	760,860	1.5
35. MACHINERY & EQUIPMENT	645,200	1.3	2,150,667	.5	645,200	.5	0	.0
36. MERCHANTS INVENTORY	2,155,635	4.3	7,185,450	1.7	2,155,635	1.7	0	.0
37. MANUFACTURERS INVENTORY	184,270	.4	614,233	.1	184,270	.1	0	.0
38. ALL OTHER BUSINESS	377,495	.7	1,258,317	.3	377,495	.3	0	.0
39. LIVESTOCK	4,235	.0	14,117	.0	4,235	.0	0	.0
40. MISCELLANEOUS	325,660	.6	1,085,533	.3	325,660	.3	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	4,453,355	8.8	14,844,517	3.6	4,453,355	3.6	760,860	1.5
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	50,665,274	100.0	415,937,521	100.0	124,781,256	100.0	51,926,561	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME COFFEY CO

COUNTY # 016

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	10,183,165	2.8	180,233,009	12.8	54,069,903	12.8	16,220,971	4.4
3. HOMESITES & PLANNED SUBDIVISIONS	639,855	.2	15,996,375	1.1	4,798,913	1.1	1,919,565	.5
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	279,045	.1	1,931,107	.1	579,332	.1	579,332	.2
5. TOTAL RURAL REAL ESTATE	11,102,065	3.1	198,160,491	14.1	59,448,148	14.1	18,719,868	5.1
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	4,184,075	1.2	48,879,381	3.5	14,663,814	3.5	5,865,526	1.6
8. MULTI-FAMILY	195,510	.1	1,313,029	.1	393,909	.1	157,563	.0
9. COMMERCIAL	1,215,595	.3	7,425,748	.5	2,227,724	.5	2,227,724	.6
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	159,160	.0	972,266	.1	291,680	.1	291,680	.1
12. TOTAL URBAN REAL ESTATE	5,754,340	1.6	58,590,424	4.2	17,577,127	4.2	8,542,493	2.3
13. TOTAL REAL ESTATE	16,856,405	4.6	256,750,915	18.2	77,025,275	18.2	27,262,361	7.4
14. STATE ASSESSED								
15. RAILROADS - RURAL	738,512	.2	2,461,707	.2	738,512	.2	369,256	.1
16. RAILROADS - URBAN	94,969	.0	316,563	.0	94,969	.0	47,484	.0
17. ALL OTHER - RURAL	335,411,682	92.5	1,118,038,940	79.3	335,411,682	79.3	335,411,682	91.1
18. ALL OTHER - URBAN	1,378,620	.4	4,595,400	.3	1,378,620	.3	1,378,620	.4
19. TOTAL STATE ASSESSED	337,623,783	93.1	1,125,412,610	79.9	337,623,783	79.9	337,207,042	91.6
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	3,551,160	1.0	11,837,200	.8	3,551,160	.8	3,551,160	1.0
22. GAS - RURAL & URBAN	3,615	.0	12,050	.0	3,615	.0	3,615	.0
23. TOTAL OIL & GAS PRODUCTION	3,554,775	1.0	11,849,250	.8	3,554,775	.8	3,554,775	1.0
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	13,280	.0	44,267	.0	13,280	.0	13,280	.0
26. MACHINERY & EQUIPMENT	410,315	.1	1,367,717	.1	410,315	.1	0	.0
27. MERCHANTS INVENTORY	277,340	.1	924,467	.1	277,340	.1	0	.0
28. MANUFACTURERS INVENTORY	69,395	.0	231,317	.0	69,395	.0	0	.0
29. ALL OTHER BUSINESS	243,505	.1	811,683	.1	243,505	.1	0	.0
30. LIVESTOCK	1,392,855	.4	4,642,850	.3	1,392,855	.3	0	.0
31. MISCELLANEOUS	488,650	.1	1,628,833	.1	488,650	.1	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,895,340	.8	9,651,134	.7	2,895,340	.7	13,280	.0
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	110,795	.0	369,317	.0	110,795	.0	110,795	.0
35. MACHINERY & EQUIPMENT	252,590	.1	841,967	.1	252,590	.1	0	.0
36. MERCHANTS INVENTORY	611,140	.2	2,037,133	.1	611,140	.1	0	.0
37. MANUFACTURERS INVENTORY	76,520	.0	255,067	.0	76,520	.0	0	.0
38. ALL OTHER BUSINESS	300,650	.1	1,002,167	.1	300,650	.1	0	.0
39. LIVESTOCK	1,435	.0	4,783	.0	1,435	.0	0	.0
40. MISCELLANEOUS	339,120	.1	1,130,400	.1	339,120	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,692,250	.5	5,640,834	.4	1,692,250	.4	110,795	.0
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	362,622,553	100.0	1,409,304,743	100.0	422,791,423	100.0	368,148,253	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME COMANCHE CO

COUNTY # 017

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	9,501,465	25.7	182,369,770	63.5	54,710,931	63.5	16,413,279	39.2
3. HOMESITES & PLANNED SUBDIVISIONS	0	.0	0	.0	0	.0	0	.0
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	16,110	.0	97,518	.0	29,255	.0	29,255	.1
5. TOTAL RURAL REAL ESTATE	9,517,575	25.8	182,467,288	63.6	54,740,186	63.6	16,442,534	39.3
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	1,772,045	4.8	17,579,812	6.1	5,273,944	6.1	2,109,577	5.0
8. MULTI-FAMILY	0	.0	0	.0	0	.0	0	.0
9. COMMERCIAL	488,780	1.3	2,487,430	.9	746,229	.9	746,229	1.8
10. INDUSTRIAL	200,230	.5	1,018,982	.4	305,695	.4	305,695	.7
11. VACANT LOTS	44,360	.1	350,395	.1	105,119	.1	105,119	.3
12. TOTAL URBAN REAL ESTATE	2,505,415	6.8	21,436,619	7.5	6,430,987	7.5	3,266,620	7.8
13. TOTAL REAL ESTATE	12,022,990	32.5	203,903,907	71.0	61,171,173	71.0	19,709,154	47.1
14. STATE ASSESSED								
15. RAILROADS - RURAL	247,784	.7	825,947	.3	247,784	.3	123,892	.3
16. RAILROADS - URBAN	36,194	.1	120,647	.0	36,194	.0	18,097	.0
17. ALL OTHER - RURAL	3,545,537	9.6	11,818,457	4.1	3,545,537	4.1	3,545,537	8.5
18. ALL OTHER - URBAN	444,584	1.2	1,481,947	.5	444,584	.5	444,584	1.1
19. TOTAL STATE ASSESSED	4,274,099	11.6	14,246,998	5.0	4,274,099	5.0	4,132,110	9.9
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	4,411,040	11.9	14,703,467	5.1	4,411,040	5.1	4,411,040	10.5
22. GAS - RURAL & URBAN	13,522,835	36.6	45,076,117	15.7	13,522,835	15.7	13,522,835	32.3
23. TOTAL OIL & GAS PRODUCTION	17,933,875	48.5	59,779,584	20.8	17,933,875	20.8	17,933,875	42.9
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	6,935	.0	23,117	.0	6,935	.0	6,935	.0
26. MACHINERY & EQUIPMENT	33,890	.1	112,967	.0	33,890	.0	0	.0
27. MERCHANTS INVENTORY	11,760	.0	39,200	.0	11,760	.0	0	.0
28. MANUFACTURERS INVENTORY	11,280	.0	37,600	.0	11,280	.0	0	.0
29. ALL OTHER BUSINESS	7,610	.0	25,367	.0	7,610	.0	0	.0
30. LIVESTOCK	1,402,665	3.8	4,675,550	1.6	1,402,665	1.6	0	.0
31. MISCELLANEOUS	247,855	.7	826,183	.3	247,855	.3	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,721,995	4.7	5,739,984	2.0	1,721,995	2.0	6,935	.0
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	65,870	.2	219,567	.1	65,870	.1	65,870	.2
35. MACHINERY & EQUIPMENT	216,220	.6	720,733	.3	216,220	.3	0	.0
36. MERCHANTS INVENTORY	274,400	.7	914,667	.3	274,400	.3	0	.0
37. MANUFACTURERS INVENTORY	62,040	.2	206,800	.1	62,040	.1	0	.0
38. ALL OTHER BUSINESS	272,490	.7	908,300	.3	272,490	.3	0	.0
39. LIVESTOCK	220	.0	733	.0	220	.0	0	.0
40. MISCELLANEOUS	117,035	.3	390,117	.1	117,035	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,008,275	2.7	3,360,917	1.2	1,008,275	1.2	65,870	.2
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	36,961,234	100.0	287,031,390	100.0	86,109,417	100.0	41,847,944	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME COWLEY CO

COUNTY # 018

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	22,655,375	16.4	408,204,955	37.3	122,461,487	37.3	36,738,446	25.3
3. HOMESITES & PLANNED SUBDIVISIONS	5,996,950	4.3	108,053,153	9.9	32,415,946	9.9	12,966,378	8.9
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	4,862,625	3.5	28,469,701	2.6	8,540,910	2.6	8,540,910	5.9
5. TOTAL RURAL REAL ESTATE	33,514,950	24.3	544,727,809	49.8	163,418,343	49.8	58,245,734	40.1
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	24,137,085	17.5	254,879,461	23.3	76,463,838	23.3	30,585,535	21.1
8. MULTI-FAMILY	1,888,240	1.4	10,140,924	.9	3,042,277	.9	1,216,911	.8
9. COMMERCIAL	7,829,175	5.7	45,571,449	4.2	13,671,435	4.2	13,671,435	9.4
10. INDUSTRIAL	350,110	.3	2,255,863	.2	676,759	.2	676,759	.5
11. VACANT LOTS	377,885	.3	4,045,878	.4	1,213,763	.4	1,213,763	.8
12. TOTAL URBAN REAL ESTATE	34,582,495	25.1	316,893,575	28.9	95,068,072	28.9	47,364,403	32.6
13. TOTAL REAL ESTATE	68,097,445	49.3	861,621,384	78.7	258,486,415	78.7	105,610,137	72.7
14. STATE ASSESSED								
15. RAILROADS - RURAL	2,817,398	2.0	9,391,327	.9	2,817,398	.9	1,408,699	1.0
16. RAILROADS - URBAN	633,674	.5	2,112,247	.2	633,674	.2	316,837	.2
17. ALL OTHER - RURAL	10,262,205	7.4	34,207,350	3.1	10,262,205	3.1	10,262,205	7.1
18. ALL OTHER - URBAN	4,787,436	3.5	15,958,120	1.5	4,787,436	1.5	4,787,436	3.3
19. TOTAL STATE ASSESSED	18,500,713	13.4	61,669,044	5.6	18,500,713	5.6	16,775,177	11.5
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	21,129,270	15.3	70,430,900	6.4	21,129,270	6.4	21,129,270	14.5
22. GAS - RURAL & URBAN	969,465	.7	3,231,550	.3	969,465	.3	969,465	.7
23. TOTAL OIL & GAS PRODUCTION	22,098,735	16.0	73,662,450	6.7	22,098,735	6.7	22,098,735	15.2
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	512,875	.4	1,709,583	.2	512,875	.2	512,875	.4
26. MACHINERY & EQUIPMENT	6,569,980	4.8	21,899,933	2.0	6,569,980	2.0	0	.0
27. MERCHANTS INVENTORY	605,510	.4	2,018,367	.2	605,510	.2	0	.0
28. MANUFACTURERS INVENTORY	7,658,545	5.5	25,528,483	2.3	7,658,545	2.3	0	.0
29. ALL OTHER BUSINESS	552,130	.4	1,840,433	.2	552,130	.2	0	.0
30. LIVESTOCK	2,091,940	1.5	6,973,133	.6	2,091,940	.6	0	.0
31. MISCELLANEOUS	1,869,270	1.4	6,230,900	.6	1,869,270	.6	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	19,860,250	14.4	66,200,832	6.0	19,860,250	6.0	512,875	.4
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	258,750	.2	862,500	.1	258,750	.1	258,750	.2
35. MACHINERY & EQUIPMENT	3,446,734	2.5	11,489,113	1.0	3,446,734	1.0	0	.0
36. MERCHANTS INVENTORY	2,856,435	2.1	9,521,450	.9	2,856,435	.9	0	.0
37. MANUFACTURERS INVENTORY	979,305	.7	3,264,350	.3	979,305	.3	0	.0
38. ALL OTHER BUSINESS	1,074,200	.8	3,580,667	.3	1,074,200	.3	0	.0
39. LIVESTOCK	2,395	.0	7,983	.0	2,395	.0	0	.0
40. MISCELLANEOUS	852,995	.6	2,843,317	.3	852,995	.3	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	9,470,814	6.9	31,569,380	2.9	9,470,814	2.9	258,750	.2
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	138,027,957	100.0	1,094,723,090	100.0	328,416,927	100.0	145,255,674	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME CRAWFORD CO

COUNTY # 019	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	14,836,425	18.5	349,092,353	40.7	104,727,706	40.7	31,418,312	28.3
3. HOMESITES & PLANNED SUBDIVISIONS	1,749,010	2.2	28,909,256	3.4	8,672,777	3.4	3,469,111	3.1
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	378,185	.5	7,272,788	.8	2,181,836	.8	2,181,836	2.0
5. TOTAL RURAL REAL ESTATE	16,963,620	21.2	385,274,397	44.9	115,582,319	44.9	37,069,259	33.4
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	19,664,065	24.5	259,420,383	30.2	77,826,115	30.2	31,130,446	28.1
8. MULTI-FAMILY	1,159,620	1.4	12,927,759	1.5	3,878,328	1.5	1,551,331	1.4
9. COMMERCIAL	6,573,575	8.2	74,699,716	8.7	22,409,915	8.7	22,409,915	20.2
10. INDUSTRIAL	1,537,635	1.9	9,933,043	1.2	2,979,913	1.2	2,979,913	2.7
11. VACANT LOTS	690,615	.9	3,561,707	.4	1,068,512	.4	1,068,512	1.0
12. TOTAL URBAN REAL ESTATE	29,625,510	36.9	360,542,608	42.0	108,162,783	42.0	59,140,117	53.3
13. TOTAL REAL ESTATE	46,589,130	58.1	745,817,005	86.9	223,745,102	86.9	96,209,376	86.7
14. STATE ASSESSED								
15. RAILROADS - RURAL	2,130,683	2.7	7,102,277	.8	2,130,683	.8	1,065,342	1.0
16. RAILROADS - URBAN	883,623	1.1	2,945,410	.3	883,623	.3	441,812	.4
17. ALL OTHER - RURAL	5,078,867	6.3	16,929,557	2.0	5,078,867	2.0	5,078,867	4.6
18. ALL OTHER - URBAN	7,065,020	8.8	23,550,067	2.7	7,065,020	2.7	7,065,020	6.4
19. TOTAL STATE ASSESSED	15,158,193	18.9	50,527,311	5.9	15,158,193	5.9	13,651,041	12.3
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	266,685	.3	888,950	.1	266,685	.1	266,685	.2
22. GAS - RURAL & URBAN	11,100	.0	37,000	.0	11,100	.0	11,100	.0
23. TOTAL OIL & GAS PRODUCTION	277,785	.3	925,950	.1	277,785	.1	277,785	.3
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	129,765	.2	432,550	.1	129,765	.1	129,765	.1
26. MACHINERY & EQUIPMENT	1,909,220	2.4	6,364,067	.7	1,909,220	.7	0	.0
27. MERCHANTS INVENTORY	545,835	.7	1,819,450	.2	545,835	.2	0	.0
28. MANUFACTURERS INVENTORY	581,735	.7	1,939,117	.2	581,735	.2	0	.0
29. ALL OTHER BUSINESS	404,490	.5	1,348,300	.2	404,490	.2	0	.0
30. LIVESTOCK	1,199,825	1.5	3,999,417	.5	1,199,825	.5	0	.0
31. MISCELLANEOUS	808,605	1.0	2,695,350	.3	808,605	.3	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	5,579,475	7.0	18,598,251	2.2	5,579,475	2.2	129,765	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	712,210	.9	2,374,033	.3	712,210	.3	712,210	.6
35. MACHINERY & EQUIPMENT	4,387,815	5.5	14,626,050	1.7	4,387,815	1.7	0	.0
36. MERCHANTS INVENTORY	3,127,860	3.9	10,426,200	1.2	3,127,860	1.2	0	.0
37. MANUFACTURERS INVENTORY	2,631,960	3.3	8,773,200	1.0	2,631,960	1.0	0	.0
38. ALL OTHER BUSINESS	1,035,120	1.3	3,450,400	.4	1,035,120	.4	0	.0
39. LIVESTOCK	2,840	.0	9,467	.0	2,840	.0	0	.0
40. MISCELLANEOUS	702,575	.9	2,341,917	.3	702,575	.3	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	12,600,380	15.7	42,001,267	4.9	12,600,380	4.9	712,210	.6
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	80,204,963	100.0	857,869,784	100.0	257,360,935	100.0	110,980,177	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME DECATUR CO

COUNTY # 020

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	12,240,105	39.1	258,776,004	70.6	77,632,801	70.6	23,289,840	53.0
3. HOMESITES & PLANNED SUBDIVISIONS	160,200	.5	2,156,124	.6	646,837	.6	258,735	.6
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	328,160	1.0	10,450,955	2.9	3,135,287	2.9	3,135,287	7.1
5. TOTAL RURAL REAL ESTATE	12,728,465	40.7	271,383,083	74.0	81,414,925	74.0	26,683,862	60.7
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	2,950,725	9.4	37,303,729	10.2	11,191,119	10.2	4,476,447	10.2
8. MULTI-FAMILY	122,065	.4	1,642,867	.4	492,860	.4	197,144	.4
9. COMMERCIAL	829,904	2.7	7,148,183	1.9	2,144,455	1.9	2,144,455	4.9
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	69,425	.2	597,976	.2	179,393	.2	179,393	.4
12. TOTAL URBAN REAL ESTATE	3,972,119	12.7	46,692,755	12.7	14,007,827	12.7	6,997,439	15.9
13. TOTAL REAL ESTATE	16,700,584	53.4	318,075,838	86.7	95,422,752	86.7	33,681,301	76.6
14. STATE ASSESSED								
15. RAILROADS - RURAL	623,129	2.0	2,077,097	.6	623,129	.6	311,565	.7
16. RAILROADS - URBAN	29,638	.1	98,793	.0	29,638	.0	14,819	.0
17. ALL OTHER - RURAL	2,960,725	9.5	9,869,083	2.7	2,960,725	2.7	2,960,725	6.7
18. ALL OTHER - URBAN	526,216	1.7	1,754,053	.5	526,216	.5	526,216	1.2
19. TOTAL STATE ASSESSED	4,139,708	13.2	13,799,026	3.8	4,139,708	3.8	3,813,325	8.7
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	6,206,360	19.8	20,687,867	5.6	6,206,360	5.6	6,206,360	14.1
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	6,206,360	19.8	20,687,867	5.6	6,206,360	5.6	6,206,360	14.1
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	184,550	.6	615,167	.2	184,550	.2	184,550	.4
26. MACHINERY & EQUIPMENT	310,900	1.0	1,036,333	.3	310,900	.3	0	.0
27. MERCHANTS INVENTORY	139,280	.4	464,267	.1	139,280	.1	0	.0
28. MANUFACTURERS INVENTORY	18,540	.1	61,800	.0	18,540	.0	0	.0
29. ALL OTHER BUSINESS	41,785	.1	139,283	.0	41,785	.0	0	.0
30. LIVESTOCK	1,476,805	4.7	4,922,683	1.3	1,476,805	1.3	0	.0
31. MISCELLANEOUS	486,005	1.6	1,620,016	.4	486,005	.4	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,657,865	8.5	8,859,549	2.4	2,657,865	2.4	184,550	.4
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	87,875	.3	292,917	.1	87,875	.1	87,875	.2
35. MACHINERY & EQUIPMENT	936,965	3.0	3,123,217	.9	936,965	.9	0	.0
36. MERCHANTS INVENTORY	121,900	.4	406,333	.1	121,900	.1	0	.0
37. MANUFACTURERS INVENTORY	4,660	.0	15,533	.0	4,660	.0	0	.0
38. ALL OTHER BUSINESS	256,215	.8	854,050	.2	256,215	.2	0	.0
39. LIVESTOCK	11,825	.0	39,417	.0	11,825	.0	0	.0
40. MISCELLANEOUS	153,615	.5	512,050	.1	153,615	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,573,055	5.0	5,243,517	1.4	1,573,055	1.4	87,875	.2
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	31,277,572	100.0	366,665,797	100.0	109,999,740	100.0	43,973,411	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME DICKINSON CO

COUNTY # 021	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	22,316,435	31.0	327,700,954	52.0	98,310,286	52.0	29,493,086	38.4
3. HOMESITES & PLANNED SUBDIVISIONS	2,744,490	3.8	41,773,059	6.6	12,531,918	6.6	5,012,767	6.5
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	1,442,460	2.0	6,849,288	1.1	2,054,786	1.1	2,054,786	2.7
5. TOTAL RURAL REAL ESTATE	26,503,385	36.8	376,323,301	59.7	112,896,990	59.7	36,560,639	47.6
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	12,480,390	17.3	130,411,599	20.7	39,123,480	20.7	15,649,392	20.4
8. MULTI-FAMILY	951,755	1.3	8,240,303	1.3	2,472,091	1.3	988,836	1.3
9. COMMERCIAL	4,455,600	6.2	23,266,841	3.7	6,980,052	3.7	6,980,052	9.1
10. INDUSTRIAL	463,840	.6	2,202,469	.3	660,741	.3	660,741	.9
11. VACANT LOTS	139,130	.2	199,470	.0	59,841	.0	59,841	.1
12. TOTAL URBAN REAL ESTATE	18,490,715	25.7	164,320,682	26.1	49,296,205	26.1	24,338,862	31.7
13. TOTAL REAL ESTATE	44,994,100	62.5	540,643,983	85.7	162,193,195	85.7	60,899,501	79.3
14. STATE ASSESSED								
15. RAILROADS - RURAL	3,467,007	4.8	11,556,690	1.8	3,467,007	1.8	1,733,504	2.3
16. RAILROADS - URBAN	646,469	.9	2,154,897	.3	646,469	.3	323,235	.4
17. ALL OTHER - RURAL	9,511,224	13.2	31,704,080	5.0	9,511,224	5.0	9,511,224	12.4
18. ALL OTHER - URBAN	3,153,435	4.4	10,511,450	1.7	3,153,435	1.7	3,153,435	4.1
19. TOTAL STATE ASSESSED	16,778,135	23.3	55,927,117	8.9	16,778,135	8.9	14,721,398	19.2
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	858,360	1.2	2,861,200	.5	858,360	.5	858,360	1.1
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	858,360	1.2	2,861,200	.5	858,360	.5	858,360	1.1
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	75,285	.1	250,950	.0	75,285	.0	75,285	.1
26. MACHINERY & EQUIPMENT	367,440	.5	1,224,800	.2	367,440	.2	0	.0
27. MERCHANTS INVENTORY	503,295	.7	1,677,650	.3	503,295	.3	0	.0
28. MANUFACTURERS INVENTORY	30,370	.0	101,233	.0	30,370	.0	0	.0
29. ALL OTHER BUSINESS	262,595	.4	875,317	.1	262,595	.1	0	.0
30. LIVESTOCK	1,925,090	2.7	6,416,967	1.0	1,925,090	1.0	0	.0
31. MISCELLANEOUS	555,300	.8	1,851,000	.3	555,300	.3	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,719,375	5.2	12,397,917	2.0	3,719,375	2.0	75,285	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	265,225	.4	884,083	.1	265,225	.1	265,225	.3
35. MACHINERY & EQUIPMENT	1,630,875	2.3	5,436,250	.9	1,630,875	.9	0	.0
36. MERCHANTS INVENTORY	2,303,170	3.2	7,677,233	1.2	2,303,170	1.2	0	.0
37. MANUFACTURERS INVENTORY	519,725	.7	1,732,417	.3	519,725	.3	0	.0
38. ALL OTHER BUSINESS	509,205	.7	1,697,350	.3	509,205	.3	0	.0
39. LIVESTOCK	1,325	.0	4,417	.0	1,325	.0	0	.0
40. MISCELLANEOUS	393,540	.5	1,311,800	.2	393,540	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	5,623,065	7.8	18,743,550	3.0	5,623,065	3.0	265,225	.3
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	71,973,035	100.0	630,573,767	100.0	189,172,130	100.0	76,819,769	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME DONIPHAN CO

COUNTY # 022

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER HEAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	10,506,446	35.0	295,956,225	71.0	88,786,868	71.0	26,636,060	56.2
3. HOMESITES & PLANNED SUBDIVISIONS	185,685	.6	2,374,488	.6	712,346	.6	284,939	.6
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	504,455	1.7	22,420,222	5.4	6,726,067	5.4	6,726,067	14.2
5. TOTAL RURAL REAL ESTATE	11,196,586	37.2	320,750,935	76.9	96,225,281	76.9	33,647,066	70.9
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	3,475,030	11.6	32,235,900	7.7	9,670,770	7.7	3,868,308	8.2
8. MULTI-FAMILY	12,175	.0	113,785	.0	34,136	.0	13,654	.0
9. COMMERCIAL	1,227,105	4.1	8,416,358	2.0	2,524,907	2.0	2,524,907	5.3
10. INDUSTRIAL	1,360,435	4.5	11,568,325	2.8	3,470,498	2.8	3,470,498	7.3
11. VACANT LOTS	73,060	.2	1,432,549	.3	429,765	.3	429,765	.9
12. TOTAL URBAN REAL ESTATE	6,147,805	20.5	53,766,917	12.9	16,130,076	12.9	10,307,132	21.7
13. TOTAL REAL ESTATE	17,344,391	57.7	374,517,852	89.8	112,355,357	89.8	43,954,198	92.7
14. STATE ASSESSED								
15. RAILROADS - RURAL	512,614	1.7	1,708,713	.4	512,614	.4	256,307	.5
16. RAILROADS - URBAN	103,256	.3	344,187	.1	103,256	.1	51,628	.1
17. ALL OTHER - RURAL	1,738,851	5.8	5,796,170	1.4	1,738,851	1.4	1,738,851	3.7
18. ALL OTHER - URBAN	879,884	2.9	2,932,947	.7	879,884	.7	879,884	1.9
19. TOTAL STATE ASSESSED	3,234,605	10.8	10,782,017	2.6	3,234,605	2.6	2,926,670	6.2
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	0	.0	0	.0	0	.0	0	.0
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	36,230	.1	120,767	.0	36,230	.0	36,230	.1
26. MACHINERY & EQUIPMENT	705,105	2.3	2,350,350	.6	705,105	.6	0	.0
27. MERCHANTS INVENTORY	342,615	1.1	1,142,050	.3	342,615	.3	0	.0
28. MANUFACTURERS INVENTORY	236,345	.8	787,817	.2	236,345	.2	0	.0
29. ALL OTHER BUSINESS	652,865	2.2	2,176,217	.5	652,865	.5	0	.0
30. LIVESTOCK	769,810	2.6	2,566,033	.6	769,810	.6	0	.0
31. MISCELLANEOUS	766,425	2.5	2,554,750	.6	766,425	.6	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,509,395	11.7	11,697,984	2.8	3,509,395	2.8	36,230	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	518,430	1.7	1,728,100	.4	518,430	.4	518,430	1.1
35. MACHINERY & EQUIPMENT	1,196,100	4.0	3,987,000	1.0	1,196,100	1.0	0	.0
36. MERCHANTS INVENTORY	2,194,935	7.3	7,316,450	1.8	2,194,935	1.8	0	.0
37. MANUFACTURERS INVENTORY	1,137,825	3.8	3,792,750	.9	1,137,825	.9	0	.0
38. ALL OTHER BUSINESS	609,080	2.0	2,030,267	.5	609,080	.5	0	.0
39. LIVESTOCK	2,530	.0	8,433	.0	2,530	.0	0	.0
40. MISCELLANEOUS	310,980	1.0	1,036,600	.2	310,980	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	5,969,880	19.9	19,899,600	4.8	5,969,880	4.8	518,430	1.1
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	30,058,271	100.0	416,897,453	100.0	125,069,237	100.0	47,435,528	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME DOUGLAS CO

COUNTY # 023

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSU VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	13,356,270	6.7	307,748,157	15.7	92,324,447	15.7	27,697,334	8.6
3. HOMESITES & PLANNED SUBDIVISIONS	8,399,440	4.2	139,757,737	7.1	41,927,321	7.1	16,770,928	5.2
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	7,457,190	3.7	166,827,517	8.5	50,048,255	8.5	50,048,255	15.6
5. TOTAL RURAL REAL ESTATE	29,212,900	14.6	614,333,411	31.4	184,300,023	31.4	94,516,517	29.5
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	56,833,820	28.3	628,692,699	32.1	188,607,810	32.1	75,443,124	23.5
8. MULTI-FAMILY	14,622,170	7.3	151,839,772	7.8	45,551,932	7.8	18,220,773	5.7
9. COMMERCIAL	20,386,280	10.2	239,838,588	12.3	71,951,576	12.3	71,951,576	22.4
10. INDUSTRIAL	4,763,810	2.4	73,972,205	3.8	22,191,662	3.8	22,191,662	6.9
11. VACANT LOTS	0	.0	0	.0	0	.0	0	.0
12. TOTAL URBAN REAL ESTATE	96,606,080	48.2	1,094,343,264	55.9	328,302,980	55.9	187,807,135	58.6
13. TOTAL REAL ESTATE	125,818,980	62.8	1,708,676,675	87.3	512,603,003	87.3	282,323,652	88.0
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,250,291	.6	4,167,637	.2	1,250,291	.2	625,146	.2
16. RAILROADS - URBAN	387,570	.2	1,291,900	.1	387,570	.1	193,785	.1
17. ALL OTHER - RURAL	24,754,994	12.3	82,516,647	4.2	24,754,994	4.2	24,754,994	7.7
18. ALL OTHER - URBAN	9,975,728	5.0	33,252,427	1.7	9,975,728	1.7	9,975,728	3.1
19. TOTAL STATE ASSESSED	36,368,583	18.1	121,228,611	6.2	36,368,583	6.2	35,549,653	11.1
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	520,495	.3	1,734,983	.1	520,495	.1	520,495	.2
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	520,495	.3	1,734,983	.1	520,495	.1	520,495	.2
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	480,950	.2	1,603,167	.1	480,950	.1	480,950	.1
26. MACHINERY & EQUIPMENT	720,230	.4	2,400,767	.1	720,230	.1	0	.0
27. MERCHANTS INVENTORY	160,110	.1	533,700	.0	160,110	.0	0	.0
28. MANUFACTURERS INVENTORY	435,130	.2	1,450,433	.1	435,130	.1	0	.0
29. ALL OTHER BUSINESS	747,025	.4	2,490,083	.1	747,025	.1	0	.0
30. LIVESTOCK	1,122,470	.6	3,741,567	.2	1,122,470	.2	0	.0
31. MISCELLANEOUS	887,700	.4	2,959,000	.2	887,700	.2	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	4,553,615	2.3	15,178,717	.8	4,553,615	.8	480,950	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	1,808,150	.9	6,027,167	.3	1,808,150	.3	1,808,150	.6
35. MACHINERY & EQUIPMENT	15,773,100	7.9	52,577,000	2.7	15,773,100	2.7	0	.0
36. MERCHANTS INVENTORY	5,927,110	3.0	19,757,033	1.0	5,927,110	1.0	0	.0
37. MANUFACTURERS INVENTORY	5,109,075	2.5	17,030,250	.9	5,109,075	.9	0	.0
38. ALL OTHER BUSINESS	2,350,160	1.2	7,833,867	.4	2,350,160	.4	0	.0
39. LIVESTOCK	310	.0	1,033	.0	310	.0	0	.0
40. MISCELLANEOUS	2,264,860	1.1	7,549,533	.4	2,264,860	.4	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	33,232,765	16.6	110,775,883	5.7	33,232,765	5.7	1,808,150	.6
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	200,494,438	100.0	1,957,594,869	100.0	587,278,461	100.0	320,682,900	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME EDWARDS CO

COUNTY # 024	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	12,500,570	28.4	223,623,792	63.2	67,087,138	63.2	20,126,141	39.9
3. HOMESITES & PLANNED SUBDIVISIONS	86,585	.2	3,607,708	1.0	1,082,312	1.0	432,925	.9
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	162,280	.4	1,143,622	.3	343,087	.3	343,087	.7
5. TOTAL RURAL REAL ESTATE	12,749,435	28.9	228,375,122	64.5	68,512,537	64.5	20,902,153	41.4
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	2,817,405	6.4	26,159,749	7.4	7,847,925	7.4	3,139,170	6.2
8. MULTI-FAMILY	40,430	.1	380,339	.1	114,102	.1	45,641	.1
9. COMMERCIAL	836,865	1.9	5,739,815	1.6	1,721,945	1.6	1,721,945	3.4
10. INDUSTRIAL	5,610	.0	39,535	.0	11,861	.0	11,861	.0
11. VACANT LOTS	98,315	.2	1,388,630	.4	416,589	.4	416,589	.8
12. TOTAL URBAN REAL ESTATE	3,798,625	8.6	33,708,068	9.5	10,112,422	9.5	5,335,206	10.6
13. TOTAL REAL ESTATE	16,548,060	37.5	262,083,190	74.1	78,624,959	74.1	26,237,359	52.0
14. STATE ASSESSED								
15. RAILROADS - RURAL	933,621	2.1	3,112,070	.9	933,621	.9	466,811	.9
16. RAILROADS - URBAN	133,375	.3	444,583	.1	133,375	.1	66,687	.1
17. ALL OTHER - RURAL	6,965,145	15.8	23,217,150	6.6	6,965,145	6.6	6,965,145	13.8
18. ALL OTHER - URBAN	713,053	1.6	2,376,843	.7	713,053	.7	713,053	1.4
19. TOTAL STATE ASSESSED	8,745,194	19.8	29,150,646	8.2	8,745,194	8.2	8,211,696	16.3
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	8,729,023	19.8	29,096,743	8.2	8,729,023	8.2	8,729,023	17.3
22. GAS - RURAL & URBAN	7,181,754	16.3	23,939,180	6.8	7,181,754	6.8	7,181,754	14.2
23. TOTAL OIL & GAS PRODUCTION	15,910,777	36.1	53,035,923	15.0	15,910,777	15.0	15,910,777	31.5
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	37,070	.1	123,567	.0	37,070	.0	37,070	.1
26. MACHINERY & EQUIPMENT	104,920	.2	349,733	.1	104,920	.1	0	.0
27. MERCHANTS INVENTORY	64,935	.1	216,450	.1	64,935	.1	0	.0
28. MANUFACTURERS INVENTORY	22,940	.1	76,467	.0	22,940	.0	0	.0
29. ALL OTHER BUSINESS	88,610	.2	295,367	.1	88,610	.1	0	.0
30. LIVESTOCK	513,865	1.2	1,712,883	.5	513,865	.5	0	.0
31. MISCELLANEOUS	358,145	.8	1,193,816	.3	358,145	.3	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,190,485	2.7	3,968,283	1.1	1,190,485	1.1	37,070	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	100,180	.2	333,933	.1	100,180	.1	100,180	.2
35. MACHINERY & EQUIPMENT	632,830	1.4	2,109,433	.6	632,830	.6	0	.0
36. MERCHANTS INVENTORY	569,655	1.3	1,898,850	.5	569,655	.5	0	.0
37. MANUFACTURERS INVENTORY	151,280	.3	504,267	.1	151,280	.1	0	.0
38. ALL OTHER BUSINESS	118,760	.3	395,867	.1	118,760	.1	0	.0
39. LIVESTOCK	370	.0	1,233	.0	370	.0	0	.0
40. MISCELLANEOUS	110,560	.3	368,533	.1	110,560	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,683,635	3.8	5,612,116	1.6	1,683,635	1.6	100,180	.2
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	44,078,151	100.0	353,850,158	100.0	106,155,050	100.0	50,497,082	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME ELK CO

COUNTY # 025

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	10,007,125	45.4	167,343,227	77.6	50,202,968	77.6	15,060,890	63.5
3. HOMESITES & PLANNED SUBDIVISIONS	0	.0	0	.0	0	.0	0	.0
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	47,110	.2	677,842	.3	203,353	.3	203,353	.9
5. TOTAL RURAL REAL ESTATE	10,054,235	45.6	168,021,069	77.9	50,406,321	77.9	15,264,243	64.4
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	1,613,585	7.3	12,596,292	5.8	3,778,888	5.8	1,511,555	6.4
8. MULTI-FAMILY	0	.0	0	.0	0	.0	0	.0
9. COMMERCIAL	304,940	1.4	1,314,397	.6	394,319	.6	394,319	1.7
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	21,550	.1	101,412	.0	30,424	.0	30,424	.1
12. TOTAL URBAN REAL ESTATE	1,940,075	8.8	14,012,101	6.5	4,203,631	6.5	1,936,298	8.2
13. TOTAL REAL ESTATE	11,994,310	54.4	182,033,170	84.4	54,609,952	84.4	17,200,541	72.5
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,016,032	4.6	3,386,773	1.6	1,016,032	1.6	508,016	2.1
16. RAILROADS - URBAN	113,600	.5	378,667	.2	113,600	.2	56,800	.2
17. ALL OTHER - RURAL	2,330,640	10.6	7,768,800	3.6	2,330,640	3.6	2,330,640	9.8
18. ALL OTHER - URBAN	622,973	2.8	2,076,577	1.0	622,973	1.0	622,973	2.6
19. TOTAL STATE ASSESSED	4,083,245	18.5	13,610,817	6.3	4,083,245	6.3	3,518,429	14.8
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	2,691,300	12.2	8,971,000	4.2	2,691,300	4.2	2,691,300	11.4
22. GAS - RURAL & URBAN	148,990	.7	496,633	.2	148,990	.2	148,990	.6
23. TOTAL OIL & GAS PRODUCTION	2,840,290	12.9	9,467,633	4.4	2,840,290	4.4	2,840,290	12.0
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	90,675	.4	302,250	.1	90,675	.1	90,675	.4
26. MACHINERY & EQUIPMENT	217,845	1.0	726,150	.3	217,845	.3	0	.0
27. MERCHANTS INVENTORY	24,425	.1	81,417	.0	24,425	.0	0	.0
28. MANUFACTURERS INVENTORY	360,045	1.6	1,200,150	.6	360,045	.6	0	.0
29. ALL OTHER BUSINESS	21,885	.1	72,950	.0	21,885	.0	0	.0
30. LIVESTOCK	1,508,705	6.8	5,029,017	2.3	1,508,705	2.3	0	.0
31. MISCELLANEOUS	334,775	1.5	1,115,916	.5	334,775	.5	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,558,355	11.6	8,527,850	4.0	2,558,355	4.0	90,675	.4
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	59,250	.3	197,500	.1	59,250	.1	59,250	.2
35. MACHINERY & EQUIPMENT	71,710	.3	239,033	.1	71,710	.1	0	.0
36. MERCHANTS INVENTORY	222,005	1.0	740,017	.3	222,005	.3	0	.0
37. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
38. ALL OTHER BUSINESS	85,250	.4	284,167	.1	85,250	.1	0	.0
39. LIVESTOCK	1,340	.0	4,467	.0	1,340	.0	0	.0
40. MISCELLANEOUS	139,850	.6	466,167	.2	139,850	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	579,405	2.6	1,931,351	.9	579,405	.9	59,250	.2
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	22,055,605	100.0	215,570,821	100.0	64,671,247	100.0	23,709,185	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME ELLIS CO

COUNTY # 026	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER HEAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	13,184,985	7.7	339,819,201	25.3	101,945,760	25.3	30,583,728	13.0
3. HOMESITES & PLANNED SUBDIVISIONS	2,063,565	1.2	58,128,592	4.3	17,438,578	4.3	6,975,431	3.0
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	1,367,545	.8	40,579,970	3.0	12,173,991	3.0	12,173,991	5.2
5. TOTAL RURAL REAL ESTATE	16,616,095	9.7	438,527,763	32.7	131,558,329	32.7	49,733,150	21.1
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	22,687,470	13.3	359,547,861	26.8	107,864,358	26.8	43,145,743	18.3
8. MULTI-FAMILY	859,680	.5	12,194,043	.9	3,658,213	.9	1,463,285	.6
9. COMMERCIAL	7,977,225	4.7	109,426,955	8.2	32,828,087	8.2	32,828,087	13.9
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	713,715	.4	15,686,044	1.2	4,705,813	1.2	4,705,813	2.0
12. TOTAL URBAN REAL ESTATE	32,238,090	18.9	496,854,903	37.0	149,056,471	37.0	82,142,928	34.8
13. TOTAL REAL ESTATE	48,854,185	28.6	935,382,666	69.7	280,614,800	69.7	131,876,078	55.9
14. STATE ASSESSED								
15. RAILROADS - RURAL	930,584	.5	3,101,947	.2	930,584	.2	465,292	.2
16. RAILROADS - URBAN	131,873	.1	439,577	.0	131,873	.0	65,937	.0
17. ALL OTHER - RURAL	6,755,813	4.0	22,519,377	1.7	6,755,813	1.7	6,755,813	2.9
18. ALL OTHER - URBAN	7,640,102	4.5	25,467,007	1.9	7,640,102	1.9	7,640,102	3.2
19. TOTAL STATE ASSESSED	15,458,372	9.1	51,527,908	3.8	15,458,372	3.8	14,927,144	6.3
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	88,089,750	51.6	293,632,500	21.9	88,089,750	21.9	88,089,750	37.3
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	88,089,750	51.6	293,632,500	21.9	88,089,750	21.9	88,089,750	37.3
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	566,740	.3	1,889,133	.1	566,740	.1	566,740	.2
26. MACHINERY & EQUIPMENT	1,866,457	1.1	6,221,523	.5	1,866,457	.5	0	.0
27. MERCHANTS INVENTORY	1,456,627	.9	4,855,423	.4	1,456,627	.4	0	.0
28. MANUFACTURERS INVENTORY	1,820,139	1.1	6,067,130	.5	1,820,139	.5	0	.0
29. ALL OTHER BUSINESS	234,007	.1	780,023	.1	234,007	.1	0	.0
30. LIVESTOCK	1,618,652	.9	5,395,507	.4	1,618,652	.4	0	.0
31. MISCELLANEOUS	1,303,242	.8	4,344,140	.3	1,303,242	.3	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	8,865,864	5.2	29,552,879	2.2	8,865,864	2.2	566,740	.2
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	589,783	.3	1,965,943	.1	589,783	.1	589,783	.2
35. MACHINERY & EQUIPMENT	2,374,119	1.4	7,913,730	.6	2,374,119	.6	0	.0
36. MERCHANTS INVENTORY	3,949,326	2.3	13,164,420	1.0	3,949,326	1.0	0	.0
37. MANUFACTURERS INVENTORY	59,027	.0	196,757	.0	59,027	.0	0	.0
38. ALL OTHER BUSINESS	1,604,408	.9	5,348,027	.4	1,604,408	.4	0	.0
39. LIVESTOCK	441	.0	1,470	.0	441	.0	0	.0
40. MISCELLANEOUS	921,117	.5	3,070,390	.2	921,117	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	9,498,221	5.6	31,660,737	2.4	9,498,221	2.4	589,783	.2
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	170,766,392	100.0	1,341,756,690	100.0	402,527,007	100.0	236,049,495	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME ELLSWORTH CO

COUNTY # 027

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	12,566,945	20.5	218,555,565	37.4	65,566,670	37.4	19,670,001	17.6
3. HOMESITES & PLANNED SUBDIVISIONS	354,500	.6	6,398,917	1.1	1,919,675	1.1	767,870	.7
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	10,740,770	17.5	194,579,167	33.3	58,373,750	33.3	58,373,750	52.3
5. TOTAL RURAL REAL ESTATE	23,662,215	38.6	419,533,649	71.8	125,860,095	71.8	78,811,621	70.6
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	4,595,975	7.5	38,654,121	6.6	11,596,236	6.6	4,638,495	4.2
8. MULTI-FAMILY	142,935	.2	737,539	.1	221,262	.1	88,505	.1
9. COMMERCIAL	1,531,710	2.5	19,713,127	3.4	5,913,938	3.4	5,913,938	5.3
10. INDUSTRIAL	52,260	.1	650,809	.1	195,243	.1	195,243	.2
11. VACANT LOTS	38,545	.1	464,398	.1	139,319	.1	139,319	.1
12. TOTAL URBAN REAL ESTATE	6,361,425	10.4	60,219,994	10.3	18,065,998	10.3	10,975,500	9.8
13. TOTAL REAL ESTATE	30,023,640	48.9	479,753,643	82.1	143,926,093	82.1	89,787,121	80.5
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,953,552	3.2	6,511,840	1.1	1,953,552	1.1	976,776	.9
16. RAILROADS - URBAN	129,997	.2	433,323	.1	129,997	.1	64,998	.1
17. ALL OTHER - RURAL	7,934,518	12.9	26,448,393	4.5	7,934,518	4.5	7,934,518	7.1
18. ALL OTHER - URBAN	1,284,817	2.1	4,282,723	.7	1,284,817	.7	1,284,817	1.2
19. TOTAL STATE ASSESSED	11,302,884	18.4	37,676,279	6.4	11,302,884	6.4	10,261,109	9.2
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	10,825,820	17.6	36,086,067	6.2	10,825,820	6.2	10,825,820	9.7
22. GAS - RURAL & URBAN	607,030	1.0	2,023,433	.3	607,030	.3	607,030	.5
23. TOTAL OIL & GAS PRODUCTION	11,432,850	18.6	38,109,500	6.5	11,432,850	6.5	11,432,850	10.2
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	22,970	.0	76,567	.0	22,970	.0	22,970	.0
26. MACHINERY & EQUIPMENT	1,743,220	2.8	5,810,733	1.0	1,743,220	1.0	0	.0
27. MERCHANTS INVENTORY	187,050	.3	623,500	.1	187,050	.1	0	.0
28. MANUFACTURERS INVENTORY	2,704,395	4.4	9,014,650	1.5	2,704,395	1.5	0	.0
29. ALL OTHER BUSINESS	113,085	.2	376,950	.1	113,085	.1	0	.0
30. LIVESTOCK	1,485,295	2.4	4,950,983	.8	1,485,295	.8	0	.0
31. MISCELLANEOUS	487,760	.8	1,625,866	.3	487,760	.3	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	6,743,775	11.0	22,479,249	3.8	6,743,775	3.8	22,970	.0
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	56,480	.1	188,267	.0	56,480	.0	56,480	.1
35. MACHINERY & EQUIPMENT	470,086	.8	1,566,953	.3	470,086	.3	0	.0
36. MERCHANTS INVENTORY	692,057	1.1	2,306,857	.4	692,057	.4	0	.0
37. MANUFACTURERS INVENTORY	164,635	.3	548,783	.1	164,635	.1	0	.0
38. ALL OTHER BUSINESS	251,657	.4	838,857	.1	251,657	.1	0	.0
39. LIVESTOCK	2,460	.0	8,200	.0	2,460	.0	0	.0
40. MISCELLANEOUS	207,533	.3	691,777	.1	207,533	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,844,908	3.0	6,149,694	1.1	1,844,908	1.1	56,480	.1
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	61,348,057	100.0	584,168,365	100.0	175,250,510	100.0	111,560,530	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME FINNEY CO

COUNTY # 028

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	22,783,320	8.0	450,263,241	25.9	135,078,972	25.9	40,523,692	12.3
3. HOMESITES & PLANNED SUBDIVISIONS	5,044,390	1.8	53,493,001	3.1	16,047,900	3.1	6,419,160	1.9
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	6,809,460	2.4	65,855,513	3.8	19,756,654	3.8	19,756,654	6.0
5. TOTAL RURAL REAL ESTATE	34,637,170	12.2	569,611,755	32.8	170,883,526	32.8	66,699,506	20.3
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	29,489,780	10.3	323,707,794	18.6	97,112,338	18.6	38,844,935	11.8
8. MULTI-FAMILY	2,906,640	1.0	31,628,292	1.8	9,488,488	1.8	3,795,395	1.2
9. COMMERCIAL	13,277,040	4.7	109,818,362	6.3	32,945,509	6.3	32,945,509	10.0
10. INDUSTRIAL	1,186,730	.4	10,788,455	.6	3,236,537	.6	3,236,537	1.0
11. VACANT LOTS	837,410	.3	17,055,193	1.0	5,116,558	1.0	5,116,558	1.6
12. TOTAL URBAN REAL ESTATE	47,697,600	16.7	492,998,096	28.4	147,899,430	28.4	83,938,934	25.5
13. TOTAL REAL ESTATE	82,334,770	28.9	1,062,609,851	61.1	318,782,956	61.1	150,638,440	45.7
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,160,209	.4	3,867,363	.2	1,160,209	.2	580,104	.2
16. RAILROADS - URBAN	100,138	.0	333,793	.0	100,138	.0	50,069	.0
17. ALL OTHER - RURAL	111,093,736	39.0	370,312,453	21.3	111,093,736	21.3	111,093,736	33.7
18. ALL OTHER - URBAN	4,038,781	1.4	13,462,603	.8	4,038,781	.8	4,038,781	1.2
19. TOTAL STATE ASSESSED	116,392,864	40.8	387,976,212	22.3	116,392,864	22.3	115,762,690	35.2
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	17,570,310	6.2	58,567,700	3.4	17,570,310	3.4	17,570,310	5.3
22. GAS - RURAL & URBAN	42,971,445	15.1	143,238,150	8.2	42,971,445	8.2	42,971,445	13.1
23. TOTAL OIL & GAS PRODUCTION	60,541,755	21.2	201,805,850	11.6	60,541,755	11.6	60,541,755	18.4
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	1,517,805	.5	5,059,350	.3	1,517,805	.3	1,517,805	.5
26. MACHINERY & EQUIPMENT	3,218,090	1.1	10,726,967	.6	3,218,090	.6	0	.0
27. MERCHANTS INVENTORY	3,499,590	1.2	11,665,300	.7	3,499,590	.7	0	.0
28. MANUFACTURERS INVENTORY	2,731,225	1.0	9,104,083	.5	2,731,225	.5	0	.0
29. ALL OTHER BUSINESS	873,390	.3	2,911,300	.2	873,390	.2	0	.0
30. LIVESTOCK	570,770	.2	1,902,567	.1	570,770	.1	0	.0
31. MISCELLANEOUS	2,161,350	.8	7,204,500	.4	2,161,350	.4	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	14,572,220	5.1	48,574,067	2.8	14,572,220	2.8	1,517,805	.5
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	816,870	.3	2,722,900	.2	816,870	.2	816,870	.2
35. MACHINERY & EQUIPMENT	3,771,965	1.3	12,573,217	.7	3,771,965	.7	0	.0
36. MERCHANTS INVENTORY	3,728,435	1.3	12,428,117	.7	3,728,435	.7	0	.0
37. MANUFACTURERS INVENTORY	396,495	.1	1,321,650	.1	396,495	.1	0	.0
38. ALL OTHER BUSINESS	1,416,945	.5	4,723,150	.3	1,416,945	.3	0	.0
39. LIVESTOCK	355	.0	1,183	.0	355	.0	0	.0
40. MISCELLANEOUS	1,030,620	.4	3,435,400	.2	1,030,620	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	11,161,685	3.9	37,205,617	2.1	11,161,685	2.1	816,870	.2
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	285,003,294	100.0	1,738,171,597	100.0	521,451,480	100.0	329,277,560	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME FORD CO

COUNTY # 029	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984	% OF	ESTIMATED	% OF	ESTIMATED	% OF	PROPOSED	% OF
	ASSESSED	TOTAL	MARKET VALUE	TOTAL	ASSESSED	TOTAL	ASSD VAL-	TOTAL
	VALUATION	OF	OF EACH	OF	VALUATION	OF	SCR-1616	OF
		COL 1	PROPERTY	COL 3	AFTER	COL 5		COL 7
			CLASS		REAPPRAISAL			
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	24,318,605	19.1	403,293,615	36.2	120,988,085	36.2	36,296,425	23.2
3. HOMESITES & PLANNED SUBDIVISIONS	1,994,980	1.6	52,224,607	4.7	15,667,382	4.7	6,266,953	4.0
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	1,845,070	1.4	21,809,338	2.0	6,542,801	2.0	6,542,801	4.2
5. TOTAL RURAL REAL ESTATE	28,158,655	22.1	477,327,560	42.9	143,198,268	42.9	49,106,179	31.4
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	26,487,070	20.8	309,428,388	27.8	92,828,516	27.8	37,131,407	23.8
8. MULTI-FAMILY	2,073,540	1.6	22,836,344	2.1	6,850,903	2.1	2,740,361	1.8
9. COMMERCIAL	10,483,040	8.2	82,219,922	7.4	24,665,977	7.4	24,665,977	15.8
10. INDUSTRIAL	392,190	.3	2,485,361	.2	745,608	.2	745,608	.5
11. VACANT LOTS	749,810	.6	21,924,269	2.0	6,577,281	2.0	6,577,281	4.2
12. TOTAL URBAN REAL ESTATE	40,185,650	31.6	438,894,284	39.4	131,668,285	39.4	71,860,634	46.0
13. TOTAL REAL ESTATE	68,344,305	53.7	916,221,844	82.3	274,866,553	82.3	120,966,813	77.4
14. STATE ASSESSED								
15. RAILROADS - RURAL	2,689,120	2.1	8,963,733	.8	2,689,120	.8	1,344,560	.9
16. RAILROADS - URBAN	517,287	.4	1,724,290	.2	517,287	.2	258,644	.2
17. ALL OTHER - RURAL	16,695,966	13.1	55,653,220	5.0	16,695,966	5.0	16,695,966	10.7
18. ALL OTHER - URBAN	10,209,567	8.0	34,031,890	3.1	10,209,567	3.1	10,209,567	6.5
19. TOTAL STATE ASSESSED	30,111,940	23.7	100,373,133	9.0	30,111,940	9.0	28,508,737	18.2
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	2,037,120	1.6	6,790,400	.6	2,037,120	.6	2,037,120	1.3
22. GAS - RURAL & URBAN	2,837,945	2.2	9,459,817	.9	2,837,945	.9	2,837,945	1.8
23. TOTAL OIL & GAS PRODUCTION	4,875,065	3.8	16,250,217	1.5	4,875,065	1.5	4,875,065	3.1
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	864,115	.7	2,880,383	.3	864,115	.3	864,115	.6
26. MACHINERY & EQUIPMENT	1,719,250	1.4	5,730,833	.5	1,719,250	.5	0	.0
27. MERCHANTS INVENTORY	921,895	.7	3,072,983	.3	921,895	.3	0	.0
28. MANUFACTURERS INVENTORY	186,630	.1	622,100	.1	186,630	.1	0	.0
29. ALL OTHER BUSINESS	562,415	.4	1,874,717	.2	562,415	.2	0	.0
30. LIVESTOCK	2,212,990	1.7	7,376,633	.7	2,212,990	.7	0	.0
31. MISCELLANEOUS	982,790	.8	3,275,966	.3	982,790	.3	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	7,450,085	5.9	24,833,615	2.2	7,450,085	2.2	864,115	.6
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	1,080,710	.8	3,602,367	.3	1,080,710	.3	1,080,710	.7
35. MACHINERY & EQUIPMENT	6,365,685	5.0	21,218,950	1.9	6,365,685	1.9	0	.0
36. MERCHANTS INVENTORY	4,946,120	3.9	16,487,067	1.5	4,946,120	1.5	0	.0
37. MANUFACTURERS INVENTORY	1,562,490	1.2	5,208,300	.5	1,562,490	.5	0	.0
38. ALL OTHER BUSINESS	1,749,960	1.4	5,833,200	.5	1,749,960	.5	0	.0
39. LIVESTOCK	3,710	.0	12,367	.0	3,710	.0	0	.0
40. MISCELLANEOUS	783,170	.6	2,610,567	.2	783,170	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	16,491,845	13.0	54,972,818	4.9	16,491,845	4.9	1,080,710	.7
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	127,273,240	100.0	1,112,651,627	100.0	333,795,488	100.0	156,295,440	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME FRANKLIN CO

COUNTY # 030

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	14,648,280	22.3	260,182,593	44.2	78,054,778	44.2	23,416,433	31.3
3. HOMESITES & PLANNED SUBDIVISIONS	2,499,365	3.8	46,370,408	7.9	13,911,122	7.9	5,564,449	7.4
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	582,360	.9	3,861,804	.7	1,158,541	.7	1,158,541	1.5
5. TOTAL RURAL REAL ESTATE	17,730,005	27.0	310,414,805	52.7	93,124,441	52.7	30,139,423	40.3
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	13,118,260	20.0	143,840,570	24.4	43,152,171	24.4	17,260,868	23.1
8. MULTI-FAMILY	684,120	1.0	8,010,773	1.4	2,403,232	1.4	961,293	1.3
9. COMMERCIAL	3,599,990	5.5	20,737,270	3.5	6,221,181	3.5	6,221,181	8.3
10. INDUSTRIAL	542,860	.8	5,702,311	1.0	1,710,693	1.0	1,710,693	2.3
11. VACANT LOTS	253,625	.4	1,563,656	.3	469,097	.3	469,097	.6
12. TOTAL URBAN REAL ESTATE	18,198,855	27.7	179,854,580	30.5	53,956,374	30.5	26,623,132	35.6
13. TOTAL REAL ESTATE	35,928,860	54.8	490,269,385	83.2	147,080,815	83.2	56,762,555	75.9
14. STATE ASSESSED								
15. RAILROADS - RURAL	3,328,239	5.1	11,094,130	1.9	3,328,239	1.9	1,664,120	2.2
16. RAILROADS - URBAN	401,996	.6	1,339,987	.2	401,996	.2	200,998	.3
17. ALL OTHER - RURAL	8,808,226	13.4	29,360,753	5.0	8,808,226	5.0	8,808,226	11.8
18. ALL OTHER - URBAN	2,662,639	4.1	8,875,463	1.5	2,662,639	1.5	2,662,639	3.6
19. TOTAL STATE ASSESSED	15,201,100	23.2	50,670,333	8.6	15,201,100	8.6	13,335,983	17.8
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	4,170,015	6.4	13,900,050	2.4	4,170,015	2.4	4,170,015	5.6
22. GAS - RURAL & URBAN	6,260	.0	20,867	.0	6,260	.0	6,260	.0
23. TOTAL OIL & GAS PRODUCTION	4,176,275	6.4	13,920,917	2.4	4,176,275	2.4	4,176,275	5.6
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	247,170	.4	823,900	.1	247,170	.1	247,170	.3
26. MACHINERY & EQUIPMENT	352,445	.5	1,174,817	.2	352,445	.2	0	.0
27. MERCHANTS INVENTORY	312,730	.5	1,042,433	.2	312,730	.2	0	.0
28. MANUFACTURERS INVENTORY	38,435	.1	128,117	.0	38,435	.0	0	.0
29. ALL OTHER BUSINESS	270,020	.4	900,067	.2	270,020	.2	0	.0
30. LIVESTOCK	1,646,010	2.5	5,486,700	.9	1,646,010	.9	0	.0
31. MISCELLANEOUS	842,955	1.3	2,809,850	.5	842,955	.5	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,709,765	5.7	12,365,884	2.1	3,709,765	2.1	247,170	.3
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	248,310	.4	827,700	.1	248,310	.1	248,310	.3
35. MACHINERY & EQUIPMENT	2,313,345	3.5	7,711,150	1.3	2,313,345	1.3	0	.0
36. MERCHANTS INVENTORY	1,744,005	2.7	5,813,350	1.0	1,744,005	1.0	0	.0
37. MANUFACTURERS INVENTORY	1,111,420	1.7	3,704,733	.6	1,111,420	.6	0	.0
38. ALL OTHER BUSINESS	585,175	.9	1,950,583	.3	585,175	.3	0	.0
39. LIVESTOCK	3,165	.0	10,550	.0	3,165	.0	0	.0
40. MISCELLANEOUS	560,565	.9	1,868,550	.3	560,565	.3	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	6,565,985	10.0	21,886,616	3.7	6,565,985	3.7	248,310	.3
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	65,581,985	100.0	589,113,135	100.0	176,733,940	100.0	74,770,293	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME GEARY CO

COUNTY # 031	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	6,523,540	10.4	111,133,560	21.0	33,340,068	21.0	10,002,020	13.7
3. HOMESITES & PLANNED SUBDIVISIONS	3,051,475	4.9	40,524,236	7.7	12,157,271	7.7	4,862,908	6.7
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	251,200	.4	4,730,697	.9	1,419,209	.9	1,419,209	1.9
5. TOTAL RURAL REAL ESTATE	9,826,215	15.6	156,388,493	29.6	46,916,548	29.6	16,284,137	22.3
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	20,478,535	32.6	212,212,798	40.2	63,663,839	40.2	25,465,536	34.9
8. MULTI-FAMILY	2,607,240	4.2	25,636,578	4.9	7,690,973	4.9	3,076,389	4.2
9. COMMERCIAL	6,383,200	10.2	43,961,433	8.3	13,188,430	8.3	13,188,430	18.1
10. INDUSTRIAL	284,615	.5	2,596,852	.5	779,056	.5	779,056	1.1
11. VACANT LOTS	496,505	.8	11,682,471	2.2	3,504,741	2.2	3,504,741	4.8
12. TOTAL URBAN REAL ESTATE	30,250,095	48.2	296,090,132	56.0	88,827,039	56.0	46,014,152	63.1
13. TOTAL REAL ESTATE	40,076,310	63.8	452,478,625	85.6	135,743,587	85.6	62,298,289	85.4
14. STATE ASSESSED								
15. RAILROADS - RURAL	680,438	1.1	2,268,127	.4	680,438	.4	340,219	.5
16. RAILROADS - URBAN	40,404	.1	134,680	.0	40,404	.0	20,202	.0
17. ALL OTHER - RURAL	4,053,424	6.5	13,511,413	2.6	4,053,424	2.6	4,053,424	5.6
18. ALL OTHER - URBAN	5,527,268	8.8	18,424,227	3.5	5,527,268	3.5	5,527,268	7.6
19. TOTAL STATE ASSESSED	10,301,534	16.4	34,338,447	6.5	10,301,534	6.5	9,941,113	13.6
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	0	.0	0	.0	0	.0	0	.0
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	110,730	.2	369,100	.1	110,730	.1	110,730	.2
26. MACHINERY & EQUIPMENT	392,755	.6	1,309,183	.2	392,755	.2	0	.0
27. MERCHANTS INVENTORY	42,735	.1	142,450	.0	42,735	.0	0	.0
28. MANUFACTURERS INVENTORY	38,190	.1	127,300	.0	38,190	.0	0	.0
29. ALL OTHER BUSINESS	354,335	.6	1,181,117	.2	354,335	.2	0	.0
30. LIVESTOCK	632,780	1.0	2,109,267	.4	632,780	.4	0	.0
31. MISCELLANEOUS	602,850	1.0	2,009,500	.4	602,850	.4	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,174,375	3.5	7,247,917	1.4	2,174,375	1.4	110,730	.2
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	612,825	1.0	2,042,750	.4	612,825	.4	612,825	.8
35. MACHINERY & EQUIPMENT	3,782,370	6.0	12,607,900	2.4	3,782,370	2.4	0	.0
36. MERCHANTS INVENTORY	2,376,055	3.8	7,920,183	1.5	2,376,055	1.5	0	.0
37. MANUFACTURERS INVENTORY	737,500	1.2	2,458,333	.5	737,500	.5	0	.0
38. ALL OTHER BUSINESS	1,310,495	2.1	4,368,317	.8	1,310,495	.8	0	.0
39. LIVESTOCK	1,610	.0	5,367	.0	1,610	.0	0	.0
40. MISCELLANEOUS	1,446,140	2.3	4,820,467	.9	1,446,140	.9	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	10,266,995	16.3	34,223,317	6.5	10,266,995	6.5	612,825	.8
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	62,819,214	100.0	528,288,306	100.0	158,486,491	100.0	72,962,957	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME GOVE CO

COUNTY # 032

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	14,291,105	38.5	291,655,204	73.7	87,496,561	73.7	26,248,968	58.0
3. HOMESITES & PLANNED SUBDIVISIONS	0	.0	0	.0	0	.0	0	.0
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	236,005	.6	1,947,236	.5	584,171	.5	584,171	1.3
5. TOTAL RURAL REAL ESTATE	14,527,110	39.1	293,602,440	74.2	88,080,732	74.2	26,833,139	59.3
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	2,097,970	5.7	32,079,052	8.1	9,623,716	8.1	3,849,486	8.5
8. MULTI-FAMILY	0	.0	0	.0	0	.0	0	.0
9. COMMERCIAL	324,560	.9	2,677,888	.7	803,366	.7	803,366	1.8
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	30,000	.1	247,525	.1	74,258	.1	74,258	.2
12. TOTAL URBAN REAL ESTATE	2,452,530	6.6	35,004,465	8.8	10,501,340	8.8	4,727,110	10.4
13. TOTAL REAL ESTATE	16,979,640	45.7	328,606,905	83.0	98,582,072	83.0	31,560,249	69.7
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,092,675	2.9	3,642,250	.9	1,092,675	.9	546,338	1.2
16. RAILROADS - URBAN	111,125	.3	370,417	.1	111,125	.1	55,563	.1
17. ALL OTHER - RURAL	2,026,429	5.5	6,754,763	1.7	2,026,429	1.7	2,026,429	4.5
18. ALL OTHER - URBAN	769,323	2.1	2,564,410	.6	769,323	.6	769,323	1.7
19. TOTAL STATE ASSESSED	3,999,552	10.8	13,331,840	3.4	3,999,552	3.4	3,397,653	7.5
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	10,090,590	27.2	33,635,300	8.5	10,090,590	8.5	10,090,590	22.3
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	10,090,590	27.2	33,635,300	8.5	10,090,590	8.5	10,090,590	22.3
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	75,470	.2	251,567	.1	75,470	.1	75,470	.2
26. MACHINERY & EQUIPMENT	424,570	1.1	1,415,233	.4	424,570	.4	0	.0
27. MERCHANTS INVENTORY	141,915	.4	473,050	.1	141,915	.1	0	.0
28. MANUFACTURERS INVENTORY	1,017,270	2.7	3,390,900	.9	1,017,270	.9	0	.0
29. ALL OTHER BUSINESS	33,960	.1	113,200	.0	33,960	.0	0	.0
30. LIVESTOCK	2,257,945	6.1	7,526,483	1.9	2,257,945	1.9	0	.0
31. MISCELLANEOUS	491,255	1.3	1,637,516	.4	491,255	.4	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	4,442,385	12.0	14,807,949	3.7	4,442,385	3.7	75,470	.2
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	130,770	.4	435,900	.1	130,770	.1	130,770	.3
35. MACHINERY & EQUIPMENT	465,415	1.3	1,551,383	.4	465,415	.4	0	.0
36. MERCHANTS INVENTORY	672,910	1.8	2,243,033	.6	672,910	.6	0	.0
37. MANUFACTURERS INVENTORY	9,660	.0	32,200	.0	9,660	.0	0	.0
38. ALL OTHER BUSINESS	213,015	.6	710,050	.2	213,015	.2	0	.0
39. LIVESTOCK	2,410	.0	8,033	.0	2,410	.0	0	.0
40. MISCELLANEOUS	124,080	.3	413,600	.1	124,080	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,618,260	4.4	5,394,199	1.4	1,618,260	1.4	130,770	.3
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	37,130,427	100.0	395,776,193	100.0	118,732,859	100.0	45,254,732	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME GRAHAM CO

COUNTY # 033

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	9,136,135	17.3	206,699,887	52.1	62,009,966	52.1	18,602,990	28.6
3. HOMESITES & PLANNED SUBDIVISIONS	373,580	.7	5,939,269	1.5	1,781,781	1.5	712,712	1.1
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	375,135	.7	11,542,615	2.9	3,462,785	2.9	3,462,785	5.3
5. TOTAL RURAL REAL ESTATE	9,884,850	18.8	224,181,771	56.5	67,254,532	56.5	22,778,487	35.0
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	2,149,655	4.1	32,084,403	8.1	9,625,321	8.1	3,850,128	5.9
8. MULTI-FAMILY	33,265	.1	510,199	.1	153,060	.1	61,224	.1
9. COMMERCIAL	690,620	1.3	6,705,049	1.7	2,011,515	1.7	2,011,515	3.1
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	62,105	.1	602,961	.2	180,888	.2	180,888	.3
12. TOTAL URBAN REAL ESTATE	2,935,645	5.6	39,902,612	10.0	11,970,784	10.0	6,103,755	9.4
13. TOTAL REAL ESTATE	12,820,495	24.3	264,084,383	66.5	79,225,316	66.5	28,882,242	44.4
14. STATE ASSESSED								
15. RAILROADS - RURAL	730,745	1.4	2,435,817	.6	730,745	.6	365,373	.6
16. RAILROADS - URBAN	30,514	.1	101,713	.0	30,514	.0	15,257	.0
17. ALL OTHER - RURAL	4,092,335	7.8	13,641,117	3.4	4,092,335	3.4	4,092,335	6.3
18. ALL OTHER - URBAN	463,360	.9	1,544,533	.4	463,360	.4	463,360	.7
19. TOTAL STATE ASSESSED	5,316,954	10.1	17,723,180	4.5	5,316,954	4.5	4,936,325	7.6
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	31,187,292	59.2	103,957,640	26.2	31,187,292	26.2	31,187,292	47.9
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	31,187,292	59.2	103,957,640	26.2	31,187,292	26.2	31,187,292	47.9
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	72,385	.1	241,283	.1	72,385	.1	72,385	.1
26. MACHINERY & EQUIPMENT	112,300	.2	374,333	.1	112,300	.1	0	.0
27. MERCHANTS INVENTORY	279,945	.5	933,150	.2	279,945	.2	0	.0
28. MANUFACTURERS INVENTORY	6,920	.0	23,067	.0	6,920	.0	0	.0
29. ALL OTHER BUSINESS	126,545	.2	421,817	.1	126,545	.1	0	.0
30. LIVESTOCK	1,261,055	2.4	4,203,517	1.1	1,261,055	1.1	0	.0
31. MISCELLANEOUS	359,720	.7	1,199,066	.3	359,720	.3	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,218,870	4.2	7,396,233	1.9	2,218,870	1.9	72,385	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	34,075	.1	113,583	.0	34,075	.0	34,075	.1
35. MACHINERY & EQUIPMENT	188,110	.4	627,033	.2	188,110	.2	0	.0
36. MERCHANTS INVENTORY	626,860	1.2	2,089,533	.5	626,860	.5	0	.0
37. MANUFACTURERS INVENTORY	1,515	.0	5,050	.0	1,515	.0	0	.0
38. ALL OTHER BUSINESS	201,235	.4	670,783	.2	201,235	.2	0	.0
39. LIVESTOCK	1,095	.0	3,650	.0	1,095	.0	0	.0
40. MISCELLANEOUS	112,605	.2	375,350	.1	112,605	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,165,495	2.2	3,884,982	1.0	1,165,495	1.0	34,075	.1
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	52,709,106	100.0	397,046,418	100.0	119,113,927	100.0	65,112,319	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME GRANT CO

COUNTY # 034

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	12,892,620	8.1	236,996,691	28.8	71,099,007	28.8	21,329,702	12.1
3. HOMESITES & PLANNED SUBDIVISIONS	820,830	.5	16,959,298	2.1	5,087,789	2.1	2,035,116	1.2
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	6,997,273	4.4	59,248,713	7.2	17,774,614	7.2	17,774,614	10.1
5. TOTAL RURAL REAL ESTATE	20,710,723	13.1	313,204,702	38.0	93,961,410	38.0	41,139,432	23.4
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	5,291,005	3.3	56,588,289	6.9	16,976,487	6.9	6,790,595	3.9
8. MULTI-FAMILY	277,890	.2	2,806,970	.3	842,091	.3	336,836	.2
9. COMMERCIAL	1,947,456	1.2	16,121,341	2.0	4,836,402	2.0	4,836,402	2.8
10. INDUSTRIAL	50,880	.0	430,821	.1	129,246	.1	129,246	.1
11. VACANT LOTS	128,300	.1	1,115,652	.1	334,696	.1	334,696	.2
12. TOTAL URBAN REAL ESTATE	7,695,533	4.9	77,063,073	9.4	23,118,922	9.4	12,427,775	7.1
13. TOTAL REAL ESTATE	28,406,256	17.9	390,267,775	47.4	117,080,332	47.4	53,567,207	30.5
14. STATE ASSESSED								
15. RAILROADS - RURAL	282,177	.2	940,590	.1	282,177	.1	141,089	.1
16. RAILROADS - URBAN	14,763	.0	49,210	.0	14,763	.0	7,382	.0
17. ALL OTHER - RURAL	19,285,691	12.2	64,285,637	7.8	19,285,691	7.8	19,285,691	11.0
18. ALL OTHER - URBAN	1,987,326	1.3	6,624,420	.8	1,987,326	.8	1,987,326	1.1
19. TOTAL STATE ASSESSED	21,569,957	13.6	71,899,857	8.7	21,569,957	8.7	21,421,488	12.2
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	1,879,775	1.2	6,265,917	.8	1,879,775	.8	1,879,775	1.1
22. GAS - RURAL & URBAN	98,382,635	62.1	327,942,117	39.8	98,382,635	39.8	98,382,635	56.0
23. TOTAL OIL & GAS PRODUCTION	100,262,410	63.3	334,208,034	40.6	100,262,410	40.6	100,262,410	57.1
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	330,971	.2	1,103,237	.1	330,971	.1	330,971	.2
26. MACHINERY & EQUIPMENT	2,146,516	1.4	7,155,053	.9	2,146,516	.9	0	.0
27. MERCHANTS INVENTORY	907,173	.6	3,023,910	.4	907,173	.4	0	.0
28. MANUFACTURERS INVENTORY	194,486	.1	648,287	.1	194,486	.1	0	.0
29. ALL OTHER BUSINESS	670,874	.4	2,236,247	.3	670,874	.3	0	.0
30. LIVESTOCK	466,286	.3	1,554,287	.2	466,286	.2	0	.0
31. MISCELLANEOUS	619,289	.4	2,064,296	.3	619,289	.3	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	5,335,595	3.4	17,785,317	2.2	5,335,595	2.2	330,971	.2
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	105,984	.1	353,280	.0	105,984	.0	105,984	.1
35. MACHINERY & EQUIPMENT	527,111	.3	1,757,037	.2	527,111	.2	0	.0
36. MERCHANTS INVENTORY	1,143,559	.7	3,811,863	.5	1,143,559	.5	0	.0
37. MANUFACTURERS INVENTORY	48,265	.0	160,883	.0	48,265	.0	0	.0
38. ALL OTHER BUSINESS	713,459	.5	2,378,197	.3	713,459	.3	0	.0
39. LIVESTOCK	0	.0	0	.0	0	.0	0	.0
40. MISCELLANEOUS	389,033	.2	1,296,777	.2	389,033	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,927,411	1.8	9,758,037	1.2	2,927,411	1.2	105,984	.1
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	158,501,629	100.0	823,919,020	100.0	247,175,705	100.0	175,688,060	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME GRAY CO

COUNTY # 035

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	23,160,182	49.7	463,203,640	78.7	138,961,092	78.7	41,688,328	63.7
3. HOMESITES & PLANNED SUBDIVISIONS	0	.0	0	.0	0	.0	0	.0
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	970,420	2.1	11,077,854	1.9	3,323,356	1.9	3,323,356	5.1
5. TOTAL RURAL REAL ESTATE	24,130,602	51.8	474,281,494	80.6	142,284,448	80.6	45,011,684	68.8
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	3,656,556	7.8	42,666,931	7.2	12,800,079	7.2	5,120,032	7.8
8. MULTI-FAMILY	13,868	.0	168,301	.0	50,490	.0	20,196	.0
9. COMMERCIAL	2,125,880	4.6	15,294,101	2.6	4,588,230	2.6	4,588,230	7.0
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	149,548	.3	1,075,885	.2	322,766	.2	322,766	.5
12. TOTAL URBAN REAL ESTATE	5,945,852	12.8	59,205,218	10.1	17,761,565	10.1	10,051,224	15.4
13. TOTAL REAL ESTATE	30,076,454	64.5	533,486,712	90.6	160,046,013	90.6	55,062,908	84.2
14. STATE ASSESSED								
15. RAILROADS - RURAL	986,567	2.1	3,288,557	.6	986,567	.6	493,284	.8
16. RAILROADS - URBAN	90,382	.2	301,273	.1	90,382	.1	45,191	.1
17. ALL OTHER - RURAL	4,868,690	10.4	16,228,967	2.8	4,868,690	2.8	4,868,690	7.4
18. ALL OTHER - URBAN	1,065,583	2.3	3,551,943	.6	1,065,583	.6	1,065,583	1.6
19. TOTAL STATE ASSESSED	7,011,222	15.0	23,370,740	4.0	7,011,222	4.0	6,472,748	9.9
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	3,541,558	7.6	11,805,193	2.0	3,541,558	2.0	3,541,558	5.4
22. GAS - RURAL & URBAN	66,175	.1	220,583	.0	66,175	.0	66,175	.1
23. TOTAL OIL & GAS PRODUCTION	3,607,733	7.7	12,025,776	2.0	3,607,733	2.0	3,607,733	5.5
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	147,250	.3	490,833	.1	147,250	.1	147,250	.2
26. MACHINERY & EQUIPMENT	279,860	.6	932,867	.2	279,860	.2	0	.0
27. MERCHANTS INVENTORY	1,642,667	3.5	5,475,557	.9	1,642,667	.9	0	.0
28. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
29. ALL OTHER BUSINESS	61,350	.1	204,500	.0	61,350	.0	0	.0
30. LIVESTOCK	614,585	1.3	2,048,617	.3	614,585	.3	0	.0
31. MISCELLANEOUS	1,249,730	2.7	4,165,766	.7	1,249,730	.7	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,995,442	8.6	13,318,140	2.3	3,995,442	2.3	147,250	.2
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	123,590	.3	411,967	.1	123,590	.1	123,590	.2
35. MACHINERY & EQUIPMENT	299,060	.6	996,867	.2	299,060	.2	0	.0
36. MERCHANTS INVENTORY	1,012,445	2.2	3,374,817	.6	1,012,445	.6	0	.0
37. MANUFACTURERS INVENTORY	2,800	.0	9,333	.0	2,800	.0	0	.0
38. ALL OTHER BUSINESS	275,940	.6	919,800	.2	275,940	.2	0	.0
39. LIVESTOCK	105	.0	350	.0	105	.0	0	.0
40. MISCELLANEOUS	205,295	.4	684,317	.1	205,295	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,919,235	4.1	6,397,451	1.1	1,919,235	1.1	123,590	.2
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	46,610,086	100.0	588,598,819	100.0	176,579,645	100.0	65,414,229	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME GREELEY CO

COUNTY # 036

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	15,000,360	35.8	233,287,092	70.4	69,986,128	70.4	20,995,838	46.1
3. HOMESITES & PLANNED SUBDIVISIONS	54,195	.1	344,314	.1	103,294	.1	41,318	.1
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	604,280	1.4	3,680,146	1.1	1,104,044	1.1	1,104,044	2.4
5. TOTAL RURAL REAL ESTATE	15,658,835	37.4	237,311,552	71.6	71,193,466	71.6	22,141,200	48.6
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	1,728,745	4.1	10,872,610	3.3	3,261,783	3.3	1,304,713	2.9
8. MULTI-FAMILY	7,155	.0	23,763	.0	7,129	.0	2,852	.0
9. COMMERCIAL	519,185	1.2	3,131,393	.9	939,418	.9	939,418	2.1
10. INDUSTRIAL	4,110	.0	25,030	.0	7,509	.0	7,509	.0
11. VACANT LOTS	25,035	.1	278,167	.1	83,450	.1	83,450	.2
12. TOTAL URBAN REAL ESTATE	2,284,230	5.5	14,330,963	4.3	4,299,289	4.3	2,337,942	5.1
13. TOTAL REAL ESTATE	17,943,065	42.8	251,642,515	75.9	75,492,755	75.9	24,479,142	53.7
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,232,194	2.9	4,107,313	1.2	1,232,194	1.2	616,097	1.4
16. RAILROADS - URBAN	84,922	.2	283,073	.1	84,922	.1	42,461	.1
17. ALL OTHER - RURAL	3,182,128	7.6	10,607,093	3.2	3,182,128	3.2	3,182,128	7.0
18. ALL OTHER - URBAN	540,442	1.3	1,801,473	.5	540,442	.5	540,442	1.2
19. TOTAL STATE ASSESSED	5,039,686	12.0	16,798,952	5.1	5,039,686	5.1	4,381,128	9.6
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	7,133,500	17.0	23,778,333	7.2	7,133,500	7.2	7,133,500	15.6
22. GAS - RURAL & URBAN	9,534,860	22.8	31,782,867	9.6	9,534,860	9.6	9,534,860	20.9
23. TOTAL OIL & GAS PRODUCTION	16,668,360	39.8	55,561,200	16.8	16,668,360	16.8	16,668,360	36.6
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	34,945	.1	116,483	.0	34,945	.0	34,945	.1
26. MACHINERY & EQUIPMENT	88,235	.2	294,117	.1	88,235	.1	0	.0
27. MERCHANTS INVENTORY	156,475	.4	521,583	.2	156,475	.2	0	.0
28. MANUFACTURERS INVENTORY	925	.0	3,083	.0	925	.0	0	.0
29. ALL OTHER BUSINESS	27,295	.1	90,983	.0	27,295	.0	0	.0
30. LIVESTOCK	888,765	2.1	2,962,550	.9	888,765	.9	0	.0
31. MISCELLANEOUS	348,380	.8	1,161,266	.4	348,380	.4	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,545,020	3.7	5,150,065	1.6	1,545,020	1.6	34,945	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	28,320	.1	94,400	.0	28,320	.0	28,320	.1
35. MACHINERY & EQUIPMENT	70,875	.2	236,250	.1	70,875	.1	0	.0
36. MERCHANTS INVENTORY	451,465	1.1	1,504,883	.5	451,465	.5	0	.0
37. MANUFACTURERS INVENTORY	1,240	.0	4,133	.0	1,240	.0	0	.0
38. ALL OTHER BUSINESS	79,170	.2	263,900	.1	79,170	.1	0	.0
39. LIVESTOCK	0	.0	0	.0	0	.0	0	.0
40. MISCELLANEOUS	67,840	.2	226,133	.1	67,840	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	698,910	1.7	2,329,699	.7	698,910	.7	28,320	.1
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	41,895,041	100.0	331,482,431	100.0	99,444,731	100.0	45,591,895	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME GREENWOOD CO

COUNTY # 037	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	14,164,685	26.9	232,589,245	57.2	69,776,774	57.2	20,933,032	36.5
3. HOMESITES & PLANNED SUBDIVISIONS	538,845	1.0	12,560,490	3.1	3,768,147	3.1	1,507,259	2.6
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	108,030	.2	989,286	.2	296,786	.2	296,786	.5
5. TOTAL RURAL REAL ESTATE	14,811,560	28.2	246,139,021	60.6	73,841,707	60.6	22,737,077	39.6
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	3,645,385	6.9	40,504,278	10.0	12,151,283	10.0	4,860,513	8.5
8. MULTI-FAMILY	140,305	.3	1,670,298	.4	501,089	.4	200,436	.3
9. COMMERCIAL	1,163,435	2.2	8,579,904	2.1	2,573,971	2.1	2,573,971	4.5
10. INDUSTRIAL	6,565	.0	48,414	.0	14,524	.0	14,524	.0
11. VACANT LOTS	83,960	.2	443,998	.1	133,199	.1	133,199	.2
12. TOTAL URBAN REAL ESTATE	5,039,650	9.6	51,246,892	12.6	15,374,066	12.6	7,782,643	13.6
13. TOTAL REAL ESTATE	19,851,210	37.8	297,385,913	73.2	89,215,773	73.2	30,519,720	53.2
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,542,376	2.9	5,141,253	1.3	1,542,376	1.3	771,188	1.3
16. RAILROADS - URBAN	49,947	.1	166,490	.0	49,947	.0	24,974	.0
17. ALL OTHER - RURAL	7,792,072	14.8	25,973,573	6.4	7,792,072	6.4	7,792,072	13.6
18. ALL OTHER - URBAN	1,345,061	2.6	4,483,537	1.1	1,345,061	1.1	1,345,061	2.3
19. TOTAL STATE ASSESSED	10,729,456	20.4	35,764,853	8.8	10,729,456	8.8	9,933,295	17.3
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	16,816,945	32.0	56,056,483	13.8	16,816,945	13.8	16,816,945	29.3
22. GAS - RURAL & URBAN	3,725	.0	12,417	.0	3,725	.0	3,725	.0
23. TOTAL OIL & GAS PRODUCTION	16,820,670	32.0	56,068,900	13.8	16,820,670	13.8	16,820,670	29.3
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	39,420	.1	131,400	.0	39,420	.0	39,420	.1
26. MACHINERY & EQUIPMENT	68,095	.1	226,983	.1	68,095	.1	0	.0
27. MERCHANTS INVENTORY	260,835	.5	869,450	.2	260,835	.2	0	.0
28. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
29. ALL OTHER BUSINESS	226,935	.4	756,450	.2	226,935	.2	0	.0
30. LIVESTOCK	2,371,855	4.5	7,906,183	1.9	2,371,855	1.9	0	.0
31. MISCELLANEOUS	535,205	1.0	1,784,016	.4	535,205	.4	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,502,345	6.7	11,674,482	2.9	3,502,345	2.9	39,420	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	98,425	.2	328,083	.1	98,425	.1	98,425	.2
35. MACHINERY & EQUIPMENT	370,750	.7	1,235,833	.3	370,750	.3	0	.0
36. MERCHANTS INVENTORY	636,175	1.2	2,120,583	.5	636,175	.5	0	.0
37. MANUFACTURERS INVENTORY	60,335	.1	201,117	.0	60,335	.0	0	.0
38. ALL OTHER BUSINESS	344,780	.7	1,149,267	.3	344,780	.3	0	.0
39. LIVESTOCK	135	.0	450	.0	135	.0	0	.0
40. MISCELLANEOUS	160,555	.3	535,183	.1	160,555	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,671,155	3.2	5,570,516	1.4	1,671,155	1.4	98,425	.2
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	52,574,836	100.0	406,464,664	100.0	121,939,399	100.0	57,411,530	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME HAMILTON CO

COUNTY # 038

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	12,276,535	31.4	193,331,260	59.9	57,999,378	59.9	17,399,813	35.2
3. HOMESITES & PLANNED SUBDIVISIONS	129,035	.3	5,376,458	1.7	1,612,937	1.7	645,175	1.3
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	277,332	.7	18,488,800	5.7	5,546,640	5.7	5,546,640	11.2
5. TOTAL RURAL REAL ESTATE	12,682,902	32.4	217,196,518	67.3	65,158,955	67.3	23,591,628	47.7
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	1,784,467	4.6	21,268,975	6.6	6,380,693	6.6	2,552,277	5.2
8. MULTI-FAMILY	24,638	.1	293,659	.1	88,098	.1	35,239	.1
9. COMMERCIAL	916,740	2.3	4,990,419	1.5	1,497,126	1.5	1,497,126	3.0
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	68,778	.2	360,472	.1	108,142	.1	108,142	.2
12. TOTAL URBAN REAL ESTATE	2,794,623	7.1	26,913,525	8.3	8,074,059	8.3	4,192,784	8.5
13. TOTAL REAL ESTATE	15,477,525	39.6	244,110,043	75.6	73,233,014	75.6	27,784,412	56.2
14. STATE ASSESSED								
15. RAILROADS - RURAL	827,559	2.1	2,758,530	.9	827,559	.9	413,780	.8
16. RAILROADS - URBAN	82,891	.2	276,303	.1	82,891	.1	41,445	.1
17. ALL OTHER - RURAL	4,020,413	10.3	13,401,377	4.2	4,020,413	4.2	4,020,413	8.1
18. ALL OTHER - URBAN	838,735	2.1	2,795,783	.9	838,735	.9	838,735	1.7
19. TOTAL STATE ASSESSED	5,769,598	14.7	19,231,993	6.0	5,769,598	6.0	5,314,373	10.7
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
22. GAS - RURAL & URBAN	16,309,646	41.7	54,365,487	16.8	16,309,646	16.8	16,309,646	33.0
23. TOTAL OIL & GAS PRODUCTION	16,309,646	41.7	54,365,487	16.8	16,309,646	16.8	16,309,646	33.0
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	48,045	.1	160,150	.0	48,045	.0	48,045	.1
26. MACHINERY & EQUIPMENT	64,974	.2	216,580	.1	64,974	.1	0	.0
27. MERCHANTS INVENTORY	174,763	.4	582,543	.2	174,763	.2	0	.0
28. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
29. ALL OTHER BUSINESS	23,719	.1	79,063	.0	23,719	.0	0	.0
30. LIVESTOCK	446,583	1.1	1,488,610	.5	446,583	.5	0	.0
31. MISCELLANEOUS	378,922	1.0	1,263,073	.4	378,922	.4	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,137,006	2.9	3,790,019	1.2	1,137,006	1.2	48,045	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	15,918	.0	53,060	.0	15,918	.0	15,918	.0
35. MACHINERY & EQUIPMENT	69,487	.2	231,623	.1	69,487	.1	0	.0
36. MERCHANTS INVENTORY	214,879	.5	716,263	.2	214,879	.2	0	.0
37. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
38. ALL OTHER BUSINESS	83,580	.2	278,600	.1	83,580	.1	0	.0
39. LIVESTOCK	578	.0	1,927	.0	578	.0	0	.0
40. MISCELLANEOUS	41,939	.1	139,797	.0	41,939	.0	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	426,381	1.1	1,421,270	.4	426,381	.4	15,918	.0
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	39,120,156	100.0	322,918,812	100.0	96,875,645	100.0	49,472,394	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME HARPER CO

COUNTY # 039

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	20,388,960	26.6	362,148,490	58.0	108,644,547	58.0	32,593,364	36.1
3. HOMESITES & PLANNED SUBDIVISIONS	378,110	.5	5,340,537	.9	1,602,161	.9	640,864	.7
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	636,945	.8	10,906,592	1.7	3,271,978	1.7	3,271,978	3.6
5. TOTAL RURAL REAL ESTATE	21,404,015	27.9	378,395,619	60.6	113,518,686	60.6	36,506,206	40.5
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	5,733,780	7.5	71,227,081	11.4	21,368,124	11.4	8,547,250	9.5
8. MULTI-FAMILY	234,665	.3	909,202	.1	272,761	.1	109,104	.1
9. COMMERCIAL	1,760,665	2.3	13,574,904	2.2	4,072,471	2.2	4,072,471	4.5
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	118,045	.2	2,623,222	.4	786,967	.4	786,967	.9
12. TOTAL URBAN REAL ESTATE	7,847,155	10.2	88,334,409	14.1	26,500,323	14.1	13,515,792	15.0
13. TOTAL REAL ESTATE	29,251,170	38.2	466,730,028	74.7	140,019,009	74.7	50,021,998	55.4
14. STATE ASSESSED								
15. RAILROADS - RURAL	2,732,568	3.6	9,108,560	1.5	2,732,568	1.5	1,366,284	1.5
16. RAILROADS - URBAN	202,989	.3	676,630	.1	202,989	.1	101,495	.1
17. ALL OTHER - RURAL	6,093,770	7.9	20,312,567	3.3	6,093,770	3.3	6,093,770	6.8
18. ALL OTHER - URBAN	1,521,441	2.0	5,071,470	.8	1,521,441	.8	1,521,441	1.7
19. TOTAL STATE ASSESSED	10,550,768	13.8	35,169,227	5.6	10,550,768	5.6	9,082,990	10.1
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	11,353,510	14.8	37,845,033	6.1	11,353,510	6.1	11,353,510	12.6
22. GAS - RURAL & URBAN	19,408,345	25.3	64,694,483	10.4	19,408,345	10.4	19,408,345	21.5
23. TOTAL OIL & GAS PRODUCTION	30,761,855	40.1	102,539,516	16.4	30,761,855	16.4	30,761,855	34.1
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	164,995	.2	549,983	.1	164,995	.1	164,995	.2
26. MACHINERY & EQUIPMENT	413,495	.5	1,378,317	.2	413,495	.2	0	.0
27. MERCHANTS INVENTORY	520,590	.7	1,735,300	.3	520,590	.3	0	.0
28. MANUFACTURERS INVENTORY	459,675	.6	1,532,250	.2	459,675	.2	0	.0
29. ALL OTHER BUSINESS	120,500	.2	401,667	.1	120,500	.1	0	.0
30. LIVESTOCK	1,303,305	1.7	4,344,350	.7	1,303,305	.7	0	.0
31. MISCELLANEOUS	725,635	.9	2,418,783	.4	725,635	.4	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,708,195	4.8	12,360,650	2.0	3,708,195	2.0	164,995	.2
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	212,685	.3	708,950	.1	212,685	.1	212,685	.2
35. MACHINERY & EQUIPMENT	534,405	.7	1,781,350	.3	534,405	.3	0	.0
36. MERCHANTS INVENTORY	1,139,980	1.5	3,799,933	.6	1,139,980	.6	0	.0
37. MANUFACTURERS INVENTORY	8,010	.0	26,700	.0	8,010	.0	0	.0
38. ALL OTHER BUSINESS	257,570	.3	858,567	.1	257,570	.1	0	.0
39. LIVESTOCK	2,560	.0	8,533	.0	2,560	.0	0	.0
40. MISCELLANEOUS	234,155	.3	780,517	.1	234,155	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,389,365	3.1	7,964,550	1.3	2,389,365	1.3	212,685	.2
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	76,661,353	100.0	624,763,971	100.0	187,429,192	100.0	90,244,523	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME HARVEY CO

COUNTY # 040

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	19,008,990	17.0	325,496,404	32.7	97,648,921	32.7	29,294,676	21.8
3. HOMESITES & PLANNED SUBDIVISIONS	2,785,090	2.5	57,543,182	5.8	17,262,955	5.8	6,905,182	5.1
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	1,160,780	1.0	11,182,852	1.1	3,354,856	1.1	3,354,856	2.5
5. TOTAL RURAL REAL ESTATE	22,954,860	20.6	394,222,438	39.6	118,266,732	39.6	39,554,714	29.5
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	27,386,570	24.5	316,607,746	31.8	94,982,324	31.8	37,992,930	28.3
8. MULTI-FAMILY	1,433,860	1.3	14,967,223	1.5	4,490,167	1.5	1,796,067	1.3
9. COMMERCIAL	7,150,540	6.4	53,203,423	5.3	15,961,027	5.3	15,961,027	11.9
10. INDUSTRIAL	4,707,840	4.2	52,309,333	5.3	15,692,800	5.3	15,692,800	11.7
11. VACANT LOTS	443,060	.4	5,110,265	.5	1,533,080	.5	1,533,080	1.1
12. TOTAL URBAN REAL ESTATE	41,121,870	36.8	442,197,990	44.4	132,659,398	44.4	72,975,904	54.4
13. TOTAL REAL ESTATE	64,076,730	57.4	836,420,428	84.1	250,926,130	84.1	112,530,618	83.8
14. STATE ASSESSED								
15. RAILROADS - RURAL	2,432,304	2.2	8,107,680	.8	2,432,304	.8	1,216,152	.9
16. RAILROADS - URBAN	588,659	.5	1,962,197	.2	588,659	.2	294,330	.2
17. ALL OTHER - RURAL	8,222,284	7.4	27,407,613	2.8	8,222,284	2.8	8,222,284	6.1
18. ALL OTHER - URBAN	5,052,867	4.5	16,842,890	1.7	5,052,867	1.7	5,052,867	3.8
19. TOTAL STATE ASSESSED	16,296,114	14.6	54,320,380	5.5	16,296,114	5.5	14,785,633	11.0
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	3,563,860	3.2	11,879,533	1.2	3,563,860	1.2	3,563,860	2.7
22. GAS - RURAL & URBAN	2,228,700	2.0	7,429,000	.7	2,228,700	.7	2,228,700	1.7
23. TOTAL OIL & GAS PRODUCTION	5,792,560	5.2	19,308,533	1.9	5,792,560	1.9	5,792,560	4.3
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	309,410	.3	1,031,367	.1	309,410	.1	309,410	.2
26. MACHINERY & EQUIPMENT	479,095	.4	1,596,983	.2	479,095	.2	0	.0
27. MERCHANTS INVENTORY	790,945	.7	2,636,483	.3	790,945	.3	0	.0
28. MANUFACTURERS INVENTORY	407,495	.4	1,358,317	.1	407,495	.1	0	.0
29. ALL OTHER BUSINESS	398,540	.4	1,328,467	.1	398,540	.1	0	.0
30. LIVESTOCK	1,153,495	1.0	3,844,983	.4	1,153,495	.4	0	.0
31. MISCELLANEOUS	1,262,115	1.1	4,207,050	.4	1,262,115	.4	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	4,801,095	4.3	16,003,650	1.6	4,801,095	1.6	309,410	.2
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	787,625	.7	2,625,417	.3	787,625	.3	787,625	.6
35. MACHINERY & EQUIPMENT	10,505,000	9.4	35,016,667	3.5	10,505,000	3.5	0	.0
36. MERCHANTS INVENTORY	3,619,285	3.2	12,064,283	1.2	3,619,285	1.2	0	.0
37. MANUFACTURERS INVENTORY	2,778,740	2.5	9,262,467	.9	2,778,740	.9	0	.0
38. ALL OTHER BUSINESS	2,177,375	1.9	7,257,917	.7	2,177,375	.7	0	.0
39. LIVESTOCK	0	.0	0	.0	0	.0	0	.0
40. MISCELLANEOUS	859,860	.8	2,866,200	.3	859,860	.3	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	20,727,885	18.6	69,092,951	6.9	20,727,885	6.9	787,625	.6
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	111,694,384	100.0	995,145,942	100.0	298,543,784	100.0	134,205,846	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME HASKELL CO

COUNTY # 041

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	17,332,165	19.5	241,059,318	46.7	72,317,795	46.7	21,695,339	23.2
3. HOMESITES & PLANNED SUBDIVISIONS	359,215	.4	7,421,798	1.4	2,226,539	1.4	890,616	1.0
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	1,444,415	1.6	9,603,823	1.9	2,881,147	1.9	2,881,147	3.1
5. TOTAL RURAL REAL ESTATE	19,135,795	21.6	258,084,939	50.0	77,425,481	50.0	25,467,102	27.2
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	2,667,015	3.0	29,535,050	5.7	8,860,515	5.7	3,544,206	3.8
8. MULTI-FAMILY	31,310	.0	347,889	.1	104,367	.1	41,747	.0
9. COMMERCIAL	1,431,820	1.6	9,520,080	1.8	2,856,024	1.8	2,856,024	3.1
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	73,125	.1	486,203	.1	145,861	.1	145,861	.2
12. TOTAL URBAN REAL ESTATE	4,203,270	4.7	39,889,222	7.7	11,966,767	7.7	6,587,838	7.0
13. TOTAL REAL ESTATE	23,339,065	26.3	297,974,161	57.8	89,392,248	57.8	32,054,940	34.2
14. STATE ASSESSED								
15. RAILROADS - RURAL	301,376	.3	1,004,587	.2	301,376	.2	150,688	.2
16. RAILROADS - URBAN	41,706	.0	139,020	.0	41,706	.0	20,853	.0
17. ALL OTHER - RURAL	8,499,377	9.6	28,331,257	5.5	8,499,377	5.5	8,499,377	9.1
18. ALL OTHER - URBAN	620,958	.7	2,069,860	.4	620,958	.4	620,958	.7
19. TOTAL STATE ASSESSED	9,463,417	10.7	31,544,724	6.1	9,463,417	6.1	9,291,876	9.9
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	15,595,525	17.6	51,985,083	10.1	15,595,525	10.1	15,595,525	16.7
22. GAS - RURAL & URBAN	36,317,250	40.9	121,057,500	23.5	36,317,250	23.5	36,317,250	38.8
23. TOTAL OIL & GAS PRODUCTION	51,912,775	58.5	173,042,583	33.5	51,912,775	33.5	51,912,775	55.5
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	323,025	.4	1,076,750	.2	323,025	.2	323,025	.3
26. MACHINERY & EQUIPMENT	508,105	.6	1,693,683	.3	508,105	.3	0	.0
27. MERCHANTS INVENTORY	857,905	1.0	2,859,683	.6	857,905	.6	0	.0
28. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
29. ALL OTHER BUSINESS	106,795	.1	355,983	.1	106,795	.1	0	.0
30. LIVESTOCK	257,100	.3	857,000	.2	257,100	.2	0	.0
31. MISCELLANEOUS	1,069,415	1.2	3,564,716	.7	1,069,415	.7	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,122,345	3.5	10,407,815	2.0	3,122,345	2.0	323,025	.3
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	30,485	.0	101,617	.0	30,485	.0	30,485	.0
35. MACHINERY & EQUIPMENT	164,270	.2	547,567	.1	164,270	.1	0	.0
36. MERCHANTS INVENTORY	346,480	.4	1,154,933	.2	346,480	.2	0	.0
37. MANUFACTURERS INVENTORY	1,450	.0	4,833	.0	1,450	.0	0	.0
38. ALL OTHER BUSINESS	158,590	.2	528,633	.1	158,590	.1	0	.0
39. LIVESTOCK	0	.0	0	.0	0	.0	0	.0
40. MISCELLANEOUS	174,190	.2	580,633	.1	174,190	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	875,465	1.0	2,918,216	.6	875,465	.6	30,485	.0
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	88,713,067	100.0	515,887,499	100.0	154,766,250	100.0	93,613,101	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME HODGEMAN CO

COUNTY # 042

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE	15,393,870	43.3	210,586,457	73.5	63,175,937	73.5	18,952,781	50.3
2. AGRICULTURAL (INCL MINERAL INTERESTS)	20,120	.1	228,377	.1	68,513	.1	27,405	.1
3. HOMESITES & PLANNED SUBDIVISIONS	33,560	.1	149,488	.1	44,846	.1	44,846	.1
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	15,447,550	43.4	210,964,322	73.6	63,289,296	73.6	19,025,032	50.5
5. TOTAL RURAL REAL ESTATE								
6. URBAN REAL ESTATE	1,314,160	3.7	12,270,401	4.3	3,681,120	4.3	1,472,448	3.9
7. RESIDENTIAL (INCL MINERAL INTERESTS)	0	.0	0	.0	0	.0	0	.0
8. MULTI-FAMILY	537,595	1.5	2,416,157	.8	724,847	.8	724,847	1.9
9. COMMERCIAL	0	.0	0	.0	0	.0	0	.0
10. INDUSTRIAL	13,970	.0	25,400	.0	7,620	.0	7,620	.0
11. VACANT LOTS	1,865,725	5.2	14,711,958	5.1	4,413,587	5.1	2,204,915	5.8
12. TOTAL URBAN REAL ESTATE	17,313,275	48.7	225,676,280	78.8	67,702,883	78.8	21,229,947	56.3
13. TOTAL REAL ESTATE								
14. STATE ASSESSED	180,713	.5	602,377	.2	180,713	.2	90,357	.2
15. RAILROADS - RURAL	15,751	.0	52,503	.0	15,751	.0	7,875	.0
16. RAILROADS - URBAN	2,656,524	7.5	8,855,080	3.1	2,656,524	3.1	2,656,524	7.0
17. ALL OTHER - RURAL	265,872	.7	886,240	.3	265,872	.3	265,872	.7
18. ALL OTHER - URBAN	3,118,860	8.8	10,396,200	3.6	3,118,860	3.6	3,020,628	8.0
19. TOTAL STATE ASSESSED								
20. OIL & GAS PRODUCTION	13,230,635	37.2	44,102,117	15.4	13,230,635	15.4	13,230,635	35.1
21. OIL - RURAL & URBAN	187,010	.5	623,367	.2	187,010	.2	187,010	.5
22. GAS - RURAL & URBAN	13,417,645	37.7	44,725,484	15.6	13,417,645	15.6	13,417,645	35.6
23. TOTAL OIL & GAS PRODUCTION								
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,190	.0	10,633	.0	3,190	.0	3,190	.0
25. VEHICLES	11,150	.0	37,167	.0	11,150	.0	0	.0
26. MACHINERY & EQUIPMENT	26,320	.1	87,733	.0	26,320	.0	0	.0
27. MERCHANTS INVENTORY	0	.0	0	.0	0	.0	0	.0
28. MANUFACTURERS INVENTORY	16,200	.0	54,000	.0	16,200	.0	0	.0
29. ALL OTHER BUSINESS	812,230	2.3	2,707,433	.9	812,230	.9	0	.0
30. LIVESTOCK	498,480	1.4	1,661,600	.6	498,480	.6	0	.0
31. MISCELLANEOUS								
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,367,570	3.8	4,558,566	1.6	1,367,570	1.6	3,190	.0
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	22,415	.1	74,717	.0	22,415	.0	22,415	.1
34. VEHICLES	77,045	.2	256,817	.1	77,045	.1	0	.0
35. MACHINERY & EQUIPMENT	166,815	.5	556,050	.2	166,815	.2	0	.0
36. MERCHANTS INVENTORY	0	.0	0	.0	0	.0	0	.0
37. MANUFACTURERS INVENTORY	21,145	.1	70,483	.0	21,145	.0	0	.0
38. ALL OTHER BUSINESS	0	.0	0	.0	0	.0	0	.0
39. LIVESTOCK	77,335	.2	257,783	.1	77,335	.1	0	.0
40. MISCELLANEOUS								
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	364,755	1.0	1,215,850	.4	364,755	.4	22,415	.1
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	35,582,105	100.0	286,572,380	100.0	85,971,713	100.0	37,693,825	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME JACKSON CO

COUNTY # 043

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	11,536,210	36.4	242,867,579	64.6	72,860,274	64.6	21,858,082	51.7
3. HOMESITES & PLANNED SUBDIVISIONS	1,505,135	4.7	25,211,642	6.7	7,563,493	6.7	3,025,397	7.2
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	287,025	.9	7,863,699	2.1	2,359,110	2.1	2,359,110	5.6
5. TOTAL RURAL REAL ESTATE	13,328,370	42.0	275,942,920	73.4	82,782,877	73.4	27,242,589	64.4
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	5,161,525	16.3	49,157,381	13.1	14,747,214	13.1	5,898,886	14.0
8. MULTI-FAMILY	247,350	.8	1,829,512	.5	548,854	.5	219,541	.5
9. COMMERCIAL	592,555	1.9	5,436,284	1.4	1,630,885	1.4	1,630,885	3.9
10. INDUSTRIAL	43,195	.1	479,944	.1	143,983	.1	143,983	.3
11. VACANT LOTS	69,945	.2	1,916,301	.5	574,890	.5	574,890	1.4
12. TOTAL URBAN REAL ESTATE	6,114,570	19.3	58,819,422	15.7	17,645,826	15.7	8,468,185	20.0
13. TOTAL REAL ESTATE	19,442,940	61.3	334,762,342	89.1	100,428,703	89.1	35,710,774	84.5
14. STATE ASSESSED								
15. RAILROADS - RURAL	445,301	1.4	1,484,337	.4	445,301	.4	222,651	.5
16. RAILROADS - URBAN	67,269	.2	224,230	.1	67,269	.1	33,635	.1
17. ALL OTHER - RURAL	4,929,685	15.5	16,432,283	4.4	4,929,685	4.4	4,929,685	11.7
18. ALL OTHER - URBAN	1,142,826	3.6	3,809,420	1.0	1,142,826	1.0	1,142,826	2.7
19. TOTAL STATE ASSESSED	6,585,081	20.8	21,950,270	5.8	6,585,081	5.8	6,328,797	15.0
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	77,175	.2	257,250	.1	77,175	.1	77,175	.2
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	77,175	.2	257,250	.1	77,175	.1	77,175	.2
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	62,085	.2	206,950	.1	62,085	.1	62,085	.1
26. MACHINERY & EQUIPMENT	372,155	1.2	1,240,517	.3	372,155	.3	0	.0
27. MERCHANTS INVENTORY	182,800	.6	609,333	.2	182,800	.2	0	.0
28. MANUFACTURERS INVENTORY	130,270	.4	434,233	.1	130,270	.1	0	.0
29. ALL OTHER BUSINESS	308,180	1.0	1,027,267	.3	308,180	.3	0	.0
30. LIVESTOCK	1,911,865	6.0	6,372,883	1.7	1,911,865	1.7	0	.0
31. MISCELLANEOUS	691,940	2.2	2,306,466	.6	691,940	.6	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,659,295	11.5	12,197,649	3.2	3,659,295	3.2	62,085	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	94,660	.3	315,533	.1	94,660	.1	94,660	.2
35. MACHINERY & EQUIPMENT	473,888	1.5	1,579,627	.4	473,888	.4	0	.0
36. MERCHANTS INVENTORY	718,887	2.3	2,396,290	.6	718,887	.6	0	.0
37. MANUFACTURERS INVENTORY	266,955	.8	889,850	.2	266,955	.2	0	.0
38. ALL OTHER BUSINESS	207,285	.7	690,950	.2	207,285	.2	0	.0
39. LIVESTOCK	5,195	.0	17,317	.0	5,195	.0	0	.0
40. MISCELLANEOUS	198,260	.6	660,867	.2	198,260	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,965,130	6.2	6,550,434	1.7	1,965,130	1.7	94,660	.2
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	31,729,621	100.0	375,717,945	100.0	112,715,384	100.0	42,273,491	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME JEFFERSON CO

COUNTY # 044

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	11,211,690	27.2	258,333,871	53.1	77,500,161	53.1	23,250,048	41.2
3. HOMESITES & PLANNED SUBDIVISIONS	7,846,565	19.1	97,594,092	20.1	29,278,228	20.1	11,711,291	20.7
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	231,095	.6	4,287,477	.9	1,286,243	.9	1,286,243	2.3
5. TOTAL RURAL REAL ESTATE	19,289,350	46.9	360,215,440	74.0	108,064,632	74.0	36,247,582	64.2
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	5,621,980	13.7	59,428,964	12.2	17,828,689	12.2	7,131,476	12.6
8. MULTI-FAMILY	176,965	.4	1,882,606	.4	564,782	.4	225,913	.4
9. COMMERCIAL	981,020	2.4	12,593,325	2.6	3,777,998	2.6	3,777,998	6.7
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	135,600	.3	2,582,857	.5	774,857	.5	774,857	1.4
12. TOTAL URBAN REAL ESTATE	6,915,565	16.8	76,487,752	15.7	22,946,326	15.7	11,910,244	21.1
13. TOTAL REAL ESTATE	26,204,915	63.7	436,703,192	89.8	131,010,958	89.8	48,157,826	85.3
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,529,874	3.7	5,099,580	1.0	1,529,874	1.0	764,937	1.4
16. RAILROADS - URBAN	101,443	.2	338,143	.1	101,443	.1	50,721	.1
17. ALL OTHER - RURAL	5,779,581	14.0	19,265,270	4.0	5,779,581	4.0	5,779,581	10.2
18. ALL OTHER - URBAN	1,493,724	3.6	4,979,080	1.0	1,493,724	1.0	1,493,724	2.6
19. TOTAL STATE ASSESSED	8,904,622	21.6	29,682,073	6.1	8,904,622	6.1	8,088,963	14.3
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	55	.0	183	.0	55	.0	55	.0
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	55	.0	183	.0	55	.0	55	.0
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	84,430	.2	281,433	.1	84,430	.1	84,430	.1
26. MACHINERY & EQUIPMENT	361,995	.9	1,206,650	.2	361,995	.2	0	.0
27. MERCHANTS INVENTORY	173,700	.4	579,000	.1	173,700	.1	0	.0
28. MANUFACTURERS INVENTORY	60,165	.1	200,550	.0	60,165	.0	0	.0
29. ALL OTHER BUSINESS	714,565	1.7	2,381,883	.5	714,565	.5	0	.0
30. LIVESTOCK	1,471,010	3.6	4,903,367	1.0	1,471,010	1.0	0	.0
31. MISCELLANEOUS	1,603,875	3.9	5,346,250	1.1	1,603,875	1.1	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	4,469,740	10.9	14,899,133	3.1	4,469,740	3.1	84,430	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	154,405	.4	514,683	.1	154,405	.1	154,405	.3
35. MACHINERY & EQUIPMENT	271,675	.7	905,583	.2	271,675	.2	0	.0
36. MERCHANTS INVENTORY	454,065	1.1	1,513,550	.3	454,065	.3	0	.0
37. MANUFACTURERS INVENTORY	181,475	.4	604,917	.1	181,475	.1	0	.0
38. ALL OTHER BUSINESS	229,280	.6	764,267	.2	229,280	.2	0	.0
39. LIVESTOCK	2,685	.0	8,950	.0	2,685	.0	0	.0
40. MISCELLANEOUS	293,790	.7	979,300	.2	293,790	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,587,375	3.9	5,291,250	1.1	1,587,375	1.1	154,405	.3
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	41,166,707	100.0	486,575,831	100.0	145,972,750	100.0	56,485,679	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME JEWELL CO

COUNTY # 045

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	16,431,655	59.9	298,757,364	87.5	89,627,209	87.5	26,888,163	82.4
3. HOMESITES & PLANNED SUBDIVISIONS	0	.0	0	.0	0	.0	0	.0
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	181,275	.7	1,710,142	.5	513,043	.5	513,043	1.6
5. TOTAL RURAL REAL ESTATE	16,612,930	60.5	300,467,506	88.0	90,140,252	88.0	27,401,206	84.0
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	1,817,640	6.6	11,360,250	3.3	3,408,075	3.3	1,363,230	4.2
8. MULTI-FAMILY	14,740	.1	130,790	.0	39,237	.0	15,695	.0
9. COMMERCIAL	638,300	2.3	1,418,444	.4	425,533	.4	425,533	1.3
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	50,080	.2	169,763	.0	50,929	.0	50,929	.2
12. TOTAL URBAN REAL ESTATE	2,520,760	9.2	13,079,247	3.8	3,923,774	3.8	1,855,387	5.7
13. TOTAL REAL ESTATE	19,133,690	69.7	313,546,753	91.9	94,064,026	91.9	29,256,593	89.7
14. STATE ASSESSED								
15. RAILROADS - RURAL	802,327	2.9	2,674,423	.8	802,327	.8	401,163	1.2
16. RAILROADS - URBAN	62,119	.2	207,063	.1	62,119	.1	31,059	.1
17. ALL OTHER - RURAL	2,065,586	7.5	6,885,287	2.0	2,065,586	2.0	2,065,586	6.3
18. ALL OTHER - URBAN	801,631	2.9	2,672,103	.8	801,631	.8	801,631	2.5
19. TOTAL STATE ASSESSED	3,731,663	13.6	12,438,876	3.6	3,731,663	3.6	3,299,439	10.1
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	0	.0	0	.0	0	.0	0	.0
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	12,950	.0	43,167	.0	12,950	.0	12,950	.0
26. MACHINERY & EQUIPMENT	352,435	1.3	1,174,783	.3	352,435	.3	0	.0
27. MERCHANTS INVENTORY	14,335	.1	47,783	.0	14,335	.0	0	.0
28. MANUFACTURERS INVENTORY	177,320	.6	591,067	.2	177,320	.2	0	.0
29. ALL OTHER BUSINESS	86,735	.3	289,117	.1	86,735	.1	0	.0
30. LIVESTOCK	2,003,420	7.3	6,678,067	2.0	2,003,420	2.0	0	.0
31. MISCELLANEOUS	869,540	3.2	2,898,466	.8	869,540	.8	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,516,735	12.8	11,722,450	3.4	3,516,735	3.4	12,950	.0
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	51,240	.2	170,800	.1	51,240	.1	51,240	.2
35. MACHINERY & EQUIPMENT	205,885	.7	686,283	.2	205,885	.2	0	.0
36. MERCHANTS INVENTORY	574,670	2.1	1,915,567	.6	574,670	.6	0	.0
37. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
38. ALL OTHER BUSINESS	105,465	.4	351,550	.1	105,465	.1	0	.0
39. LIVESTOCK	3,085	.0	10,283	.0	3,085	.0	0	.0
40. MISCELLANEOUS	129,960	.5	433,200	.1	129,960	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,070,305	3.9	3,567,683	1.0	1,070,305	1.0	51,240	.2
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	27,452,393	100.0	341,275,762	100.0	102,382,729	100.0	32,620,222	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME JOHNSON CO

COUNTY # 046

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSO VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	14,830,180	1.4	438,762,722	3.8	131,628,817	3.8	39,488,645	2.0
3. HOMESITES & PLANNED SUBDIVISIONS	17,986,465	1.8	315,552,018	2.7	94,665,605	2.7	37,866,242	1.9
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	2,122,150	.2	48,121,315	.4	14,436,395	.4	14,436,395	.7
5. TOTAL RURAL REAL ESTATE	34,938,795	3.4	802,436,055	6.9	240,730,817	6.9	91,791,282	4.7
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	462,377,960	45.1	6,299,427,248	54.1	1,889,828,174	54.1	755,931,270	38.7
8. MULTI-FAMILY	17,368,970	1.7	202,435,548	1.7	60,730,664	1.7	24,292,266	1.2
9. COMMERCIAL	180,184,210	17.6	2,806,607,632	24.1	841,982,290	24.1	841,982,290	43.1
10. INDUSTRIAL	1,919,910	.2	33,447,909	.3	10,034,373	.3	10,034,373	.5
11. VACANT LOTS	7,291,155	.7	439,226,205	3.8	131,767,862	3.8	131,767,862	6.7
12. TOTAL URBAN REAL ESTATE	669,142,205	65.3	9,781,144,542	83.9	2,934,343,363	83.9	1,764,008,061	90.2
13. TOTAL REAL ESTATE	704,081,000	68.7	10,583,580,597	90.8	3,175,074,180	90.8	1,855,799,343	94.9
14. STATE ASSESSED								
15. RAILROADS - RURAL	2,315,745	.2	7,719,150	.1	2,315,745	.1	1,157,873	.1
16. RAILROADS - URBAN	1,210,669	.1	4,035,563	.0	1,210,669	.0	605,334	.0
17. ALL OTHER - RURAL	14,016,975	1.4	46,723,250	.4	14,016,975	.4	14,016,975	.7
18. ALL OTHER - URBAN	71,580,492	7.0	238,601,640	2.0	71,580,492	2.0	71,580,492	3.7
19. TOTAL STATE ASSESSED	89,123,881	8.7	297,079,603	2.5	89,123,881	2.5	87,360,674	4.5
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	817,850	.1	2,726,167	.0	817,850	.0	817,850	.0
22. GAS - RURAL & URBAN	358,648	.0	1,195,493	.0	358,648	.0	358,648	.0
23. TOTAL OIL & GAS PRODUCTION	1,176,498	.1	3,921,660	.0	1,176,498	.0	1,176,498	.1
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	912,659	.1	3,042,197	.0	912,659	.0	912,659	.0
26. MACHINERY & EQUIPMENT	6,074,680	.6	20,248,933	.2	6,074,680	.2	0	.0
27. MERCHANTS INVENTORY	755,414	.1	2,518,047	.0	755,414	.0	0	.0
28. MANUFACTURERS INVENTORY	1,629,872	.2	5,432,907	.0	1,629,872	.0	0	.0
29. ALL OTHER BUSINESS	2,261,776	.2	7,539,253	.1	2,261,776	.1	0	.0
30. LIVESTOCK	461,375	.0	1,537,917	.0	461,375	.0	0	.0
31. MISCELLANEOUS	1,034,305	.1	3,447,683	.0	1,034,305	.0	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	13,130,081	1.3	43,766,937	.4	13,130,081	.4	912,659	.0
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	10,341,937	1.0	34,473,123	.3	10,341,937	.3	10,341,937	.5
35. MACHINERY & EQUIPMENT	103,098,582	10.1	343,661,940	2.9	103,098,582	2.9	0	.0
36. MERCHANTS INVENTORY	57,340,366	5.6	191,134,553	1.6	57,340,366	1.6	0	.0
37. MANUFACTURERS INVENTORY	16,881,302	1.6	56,271,007	.5	16,881,302	.5	0	.0
38. ALL OTHER BUSINESS	25,097,802	2.4	83,659,340	.7	25,097,802	.7	0	.0
39. LIVESTOCK	42,995	.0	143,317	.0	42,995	.0	0	.0
40. MISCELLANEOUS	4,306,680	.4	14,355,600	.1	4,306,680	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	217,109,664	21.2	723,698,880	6.2	217,109,664	6.2	10,341,937	.5
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	1,024,621,124	100.0	11,652,047,677	100.0	3,495,614,304	100.0	1,955,591,111	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME KEARNY CO

COUNTY # 047	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	14,006,085	9.2	201,236,853	29.1	60,371,056	29.1	18,111,317	11.6
3. HOMESITES & PLANNED SUBDIVISIONS	225,620	.1	3,151,117	.5	945,335	.5	378,134	.2
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	512,845	.3	3,505,434	.5	1,051,630	.5	1,051,630	.7
5. TOTAL RURAL REAL ESTATE	14,744,550	9.7	207,893,404	30.1	62,368,021	30.1	19,541,081	12.5
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	2,181,910	1.4	28,484,465	4.1	8,545,340	4.1	3,418,136	2.2
8. MULTI-FAMILY	47,600	.0	652,055	.1	195,617	.1	78,247	.1
9. COMMERCIAL	770,890	.5	5,112,003	.7	1,533,601	.7	1,533,601	1.0
10. INDUSTRIAL	6,080	.0	41,558	.0	12,467	.0	12,467	.0
11. VACANT LOTS	49,980	.0	1,944,747	.3	583,424	.3	583,424	.4
12. TOTAL URBAN REAL ESTATE	3,056,460	2.0	36,234,828	5.2	10,870,449	5.2	5,625,875	3.6
13. TOTAL REAL ESTATE	17,801,010	11.7	244,128,232	35.3	73,238,470	35.3	25,166,956	16.1
14. STATE ASSESSED								
15. RAILROADS - RURAL	748,846	.5	2,496,153	.4	748,846	.4	374,423	.2
16. RAILROADS - URBAN	86,107	.1	287,023	.0	86,107	.0	43,053	.0
17. ALL OTHER - RURAL	14,803,904	9.8	49,346,347	7.1	14,803,904	7.1	14,803,904	9.5
18. ALL OTHER - URBAN	641,539	.4	2,138,463	.3	641,539	.3	641,539	.4
19. TOTAL STATE ASSESSED	16,280,396	10.7	54,267,986	7.9	16,280,396	7.9	15,862,919	10.2
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	3,656,150	2.4	12,187,167	1.8	3,656,150	1.8	3,656,150	2.3
22. GAS - RURAL & URBAN	111,426,675	73.4	371,422,250	53.8	111,426,675	53.8	111,426,675	71.3
23. TOTAL OIL & GAS PRODUCTION	115,082,825	75.8	383,609,417	55.5	115,082,825	55.5	115,082,825	73.7
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	94,905	.1	316,350	.0	94,905	.0	94,905	.1
26. MACHINERY & EQUIPMENT	175,455	.1	584,850	.1	175,455	.1	0	.0
27. MERCHANTS INVENTORY	70,305	.0	234,350	.0	70,305	.0	0	.0
28. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
29. ALL OTHER BUSINESS	331,370	.2	1,104,567	.2	331,370	.2	0	.0
30. LIVESTOCK	547,685	.4	1,825,617	.3	547,685	.3	0	.0
31. MISCELLANEOUS	681,150	.4	2,270,500	.3	681,150	.3	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,900,870	1.3	6,336,234	.9	1,900,870	.9	94,905	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	20,075	.0	66,917	.0	20,075	.0	20,075	.0
35. MACHINERY & EQUIPMENT	146,110	.1	487,033	.1	146,110	.1	0	.0
36. MERCHANTS INVENTORY	213,730	.1	712,433	.1	213,730	.1	0	.0
37. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
38. ALL OTHER BUSINESS	144,810	.1	482,700	.1	144,810	.1	0	.0
39. LIVESTOCK	0	.0	0	.0	0	.0	0	.0
40. MISCELLANEOUS	193,720	.1	645,733	.1	193,720	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	718,445	.5	2,394,816	.3	718,445	.3	20,075	.0
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	151,783,546	100.0	690,736,685	100.0	207,221,006	100.0	156,227,680	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME KINGMAN CO

COUNTY # 048

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	22,708,965	23.3	363,343,440	54.0	109,003,032	54.0	32,700,910	30.6
3. HOMESITES & PLANNED SUBDIVISIONS	174,925	.2	4,077,506	.6	1,223,252	.6	489,301	.5
4. SPOT INDUSTRIAL, COMMERCIAL & RECREATIONAL	0	.0	0	.0	0	.0	0	.0
5. TOTAL RURAL REAL ESTATE	22,883,890	23.5	367,420,946	54.6	110,226,284	54.6	33,190,211	31.0
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	4,451,850	4.6	59,358,000	8.8	17,807,400	8.8	7,122,960	6.7
8. MULTI-FAMILY	112,160	.1	1,656,721	.2	497,016	.2	198,807	.2
9. COMMERCIAL	1,505,775	1.5	14,953,078	2.2	4,485,923	2.2	4,485,923	4.2
10. INDUSTRIAL	177,940	.2	1,767,031	.3	530,109	.3	530,109	.5
11. VACANT LOTS	78,890	.1	783,416	.1	235,025	.1	235,025	.2
12. TOTAL URBAN REAL ESTATE	6,326,615	6.5	78,518,246	11.7	23,555,473	11.7	12,572,824	11.8
13. TOTAL REAL ESTATE	29,210,505	30.0	445,939,192	66.2	133,781,757	66.2	45,763,035	42.8
14. STATE ASSESSED								
15. RAILROADS - RURAL	940,773	1.0	3,135,910	.5	940,773	.5	470,387	.4
16. RAILROADS - URBAN	72,047	.1	240,157	.0	72,047	.0	36,024	.0
17. ALL OTHER - RURAL	14,059,250	14.4	46,864,167	7.0	14,059,250	7.0	14,059,250	13.1
18. ALL OTHER - URBAN	1,081,699	1.1	3,605,663	.5	1,081,699	.5	1,081,699	1.0
19. TOTAL STATE ASSESSED	16,153,769	16.6	53,845,897	8.0	16,153,769	8.0	15,647,360	14.6
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	19,880,765	20.4	66,269,217	9.8	19,880,765	9.8	19,880,765	18.6
22. GAS - RURAL & URBAN	25,366,515	26.0	84,555,050	12.6	25,366,515	12.6	25,366,515	23.7
23. TOTAL OIL & GAS PRODUCTION	45,247,280	46.4	150,824,267	22.4	45,247,280	22.4	45,247,280	42.3
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	126,730	.1	422,433	.1	126,730	.1	126,730	.1
26. MACHINERY & EQUIPMENT	617,030	.6	2,056,767	.3	617,030	.3	0	.0
27. MERCHANTS INVENTORY	102,650	.1	342,167	.1	102,650	.1	0	.0
28. MANUFACTURERS INVENTORY	34,605	.0	115,350	.0	34,605	.0	0	.0
29. ALL OTHER BUSINESS	180,290	.2	600,967	.1	180,290	.1	0	.0
30. LIVESTOCK	1,806,977	1.9	6,023,257	.9	1,806,977	.9	0	.0
31. MISCELLANEOUS	778,788	.8	2,595,960	.4	778,788	.4	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,647,070	3.7	12,156,901	1.8	3,647,070	1.8	126,730	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	172,190	.2	573,967	.1	172,190	.1	172,190	.2
35. MACHINERY & EQUIPMENT	1,189,993	1.2	3,966,643	.6	1,189,993	.6	0	.0
36. MERCHANTS INVENTORY	949,467	1.0	3,164,890	.5	949,467	.5	0	.0
37. MANUFACTURERS INVENTORY	406,460	.4	1,354,867	.2	406,460	.2	0	.0
38. ALL OTHER BUSINESS	308,430	.3	1,028,100	.2	308,430	.2	0	.0
39. LIVESTOCK	4,405	.0	14,683	.0	4,405	.0	0	.0
40. MISCELLANEOUS	174,335	.2	581,117	.1	174,335	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,205,280	3.3	10,684,267	1.6	3,205,280	1.6	172,190	.2
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	97,463,904	100.0	673,450,524	100.0	202,035,156	100.0	106,956,595	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME KIOWA CO

COUNTY # 049

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	12,210,495	17.8	183,892,997	46.5	55,167,899	46.5	16,550,370	23.2
3. HOMESITES & PLANNED SUBDIVISIONS	95,825	.1	1,368,929	.3	410,679	.3	164,271	.2
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	229,480	.3	1,742,445	.4	522,734	.4	522,734	.7
5. TOTAL RURAL REAL ESTATE	12,535,800	18.3	187,004,371	47.3	56,101,312	47.3	17,237,375	24.1
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	3,103,945	4.5	28,294,850	7.2	8,488,455	7.2	3,395,382	4.8
8. MULTI-FAMILY	0	.0	0	.0	0	.0	0	.0
9. COMMERCIAL	1,044,455	1.5	6,104,354	1.5	1,831,306	1.5	1,831,306	2.6
10. INDUSTRIAL	10,280	.0	78,056	.0	23,417	.0	23,417	.0
11. VACANT LOTS	63,945	.1	1,065,750	.3	319,725	.3	319,725	.4
12. TOTAL URBAN REAL ESTATE	4,222,625	6.2	35,543,010	9.0	10,662,903	9.0	5,569,830	7.8
13. TOTAL REAL ESTATE	16,758,425	24.4	222,547,381	56.3	66,764,215	56.3	22,807,205	31.9
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,218,859	1.8	4,062,863	1.0	1,218,859	1.0	609,429	.9
16. RAILROADS - URBAN	139,242	.2	464,140	.1	139,242	.1	69,621	.1
17. ALL OTHER - RURAL	14,862,654	21.7	49,542,180	12.5	14,862,654	12.5	14,862,654	20.8
18. ALL OTHER - URBAN	618,470	.9	2,061,567	.5	618,470	.5	618,470	.9
19. TOTAL STATE ASSESSED	16,839,225	24.6	56,130,750	14.2	16,839,225	14.2	16,160,174	22.6
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	15,447,155	22.5	51,490,517	13.0	15,447,155	13.0	15,447,155	21.6
22. GAS - RURAL & URBAN	16,876,925	24.6	56,256,417	14.2	16,876,925	14.2	16,876,925	23.6
23. TOTAL OIL & GAS PRODUCTION	32,324,080	47.1	107,746,934	27.3	32,324,080	27.3	32,324,080	45.3
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	9,907	.0	33,023	.0	9,907	.0	9,907	.0
26. MACHINERY & EQUIPMENT	16,558	.0	55,193	.0	16,558	.0	0	.0
27. MERCHANTS INVENTORY	25,477	.0	84,923	.0	25,477	.0	0	.0
28. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
29. ALL OTHER BUSINESS	28,006	.0	93,353	.0	28,006	.0	0	.0
30. LIVESTOCK	830,779	1.2	2,769,263	.7	830,779	.7	0	.0
31. MISCELLANEOUS	256,906	.4	856,353	.2	256,906	.2	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,167,633	1.7	3,892,108	1.0	1,167,633	1.0	9,907	.0
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	114,638	.2	382,127	.1	114,638	.1	114,638	.2
35. MACHINERY & EQUIPMENT	275,190	.4	917,300	.2	275,190	.2	0	.0
36. MERCHANTS INVENTORY	789,089	1.2	2,630,297	.7	789,089	.7	0	.0
37. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
38. ALL OTHER BUSINESS	168,659	.2	562,197	.1	168,659	.1	0	.0
39. LIVESTOCK	1,612	.0	5,373	.0	1,612	.0	0	.0
40. MISCELLANEOUS	149,568	.2	498,560	.1	149,568	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,498,756	2.2	4,995,854	1.3	1,498,756	1.3	114,638	.2
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	68,588,119	100.0	395,313,027	100.0	118,593,909	100.0	71,416,004	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME LABETTE CO

COUNTY # 050	(1) 1984 ASSESSED VALUATION	(2) % OF TOTAL OF COL 1	(3) ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	(4) % OF TOTAL OF COL 3	(5) ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	(6) % OF TOTAL OF COL 5	(7) PROPOSED ASSD VAL- SCR-1616	(8) % OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	15,472,035	22.4	220,399,359	37.4	66,119,808	37.4	19,835,942	25.4
3. HOMESITES & PLANNED SUBDIVISIONS	2,618,755	3.8	38,341,947	6.5	11,502,584	6.5	4,601,034	5.9
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	550,755	.8	4,683,291	.8	1,404,987	.8	1,404,987	1.8
5. TOTAL RURAL REAL ESTATE	18,641,545	27.0	263,424,597	44.7	79,027,379	44.7	25,841,963	33.1
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	15,464,525	22.4	174,740,395	29.6	52,422,119	29.6	20,968,847	26.8
8. MULTI-FAMILY	347,625	.5	2,649,581	.4	794,874	.4	317,950	.4
9. COMMERCIAL	4,887,525	7.1	37,366,399	6.3	11,209,920	6.3	11,209,920	14.3
10. INDUSTRIAL	788,915	1.1	14,773,689	2.5	4,432,107	2.5	4,432,107	5.7
11. VACANT LOTS	243,535	.4	1,467,078	.2	440,123	.2	440,123	.6
12. TOTAL URBAN REAL ESTATE	21,732,125	31.5	230,997,142	39.2	69,299,143	39.2	37,368,947	47.8
13. TOTAL REAL ESTATE	40,373,670	58.5	494,421,739	83.8	148,326,522	83.8	63,210,910	80.9
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,980,327	2.9	6,601,090	1.1	1,980,327	1.1	990,164	1.3
16. RAILROADS - URBAN	710,696	1.0	2,368,987	.4	710,696	.4	355,348	.5
17. ALL OTHER - RURAL	7,585,266	11.0	25,284,220	4.3	7,585,266	4.3	7,585,266	9.7
18. ALL OTHER - URBAN	5,265,316	7.6	17,551,053	3.0	5,265,316	3.0	5,265,316	6.7
19. TOTAL STATE ASSESSED	15,541,605	22.5	51,805,350	8.8	15,541,605	8.8	14,196,094	18.2
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	178,290	.3	594,300	.1	178,290	.1	178,290	.2
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	178,290	.3	594,300	.1	178,290	.1	178,290	.2
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	230,490	.3	768,300	.1	230,490	.1	230,490	.3
26. MACHINERY & EQUIPMENT	953,660	1.4	3,178,867	.5	953,660	.5	0	.0
27. MERCHANTS INVENTORY	433,380	.6	1,444,600	.2	433,380	.2	0	.0
28. MANUFACTURERS INVENTORY	352,595	.5	1,175,317	.2	352,595	.2	0	.0
29. ALL OTHER BUSINESS	847,930	1.2	2,826,433	.5	847,930	.5	0	.0
30. LIVESTOCK	1,645,480	2.4	5,484,933	.9	1,645,480	.9	0	.0
31. MISCELLANEOUS	750,450	1.1	2,501,500	.4	750,450	.4	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	5,213,985	7.6	17,379,950	2.9	5,213,985	2.9	230,490	.3
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	366,665	.5	1,222,217	.2	366,665	.2	366,665	.5
35. MACHINERY & EQUIPMENT	2,698,265	3.9	8,994,217	1.5	2,698,265	1.5	0	.0
36. MERCHANTS INVENTORY	2,030,050	2.9	6,766,833	1.1	2,030,050	1.1	0	.0
37. MANUFACTURERS INVENTORY	961,445	1.4	3,204,817	.5	961,445	.5	0	.0
38. ALL OTHER BUSINESS	951,205	1.4	3,170,683	.5	951,205	.5	0	.0
39. LIVESTOCK	3,185	.0	10,617	.0	3,185	.0	0	.0
40. MISCELLANEOUS	684,140	1.0	2,280,467	.4	684,140	.4	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	7,694,955	11.2	25,649,851	4.3	7,694,955	4.3	366,665	.5
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	69,002,505	100.0	589,851,190	100.0	176,955,357	100.0	78,182,449	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME LANE CO

COUNTY # 051

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	10,847,051	25.1	236,319,194	64.7	70,895,758	64.7	21,268,727	41.1
3. HOMESITES & PLANNED SUBDIVISIONS	496,745	1.1	8,639,043	2.4	2,591,713	2.4	1,036,685	2.0
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	1,347,090	3.1	5,717,699	1.6	1,715,310	1.6	1,715,310	3.3
5. TOTAL RURAL REAL ESTATE	12,690,886	29.3	250,675,936	68.7	75,202,781	68.7	24,020,722	46.4
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	1,956,630	4.5	18,354,878	5.0	5,506,463	5.0	2,202,585	4.3
8. MULTI-FAMILY	6,350	.0	63,310	.0	18,993	.0	7,597	.0
9. COMMERCIAL	664,180	1.5	2,762,812	.8	828,844	.8	828,844	1.6
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	31,060	.1	251,498	.1	75,449	.1	75,449	.1
12. TOTAL URBAN REAL ESTATE	2,658,220	6.1	21,432,498	5.9	6,429,749	5.9	3,114,475	6.0
13. TOTAL REAL ESTATE	15,349,106	35.5	272,108,434	74.5	81,632,530	74.5	27,135,197	52.4
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,412,335	3.3	4,707,783	1.3	1,412,335	1.3	706,167	1.4
16. RAILROADS - URBAN	13,434	.0	44,780	.0	13,434	.0	6,717	.0
17. ALL OTHER - RURAL	1,374,010	3.2	4,580,033	1.3	1,374,010	1.3	1,374,010	2.7
18. ALL OTHER - URBAN	345,825	.8	1,152,750	.3	345,825	.3	345,825	.7
19. TOTAL STATE ASSESSED	3,145,604	7.3	10,485,346	2.9	3,145,604	2.9	2,432,719	4.7
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	22,143,700	51.2	73,812,333	20.2	22,143,700	20.2	22,143,700	42.7
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	22,143,700	51.2	73,812,333	20.2	22,143,700	20.2	22,143,700	42.7
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	69,445	.2	231,483	.1	69,445	.1	69,445	.1
26. MACHINERY & EQUIPMENT	180,556	.4	601,853	.2	180,556	.2	0	.0
27. MERCHANTS INVENTORY	261,470	.6	871,567	.2	261,470	.2	0	.0
28. MANUFACTURERS INVENTORY	1,403	.0	4,677	.0	1,403	.0	0	.0
29. ALL OTHER BUSINESS	83,755	.2	279,183	.1	83,755	.1	0	.0
30. LIVESTOCK	565,500	1.3	1,885,000	.5	565,500	.5	0	.0
31. MISCELLANEOUS	660,844	1.5	2,202,813	.6	660,844	.6	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,822,973	4.2	6,076,576	1.7	1,822,973	1.7	69,445	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	29,892	.1	99,640	.0	29,892	.0	29,892	.1
35. MACHINERY & EQUIPMENT	79,833	.2	266,110	.1	79,833	.1	0	.0
36. MERCHANTS INVENTORY	532,070	1.2	1,773,567	.5	532,070	.5	0	.0
37. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
38. ALL OTHER BUSINESS	91,564	.2	305,213	.1	91,564	.1	0	.0
39. LIVESTOCK	0	.0	0	.0	0	.0	0	.0
40. MISCELLANEOUS	60,609	.1	202,030	.1	60,609	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	793,968	1.8	2,646,560	.7	793,968	.7	29,892	.1
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	43,255,351	100.0	365,129,249	100.0	109,538,775	100.0	51,810,953	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME LEAVENWORTH CO

COUNTY # 052

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	14,125,380	12.9	331,581,690	29.4	99,474,507	29.4	29,842,352	20.1
3. HOMESITES & PLANNED SUBDIVISIONS	7,111,430	6.5	110,597,667	9.8	33,179,300	9.8	13,271,720	9.0
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	941,220	.9	4,643,414	.4	1,393,024	.4	1,393,024	.9
5. TOTAL RURAL REAL ESTATE	22,178,030	20.2	446,822,771	39.6	134,046,831	39.6	44,507,096	30.0
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	38,388,870	35.0	424,186,409	37.6	127,255,923	37.6	50,902,369	34.3
8. MULTI-FAMILY	3,106,370	2.8	26,941,631	2.4	8,082,489	2.4	3,232,996	2.2
9. COMMERCIAL	5,514,530	5.0	69,892,649	6.2	20,967,795	6.2	20,967,795	14.1
10. INDUSTRIAL	1,799,230	1.6	29,987,167	2.7	8,996,150	2.7	8,996,150	6.1
11. VACANT LOTS	601,570	.5	3,318,092	.3	995,428	.3	995,428	.7
12. TOTAL URBAN REAL ESTATE	49,410,570	45.1	554,325,948	49.2	166,297,785	49.2	85,094,738	57.4
13. TOTAL REAL ESTATE	71,588,600	65.3	1,001,148,719	88.8	300,344,616	88.8	129,601,834	87.4
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,958,317	1.8	6,527,723	.6	1,958,317	.6	979,158	.7
16. RAILROADS - URBAN	536,132	.5	1,787,107	.2	536,132	.2	268,066	.2
17. ALL OTHER - RURAL	10,848,727	9.9	36,162,423	3.2	10,848,727	3.2	10,848,727	7.3
18. ALL OTHER - URBAN	5,454,783	5.0	18,182,610	1.6	5,454,783	1.6	5,454,783	3.7
19. TOTAL STATE ASSESSED	18,797,959	17.2	62,659,863	5.6	18,797,959	5.6	17,550,734	11.8
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	408,310	.4	1,361,033	.1	408,310	.1	408,310	.3
22. GAS - RURAL & URBAN	44,465	.0	148,217	.0	44,465	.0	44,465	.0
23. TOTAL OIL & GAS PRODUCTION	452,775	.4	1,509,250	.1	452,775	.1	452,775	.3
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	225,280	.2	750,933	.1	225,280	.1	225,280	.2
26. MACHINERY & EQUIPMENT	679,900	.6	2,266,333	.2	679,900	.2	0	.0
27. MERCHANTS INVENTORY	374,330	.3	1,247,767	.1	374,330	.1	0	.0
28. MANUFACTURERS INVENTORY	306,730	.3	1,022,433	.1	306,730	.1	0	.0
29. ALL OTHER BUSINESS	190,470	.2	634,900	.1	190,470	.1	0	.0
30. LIVESTOCK	1,174,950	1.1	3,916,500	.3	1,174,950	.3	0	.0
31. MISCELLANEOUS	839,215	.8	2,797,383	.2	839,215	.2	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,790,875	3.5	12,636,249	1.1	3,790,875	1.1	225,280	.2
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	401,045	.4	1,336,817	.1	401,045	.1	401,045	.3
35. MACHINERY & EQUIPMENT	5,532,755	5.1	18,442,517	1.6	5,532,755	1.6	0	.0
36. MERCHANTS INVENTORY	1,932,240	1.8	6,440,800	.6	1,932,240	.6	0	.0
37. MANUFACTURERS INVENTORY	4,593,655	4.2	15,312,183	1.4	4,593,655	1.4	0	.0
38. ALL OTHER BUSINESS	1,370,735	1.3	4,569,117	.4	1,370,735	.4	0	.0
39. LIVESTOCK	8,470	.0	28,233	.0	8,470	.0	0	.0
40. MISCELLANEOUS	1,085,915	1.0	3,619,717	.3	1,085,915	.3	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	14,924,815	13.6	49,749,384	4.4	14,924,815	4.4	401,045	.3
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	109,555,024	100.0	1,127,703,465	100.0	338,311,040	100.0	148,231,668	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME LINCOLN CO

COUNTY # 053

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	15,817,270	55.6	191,029,831	78.6	57,308,949	78.6	17,192,685	65.9
3. HOMESITES & PLANNED SUBDIVISIONS	101,440	.4	1,122,124	.5	336,637	.5	134,655	.5
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	166,330	.6	1,058,079	.4	317,424	.4	317,424	1.2
5. TOTAL RURAL REAL ESTATE	16,085,040	56.5	193,210,034	79.5	57,963,010	79.5	17,644,764	67.6
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	2,219,510	7.8	12,289,646	5.1	3,686,894	5.1	1,474,758	5.6
8. MULTI-FAMILY	27,290	.1	122,487	.1	36,746	.1	14,698	.1
9. COMMERCIAL	503,390	1.8	4,678,346	1.9	1,403,504	1.9	1,403,504	5.4
10. INDUSTRIAL	112,040	.4	1,041,264	.4	312,379	.4	312,379	1.2
11. VACANT LOTS	24,760	.1	230,112	.1	69,034	.1	69,034	.3
12. TOTAL URBAN REAL ESTATE	2,886,990	10.1	18,361,855	7.6	5,508,557	7.6	3,274,373	12.5
13. TOTAL REAL ESTATE	18,972,030	66.7	211,571,889	87.0	63,471,567	87.0	20,919,137	80.1
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,196,132	4.2	3,987,107	1.6	1,196,132	1.6	598,066	2.3
16. RAILROADS - URBAN	71,183	.3	237,277	.1	71,183	.1	35,592	.1
17. ALL OTHER - RURAL	3,977,428	14.0	13,258,093	5.5	3,977,428	5.5	3,977,428	15.2
18. ALL OTHER - URBAN	454,694	1.6	1,515,647	.6	454,694	.6	454,694	1.7
19. TOTAL STATE ASSESSED	5,699,437	20.0	18,998,124	7.8	5,699,437	7.8	5,065,780	19.4
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	0	.0	0	.0	0	.0	0	.0
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	87,954	.3	293,180	.1	87,954	.1	87,954	.3
26. MACHINERY & EQUIPMENT	378,136	1.3	1,260,453	.5	378,136	.5	0	.0
27. MERCHANTS INVENTORY	263,161	.9	877,203	.4	263,161	.4	0	.0
28. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
29. ALL OTHER BUSINESS	54,697	.2	182,323	.1	54,697	.1	0	.0
30. LIVESTOCK	1,786,747	6.3	5,955,823	2.4	1,786,747	2.4	0	.0
31. MISCELLANEOUS	479,867	1.7	1,599,556	.7	479,867	.7	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,050,562	10.7	10,168,538	4.2	3,050,562	4.2	87,954	.3
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	29,445	.1	98,150	.0	29,445	.0	29,445	.1
35. MACHINERY & EQUIPMENT	172,886	.6	576,287	.2	172,886	.2	0	.0
36. MERCHANTS INVENTORY	312,471	1.1	1,041,570	.4	312,471	.4	0	.0
37. MANUFACTURERS INVENTORY	63,921	.2	213,070	.1	63,921	.1	0	.0
38. ALL OTHER BUSINESS	80,646	.3	268,820	.1	80,646	.1	0	.0
39. LIVESTOCK	0	.0	0	.0	0	.0	0	.0
40. MISCELLANEOUS	65,553	.2	218,510	.1	65,553	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	724,922	2.5	2,416,407	1.0	724,922	1.0	29,445	.1
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	28,446,951	100.0	243,154,958	100.0	72,946,488	100.0	26,102,316	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME LINN CO

COUNTY # 054

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	10,736,495	8.8	240,728,587	33.0	72,218,576	33.0	21,665,573	16.1
3. HOMESITES & PLANNED SUBDIVISIONS	3,695,450	3.0	110,974,474	15.2	33,292,342	15.2	13,316,937	9.9
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	325,980	.3	1,807,987	.2	542,396	.2	542,396	.4
5. TOTAL RURAL REAL ESTATE	14,757,925	12.1	353,511,048	48.4	106,053,314	48.4	35,524,906	26.4
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	2,596,060	2.1	23,643,534	3.2	7,093,060	3.2	2,837,224	2.1
8. MULTI-FAMILY	6,910	.0	66,378	.0	19,913	.0	7,965	.0
9. COMMERCIAL	655,620	.5	3,434,364	.5	1,030,309	.5	1,030,309	.8
10. INDUSTRIAL	7,865	.0	43,622	.0	13,087	.0	13,087	.0
11. VACANT LOTS	31,110	.0	1,420,548	.2	426,164	.2	426,164	.3
12. TOTAL URBAN REAL ESTATE	3,297,565	2.7	28,608,446	3.9	8,582,533	3.9	4,314,749	3.2
13. TOTAL REAL ESTATE	18,055,490	14.8	382,119,494	52.4	114,635,847	52.4	39,839,655	29.6
14. STATE ASSESSED								
15. RAILROADS - RURAL	861,774	.7	2,872,580	.4	861,774	.4	430,887	.3
16. RAILROADS - URBAN	68,421	.1	228,070	.0	68,421	.0	34,211	.0
17. ALL OTHER - RURAL	92,192,414	75.3	307,308,047	42.1	92,192,414	42.1	92,192,414	68.4
18. ALL OTHER - URBAN	1,322,409	1.1	4,408,030	.6	1,322,409	.6	1,322,409	1.0
19. TOTAL STATE ASSESSED	94,445,018	77.2	314,816,727	43.1	94,445,018	43.1	93,979,921	69.7
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	701,418	.6	2,338,060	.3	701,418	.3	701,418	.5
22. GAS - RURAL & URBAN	31,560	.0	105,200	.0	31,560	.0	31,560	.0
23. TOTAL OIL & GAS PRODUCTION	732,978	.6	2,443,260	.3	732,978	.3	732,978	.5
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	93,095	.1	310,317	.0	93,095	.0	93,095	.1
26. MACHINERY & EQUIPMENT	4,470,080	3.7	14,900,267	2.0	4,470,080	2.0	0	.0
27. MERCHANTS INVENTORY	431,215	.4	1,437,383	.2	431,215	.2	0	.0
28. MANUFACTURERS INVENTORY	2,250	.0	7,500	.0	2,250	.0	0	.0
29. ALL OTHER BUSINESS	365,985	.3	1,219,950	.2	365,985	.2	0	.0
30. LIVESTOCK	1,584,930	1.3	5,283,100	.7	1,584,930	.7	0	.0
31. MISCELLANEOUS	808,725	.7	2,695,750	.4	808,725	.4	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	7,756,280	6.3	25,854,267	3.5	7,756,280	3.5	93,095	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	120,295	.1	400,983	.1	120,295	.1	120,295	.1
35. MACHINERY & EQUIPMENT	330,375	.3	1,101,250	.2	330,375	.2	0	.0
36. MERCHANTS INVENTORY	484,480	.4	1,614,933	.2	484,480	.2	0	.0
37. MANUFACTURERS INVENTORY	15,685	.0	52,283	.0	15,685	.0	0	.0
38. ALL OTHER BUSINESS	217,480	.2	724,933	.1	217,480	.1	0	.0
39. LIVESTOCK	1,045	.0	3,483	.0	1,045	.0	0	.0
40. MISCELLANEOUS	199,230	.2	664,100	.1	199,230	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,368,590	1.1	4,561,965	.6	1,368,590	.6	120,295	.1
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	122,358,356	100.0	729,795,713	100.0	218,938,713	100.0	134,765,944	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME LOGAN CO

COUNTY # 055	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	12,669,108	40.3	252,876,407	72.3	75,862,922	72.3	22,758,877	55.1
3. HOMESITES & PLANNED SUBDIVISIONS	61,810	.2	2,472,400	.7	741,720	.7	296,688	.7
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	13,775	.0	139,848	.0	41,954	.0	41,954	.1
5. TOTAL RURAL REAL ESTATE	12,744,693	40.5	255,488,655	73.0	76,646,596	73.0	23,097,519	55.9
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	2,805,127	8.9	32,962,714	9.4	9,888,814	9.4	3,955,526	9.6
8. MULTI-FAMILY	62,395	.2	337,270	.1	101,181	.1	40,472	.1
9. COMMERCIAL	1,138,480	3.6	11,558,173	3.3	3,467,452	3.3	3,467,452	8.4
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	72,038	.2	731,350	.2	219,405	.2	219,405	.5
12. TOTAL URBAN REAL ESTATE	4,078,040	13.0	45,589,507	13.0	13,676,852	13.0	7,682,855	18.6
13. TOTAL REAL ESTATE	16,822,733	53.5	301,078,162	86.1	90,323,448	86.1	30,780,374	74.5
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,207,455	3.8	4,024,850	1.2	1,207,455	1.2	603,728	1.5
16. RAILROADS - URBAN	106,788	.3	355,960	.1	106,788	.1	53,394	.1
17. ALL OTHER - RURAL	2,456,760	7.8	8,189,200	2.3	2,456,760	2.3	2,456,760	5.9
18. ALL OTHER - URBAN	397,614	1.3	1,325,380	.4	397,614	.4	397,614	1.0
19. TOTAL STATE ASSESSED	4,168,617	13.3	13,895,390	4.0	4,168,617	4.0	3,511,496	8.5
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	6,525,850	20.8	21,752,833	6.2	6,525,850	6.2	6,525,850	15.8
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	6,525,850	20.8	21,752,833	6.2	6,525,850	6.2	6,525,850	15.8
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	187,900	.6	626,333	.2	187,900	.2	187,900	.5
26. MACHINERY & EQUIPMENT	110,555	.4	368,517	.1	110,555	.1	0	.0
27. MERCHANTS INVENTORY	138,790	.4	462,633	.1	138,790	.1	0	.0
28. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
29. ALL OTHER BUSINESS	87,655	.3	292,183	.1	87,655	.1	0	.0
30. LIVESTOCK	1,016,805	3.2	3,389,350	1.0	1,016,805	1.0	0	.0
31. MISCELLANEOUS	578,395	1.8	1,927,983	.6	578,395	.6	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,120,100	6.7	7,066,999	2.0	2,120,100	2.0	187,900	.5
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	307,430	1.0	1,024,767	.3	307,430	.3	307,430	.7
35. MACHINERY & EQUIPMENT	491,100	1.6	1,637,000	.5	491,100	.5	0	.0
36. MERCHANTS INVENTORY	468,015	1.5	1,560,050	.4	468,015	.4	0	.0
37. MANUFACTURERS INVENTORY	10,160	.0	33,867	.0	10,160	.0	0	.0
38. ALL OTHER BUSINESS	374,275	1.2	1,247,583	.4	374,275	.4	0	.0
39. LIVESTOCK	150	.0	500	.0	150	.0	0	.0
40. MISCELLANEOUS	147,115	.5	490,383	.1	147,115	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,798,245	5.7	5,994,150	1.7	1,798,245	1.7	307,430	.7
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	31,435,545	100.0	349,787,534	100.0	104,936,260	100.0	41,313,050	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME LYON CO

COUNTY # 056

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	18,503,140	16.5	293,235,182	29.5	87,970,555	29.5	26,391,166	19.6
3. HOMESITES & PLANNED SUBDIVISIONS	3,300,670	2.9	51,252,640	5.2	15,375,792	5.2	6,150,317	4.6
4. SPOT INDUSTRIAL, COMMERCIAL, & RECREATIONAL	390,905	.3	2,063,912	.2	619,174	.2	619,174	.5
5. TOTAL RURAL REAL ESTATE	22,194,715	19.8	346,551,734	34.9	103,965,521	34.9	33,160,657	24.6
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	27,357,180	24.4	311,230,717	31.3	93,369,215	31.3	37,347,686	27.7
8. MULTI-FAMILY	6,829,580	6.1	74,640,219	7.5	22,392,066	7.5	8,956,826	6.7
9. COMMERCIAL	9,318,245	8.3	76,630,304	7.7	22,989,091	7.7	22,989,091	17.1
10. INDUSTRIAL	2,694,770	2.4	24,125,067	2.4	7,237,520	2.4	7,237,520	5.4
11. VACANT LOTS	586,895	.5	16,625,921	1.7	4,987,776	1.7	4,987,776	3.7
12. TOTAL URBAN REAL ESTATE	46,786,670	41.7	503,252,228	50.6	150,975,668	50.6	81,518,899	60.5
13. TOTAL REAL ESTATE	68,981,385	61.5	849,803,962	85.5	254,941,189	85.5	114,679,556	85.1
14. STATE ASSESSED								
15. RAILROADS - RURAL	2,763,219	2.5	9,210,730	.9	2,763,219	.9	1,381,610	1.0
16. RAILROADS - URBAN	529,641	.5	1,765,470	.2	529,641	.2	264,821	.2
17. ALL OTHER - RURAL	10,802,352	9.6	36,007,840	3.6	10,802,352	3.6	10,802,352	8.0
18. ALL OTHER - URBAN	5,181,098	4.6	17,270,327	1.7	5,181,098	1.7	5,181,098	3.8
19. TOTAL STATE ASSESSED	19,276,310	17.2	64,254,367	6.5	19,276,310	6.5	17,629,881	13.1
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	1,075,355	1.0	3,584,517	.4	1,075,355	.4	1,075,355	.8
22. GAS - RURAL & URBAN	750	.0	2,500	.0	750	.0	750	.0
23. TOTAL OIL & GAS PRODUCTION	1,076,105	1.0	3,587,017	.4	1,076,105	.4	1,076,105	.8
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	195,435	.2	651,450	.1	195,435	.1	195,435	.1
26. MACHINERY & EQUIPMENT	306,690	.3	1,022,300	.1	306,690	.1	0	.0
27. MERCHANTS INVENTORY	378,090	.3	1,260,300	.1	378,090	.1	0	.0
28. MANUFACTURERS INVENTORY	106,285	.1	354,283	.0	106,285	.0	0	.0
29. ALL OTHER BUSINESS	199,245	.2	664,150	.1	199,245	.1	0	.0
30. LIVESTOCK	1,746,320	1.6	5,821,067	.6	1,746,320	.6	0	.0
31. MISCELLANEOUS	999,105	.9	3,330,350	.3	999,105	.3	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,931,170	3.5	13,103,900	1.3	3,931,170	1.3	195,435	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	1,102,960	1.0	3,676,533	.4	1,102,960	.4	1,102,960	.8
35. MACHINERY & EQUIPMENT	7,287,280	6.5	24,290,933	2.4	7,287,280	2.4	0	.0
36. MERCHANTS INVENTORY	3,531,445	3.1	11,771,483	1.2	3,531,445	1.2	0	.0
37. MANUFACTURERS INVENTORY	4,314,595	3.8	14,381,983	1.4	4,314,595	1.4	0	.0
38. ALL OTHER BUSINESS	1,539,290	1.4	5,130,967	.5	1,539,290	.5	0	.0
39. LIVESTOCK	2,200	.0	7,333	.0	2,200	.0	0	.0
40. MISCELLANEOUS	1,147,135	1.0	3,823,783	.4	1,147,135	.4	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	18,924,905	16.9	63,083,015	6.3	18,924,905	6.3	1,102,960	.8
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	112,189,875	100.0	993,832,261	100.0	298,149,679	100.0	134,683,937	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME MARION CO

COUNTY # 057

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	26,326,385	41.6	379,342,723	63.9	113,802,817	63.9	34,140,845	46.8
3. HOMESITES & PLANNED SUBDIVISIONS	817,335	1.3	17,027,813	2.9	5,108,344	2.9	2,043,338	2.8
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	346,730	.5	5,175,075	.9	1,552,523	.9	1,552,523	2.1
5. TOTAL RURAL REAL ESTATE	27,490,450	43.4	401,545,611	67.7	120,463,684	67.7	37,736,706	51.7
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	6,690,425	10.6	78,989,669	13.3	23,696,901	13.3	9,478,760	13.0
8. MULTI-FAMILY	231,805	.4	2,837,271	.5	851,181	.5	340,473	.5
9. COMMERCIAL	2,155,535	3.4	17,596,204	3.0	5,278,861	3.0	5,278,861	7.2
10. INDUSTRIAL	111,460	.2	1,300,583	.2	390,175	.2	390,175	.5
11. VACANT LOTS	131,710	.2	2,738,254	.5	821,476	.5	821,476	1.1
12. TOTAL URBAN REAL ESTATE	9,320,935	14.7	103,461,981	17.4	31,038,594	17.4	16,309,745	22.4
13. TOTAL REAL ESTATE	36,811,385	58.1	505,007,592	85.1	151,502,278	85.1	54,046,451	74.1
14. STATE ASSESSED								
15. RAILROADS - RURAL	2,630,791	4.2	8,769,303	1.5	2,630,791	1.5	1,315,395	1.8
16. RAILROADS - URBAN	279,517	.4	931,723	.2	279,517	.2	139,758	.2
17. ALL OTHER - RURAL	5,714,782	9.0	19,049,273	3.2	5,714,782	3.2	5,714,782	7.8
18. ALL OTHER - URBAN	1,591,341	2.5	5,304,470	.9	1,591,341	.9	1,591,341	2.2
19. TOTAL STATE ASSESSED	10,216,431	16.1	34,054,769	5.7	10,216,431	5.7	8,761,276	12.0
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	8,197,328	12.9	27,324,427	4.6	8,197,328	4.6	8,197,328	11.2
22. GAS - RURAL & URBAN	1,557,532	2.5	5,191,773	.9	1,557,532	.9	1,557,532	2.1
23. TOTAL OIL & GAS PRODUCTION	9,754,860	15.4	32,516,200	5.5	9,754,860	5.5	9,754,860	13.4
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	180,845	.3	602,817	.1	180,845	.1	180,845	.2
26. MACHINERY & EQUIPMENT	446,646	.7	1,488,820	.3	446,646	.3	0	.0
27. MERCHANTS INVENTORY	171,272	.3	570,907	.1	171,272	.1	0	.0
28. MANUFACTURERS INVENTORY	316,684	.5	1,055,613	.2	316,684	.2	0	.0
29. ALL OTHER BUSINESS	117,017	.2	390,057	.1	117,017	.1	0	.0
30. LIVESTOCK	2,064,665	3.3	6,882,217	1.2	2,064,665	1.2	0	.0
31. MISCELLANEOUS	531,689	.8	1,772,296	.3	531,689	.3	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,828,818	6.0	12,762,727	2.2	3,828,818	2.2	180,845	.2
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	195,829	.3	652,763	.1	195,829	.1	195,829	.3
35. MACHINERY & EQUIPMENT	569,552	.9	1,898,507	.3	569,552	.3	0	.0
36. MERCHANTS INVENTORY	1,358,681	2.1	4,528,937	.8	1,358,681	.8	0	.0
37. MANUFACTURERS INVENTORY	177,385	.3	591,283	.1	177,385	.1	0	.0
38. ALL OTHER BUSINESS	224,149	.4	747,163	.1	224,149	.1	0	.0
39. LIVESTOCK	0	.0	0	.0	0	.0	0	.0
40. MISCELLANEOUS	186,597	.3	621,990	.1	186,597	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,712,193	4.3	9,040,643	1.5	2,712,193	1.5	195,829	.3
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	63,323,687	100.0	593,381,931	100.0	178,014,580	100.0	72,939,261	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME MARSHALL CO

COUNTY # 058

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSU VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	22,349,145	44.9	407,088,251	73.8	122,126,475	73.8	36,637,943	62.6
3. HOMESITES & PLANNED SUBDIVISIONS	393,880	.8	8,911,312	1.6	2,673,394	1.6	1,069,357	1.8
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	351,090	.7	780,720	.1	234,216	.1	234,216	.4
5. TOTAL RURAL REAL ESTATE	23,094,115	46.4	416,780,283	75.5	125,034,085	75.5	37,941,516	64.9
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	7,184,875	14.4	59,724,647	10.8	17,917,394	10.8	7,166,958	12.3
8. MULTI-FAMILY	0	.0	0	.0	0	.0	0	.0
9. COMMERCIAL	2,464,300	5.0	18,500,751	3.4	5,550,225	3.4	5,550,225	9.5
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	118,935	.2	450,170	.1	135,051	.1	135,051	.2
12. TOTAL URBAN REAL ESTATE	9,768,110	19.6	78,675,568	14.3	23,602,670	14.3	12,852,234	22.0
13. TOTAL REAL ESTATE	32,862,225	66.1	495,455,851	89.8	148,636,755	89.8	50,793,750	86.8
14. STATE ASSESSED								
15. RAILROADS - RURAL	2,928,559	5.9	9,761,863	1.8	2,928,559	1.8	1,464,279	2.5
16. RAILROADS - URBAN	267,901	.5	893,003	.2	267,901	.2	133,950	.2
17. ALL OTHER - RURAL	3,742,276	7.5	12,474,253	2.3	3,742,276	2.3	3,742,276	6.4
18. ALL OTHER - URBAN	2,097,422	4.2	6,991,407	1.3	2,097,422	1.3	2,097,422	3.6
19. TOTAL STATE ASSESSED	9,036,158	18.2	30,120,526	5.5	9,036,158	5.5	7,437,927	12.7
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	0	.0	0	.0	0	.0	0	.0
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	112,074	.2	373,580	.1	112,074	.1	112,074	.2
26. MACHINERY & EQUIPMENT	444,825	.9	1,482,750	.3	444,825	.3	0	.0
27. MERCHANTS INVENTORY	926,503	1.9	3,088,343	.6	926,503	.6	0	.0
28. MANUFACTURERS INVENTORY	45,763	.1	152,543	.0	45,763	.0	0	.0
29. ALL OTHER BUSINESS	352,320	.7	1,174,400	.2	352,320	.2	0	.0
30. LIVESTOCK	1,913,095	3.8	6,376,983	1.2	1,913,095	1.2	0	.0
31. MISCELLANEOUS	758,025	1.5	2,526,750	.5	758,025	.5	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	4,552,605	9.2	15,175,349	2.8	4,552,605	2.8	112,074	.2
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	145,008	.3	483,360	.1	145,008	.1	145,008	.2
35. MACHINERY & EQUIPMENT	884,866	1.8	2,949,553	.5	884,866	.5	0	.0
36. MERCHANTS INVENTORY	1,154,245	2.3	3,847,483	.7	1,154,245	.7	0	.0
37. MANUFACTURERS INVENTORY	302,486	.6	1,008,287	.2	302,486	.2	0	.0
38. ALL OTHER BUSINESS	509,960	1.0	1,699,867	.3	509,960	.3	0	.0
39. LIVESTOCK	9,864	.0	32,880	.0	9,864	.0	0	.0
40. MISCELLANEOUS	270,471	.5	901,570	.2	270,471	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,276,900	6.6	10,923,000	2.0	3,276,900	2.0	145,008	.2
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	49,727,888	100.0	551,674,726	100.0	165,502,418	100.0	58,488,759	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME MCPHERSON CO

COUNTY # 059

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	29,442,140	18.7	451,566,564	36.8	135,469,969	36.8	40,640,991	22.4
3. HOMESITES & PLANNED SUBDIVISIONS	2,310,080	1.5	36,436,593	3.0	10,930,978	3.0	4,372,391	2.4
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	8,545,450	5.4	97,998,280	8.0	29,399,484	8.0	29,399,484	16.2
5. TOTAL RURAL REAL ESTATE	40,297,670	25.6	586,001,437	47.8	175,800,431	47.8	74,412,866	41.0
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	23,222,395	14.8	269,714,228	22.0	80,914,268	22.0	32,365,707	17.8
8. MULTI-FAMILY	1,620,435	1.0	16,335,030	1.3	4,900,509	1.3	1,960,204	1.1
9. COMMERCIAL	8,445,905	5.4	66,555,595	5.4	19,966,679	5.4	19,966,679	11.0
10. INDUSTRIAL	726,985	.5	5,978,495	.5	1,793,549	.5	1,793,549	1.0
11. VACANT LOTS	374,680	.2	7,332,290	.6	2,199,687	.6	2,199,687	1.2
12. TOTAL URBAN REAL ESTATE	34,390,400	21.9	365,915,638	29.8	109,774,692	29.8	58,285,826	32.1
13. TOTAL REAL ESTATE	74,688,070	47.5	951,917,075	77.6	285,575,123	77.6	132,698,692	73.1
14. STATE ASSESSED								
15. RAILROADS - RURAL	3,168,214	2.0	10,560,713	.9	3,168,214	.9	1,584,107	.9
16. RAILROADS - URBAN	398,348	.3	1,327,827	.1	398,348	.1	199,174	.1
17. ALL OTHER - RURAL	16,259,078	10.3	54,196,927	4.4	16,259,078	4.4	16,259,078	9.0
18. ALL OTHER - URBAN	2,583,554	1.6	8,611,847	.7	2,583,554	.7	2,583,554	1.4
19. TOTAL STATE ASSESSED	22,409,194	14.3	74,697,314	6.1	22,409,194	6.1	20,625,913	11.4
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	25,701,285	16.4	85,670,950	7.0	25,701,285	7.0	25,701,285	14.2
22. GAS - RURAL & URBAN	771,265	.5	2,570,883	.2	771,265	.2	771,265	.4
23. TOTAL OIL & GAS PRODUCTION	26,472,550	16.8	88,241,833	7.2	26,472,550	7.2	26,472,550	14.6
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	858,035	.5	2,860,117	.2	858,035	.2	858,035	.5
26. MACHINERY & EQUIPMENT	7,772,410	4.9	25,908,033	2.1	7,772,410	2.1	0	.0
27. MERCHANTS INVENTORY	1,196,635	.8	3,988,783	.3	1,196,635	.3	0	.0
28. MANUFACTURERS INVENTORY	9,236,655	5.9	30,788,850	2.5	9,236,655	2.5	0	.0
29. ALL OTHER BUSINESS	777,790	.5	2,592,633	.2	777,790	.2	0	.0
30. LIVESTOCK	1,638,695	1.0	5,462,317	.4	1,638,695	.4	0	.0
31. MISCELLANEOUS	1,636,155	1.0	5,453,850	.4	1,636,155	.4	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	23,116,375	14.7	77,054,583	6.3	23,116,375	6.3	858,035	.5
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	896,095	.6	2,986,983	.2	896,095	.2	896,095	.5
35. MACHINERY & EQUIPMENT	3,420,730	2.2	11,402,433	.9	3,420,730	.9	0	.0
36. MERCHANTS INVENTORY	2,620,940	1.7	8,736,467	.7	2,620,940	.7	0	.0
37. MANUFACTURERS INVENTORY	1,223,200	.8	4,077,333	.3	1,223,200	.3	0	.0
38. ALL OTHER BUSINESS	1,393,170	.9	4,643,900	.4	1,393,170	.4	0	.0
39. LIVESTOCK	2,425	.0	8,083	.0	2,425	.0	0	.0
40. MISCELLANEOUS	884,380	.6	2,947,933	.2	884,380	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	10,440,940	6.6	34,803,132	2.8	10,440,940	2.8	896,095	.5
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	157,127,129	100.0	1,226,713,937	100.0	368,014,182	100.0	181,551,285	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME MEADE CO

COUNTY # 060

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	17,385,980	22.2	238,490,809	50.2	71,547,243	50.2	21,464,173	26.5
3. HOMESITES & PLANNED SUBDIVISIONS	196,145	.3	1,580,540	.3	474,162	.3	189,665	.2
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	788,010	1.0	4,213,957	.9	1,264,187	.9	1,264,187	1.6
5. TOTAL RURAL REAL ESTATE	18,370,135	23.5	244,285,306	51.5	73,285,592	51.5	22,918,025	28.3
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	4,161,740	5.3	42,122,874	8.9	12,636,862	8.9	5,054,745	6.2
8. MULTI-FAMILY	24,285	.0	232,392	.0	69,718	.0	27,887	.0
9. COMMERCIAL	1,117,255	1.4	5,974,626	1.3	1,792,388	1.3	1,792,388	2.2
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	138,015	.2	738,048	.2	221,414	.2	221,414	.3
12. TOTAL URBAN REAL ESTATE	5,441,295	7.0	49,067,940	10.3	14,720,382	10.3	7,096,434	8.8
13. TOTAL REAL ESTATE	23,811,430	30.5	293,353,246	61.8	88,005,974	61.8	30,014,459	37.1
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,273,911	1.6	4,246,370	.9	1,273,911	.9	636,956	.8
16. RAILROADS - URBAN	101,682	.1	338,940	.1	101,682	.1	50,841	.1
17. ALL OTHER - RURAL	32,947,749	42.1	109,825,830	23.1	32,947,749	23.1	32,947,749	40.7
18. ALL OTHER - URBAN	979,392	1.3	3,264,640	.7	979,392	.7	979,392	1.2
19. TOTAL STATE ASSESSED	35,302,734	45.2	117,675,780	24.8	35,302,734	24.8	34,614,938	42.8
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	4,169,920	5.3	13,899,733	2.9	4,169,920	2.9	4,169,920	5.2
22. GAS - RURAL & URBAN	12,082,270	15.5	40,274,233	8.5	12,082,270	8.5	12,082,270	14.9
23. TOTAL OIL & GAS PRODUCTION	16,252,190	20.8	54,173,966	11.4	16,252,190	11.4	16,252,190	20.1
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	29,615	.0	98,717	.0	29,615	.0	29,615	.0
26. MACHINERY & EQUIPMENT	86,010	.1	286,700	.1	86,010	.1	0	.0
27. MERCHANTS INVENTORY	131,310	.2	437,700	.1	131,310	.1	0	.0
28. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
29. ALL OTHER BUSINESS	47,130	.1	157,100	.0	47,130	.0	0	.0
30. LIVESTOCK	871,130	1.1	2,903,767	.6	871,130	.6	0	.0
31. MISCELLANEOUS	471,820	.6	1,572,733	.3	471,820	.3	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,637,015	2.1	5,456,717	1.1	1,637,015	1.1	29,615	.0
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	24,960	.0	83,200	.0	24,960	.0	24,960	.0
35. MACHINERY & EQUIPMENT	178,070	.2	593,567	.1	178,070	.1	0	.0
36. MERCHANTS INVENTORY	629,565	.8	2,098,550	.4	629,565	.4	0	.0
37. MANUFACTURERS INVENTORY	3,690	.0	12,300	.0	3,690	.0	0	.0
38. ALL OTHER BUSINESS	154,945	.2	516,483	.1	154,945	.1	0	.0
39. LIVESTOCK	105	.0	350	.0	105	.0	0	.0
40. MISCELLANEOUS	194,245	.2	647,483	.1	194,245	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,185,580	1.5	3,951,933	.8	1,185,580	.8	24,960	.0
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	78,188,949	100.0	474,611,642	100.0	142,383,493	100.0	80,936,162	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME MIAMI CO

COUNTY # 061

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCH-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	19,328,530	26.9	430,479,510	52.7	129,143,853	52.7	38,743,156	36.4
3. HOMESITES & PLANNED SUBDIVISIONS	5,225,870	7.3	93,319,107	11.4	27,995,732	11.4	11,198,293	10.5
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	474,365	.7	6,019,860	.7	1,805,958	.7	1,805,958	1.7
5. TOTAL RURAL REAL ESTATE	25,028,765	34.9	529,818,477	64.8	158,945,543	64.8	51,747,407	48.6
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	10,268,635	14.3	108,433,316	13.3	32,529,995	13.3	13,011,998	12.2
8. MULTI-FAMILY	518,470	.7	4,477,288	.5	1,343,186	.5	537,275	.5
9. COMMERCIAL	3,474,520	4.8	30,967,201	3.8	9,290,160	3.8	9,290,160	8.7
10. INDUSTRIAL	74,205	.1	677,053	.1	203,116	.1	203,116	.2
11. VACANT LOTS	184,490	.3	35,478,846	4.3	10,643,654	4.3	10,643,654	10.0
12. TOTAL URBAN REAL ESTATE	14,520,320	20.2	180,033,704	22.0	54,010,111	22.0	33,686,203	31.7
13. TOTAL REAL ESTATE	39,549,085	55.1	709,852,181	86.9	212,955,654	86.9	85,433,610	80.3
14. STATE ASSESSED								
15. RAILROADS - RURAL	2,509,258	3.5	8,364,193	1.0	2,509,258	1.0	1,254,629	1.2
16. RAILROADS - URBAN	402,732	.6	1,342,440	.2	402,732	.2	201,366	.2
17. ALL OTHER - RURAL	14,032,567	19.5	46,775,223	5.7	14,032,567	5.7	14,032,567	13.2
18. ALL OTHER - URBAN	2,819,010	3.9	9,396,700	1.1	2,819,010	1.1	2,819,010	2.6
19. TOTAL STATE ASSESSED	19,763,567	27.5	65,878,556	8.1	19,763,567	8.1	18,307,572	17.2
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	2,105,455	2.9	7,018,183	.9	2,105,455	.9	2,105,455	2.0
22. GAS - RURAL & URBAN	5,335	.0	17,783	.0	5,335	.0	5,335	.0
23. TOTAL OIL & GAS PRODUCTION	2,110,790	2.9	7,035,966	.9	2,110,790	.9	2,110,790	2.0
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	367,800	.5	1,226,000	.2	367,800	.2	367,800	.3
26. MACHINERY & EQUIPMENT	952,320	1.3	3,174,400	.4	952,320	.4	0	.0
27. MERCHANTS INVENTORY	283,500	.4	945,000	.1	283,500	.1	0	.0
28. MANUFACTURERS INVENTORY	187,215	.3	624,050	.1	187,215	.1	0	.0
29. ALL OTHER BUSINESS	581,775	.8	1,939,250	.2	581,775	.2	0	.0
30. LIVESTOCK	1,953,560	2.7	6,511,867	.8	1,953,560	.8	0	.0
31. MISCELLANEOUS	977,585	1.4	3,258,616	.4	977,585	.4	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	5,303,755	7.4	17,679,183	2.2	5,303,755	2.2	367,800	.3
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	161,100	.2	537,000	.1	161,100	.1	161,100	.2
35. MACHINERY & EQUIPMENT	2,262,525	3.2	7,541,750	.9	2,262,525	.9	0	.0
36. MERCHANTS INVENTORY	1,221,595	1.7	4,071,983	.5	1,221,595	.5	0	.0
37. MANUFACTURERS INVENTORY	435,800	.6	1,452,667	.2	435,800	.2	0	.0
38. ALL OTHER BUSINESS	584,190	.8	1,947,300	.2	584,190	.2	0	.0
39. LIVESTOCK	0	.0	0	.0	0	.0	0	.0
40. MISCELLANEOUS	399,630	.6	1,332,100	.2	399,630	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	5,064,840	7.1	16,882,800	2.1	5,064,840	2.1	161,100	.2
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	71,792,037	100.0	817,328,686	100.0	245,198,606	100.0	106,380,872	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME MITCHELL CO

COUNTY # 062	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	16,313,275	45.3	243,481,716	57.9	73,044,515	57.9	21,913,354	39.7
3. HOMESITES & PLANNED SUBDIVISIONS	205,570	.6	2,722,781	.6	816,834	.6	326,734	.6
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	527,240	1.5	35,149,333	8.4	10,544,800	8.4	10,544,800	19.1
5. TOTAL RURAL REAL ESTATE	17,046,085	47.3	281,353,830	66.9	84,406,149	66.9	32,784,888	59.3
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	6,399,195	17.8	72,063,007	17.1	21,618,902	17.1	8,647,561	15.6
8. MULTI-FAMILY	19,990	.1	167,561	.0	50,268	.0	20,107	.0
9. COMMERCIAL	2,094,485	5.8	24,641,000	5.9	7,392,300	5.9	7,392,300	13.4
10. INDUSTRIAL	104,600	.3	446,627	.1	133,988	.1	133,988	.2
11. VACANT LOTS	113,365	.3	7,659,797	1.8	2,297,939	1.8	2,297,939	4.2
12. TOTAL URBAN REAL ESTATE	8,731,635	24.2	104,977,992	25.0	31,493,397	25.0	18,491,895	33.5
13. TOTAL REAL ESTATE	25,777,720	71.5	386,331,822	91.9	115,899,546	91.9	51,276,783	92.8
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,036,232	2.9	3,454,107	.8	1,036,232	.8	518,116	.9
16. RAILROADS - URBAN	128,499	.4	428,330	.1	128,499	.1	64,250	.1
17. ALL OTHER - RURAL	2,120,015	5.9	7,066,717	1.7	2,120,015	1.7	2,120,015	3.8
18. ALL OTHER - URBAN	1,013,928	2.8	3,379,760	.8	1,013,928	.8	1,013,928	1.8
19. TOTAL STATE ASSESSED	4,298,674	11.9	14,328,914	3.4	4,298,674	3.4	3,716,309	6.7
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	0	.0	0	.0	0	.0	0	.0
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	107,075	.3	356,917	.1	107,075	.1	107,075	.2
26. MACHINERY & EQUIPMENT	291,755	.8	972,517	.2	291,755	.2	0	.0
27. MERCHANTS INVENTORY	658,540	1.8	2,195,133	.5	658,540	.5	0	.0
28. MANUFACTURERS INVENTORY	273,860	.8	912,867	.2	273,860	.2	0	.0
29. ALL OTHER BUSINESS	39,365	.1	131,217	.0	39,365	.0	0	.0
30. LIVESTOCK	1,213,885	3.4	4,046,283	1.0	1,213,885	1.0	0	.0
31. MISCELLANEOUS	691,155	1.9	2,303,850	.5	691,155	.5	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,275,635	9.1	10,918,784	2.6	3,275,635	2.6	107,075	.2
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	160,855	.4	536,183	.1	160,855	.1	160,855	.3
35. MACHINERY & EQUIPMENT	487,825	1.4	1,626,083	.4	487,825	.4	0	.0
36. MERCHANTS INVENTORY	1,262,355	3.5	4,207,850	1.0	1,262,355	1.0	0	.0
37. MANUFACTURERS INVENTORY	197,230	.5	657,433	.2	197,230	.2	0	.0
38. ALL OTHER BUSINESS	303,810	.8	1,012,700	.2	303,810	.2	0	.0
39. LIVESTOCK	5,760	.0	19,200	.0	5,760	.0	0	.0
40. MISCELLANEOUS	267,175	.7	890,583	.2	267,175	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,685,010	7.5	8,950,032	2.1	2,685,010	2.1	160,855	.3
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	36,037,039	100.0	420,529,552	100.0	126,158,865	100.0	55,261,022	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME MONTGOMERY CO

COUNTY # 063	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	12,794,620	11.2	257,437,022	26.7	77,231,107	26.7	23,169,332	16.5
3. HOMESITES & PLANNED SUBDIVISIONS	6,984,135	6.1	107,779,861	11.2	32,333,958	11.2	12,933,583	9.2
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	3,960,250	3.5	49,940,101	5.2	14,982,030	5.2	14,982,030	10.7
5. TOTAL RURAL REAL ESTATE	23,739,005	20.9	415,156,984	43.1	124,547,095	43.1	51,084,945	36.3
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	24,627,890	21.6	263,681,906	27.4	79,104,572	27.4	31,641,829	22.5
8. MULTI-FAMILY	1,610,090	1.4	16,912,710	1.8	5,073,813	1.8	2,029,525	1.4
9. COMMERCIAL	7,491,515	6.6	76,914,938	8.0	23,074,481	8.0	23,074,481	16.4
10. INDUSTRIAL	1,521,550	1.3	10,253,032	1.1	3,075,910	1.1	3,075,910	2.2
11. VACANT LOTS	1,139,305	1.0	1,970,775	.2	591,233	.2	591,233	.4
12. TOTAL URBAN REAL ESTATE	36,390,350	32.0	369,733,361	38.4	110,920,009	38.4	60,412,978	43.0
13. TOTAL REAL ESTATE	60,129,355	52.8	784,890,345	81.4	235,467,104	81.4	111,497,923	79.3
14. STATE ASSESSED								
15. RAILROADS - RURAL	2,456,059	2.2	8,186,863	.8	2,456,059	.8	1,228,029	.9
16. RAILROADS - URBAN	494,954	.4	1,649,847	.2	494,954	.2	247,477	.2
17. ALL OTHER - RURAL	11,909,487	10.5	39,698,290	4.1	11,909,487	4.1	11,909,487	8.5
18. ALL OTHER - URBAN	8,066,110	7.1	26,887,033	2.8	8,066,110	2.8	8,066,110	5.7
19. TOTAL STATE ASSESSED	22,926,610	20.2	76,422,033	7.9	22,926,610	7.9	21,451,103	15.3
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	6,303,990	5.5	21,013,300	2.2	6,303,990	2.2	6,303,990	4.5
22. GAS - RURAL & URBAN	576,230	.5	1,920,767	.2	576,230	.2	576,230	.4
23. TOTAL OIL & GAS PRODUCTION	6,880,220	6.0	22,934,067	2.4	6,880,220	2.4	6,880,220	4.9
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	236,638	.2	788,793	.1	236,638	.1	236,638	.2
26. MACHINERY & EQUIPMENT	2,884,695	2.5	9,615,650	1.0	2,884,695	1.0	0	.0
27. MERCHANTS INVENTORY	567,805	.5	1,892,683	.2	567,805	.2	0	.0
28. MANUFACTURERS INVENTORY	1,669,799	1.5	5,565,997	.6	1,669,799	.6	0	.0
29. ALL OTHER BUSINESS	381,566	.3	1,271,887	.1	381,566	.1	0	.0
30. LIVESTOCK	1,467,778	1.3	4,892,593	.5	1,467,778	.5	0	.0
31. MISCELLANEOUS	1,226,485	1.1	4,088,283	.4	1,226,485	.4	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	8,434,766	7.4	28,115,886	2.9	8,434,766	2.9	236,638	.2
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	507,340	.4	1,691,133	.2	507,340	.2	507,340	.4
35. MACHINERY & EQUIPMENT	6,062,321	5.3	20,207,737	2.1	6,062,321	2.1	0	.0
36. MERCHANTS INVENTORY	4,740,565	4.2	15,801,883	1.6	4,740,565	1.6	0	.0
37. MANUFACTURERS INVENTORY	2,085,288	1.8	6,950,960	.7	2,085,288	.7	0	.0
38. ALL OTHER BUSINESS	1,182,076	1.0	3,940,253	.4	1,182,076	.4	0	.0
39. LIVESTOCK	3,117	.0	10,390	.0	3,117	.0	0	.0
40. MISCELLANEOUS	826,958	.7	2,756,527	.3	826,958	.3	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	15,407,665	13.5	51,358,883	5.3	15,407,665	5.3	507,340	.4
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	113,778,616	100.0	963,721,214	100.0	289,116,365	100.0	140,573,224	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME MORRIS CO

COUNTY # 064

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSO VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	13,374,040	38.4	154,434,642	59.2	46,330,393	59.2	13,899,118	44.4
3. HOMESITES & PLANNED SUBDIVISIONS	624,780	1.8	9,352,994	3.6	2,805,898	3.6	1,122,359	3.6
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	116,080	.3	710,839	.3	213,252	.3	213,252	.7
5. TOTAL RURAL REAL ESTATE	14,114,900	40.5	164,498,475	63.1	49,349,543	63.1	15,234,729	48.7
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	2,648,935	7.6	30,377,695	11.6	9,113,309	11.6	3,645,323	11.6
8. MULTI-FAMILY	229,210	.7	2,764,897	1.1	829,469	1.1	331,788	1.1
9. COMMERCIAL	770,575	2.2	5,746,271	2.2	1,723,881	2.2	1,723,881	5.5
10. INDUSTRIAL	99,640	.3	743,028	.3	222,908	.3	222,908	.7
11. VACANT LOTS	47,220	.1	352,125	.1	105,638	.1	105,638	.3
12. TOTAL URBAN REAL ESTATE	3,795,580	10.9	39,984,016	15.3	11,995,205	15.3	6,029,538	19.3
13. TOTAL REAL ESTATE	17,910,480	51.5	204,482,491	78.4	61,344,748	78.4	21,264,267	67.9
14. STATE ASSESSED								
15. RAILROADS - RURAL	3,034,611	8.7	10,115,370	3.9	3,034,611	3.9	1,517,306	4.8
16. RAILROADS - URBAN	261,108	.8	870,360	.3	261,108	.3	130,554	.4
17. ALL OTHER - RURAL	4,366,075	12.5	14,553,583	5.6	4,366,075	5.6	4,366,075	14.0
18. ALL OTHER - URBAN	791,604	2.3	2,638,680	1.0	791,604	1.0	791,604	2.5
19. TOTAL STATE ASSESSED	8,453,398	24.3	28,177,993	10.8	8,453,398	10.8	6,805,539	21.7
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	2,818,980	8.1	9,396,600	3.6	2,818,980	3.6	2,818,980	9.0
22. GAS - RURAL & URBAN	300,610	.9	1,002,033	.4	300,610	.4	300,610	1.0
23. TOTAL OIL & GAS PRODUCTION	3,119,590	9.0	10,398,633	4.0	3,119,590	4.0	3,119,590	10.0
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	69,330	.2	231,100	.1	69,330	.1	69,330	.2
26. MACHINERY & EQUIPMENT	167,645	.5	558,817	.2	167,645	.2	0	.0
27. MERCHANTS INVENTORY	182,555	.5	608,517	.2	182,555	.2	0	.0
28. MANUFACTURERS INVENTORY	50,265	.1	167,550	.1	50,265	.1	0	.0
29. ALL OTHER BUSINESS	119,615	.3	398,717	.2	119,615	.2	0	.0
30. LIVESTOCK	1,948,470	5.6	6,494,900	2.5	1,948,470	2.5	0	.0
31. MISCELLANEOUS	942,965	2.7	3,143,216	1.2	942,965	1.2	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,480,845	10.0	11,602,817	4.4	3,480,845	4.4	69,330	.2
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	39,225	.1	130,750	.1	39,225	.1	39,225	.1
35. MACHINERY & EQUIPMENT	531,885	1.5	1,772,950	.7	531,885	.7	0	.0
36. MERCHANTS INVENTORY	462,110	1.3	1,540,367	.6	462,110	.6	0	.0
37. MANUFACTURERS INVENTORY	375,215	1.1	1,250,717	.5	375,215	.5	0	.0
38. ALL OTHER BUSINESS	295,345	.8	984,483	.4	295,345	.4	0	.0
39. LIVESTOCK	1,065	.0	3,550	.0	1,065	.0	0	.0
40. MISCELLANEOUS	140,580	.4	468,600	.2	140,580	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,845,425	5.3	6,151,417	2.4	1,845,425	2.4	39,225	.1
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	34,809,738	100.0	260,813,351	100.0	78,244,006	100.0	31,297,951	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME MORTON CU

COUNTY # 065

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	9,461,065	7.6	146,004,090	26.0	43,801,227	26.0	13,140,368	10.4
3. HOMESITES & PLANNED SUBDIVISIONS	33,175	.0	317,464	.1	95,239	.1	38,096	.0
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	113,260	.1	1,887,667	.3	566,300	.3	566,300	.4
5. TOTAL RURAL REAL ESTATE	9,607,500	7.7	148,209,221	26.4	44,462,766	26.4	13,744,764	10.8
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	3,036,125	2.4	37,025,915	6.6	11,107,775	6.6	4,443,110	3.5
8. MULTI-FAMILY	0	.0	0	.0	0	.0	0	.0
9. COMMERCIAL	816,945	.7	4,927,292	.9	1,478,188	.9	1,478,188	1.2
10. INDUSTRIAL	524,685	.4	3,310,315	.6	993,095	.6	993,095	.8
11. VACANT LOTS	89,270	.1	1,034,415	.2	310,325	.2	310,325	.2
12. TOTAL URBAN REAL ESTATE	4,467,025	3.6	46,297,937	8.3	13,889,383	8.3	7,224,718	5.7
13. TOTAL REAL ESTATE	14,074,525	11.3	194,507,158	34.7	58,352,149	34.7	20,969,482	16.5
14. STATE ASSESSED								
15. RAILROADS - RURAL	212,447	.2	708,157	.1	212,447	.1	106,224	.1
16. RAILROADS - URBAN	11,496	.0	38,320	.0	11,496	.0	5,748	.0
17. ALL OTHER - RURAL	16,087,629	13.0	53,625,430	9.6	16,087,629	9.6	16,087,629	12.7
18. ALL OTHER - URBAN	907,722	.7	3,025,740	.5	907,722	.5	907,722	.7
19. TOTAL STATE ASSESSED	17,219,294	13.9	57,397,647	10.2	17,219,294	10.2	17,107,323	13.5
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	20,648,185	16.6	68,827,283	12.3	20,648,185	12.3	20,648,185	16.3
22. GAS - RURAL & URBAN	67,890,525	54.7	226,301,750	40.3	67,890,525	40.3	67,890,525	53.6
23. TOTAL OIL & GAS PRODUCTION	88,538,710	71.4	295,129,033	52.6	88,538,710	52.6	88,538,710	69.9
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	30,590	.0	101,967	.0	30,590	.0	30,590	.0
26. MACHINERY & EQUIPMENT	1,219,550	1.0	4,065,167	.7	1,219,550	.7	0	.0
27. MERCHANTS INVENTORY	5,145	.0	17,150	.0	5,145	.0	0	.0
28. MANUFACTURERS INVENTORY	68,575	.1	228,583	.0	68,575	.0	0	.0
29. ALL OTHER BUSINESS	300,165	.2	1,000,550	.2	300,165	.2	0	.0
30. LIVESTOCK	464,925	.4	1,549,750	.3	464,925	.3	0	.0
31. MISCELLANEOUS	376,145	.3	1,253,816	.2	376,145	.2	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,465,095	2.0	8,216,983	1.5	2,465,095	1.5	30,590	.0
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	77,625	.1	258,750	.0	77,625	.0	77,625	.1
35. MACHINERY & EQUIPMENT	278,170	.2	927,233	.2	278,170	.2	0	.0
36. MERCHANTS INVENTORY	840,475	.7	2,801,583	.5	840,475	.5	0	.0
37. MANUFACTURERS INVENTORY	5,625	.0	18,750	.0	5,625	.0	0	.0
38. ALL OTHER BUSINESS	290,965	.2	969,883	.2	290,965	.2	0	.0
39. LIVESTOCK	5,460	.0	18,200	.0	5,460	.0	0	.0
40. MISCELLANEOUS	251,805	.2	839,350	.1	251,805	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,750,125	1.4	5,833,749	1.0	1,750,125	1.0	77,625	.1
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	124,047,749	100.0	561,084,570	100.0	168,325,373	100.0	126,723,730	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME NEMAHA CO

COUNTY # 066

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	19,879,470	40.3	324,298,042	66.6	97,289,413	66.6	29,186,824	51.7
3. HOMESITES & PLANNED SUBDIVISIONS	600,055	1.2	10,715,268	2.2	3,214,580	2.2	1,285,832	2.3
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	204,890	.4	10,616,062	2.2	3,184,819	2.2	3,184,819	5.6
5. TOTAL RURAL REAL ESTATE	20,684,415	41.9	345,629,372	71.0	103,688,812	71.0	33,657,475	59.6
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	5,966,075	12.1	59,960,553	12.3	17,988,166	12.3	7,195,266	12.8
8. MULTI-FAMILY	0	.0	0	.0	0	.0	0	.0
9. COMMERCIAL	2,292,520	4.6	12,836,058	2.6	3,850,817	2.6	3,850,817	6.8
10. INDUSTRIAL	104,460	.2	961,878	.2	288,563	.2	288,563	.5
11. VACANT LOTS	0	.0	0	.0	0	.0	0	.0
12. TOTAL URBAN REAL ESTATE	8,363,055	17.0	73,758,489	15.1	22,127,546	15.1	11,334,646	20.1
13. TOTAL REAL ESTATE	29,047,470	58.9	419,387,861	86.1	125,816,358	86.1	44,992,121	79.7
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,128,395	2.3	3,761,317	.8	1,128,395	.8	564,198	1.0
16. RAILROADS - URBAN	119,570	.2	398,567	.1	119,570	.1	59,785	.1
17. ALL OTHER - RURAL	4,233,888	8.6	14,112,960	2.9	4,233,888	2.9	4,233,888	7.5
18. ALL OTHER - URBAN	1,283,814	2.6	4,279,380	.9	1,283,814	.9	1,283,814	2.3
19. TOTAL STATE ASSESSED	6,765,667	13.7	22,552,224	4.6	6,765,667	4.6	6,141,685	10.9
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	4,805,405	9.7	16,018,017	3.3	4,805,405	3.3	4,805,405	8.5
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	4,805,405	9.7	16,018,017	3.3	4,805,405	3.3	4,805,405	8.5
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	181,260	.4	604,200	.1	181,260	.1	181,260	.3
26. MACHINERY & EQUIPMENT	251,525	.5	838,417	.2	251,525	.2	0	.0
27. MERCHANTS INVENTORY	310,345	.6	1,034,483	.2	310,345	.2	0	.0
28. MANUFACTURERS INVENTORY	705	.0	2,350	.0	705	.0	0	.0
29. ALL OTHER BUSINESS	28,165	.1	93,883	.0	28,165	.0	0	.0
30. LIVESTOCK	2,574,185	5.2	8,580,617	1.8	2,574,185	1.8	0	.0
31. MISCELLANEOUS	773,050	1.6	2,576,833	.5	773,050	.5	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	4,119,235	8.4	13,730,783	2.8	4,119,235	2.8	181,260	.3
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	312,300	.6	1,041,000	.2	312,300	.2	312,300	.6
35. MACHINERY & EQUIPMENT	1,570,630	3.2	5,235,433	1.1	1,570,630	1.1	0	.0
36. MERCHANTS INVENTORY	1,515,530	3.1	5,051,767	1.0	1,515,530	1.0	0	.0
37. MANUFACTURERS INVENTORY	736,910	1.5	2,456,367	.5	736,910	.5	0	.0
38. ALL OTHER BUSINESS	264,630	.5	882,100	.2	264,630	.2	0	.0
39. LIVESTOCK	4,125	.0	13,750	.0	4,125	.0	0	.0
40. MISCELLANEOUS	167,200	.3	557,333	.1	167,200	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	4,571,325	9.3	15,237,750	3.1	4,571,325	3.1	312,300	.6
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	49,309,102	100.0	486,926,635	100.0	146,077,990	100.0	56,432,771	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME NEOSHO CO

COUNTY # 067

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	13,884,440	22.0	244,444,366	42.5	73,333,310	42.5	21,999,993	31.3
3. HOMESITES & PLANNED SUBDIVISIONS	2,030,460	3.2	31,775,587	5.5	9,532,676	5.5	3,813,070	5.4
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	2,051,685	3.3	13,806,763	2.4	4,142,029	2.4	4,142,029	5.9
5. TOTAL RURAL REAL ESTATE	17,966,585	28.5	290,026,716	50.4	87,008,015	50.4	29,955,092	42.6
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	12,334,945	19.6	146,322,005	25.4	43,896,602	25.4	17,558,641	25.0
8. MULTI-FAMILY	724,690	1.1	10,502,754	1.8	3,150,826	1.8	1,260,330	1.8
9. COMMERCIAL	3,881,595	6.2	30,396,202	5.3	9,118,861	5.3	9,118,861	13.0
10. INDUSTRIAL	517,230	.8	2,559,278	.4	767,783	.4	767,783	1.1
11. VACANT LOTS	230,025	.4	4,536,982	.8	1,361,095	.8	1,361,095	1.9
12. TOTAL URBAN REAL ESTATE	17,688,485	28.1	194,317,221	33.8	58,295,167	33.8	30,066,710	42.8
13. TOTAL REAL ESTATE	35,655,070	56.6	484,343,937	84.1	145,303,182	84.1	60,021,802	85.4
14. STATE ASSESSED								
15. RAILROADS - RURAL	2,704,573	4.3	9,015,243	1.6	2,704,573	1.6	1,352,286	1.9
16. RAILROADS - URBAN	345,546	.5	1,151,820	.2	345,546	.2	172,773	.2
17. ALL OTHER - RURAL	4,069,348	6.5	13,564,493	2.4	4,069,348	2.4	4,069,348	5.8
18. ALL OTHER - URBAN	2,345,819	3.7	7,819,397	1.4	2,345,819	1.4	2,345,819	3.3
19. TOTAL STATE ASSESSED	9,465,286	15.0	31,550,953	5.5	9,465,286	5.5	7,940,226	11.3
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	1,938,165	3.1	6,460,550	1.1	1,938,165	1.1	1,938,165	2.8
22. GAS - RURAL & URBAN	2,955	.0	9,850	.0	2,955	.0	2,955	.0
23. TOTAL OIL & GAS PRODUCTION	1,941,120	3.1	6,470,400	1.1	1,941,120	1.1	1,941,120	2.8
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	71,475	.1	238,250	.0	71,475	.0	71,475	.1
26. MACHINERY & EQUIPMENT	342,770	.5	1,142,567	.2	342,770	.2	0	.0
27. MERCHANTS INVENTORY	355,275	.6	1,184,250	.2	355,275	.2	0	.0
28. MANUFACTURERS INVENTORY	175,795	.3	585,983	.1	175,795	.1	0	.0
29. ALL OTHER BUSINESS	690,125	1.1	2,300,417	.4	690,125	.4	0	.0
30. LIVESTOCK	1,426,285	2.3	4,754,283	.8	1,426,285	.8	0	.0
31. MISCELLANEOUS	648,385	1.0	2,161,283	.4	648,385	.4	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,710,110	5.9	12,367,033	2.1	3,710,110	2.1	71,475	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	342,370	.5	1,141,233	.2	342,370	.2	342,370	.5
35. MACHINERY & EQUIPMENT	4,119,225	6.5	13,730,750	2.4	4,119,225	2.4	0	.0
36. MERCHANTS INVENTORY	1,757,710	2.8	5,859,033	1.0	1,757,710	1.0	0	.0
37. MANUFACTURERS INVENTORY	4,334,795	6.9	14,449,317	2.5	4,334,795	2.5	0	.0
38. ALL OTHER BUSINESS	1,390,965	2.2	4,636,550	.8	1,390,965	.8	0	.0
39. LIVESTOCK	2,575	.0	8,583	.0	2,575	.0	0	.0
40. MISCELLANEOUS	304,360	.5	1,014,533	.2	304,360	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	12,252,000	19.4	40,839,999	7.1	12,252,000	7.1	342,370	.5
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	63,023,586	100.0	575,572,322	100.0	172,671,698	100.0	70,316,993	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME NESS CO

COUNTY # 068

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	18,374,890	27.9	303,717,190	61.2	91,115,157	61.2	27,334,547	37.9
3. HOMESITES & PLANNED SUBDIVISIONS	107,040	.2	2,477,778	.5	743,333	.5	297,333	.4
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	120,330	.2	1,540,717	.3	462,215	.3	462,215	.6
5. TOTAL RURAL REAL ESTATE	18,602,260	28.2	307,735,685	62.0	92,320,705	62.0	28,094,095	38.9
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	3,664,430	5.6	41,035,050	8.3	12,310,515	8.3	4,924,206	6.8
8. MULTI-FAMILY	20,945	.0	301,367	.1	90,410	.1	36,164	.1
9. COMMERCIAL	1,374,855	2.1	4,822,361	1.0	1,446,708	1.0	1,446,708	2.0
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	84,830	.1	1,660,078	.3	498,023	.3	498,023	.7
12. TOTAL URBAN REAL ESTATE	5,145,060	7.8	47,818,856	9.6	14,345,656	9.6	6,905,101	9.6
13. TOTAL REAL ESTATE	23,747,320	36.0	355,554,541	71.7	106,666,361	71.7	34,999,196	48.5
14. STATE ASSESSED								
15. RAILROADS - RURAL	2,139,885	3.2	7,132,950	1.4	2,139,885	1.4	1,069,943	1.5
16. RAILROADS - URBAN	93,521	.1	311,737	.1	93,521	.1	46,761	.1
17. ALL OTHER - RURAL	3,234,472	4.9	10,781,573	2.2	3,234,472	2.2	3,234,472	4.5
18. ALL OTHER - URBAN	713,924	1.1	2,379,747	.5	713,924	.5	713,924	1.0
19. TOTAL STATE ASSESSED	6,181,802	9.4	20,606,007	4.2	6,181,802	4.2	5,065,100	7.0
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	31,981,895	48.5	106,606,317	21.5	31,981,895	21.5	31,981,895	44.3
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	31,981,895	48.5	106,606,317	21.5	31,981,895	21.5	31,981,895	44.3
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	62,990	.1	209,967	.0	62,990	.0	62,990	.1
26. MACHINERY & EQUIPMENT	133,845	.2	446,150	.1	133,845	.1	0	.0
27. MERCHANTS INVENTORY	100,920	.2	336,400	.1	100,920	.1	0	.0
28. MANUFACTURERS INVENTORY	2,565	.0	8,550	.0	2,565	.0	0	.0
29. ALL OTHER BUSINESS	324,570	.5	1,081,900	.2	324,570	.2	0	.0
30. LIVESTOCK	1,209,330	1.8	4,031,100	.8	1,209,330	.8	0	.0
31. MISCELLANEOUS	501,060	.8	1,670,200	.3	501,060	.3	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,335,280	3.5	7,784,267	1.6	2,335,280	1.6	62,990	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	79,265	.1	264,217	.1	79,265	.1	79,265	.1
35. MACHINERY & EQUIPMENT	290,540	.4	968,467	.2	290,540	.2	0	.0
36. MERCHANTS INVENTORY	650,670	1.0	2,168,900	.4	650,670	.4	0	.0
37. MANUFACTURERS INVENTORY	67,545	.1	225,150	.0	67,545	.0	0	.0
38. ALL OTHER BUSINESS	410,495	.6	1,368,317	.3	410,495	.3	0	.0
39. LIVESTOCK	210	.0	700	.0	210	.0	0	.0
40. MISCELLANEOUS	159,545	.2	531,817	.1	159,545	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,658,270	2.5	5,527,568	1.1	1,658,270	1.1	79,265	.1
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	65,904,567	100.0	496,078,700	100.0	148,823,608	100.0	72,188,446	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME NORTON CO

COUNTY # 069

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	10,003,060	34.0	241,619,807	69.2	72,485,942	69.2	21,745,783	53.5
3. HOMESITES & PLANNED SUBDIVISIONS	374,530	1.3	3,506,835	1.0	1,052,051	1.0	420,820	1.0
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	180,630	.6	6,021,000	1.7	1,806,300	1.7	1,806,300	4.4
5. TOTAL RURAL REAL ESTATE	10,558,220	35.9	251,147,642	72.0	75,344,293	72.0	23,972,903	59.0
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	4,128,460	14.0	43,229,948	12.4	12,968,984	12.4	5,187,594	12.8
8. MULTI-FAMILY	130,065	.4	1,364,795	.4	409,439	.4	163,775	.4
9. COMMERCIAL	1,177,955	4.0	8,566,945	2.5	2,570,084	2.5	2,570,084	6.3
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	54,050	.2	200,037	.1	60,011	.1	60,011	.1
12. TOTAL URBAN REAL ESTATE	5,490,530	18.7	53,361,725	15.3	16,008,518	15.3	7,981,464	19.7
13. TOTAL REAL ESTATE	16,048,750	54.6	304,509,367	87.2	91,352,811	87.2	31,954,367	78.7
14. STATE ASSESSED								
15. RAILROADS - RURAL	921,679	3.1	3,072,263	.9	921,679	.9	460,839	1.1
16. RAILROADS - URBAN	60,529	.2	201,763	.1	60,529	.1	30,264	.1
17. ALL OTHER - RURAL	1,999,485	6.8	6,664,950	1.9	1,999,485	1.9	1,999,485	4.9
18. ALL OTHER - URBAN	1,458,931	5.0	4,863,103	1.4	1,458,931	1.4	1,458,931	3.6
19. TOTAL STATE ASSESSED	4,440,624	15.1	14,802,079	4.2	4,440,624	4.2	3,949,519	9.7
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	4,292,865	14.6	14,309,550	4.1	4,292,865	4.1	4,292,865	10.6
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	4,292,865	14.6	14,309,550	4.1	4,292,865	4.1	4,292,865	10.6
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	61,160	.2	203,867	.1	61,160	.1	61,160	.2
26. MACHINERY & EQUIPMENT	101,485	.3	338,283	.1	101,485	.1	0	.0
27. MERCHANTS INVENTORY	81,765	.3	272,550	.1	81,765	.1	0	.0
28. MANUFACTURERS INVENTORY	73,645	.3	245,483	.1	73,645	.1	0	.0
29. ALL OTHER BUSINESS	125,390	.4	417,967	.1	125,390	.1	0	.0
30. LIVESTOCK	1,587,370	5.4	5,291,233	1.5	1,587,370	1.5	0	.0
31. MISCELLANEOUS	636,080	2.2	2,120,266	.6	636,080	.6	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,666,895	9.1	8,889,649	2.5	2,666,895	2.5	61,160	.2
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	359,545	1.2	1,198,483	.3	359,545	.3	359,545	.9
35. MACHINERY & EQUIPMENT	492,005	1.7	1,640,017	.5	492,005	.5	0	.0
36. MERCHANTS INVENTORY	703,725	2.4	2,345,750	.7	703,725	.7	0	.0
37. MANUFACTURERS INVENTORY	13,680	.0	45,600	.0	13,680	.0	0	.0
38. ALL OTHER BUSINESS	183,975	.6	613,250	.2	183,975	.2	0	.0
39. LIVESTOCK	4,965	.0	16,550	.0	4,965	.0	0	.0
40. MISCELLANEOUS	202,945	.7	676,483	.2	202,945	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,960,840	6.7	6,536,133	1.9	1,960,840	1.9	359,545	.9
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	29,409,974	100.0	349,046,778	100.0	104,714,035	100.0	40,617,456	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME OSAGE CO

COUNTY # 070

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	17,311,060	35.9	191,918,625	51.0	57,575,588	51.0	17,272,676	39.7
3. HOMESITES & PLANNED SUBDIVISIONS	2,770,750	5.7	28,952,456	7.7	8,685,737	7.7	3,474,295	8.0
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	373,520	.8	1,576,034	.4	472,810	.4	472,810	1.1
5. TOTAL RURAL REAL ESTATE	20,455,330	42.4	222,447,115	59.1	66,734,135	59.1	21,219,781	48.8
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	8,163,655	16.9	81,882,197	21.7	24,564,659	21.7	9,825,864	22.6
8. MULTI-FAMILY	246,560	.5	1,911,318	.5	573,395	.5	229,358	.5
9. COMMERCIAL	1,848,515	3.8	11,655,202	3.1	3,496,561	3.1	3,496,561	8.0
10. INDUSTRIAL	73,535	.2	463,651	.1	139,095	.1	139,095	.3
11. VACANT LOTS	149,255	.3	436,291	.1	130,887	.1	130,887	.3
12. TOTAL URBAN REAL ESTATE	10,481,520	21.7	96,348,659	25.6	28,904,597	25.6	13,821,765	31.8
13. TOTAL REAL ESTATE	30,936,850	64.1	318,795,774	84.7	95,638,732	84.7	35,041,546	80.5
14. STATE ASSESSED								
15. RAILROADS - RURAL	3,587,149	7.4	11,957,163	3.2	3,587,149	3.2	1,793,574	4.1
16. RAILROADS - URBAN	320,771	.7	1,069,237	.3	320,771	.3	160,386	.4
17. ALL OTHER - RURAL	4,978,694	10.3	16,595,647	4.4	4,978,694	4.4	4,978,694	11.4
18. ALL OTHER - URBAN	1,342,872	2.8	4,476,240	1.2	1,342,872	1.2	1,342,872	3.1
19. TOTAL STATE ASSESSED	10,229,486	21.2	34,098,287	9.1	10,229,486	9.1	8,275,526	19.0
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	82,810	.2	276,033	.1	82,810	.1	82,810	.2
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	82,810	.2	276,033	.1	82,810	.1	82,810	.2
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	49,070	.1	163,567	.0	49,070	.0	49,070	.1
26. MACHINERY & EQUIPMENT	196,920	.4	656,400	.2	196,920	.2	0	.0
27. MERCHANTS INVENTORY	417,855	.9	1,392,850	.4	417,855	.4	0	.0
28. MANUFACTURERS INVENTORY	9,030	.0	30,100	.0	9,030	.0	0	.0
29. ALL OTHER BUSINESS	118,920	.2	396,400	.1	118,920	.1	0	.0
30. LIVESTOCK	1,234,055	2.6	4,113,517	1.1	1,234,055	1.1	0	.0
31. MISCELLANEOUS	1,209,550	2.5	4,031,833	1.1	1,209,550	1.1	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,235,400	6.7	10,784,667	2.9	3,235,400	2.9	49,070	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	70,435	.1	234,783	.1	70,435	.1	70,435	.2
35. MACHINERY & EQUIPMENT	874,445	1.8	2,914,817	.8	874,445	.8	0	.0
36. MERCHANTS INVENTORY	1,027,725	2.1	3,425,750	.9	1,027,725	.9	0	.0
37. MANUFACTURERS INVENTORY	972,415	2.0	3,241,383	.9	972,415	.9	0	.0
38. ALL OTHER BUSINESS	256,425	.5	854,750	.2	256,425	.2	0	.0
39. LIVESTOCK	3,550	.0	11,833	.0	3,550	.0	0	.0
40. MISCELLANEOUS	551,795	1.1	1,839,317	.5	551,795	.5	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,756,790	7.8	12,522,633	3.3	3,756,790	3.3	70,435	.2
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	48,241,336	100.0	376,477,394	100.0	112,943,218	100.0	43,519,387	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME OSBORNE CO

COUNTY # 071	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	16,080,465	48.7	251,257,266	76.2	75,377,180	76.2	22,613,154	63.2
3. HOMESITES & PLANNED SUBDIVISIONS	7,855	.0	168,925	.1	50,678	.1	20,271	.1
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	0	.0	0	.0	0	.0	0	.0
5. TOTAL RURAL REAL ESTATE	16,088,320	48.7	251,426,191	76.3	75,427,858	76.3	22,633,425	63.3
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	3,862,210	11.7	31,528,245	9.6	9,458,474	9.6	3,783,389	10.6
8. MULTI-FAMILY	55,160	.2	451,761	.1	135,528	.1	54,211	.2
9. COMMERCIAL	1,184,970	3.6	6,865,411	2.1	2,059,623	2.1	2,059,623	5.8
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	65,740	.2	220,604	.1	66,181	.1	66,181	.2
12. TOTAL URBAN REAL ESTATE	5,168,080	15.7	39,066,021	11.8	11,719,806	11.8	5,963,404	16.7
13. TOTAL REAL ESTATE	21,256,400	64.4	290,492,212	88.1	87,147,664	88.1	28,596,829	80.0
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,098,650	3.3	3,662,167	1.1	1,098,650	1.1	549,325	1.5
16. RAILROADS - URBAN	127,483	.4	424,943	.1	127,483	.1	63,741	.2
17. ALL OTHER - RURAL	2,559,628	7.8	8,532,093	2.6	2,559,628	2.6	2,559,628	7.2
18. ALL OTHER - URBAN	801,288	2.4	2,670,960	.8	801,288	.8	801,288	2.2
19. TOTAL STATE ASSESSED	4,587,049	13.9	15,290,163	4.6	4,587,049	4.6	3,973,982	11.1
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	3,094,195	9.4	10,313,983	3.1	3,094,195	3.1	3,094,195	8.7
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	3,094,195	9.4	10,313,983	3.1	3,094,195	3.1	3,094,195	8.7
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	27,890	.1	92,967	.0	27,890	.0	27,890	.1
26. MACHINERY & EQUIPMENT	1,355	.0	4,517	.0	1,355	.0	0	.0
27. MERCHANTS INVENTORY	395,675	1.2	1,318,917	.4	395,675	.4	0	.0
28. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
29. ALL OTHER BUSINESS	53,560	.2	178,533	.1	53,560	.1	0	.0
30. LIVESTOCK	1,652,425	5.0	5,508,083	1.7	1,652,425	1.7	0	.0
31. MISCELLANEOUS	361,525	1.1	1,205,083	.4	361,525	.4	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,492,430	7.5	8,308,100	2.5	2,492,430	2.5	27,890	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	59,480	.2	198,267	.1	59,480	.1	59,480	.2
35. MACHINERY & EQUIPMENT	216,250	.7	720,833	.2	216,250	.2	0	.0
36. MERCHANTS INVENTORY	944,095	2.9	3,146,983	1.0	944,095	1.0	0	.0
37. MANUFACTURERS INVENTORY	12,045	.0	40,150	.0	12,045	.0	0	.0
38. ALL OTHER BUSINESS	171,620	.5	572,067	.2	171,620	.2	0	.0
39. LIVESTOCK	945	.0	3,150	.0	945	.0	0	.0
40. MISCELLANEOUS	180,940	.5	603,133	.2	180,940	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,585,375	4.8	5,284,583	1.6	1,585,375	1.6	59,480	.2
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	33,015,449	100.0	329,689,041	100.0	98,906,713	100.0	35,752,376	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME OTTAWA CO

COUNTY # 072

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	18,952,270	50.9	220,375,233	71.0	66,112,570	71.0	19,833,771	54.7
3. HOMESITES & PLANNED SUBDIVISIONS	814,300	2.2	10,989,204	3.5	3,296,761	3.5	1,318,704	3.6
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	253,385	.7	1,776,893	.6	533,068	.6	533,068	1.5
5. TOTAL RURAL REAL ESTATE	20,019,955	53.8	233,141,330	75.1	69,942,399	75.1	21,685,543	59.8
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	3,661,200	9.8	28,760,408	9.3	8,628,122	9.3	3,451,249	9.5
8. MULTI-FAMILY	16,800	.0	112,375	.0	33,713	.0	13,485	.0
9. COMMERCIAL	902,990	2.4	6,332,328	2.0	1,899,698	2.0	1,899,698	5.2
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	53,230	.1	373,282	.1	111,985	.1	111,985	.3
12. TOTAL URBAN REAL ESTATE	4,634,220	12.5	35,578,393	11.5	10,673,518	11.5	5,476,417	15.1
13. TOTAL REAL ESTATE	24,654,175	66.3	268,719,723	86.5	80,615,917	86.5	27,161,960	74.8
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,337,499	3.6	4,458,330	1.4	1,337,499	1.4	668,750	1.8
16. RAILROADS - URBAN	87,212	.2	290,707	.1	87,212	.1	43,606	.1
17. ALL OTHER - RURAL	7,703,668	20.7	25,678,893	8.3	7,703,668	8.3	7,703,668	21.2
18. ALL OTHER - URBAN	625,498	1.7	2,084,993	.7	625,498	.7	625,498	1.7
19. TOTAL STATE ASSESSED	9,753,877	26.2	32,512,923	10.5	9,753,877	10.5	9,041,522	24.9
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	0	.0	0	.0	0	.0	0	.0
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	32,865	.1	109,550	.0	32,865	.0	32,865	.1
26. MACHINERY & EQUIPMENT	60,080	.2	200,267	.1	60,080	.1	0	.0
27. MERCHANTS INVENTORY	33,750	.1	112,500	.0	33,750	.0	0	.0
28. MANUFACTURERS INVENTORY	116,670	.3	388,900	.1	116,670	.1	0	.0
29. ALL OTHER BUSINESS	1,182,955	3.2	3,943,183	1.3	1,182,955	1.3	0	.0
30. LIVESTOCK	374,215	1.0	1,247,383	.4	374,215	.4	0	.0
31. MISCELLANEOUS	0	.0	0	.0	0	.0	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,800,535	4.8	6,001,783	1.9	1,800,535	1.9	32,865	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	54,045	.1	180,150	.1	54,045	.1	54,045	.1
35. MACHINERY & EQUIPMENT	198,610	.5	662,033	.2	198,610	.2	0	.0
36. MERCHANTS INVENTORY	454,455	1.2	1,514,850	.5	454,455	.5	0	.0
37. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
38. ALL OTHER BUSINESS	207,365	.6	691,217	.2	207,365	.2	0	.0
39. LIVESTOCK	1,950	.0	6,500	.0	1,950	.0	0	.0
40. MISCELLANEOUS	87,865	.2	292,883	.1	87,865	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,004,290	2.7	3,347,633	1.1	1,004,290	1.1	54,045	.1
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	37,212,877	100.0	310,582,062	100.0	93,174,619	100.0	36,290,392	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME PAWNEE CO

COUNTY # 073

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	18,491,830	33.9	296,343,429	61.4	88,903,029	61.4	26,670,909	42.5
3. HOMESITES & PLANNED SUBDIVISIONS	511,670	.9	6,411,905	1.3	1,923,572	1.3	769,429	1.2
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	300,200	.6	2,049,147	.4	614,744	.4	614,744	1.0
5. TOTAL RURAL REAL ESTATE	19,303,700	35.4	304,804,481	63.1	91,441,345	63.1	28,055,082	44.7
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	5,858,610	10.8	69,911,814	14.5	20,973,544	14.5	8,389,418	13.4
8. MULTI-FAMILY	231,320	.4	2,763,680	.6	829,104	.6	331,642	.5
9. COMMERCIAL	2,115,070	3.9	14,437,338	3.0	4,331,201	3.0	4,331,201	6.9
10. INDUSTRIAL	183,630	.3	1,253,447	.3	376,034	.3	376,034	.6
11. VACANT LOTS	65,760	.1	448,874	.1	134,662	.1	134,662	.2
12. TOTAL URBAN REAL ESTATE	8,454,390	15.5	88,815,153	18.4	26,644,545	18.4	13,562,957	21.6
13. TOTAL REAL ESTATE	27,758,090	51.0	393,619,634	81.6	118,085,890	81.6	41,618,039	66.3
14. STATE ASSESSED								
15. RAILROADS - RURAL	471,858	.9	1,572,860	.3	471,858	.3	235,929	.4
16. RAILROADS - URBAN	53,993	.1	179,977	.0	53,993	.0	26,997	.0
17. ALL OTHER - RURAL	8,154,719	15.0	27,182,397	5.6	8,154,719	5.6	8,154,719	13.0
18. ALL OTHER - URBAN	844,627	1.6	2,815,423	.6	844,627	.6	844,627	1.3
19. TOTAL STATE ASSESSED	9,525,197	17.5	31,750,657	6.6	9,525,197	6.6	9,262,272	14.7
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	7,764,050	14.3	25,880,167	5.4	7,764,050	5.4	7,764,050	12.4
22. GAS - RURAL & URBAN	4,017,420	7.4	13,391,400	2.8	4,017,420	2.8	4,017,420	6.4
23. TOTAL OIL & GAS PRODUCTION	11,781,470	21.6	39,271,567	8.1	11,781,470	8.1	11,781,470	18.8
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	70,600	.1	235,333	.0	70,600	.0	70,600	.1
26. MACHINERY & EQUIPMENT	209,820	.4	699,400	.1	209,820	.1	0	.0
27. MERCHANTS INVENTORY	121,570	.2	405,233	.1	121,570	.1	0	.0
28. MANUFACTURERS INVENTORY	33,670	.1	112,233	.0	33,670	.0	0	.0
29. ALL OTHER BUSINESS	52,300	.1	174,333	.0	52,300	.0	0	.0
30. LIVESTOCK	1,842,240	3.4	6,140,800	1.3	1,842,240	1.3	0	.0
31. MISCELLANEOUS	709,180	1.3	2,363,933	.5	709,180	.5	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,039,380	5.6	10,131,265	2.1	3,039,380	2.1	70,600	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	71,560	.1	238,533	.0	71,560	.0	71,560	.1
35. MACHINERY & EQUIPMENT	356,940	.7	1,189,800	.2	356,940	.2	0	.0
36. MERCHANTS INVENTORY	1,524,840	2.8	5,082,800	1.1	1,524,840	1.1	0	.0
37. MANUFACTURERS INVENTORY	36,510	.1	121,700	.0	36,510	.0	0	.0
38. ALL OTHER BUSINESS	177,310	.3	591,033	.1	177,310	.1	0	.0
39. LIVESTOCK	0	.0	0	.0	0	.0	0	.0
40. MISCELLANEOUS	202,520	.4	675,067	.1	202,520	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,369,680	4.4	7,898,933	1.6	2,369,680	1.6	71,560	.1
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	54,473,817	100.0	482,672,056	100.0	144,801,617	100.0	62,803,941	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME PHILLIPS CO

COUNTY # 074

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984	% OF	ESTIMATED	% OF	ESTIMATED	% OF	PROPOSED	% OF
	ASSESSED	TOTAL	MARKET VALUE	TOTAL	ASSESSED	TOTAL	ASSD VAL-	TOTAL
	VALUATION	OF	OF EACH	OF	VALUATION	OF	ASSD VAL-	OF
		COL 1	PROPERTY	COL 3	REAPPRAISAL	COL 5	SCR-1616	COL 7
			CLASS					
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	13,806,155	27.7	249,659,222	60.1	74,897,767	60.1	22,469,330	39.4
3. HOMESITES & PLANNED SUBDIVISIONS	425,725	.9	4,837,784	1.2	1,451,335	1.2	580,534	1.0
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	705,090	1.4	7,655,700	1.8	2,296,710	1.8	2,296,710	4.0
5. TOTAL RURAL REAL ESTATE	14,936,970	29.9	262,152,706	63.2	78,645,812	63.2	25,346,574	44.5
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	4,976,350	10.0	41,194,950	9.9	12,358,485	9.9	4,943,394	8.7
8. MULTI-FAMILY	101,430	.2	850,210	.2	255,063	.2	102,025	.2
9. COMMERCIAL	1,433,340	2.9	14,463,572	3.5	4,339,072	3.5	4,339,072	7.6
10. INDUSTRIAL	480	.0	7,656	.0	2,297	.0	2,297	.0
11. VACANT LOTS	68,715	.1	1,857,162	.4	557,149	.4	557,149	1.0
12. TOTAL URBAN REAL ESTATE	6,580,315	13.2	58,373,550	14.1	17,512,066	14.1	9,943,937	17.5
13. TOTAL REAL ESTATE	21,517,285	43.1	320,526,256	77.2	96,157,878	77.2	35,290,511	61.9
14. STATE ASSESSED								
15. RAILROADS - RURAL	914,399	1.8	3,047,997	.7	914,399	.7	457,200	.8
16. RAILROADS - URBAN	75,444	.2	251,480	.1	75,444	.1	37,722	.1
17. ALL OTHER - RURAL	2,407,785	4.8	8,025,950	1.9	2,407,785	1.9	2,407,785	4.2
18. ALL OTHER - URBAN	1,441,964	2.9	4,806,547	1.2	1,441,964	1.2	1,441,964	2.5
19. TOTAL STATE ASSESSED	4,839,592	9.7	16,131,974	3.9	4,839,592	3.9	4,344,671	7.6
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	16,883,240	33.8	56,277,467	13.6	16,883,240	13.6	16,883,240	29.6
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	16,883,240	33.8	56,277,467	13.6	16,883,240	13.6	16,883,240	29.6
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	193,400	.4	644,667	.2	193,400	.2	193,400	.3
26. MACHINERY & EQUIPMENT	409,970	.8	1,366,567	.3	409,970	.3	0	.0
27. MERCHANTS INVENTORY	254,895	.5	849,650	.2	254,895	.2	0	.0
28. MANUFACTURERS INVENTORY	481,555	1.0	1,605,183	.4	481,555	.4	0	.0
29. ALL OTHER BUSINESS	178,210	.4	594,033	.1	178,210	.1	0	.0
30. LIVESTOCK	2,280,935	4.6	7,603,117	1.8	2,280,935	1.8	0	.0
31. MISCELLANEOUS	746,625	1.5	2,488,750	.6	746,625	.6	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	4,545,590	9.1	15,151,967	3.7	4,545,590	3.7	193,400	.3
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	268,672	.5	895,573	.2	268,672	.2	268,672	.5
35. MACHINERY & EQUIPMENT	175,095	.4	583,650	.1	175,095	.1	0	.0
36. MERCHANTS INVENTORY	1,065,779	2.1	3,552,597	.9	1,065,779	.9	0	.0
37. MANUFACTURERS INVENTORY	1,620	.0	5,400	.0	1,620	.0	0	.0
38. ALL OTHER BUSINESS	258,148	.5	860,493	.2	258,148	.2	0	.0
39. LIVESTOCK	2,600	.0	8,667	.0	2,600	.0	0	.0
40. MISCELLANEOUS	320,645	.6	1,068,817	.3	320,645	.3	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,092,559	4.2	6,975,197	1.7	2,092,559	1.7	268,672	.5
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	49,878,266	100.0	415,062,861	100.0	124,518,859	100.0	56,980,494	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME POTTAWATOMIE CO

COUNTY # 075	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	17,161,780	6.9	255,383,631	22.0	76,615,089	22.0	22,984,527	8.9
3. HOMESITES & PLANNED SUBDIVISIONS	3,864,285	1.6	50,845,855	4.4	15,253,757	4.4	6,101,503	2.4
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	599,230	.2	8,322,639	.7	2,496,792	.7	2,496,792	1.0
5. TOTAL RURAL REAL ESTATE	21,625,295	8.7	314,552,125	27.2	94,365,638	27.2	31,582,822	12.2
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	6,910,565	2.8	82,761,257	7.1	24,828,377	7.1	9,931,351	3.8
8. MULTI-FAMILY	88,170	.0	1,104,887	.1	331,466	.1	132,586	.1
9. COMMERCIAL	1,208,720	.5	14,006,025	1.2	4,201,808	1.2	4,201,808	1.6
10. INDUSTRIAL	2,014,170	.8	24,121,796	2.1	7,236,539	2.1	7,236,539	2.8
11. VACANT LOTS	72,725	.0	1,053,986	.1	316,196	.1	316,196	.1
12. TOTAL URBAN REAL ESTATE	10,294,350	4.1	123,047,951	10.6	36,914,386	10.6	21,818,480	8.4
13. TOTAL REAL ESTATE	31,919,645	12.9	437,600,076	37.8	131,280,024	37.8	53,401,302	20.7
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,874,754	.8	6,249,180	.5	1,874,754	.5	937,377	.4
16. RAILROADS - URBAN	194,494	.1	648,313	.1	194,494	.1	97,247	.0
17. ALL OTHER - RURAL	201,565,208	81.2	671,884,027	58.0	201,565,208	58.0	201,565,208	78.0
18. ALL OTHER - URBAN	1,680,211	.7	5,600,703	.5	1,680,211	.5	1,680,211	.7
19. TOTAL STATE ASSESSED	205,314,667	82.8	684,382,223	59.1	205,314,667	59.1	204,280,043	79.1
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	155,540	.1	518,467	.0	155,540	.0	155,540	.1
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	155,540	.1	518,467	.0	155,540	.0	155,540	.1
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	148,575	.1	495,250	.0	148,575	.0	148,575	.1
26. MACHINERY & EQUIPMENT	313,270	.1	1,044,233	.1	313,270	.1	0	.0
27. MERCHANTS INVENTORY	398,155	.2	1,327,183	.1	398,155	.1	0	.0
28. MANUFACTURERS INVENTORY	60,580	.0	201,933	.0	60,580	.0	0	.0
29. ALL OTHER BUSINESS	531,210	.2	1,770,700	.2	531,210	.2	0	.0
30. LIVESTOCK	2,155,910	.9	7,186,367	.6	2,155,910	.6	0	.0
31. MISCELLANEOUS	1,088,980	.4	3,629,933	.3	1,088,980	.3	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	4,696,680	1.9	15,655,599	1.4	4,696,680	1.4	148,575	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	344,245	.1	1,147,483	.1	344,245	.1	344,245	.1
35. MACHINERY & EQUIPMENT	2,397,770	1.0	7,992,567	.7	2,397,770	.7	0	.0
36. MERCHANTS INVENTORY	1,905,090	.8	6,350,300	.5	1,905,090	.5	0	.0
37. MANUFACTURERS INVENTORY	681,620	.3	2,272,067	.2	681,620	.2	0	.0
38. ALL OTHER BUSINESS	325,190	.1	1,083,967	.1	325,190	.1	0	.0
39. LIVESTOCK	720	.0	2,400	.0	720	.0	0	.0
40. MISCELLANEOUS	361,695	.1	1,205,650	.1	361,695	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	6,016,330	2.4	20,054,434	1.7	6,016,330	1.7	344,245	.1
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	248,102,862	100.0	1,158,210,799	100.0	347,463,241	100.0	258,329,705	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME PRATT CO

COUNTY # 076

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	18,438,365	19.7	278,525,151	42.7	83,557,545	42.7	25,067,264	24.0
3. HOMESITES & PLANNED SUBDIVISIONS	1,005,820	1.1	14,683,504	2.3	4,405,051	2.3	1,762,020	1.7
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	615,100	.7	9,953,074	1.5	2,985,922	1.5	2,985,922	2.9
5. TOTAL RURAL REAL ESTATE	20,059,285	21.4	303,161,729	46.5	90,948,518	46.5	29,815,206	28.6
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	9,281,760	9.9	103,245,384	15.8	30,973,615	15.8	12,389,446	11.9
8. MULTI-FAMILY	540,545	.6	10,028,664	1.5	3,008,599	1.5	1,203,440	1.2
9. COMMERCIAL	3,718,440	4.0	34,082,860	5.2	10,224,858	5.2	10,224,858	9.8
10. INDUSTRIAL	40,945	.0	381,238	.1	114,371	.1	114,371	.1
11. VACANT LOTS	199,490	.2	2,177,838	.3	653,351	.3	653,351	.6
12. TOTAL URBAN REAL ESTATE	13,781,180	14.7	149,915,984	23.0	44,974,794	23.0	24,585,466	23.6
13. TOTAL REAL ESTATE	33,840,465	36.2	453,077,713	69.5	135,923,312	69.5	54,400,672	52.1
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,854,707	2.0	6,182,357	.9	1,854,707	.9	927,354	.9
16. RAILROADS - URBAN	296,130	.3	987,100	.2	296,130	.2	148,065	.1
17. ALL OTHER - RURAL	20,581,203	22.0	68,604,010	10.5	20,581,203	10.5	20,581,203	19.7
18. ALL OTHER - URBAN	1,281,197	1.4	4,270,657	.7	1,281,197	.7	1,281,197	1.2
19. TOTAL STATE ASSESSED	24,013,237	25.7	80,044,124	12.3	24,013,237	12.3	22,937,819	22.0
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	19,572,075	20.9	65,240,250	10.0	19,572,075	10.0	19,572,075	18.8
22. GAS - RURAL & URBAN	6,988,285	7.5	23,294,283	3.6	6,988,285	3.6	6,988,285	6.7
23. TOTAL OIL & GAS PRODUCTION	26,560,360	28.4	88,534,533	13.6	26,560,360	13.6	26,560,360	25.5
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	322,225	.3	1,074,083	.2	322,225	.2	322,225	.3
26. MACHINERY & EQUIPMENT	485,975	.5	1,619,917	.2	485,975	.2	0	.0
27. MERCHANTS INVENTORY	545,140	.6	1,817,133	.3	545,140	.3	0	.0
28. MANUFACTURERS INVENTORY	323,800	.3	1,079,333	.2	323,800	.2	0	.0
29. ALL OTHER BUSINESS	1,400,085	1.5	4,666,950	.7	1,400,085	.7	0	.0
30. LIVESTOCK	782,415	.8	2,608,050	.4	782,415	.4	0	.0
31. MISCELLANEOUS	705,795	.8	2,352,650	.4	705,795	.4	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	4,565,435	4.9	15,218,116	2.3	4,565,435	2.3	322,225	.3
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	131,410	.1	438,033	.1	131,410	.1	131,410	.1
35. MACHINERY & EQUIPMENT	1,224,365	1.3	4,081,217	.6	1,224,365	.6	0	.0
36. MERCHANTS INVENTORY	1,766,665	1.9	5,888,883	.9	1,766,665	.9	0	.0
37. MANUFACTURERS INVENTORY	195,170	.2	650,567	.1	195,170	.1	0	.0
38. ALL OTHER BUSINESS	820,480	.9	2,734,933	.4	820,480	.4	0	.0
39. LIVESTOCK	7,985	.0	26,617	.0	7,985	.0	0	.0
40. MISCELLANEOUS	415,655	.4	1,385,517	.2	415,655	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	4,561,730	4.9	15,205,767	2.3	4,561,730	2.3	131,410	.1
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	93,541,227	100.0	652,080,253	100.0	195,624,074	100.0	104,352,486	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME RAWLINS CO

COUNTY # 077

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984	% OF	ESTIMATED	% OF	ESTIMATED	% OF	PROPOSED	% OF
	ASSESSED	TOTAL	MARKET VALUE	TOTAL	ASSESSED	TOTAL	ASSD VAL-	TOTAL
	VALUATION	OF	OF EACH	OF	VALUATION	OF	SCR-1616	OF
		COL 1	PROPERTY	COL 3	AFTER	COL 5		COL 7
			CLASS		REAPPRAISAL			
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	13,877,275	40.6	259,388,318	73.9	77,816,495	73.9	23,344,949	54.7
3. HOMESITES & PLANNED SUBDIVISIONS	46,705	.1	2,103,829	.6	631,149	.6	252,459	.6
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	80,800	.2	772,467	.2	231,740	.2	231,740	.5
5. TOTAL RURAL REAL ESTATE	14,004,780	40.9	262,264,614	74.7	78,679,384	74.7	23,829,148	55.8
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	1,769,030	5.2	23,368,956	6.7	7,010,687	6.7	2,804,275	6.6
8. MULTI-FAMILY	24,680	.1	319,276	.1	95,783	.1	38,313	.1
9. COMMERCIAL	580,000	1.7	5,544,933	1.6	1,663,480	1.6	1,663,480	3.9
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	45,345	.1	433,509	.1	130,053	.1	130,053	.3
12. TOTAL URBAN REAL ESTATE	2,419,055	7.1	29,666,674	8.4	8,900,003	8.4	4,636,121	10.9
13. TOTAL REAL ESTATE	16,423,835	48.0	291,931,288	83.1	87,579,387	83.1	28,465,269	66.7
14. STATE ASSESSED								
15. RAILROADS - RURAL	583,042	1.7	1,943,473	.6	583,042	.6	291,521	.7
16. RAILROADS - URBAN	26,326	.1	87,753	.0	26,326	.0	13,163	.0
17. ALL OTHER - RURAL	3,912,255	11.4	13,040,850	3.7	3,912,255	3.7	3,912,255	9.2
18. ALL OTHER - URBAN	505,573	1.5	1,685,243	.5	505,573	.5	505,573	1.2
19. TOTAL STATE ASSESSED	5,027,196	14.7	16,757,319	4.8	5,027,196	4.8	4,722,512	11.1
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	9,432,190	27.6	31,440,633	9.0	9,432,190	9.0	9,432,190	22.1
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	9,432,190	27.6	31,440,633	9.0	9,432,190	9.0	9,432,190	22.1
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	55,990	.2	186,633	.1	55,990	.1	55,990	.1
26. MACHINERY & EQUIPMENT	47,355	.1	157,850	.0	47,355	.0	0	.0
27. MERCHANTS INVENTORY	141,980	.4	473,267	.1	141,980	.1	0	.0
28. MANUFACTURERS INVENTORY	1,080	.0	3,600	.0	1,080	.0	0	.0
29. ALL OTHER BUSINESS	29,385	.1	97,950	.0	29,385	.0	0	.0
30. LIVESTOCK	1,600,980	4.7	5,336,600	1.5	1,600,980	1.5	0	.0
31. MISCELLANEOUS	609,770	1.8	2,032,566	.6	609,770	.6	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,486,540	7.3	8,288,466	2.4	2,486,540	2.4	55,990	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	28,935	.1	96,450	.0	28,935	.0	28,935	.1
35. MACHINERY & EQUIPMENT	81,130	.2	270,433	.1	81,130	.1	0	.0
36. MERCHANTS INVENTORY	458,935	1.3	1,529,783	.4	458,935	.4	0	.0
37. MANUFACTURERS INVENTORY	19,825	.1	66,083	.0	19,825	.0	0	.0
38. ALL OTHER BUSINESS	140,635	.4	468,783	.1	140,635	.1	0	.0
39. LIVESTOCK	0	.0	0	.0	0	.0	0	.0
40. MISCELLANEOUS	112,215	.3	374,050	.1	112,215	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	841,675	2.5	2,805,582	.8	841,675	.8	28,935	.1
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	34,211,436	100.0	351,223,288	100.0	105,366,988	100.0	42,704,896	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME RENO CO

COUNTY # 078

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	32,113,660	13.2	669,034,583	31.0	200,710,375	31.0	60,213,112	18.4
3. HOMESITES & PLANNED SUBDIVISIONS	14,165,650	5.8	160,973,295	7.5	48,291,989	7.5	19,316,795	5.9
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	8,603,090	3.5	150,667,075	7.0	45,200,123	7.0	45,200,123	13.8
5. TOTAL RURAL REAL ESTATE	54,882,400	22.6	980,674,953	45.5	294,202,487	45.5	124,730,030	38.1
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	54,498,550	22.5	540,660,218	25.1	162,198,065	25.1	64,879,226	19.8
8. MULTI-FAMILY	5,049,920	2.1	40,046,947	1.9	12,014,084	1.9	4,805,634	1.5
9. COMMERCIAL	21,202,610	8.7	192,052,627	8.9	57,615,788	8.9	57,615,788	17.6
10. INDUSTRIAL	4,915,360	2.0	29,362,963	1.4	8,808,889	1.4	8,808,889	2.7
11. VACANT LOTS	577,140	.2	35,407,362	1.6	10,622,209	1.6	10,622,209	3.2
12. TOTAL URBAN REAL ESTATE	86,243,580	35.6	837,530,117	38.8	251,259,035	38.8	146,731,746	44.8
13. TOTAL REAL ESTATE	141,125,980	58.2	1,818,205,070	84.3	545,461,522	84.3	271,461,776	83.0
14. STATE ASSESSED								
15. RAILROADS - RURAL	4,321,796	1.8	14,405,987	.7	4,321,796	.7	2,160,898	.7
16. RAILROADS - URBAN	1,084,912	.4	3,616,373	.2	1,084,912	.2	542,456	.2
17. ALL OTHER - RURAL	28,061,775	11.6	93,539,250	4.3	28,061,775	4.3	28,061,775	8.6
18. ALL OTHER - URBAN	10,404,201	4.3	34,680,670	1.6	10,404,201	1.6	10,404,201	3.2
19. TOTAL STATE ASSESSED	43,872,684	18.1	146,242,280	6.8	43,872,684	6.8	41,169,330	12.6
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	12,980,399	5.4	43,267,997	2.0	12,980,399	2.0	12,980,399	4.0
22. GAS - RURAL & URBAN	1,589,187	.7	5,297,290	.2	1,589,187	.2	1,589,187	.5
23. TOTAL OIL & GAS PRODUCTION	14,569,586	6.0	48,565,287	2.3	14,569,586	2.3	14,569,586	4.5
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	22,915	.0	76,383	.0	22,915	.0	22,915	.0
26. MACHINERY & EQUIPMENT	8,705,409	3.6	29,018,030	1.3	8,705,409	1.3	0	.0
27. MERCHANTS INVENTORY	1,738,856	.7	5,796,187	.3	1,738,856	.3	0	.0
28. MANUFACTURERS INVENTORY	2,329,343	1.0	7,764,477	.4	2,329,343	.4	0	.0
29. ALL OTHER BUSINESS	344,373	.1	1,147,910	.1	344,373	.1	0	.0
30. LIVESTOCK	2,123,802	.9	7,079,340	.3	2,123,802	.3	0	.0
31. MISCELLANEOUS	2,064,551	.9	6,881,836	.3	2,064,551	.3	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	17,329,249	7.1	57,764,163	2.7	17,329,249	2.7	22,915	.0
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	18,796	.0	62,653	.0	18,796	.0	18,796	.0
35. MACHINERY & EQUIPMENT	8,471,012	3.5	28,236,707	1.3	8,471,012	1.3	0	.0
36. MERCHANTS INVENTORY	7,834,923	3.2	26,116,410	1.2	7,834,923	1.2	0	.0
37. MANUFACTURERS INVENTORY	3,568,849	1.5	11,896,163	.6	3,568,849	.6	0	.0
38. ALL OTHER BUSINESS	3,754,090	1.5	12,513,633	.6	3,754,090	.6	0	.0
39. LIVESTOCK	23,519	.0	78,397	.0	23,519	.0	0	.0
40. MISCELLANEOUS	1,899,690	.8	6,332,300	.3	1,899,690	.3	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	25,570,879	10.5	85,236,263	4.0	25,570,879	4.0	18,796	.0
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	242,468,378	100.0	2,156,013,063	100.0	646,803,920	100.0	327,242,403	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME REPUBLIC CO

COUNTY # 079

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	19,917,480	53.9	311,697,653	79.7	93,509,296	79.7	28,052,789	69.7
3. HOMESITES & PLANNED SUBDIVISIONS	458,100	1.2	4,617,944	1.2	1,385,383	1.2	554,153	1.4
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	158,700	.4	3,615,034	.9	1,084,510	.9	1,084,510	2.7
5. TOTAL RURAL REAL ESTATE	20,534,280	55.5	319,930,631	81.9	95,979,189	81.9	29,691,452	73.8
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	4,545,680	12.3	29,768,697	7.6	8,930,609	7.6	3,572,244	8.9
8. MULTI-FAMILY	218,250	.6	1,388,359	.4	416,508	.4	166,603	.4
9. COMMERCIAL	1,073,190	2.9	4,327,379	1.1	1,298,214	1.1	1,298,214	3.2
10. INDUSTRIAL	70,740	.2	285,242	.1	85,573	.1	85,573	.2
11. VACANT LOTS	63,040	.2	254,194	.1	76,258	.1	76,258	.2
12. TOTAL URBAN REAL ESTATE	5,970,900	16.1	36,023,871	9.2	10,807,162	9.2	5,198,892	12.9
13. TOTAL REAL ESTATE	26,505,180	71.7	355,954,502	91.1	106,786,351	91.1	34,890,344	86.7
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,302,108	3.5	4,340,360	1.1	1,302,108	1.1	651,054	1.6
16. RAILROADS - URBAN	115,313	.3	384,377	.1	115,313	.1	57,657	.1
17. ALL OTHER - RURAL	3,366,701	9.1	11,222,337	2.9	3,366,701	2.9	3,366,701	8.4
18. ALL OTHER - URBAN	836,660	2.3	2,788,867	.7	836,660	.7	836,660	2.1
19. TOTAL STATE ASSESSED	5,620,782	15.2	18,735,941	4.8	5,620,782	4.8	4,912,072	12.2
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	0	.0	0	.0	0	.0	0	.0
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	99,980	.3	333,267	.1	99,980	.1	99,980	.2
26. MACHINERY & EQUIPMENT	194,205	.5	647,350	.2	194,205	.2	0	.0
27. MERCHANTS INVENTORY	208,365	.6	694,550	.2	208,365	.2	0	.0
28. MANUFACTURERS INVENTORY	2,335	.0	7,783	.0	2,335	.0	0	.0
29. ALL OTHER BUSINESS	55,845	.2	186,150	.0	55,845	.0	0	.0
30. LIVESTOCK	1,653,275	4.5	5,510,917	1.4	1,653,275	1.4	0	.0
31. MISCELLANEOUS	718,380	1.9	2,394,600	.6	718,380	.6	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,932,385	7.9	9,774,617	2.5	2,932,385	2.5	99,980	.2
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	354,545	1.0	1,181,817	.3	354,545	.3	354,545	.9
35. MACHINERY & EQUIPMENT	346,480	.9	1,154,933	.3	346,480	.3	0	.0
36. MERCHANTS INVENTORY	725,285	2.0	2,417,617	.6	725,285	.6	0	.0
37. MANUFACTURERS INVENTORY	130,820	.4	436,067	.1	130,820	.1	0	.0
38. ALL OTHER BUSINESS	158,520	.4	528,400	.1	158,520	.1	0	.0
39. LIVESTOCK	5,005	.0	16,683	.0	5,005	.0	0	.0
40. MISCELLANEOUS	196,470	.5	654,900	.2	196,470	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,917,125	5.2	6,390,417	1.6	1,917,125	1.6	354,545	.9
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	36,975,472	100.0	390,855,477	100.0	117,256,643	100.0	40,256,941	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME RICE CO

COUNTY # 080

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984	% OF	ESTIMATED	% OF	ESTIMATED	% OF	PROPOSED	% OF
	ASSESSED	TOTAL	MARKET VALUE	TOTAL	ASSESSED	TOTAL	ASSD VAL-	TOTAL
	VALUATION	OF	OF EACH	OF	VALUATION	OF	SCR-1616	OF
		COL 1	PROPERTY	COL 3	AFTER	COL 5		COL 7
			CLASS		REAPPRAISAL			
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	22,543,045	22.9	331,515,368	50.1	99,454,610	50.1	29,836,383	28.6
3. HOMESITES & PLANNED SUBDIVISIONS	741,185	.8	9,817,020	1.5	2,945,106	1.5	1,178,042	1.1
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	1,406,170	1.4	11,796,728	1.8	3,539,018	1.8	3,539,018	3.4
5. TOTAL RURAL REAL ESTATE	24,690,400	25.0	353,129,116	53.4	105,938,734	53.4	34,553,443	33.2
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	8,896,870	9.0	79,649,687	12.0	23,894,906	12.0	9,557,962	9.2
8. MULTI-FAMILY	115,495	.1	791,062	.1	237,319	.1	94,927	.1
9. COMMERCIAL	2,666,960	2.7	19,755,259	3.0	5,926,578	3.0	5,926,578	5.7
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	92,770	.1	687,185	.1	206,156	.1	206,156	.2
12. TOTAL URBAN REAL ESTATE	11,772,095	11.9	100,883,193	15.3	30,264,959	15.3	15,785,623	15.2
13. TOTAL REAL ESTATE	36,462,495	37.0	454,012,309	68.7	136,203,693	68.7	50,339,066	48.3
14. STATE ASSESSED								
15. RAILROADS - RURAL	2,748,750	2.8	9,162,500	1.4	2,748,750	1.4	1,374,375	1.3
16. RAILROADS - URBAN	251,643	.3	838,810	.1	251,643	.1	125,822	.1
17. ALL OTHER - RURAL	22,433,806	22.8	74,779,353	11.3	22,433,806	11.3	22,433,806	21.5
18. ALL OTHER - URBAN	1,870,372	1.9	6,234,573	.9	1,870,372	.9	1,870,372	1.8
19. TOTAL STATE ASSESSED	27,304,571	27.7	91,015,236	13.8	27,304,571	13.8	25,804,375	24.8
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	26,703,135	27.1	89,010,450	13.5	26,703,135	13.5	26,703,135	25.6
22. GAS - RURAL & URBAN	1,008,855	1.0	3,362,850	.5	1,008,855	.5	1,008,855	1.0
23. TOTAL OIL & GAS PRODUCTION	27,711,990	28.1	92,373,300	14.0	27,711,990	14.0	27,711,990	26.6
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	190,100	.2	633,667	.1	190,100	.1	190,100	.2
26. MACHINERY & EQUIPMENT	1,691,465	1.7	5,638,217	.9	1,691,465	.9	0	.0
27. MERCHANTS INVENTORY	111,360	.1	371,200	.1	111,360	.1	0	.0
28. MANUFACTURERS INVENTORY	94,645	.1	315,483	.0	94,645	.0	0	.0
29. ALL OTHER BUSINESS	324,805	.3	1,082,683	.2	324,805	.2	0	.0
30. LIVESTOCK	895,780	.9	2,985,933	.5	895,780	.5	0	.0
31. MISCELLANEOUS	964,205	1.0	3,214,016	.5	964,205	.5	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	4,272,360	4.3	14,241,199	2.2	4,272,360	2.2	190,100	.2
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	129,945	.1	433,150	.1	129,945	.1	129,945	.1
35. MACHINERY & EQUIPMENT	716,665	.7	2,388,883	.4	716,665	.4	0	.0
36. MERCHANTS INVENTORY	1,074,135	1.1	3,580,450	.5	1,074,135	.5	0	.0
37. MANUFACTURERS INVENTORY	181,435	.2	604,783	.1	181,435	.1	0	.0
38. ALL OTHER BUSINESS	424,095	.4	1,413,650	.2	424,095	.2	0	.0
39. LIVESTOCK	1,000	.0	3,333	.0	1,000	.0	0	.0
40. MISCELLANEOUS	326,650	.3	1,088,833	.2	326,650	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,853,925	2.9	9,513,082	1.4	2,853,925	1.4	129,945	.1
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	98,605,341	100.0	661,155,126	100.0	198,346,539	100.0	104,175,476	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME RILEY CO

COUNTY # 081

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	9,550,255	8.1	170,540,268	16.0	51,162,080	16.0	15,348,624	10.2
3. HOMESITES & PLANNED SUBDIVISIONS	8,284,685	7.0	80,668,793	7.6	24,200,638	7.6	9,680,255	6.4
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	753,965	.6	5,108,164	.5	1,532,449	.5	1,532,449	1.0
5. TOTAL RURAL REAL ESTATE	18,588,905	15.7	256,317,225	24.0	76,895,167	24.0	26,561,328	17.6
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	41,773,775	35.4	438,800,158	41.1	131,640,047	41.1	52,656,019	34.9
8. MULTI-FAMILY	13,295,635	11.3	123,221,826	11.6	36,966,548	11.6	14,786,619	9.8
9. COMMERCIAL	13,928,565	11.8	123,589,752	11.6	37,076,926	11.6	37,076,926	24.6
10. INDUSTRIAL	135,565	.1	1,824,563	.2	547,369	.2	547,369	.4
11. VACANT LOTS	736,830	.6	24,158,361	2.3	7,247,508	2.3	7,247,508	4.8
12. TOTAL URBAN REAL ESTATE	69,870,370	59.2	711,594,660	66.7	213,478,398	66.7	112,314,441	74.5
13. TOTAL REAL ESTATE	88,459,275	74.9	967,911,885	90.7	290,373,565	90.7	138,875,769	92.2
14. STATE ASSESSED								
15. RAILROADS - RURAL	630,316	.5	2,101,053	.2	630,316	.2	315,158	.2
16. RAILROADS - URBAN	185,091	.2	616,970	.1	185,091	.1	92,546	.1
17. ALL OTHER - RURAL	4,102,912	3.5	13,676,373	1.3	4,102,912	1.3	4,102,912	2.7
18. ALL OTHER - URBAN	6,152,294	5.2	20,507,647	1.9	6,152,294	1.9	6,152,294	4.1
19. TOTAL STATE ASSESSED	11,070,613	9.4	36,902,043	3.5	11,070,613	3.5	10,662,910	7.1
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	598,498	.5	1,994,993	.2	598,498	.2	598,498	.4
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	598,498	.5	1,994,993	.2	598,498	.2	598,498	.4
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	90,845	.1	302,817	.0	90,845	.0	90,845	.1
26. MACHINERY & EQUIPMENT	353,100	.3	1,177,000	.1	353,100	.1	0	.0
27. MERCHANTS INVENTORY	342,805	.3	1,142,683	.1	342,805	.1	0	.0
28. MANUFACTURERS INVENTORY	181,000	.2	603,333	.1	181,000	.1	0	.0
29. ALL OTHER BUSINESS	747,980	.6	2,493,267	.2	747,980	.2	0	.0
30. LIVESTOCK	1,349,075	1.1	4,496,917	.4	1,349,075	.4	0	.0
31. MISCELLANEOUS	1,227,940	1.0	4,093,133	.4	1,227,940	.4	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	4,292,745	3.6	14,309,150	1.3	4,292,745	1.3	90,845	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	457,070	.4	1,523,567	.1	457,070	.1	457,070	.3
35. MACHINERY & EQUIPMENT	2,266,480	1.9	7,554,933	.7	2,266,480	.7	0	.0
36. MERCHANTS INVENTORY	4,042,270	3.4	13,474,233	1.3	4,042,270	1.3	0	.0
37. MANUFACTURERS INVENTORY	211,670	.2	705,567	.1	211,670	.1	0	.0
38. ALL OTHER BUSINESS	4,436,845	3.8	14,789,483	1.4	4,436,845	1.4	0	.0
39. LIVESTOCK	1,010	.0	3,307	.0	1,010	.0	0	.0
40. MISCELLANEOUS	2,246,830	1.9	7,489,433	.7	2,246,830	.7	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	13,662,175	11.6	45,540,583	4.3	13,662,175	4.3	457,070	.3
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	118,083,306	100.0	1,066,658,654	100.0	319,997,596	100.0	150,685,092	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME ROOKS CO

COUNTY # 082

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	10,899,800	10.8	241,680,710	39.5	72,504,213	39.5	21,751,264	18.9
3. HOMESITES & PLANNED SUBDIVISIONS	304,185	.3	6,390,441	1.0	1,917,132	1.0	766,853	.7
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	198,795	.2	11,763,018	1.9	3,528,905	1.9	3,528,905	3.1
5. TOTAL RURAL REAL ESTATE	11,402,780	11.3	259,834,169	42.5	77,950,250	42.5	26,047,022	22.6
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	4,227,285	4.2	60,217,735	9.8	18,065,321	9.8	7,226,128	6.3
8. MULTI-FAMILY	20,245	.0	304,436	.0	91,331	.0	36,532	.0
9. COMMERCIAL	1,109,120	1.1	10,583,206	1.7	3,174,962	1.7	3,174,962	2.8
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	43,650	.0	776,690	.1	233,007	.1	233,007	.2
12. TOTAL URBAN REAL ESTATE	5,400,300	5.4	71,882,067	11.8	21,564,621	11.8	10,670,629	9.3
13. TOTAL REAL ESTATE	16,803,080	16.7	331,716,236	54.2	99,514,871	54.2	36,717,651	31.9
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,095,695	1.1	3,652,317	.6	1,095,695	.6	547,848	.5
16. RAILROADS - URBAN	102,082	.1	340,273	.1	102,082	.1	51,041	.0
17. ALL OTHER - RURAL	3,873,402	3.8	12,911,340	2.1	3,873,402	2.1	3,873,402	3.4
18. ALL OTHER - URBAN	1,302,263	1.3	4,340,877	.7	1,302,263	.7	1,302,263	1.1
19. TOTAL STATE ASSESSED	6,373,442	6.3	21,244,807	3.5	6,373,442	3.5	5,774,554	5.0
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	72,357,930	71.8	241,193,100	39.4	72,357,930	39.4	72,357,930	62.9
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	72,357,930	71.8	241,193,100	39.4	72,357,930	39.4	72,357,930	62.9
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	120,240	.1	400,800	.1	120,240	.1	120,240	.1
26. MACHINERY & EQUIPMENT	75,995	.1	253,317	.0	75,995	.0	0	.0
27. MERCHANTS INVENTORY	270,140	.3	900,467	.1	270,140	.1	0	.0
28. MANUFACTURERS INVENTORY	69,390	.1	231,300	.0	69,390	.0	0	.0
29. ALL OTHER BUSINESS	234,280	.2	780,933	.1	234,280	.1	0	.0
30. LIVESTOCK	1,558,980	1.5	5,196,600	.8	1,558,980	.8	0	.0
31. MISCELLANEOUS	609,200	.6	2,030,666	.3	609,200	.3	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,938,225	2.9	9,794,083	1.6	2,938,225	1.6	120,240	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	97,885	.1	326,283	.1	97,885	.1	97,885	.1
35. MACHINERY & EQUIPMENT	311,875	.3	1,039,583	.2	311,875	.2	0	.0
36. MERCHANTS INVENTORY	1,159,115	1.2	3,863,717	.6	1,159,115	.6	0	.0
37. MANUFACTURERS INVENTORY	8,845	.0	29,483	.0	8,845	.0	0	.0
38. ALL OTHER BUSINESS	502,670	.5	1,675,567	.3	502,670	.3	0	.0
39. LIVESTOCK	670	.0	2,233	.0	670	.0	0	.0
40. MISCELLANEOUS	206,755	.2	689,183	.1	206,755	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,287,815	2.3	7,626,049	1.2	2,287,815	1.2	97,885	.1
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	100,760,492	100.0	611,574,275	100.0	183,472,283	100.0	115,068,260	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME RUSH CO

COUNTY # 083

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	16,795,140	38.7	220,119,790	65.2	66,035,937	65.2	19,810,781	44.6
3. HOMESITES & PLANNED SUBDIVISIONS	148,075	.3	1,346,136	.4	403,841	.4	161,536	.4
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	100,830	.2	662,919	.2	198,876	.2	198,876	.4
5. TOTAL RURAL REAL ESTATE	17,044,045	39.3	222,128,845	65.8	66,638,654	65.8	20,171,193	45.5
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	3,228,835	7.4	35,442,755	10.5	10,632,827	10.5	4,253,131	9.6
8. MULTI-FAMILY	0	.0	0	.0	0	.0	0	.0
9. COMMERCIAL	667,295	1.5	4,387,212	1.3	1,316,164	1.3	1,316,164	3.0
10. INDUSTRIAL	187,680	.4	1,233,925	.4	370,178	.4	370,178	.8
11. VACANT LOTS	2,345	.0	15,417	.0	4,625	.0	4,625	.0
12. TOTAL URBAN REAL ESTATE	4,086,155	9.4	41,079,309	12.2	12,323,794	12.2	5,944,098	13.4
13. TOTAL REAL ESTATE	21,130,200	48.7	263,208,154	78.0	78,962,448	78.0	26,115,291	58.8
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,648,395	3.8	5,494,650	1.6	1,648,395	1.6	824,198	1.9
16. RAILROADS - URBAN	201,426	.5	671,420	.2	201,426	.2	100,713	.2
17. ALL OTHER - RURAL	3,371,738	7.8	11,239,127	3.3	3,371,738	3.3	3,371,738	7.6
18. ALL OTHER - URBAN	1,141,911	2.6	3,806,370	1.1	1,141,911	1.1	1,141,911	2.6
19. TOTAL STATE ASSESSED	6,363,470	14.7	21,211,567	6.3	6,363,470	6.3	5,438,560	12.3
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	9,785,475	22.6	32,618,250	9.7	9,785,475	9.7	9,785,475	22.0
22. GAS - RURAL & URBAN	2,535,565	5.8	8,451,883	2.5	2,535,565	2.5	2,535,565	5.7
23. TOTAL OIL & GAS PRODUCTION	12,321,040	28.4	41,070,133	12.2	12,321,040	12.2	12,321,040	27.8
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	198,830	.5	662,767	.2	198,830	.2	198,830	.4
26. MACHINERY & EQUIPMENT	88,725	.2	295,750	.1	88,725	.1	0	.0
27. MERCHANTS INVENTORY	278,095	.6	926,983	.3	278,095	.3	0	.0
28. MANUFACTURERS INVENTORY	76,225	.2	254,083	.1	76,225	.1	0	.0
29. ALL OTHER BUSINESS	54,615	.1	182,050	.1	54,615	.1	0	.0
30. LIVESTOCK	801,875	1.8	2,672,917	.8	801,875	.8	0	.0
31. MISCELLANEOUS	379,765	.9	1,265,883	.4	379,765	.4	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,878,130	4.3	6,260,433	1.9	1,878,130	1.9	198,830	.4
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	307,110	.7	1,023,700	.3	307,110	.3	307,110	.7
35. MACHINERY & EQUIPMENT	255,410	.6	851,367	.3	255,410	.3	0	.0
36. MERCHANTS INVENTORY	681,160	1.6	2,270,533	.7	681,160	.7	0	.0
37. MANUFACTURERS INVENTORY	81,800	.2	272,667	.1	81,800	.1	0	.0
38. ALL OTHER BUSINESS	184,970	.4	616,567	.2	184,970	.2	0	.0
39. LIVESTOCK	1,310	.0	4,367	.0	1,310	.0	0	.0
40. MISCELLANEOUS	177,680	.4	592,267	.2	177,680	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,689,440	3.9	5,631,468	1.7	1,689,440	1.7	307,110	.7
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	43,382,280	100.0	337,381,755	100.0	101,214,528	100.0	44,380,831	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME RUSSELL CO

COUNTY # 084

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	11,401,355	11.8	219,679,287	36.4	65,903,786	36.4	19,771,136	18.2
3. HOMESITES & PLANNED SUBDIVISIONS	346,565	.4	4,332,063	.7	1,299,619	.7	519,848	.5
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	194,820	.2	7,136,264	1.2	2,140,879	1.2	2,140,879	2.0
5. TOTAL RURAL REAL ESTATE	11,942,740	12.4	231,147,614	38.3	69,344,284	38.3	22,431,863	20.7
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	6,395,710	6.6	94,332,006	15.6	28,299,602	15.6	11,319,841	10.4
8. MULTI-FAMILY	82,520	.1	770,495	.1	231,149	.1	92,459	.1
9. COMMERCIAL	1,782,415	1.9	20,846,959	3.5	6,254,088	3.5	6,254,088	5.8
10. INDUSTRIAL	444,015	.5	4,054,932	.7	1,216,480	.7	1,216,480	1.1
11. VACANT LOTS	103,775	.1	877,219	.1	263,166	.1	263,166	.2
12. TOTAL URBAN REAL ESTATE	8,808,435	9.2	120,881,611	20.0	36,264,485	20.0	19,146,034	17.6
13. TOTAL REAL ESTATE	20,751,175	21.6	352,029,225	58.3	105,608,769	58.3	41,577,897	38.3
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,613,594	1.7	5,378,647	.9	1,613,594	.9	806,797	.7
16. RAILROADS - URBAN	209,482	.2	698,273	.1	209,482	.1	104,741	.1
17. ALL OTHER - RURAL	4,420,389	4.6	14,734,630	2.4	4,420,389	2.4	4,420,389	4.1
18. ALL OTHER - URBAN	1,336,487	1.4	4,454,957	.7	1,336,487	.7	1,336,487	1.2
19. TOTAL STATE ASSESSED	7,579,952	7.9	25,266,507	4.2	7,579,952	4.2	6,668,414	6.1
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	59,861,655	62.2	199,538,850	33.1	59,861,655	33.1	59,861,655	55.1
22. GAS - RURAL & URBAN	54,545	.1	181,817	.0	54,545	.0	54,545	.1
23. TOTAL OIL & GAS PRODUCTION	59,916,200	62.3	199,720,667	33.1	59,916,200	33.1	59,916,200	55.2
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	271,540	.3	905,133	.1	271,540	.1	271,540	.3
26. MACHINERY & EQUIPMENT	424,475	.4	1,414,917	.2	424,475	.2	0	.0
27. MERCHANTS INVENTORY	383,860	.4	1,279,533	.2	383,860	.2	0	.0
28. MANUFACTURERS INVENTORY	24,845	.0	82,817	.0	24,845	.0	0	.0
29. ALL OTHER BUSINESS	738,965	.8	2,463,217	.4	738,965	.4	0	.0
30. LIVESTOCK	1,467,185	1.5	4,890,617	.8	1,467,185	.8	0	.0
31. MISCELLANEOUS	1,006,060	1.0	3,353,533	.6	1,006,060	.6	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	4,316,930	4.5	14,389,767	2.4	4,316,930	2.4	271,540	.3
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	142,685	.1	475,617	.1	142,685	.1	142,685	.1
35. MACHINERY & EQUIPMENT	980,335	1.0	3,267,783	.5	980,335	.5	0	.0
36. MERCHANTS INVENTORY	1,217,050	1.3	4,056,833	.7	1,217,050	.7	0	.0
37. MANUFACTURERS INVENTORY	224,430	.2	748,100	.1	224,430	.1	0	.0
38. ALL OTHER BUSINESS	822,240	.9	2,740,800	.5	822,240	.5	0	.0
39. LIVESTOCK	2,450	.0	8,167	.0	2,450	.0	0	.0
40. MISCELLANEOUS	291,285	.3	970,950	.2	291,285	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,680,475	3.8	12,268,250	2.0	3,680,475	2.0	142,685	.1
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	96,244,732	100.0	603,674,416	100.0	181,102,326	100.0	108,576,736	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME SALINE CO

COUNTY # 085

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	16,941,820	10.6	286,663,621	19.0	85,999,086	19.0	25,799,726	11.2
3. HOMESITES & PLANNED SUBDIVISIONS	3,831,680	2.4	74,983,953	5.0	22,495,186	5.0	8,998,074	3.9
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	6,059,040	3.8	91,388,235	6.1	27,416,471	6.1	27,416,471	11.9
5. TOTAL RURAL REAL ESTATE	26,832,540	16.8	453,035,809	30.0	135,910,743	30.0	62,214,271	26.9
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	43,236,690	27.0	553,606,786	36.7	166,082,036	36.7	66,432,814	28.7
8. MULTI-FAMILY	2,897,810	1.8	38,029,003	2.5	11,408,701	2.5	4,563,480	2.0
9. COMMERCIAL	20,635,450	12.9	219,994,136	14.6	65,998,241	14.6	65,998,241	28.6
10. INDUSTRIAL	281,190	.2	3,220,962	.2	966,289	.2	966,289	.4
11. VACANT LOTS	1,045,970	.7	23,880,594	1.6	7,164,178	1.6	7,164,178	3.1
12. TOTAL URBAN REAL ESTATE	68,097,110	42.6	838,731,481	55.6	251,619,445	55.6	145,125,002	62.8
13. TOTAL REAL ESTATE	94,929,650	59.3	1,291,767,290	85.6	387,530,188	85.6	207,339,273	89.7
14. STATE ASSESSED								
15. RAILROADS - RURAL	3,802,027	2.4	12,673,423	.8	3,802,027	.8	1,901,013	.8
16. RAILROADS - URBAN	672,376	.4	2,241,253	.1	672,376	.1	336,188	.1
17. ALL OTHER - RURAL	7,014,292	4.4	23,380,973	1.5	7,014,292	1.5	7,014,292	3.0
18. ALL OTHER - URBAN	9,897,635	6.2	32,992,117	2.2	9,897,635	2.2	9,897,635	4.3
19. TOTAL STATE ASSESSED	21,386,330	13.4	71,287,766	4.7	21,386,330	4.7	19,149,128	8.3
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	2,751,510	1.7	9,171,700	.6	2,751,510	.6	2,751,510	1.2
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	2,751,510	1.7	9,171,700	.6	2,751,510	.6	2,751,510	1.2
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	589,370	.4	1,964,567	.1	589,370	.1	589,370	.3
26. MACHINERY & EQUIPMENT	4,867,815	3.0	16,226,050	1.1	4,867,815	1.1	0	.0
27. MERCHANTS INVENTORY	1,390,965	.9	4,636,550	.3	1,390,965	.3	0	.0
28. MANUFACTURERS INVENTORY	893,550	.6	2,978,500	.2	893,550	.2	0	.0
29. ALL OTHER BUSINESS	997,635	.6	3,325,450	.2	997,635	.2	0	.0
30. LIVESTOCK	1,238,850	.8	4,129,500	.3	1,238,850	.3	0	.0
31. MISCELLANEOUS	545,285	.3	1,817,616	.1	545,285	.1	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	10,523,470	6.6	35,078,233	2.3	10,523,470	2.3	589,370	.3
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	1,318,450	.8	4,394,833	.3	1,318,450	.3	1,318,450	.6
35. MACHINERY & EQUIPMENT	12,690,930	7.9	42,303,100	2.8	12,690,930	2.8	0	.0
36. MERCHANTS INVENTORY	8,482,155	5.3	28,273,850	1.9	8,482,155	1.9	0	.0
37. MANUFACTURERS INVENTORY	3,069,960	1.9	10,233,200	.7	3,069,960	.7	0	.0
38. ALL OTHER BUSINESS	3,628,505	2.3	12,095,017	.8	3,628,505	.8	0	.0
39. LIVESTOCK	0	.0	0	.0	0	.0	0	.0
40. MISCELLANEOUS	1,181,325	.7	3,937,750	.3	1,181,325	.3	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	30,371,325	19.0	101,237,750	6.7	30,371,325	6.7	1,318,450	.6
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	159,962,285	100.0	1,508,542,739	100.0	452,562,823	100.0	231,147,731	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME SCOTT CO

COUNTY # 086

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984	% OF	ESTIMATED	% OF	ESTIMATED	% OF	PROPOSED	% OF
	ASSESSED	TOTAL	MARKET VALUE	TOTAL	ASSESSED	TOTAL	ASSO VAL-	TOTAL
	VALUATION	OF	OF EACH	OF	VALUATION	OF	SCH-1616	OF
		COL 1	PROPERTY	COL 3	AFTER	COL 5		COL 7
			CLASS		REAPPRAISAL			
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	12,925,308	34.1	250,005,957	53.1	75,001,787	53.1	22,500,536	32.0
3. HOMESITES & PLANNED SUBDIVISIONS	392,345	1.0	8,876,584	1.9	2,662,975	1.9	1,065,190	1.5
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	1,706,792	4.5	79,385,674	16.9	23,815,702	16.9	23,815,702	33.9
5. TOTAL RURAL REAL ESTATE	15,024,445	39.6	338,268,215	71.9	101,480,464	71.9	47,381,428	67.5
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	3,976,701	10.5	63,525,575	13.5	19,057,673	13.5	7,623,069	10.9
8. MULTI-FAMILY	0	.0	0	.0	0	.0	0	.0
9. COMMERCIAL	1,164,115	3.1	9,052,216	1.9	2,715,665	1.9	2,715,665	3.9
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	118,491	.3	921,392	.2	276,418	.2	276,418	.4
12. TOTAL URBAN REAL ESTATE	5,259,307	13.9	73,499,183	15.6	22,049,756	15.6	10,615,152	15.1
13. TOTAL REAL ESTATE	20,283,752	53.5	411,767,398	87.5	123,530,220	87.5	57,996,580	82.6
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,435,143	3.8	4,783,810	1.0	1,435,143	1.0	717,572	1.0
16. RAILROADS - URBAN	94,966	.3	316,553	.1	94,966	.1	47,483	.1
17. ALL OTHER - RURAL	7,570,239	20.0	25,234,130	5.4	7,570,239	5.4	7,570,239	10.8
18. ALL OTHER - URBAN	1,265,111	3.3	4,217,037	.9	1,265,111	.9	1,265,111	1.8
19. TOTAL STATE ASSESSED	10,365,459	27.3	34,551,530	7.3	10,365,459	7.3	9,600,405	13.7
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	1,929,170	5.1	6,430,567	1.4	1,929,170	1.4	1,929,170	2.7
22. GAS - RURAL & URBAN	541,395	1.4	1,804,650	.4	541,395	.4	541,395	.8
23. TOTAL OIL & GAS PRODUCTION	2,470,565	6.5	8,235,217	1.7	2,470,565	1.7	2,470,565	3.5
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	93,033	.2	310,110	.1	93,033	.1	93,033	.1
26. MACHINERY & EQUIPMENT	224,226	.6	747,420	.2	224,226	.2	0	.0
27. MERCHANTS INVENTORY	834,901	2.2	2,783,003	.6	834,901	.6	0	.0
28. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
29. ALL OTHER BUSINESS	41	.0	137	.0	41	.0	0	.0
30. LIVESTOCK	603,629	1.6	2,012,097	.4	603,629	.4	0	.0
31. MISCELLANEOUS	1,417,879	3.7	4,726,263	1.0	1,417,879	1.0	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,173,709	8.4	10,579,030	2.2	3,173,709	2.2	93,033	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	58,554	.2	195,180	.0	58,554	.0	58,554	.1
35. MACHINERY & EQUIPMENT	267,429	.7	891,430	.2	267,429	.2	0	.0
36. MERCHANTS INVENTORY	832,825	2.2	2,776,083	.6	832,825	.6	0	.0
37. MANUFACTURERS INVENTORY	15,106	.0	50,353	.0	15,106	.0	0	.0
38. ALL OTHER BUSINESS	245,991	.6	819,970	.2	245,991	.2	0	.0
39. LIVESTOCK	74	.0	247	.0	74	.0	0	.0
40. MISCELLANEOUS	225,519	.6	751,730	.2	225,519	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,645,498	4.3	5,484,993	1.2	1,645,498	1.2	58,554	.1
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	37,938,983	100.0	470,618,168	100.0	141,185,451	100.0	70,219,137	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME SEDGWICK CO

COUNTY # 087

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	40,130,620	3.1	1,093,477,384	8.5	328,043,215	8.5	98,412,965	4.9
3. HOMESITES & PLANNED SUBDIVISIONS	53,120,550	4.1	1,273,874,101	9.9	382,162,230	9.9	152,864,892	7.6
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	20,956,690	1.6	333,705,255	2.6	100,111,577	2.6	100,111,577	5.0
5. TOTAL RURAL REAL ESTATE	114,207,860	8.9	2,701,056,740	20.9	810,317,022	20.9	351,389,434	17.5
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	383,425,640	29.8	4,909,419,206	38.0	1,472,825,762	38.0	589,130,305	29.4
8. MULTI-FAMILY	83,353,970	6.5	969,232,209	7.5	290,769,663	7.5	116,307,865	5.8
9. COMMERCIAL	173,557,670	13.5	1,701,545,784	13.2	510,463,735	13.2	510,463,735	25.4
10. INDUSTRIAL	26,820,330	2.1	188,875,563	1.5	56,662,669	1.5	56,662,669	2.8
11. VACANT LOTS	11,974,030	.9	809,056,081	6.3	242,716,824	6.3	242,716,824	12.1
12. TOTAL URBAN REAL ESTATE	679,131,640	52.8	8,578,128,843	66.4	2,573,438,653	66.4	1,515,281,398	75.5
13. TOTAL REAL ESTATE	793,339,500	61.6	11,279,185,583	87.3	3,383,755,675	87.3	1,866,670,832	93.0
14. STATE ASSESSED								
15. RAILROADS - RURAL	3,019,711	.2	10,065,703	.1	3,019,711	.1	1,509,855	.1
16. RAILROADS - URBAN	2,215,117	.2	7,383,723	.1	2,215,117	.1	1,107,558	.1
17. ALL OTHER - RURAL	39,257,142	3.0	130,857,140	1.0	39,257,142	1.0	39,257,142	2.0
18. ALL OTHER - URBAN	86,527,846	6.7	288,426,153	2.2	86,527,846	2.2	86,527,846	4.3
19. TOTAL STATE ASSESSED	131,019,816	10.2	436,732,719	3.4	131,019,816	3.4	128,402,401	6.4
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	10,208,810	.8	34,029,367	.3	10,208,810	.3	10,208,810	.5
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	10,208,810	.8	34,029,367	.3	10,208,810	.3	10,208,810	.5
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	545,676	.0	1,818,920	.0	545,676	.0	545,676	.0
26. MACHINERY & EQUIPMENT	43,525,329	3.4	145,084,430	1.1	43,525,329	1.1	0	.0
27. MERCHANTS INVENTORY	3,382,208	.3	11,274,027	.1	3,382,208	.1	0	.0
28. MANUFACTURERS INVENTORY	71,882,865	5.6	239,609,550	1.9	71,882,865	1.9	0	.0
29. ALL OTHER BUSINESS	2,940,024	.2	9,800,080	.1	2,940,024	.1	0	.0
30. LIVESTOCK	1,424,646	.1	4,748,820	.0	1,424,646	.0	0	.0
31. MISCELLANEOUS	4,655,368	.4	15,517,893	.1	4,655,368	.1	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	128,356,116	10.0	427,853,720	3.3	128,356,116	3.3	545,676	.0
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	1,310,949	.1	4,369,830	.0	1,310,949	.0	1,310,949	.1
35. MACHINERY & EQUIPMENT	94,493,979	7.3	314,979,930	2.4	94,493,979	2.4	0	.0
36. MERCHANTS INVENTORY	55,336,921	4.3	184,456,403	1.4	55,336,921	1.4	0	.0
37. MANUFACTURERS INVENTORY	39,065,295	3.0	130,217,650	1.0	39,065,295	1.0	0	.0
38. ALL OTHER BUSINESS	20,753,247	1.6	69,177,490	.5	20,753,247	.5	0	.0
39. LIVESTOCK	34,740	.0	115,800	.0	34,740	.0	0	.0
40. MISCELLANEOUS	13,434,597	1.0	44,781,990	.3	13,434,597	.3	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	224,429,728	17.4	748,099,093	5.8	224,429,728	5.8	1,310,949	.1
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	1,287,353,970	100.0	12,925,900,482	100.0	3,877,770,145	100.0	2,007,138,668	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME SEWARD CO

COUNTY # 088

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	12,382,785	9.1	177,403,797	16.6	53,221,139	16.6	15,966,342	7.1
3. HOMESITES & PLANNED SUBDIVISIONS	627,820	.5	14,204,072	1.3	4,261,222	1.3	1,704,489	.8
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	4,893,865	3.6	244,693,250	22.9	73,407,975	22.9	73,407,975	32.4
5. TOTAL RURAL REAL ESTATE	17,904,470	13.2	436,301,119	40.9	130,890,336	40.9	91,078,806	40.2
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	15,436,935	11.4	201,526,567	18.9	60,457,970	18.9	24,183,188	10.7
8. MULTI-FAMILY	1,756,725	1.3	25,910,398	2.4	7,773,119	2.4	3,109,248	1.4
9. COMMERCIAL	6,619,795	4.9	84,760,499	7.9	25,428,150	7.9	25,428,150	11.2
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	191,130	.1	7,001,099	.7	2,100,330	.7	2,100,330	.9
12. TOTAL URBAN REAL ESTATE	24,004,585	17.7	319,198,563	29.9	95,759,569	29.9	54,820,916	24.2
13. TOTAL REAL ESTATE	41,909,055	30.9	755,499,682	70.8	226,649,905	70.8	145,899,722	64.5
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,072,422	.8	3,574,740	.3	1,072,422	.3	536,211	.2
16. RAILROADS - URBAN	229,399	.2	764,663	.1	229,399	.1	114,699	.1
17. ALL OTHER - RURAL	19,979,468	14.8	66,598,227	6.2	19,979,468	6.2	19,979,468	8.8
18. ALL OTHER - URBAN	4,758,305	3.5	15,861,017	1.5	4,758,305	1.5	4,758,305	2.1
19. TOTAL STATE ASSESSED	26,039,594	19.2	86,798,647	8.1	26,039,594	8.1	25,388,683	11.2
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	18,625,905	13.8	62,086,350	5.8	18,625,905	5.8	18,625,905	8.2
22. GAS - RURAL & URBAN	34,320,980	25.3	114,403,267	10.7	34,320,980	10.7	34,320,980	15.2
23. TOTAL OIL & GAS PRODUCTION	52,946,885	39.1	176,489,617	16.5	52,946,885	16.5	52,946,885	23.4
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	764,385	.6	2,547,950	.2	764,385	.2	764,385	.3
26. MACHINERY & EQUIPMENT	982,165	.7	3,273,883	.3	982,165	.3	0	.0
27. MERCHANTS INVENTORY	507,100	.4	1,690,333	.2	507,100	.2	0	.0
28. MANUFACTURERS INVENTORY	196,820	.1	656,067	.1	196,820	.1	0	.0
29. ALL OTHER BUSINESS	483,385	.4	1,611,283	.2	483,385	.2	0	.0
30. LIVESTOCK	357,990	.3	1,193,300	.1	357,990	.1	0	.0
31. MISCELLANEOUS	548,540	.4	1,828,466	.2	548,540	.2	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,840,385	2.8	12,801,282	1.2	3,840,385	1.2	764,385	.3
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	1,311,730	1.0	4,372,433	.4	1,311,730	.4	1,311,730	.6
35. MACHINERY & EQUIPMENT	2,281,305	1.7	7,604,350	.7	2,281,305	.7	0	.0
36. MERCHANTS INVENTORY	4,395,485	3.2	14,651,617	1.4	4,395,485	1.4	0	.0
37. MANUFACTURERS INVENTORY	208,560	.2	695,200	.1	208,560	.1	0	.0
38. ALL OTHER BUSINESS	1,483,090	1.1	4,943,633	.5	1,483,090	.5	0	.0
39. LIVESTOCK	610	.0	2,033	.0	610	.0	0	.0
40. MISCELLANEOUS	1,023,620	.8	3,412,067	.3	1,023,620	.3	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	10,704,400	7.9	35,681,333	3.3	10,704,400	3.3	1,311,730	.6
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	135,440,319	100.0	1,067,270,561	100.0	320,181,169	100.0	226,311,405	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME SHAWNEE CO

COUNTY # 089

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	16,387,070	3.4	306,300,374	7.3	91,890,112	7.3	27,567,034	4.1
3. HOMESITES & PLANNED SUBDIVISIONS	50,567,820	10.6	663,619,685	15.7	199,085,906	15.7	79,634,362	11.9
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	8,627,235	1.8	140,967,892	3.3	42,290,368	3.3	42,290,368	6.3
5. TOTAL RURAL REAL ESTATE	75,582,125	15.8	1,110,887,951	26.3	333,266,386	26.3	149,491,764	22.4
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	124,142,045	26.0	1,561,535,157	37.0	468,460,547	37.0	187,384,219	28.1
8. MULTI-FAMILY	14,083,515	3.0	109,684,696	2.6	32,905,409	2.6	13,162,164	2.0
9. COMMERCIAL	80,034,625	16.8	724,951,313	17.2	217,485,394	17.2	217,485,394	32.6
10. INDUSTRIAL	4,306,640	.9	35,858,784	.8	10,757,635	.8	10,757,635	1.6
11. VACANT LOTS	2,380,880	.5	90,184,848	2.1	27,055,454	2.1	27,055,454	4.1
12. TOTAL URBAN REAL ESTATE	224,947,705	47.2	2,522,214,798	59.8	756,664,439	59.8	455,844,866	68.4
13. TOTAL REAL ESTATE	300,529,830	63.0	3,633,102,749	86.1	1,089,930,825	86.1	605,336,630	90.8
14. STATE ASSESSED								
15. RAILROADS - RURAL	2,553,204	.5	8,510,680	.2	2,553,204	.2	1,276,602	.2
16. RAILROADS - URBAN	4,709,384	1.0	15,697,947	.4	4,709,384	.4	2,354,692	.4
17. ALL OTHER - RURAL	21,969,477	4.6	73,231,590	1.7	21,969,477	1.7	21,969,477	3.3
18. ALL OTHER - URBAN	35,190,874	7.4	117,302,913	2.8	35,190,874	2.8	35,190,874	5.3
19. TOTAL STATE ASSESSED	64,422,939	13.5	214,743,130	5.1	64,422,939	5.1	60,791,645	9.1
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	0	.0	0	.0	0	.0	0	.0
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	92,695	.0	308,983	.0	92,695	.0	92,695	.0
26. MACHINERY & EQUIPMENT	23,311,570	4.9	77,705,233	1.8	23,311,570	1.8	0	.0
27. MERCHANTS INVENTORY	2,294,310	.5	7,647,700	.2	2,294,310	.2	0	.0
28. MANUFACTURERS INVENTORY	5,894,470	1.2	19,648,233	.5	5,894,470	.5	0	.0
29. ALL OTHER BUSINESS	1,573,200	.3	5,244,000	.1	1,573,200	.1	0	.0
30. LIVESTOCK	746,250	.2	2,487,500	.1	746,250	.1	0	.0
31. MISCELLANEOUS	2,955,870	.6	9,852,900	.2	2,955,870	.2	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	36,868,365	7.7	122,894,549	2.9	36,868,365	2.9	92,695	.0
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	433,025	.1	1,443,417	.0	433,025	.0	433,025	.1
35. MACHINERY & EQUIPMENT	30,331,775	6.4	101,105,917	2.4	30,331,775	2.4	0	.0
36. MERCHANTS INVENTORY	16,475,565	3.5	54,918,550	1.3	16,475,565	1.3	0	.0
37. MANUFACTURERS INVENTORY	7,497,985	1.6	24,993,283	.6	7,497,985	.6	0	.0
38. ALL OTHER BUSINESS	12,088,710	2.5	40,295,700	1.0	12,088,710	1.0	0	.0
39. LIVESTOCK	7,425	.0	24,750	.0	7,425	.0	0	.0
40. MISCELLANEOUS	8,303,040	1.7	27,676,800	.7	8,303,040	.7	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	75,137,525	15.8	250,458,417	5.9	75,137,525	5.9	433,025	.1
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	476,958,659	100.0	4,221,198,845	100.0	1,266,359,654	100.0	666,653,995	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME SHERIDAN CO

COUNTY # 090

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	11,810,293	44.1	278,544,646	80.8	83,563,394	80.8	25,069,018	64.3
3. HOMESITES & PLANNED SUBDIVISIONS	42,532	.2	286,604	.1	85,981	.1	34,392	.1
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	34,363	.1	547,182	.2	164,155	.2	164,155	.4
5. TOTAL RURAL REAL ESTATE	11,887,188	44.4	279,378,432	81.0	83,813,530	81.0	25,267,565	64.8
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	1,210,263	4.5	14,652,094	4.3	4,395,628	4.3	1,758,251	4.5
8. MULTI-FAMILY	0	.0	0	.0	0	.0	0	.0
9. COMMERCIAL	378,742	1.4	6,138,444	1.8	1,841,533	1.8	1,841,533	4.7
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	27,834	.1	278,340	.1	83,502	.1	83,502	.2
12. TOTAL URBAN REAL ESTATE	1,616,839	6.0	21,068,878	6.1	6,320,663	6.1	3,683,286	9.5
13. TOTAL REAL ESTATE	13,504,027	50.4	300,447,310	87.1	90,134,193	87.1	28,950,851	74.3
14. STATE ASSESSED								
15. RAILROADS - RURAL	827,126	3.1	2,757,087	.8	827,126	.8	413,563	1.1
16. RAILROADS - URBAN	7,933	.0	26,443	.0	7,933	.0	3,966	.0
17. ALL OTHER - RURAL	2,350,284	8.8	7,834,280	2.3	2,350,284	2.3	2,350,284	6.0
18. ALL OTHER - URBAN	696,229	2.6	2,320,763	.7	696,229	.7	696,229	1.8
19. TOTAL STATE ASSESSED	3,881,572	14.5	12,938,573	3.8	3,881,572	3.8	3,464,042	8.9
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	6,199,470	23.1	20,664,900	6.0	6,199,470	6.0	6,199,470	15.9
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	6,199,470	23.1	20,664,900	6.0	6,199,470	6.0	6,199,470	15.9
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	190,764	.7	635,880	.2	190,764	.2	190,764	.5
26. MACHINERY & EQUIPMENT	71,245	.3	237,483	.1	71,245	.1	0	.0
27. MERCHANTS INVENTORY	89,134	.3	297,113	.1	89,134	.1	0	.0
28. MANUFACTURERS INVENTORY	8,190	.0	27,300	.0	8,190	.0	0	.0
29. ALL OTHER BUSINESS	28,434	.1	94,780	.0	28,434	.0	0	.0
30. LIVESTOCK	1,477,055	5.5	4,923,517	1.4	1,477,055	1.4	0	.0
31. MISCELLANEOUS	532,896	2.0	1,776,320	.5	532,896	.5	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,397,718	8.9	7,992,393	2.3	2,397,718	2.3	190,764	.5
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	167,269	.6	557,563	.2	167,269	.2	167,269	.4
35. MACHINERY & EQUIPMENT	118,288	.4	394,293	.1	118,288	.1	0	.0
36. MERCHANTS INVENTORY	367,550	1.4	1,225,167	.4	367,550	.4	0	.0
37. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
38. ALL OTHER BUSINESS	88,576	.3	295,253	.1	88,576	.1	0	.0
39. LIVESTOCK	0	.0	0	.0	0	.0	0	.0
40. MISCELLANEOUS	69,788	.3	232,627	.1	69,788	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	811,471	3.0	2,704,903	.8	811,471	.8	167,269	.4
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	26,794,258	100.0	344,748,079	100.0	103,424,424	100.0	38,972,396	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME SHERMAN CO

COUNTY # 091

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984	% OF	ESTIMATED	% OF	ESTIMATED	% OF	PROPOSED	% OF
	ASSESSED	TOTAL	MARKET VALUE	TOTAL	ASSESSED	TOTAL	ASSD VAL-	TOTAL
	VALUATION	OF	OF EACH	OF	VALUATION	OF	SCR-1616	OF
		COL 1	PROPERTY	COL 3	AFTER	COL 5		COL 7
			CLASS		REAPPRAISAL			
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	18,149,618	44.6	386,985,458	64.8	116,095,637	64.8	34,828,691	44.9
3. HOMESITES & PLANNED SUBDIVISIONS	978,295	2.4	11,730,156	2.0	3,519,047	2.0	1,407,619	1.8
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	1,207,095	3.0	21,402,394	3.6	6,420,718	3.6	6,420,718	8.3
5. TOTAL RURAL REAL ESTATE	20,335,008	49.9	420,118,008	70.4	126,035,402	70.4	42,657,028	55.0
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	5,553,448	13.6	62,119,105	10.4	18,635,732	10.4	7,454,293	9.6
8. MULTI-FAMILY	91,030	.2	1,033,258	.2	309,977	.2	123,991	.2
9. COMMERCIAL	2,834,872	7.0	31,428,736	5.3	9,428,621	5.3	9,428,621	12.2
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	142,273	.3	43,113,030	7.2	12,933,909	7.2	12,933,909	16.7
12. TOTAL URBAN REAL ESTATE	8,621,623	21.2	137,694,129	23.1	41,308,239	23.1	29,940,814	38.6
13. TOTAL REAL ESTATE	28,956,631	71.1	557,812,137	93.4	167,343,641	93.4	72,597,842	93.7
14. STATE ASSESSED								
15. RAILROADS - RURAL	170,919	.4	569,730	.1	170,919	.1	85,460	.1
16. RAILROADS - URBAN	100,744	.2	335,813	.1	100,744	.1	50,372	.1
17. ALL OTHER - RURAL	3,465,767	8.5	11,552,557	1.9	3,465,767	1.9	3,465,767	4.5
18. ALL OTHER - URBAN	880,460	2.2	2,934,867	.5	880,460	.5	880,460	1.1
19. TOTAL STATE ASSESSED	4,617,890	11.3	15,392,967	2.6	4,617,890	2.6	4,482,059	5.8
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	146,965	.4	489,883	.1	146,965	.1	146,965	.2
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	146,965	.4	489,883	.1	146,965	.1	146,965	.2
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	124,240	.3	414,133	.1	124,240	.1	124,240	.2
26. MACHINERY & EQUIPMENT	1,363,165	3.3	4,543,883	.8	1,363,165	.8	0	.0
27. MERCHANTS INVENTORY	188,495	.5	628,317	.1	188,495	.1	0	.0
28. MANUFACTURERS INVENTORY	299,345	.7	997,817	.2	299,345	.2	0	.0
29. ALL OTHER BUSINESS	158,260	.4	527,533	.1	158,260	.1	0	.0
30. LIVESTOCK	780,605	1.9	2,602,017	.4	780,605	.4	0	.0
31. MISCELLANEOUS	769,525	1.9	2,565,083	.4	769,525	.4	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,683,635	9.0	12,278,783	2.1	3,683,635	2.1	124,240	.2
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	156,070	.4	520,233	.1	156,070	.1	156,070	.2
35. MACHINERY & EQUIPMENT	647,835	1.6	2,159,450	.4	647,835	.4	0	.0
36. MERCHANTS INVENTORY	1,485,255	3.6	4,950,850	.8	1,485,255	.8	0	.0
37. MANUFACTURERS INVENTORY	12,590	.0	41,967	.0	12,590	.0	0	.0
38. ALL OTHER BUSINESS	724,495	1.8	2,414,983	.4	724,495	.4	0	.0
39. LIVESTOCK	405	.0	1,350	.0	405	.0	0	.0
40. MISCELLANEOUS	294,400	.7	981,333	.2	294,400	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,321,050	8.2	11,070,166	1.9	3,321,050	1.9	156,070	.2
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	40,726,171	100.0	597,043,936	100.0	179,113,181	100.0	77,507,176	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME SMITH CO

COUNTY # 092

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	15,698,113	55.0	312,089,722	83.7	93,626,917	83.7	28,088,075	75.1
3. HOMESITES & PLANNED SUBDIVISIONS	29,525	.1	161,427	.0	48,428	.0	19,371	.1
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	55,265	.2	473,971	.1	142,191	.1	142,191	.4
5. TOTAL RURAL REAL ESTATE	15,782,903	55.3	312,725,120	83.9	93,817,536	83.9	28,249,637	75.5
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	3,542,600	12.4	22,593,112	6.1	6,777,934	6.1	2,711,173	7.2
8. MULTI-FAMILY	77,175	.3	288,505	.1	86,552	.1	34,621	.1
9. COMMERCIAL	1,073,065	3.8	9,202,959	2.5	2,760,888	2.5	2,760,888	7.4
10. INDUSTRIAL	181,340	.6	1,555,232	.4	466,570	.4	466,570	1.2
11. VACANT LOTS	35,085	.1	300,901	.1	90,270	.1	90,270	.2
12. TOTAL URBAN REAL ESTATE	4,909,265	17.2	33,940,709	9.1	10,182,214	9.1	6,063,522	16.2
13. TOTAL REAL ESTATE	20,692,168	72.5	346,665,829	93.0	103,999,750	93.0	34,313,159	91.7
14. STATE ASSESSED								
15. RAILROADS - RURAL	568,246	2.0	1,894,153	.5	568,246	.5	284,123	.8
16. RAILROADS - URBAN	37,705	.1	125,683	.0	37,705	.0	18,852	.1
17. ALL OTHER - RURAL	1,699,624	6.0	5,665,413	1.5	1,699,624	1.5	1,699,624	4.5
18. ALL OTHER - URBAN	909,748	3.2	3,032,493	.8	909,748	.8	909,748	2.4
19. TOTAL STATE ASSESSED	3,215,323	11.3	10,717,742	2.9	3,215,323	2.9	2,912,347	7.8
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	0	.0	0	.0	0	.0	0	.0
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	28,880	.1	96,267	.0	28,880	.0	28,880	.1
26. MACHINERY & EQUIPMENT	55,175	.2	183,917	.0	55,175	.0	0	.0
27. MERCHANTS INVENTORY	179,220	.6	597,400	.2	179,220	.2	0	.0
28. MANUFACTURERS INVENTORY	7,005	.0	23,350	.0	7,005	.0	0	.0
29. ALL OTHER BUSINESS	30,540	.1	101,800	.0	30,540	.0	0	.0
30. LIVESTOCK	1,991,420	7.0	6,638,067	1.8	1,991,420	1.8	0	.0
31. MISCELLANEOUS	667,165	2.3	2,223,883	.6	667,165	.6	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,959,405	10.4	9,864,684	2.6	2,959,405	2.6	28,880	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	145,985	.5	486,617	.1	145,985	.1	145,985	.4
35. MACHINERY & EQUIPMENT	331,429	1.2	1,104,763	.3	331,429	.3	0	.0
36. MERCHANTS INVENTORY	821,451	2.9	2,738,170	.7	821,451	.7	0	.0
37. MANUFACTURERS INVENTORY	54,925	.2	183,083	.0	54,925	.0	0	.0
38. ALL OTHER BUSINESS	162,815	.6	542,717	.1	162,815	.1	0	.0
39. LIVESTOCK	2,275	.0	7,583	.0	2,275	.0	0	.0
40. MISCELLANEOUS	162,680	.6	542,267	.1	162,680	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,681,560	5.9	5,605,200	1.5	1,681,560	1.5	145,985	.4
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	28,548,456	100.0	372,853,455	100.0	111,856,038	100.0	37,400,371	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME STAFFORD CO

COUNTY # 093

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	15,128,780	22.4	341,507,449	62.3	102,452,235	62.3	30,735,670	38.2
3. HOMESITES & PLANNED SUBDIVISIONS	19,140	.0	825,000	.2	247,500	.2	99,000	.1
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	0	.0	0	.0	0	.0	0	.0
5. TOTAL RURAL REAL ESTATE	15,147,920	22.5	342,332,449	62.5	102,699,735	62.5	30,834,670	38.3
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	3,438,430	5.1	42,980,375	7.8	12,894,113	7.8	5,157,645	6.4
8. MULTI-FAMILY	0	.0	0	.0	0	.0	0	.0
9. COMMERCIAL	1,414,310	2.1	4,534,498	.8	1,360,349	.8	1,360,349	1.7
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	66,805	.1	89,073	.0	26,722	.0	26,722	.0
12. TOTAL URBAN REAL ESTATE	4,919,545	7.3	47,603,946	8.7	14,281,184	8.7	6,544,716	8.1
13. TOTAL REAL ESTATE	20,067,465	29.8	389,936,395	71.2	116,980,919	71.2	37,379,386	46.5
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,508,552	2.2	5,028,507	.9	1,508,552	.9	754,276	.9
16. RAILROADS - URBAN	172,091	.3	573,637	.1	172,091	.1	86,046	.1
17. ALL OTHER - RURAL	9,004,991	13.4	30,016,637	5.5	9,004,991	5.5	9,004,991	11.2
18. ALL OTHER - URBAN	650,730	1.0	2,169,100	.4	650,730	.4	650,730	.8
19. TOTAL STATE ASSESSED	11,336,364	16.8	37,787,881	6.9	11,336,364	6.9	10,496,043	13.1
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	30,984,525	46.0	103,281,750	18.9	30,984,525	18.9	30,984,525	38.5
22. GAS - RURAL & URBAN	1,291,525	1.9	4,305,083	.8	1,291,525	.8	1,291,525	1.6
23. TOTAL OIL & GAS PRODUCTION	32,276,050	47.9	107,586,833	19.6	32,276,050	19.6	32,276,050	40.1
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	95,445	.1	318,150	.1	95,445	.1	95,445	.1
26. MACHINERY & EQUIPMENT	147,745	.2	492,483	.1	147,745	.1	0	.0
27. MERCHANTS INVENTORY	42,440	.1	141,467	.0	42,440	.0	0	.0
28. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
29. ALL OTHER BUSINESS	43,990	.1	146,633	.0	43,990	.0	0	.0
30. LIVESTOCK	949,895	1.4	3,166,317	.6	949,895	.6	0	.0
31. MISCELLANEOUS	876,275	1.3	2,920,916	.5	876,275	.5	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,155,790	3.2	7,185,966	1.3	2,155,790	1.3	95,445	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	170,760	.3	569,200	.1	170,760	.1	170,760	.2
35. MACHINERY & EQUIPMENT	294,325	.4	981,083	.2	294,325	.2	0	.0
36. MERCHANTS INVENTORY	808,505	1.2	2,695,017	.5	808,505	.5	0	.0
37. MANUFACTURERS INVENTORY	37,045	.1	123,483	.0	37,045	.0	0	.0
38. ALL OTHER BUSINESS	145,675	.2	485,583	.1	145,675	.1	0	.0
39. LIVESTOCK	3,910	.0	13,033	.0	3,910	.0	0	.0
40. MISCELLANEOUS	116,515	.2	388,383	.1	116,515	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,576,735	2.3	5,255,782	1.0	1,576,735	1.0	170,760	.2
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	67,412,404	100.0	547,752,857	100.0	164,325,858	100.0	80,417,684	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME STANTON CO

COUNTY # 094	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	15,339,600	26.4	216,967,468	58.4	65,090,240	58.4	19,527,072	32.2
3. HOMESITES & PLANNED SUBDIVISIONS	36,400	.1	421,296	.1	126,389	.1	50,556	.1
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	0	.0	0	.0	0	.0	0	.0
5. TOTAL RURAL REAL ESTATE	15,376,000	26.4	217,388,764	58.5	65,216,629	58.5	19,577,628	32.3
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	1,488,735	2.6	12,354,647	3.3	3,706,394	3.3	1,482,558	2.4
8. MULTI-FAMILY	27,485	.0	228,091	.1	68,427	.1	27,371	.0
9. COMMERCIAL	434,960	.7	2,138,446	.6	641,534	.6	641,534	1.1
10. INDUSTRIAL	4,460	.0	9,309	.0	2,793	.0	2,793	.0
11. VACANT LOTS	56,035	.1	3,375,602	.9	1,012,681	.9	1,012,681	1.7
12. TOTAL URBAN REAL ESTATE	2,011,675	3.5	18,106,095	4.9	5,431,829	4.9	3,166,937	5.2
13. TOTAL REAL ESTATE	17,387,675	29.9	235,494,859	63.4	70,648,458	63.4	22,744,565	37.5
14. STATE ASSESSED								
15. RAILROADS - RURAL	272,553	.5	908,510	.2	272,553	.2	136,277	.2
16. RAILROADS - URBAN	27,146	.0	90,487	.0	27,146	.0	13,573	.0
17. ALL OTHER - RURAL	3,118,222	5.4	10,394,073	2.8	3,118,222	2.8	3,118,222	5.1
18. ALL OTHER - URBAN	438,501	.8	1,461,670	.4	438,501	.4	438,501	.7
19. TOTAL STATE ASSESSED	3,856,422	6.6	12,854,740	3.5	3,856,422	3.5	3,706,573	6.1
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	2,065,370	3.5	6,884,567	1.9	2,065,370	1.9	2,065,370	3.4
22. GAS - RURAL & URBAN	31,301,105	53.8	104,337,017	28.1	31,301,105	28.1	31,301,105	51.6
23. TOTAL OIL & GAS PRODUCTION	33,366,475	57.3	111,221,584	29.9	33,366,475	29.9	33,366,475	55.0
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	284,310	.5	947,700	.3	284,310	.3	284,310	.5
26. MACHINERY & EQUIPMENT	57,480	.1	191,600	.1	57,480	.1	0	.0
27. MERCHANTS INVENTORY	180,020	.3	600,067	.2	180,020	.2	0	.0
28. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
29. ALL OTHER BUSINESS	353,350	.6	1,177,833	.3	353,350	.3	0	.0
30. LIVESTOCK	477,260	.8	1,590,867	.4	477,260	.4	0	.0
31. MISCELLANEOUS	855,670	1.5	2,852,233	.8	855,670	.8	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,208,090	3.8	7,360,300	2.0	2,208,090	2.0	284,310	.5
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	540,095	.9	1,800,317	.5	540,095	.5	540,095	.9
35. MACHINERY & EQUIPMENT	204,440	.4	681,467	.2	204,440	.2	0	.0
36. MERCHANTS INVENTORY	393,090	.7	1,310,300	.4	393,090	.4	0	.0
37. MANUFACTURERS INVENTORY	3,880	.0	12,933	.0	3,880	.0	0	.0
38. ALL OTHER BUSINESS	107,480	.2	358,267	.1	107,480	.1	0	.0
39. LIVESTOCK	0	.0	0	.0	0	.0	0	.0
40. MISCELLANEOUS	122,970	.2	409,900	.1	122,970	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,371,955	2.4	4,573,184	1.2	1,371,955	1.2	540,095	.9
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	58,190,617	100.0	371,504,667	100.0	111,451,400	100.0	60,642,018	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME STEVENS CO

COUNTY # 095

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	17,947,480	8.7	311,048,180	31.7	93,314,454	31.7	27,994,336	13.0
3. HOMESITES & PLANNED SUBDIVISIONS	179,245	.1	1,617,735	.2	485,321	.2	194,128	.1
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	117,730	.1	850,036	.1	255,011	.1	255,011	.1
5. TOTAL RURAL REAL ESTATE	18,244,455	8.8	313,515,951	32.0	94,054,786	32.0	28,443,475	13.2
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	4,268,545	2.1	51,677,300	5.3	15,503,190	5.3	6,201,276	2.9
8. MULTI-FAMILY	100,055	.0	1,236,774	.1	371,032	.1	148,413	.1
9. COMMERCIAL	1,027,045	.5	6,002,601	.6	1,800,780	.6	1,800,780	.8
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	7,565	.0	44,214	.0	13,264	.0	13,264	.0
12. TOTAL URBAN REAL ESTATE	5,403,210	2.6	58,960,889	6.0	17,688,266	6.0	8,163,733	3.8
13. TOTAL REAL ESTATE	23,647,665	11.5	372,476,840	38.0	111,743,052	38.0	36,607,208	17.0
14. STATE ASSESSED								
15. RAILROADS - RURAL	292,773	.1	975,910	.1	292,773	.1	146,387	.1
16. RAILROADS - URBAN	17,723	.0	59,077	.0	17,723	.0	8,862	.0
17. ALL OTHER - RURAL	24,667,991	12.0	82,226,637	8.4	24,667,991	8.4	24,667,991	11.5
18. ALL OTHER - URBAN	870,912	.4	2,903,040	.3	870,912	.3	870,912	.4
19. TOTAL STATE ASSESSED	25,849,399	12.5	86,164,664	8.8	25,849,399	8.8	25,694,152	11.9
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	6,202,070	3.0	20,673,567	2.1	6,202,070	2.1	6,202,070	2.9
22. GAS - RURAL & URBAN	146,549,290	71.1	488,497,633	49.8	146,549,290	49.8	146,549,290	68.1
23. TOTAL OIL & GAS PRODUCTION	152,751,360	74.1	509,171,200	51.9	152,751,360	51.9	152,751,360	71.0
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	64,735	.0	215,783	.0	64,735	.0	64,735	.0
26. MACHINERY & EQUIPMENT	72,795	.0	242,650	.0	72,795	.0	0	.0
27. MERCHANTS INVENTORY	485,365	.2	1,617,883	.2	485,365	.2	0	.0
28. MANUFACTURERS INVENTORY	179,175	.1	597,250	.1	179,175	.1	0	.0
29. ALL OTHER BUSINESS	79,690	.0	265,633	.0	79,690	.0	0	.0
30. LIVESTOCK	429,900	.2	1,433,000	.1	429,900	.1	0	.0
31. MISCELLANEOUS	1,140,245	.6	3,800,816	.4	1,140,245	.4	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,451,905	1.2	8,173,015	.8	2,451,905	.8	64,735	.0
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	72,535	.0	241,783	.0	72,535	.0	72,535	.0
35. MACHINERY & EQUIPMENT	25,120	.0	83,733	.0	25,120	.0	0	.0
36. MERCHANTS INVENTORY	607,025	.3	2,023,417	.2	607,025	.2	0	.0
37. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
38. ALL OTHER BUSINESS	443,280	.2	1,477,600	.2	443,280	.2	0	.0
39. LIVESTOCK	0	.0	0	.0	0	.0	0	.0
40. MISCELLANEOUS	322,880	.2	1,076,267	.1	322,880	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,470,840	.7	4,902,800	.5	1,470,840	.5	72,535	.0
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	206,171,169	100.0	980,888,519	100.0	294,266,556	100.0	215,189,990	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME SUMNER CO

COUNTY # 096

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	31,299,560	32.6	590,557,736	58.7	177,167,321	58.7	53,150,196	42.0
3. HOMESITES & PLANNED SUBDIVISIONS	2,396,885	2.5	50,781,462	5.0	15,234,439	5.0	6,093,775	4.8
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	936,990	1.0	2,323,308	.2	696,992	.2	696,992	.6
5. TOTAL RURAL REAL ESTATE	34,633,435	36.1	643,662,506	64.0	193,098,752	64.0	59,940,963	47.3
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	12,332,305	12.9	171,998,675	17.1	51,599,603	17.1	20,639,841	16.3
8. MULTI-FAMILY	682,340	.7	6,696,173	.7	2,008,852	.7	803,541	.6
9. COMMERCIAL	3,757,765	3.9	28,839,332	2.9	8,651,800	2.9	8,651,800	6.8
10. INDUSTRIAL	334,045	.3	2,912,337	.3	873,701	.3	873,701	.7
11. VACANT LOTS	306,290	.3	5,640,700	.6	1,692,210	.6	1,692,210	1.3
12. TOTAL URBAN REAL ESTATE	17,412,745	18.2	216,087,217	21.5	64,826,166	21.5	32,661,093	25.8
13. TOTAL REAL ESTATE	52,046,180	54.3	859,749,723	85.5	257,924,918	85.5	92,602,056	73.1
14. STATE ASSESSED								
15. RAILROADS - RURAL	4,349,267	4.5	14,497,557	1.4	4,349,267	1.4	2,174,634	1.7
16. RAILROADS - URBAN	601,958	.6	2,006,527	.2	601,958	.2	300,979	.2
17. ALL OTHER - RURAL	8,068,421	8.4	26,894,737	2.7	8,068,421	2.7	8,068,421	6.4
18. ALL OTHER - URBAN	2,930,123	3.1	9,767,077	1.0	2,930,123	1.0	2,930,123	2.3
19. TOTAL STATE ASSESSED	15,949,769	16.6	53,165,898	5.3	15,949,769	5.3	13,474,157	10.6
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	19,357,205	20.2	64,524,017	6.4	19,357,205	6.4	19,357,205	15.3
22. GAS - RURAL & URBAN	1,028,835	1.1	3,429,450	.3	1,028,835	.3	1,028,835	.8
23. TOTAL OIL & GAS PRODUCTION	20,386,040	21.3	67,953,467	6.8	20,386,040	6.8	20,386,040	16.1
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	97,485	.1	324,950	.0	97,485	.0	97,485	.1
26. MACHINERY & EQUIPMENT	653,430	.7	2,178,100	.2	653,430	.2	0	.0
27. MERCHANTS INVENTORY	321,765	.3	1,072,550	.1	321,765	.1	0	.0
28. MANUFACTURERS INVENTORY	113,980	.1	379,933	.0	113,980	.0	0	.0
29. ALL OTHER BUSINESS	94,830	.1	316,100	.0	94,830	.0	0	.0
30. LIVESTOCK	1,100,240	1.1	3,667,467	.4	1,100,240	.4	0	.0
31. MISCELLANEOUS	1,257,675	1.3	4,192,250	.4	1,257,675	.4	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,639,405	3.8	12,131,350	1.2	3,639,405	1.2	97,485	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	128,555	.1	428,517	.0	128,555	.0	128,555	.1
35. MACHINERY & EQUIPMENT	1,082,035	1.1	3,606,783	.4	1,082,035	.4	0	.0
36. MERCHANTS INVENTORY	1,348,710	1.4	4,495,700	.4	1,348,710	.4	0	.0
37. MANUFACTURERS INVENTORY	334,335	.3	1,114,450	.1	334,335	.1	0	.0
38. ALL OTHER BUSINESS	376,355	.4	1,254,517	.1	376,355	.1	0	.0
39. LIVESTOCK	3,305	.0	11,017	.0	3,305	.0	0	.0
40. MISCELLANEOUS	608,715	.6	2,029,050	.2	608,715	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,882,010	4.0	12,940,034	1.3	3,882,010	1.3	128,555	.1
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	95,903,404	100.0	1,005,940,472	100.0	301,782,142	100.0	126,688,293	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME THOMAS CO

COUNTY # 097

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984	% OF	ESTIMATED	% OF	ESTIMATED	% OF	PROPOSED	% OF
	ASSESSED	TOTAL	MARKET VALUE	TOTAL	ASSESSED	TOTAL	ASSD VAL-	TOTAL
	VALUATION	OF	OF EACH	OF	VALUATION	OF	SCR-1616	OF
		COL 1	PROPERTY	COL 3	AFTER	COL 5		COL 7
			CLASS		REAPPRAISAL			
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	19,753,891	34.9	461,539,509	64.1	138,461,853	64.1	41,538,556	45.7
3. HOMESITES & PLANNED SUBDIVISIONS	1,090,132	1.9	21,004,470	2.9	6,301,341	2.9	2,520,536	2.8
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	599,345	1.1	31,054,145	4.3	9,316,244	4.3	9,316,244	10.2
5. TOTAL RURAL REAL ESTATE	21,443,368	37.8	513,598,124	71.3	154,079,438	71.3	53,375,336	58.7
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	6,299,783	11.1	83,773,710	11.6	25,132,113	11.6	10,052,845	11.0
8. MULTI-FAMILY	328,685	.6	4,521,114	.6	1,356,334	.6	542,534	.6
9. COMMERCIAL	3,370,699	5.9	32,630,194	4.5	9,789,058	4.5	9,789,058	10.8
10. INDUSTRIAL	28,088	.0	277,824	.0	83,347	.0	83,347	.1
11. VACANT LOTS	206,542	.4	2,129,299	.3	638,790	.3	638,790	.7
12. TOTAL URBAN REAL ESTATE	10,233,797	18.1	123,332,141	17.1	36,999,642	17.1	21,106,574	23.2
13. TOTAL REAL ESTATE	31,677,165	55.9	636,930,265	88.4	191,079,080	88.4	74,481,910	81.9
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,086,472	1.9	3,621,573	.5	1,086,472	.5	543,236	.6
16. RAILROADS - URBAN	77,732	.1	259,107	.0	77,732	.0	38,866	.0
17. ALL OTHER - RURAL	7,335,700	12.9	24,452,333	3.4	7,335,700	3.4	7,335,700	8.1
18. ALL OTHER - URBAN	2,222,138	3.9	7,407,127	1.0	2,222,138	1.0	2,222,138	2.4
19. TOTAL STATE ASSESSED	10,722,042	18.9	35,740,140	5.0	10,722,042	5.0	10,139,940	11.1
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	4,863,600	8.6	16,212,000	2.3	4,863,600	2.3	4,863,600	5.3
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	4,863,600	8.6	16,212,000	2.3	4,863,600	2.3	4,863,600	5.3
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	430,275	.8	1,434,250	.2	430,275	.2	430,275	.5
26. MACHINERY & EQUIPMENT	419,770	.7	1,399,233	.2	419,770	.2	0	.0
27. MERCHANTS INVENTORY	442,234	.8	1,474,113	.2	442,234	.2	0	.0
28. MANUFACTURERS INVENTORY	20,656	.0	68,853	.0	20,656	.0	0	.0
29. ALL OTHER BUSINESS	331,850	.6	1,106,167	.2	331,850	.2	0	.0
30. LIVESTOCK	965,083	1.7	3,216,943	.4	965,083	.4	0	.0
31. MISCELLANEOUS	1,262,306	2.2	4,207,686	.6	1,262,306	.6	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,872,174	6.8	12,907,245	1.8	3,872,174	1.8	430,275	.5
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	1,064,346	1.9	3,547,820	.5	1,064,346	.5	1,064,346	1.2
35. MACHINERY & EQUIPMENT	1,025,165	1.8	3,417,217	.5	1,025,165	.5	0	.0
36. MERCHANTS INVENTORY	2,007,833	3.5	6,692,777	.9	2,007,833	.9	0	.0
37. MANUFACTURERS INVENTORY	145,302	.3	484,340	.1	145,302	.1	0	.0
38. ALL OTHER BUSINESS	782,513	1.4	2,608,377	.4	782,513	.4	0	.0
39. LIVESTOCK	4,264	.0	14,213	.0	4,264	.0	0	.0
40. MISCELLANEOUS	508,802	.9	1,696,007	.2	508,802	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	5,538,225	9.8	18,460,751	2.6	5,538,225	2.6	1,064,346	1.2
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	56,673,206	100.0	720,250,401	100.0	216,075,121	100.0	90,980,071	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME TREGO CO

COUNTY # 098

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	8,975,345	16.5	169,346,132	47.2	50,803,840	47.2	15,241,152	25.1
3. HOMESITES & PLANNED SUBDIVISIONS	148,720	.3	2,174,269	.6	652,281	.6	260,912	.4
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	204,385	.4	3,716,091	1.0	1,114,827	1.0	1,114,827	1.8
5. TOTAL RURAL REAL ESTATE	9,328,450	17.1	175,236,492	48.9	52,570,948	48.9	16,616,891	27.4
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	2,276,330	4.2	34,489,848	9.6	10,346,954	9.6	4,138,782	6.8
8. MULTI-FAMILY	154,980	.3	2,279,118	.6	683,735	.6	273,494	.5
9. COMMERCIAL	767,070	1.4	6,121,868	1.7	1,836,560	1.7	1,836,560	3.0
10. INDUSTRIAL	75,605	.1	603,392	.2	181,018	.2	181,018	.3
11. VACANT LOTS	44,960	.1	358,819	.1	107,646	.1	107,646	.2
12. TOTAL URBAN REAL ESTATE	3,318,945	6.1	43,853,045	12.2	13,155,913	12.2	6,537,500	10.8
13. TOTAL REAL ESTATE	12,647,395	23.2	219,089,537	61.1	65,726,861	61.1	23,154,391	38.2
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,006,818	1.8	3,356,060	.9	1,006,818	.9	503,409	.8
16. RAILROADS - URBAN	67,022	.1	223,407	.1	67,022	.1	33,511	.1
17. ALL OTHER - RURAL	2,776,924	5.1	9,256,413	2.6	2,776,924	2.6	2,776,924	4.6
18. ALL OTHER - URBAN	774,765	1.4	2,582,550	.7	774,765	.7	774,765	1.3
19. TOTAL STATE ASSESSED	4,625,529	8.5	15,418,430	4.3	4,625,529	4.3	4,088,609	6.7
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	33,227,250	61.0	110,757,500	30.9	33,227,250	30.9	33,227,250	54.8
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	33,227,250	61.0	110,757,500	30.9	33,227,250	30.9	33,227,250	54.8
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	160,676	.3	535,587	.1	160,676	.1	160,676	.3
26. MACHINERY & EQUIPMENT	78,961	.1	263,203	.1	78,961	.1	0	.0
27. MERCHANTS INVENTORY	65,969	.1	219,897	.1	65,969	.1	0	.0
28. MANUFACTURERS INVENTORY	35,061	.1	116,870	.0	35,061	.0	0	.0
29. ALL OTHER BUSINESS	228,739	.4	762,463	.2	228,739	.2	0	.0
30. LIVESTOCK	1,339,649	2.5	4,465,497	1.2	1,339,649	1.2	0	.0
31. MISCELLANEOUS	718,210	1.3	2,394,033	.7	718,210	.7	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,627,265	4.8	8,757,550	2.4	2,627,265	2.4	160,676	.3
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	27,974	.1	93,247	.0	27,974	.0	27,974	.0
35. MACHINERY & EQUIPMENT	396,531	.7	1,321,770	.4	396,531	.4	0	.0
36. MERCHANTS INVENTORY	580,301	1.1	1,934,337	.5	580,301	.5	0	.0
37. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
38. ALL OTHER BUSINESS	242,840	.4	809,467	.2	242,840	.2	0	.0
39. LIVESTOCK	0	.0	0	.0	0	.0	0	.0
40. MISCELLANEOUS	119,434	.2	398,113	.1	119,434	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,367,080	2.5	4,556,934	1.3	1,367,080	1.3	27,974	.0
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	54,494,519	100.0	358,579,951	100.0	107,573,985	100.0	60,658,900	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME WABAUNSEE CO

COUNTY # 099

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	14,760,510	45.9	227,434,669	71.0	68,230,401	71.0	20,469,120	57.1
3. HOMESITES & PLANNED SUBDIVISIONS	1,217,015	3.8	17,385,929	5.4	5,215,779	5.4	2,086,311	5.8
4. SPOT INDUSTRIAL, COMMERCIAL, & RECREATIONAL	181,540	.6	983,424	.3	295,027	.3	295,027	.8
5. TOTAL RURAL REAL ESTATE	16,159,065	50.2	245,804,022	76.8	73,741,207	76.8	22,850,458	63.7
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	2,128,450	6.6	24,663,384	7.7	7,399,015	7.7	2,959,606	8.3
8. MULTI-FAMILY	0	.0	0	.0	0	.0	0	.0
9. COMMERCIAL	516,810	1.6	2,759,263	.9	827,779	.9	827,779	2.3
10. INDUSTRIAL	5,250	.0	28,440	.0	8,532	.0	8,532	.0
11. VACANT LOTS	82,230	.3	2,741,000	.9	822,300	.9	822,300	2.3
12. TOTAL URBAN REAL ESTATE	2,732,740	8.5	30,192,087	9.4	9,057,626	9.4	4,618,217	12.9
13. TOTAL REAL ESTATE	18,891,805	58.7	275,996,109	86.2	82,798,833	86.2	27,468,675	76.6
14. STATE ASSESSED								
15. RAILROADS - RURAL	2,040,446	6.3	6,801,487	2.1	2,040,446	2.1	1,020,223	2.8
16. RAILROADS - URBAN	80,809	.3	269,363	.1	80,809	.1	40,404	.1
17. ALL OTHER - RURAL	4,551,572	14.1	15,171,907	4.7	4,551,572	4.7	4,551,572	12.7
18. ALL OTHER - URBAN	671,363	2.1	2,237,877	.7	671,363	.7	671,363	1.9
19. TOTAL STATE ASSESSED	7,344,190	22.8	24,480,634	7.6	7,344,190	7.6	6,283,562	17.5
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	2,064,775	6.4	6,882,583	2.1	2,064,775	2.1	2,064,775	5.8
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	2,064,775	6.4	6,882,583	2.1	2,064,775	2.1	2,064,775	5.8
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	805	.0	2,683	.0	805	.0	805	.0
26. MACHINERY & EQUIPMENT	40,295	.1	134,317	.0	40,295	.0	0	.0
27. MERCHANTS INVENTORY	158,255	.5	527,517	.2	158,255	.2	0	.0
28. MANUFACTURERS INVENTORY	68,930	.2	229,767	.1	68,930	.1	0	.0
29. ALL OTHER BUSINESS	425,100	1.3	1,417,000	.4	425,100	.4	0	.0
30. LIVESTOCK	1,736,405	5.4	5,788,017	1.8	1,736,405	1.8	0	.0
31. MISCELLANEOUS	674,785	2.1	2,249,283	.7	674,785	.7	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,104,575	9.7	10,348,584	3.2	3,104,575	3.2	805	.0
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	34,815	.1	116,050	.0	34,815	.0	34,815	.1
35. MACHINERY & EQUIPMENT	58,675	.2	195,583	.1	58,675	.1	0	.0
36. MERCHANTS INVENTORY	117,270	.4	390,900	.1	117,270	.1	0	.0
37. MANUFACTURERS INVENTORY	59,000	.2	196,667	.1	59,000	.1	0	.0
38. ALL OTHER BUSINESS	414,210	1.3	1,380,700	.4	414,210	.4	0	.0
39. LIVESTOCK	95	.0	317	.0	95	.0	0	.0
40. MISCELLANEOUS	79,680	.2	265,600	.1	79,680	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	763,745	2.4	2,545,817	.8	763,745	.8	34,815	.1
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	32,169,090	100.0	320,253,727	100.0	96,076,118	100.0	35,852,632	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME WALLACE CO

COUNTY # 100

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	12,200,210	62.0	242,548,907	84.8	72,764,672	84.8	21,829,402	77.6
3. HOMESITES & PLANNED SUBDIVISIONS	167,530	.9	9,055,676	3.2	2,716,703	3.2	1,086,681	3.9
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	132,715	.7	1,259,156	.4	377,747	.4	377,747	1.3
5. TOTAL RURAL REAL ESTATE	12,500,455	63.5	252,863,739	88.4	75,859,122	88.4	23,293,830	82.8
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	1,139,940	5.8	10,613,966	3.7	3,184,190	3.7	1,273,676	4.5
8. MULTI-FAMILY	0	.0	0	.0	0	.0	0	.0
9. COMMERCIAL	388,635	2.0	3,687,239	1.3	1,106,172	1.3	1,106,172	3.9
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	14,705	.1	139,516	.0	41,855	.0	41,855	.1
12. TOTAL URBAN REAL ESTATE	1,543,280	7.8	14,440,721	5.0	4,332,217	5.0	2,421,703	8.6
13. TOTAL REAL ESTATE	14,043,735	71.4	267,304,460	93.4	80,191,339	93.4	25,715,533	91.4
14. STATE ASSESSED								
15. RAILROADS - RURAL	971,655	4.9	3,238,850	1.1	971,655	1.1	485,828	1.7
16. RAILROADS - URBAN	67,888	.3	226,293	.1	67,888	.1	33,944	.1
17. ALL OTHER - RURAL	1,299,783	6.6	4,332,610	1.5	1,299,783	1.5	1,299,783	4.6
18. ALL OTHER - URBAN	386,264	2.0	1,287,547	.5	386,264	.5	386,264	1.4
19. TOTAL STATE ASSESSED	2,725,590	13.9	9,085,300	3.2	2,725,590	3.2	2,205,819	7.8
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	3,815	.0	12,717	.0	3,815	.0	3,815	.0
22. GAS - RURAL & URBAN	190,725	1.0	635,750	.2	190,725	.2	190,725	.7
23. TOTAL OIL & GAS PRODUCTION	194,540	1.0	648,467	.2	194,540	.2	194,540	.7
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	11,250	.1	37,500	.0	11,250	.0	11,250	.0
26. MACHINERY & EQUIPMENT	65,005	.3	216,683	.1	65,005	.1	0	.0
27. MERCHANTS INVENTORY	425,370	2.2	1,417,900	.5	425,370	.5	0	.0
28. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
29. ALL OTHER BUSINESS	21,280	.1	70,933	.0	21,280	.0	0	.0
30. LIVESTOCK	1,038,550	5.3	3,461,833	1.2	1,038,550	1.2	0	.0
31. MISCELLANEOUS	307,530	1.6	1,025,100	.4	307,530	.4	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,868,985	9.5	6,229,949	2.2	1,868,985	2.2	11,250	.0
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	12,625	.1	42,083	.0	12,625	.0	12,625	.0
35. MACHINERY & EQUIPMENT	138,195	.7	460,650	.2	138,195	.2	0	.0
36. MERCHANTS INVENTORY	554,950	2.8	1,849,833	.6	554,950	.6	0	.0
37. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
38. ALL OTHER BUSINESS	81,230	.4	270,767	.1	81,230	.1	0	.0
39. LIVESTOCK	5,215	.0	17,383	.0	5,215	.0	0	.0
40. MISCELLANEOUS	51,875	.3	172,917	.1	51,875	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	844,090	4.3	2,813,633	1.0	844,090	1.0	12,625	.0
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	19,676,940	100.0	286,081,809	100.0	85,824,544	100.0	28,139,767	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME WASHINGTON CO

COUNTY # 101	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	20,989,124	46.8	374,805,786	79.4	112,441,736	79.4	33,732,521	65.8
3. HOMESITES & PLANNED SUBDIVISIONS	486,885	1.1	6,535,369	1.4	1,960,611	1.4	784,244	1.5
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	99,555	.2	5,158,290	1.1	1,547,487	1.1	1,547,487	3.0
5. TOTAL RURAL REAL ESTATE	21,575,564	48.1	386,499,445	81.9	115,949,834	81.9	36,064,252	70.3
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	3,632,330	8.1	21,608,150	4.6	6,482,445	4.6	2,592,978	5.1
8. MULTI-FAMILY	32,035	.1	188,441	.0	56,532	.0	22,613	.0
9. COMMERCIAL	1,306,705	2.9	2,800,482	.6	840,145	.6	840,145	1.6
10. INDUSTRIAL	6,805	.0	14,584	.0	4,375	.0	4,375	.0
11. VACANT LOTS	72,805	.2	156,033	.0	46,810	.0	46,810	.1
12. TOTAL URBAN REAL ESTATE	5,050,680	11.3	24,767,690	5.2	7,430,307	5.2	3,506,921	6.8
13. TOTAL REAL ESTATE	26,626,244	59.3	411,267,135	87.1	123,380,141	87.1	39,571,173	77.2
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,602,164	3.6	5,340,547	1.1	1,602,164	1.1	801,082	1.6
16. RAILROADS - URBAN	133,354	.3	444,513	.1	133,354	.1	66,677	.1
17. ALL OTHER - RURAL	9,714,448	21.6	32,381,493	6.9	9,714,448	6.9	9,714,448	18.9
18. ALL OTHER - URBAN	949,444	2.1	3,164,813	.7	949,444	.7	949,444	1.9
19. TOTAL STATE ASSESSED	12,399,410	27.6	41,331,366	8.8	12,399,410	8.8	11,531,651	22.5
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	0	.0	0	.0	0	.0	0	.0
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	49,780	.1	165,933	.0	49,780	.0	49,780	.1
26. MACHINERY & EQUIPMENT	40,719	.1	135,730	.0	40,719	.0	0	.0
27. MERCHANTS INVENTORY	325,871	.7	1,086,237	.2	325,871	.2	0	.0
28. MANUFACTURERS INVENTORY	130	.0	433	.0	130	.0	0	.0
29. ALL OTHER BUSINESS	231,184	.5	770,613	.2	231,184	.2	0	.0
30. LIVESTOCK	2,635,362	5.9	8,784,540	1.9	2,635,362	1.9	0	.0
31. MISCELLANEOUS	681,827	1.5	2,272,756	.5	681,827	.5	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,964,873	8.8	13,216,242	2.8	3,964,873	2.8	49,780	.1
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	114,737	.3	382,457	.1	114,737	.1	114,737	.2
35. MACHINERY & EQUIPMENT	355,144	.8	1,183,813	.3	355,144	.3	0	.0
36. MERCHANTS INVENTORY	1,133,149	2.5	3,777,163	.8	1,133,149	.8	0	.0
37. MANUFACTURERS INVENTORY	25,375	.1	84,583	.0	25,375	.0	0	.0
38. ALL OTHER BUSINESS	163,442	.4	544,807	.1	163,442	.1	0	.0
39. LIVESTOCK	1,614	.0	5,380	.0	1,614	.0	0	.0
40. MISCELLANEOUS	98,649	.2	328,830	.1	98,649	.1	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	1,892,110	4.2	6,307,033	1.3	1,892,110	1.3	114,737	.2
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	44,882,637	100.0	472,121,776	100.0	141,636,534	100.0	51,267,341	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME WICHITA CO

COUNTY # 102

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	16,014,640	52.8	255,010,191	79.6	76,503,057	79.6	22,950,917	66.3
3. HOMESITES & PLANNED SUBDIVISIONS	104,660	.3	1,137,609	.4	341,283	.4	136,513	.4
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	2,059,180	6.8	12,533,049	3.9	3,759,915	3.9	3,759,915	10.9
5. TOTAL RURAL REAL ESTATE	18,178,480	59.9	268,680,849	83.9	80,604,255	83.9	26,847,345	77.6
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	2,391,240	7.9	16,222,795	5.1	4,866,839	5.1	1,946,735	5.6
8. MULTI-FAMILY	7,670	.0	52,642	.0	15,793	.0	6,317	.0
9. COMMERCIAL	902,770	3.0	5,494,644	1.7	1,648,393	1.7	1,648,393	4.8
10. INDUSTRIAL	0	.0	0	.0	0	.0	0	.0
11. VACANT LOTS	60,445	.2	367,894	.1	110,368	.1	110,368	.3
12. TOTAL URBAN REAL ESTATE	3,362,125	11.1	22,137,975	6.9	6,641,393	6.9	3,711,813	10.7
13. TOTAL REAL ESTATE	21,540,605	71.0	290,818,824	90.8	87,245,648	90.8	30,559,158	88.3
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,128,801	3.7	3,762,670	1.2	1,128,801	1.2	564,401	1.6
16. RAILROADS - URBAN	44,949	.1	149,830	.0	44,949	.0	22,475	.1
17. ALL OTHER - RURAL	1,938,007	6.4	6,460,023	2.0	1,938,007	2.0	1,938,007	5.6
18. ALL OTHER - URBAN	644,258	2.1	2,147,527	.7	644,258	.7	644,258	1.9
19. TOTAL STATE ASSESSED	3,756,015	12.4	12,520,050	3.9	3,756,015	3.9	3,169,141	9.2
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	429,380	1.4	1,431,267	.4	429,380	.4	429,380	1.2
22. GAS - RURAL & URBAN	195,735	.6	652,450	.2	195,735	.2	195,735	.6
23. TOTAL OIL & GAS PRODUCTION	625,115	2.1	2,083,717	.7	625,115	.7	625,115	1.8
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	216,285	.7	720,950	.2	216,285	.2	216,285	.6
26. MACHINERY & EQUIPMENT	195,860	.6	652,867	.2	195,860	.2	0	.0
27. MERCHANTS INVENTORY	430,535	1.4	1,435,117	.4	430,535	.4	0	.0
28. MANUFACTURERS INVENTORY	2,855	.0	9,517	.0	2,855	.0	0	.0
29. ALL OTHER BUSINESS	41,610	.1	138,700	.0	41,610	.0	0	.0
30. LIVESTOCK	1,763,965	5.8	5,879,883	1.8	1,763,965	1.8	0	.0
31. MISCELLANEOUS	1,019,335	3.4	3,397,783	1.1	1,019,335	1.1	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,670,445	12.1	12,234,817	3.8	3,670,445	3.8	216,285	.6
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	42,440	.1	141,467	.0	42,440	.0	42,440	.1
35. MACHINERY & EQUIPMENT	213,475	.7	711,583	.2	213,475	.2	0	.0
36. MERCHANTS INVENTORY	258,375	.9	861,250	.3	258,375	.3	0	.0
37. MANUFACTURERS INVENTORY	14,575	.0	48,583	.0	14,575	.0	0	.0
38. ALL OTHER BUSINESS	82,640	.3	275,467	.1	82,640	.1	0	.0
39. LIVESTOCK	2,640	.0	8,800	.0	2,640	.0	0	.0
40. MISCELLANEOUS	145,410	.5	484,700	.2	145,410	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	759,555	2.5	2,531,850	.8	759,555	.8	42,440	.1
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	30,351,735	100.0	320,189,258	100.0	96,056,778	100.0	34,612,139	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME WILSON CO

COUNTY # 103	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	13,791,770	30.9	213,164,915	57.2	63,949,475	57.2	19,184,842	41.4
3. HOMESITES & PLANNED SUBDIVISIONS	495,360	1.1	6,078,037	1.6	1,823,411	1.6	729,364	1.6
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	1,243,045	2.8	9,904,741	2.7	2,971,422	2.7	2,971,422	6.4
5. TOTAL RURAL REAL ESTATE	15,530,175	34.8	229,147,693	61.5	68,744,308	61.5	22,885,628	49.4
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	6,214,760	13.9	60,869,344	16.3	18,260,803	16.3	7,304,321	15.8
8. MULTI-FAMILY	0	.0	0	.0	0	.0	0	.0
9. COMMERCIAL	2,041,415	4.6	11,896,358	3.2	3,568,907	3.2	3,568,907	7.7
10. INDUSTRIAL	419,250	.9	2,443,182	.7	732,955	.7	732,955	1.6
11. VACANT LOTS	0	.0	0	.0	0	.0	0	.0
12. TOTAL URBAN REAL ESTATE	8,675,425	19.4	75,208,884	20.2	22,562,665	20.2	11,606,183	25.0
13. TOTAL REAL ESTATE	24,205,600	54.2	304,356,577	81.7	91,306,973	81.7	34,491,811	74.4
14. STATE ASSESSED								
15. RAILROADS - RURAL	2,132,211	4.8	7,107,370	1.9	2,132,211	1.9	1,066,106	2.3
16. RAILROADS - URBAN	188,833	.4	629,443	.2	188,833	.2	94,416	.2
17. ALL OTHER - RURAL	4,763,183	10.7	15,877,277	4.3	4,763,183	4.3	4,763,183	10.3
18. ALL OTHER - URBAN	1,111,773	2.5	3,705,910	1.0	1,111,773	1.0	1,111,773	2.4
19. TOTAL STATE ASSESSED	8,196,000	18.4	27,320,000	7.3	8,196,000	7.3	7,035,478	15.2
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	3,860,405	8.6	12,868,017	3.5	3,860,405	3.5	3,860,405	8.3
22. GAS - RURAL & URBAN	402,655	.9	1,342,183	.4	402,655	.4	402,655	.9
23. TOTAL OIL & GAS PRODUCTION	4,263,060	9.5	14,210,200	3.8	4,263,060	3.8	4,263,060	9.2
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	200,725	.4	669,083	.2	200,725	.2	200,725	.4
26. MACHINERY & EQUIPMENT	1,812,905	4.1	6,043,017	1.6	1,812,905	1.6	0	.0
27. MERCHANTS INVENTORY	108,095	.2	360,317	.1	108,095	.1	0	.0
28. MANUFACTURERS INVENTORY	703,035	1.6	2,343,450	.6	703,035	.6	0	.0
29. ALL OTHER BUSINESS	89,295	.2	297,650	.1	89,295	.1	0	.0
30. LIVESTOCK	1,252,290	2.8	4,174,300	1.1	1,252,290	1.1	0	.0
31. MISCELLANEOUS	520,505	1.2	1,735,016	.5	520,505	.5	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	4,686,850	10.5	15,622,833	4.2	4,686,850	4.2	200,725	.4
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	346,740	.8	1,155,800	.3	346,740	.3	346,740	.7
35. MACHINERY & EQUIPMENT	953,545	2.1	3,178,483	.9	953,545	.9	0	.0
36. MERCHANTS INVENTORY	788,970	1.8	2,629,900	.7	788,970	.7	0	.0
37. MANUFACTURERS INVENTORY	724,425	1.6	2,414,750	.6	724,425	.6	0	.0
38. ALL OTHER BUSINESS	277,490	.6	924,967	.2	277,490	.2	0	.0
39. LIVESTOCK	45	.0	150	.0	45	.0	0	.0
40. MISCELLANEOUS	210,555	.5	701,850	.2	210,555	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	3,301,770	7.4	11,005,900	3.0	3,301,770	3.0	346,740	.7
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	44,653,280	100.0	372,515,510	100.0	111,754,653	100.0	46,337,814	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME WOODSON CO

COUNTY # 104

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	9,206,150	29.0	150,181,892	59.0	45,054,568	59.0	13,516,370	38.2
3. HOMESITES & PLANNED SUBDIVISIONS	562,400	1.8	13,717,073	5.4	4,115,122	5.4	1,646,049	4.7
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	188,615	.6	2,028,118	.8	608,435	.8	608,435	1.7
5. TOTAL RURAL REAL ESTATE	9,957,165	31.3	165,927,083	65.2	49,778,125	65.2	15,770,854	44.6
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	2,188,840	6.9	16,824,289	6.6	5,047,287	6.6	2,018,915	5.7
8. MULTI-FAMILY	109,015	.3	927,787	.4	278,336	.4	111,334	.3
9. COMMERCIAL	672,640	2.1	6,773,817	2.7	2,032,145	2.7	2,032,145	5.7
10. INDUSTRIAL	22,015	.1	236,720	.1	71,016	.1	71,016	.2
11. VACANT LOTS	20,140	.1	1,213,253	.5	363,976	.5	363,976	1.0
12. TOTAL URBAN REAL ESTATE	3,012,650	9.5	25,975,866	10.2	7,792,760	10.2	4,597,386	13.0
13. TOTAL REAL ESTATE	12,969,815	40.8	191,902,949	75.4	57,570,885	75.4	20,368,240	57.6
14. STATE ASSESSED								
15. RAILROADS - RURAL	1,414,787	4.5	4,715,957	1.9	1,414,787	1.9	707,394	2.0
16. RAILROADS - URBAN	59,605	.2	198,683	.1	59,605	.1	29,802	.1
17. ALL OTHER - RURAL	2,332,038	7.3	7,773,460	3.1	2,332,038	3.1	2,332,038	6.6
18. ALL OTHER - URBAN	573,247	1.8	1,910,823	.8	573,247	.8	573,247	1.6
19. TOTAL STATE ASSESSED	4,379,677	13.8	14,598,923	5.7	4,379,677	5.7	3,642,481	10.3
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	11,279,035	35.5	37,596,783	14.8	11,279,035	14.8	11,279,035	31.9
22. GAS - RURAL & URBAN	44,075	.1	146,917	.1	44,075	.1	44,075	.1
23. TOTAL OIL & GAS PRODUCTION	11,323,110	35.6	37,743,700	14.8	11,323,110	14.8	11,323,110	32.0
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	0	.0	0	.0	0	.0	0	.0
26. MACHINERY & EQUIPMENT	232,970	.7	776,567	.3	232,970	.3	0	.0
27. MERCHANTS INVENTORY	92,605	.3	308,683	.1	92,605	.1	0	.0
28. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
29. ALL OTHER BUSINESS	113,285	.4	377,617	.1	113,285	.1	0	.0
30. LIVESTOCK	1,056,580	3.3	3,521,933	1.4	1,056,580	1.4	0	.0
31. MISCELLANEOUS	694,405	2.2	2,314,683	.9	694,405	.9	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	2,189,845	6.9	7,299,483	2.9	2,189,845	2.9	0	.0
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	9,810	.0	32,700	.0	9,810	.0	9,810	.0
35. MACHINERY & EQUIPMENT	301,800	.9	1,006,000	.4	301,800	.4	0	.0
36. MERCHANTS INVENTORY	314,565	1.0	1,048,550	.4	314,565	.4	0	.0
37. MANUFACTURERS INVENTORY	74,320	.2	247,733	.1	74,320	.1	0	.0
38. ALL OTHER BUSINESS	94,210	.3	314,033	.1	94,210	.1	0	.0
39. LIVESTOCK	850	.0	2,833	.0	850	.0	0	.0
40. MISCELLANEOUS	123,155	.4	410,517	.2	123,155	.2	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	918,710	2.9	3,062,366	1.2	918,710	1.2	9,810	.0
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	31,781,157	100.0	254,607,421	100.0	76,382,227	100.0	35,343,641	100.0

1984 PROPERTY VALUES
BY COUNTY

COUNTY NAME WYANDOTTE CO

COUNTY # 105

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1984 ASSESSED VALUATION	% OF TOTAL OF COL 1	ESTIMATED MARKET VALUE OF EACH PROPERTY CLASS	% OF TOTAL OF COL 3	ESTIMATED ASSESSED VALUATION AFTER REAPPRAISAL	% OF TOTAL OF COL 5	PROPOSED ASSD VAL- SCR-1616	% OF TOTAL OF COL 7
1. RURAL REAL ESTATE								
2. AGRICULTURAL (INCL MINERAL INTERESTS)	2,261,370	.6	22,613,700	.7	6,784,110	.7	2,035,233	.4
3. HOMESITES & PLANNED SUBDIVISIONS	1,209,045	.3	17,858,863	.6	5,357,659	.6	2,143,064	.4
4. SPOT INDUSTR, COMMERC, & RECREATIONAL	95,865	.0	899,296	.0	269,789	.0	269,789	.1
5. TOTAL RURAL REAL ESTATE	3,566,280	1.0	41,371,859	1.3	12,411,558	1.3	4,448,086	.9
6. URBAN REAL ESTATE								
7. RESIDENTIAL (INCL MINERAL INTERESTS)	147,606,790	39.5	1,778,395,060	57.4	533,518,518	57.4	213,407,407	44.2
8. MULTI-FAMILY	10,949,640	2.9	116,114,952	3.7	34,834,486	3.7	13,933,794	2.9
9. COMMERCIAL	35,814,970	9.6	326,778,923	10.5	98,033,677	10.5	98,033,677	20.3
10. INDUSTRIAL	32,752,290	8.8	296,132,821	9.5	88,839,846	9.5	88,839,846	18.4
11. VACANT LOTS	6,861,700	1.8	89,930,537	2.9	26,979,161	2.9	26,979,161	5.6
12. TOTAL URBAN REAL ESTATE	233,985,390	62.7	2,607,352,293	84.1	782,205,688	84.1	441,193,885	91.4
13. TOTAL REAL ESTATE	237,551,670	63.6	2,648,724,152	85.4	794,617,246	85.4	445,641,971	92.3
14. STATE ASSESSED								
15. RAILROADS - RURAL	110,190	.0	367,300	.0	110,190	.0	55,095	.0
16. RAILROADS - URBAN	1,940,362	.5	6,467,873	.2	1,940,362	.2	970,181	.2
17. ALL OTHER - RURAL	1,410,685	.4	4,702,283	.2	1,410,685	.2	1,410,685	.3
18. ALL OTHER - URBAN	34,761,464	9.3	115,871,547	3.7	34,761,464	3.7	34,761,464	7.2
19. TOTAL STATE ASSESSED	38,222,701	10.2	127,409,003	4.1	38,222,701	4.1	37,197,425	7.7
20. OIL & GAS PRODUCTION								
21. OIL - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
22. GAS - RURAL & URBAN	0	.0	0	.0	0	.0	0	.0
23. TOTAL OIL & GAS PRODUCTION	0	.0	0	.0	0	.0	0	.0
24. RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
25. VEHICLES	0	.0	0	.0	0	.0	0	.0
26. MACHINERY & EQUIPMENT	30,515	.0	101,717	.0	30,515	.0	0	.0
27. MERCHANTS INVENTORY	10,965	.0	36,550	.0	10,965	.0	0	.0
28. MANUFACTURERS INVENTORY	0	.0	0	.0	0	.0	0	.0
29. ALL OTHER BUSINESS	33,550	.0	111,833	.0	33,550	.0	0	.0
30. LIVESTOCK	30,470	.0	101,567	.0	30,470	.0	0	.0
31. MISCELLANEOUS	80,424	.0	268,080	.0	80,424	.0	0	.0
32. TOTAL RURAL PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	185,924	.0	619,747	.0	185,924	.0	0	.0
33. URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION								
34. VEHICLES	0	.0	0	.0	0	.0	0	.0
35. MACHINERY & EQUIPMENT	46,497,235	12.5	154,990,783	5.0	46,497,235	5.0	0	.0
36. MERCHANTS INVENTORY	19,996,525	5.4	66,655,083	2.1	19,996,525	2.1	0	.0
37. MANUFACTURERS INVENTORY	12,216,092	3.3	40,720,307	1.3	12,216,092	1.3	0	.0
38. ALL OTHER BUSINESS	2,464,235	.7	8,214,117	.3	2,464,235	.3	0	.0
39. LIVESTOCK	17,975	.0	59,917	.0	17,975	.0	0	.0
40. MISCELLANEOUS	16,063,659	4.3	53,545,530	1.7	16,063,659	1.7	0	.0
41. TOTAL URBAN PERSONAL PROPERTY OTHER THAN OIL & GAS PRODUCTION	97,255,721	26.1	324,185,737	10.5	97,255,721	10.5	0	.0
42. FARM MACHINERY	0	.0	0	.0	0	.0	0	.0
43. BUSINESS AIRCRAFT	0	.0	0	.0	0	.0	0	.0
44. GRAND TOTAL	373,216,016	100.0	3,100,938,639	100.0	930,281,592	100.0	482,839,396	100.0

February 20, 1985

Testimony of

Lieutenant Governor Thomas R. Docking
Chairman, Kansas Tax Review Commission

to

Senate Assessment and Taxation Committee

Mr. Chairman and members of the Committee:

I am honored to be invited to offer testimony regarding Senate Concurrent Resolution 1615 which, as you know, includes the proposal for classification of property for ad valorem purposes and includes what has been called the "30-20-10" proposal as recommended by the Kansas Tax Review Commission.

Prior to answering any questions you might have, I will limit my testimony to a short summary of the policy analysis which went into the development of the proposal and some of the features that the proposal has, which I feel, and the Tax Review Commission feels, warrant your consideration. For a much more detailed exposition of both the policy analysis and the numerical impact of this proposal, I would direct your attention to the Kansas Tax Review Commission's Interim Report and Recommendations on the Kansas Property Tax, together with the accompanying supplementary information, which have been submitted to the Governor and have been distributed to members of this Committee and members of the Legislature, and are available to the public as well.

Regarding the policy analysis which went into the development of the 30-20-10 proposal, the Commission's principle objective in the general sense was to retain as many of the advantages as we could observe from previous proposals which had been submitted for consideration, while at the same time be guided by principles of tax policy and public policy in making our determinations.

We first considered aspects of the current Constitutional requirement of uniform and equal, generally looking at the concept of uniform and equal property taxation, then specifically considering the advantages and disadvantages which we felt the idea of uniform and equal had. We believe that there are three principal conceptual advantages to uniform and equal which we sought to retain with our proposal: 1) the simplicity of uniform and equal (the concept of uniform and equal is easy to

understand); 2) its fairness (the perception of fairness in the eyes of the average taxpayer that equal property should be treated in equal ways); and 3) the lack of economic distortions that would be inherent in uniform and equal taxation (the idea that we would desire to present an investor with an objective view of investments without regard to tax considerations).

On the other hand, the Commission concluded that uniform and equal had certain disadvantages. We believe that the return to the true concept of uniform and equal would require the inclusion of many types of property which are currently the subject of statutory exemptions, and would require, for example, the inclusion of intangible property on the tax rolls. In addition, and this is the point which is most commonly raised as an objection to the idea of uniform and equal, were we to return to uniform and equal as required by our Constitution, the Commission believes that there would be extremely large, even devastating, increases on the burden of tax borne by large groups of taxpayers, most notably farmers, but also homeowners, and certain other groups of taxpayers. Finally, it was the Commission's belief that the historical justification for the concept of uniform and equal no longer can be used as an adequate justification for it in our modern society. We believe that the concept of uniform and equal was justifiable and made great sense from a public policy point of view in the days when virtually all wealth was associated with the ownership of land and when uniform and equal taxation of land represented a comprehensive and an effective tax on wealth and ability to pay. Today, however, and for many years, our society has been building and carrying types of wealth other than land and, as I said about intangibles, these categories of property do not easily fit within the framework of ad valorem property taxation. The historical justification for uniform and equal, namely that it represents an effective and comprehensive tax on wealth, can no longer, in the Commission's mind, be raised as a justification for uniform and equal property taxation.

Aside from the concept of uniform and equal, the Commission also considered proposals which have had as their principle justification the fact that they attempt to prevent large shifts in the property tax burden borne by groups of taxpayers. These could be described as attempts to freeze or lock in various rates for various groups. That they attempt to prevent damaging shifts of the property tax burden was perceived to be the only advantage to proposals justified on those grounds alone. The Commission believed that there were a number of disadvantages to proposals

which were only justified on the basis that they prevented shifts. First, it is the Commission's belief that no proposal can, in fact, prevent changes in the property tax bills of individual taxpayers. We can attempt to design a system, and it is our belief that the 30-20-10 proposal does this, which effectively prevents large shifts among broad groups of taxpayers, but we also believe that by reason of the reappraisal process itself, which we are also advocating, and the current assessment practices in various counties, school districts, and other units of local government, that there will be changes. We cannot prevent all of those changes, and some of those changes, in fact, bring us back to a more coherent system of property taxation. In addition, the Commission believes the freeze, or lock in proposals totally neglect tax policy. We believe that our proposal refers to tax policy and not to historical accident. We maintain that we got where we are today not by reason of any rational tax policy, but by reason of the fact that certain categories of property had their values maintained better than other categories of property and through the years, we just happened to find ourselves in our current position. The proposals that only advocate a freeze neglect to answer the additional question: should we be where we are right now? The 30-20-10 proposal, we believe, does address that question. Finally, the idea of a freeze, carried to its logical conclusion, is neither fair nor simple by any stretch of the imagination, and creates extremely large artificial incentives and disincentives to make investments.

Therefore, after consideration of all of the factors I have described, the Commission developed the 30-20-10 proposal. Very briefly, our proposal is that we amend the Constitution to provide for three classes of property, one class being the 30% class for state assessed utilities, on the theory that state assessed utilities have somewhat of an ability to pass through tax costs in a very dispersed way unlike other types of business investments. The 20% category includes all other business, for-profit property, with the exception of multi-family housing, on the theory that there can be a policy reason put forward for treating all other types of for-investment property equally. Included in the 20% category are all types of real and personal property held for profit or investment. Farmland is included at 20%, but this is 20% of its use value, i.e., its ability to produce income. The theory here is that farmland has historically returned less on a dollar of investment than other types of investments and hence we can justify keeping it at 20%, as are all other types of business investments, but valuing it according to its income-producing potential. Finally, the 10% category includes residential real estate, which is defined as both single family and multi-family housing. Our original theory was that we define the

10% category as property not held for profit or investment, which would include single family housing only; however, a concern arose about including multi-family housing at 20%. In a real sense, it could be perceived that tenants would receive some additional tax burden because of an inability to own their own home, thus multi-family dwellings were moved to the 10% category. The 10% category, therefore, includes all residential real estate.

There are a handful of features about the 30-20-10 proposal which I would like to emphasize. The Commission feels that there are important features of this proposal which we believe, we hope, warrant your serious consideration. First, this proposal retains a very small number of classes and the classes are put into the Constitution. Some states have provided for statutory classifications and there can be annual revisions and redefinitions of classes and changes in the assessment ratios. The Commission felt that this procedure lacks clarity and long term stability, which we believe should be restored to property taxation in Kansas. Second, we believe that the range of proposed assessment ratios should be kept reasonably small. The range in our proposal is from a high of 30% to a low of 10%. Third, we believe this proposal does provide protection for large groups of taxpayers which would suffer dramatically increased property taxes were we to return to the uniform and equal provisions required by our Constitution. Fourth, our proposal defines categories of property by reference to tax policy and public policy rather than by reference to historical accident. The Kansas Tax Review Commission has determined that we believe there should be a reason for including a certain type of property at a certain rate, apart from the fact of where that type of property happens to be situated currently. Finally, our proposal contains a phase-in feature. We believe that regardless of what happens, if the state goes through reappraisal under an institution of any form, either uniform and equal or any form of classification, there will be numerous changes. We believe that there will be changes among classes, and even greater changes within classes of property. Therefore, a phase-in proposal is included in the 30-20-10 package. This phase-in is taxpayer specific; it allows for the taxpayer specific identification of properties, and for the changes which will occur to be phased in over ten years. Thus, it protects against large, immediate changes at the individual taxpayer level. Our recommendation is ten years; obviously, that is a figure that can be used or changed, but this proposal provides for a ten year phase-in on a taxpayer specific basis.

We believe the proposal before you represents our Commission's best effort for restoring clarity and honesty to the system; we attempted to apply rational public

policy when we made our determinations. The Commission itself is composed of a non-partisan, at least a bi-partisan, group of people from a variety of different backgrounds, the intent being that all major sectors of the economy should be represented and participate in the development of the proposal. We believe that the proposal does protect against devastating shifts in property tax, while retaining the features of simplicity, fairness, and lack of economic distortions which I described earlier.

I would like to thank the Chairman and members of the Committee for allowing me to speak.