

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./~~pm~~ on Tuesday, January 28, 1986 in room 519-S of the Capitol.

All members were present ~~XXXX~~

Committee staff present:

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

Conferees appearing before the committee:

Dale Dennis, Department of Education
Larry Winn, III, Homebuilders Association of Kansas
Karen McClain, Kansas Association of Realtors
Tom Groneman, Kansas Register of Deeds Association
John Bennett, Board of Tax Appeals
Gerry Ray, Johnson County Commission
Willie Martin, Sedgwick County Commission

Dale Dennis distributed an update of last year's print-out showing the effect of the 1985 sales ratio regarding classification and reappraisal (Attachment 1). Mr. Dennis said that a figure of 8% was used for use value appraisal. Tom Severn explained that all agricultural improvements were assessed at 12% since it was assumed that the greater portion of this class is farm homes.

Senator Thiessen moved that the minutes of the January 27, 1986 meeting be approved. Senator Hayden seconded the motion, and the motion carried.

S.B. 407 - Mortgage registration fees; exemption of previously taxed amount; Re Proposal No. 9

Staff explained that the bill would change the apportionment of mortgage registration tax from an assessed valuation basis to a fair market basis. The bill also provides that any principal debt or obligation secured by a mortgage upon which a prior registration fee has been paid is exempt. Senator Montgomery questioned how contracts for sale would be affected by the bill. Staff answered that the proposed bill would make no change in the treatment of these contracts.

A written statement of Jacqueline Webb was distributed to the Committee (Attachment 2).

Larry Winn, III, testified in support of the bill. He said that he thought the bill would help clarify the tax application but he said there are other unfair situations involving the mortgage registration tax which would be addressed with this bill. He said he offered such suggestions to the interim committee but that they were not subsequently recommended by that committee. He said the matter needs to be clarified so that those who are involved in the real estate business know definitely what their obligations are. It is his opinion that the mortgage registration tax hinders development because it is a flat tax and penalizes most those who would bring the greatest development. Mr. Winn mentioned the time problems registers of deeds have when presented with a large volume of documents for recording.

Karen McClain testified in favor of the bill (Attachment 3).

Tom Groneman spoke in opposition to the bill (Attachment 4). He voiced concerns about lost revenues for local government. There was discussion about the varying legal opinions as to the extent of the bill's impact.

CONTINUATION SHEET

MINUTES OF THE Senate COMMITTEE ON Assessment and Taxation,
room 519-S, Statehouse, at 11:00 a.m. ~~xxx~~ on January 28, 19 86

John Bennett explained why the Board of Tax Appeals requested clarification on the "same lender" language in the law. He feels that the bill simply clarifies how the tax should be applied but that it does not subtract or add to the tax. There was discussion about different counties employing different interpretations of the tax.

Mr. Groneman said that he was presenting the "worst case scenario" and expressed concerns that the bill could cause more appeals than there are now.

Gerry Ray summarized her written statement in opposition to S.B. 407 (Attachment 5). The Johnson County Commissioners are opposed to any new exemptions that would cause a reduction in the tax base. They are concerned that the language in the bill is too broad. Ms. Ray pointed out that entities paying the mortgage registration tax are receiving services provided by the county. She said that any revenue loss must be replaced.

Willie Martin testified in opposition to the bill (Attachment 6). She stated that mortgagees receive valuable rights, protections and services from the county. She noted concerns that the bill would encourage creative financing methods to avoid paying the tax.

Meeting adjourned.

(Note: See minutes of February 4 meeting for additional testimony on S.B. 407.)

ASSESSMENT AND TAXATION

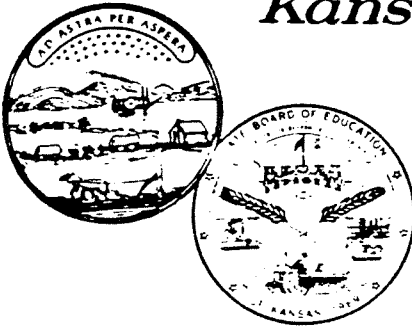
OBSERVERS
(PLEASE PRINT)

DATE	NAME	ADDRESS	REPRESENTING
1/29/86	DANA Ferrell	Topeka	Budget
	JOHN BENNETT	O.P.	Bd of TAX APP
	LARRY WINN III	OP	ATTY
	JANET STUBBS	Topeka	H.B.A.K.
	KAREN McCLAIN	Topeka	KS. ASOC REACTORS
	Dawn L'Hara	"	KCCI
1/29/86	Chip Wheelen	Topeka	KLPG
1/29	Gerry Fay	Clatta	Johnson Co.
1-29	Hillie Martin	Wichita	Sedgewick Co.
	Kathie Champlin	S.M.	United Way
1-29-87	Jessie Parmer	Leav. Ks	Reg of Deeds
	Steven R. Wiechman	Topeka	Ks. Assn. of County
	Beverly B. Bradley	Lawrence	Ks. Assoc. of Counties
	Pat Wiechman	Topeka	K.A.D.R.A.
	Vera J. Reynolds	Ashland	Reg of Deeds, Clark
	Linda Finchan	Frankfort KS	Reg of Deeds, Marshall CO
	Mary Ann Holsapple	Smeria, Kansas	Ks. Reg of Deeds Assoc Tenn.
	Robert Hunt	Smith Center, Ks	" " "
	W. Groneman	K. C. K.	" " "
	Lydia L. Barnhardt	Eric Kansas	Ks. Reg. of Deeds Assoc
	Gladys Mueh	Little Rock, Mo.	Ks. Reg of Deeds Assoc
	Rosa Mary Moore	Hutchinson, Mo.	Ks. Reg of Deeds Assoc 2nd CO.
	Jacqueline Webb	Jola Ks	Ks. Reg. of Deeds Assoc

Kansas State Department of Education

Kansas State Education Building

120 East 10th Street Topeka, Kansas 66612



January 23, 1986

TO: Representative Ed Rolfs, House Assessment and Taxation Committee
Senator Fred Kerr, Senate Assessment and Taxation Committee

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

SUBJECT: Updated Computer Printout Showing Effects of
Reappraisal and Classification Under HCR 5018
(County Order)

Attached is a computer printout using the 1985 sales assessment ratio study and the 1985 assessed valuations. In those cases where there was not an appropriate sales ratio available within a subclassification, we used the ratio for the classification.

The ratios used under HCR 5018 are attached for your review. This is particularly significant as it relates to use value assessment of agricultural land.

Listed below is the column explanation for the attached printout.

COLUMN EXPLANATION

- Column 1 - 1985 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 HCR 5018
- 8 - Percent of total of Column 7

1/28/86 Sen. A+T
Attachment 1

RATIOS OF ASSESSMENT

Assessment
Ratio Under
HCR 5018AA

<u>URBAN REAL ESTATE</u>		
1.	Commerical and Industrial	30%
2.	Vacant Lots	12%
3.	All Other Urban Real Estate	12%
4.	TOTAL URBAN REAL ESTATE	
 <u>RURAL REAL ESTATE</u>		
5.	Agricultural Land (including mineral reserves)	8%
6.	Agricultural Improvement	12%
7.	Homesites and Planned Subdivisions	12%
8.	Spot Industrial, Commercial, and Recreational	30%
9.	TOTAL RURAL REAL ESTATE	
10.	TOTAL REAL ESTATE	
 <u>TANGIBLE PERSONAL PROPERTY</u>		
11.	Gas and Oil (lease-hold and royalty)	30%
12.	Merchants Inventory	0%
13.	Manufacturers Inventory	0%
14.	Livestock	0%
15.	Business Machinery and Equipment (includes "Machinery and Equipment" and "All Other Business")	15%
16.	All Other Tangible Personal Property	30%
17.	TOTAL TANGIBLE PERSONAL PROPERTY	
 <u>STATE ASSESSED</u>		
18.	Public Service Corporations	30%
19.	TOTAL STATE ASSESSED	
20.	GRAND TOTAL	

ASSESSMENT RATIOS FOR 1985

County	Residential					Commercial				Agricultural			
	Single Family	Multi-Family	Condo	Vacant Lot	County Median	Commercial	Industrial	Vacant Lot	County Median	Improved w/Res.	Improved No/Res.	Unimproved	County Median
Allen													
Urban	9.66	21.53	0.00	3.33	9.30	12.88	0.00	5.36	11.49	0.00	0.00	0.00	0.00
Rural	7.46	0.00	0.00	1.58	7.00	9.98	3.14	3.43	3.83	7.81	8.83	6.36	7.41
Anderson													
Urban	9.45	11.15	0.00	5.93	9.14	7.34	0.00	0.00	7.34	0.00	0.00	0.00	0.00
Rural	6.60	0.00	0.00	5.81	5.81	0.00	0.00	4.28	4.28	7.15	8.10	7.86	7.86
Atchison													
Urban	11.34	19.35	0.00	11.91	11.67	21.58	0.00	0.00	18.16	17.74	0.00	.72	9.23
Rural	8.72	0.00	0.00	3.30	5.90	12.60	0.00	.75	10.80	8.77	6.66	4.06	5.03
Barber													
Urban	5.52	5.51	0.00	6.76	5.58	5.68	8.42	0.00	5.72	0.00	0.00	0.00	0.00
Rural	5.92	0.00	0.00	4.29	5.09	4.72	0.00	.37	4.38	4.16	6.24	5.54	4.97
Barton													
Urban	7.67	10.18	7.50	2.75	7.34	10.17	2.86	3.04	8.98	0.00	0.00	0.00	0.00
Rural	9.24	0.00	0.00	1.96	7.21	8.31	20.53	9.08	11.59	9.39	7.08	5.41	5.70
Bourbon													
Urban	9.07	7.96	0.00	5.50	8.90	10.84	0.00	4.80	10.34	0.00	0.00	0.00	0.00
Rural	8.68	0.00	0.00	5.00	7.85	7.48	0.00	6.00	6.74	8.04	7.62	5.82	7.26
Brown													
Urban	13.49	0.00	0.00	12.33	13.27	15.87	0.00	3.75	14.75	0.00	0.00	0.00	0.00
Rural	7.77	0.00	0.00	10.50	8.10	14.93	13.64	8.60	13.64	10.98	7.57	6.84	7.15
Butler													
Urban	8.67	9.61	0.00	5.14	8.48	9.09	0.00	0.00	9.07	4.24	0.00	0.00	4.24
Rural	7.25	0.00	0.00	4.81	6.31	7.88	0.00	0.00	7.88	7.42	4.05	5.15	5.74
Chase													
Urban	9.56	0.00	0.00	2.75	9.08	7.18	0.00	0.00	7.18	0.00	0.00	0.00	0.00
Rural	4.23	0.00	0.00	1.68	2.72	0.00	0.00	1.55	1.55	7.12	0.00	7.48	7.46
Chautauqua													
Urban	7.38	10.98	0.00	3.56	7.16	8.42	0.00	1.25	6.22	0.00	0.00	0.00	0.00
Rural	3.75	0.00	0.00	2.75	3.03	0.00	0.00	0.00	0.00	3.70	3.50	4.17	3.70
Cherokee													
Urban	9.31	9.94	0.00	3.73	8.72	9.44	0.00	16.02	9.44	0.00	0.00	0.00	0.00
Rural	7.77	0.00	0.00	2.02	6.31	11.10	7.15	0.00	9.90	7.84	6.38	5.23	6.46
Cheyenne													
Urban	9.19	0.00	0.00	11.43	9.19	12.36	0.00	16.60	12.77	0.00	0.00	7.17	7.17
Rural	4.76	0.00	0.00	7.33	6.98	12.67	0.00	0.00	12.67	6.34	0.00	5.02	5.57
Clark													
Urban	11.18	0.00	0.00	28.00	13.12	21.83	0.00	0.00	21.83	11.19	0.00	0.00	11.19
Rural	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.65	3.74	8.13	7.66

County	Residential					Commercial				Agricultural			County Median
	Single Family	Multi-Family	Condo	Vacant Lot	County Median	Commercial	Industrial	Vacant Lot	County Median	Improved w/Res.	Improved No/Res.	Unimproved	
Clay													
Urban	12.46	10.77	0.00	6.00	12.11	13.30	0.00	88.00	19.05	0.00	0.00	0.00	0.00
Rural	3.47	0.00	0.00	2.50	3.47	0.00	0.00	0.00	0.00	7.69	4.50	6.85	7.21
Cloud													
Urban	14.49	20.56	0.00	33.28	14.79	15.60	0.00	6.55	12.29	0.00	0.00	0.00	0.00
Rural	12.94	0.00	0.00	8.50	8.97	6.03	0.00	0.00	6.03	8.94	8.04	7.62	8.06
Coffey													
Urban	8.53	17.50	0.00	3.00	7.57	9.76	0.00	6.25	9.11	0.00	0.00	0.00	0.00
Rural	6.95	0.00	0.00	2.50	4.77	15.64	0.00	0.00	15.64	8.78	6.29	6.68	7.04
Comanche													
Urban	19.20	0.00	0.00	6.85	16.17	17.86	0.00	7.56	16.70	0.00	0.00	0.00	0.00
Rural	11.98	0.00	0.00	0.00	11.98	0.00	0.00	0.00	0.00	7.34	0.00	6.43	6.43
Cowley													
Urban	9.35	10.40	9.82	5.90	9.20	14.89	28.57	5.83	14.15	0.00	0.00	0.00	0.00
Rural	10.00	0.00	0.00	3.00	7.61	2.29	19.97	0.00	19.97	6.37	9.17	6.18	6.18
Crawford													
Urban	7.29	11.25	11.29	5.00	7.20	9.37	0.00	9.75	9.37	0.00	0.00	0.00	0.00
Rural	4.74	0.00	6.72	4.00	4.43	4.40	0.00	3.06	4.70	7.52	6.70	5.77	6.36
Decatur													
Urban	7.93	0.00	0.00	7.64	7.93	15.23	0.00	0.00	15.23	0.00	0.00	0.00	0.00
Rural	44.00	0.00	0.00	2.22	23.22	5.49	0.00	0.00	5.49	5.81	7.31	0.00	6.83
Dickinson													
Urban	9.66	8.17	0.00	5.70	9.58	15.15	0.00	3.25	15.14	0.00	0.00	0.00	0.00
Rural	7.02	0.00	0.00	3.45	5.77	8.72	0.00	0.00	8.72	10.77	8.77	8.08	8.30
Doniphan													
Urban	9.74	.52	0.00	1.83	9.42	11.57	0.00	0.00	11.57	0.00	0.00	0.00	0.00
Rural	5.42	0.00	0.00	3.66	5.36	0.00	0.00	0.00	0.00	4.94	2.77	4.34	4.59
Douglas													
Urban	9.05	9.03	7.97	5.44	8.71	6.99	0.00	2.53	6.70	0.00	0.00	0.00	0.00
Rural	7.13	0.00	0.00	2.53	5.86	4.22	0.00	0.00	4.22	6.17	4.18	3.72	4.43
Edwards													
Urban	10.41	0.00	0.00	3.00	10.25	14.79	0.00	0.00	14.79	0.00	0.00	0.00	0.00
Rural	8.47	0.00	0.00	0.00	8.47	0.00	0.00	0.00	0.00	4.95	6.57	7.04	6.57
Elk													
Urban	10.98	0.00	0.00	6.00	10.54	14.26	0.00	0.00	14.26	0.00	0.00	0.00	0.00
Rural	4.85	0.00	0.00	3.93	4.61	18.45	0.00	0.00	18.45	8.48	4.98	8.06	8.34
Ellis													
Urban	6.19	5.80	5.54	3.00	5.95	6.45	0.00	2.30	6.06	7.29	0.00	0.00	7.29
Rural	5.32	0.00	0.00	1.36	4.18	7.75	0.00	2.00	7.33	6.00	1.11	4.66	4.68

County	Residential					Commercial				Agricultural			
	Single Family	Multi-Family	Condo	Vacant Lot	County Median	Commercial	Industrial	Vacant Lot	County Median	Improved w/Res.	Improved No/Res.	Unimproved	County Median
Ellsworth													
Urban	11.80	0.00	0.00	4.96	10.60	14.12	0.00	0.00	14.12	0.00	0.00	0.00	0.00
Rural	6.52	0.00	0.00	5.23	6.11	9.54	0.00	0.00	9.54	4.87	0.00	8.33	8.31
Finney													
Urban	9.50	13.46	0.00	6.52	9.35	11.82	0.00	9.84	11.82	0.00	0.00	0.00	0.00
Rural	10.21	0.00	0.00	2.73	7.60	11.73	0.00	4.01	10.07	8.09	11.52	5.17	6.47
Ford													
Urban	8.73	10.02	10.65	3.93	8.41	9.40	0.00	4.12	9.16	0.00	0.00	0.00	0.00
Rural	6.16	0.00	0.00	2.60	5.67	0.00	0.00	0.00	0.00	7.52	7.53	7.10	7.30
Franklin													
Urban	9.38	9.81	0.00	2.75	9.15	15.25	0.00	0.00	15.25	0.00	0.00	0.00	0.00
Rural	7.17	0.00	0.00	2.84	5.18	11.16	0.00	0.00	11.16	7.35	5.96	5.81	6.56
Geary													
Urban	9.72	9.60	0.00	8.61	9.67	8.87	0.00	3.63	7.70	0.00	0.00	0.00	0.00
Rural	11.12	0.00	0.00	3.58	9.34	0.00	0.00	6.44	6.44	5.72	12.21	4.68	5.52
Gove													
Urban	9.71	0.00	0.00	4.50	9.69	9.77	0.00	0.00	9.77	0.00	0.00	0.00	0.00
Rural	0.00	0.00	0.00	7.25	7.25	11.00	0.00	0.00	11.00	7.40	5.91	6.52	6.29
Graham													
Urban	8.08	0.00	0.00	4.37	7.01	15.38	0.00	2.75	12.90	0.00	0.00	0.00	0.00
Rural	8.33	0.00	0.00	0.00	8.33	5.59	0.00	0.00	5.59	7.27	0.00	5.93	6.29
Grant													
Urban	8.87	10.90	0.00	8.15	8.81	13.25	0.00	7.83	13.18	0.00	0.00	0.00	0.00
Rural	8.75	0.00	0.00	2.91	7.67	6.06	0.00	0.00	6.06	6.99	0.00	7.64	7.63
Gray													
Urban	9.00	0.00	0.00	6.17	8.48	14.52	0.00	0.00	14.52	0.00	0.00	0.00	0.00
Rural	8.66	0.00	0.00	3.96	4.92	0.00	0.00	0.00	0.00	8.03	6.03	7.25	6.90
Greeley													
Urban	16.57	0.00	0.00	6.20	13.78	14.87	0.00	0.00	14.87	0.00	0.00	0.00	0.00
Rural	0.00	0.00	0.00	12.50	12.50	14.98	0.00	20.62	17.80	9.81	0.00	6.67	6.68
Greenwood													
Urban	9.40	0.00	0.00	6.00	9.16	12.18	0.00	14.17	12.18	0.00	0.00	8.89	8.89
Rural	4.66	0.00	0.00	4.91	4.88	3.00	0.00	0.00	3.00	5.56	3.97	6.19	5.89
Hamilton													
Urban	8.17	0.00	0.00	6.66	7.93	19.85	0.00	0.00	19.85	0.00	0.00	0.00	0.00
Rural	6.26	0.00	0.00	1.50	4.09	14.04	0.00	2.62	14.04	7.45	0.00	7.45	7.45
Harper													
Urban	9.10	0.00	0.00	5.50	8.54	13.36	0.00	66.00	14.60	0.00	0.00	0.00	0.00
Rural	3.54	0.00	0.00	5.00	3.71	0.00	0.00	0.00	0.00	7.02	3.75	7.08	6.95

County	Residential					Commercial				Agricultural			
	Single Family	Multi-Family	Condo	Vacant Lot	County Median	Commercial	Industrial	Vacant Lot	County Median	Improved w/Res.	Improved No/Res.	Unimproved	County Median
Harvey													
Urban	9.01	10.20	0.00	6.73	8.89	13.31	18.71	10.10	13.69	0.00	0.00	0.00	0.00
Rural	6.24	0.00	0.00	2.94	4.35	25.38	0.00	0.00	25.38	5.48	6.70	6.26	5.91
Haskell													
Urban	10.10	12.67	0.00	5.77	8.97	9.82	0.00	0.00	9.82	0.00	0.00	0.00	0.00
Rural	5.84	0.00	0.00	9.59	7.69	16.68	0.00	0.00	16.68	7.81	9.68	5.93	7.35
Hodgeman													
Urban	15.34	0.00	0.00	12.67	15.31	28.50	0.00	16.80	26.77	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	0.00	10.36	9.17	8.76	8.79
Jackson													
Urban	10.34	10.87	0.00	6.15	9.36	10.31	0.00	38.39	11.55	0.00	0.00	0.00	0.00
Rural	6.54	0.00	0.00	4.11	6.05	0.00	0.00	0.00	0.00	6.03	5.85	6.04	6.04
Jefferson													
Urban	8.58	0.00	0.00	6.80	8.38	10.60	0.00	.20	9.69	0.00	0.00	0.00	0.00
Rural	8.32	0.00	0.00	7.64	7.93	2.28	0.00	0.00	2.28	6.57	4.36	4.12	6.02
Jewell													
Urban	17.01	0.00	0.00	18.57	17.79	22.25	0.00	0.00	22.25	0.00	170.00	0.00	170.00
Rural	9.37	0.00	0.00	9.06	9.20	1.16	0.00	0.00	1.16	9.50	6.39	6.49	6.76
Johnson													
Urban	7.17	8.37	5.88	4.00	6.93	6.43	0.00	1.39	5.41	1.19	1.39	.82	1.08
Rural	5.88	0.00	0.00	2.74	5.36	5.54	0.00	0.00	5.54	3.58	5.64	1.84	2.52
Kearney													
Urban	7.25	0.00	0.00	3.08	7.04	14.09	0.00	6.17	10.68	0.00	0.00	0.00	0.00
Rural	5.07	0.00	0.00	7.54	5.63	0.00	18.21	0.00	18.21	11.21	10.04	6.46	7.35
Kingman													
Urban	8.00	8.31	0.00	3.75	7.78	6.58	0.00	8.25	7.25	0.00	0.00	0.00	0.00
Rural	5.16	0.00	0.00	2.71	4.78	4.38	0.00	2.50	3.44	6.28	8.45	6.69	6.65
Kiowa													
Urban	8.64	2.57	0.00	4.89	8.19	17.84	0.00	0.00	17.84	0.00	0.00	0.00	0.00
Rural	12.19	0.00	0.00	5.06	8.63	0.00	0.00	0.00	0.00	10.89	8.83	7.89	8.08
Labette													
Urban	9.17	7.36	0.00	6.34	9.03	9.65	0.00	0.00	9.65	29.50	6.75	11.99	11.99
Rural	8.60	0.00	0.00	5.83	7.51	5.58	14.72	1.05	5.58	8.03	6.85	5.99	6.44
Lane													
Urban	11.05	0.00	0.00	11.06	11.06	22.50	0.00	0.00	22.50	0.00	0.00	0.00	0.00
Rural	8.49	0.00	0.00	0.00	8.49	0.00	0.00	4.00	4.00	0.00	5.51	6.61	6.28
Leavenworth													
Urban	8.49	10.31	8.17	3.69	8.12	9.80	0.00	2.71	9.55	9.72	0.00	1.15	7.13
Rural	7.89	12.18	0.00	2.78	4.72	3.63	0.00	0.00	3.63	6.00	3.66	2.80	4.05

County	Residential					Commercial				Agricultural			
	Single Family	Multi-Family	Condo	Vacant Lot	County Median	Commercial	Industrial	Vacant Lot	County Median	Improved w/Res.	Improved No/Res.	Unimproved	County Median
Lincoln													
Urban	21.21	0.00	0.00	21.42	21.21	14.30	0.00	0.00	14.30	0.00	0.00	0.00	0.00
Rural	9.55	0.00	0.00	154.21	9.58	8.80	0.00	12.98	10.89	10.00	7.74	10.90	10.72
Linn													
Urban	10.06	0.00	0.00	4.54	9.86	6.20	0.00	0.00	6.20	0.00	0.00	0.00	0.00
Rural	6.96	0.00	0.00	6.25	6.28	3.77	0.00	0.00	3.77	6.91	6.07	4.52	5.33
Logan													
Urban	11.17	12.66	0.00	13.36	11.40	10.49	0.00	0.00	10.49	0.00	0.00	0.00	0.00
Rural	5.73	0.00	0.00	1.20	3.61	0.00	0.00	0.00	0.00	0.00	0.00	6.55	6.55
Lyon													
Urban	9.23	9.22	5.63	7.77	9.18	11.25	60.00	1.85	10.23	0.00	0.00	0.00	0.00
Rural	6.67	0.00	0.00	6.23	6.67	0.00	0.00	1.48	1.48	8.23	11.12	7.20	7.33
Marion													
Urban	8.83	8.35	6.73	6.36	8.50	11.35	0.00	3.14	9.97	0.00	0.00	0.00	0.00
Rural	7.33	0.00	0.00	4.22	6.44	10.92	0.00	10.00	10.46	9.75	10.64	7.58	8.52
Marshall													
Urban	10.66	11.93	0.00	8.10	10.30	14.48	74.25	20.50	15.10	0.00	0.00	0.00	0.00
Rural	7.80	0.00	0.00	1.60	6.39	7.63	0.00	3.00	5.36	7.81	5.67	6.78	7.10
McPherson													
Urban	8.50	8.89	0.00	9.70	8.66	9.80	0.00	1.48	9.80	0.00	0.00	10.35	10.35
Rural	4.61	0.00	0.00	5.29	4.69	8.73	0.00	.24	7.72	6.50	8.43	7.23	7.19
Meade													
Urban	10.72	0.00	0.00	6.06	10.13	8.27	0.00	2.33	7.70	0.00	0.00	0.00	0.00
Rural	6.75	0.00	0.00	4.90	6.73	4.74	0.00	0.00	4.74	7.05	7.29	7.41	7.32
Miami													
Urban	9.67	11.65	0.00	3.33	9.61	12.03	0.00	.70	9.50	0.00	0.00	0.00	0.00
Rural	7.55	0.00	0.00	2.18	5.80	14.44	0.00	15.07	14.71	6.83	4.80	4.36	5.40
Mitchell													
Urban	9.97	23.57	0.00	11.33	10.09	17.85	0.00	10.83	16.71	0.00	0.00	0.00	0.00
Rural	8.71	0.00	0.00	7.21	7.37	10.71	0.00	0.00	10.71	10.85	8.01	7.72	8.34
Montgomery													
Urban	9.75	11.26	0.00	3.56	9.61	11.56	4.64	4.58	10.95	0.00	0.00	0.00	0.00
Rural	7.60	0.00	0.00	2.25	7.00	7.90	0.00	0.00	7.90	7.26	4.95	4.29	5.50
Morris													
Urban	7.70	8.16	0.00	5.66	7.47	26.00	0.00	3.10	10.77	0.00	0.00	0.00	0.00
Rural	6.88	0.00	0.00	1.36	6.50	8.98	0.00	12.19	10.58	8.62	8.72	8.80	8.67
Morton													
Urban	9.00	8.76	0.00	5.73	7.85	6.81	0.00	6.66	6.74	0.00	0.00	0.00	0.00
Rural	9.31	0.00	0.00	1.79	9.31	0.00	0.00	0.00	0.00	11.00	8.57	0.00	8.60

County	Residential					Commercial				Agricultural			
	Single Family	Multi-Family	Condo	Vacant Lot	County Median	Commercial	Industrial	Vacant Lot	County Median	Improved w/Res.	Improved No/Res.	Unimproved	County Median
Wemaha													
Urban	10.74	0.00	0.00	8.50	10.74	17.69	0.00	15.50	17.45	0.00	0.00	0.00	0.00
Rural	7.42	0.00	0.00	1.32	2.97	0.00	0.00	60.00	60.00	10.25	7.18	7.05	7.57
Neosho													
Urban	9.29	13.16	0.00	4.21	9.25	12.71	27.15	3.89	9.88	0.00	0.00	0.00	0.00
Rural	7.83	0.00	0.00	3.18	6.62	22.68	0.00	0.00	22.68	7.91	4.92	6.36	6.54
Ness													
Urban	10.33	0.00	0.00	7.50	9.11	15.33	0.00	0.00	15.33	7.62	0.00	0.00	7.62
Rural	23.15	0.00	0.00	3.56	11.15	39.65	0.00	3.75	7.75	7.10	0.00	7.97	7.73
Norton													
Urban	9.92	0.00	0.00	12.30	9.93	8.92	0.00	41.50	9.20	0.00	0.00	0.00	0.00
Rural	7.70	0.00	0.00	0.00	7.70	0.00	0.00	0.00	0.00	6.92	4.58	5.71	5.95
Osage													
Urban	9.95	0.00	0.00	8.60	9.75	16.06	0.00	2.73	16.03	0.00	0.00	0.00	0.00
Rural	7.56	0.00	0.00	5.63	7.42	0.00	0.00	.12	.12	10.27	5.52	8.92	9.35
Osborne													
Urban	14.52	0.00	0.00	12.00	14.15	24.79	0.00	0.00	24.79	0.00	0.00	0.00	0.00
Rural	12.20	0.00	0.00	0.00	12.20	0.00	0.00	1.55	1.55	5.90	0.00	7.50	7.05
Ottawa													
Urban	12.52	0.00	0.00	8.00	11.83	12.40	0.00	1.31	11.88	8.88	0.00	0.00	8.88
Rural	7.04	0.00	0.00	4.00	6.71	7.05	0.00	0.00	7.05	10.91	10.31	9.16	9.43
Pawnee													
Urban	8.48	0.00	0.00	6.50	8.31	13.36	0.00	0.00	13.36	0.00	0.00	0.00	0.00
Rural	9.77	0.00	0.00	8.75	9.26	0.00	0.00	0.00	0.00	5.17	9.68	7.97	7.83
Phillips													
Urban	10.86	0.00	0.00	10.66	10.86	15.20	0.00	36.00	18.40	0.00	0.00	0.00	0.00
Rural	22.82	0.00	0.00	8.28	12.28	0.00	0.00	0.00	0.00	8.74	8.21	7.70	7.94
Pottawatomie													
Urban	7.76	0.00	0.00	3.27	7.38	7.44	0.00	3.18	6.84	0.00	0.00	0.00	0.00
Rural	7.46	0.00	0.00	4.00	7.24	10.00	0.00	0.00	10.00	8.06	9.25	7.05	8.50
Pratt													
Urban	8.89	0.00	0.00	7.00	8.74	11.58	0.00	10.16	11.30	10.39	0.00	0.00	10.39
Rural	7.98	0.00	0.00	6.00	6.00	13.60	0.00	9.33	14.63	7.24	8.68	8.89	8.73
Rawlins													
Urban	8.25	0.00	0.00	5.60	8.47	13.33	0.00	11.28	12.96	0.00	0.00	0.00	0.00
Rural	5.73	0.00	0.00	0.00	5.73	0.00	0.00	0.00	0.00	6.67	6.38	6.38	6.64
Reno													
Urban	10.22	13.22	10.95	4.00	10.05	14.66	26.13	1.69	13.71	12.06	0.00	0.00	12.06
Rural	9.47	0.00	0.00	2.80	7.45	19.44	20.86	4.00	17.18	8.18	5.23	5.62	5.64

County	Residential					Commercial				Agricultural			
	Single Family	Multi-Family	Condo	Vacant Lot	County Median	Commercial	Industrial	Vacant Lot	County Median	Improved w/Res.	Improved No/Res.	Unimproved	County Median
Republic													
Urban	15.69	0.00	0.00	12.40	14.44	12.07	0.00	0.00	12.07	0.00	0.00	0.00	0.00
Rural	7.20	0.00	0.00	4.40	6.30	0.00	0.00	1.66	1.66	8.89	13.47	7.48	8.34
Rice													
Urban	12.85	0.00	0.00	12.62	12.85	20.60	0.00	0.00	20.60	0.00	0.00	0.00	0.00
Rural	9.75	0.00	0.00	16.00	10.17	13.18	19.93	10.50	13.18	12.03	0.00	7.47	7.68
Riley													
Urban	9.65	10.03	9.45	2.20	9.41	10.65	7.18	10.96	10.65	0.00	0.00	3.55	3.55
Rural	9.97	0.00	0.00	5.96	8.98	6.75	0.00	1.18	3.97	7.18	7.68	4.36	5.96
Rooks													
Urban	6.90	8.15	0.00	2.53	6.56	13.16	0.00	0.00	13.16	0.00	0.00	0.00	0.00
Rural	7.54	0.00	0.00	2.25	3.84	0.00	0.00	.55	.55	7.68	0.00	5.01	5.22
Rush													
Urban	12.60	0.00	0.00	12.73	12.60	12.15	0.00	0.00	12.15	12.02	0.00	0.00	12.02
Rural	68.63	0.00	0.00	0.00	68.63	18.33	0.00	0.00	18.33	9.09	12.40	8.10	8.56
Russell													
Urban	6.46	11.25	0.00	10.64	6.52	10.19	3.93	4.80	6.25	0.00	0.00	1.00	1.00
Rural	2.77	0.00	0.00	1.77	1.50	0.00	0.00	7.00	3.50	0.00	9.54	5.50	5.86
Saline													
Urban	7.90	7.67	8.92	4.72	7.74	10.24	0.00	3.77	9.97	0.00	6.60	0.00	6.60
Rural	6.22	0.00	0.00	2.61	5.40	8.07	0.00	7.45	8.07	5.29	7.16	6.64	6.29
Scott													
Urban	6.56	7.54	0.00	2.69	6.48	9.11	0.00	0.00	9.11	0.00	0.00	0.00	0.00
Rural	7.64	0.00	0.00	2.48	5.82	1.60	0.00	.31	1.39	11.21	4.55	6.00	6.00
Sedgwick													
Urban	7.83	8.14	7.38	.44	7.52	10.04	11.75	1.74	8.57	0.00	0.00	1.90	1.90
Rural	7.31	0.00	7.60	1.26	5.20	9.04	0.00	.88	5.00	5.23	1.80	3.53	4.47
Seward													
Urban	7.63	8.59	8.48	3.13	7.52	12.68	0.00	4.63	10.02	0.00	0.00	4.00	4.00
Rural	8.28	0.00	0.00	3.00	4.75	0.00	0.00	6.80	6.80	5.95	9.64	7.28	7.28
Shawnee													
Urban	8.01	10.48	8.73	2.38	7.95	12.70	0.00	4.06	11.70	0.00	15.74	0.00	15.74
Rural	8.33	9.32	0.00	1.93	7.51	19.27	2.33	3.42	3.42	6.20	14.81	4.19	5.22
Sheridan													
Urban	6.17	0.00	0.00	1.66	5.66	12.86	0.00	0.00	12.86	0.00	0.00	0.00	0.00
Rural	4.05	0.00	0.00	0.00	4.05	0.00	0.00	0.00	0.00	4.77	4.18	5.06	5.05
Sherman													
Urban	7.88	0.00	0.00	6.52	7.80	7.35	0.00	15.61	7.35	0.00	0.00	0.00	0.00
Rural	6.57	0.00	0.00	12.08	7.30	0.00	0.00	0.00	0.00	7.57	4.68	5.60	6.04

County	Residential					Commercial				Agricultural			
	Single Family	Multi-Family	Condo	Vacant Lot	County Median	Commercial	Industrial	Vacant Lot	County Median	Improved w/Res.	Improved No/Res.	Unimproved	County Median
Smith													
Urban	14.06	49.62	0.00	4.62	11.85	30.86	0.00	0.00	30.86	0.00	0.00	0.00	0.00
Rural	11.12	0.00	0.00	.91	3.80	12.80	0.00	0.00	12.80	8.04	4.51	6.28	6.50
Stafford													
Urban	10.73	0.00	0.00	6.66	10.61	22.90	0.00	0.00	22.90	0.00	0.00	0.00	0.00
Rural	2.75	0.00	0.00	3.25	3.00	2.10	0.00	0.00	2.10	6.92	7.32	5.28	5.89
Stanton													
Urban	9.99	0.00	0.00	40.25	11.29	16.52	0.00	9.90	14.44	0.00	0.00	0.00	0.00
Rural	8.84	0.00	0.00	0.00	8.84	10.97	0.00	7.12	9.05	15.99	12.23	8.57	8.71
Stevens													
Urban	8.72	0.00	0.00	3.04	8.25	11.05	0.00	0.00	11.05	0.00	0.00	0.00	0.00
Rural	25.28	0.00	0.00	25.53	25.53	7.90	0.00	39.13	9.72	8.64	0.00	4.92	4.96
Sumner													
Urban	6.75	14.36	0.00	4.88	6.69	11.72	14.55	1.82	11.72	0.00	0.00	0.00	0.00
Rural	4.90	0.00	0.00	3.96	4.47	17.82	7.85	0.00	17.82	4.38	5.74	6.12	5.90
Thomas													
Urban	7.81	12.88	11.27	5.53	7.58	10.12	14.83	5.01	9.26	3.94	0.00	0.00	3.94
Rural	5.59	0.00	3.91	3.12	4.40	10.36	0.00	2.06	7.01	5.32	5.45	5.12	5.19
Trego													
Urban	7.62	0.00	0.00	9.37	8.00	14.69	0.00	0.00	14.69	0.00	0.00	0.00	0.00
Rural	4.91	0.00	0.00	10.20	7.55	0.00	0.00	8.00	8.00	8.56	0.00	6.69	6.76
Wabaunsee													
Urban	7.86	0.00	0.00	7.04	7.85	11.57	0.00	77.00	11.57	0.00	0.00	4.50	4.50
Rural	5.26	0.00	0.00	4.83	5.26	10.80	0.00	0.00	10.80	8.10	10.52	8.80	8.73
Wallace													
Urban	12.31	0.00	0.00	7.40	12.30	17.90	0.00	0.00	17.90	0.00	0.00	0.00	0.00
Rural	3.93	0.00	0.00	0.00	3.93	0.00	0.00	0.00	0.00	11.50	6.59	7.37	7.83
Washington													
Urban	14.00	0.00	0.00	10.66	13.47	21.01	0.00	4.00	20.60	0.00	0.00	0.00	0.00
Rural	5.10	0.00	0.00	2.83	4.87	18.50	0.00	0.00	18.50	9.90	7.76	8.86	9.20
Wichita													
Urban	11.90	0.00	0.00	8.16	10.54	17.13	7.56	93.60	17.13	0.00	0.00	0.00	0.00
Rural	10.26	0.00	0.00	0.00	10.26	0.00	0.00	0.00	0.00	11.49	0.00	6.46	6.54
Wilson													
Urban	12.35	0.00	0.00	6.80	11.63	14.05	0.00	6.33	12.61	0.00	0.00	0.00	0.00
Rural	7.65	0.00	0.00	5.83	6.41	7.38	0.00	44.75	9.30	7.33	7.13	6.90	7.13
Woodson													
Urban	12.77	0.00	0.00	7.15	12.70	13.08	0.00	0.00	13.08	0.00	0.00	0.00	0.00
Rural	8.12	0.00	0.00	3.00	7.00	0.00	0.00	0.00	0.00	7.76	7.12	7.82	7.78
Wyandotte													
Urban	8.35	10.23	0.00	4.49	8.32	10.94	9.50	8.55	10.00	16.65	0.00	5.47	12.82
Rural	7.43	0.00	0.00	6.45	7.43	8.30	0.00	6.02	8.30	3.65	0.00	0.00	3.65

1985 PROPERTY VALUES
STATE TOTALS

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	1985 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- HCR-5018AA	% OF TOTAL OF COL 7
<u>URBAN REAL ESTATE</u>								
1. COMMERCIAL & INDUSTRIAL	959,224,062	8.4	10,080,444,300	10.4	3,024,133,312	10.4	3,024,133,312	19.6
2. VACANT LOTS	47,470,290	.4	3,534,838,038	3.7	1,060,451,421	3.7	424,180,557	2.8
3. ALL OTHER URBAN REAL ESTATE	2,326,964,183	20.3	29,163,532,156	30.2	8,749,059,660	30.2	3,499,623,863	22.7
4. TOTAL URBAN REAL ESTATE	3,333,658,535	29.1	42,778,814,494	44.3	12,833,644,393	44.3	6,947,937,732	45.1
<u>RURAL REAL ESTATE</u>								
5. AGRICUL LAND (INCL MIN RES)	1,365,353,670	11.9	21,800,066,459	22.6	6,540,019,974	22.6	1,744,005,321	11.3
6. AGRICUL IMPROVEMENT	307,514,617	2.7	4,475,603,782	4.6	1,342,681,165	4.6	537,072,462	3.5
7. HOMESITES & PLANNED SUBDIV	297,941,723	2.6	4,833,595,918	5.0	1,450,078,804	5.0	580,031,505	3.8
8. SPOT INDUSTR, COMM, & RECR	151,583,299	1.3	2,765,527,079	2.9	829,658,144	2.9	829,658,144	5.4
9. TOTAL RURAL REAL ESTATE	2,122,393,309	18.6	33,874,793,238	35.1	10,162,438,087	35.1	3,690,767,432	24.0
10. TOTAL REAL ESTATE	5,456,051,844	47.7	76,653,607,732	79.4	22,996,082,480	79.4	10,638,705,164	69.1
<u>TANGIBLE PERS PROPERTY</u>								
11. GAS & OIL (LEASE-HOLD & ROY)	1,775,036,034	15.5	5,916,786,783	6.1	1,775,036,034	6.1	1,775,036,034	11.5
12. MERCHANTS INVENTORY	372,088,719	3.3	1,240,295,729	1.3	372,088,719	1.3	0	.0
13. MANUFACTURERS INVENTORY	326,799,872	2.9	1,089,332,904	1.1	326,799,872	1.1	0	.0
14. LIVESTOCK	127,331,093	1.1	424,436,977	.4	127,331,093	.4	0	.0
15. BUSINESS MACHINERY & EQUIP	796,474,204	7.0	2,654,914,018	2.7	796,474,204	2.7	398,237,144	2.6
16. ALL OTHER TANG PERS PRPTY	337,471,885	3.0	1,124,906,278	1.2	337,471,885	1.2	337,471,885	2.2
17. TOTAL TANGIBLE PERS PRPTY	3,735,201,807	32.7	12,450,672,689	12.9	3,735,201,807	12.9	2,510,745,063	16.3
<u>STATE ASSESSED</u>								
18. PUBLIC SERVICE CORPORATION	2,247,237,891	19.6	7,490,792,971	7.8	2,247,237,681	7.8	2,247,237,891	14.6
19. TOTAL STATE ASSESSED	2,247,237,891	19.6	7,490,792,971	7.8	2,247,237,681	7.8	2,247,237,891	14.6
20. GRAND TOTAL	11,438,491,542	100.0	96,595,073,392	100.0	28,978,521,968	100.0	15,396,688,118	100.0

JACQUELINE WEBB

Register of Deeds
of Allen County
IOLA, KANSAS

January 24, 1986

Senator Fred Kerr, Chairperson
Special Committee on Assessment and Taxation

In Re: Proposal No. 9 - Mortgage Registration Tax

Chairperson Kerr and distinguished members of this committee:

I would like to take this opportunity to briefly set out my thoughts and position as a Register of Deeds regarding the above proposed legislation.

I have reviewed the Background, Committee Activity, and the Conclusions and Recommendations of the Committee on Proposal No. 9.

It appears the Committee does have a good grasp on this proposal. There are a couple of points, however, that I feel should be considered at this time. The Register of Deeds Association is against this bill with what we feel is good cause.

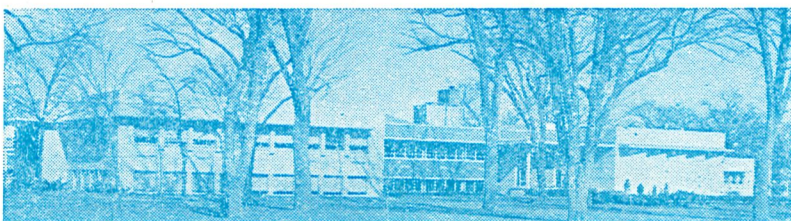
There is already a way provided for refinancing on a loan without payment of mortgage registration tax and without having to change the present statute.

An example: A borrows from B - A decides to refinance through C because C has lower interest rates. A then can borrow from C, pay B off and have B assign the original mortgage of record over to C. This way no tax would be due and the debt would continue on from the original filing time.

It has been our feeling that when an original mortgage is released on the official record, that debt is completely satisfied. Thusly, when A comes in with a new mortgage to a different lender, you have a new debt created and tax becomes due.

I can see no reason for a legislative change at this time since there is a way to avoid the payment of mortgage registration tax by the filing of a mortgage assignment to a different lender.

There is the possibility with the proposed change that people might try to slip additional advances through with the affidavit exemption. You would not believe the tactics people have tried to use to avoid



1/28/86 Sen. A+T
Attachment 2

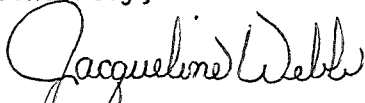
payment of mortgage registration tax.

If the above proposed legislation is passed, this would result in the loss of much revenue at county level. It has been brought to my attention that in the larger counties in Kansas this could mean a six-figure amount. This loss of revenue to county general fund would mean county taxes would have to be increased to all.

As regards the "change in the statute governing mortgages covering the multistate properties", my question is - who makes the determination of fair market value? Under the present statute the assessed valuation is used and this value is taken from the county tax roll.

Thank you for your time and consideration on Proposal No. 9.

Sincerely,



JACQUELINE WEBB
Allen County Register of Deeds

cc: Senator Paul Burke
Senator Robert Frey
Senator Leroy A. Hayden
Senator William Mulich
Senator Nancy Parrish
Senator Dan Thiessen

Representative Edward C. Rolfs,
Vice-Chairperson
Representative Arthur Douville
Representative Clyde Graeber
Representative Robin Leach
Representative Max Moomaw
Representative Keith Roe
Representative Richard Schmidt
Representative Joan Wagnon



Executive Offices:
3644 S. W. Burlingame Road
Topeka, Kansas 66611
Telephone 913/267-3610

TO: SENATE ASSESSMENT AND TAXATION COMMITTEE
FROM: KAREN MCCLAIN, DIRECTOR, GOVERNMENTAL AFFAIRS
DATE: JANUARY 28, 1986
SUBJECT: SB 407

ON BEHALF OF THE KANSAS ASSOCIATION OF REALTORS®, I AM HERE TODAY TO URGE THAT YOU PASS SB 407 OUT OF THIS COMMITTEE WITH A FAVORABLE VOTE.

THE CURRENT PROVISIONS IN THE STATUTE WHICH RESTRICT THE EXEMPTION OF OLD MONEY IN A REFINANCING SITUATION TO INSTANCES WHERE THE "SAME LENDER" IS INVOLVED SEEMS ARBITRARY AND GOES AGAINST THE VERY NATURE OF A THE MORTGAGE REGISTRATION TAX. AFTERALL, THE FEE IS NOT BEING PAID TO THE MORTGAGEE, FOR SERVICES RELATED TO THE COSTS OF ESTABLISHING A MORTGAGE. THE FEE IS PAID TO THE COUNTY FOR THE RIGHT TO HAVE A MORTGAGE OF RECORD, SO THAT IT CAN BE ENFORCED AGAINST THE MORTGAGOR.

IT SHOULD MAKE NO DIFFERENCE, THEN, WHETHER THE SAME LENDER, OR A DIFFERENT LENDER IS INVOLVED. AS LONG AS THE SAME LAND IS SECURED AGAINST SAME BORROWER, THEN THE IDENTITY OF THE LENDER SHOULD BE OF NO CONSEQUENCE, ON THE AMOUNT OF TAX PAID, AND THE TAX SHOULD ONLY BE PAID ON THE NEW MONEY, AND NOT ON ANY OF THE MONEY ON WHICH A TAX HAS BEEN PREVIOUSLY PAID.

ACCORDINGLY, WE FEEL THAT THE PROPOSED CHANGE IN SB 407 MAKES GOOD SENSE AND WE HOPE THAT YOU PASS THE BILL FAVORABLY.

1/28/86 Sen. A+T
Attachment 3

Testimony on SENATE BILL #407
by the
KANSAS REGISTER OF DEEDS ASSOCIATION

Chairman Kerr, members of the Senate Assessment and Taxation Committee I am Tom Groneman, Chairman of the legislative committee for the Kansas Register of Deeds Association. Thank you for the opportunity to address Senate Bill #407 regarding mortgage registration tax.

Our association and the other associations which form the Kansas Association of Counties met in November of last year to discuss matters of interest to counties. At that time a County Platform for the coming legislative session was developed. Included in the platform was a plank opposing any legislation which would further limit the applicability of mortgage registration tax as currently defined by state law. This bill, if passed, would mean a drastic cut in revenues to counties generated by the mortgage registration tax. The negative fiscal impact this bill will have could not come at a worse time for county governments. The loss of mortgage registration tax revenues, coupled with the loss of General Revenue Sharing funds, will place an extreme hardship on county budgets and result in cutbacks in services plus increases in mill levies state-wide.

Attached is a list, compiled by the State Department of Revenue, of mortgage registration tax collected by Register of Deeds in 1983 and 1984. In 1983, \$11,196,338.92 was collected. In 1984, \$12,511,867.88 was collected. This money went directly into the county general fund. Senate Bill #407 will virtually eliminate mortgage registration tax.

At this time when Federal, State and Local governments are faced with the difficulty of raising new revenues we ask that the mortgage registration tax be left intact and that you vote in opposition to Senate Bill # 407.

Again, thank you for allowing me to speak. I will be glad to answer any questions.

1/28/86 Sen. A+T
Attachment 4

1983

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MORTGAGE REGISTRATIONS

COUNTIES	NUMBER	INDEBTEDNESS	FEEES COLLECTED
Allen	397	14,763,361.10	36,908.61
Anderson	225	13,139,878.18	32,849.65
Atchison	353	10,210,683.96	25,528.18
Barber	344	35,899,610.83	89,749.30
Barton	1,113	44,070,060.00	110,175.15
Bourbon	529	14,037,184.81	35,090.75
Brown	198	7,878,532.56	19,696.08
Butler	1,686	77,450,963.96	193,631.27
Chase	111	6,844,296.21	17,112.19
Chautauqua	219	14,984,966.40	37,460.92
Cherokee	587	19,018,555.56	47,549.38
Cheyenne	61	3,723,972.00	9,309.93
Clark	64	3,752,531.25	21,881.33
Clay	216	6,130,216.00	15,325.54
Cloud	299	9,548,833.47	23,871.01
Coffey	197	8,246,997.08	21,068.17
Comanche	83	4,478,751.75	11,196.71
Cowley	934	29,481,366.30	73,698.63
Crawford	813	24,137,153.05	60,343.09
Decatur	136	8,536,599.29	21,342.13
Dickinson	485	15,980,909.97	39,950.83
Doniphan	160	5,185,177.49	12,962.93
Douglas	1,996	101,727,226.58	254,313.46
Edwards	104	8,470,153.80	21,177.22
Elk	84	2,222,359.02	5,555.90
Ellis	1,184	70,473,436.13	176,189.83
Ellsworth	243	10,107,733.55	25,269.51
Finney	1,060	57,992,572.00	144,981.43
Ford	822	37,450,481.59	93,622.37
Franklin	579	20,887,280.82	52,218.12
Geary	793	29,107,499.77	72,762.76
Gove	85	3,930,361.91	9,826.28
Graham	177	9,370,324.03	23,426.05
Grant	153	7,739,428.46	19,351.85
Gray	107	9,194,323.56	22,985.73
Greeley	57	6,290,185.50	15,726.01
Greenwood	239	22,142,563.12	55,354.91
Hamilton	73	8,576,100.27	21,444.53
Harper	262	10,974,626.42	27,438.87
Harvey	810	27,533,324.00	68,833.61
Haskell	90	8,760,216.86	21,900.59
Hodgeman	42	2,328,204.70	5,820.95
Jackson	238	9,492,163.49	23,728.86
Jefferson	390	14,014,585.33	35,035.27
Jewell	91	4,415,699.25	11,040.13
Johnson	16,464	1,358,548,976.00	3,396,372.44
Kearny	137	8,897,670.06	22,244.35
Kingman	245	10,811,893.51	27,030.01
Kiowa	110	9,107,083.21	22,768.61
Labette	797	19,617,537.34	49,040.90
Lane	46	3,584,262.36	8,961.87
Leavenworth	2,024	75,429,372.00	188,573.93
Lincoln	84	2,574,969.32	6,436.17

MORTGAGE REGISTRATIONS (CONT'D.)

COUNTIES	NUMBER	INDEBTEDNESS	FEE COLLECTED
Linn	799	18,452,800.00	46,132.00
Logan	98	4,871,804.57	12,179.59
Lyon	1,477	58,384,920.78	145,958.11
Marion	364	12,915,119.31	32,287.78
Marshall	137	4,840,746.00	12,104.44
McPherson	948	31,328,593.18	78,326.10
Meade	164	9,873,623.06	24,683.54
Miami	672	25,861,260.00	64,653.15
Mitchell	188	7,834,980.70	19,586.62
Montgomery	1,202	40,920,086.95	102,294.91
Morris	205	7,581,094.87	18,952.20
Morton	85	4,957,466.23	12,394.35
Nemaha	202	8,386,048.40	20,965.32
Neosho	590	21,447,095.72	53,619.95
Ness	135	9,108,873.30	22,772.35
Norton	134	6,457,677.53	16,146.00
Osage	340	10,621,076.26	26,552.06
Osborne	131	6,599,029.07	16,500.54
Ottawa	232	5,352,630.62	13,380.50
Pawnee	217	12,527,879.06	31,319.09
Phillips	132	7,933,679.62	19,834.23
Pottawatomie	430	12,877,530.55	32,192.24
Pratt	303	32,046,737.84	80,117.15
Rawlins	117	5,537,840.00	13,844.60
Reno	1,541	90,759,660.00	226,899.15
Republic	160	6,213,520.86	15,533.60
Rice	296	15,858,605.59	39,645.28
Riley	1,511	74,019,345.13	185,055.71
Rooks	307	28,765,400.00	71,913.50
Rush	130	5,341,942.47	13,353.80
Russell	395	17,819,669.15	44,548.94
Saline	1,836	59,860,928.00	149,652.32
Scott	153	8,176,913.04	20,442.55
Sedgwick	15,426	897,617,600.00	2,244,044.00
Seward	733	36,000,532.00	90,001.33
Shawnee	4,964	216,494,354.88	541,235.62
Sheridan	95	7,306,008.29	18,265.04
Sherman	235	12,877,561.55	32,194.00
Smith	109	5,262,556.59	13,156.53
Stafford	254	14,748,550.54	36,872.27
Stanton	56	3,150,329.88	7,876.37
Stevens	118	6,691,089.60	16,727.29
Sumner	755	24,105,678.03	60,261.76
Thomas	318	14,897,702.08	37,245.63
Trego	163	11,995,342.21	29,988.73
Wabaunsee	194	6,891,501.25	17,230.17
Wallace	58	4,487,129.18	11,217.59
Washington	92	3,299,093.80	8,247.61
Wichita	80	6,089,390.88	15,223.60
* Wilson	397	10,364,578.50 2,903,698.80 2590 1724,756.17	7,244,756.17
Woodson	179	10,703,395.82	26,760.29
Wyandotte	4,186	157,562,105.29	393,905.25
TOTAL	82,839	4,477,890,813.71 4,478,352,293.71	11,195,185.22 11,196,338.92

* for telephone call
8-22-84 M.C.

1984 MORTGAGE REGISTRATIONS

(2)

	<u>Number of Sales</u>	<u>Indebtedness</u>	<u>Fees Collected</u>
Allen	432	15,365,463.74	38,413.22
Anderson	205	9,370,954.88	23,427.84
Atchison	398	12,372,290.02	30,930.77
Barber	284	14,901,928.00	37,254.82
Barton	1,039	39,424,122.00 42,146,790.00	98,560.02 105,366
Bourbon	499	15,467,121.52	38,663.86
Brown	203	6,298,239.50	15,744.76
Butler	1,715	74,505,790.32	186,264.52
Chase	109	5,527,424.49	13,818.73
Chautauqua	178	9,557,458.50	23,894.70
Cherokee	657	13,887,731.77	34,719.87
Cheyenne	64	3,518,047.75	8,794.91
Clark	66	13,219,703.10	33,049.33
Clay	178	6,306,261.95	15,767.55
Cloud	311	9,650,920.03	24,127.47
Coffey	221	8,261,945.17	20,656.30
Comanche	87	4,448,980.72	11,122.71
Cowley	952	32,605,099.35	81,508.55
Crawford	823	27,231,993.09	68,079.83
Decatur	139	5,877,764.08	14,694.09
Dickinson	571	18,073,953.92	45,180.21
Doniphan	177	5,764,148.66	14,409.25
Douglas	1,908	114,205,022.16	285,507.75
Edwards	110	5,247,488.27	13,120.88
Elk	96	2,828,361.85	7,073.30
Ellis	1,171	72,060,730.56	180,154.84
Ellsworth	239	6,661,053.02	16,652.53
Finney	960	210,697,703.00	526,744.25
Ford	698	29,244,929.09	73,108.41
Franklin	611	20,687,568.03	51,718.37
Geary	844	31,018,979.43	77,541.52
Gove	75	3,876,631.90	9,691.58
Graham	187	7,719,164.57	19,297.73
Grant	170	68,920,439.78	172,305.25
Gray	104	5,967,505.15	14,918.75
Greeley	51	3,372,214.27	8,432.11
Greenwood	211	11,185,839.61	27,962.94
Hamilton	52	9,770,583.28	24,427.20
Harper	267	10,017,493.52	25,044.08
Harvey	847	28,217,345.90	70,543.91
Haskell	88	34,324,428.75	85,811.38
Hodgeman	70	4,222,548.00	10,556.37
Jackson	273	10,053,108.24	25,130.92
Jefferson	509	13,033,316.54	32,575.51
Jewell	125	6,297,104.26	15,749.24
Johnson	17,190	1,577,540,244.00	3,943,850.61
Kearny	107	4,528,022.98	11,322.98
Kingman	242	7,943,531.27	19,858.91
Kiowa	109	4,592,397.62	11,482.29
Labette	761	32,684,967.74	81,708.90
Lane	57	2,796,131.32	6,989.94
Leavenworth	1,969	74,074,511.23	185,183.96
Lincoln	84	3,442,256.49	8,605.64

	<u>Number of Sales</u>	<u>Indebtedness</u>	<u>Fees Collected</u>
Linn	1,082	37,384,870.84	93,462.85
Logan	79	3,532,634.28	8,832.27
Lyon	1,360	53,092,495.80	132,726.43
Marion	353	9,515,187.72	23,788.03
Marshall	236	8,792,330.17	21,980.80
McPherson	1,014	38,549,906.48	96,373.66
Meade	166	16,618,718.05	41,546.96
Miami	698	26,908,283.63	67,270.64
Mitchell	170	6,759,252.53	16,898.39
Montgomery	1,068	46,282,109.92	115,698.24
Morris	228	6,136,437.70	15,341.34
Morton	108	4,478,856.81	11,197.71
Nemaha	204	6,473,292.89	16,183.77
Neosho	563	21,084,436.00	52,711.09
Ness	146	6,772,881.17	16,931.87
Norton	142	8,075,226.08	20,187.61
Osage	368	9,426,407.03	23,564.01
Osborne	118	3,906,413.16	9,769.79
Ottawa	267	6,412,915.52	16,031.48
Pawnee	213	6,980,647.88	17,449.36
Phillips	140	7,152,009.68	17,881.03
Pottawatomie	493	19,509,040.00	48,772.60
Pratt	330	23,467,572.47	58,665.68
Rawlins	95	6,179,277.57	15,448.32
Reno	1,607	97,796,284.00	244,490.71
Republic	161	5,128,142.66	12,820.72
Rice	328	12,812,691.77	32,030.56
Riley	1,470	79,914,724.17	199,788.57
Rooks	299	12,620,400.00	31,551.00
Rush	141	5,080,408.76	12,701.14
Russell	441	24,278,025.45	60,696.33
Saline	1,821	80,782,228.00	201,955.57
Scott	168	6,807,729.39	17,020.19
Sedgwick	1,442	876,897,068.00	2,192,242.67
Seward	675	39,174,660.00	97,936.65
Shawnee	4,893	253,430,828.93	633,569.42
Sheridan	99	6,655,503.73	16,638.76
Sherman	197	21,664,507.32	54,162.35
Smith	141	7,448,977.65	18,622.87
Stafford	250	10,239,108.99	25,597.79
Stanton	58	5,553,467.02	13,885.22
Stevens	102	30,333,164.31	75,832.28
Sumner	778	28,178,553.40	70,442.14
Thomas	331	15,951,782.70	39,879.00
Trego	177	9,787,132.46	24,470.83
Wabaunsee	187	4,746,273.50	11,865.70
Wallace	33	2,381,937.56	5,955.00
Washington	134	5,216,027.60	13,038.76
Wichita	63	2,854,390.33	7,137.83
Wilson	346	9,464,044.68	23,657.54
Woodson	186	9,357,285.97	23,394.51
Wyandotte	4,366	185,124,175.15	462,807.75
TOTAL	70,028	5,002,039,771.27 5,004,792,439.27	12,505,061.15 12,511,867.88



Attachment 5
SEDGWICK COUNTY, KANSAS

BOARD OF COUNTY COMMISSIONERS

DONALD E. GRAGG
CHAIRMAN
FIRST DISTRICT

BUD HENTZEN
CHAIRMAN PRO-TEM
THIRD DISTRICT

TOM SCOTT
COMMISSIONER
SECOND DISTRICT

COUNTY COURTHOUSE • SUITE 320 • WICHITA, KANSAS 67203-3759 • TELEPHONE (316) 268-7411

Testimony of Willie Martin
Sedgwick County

SB 407
Senate Assessment and Taxation Committee
January 28, 1986

Mortgage registration is a process where the mortgagee obtains very valuable rights, protections and services from the county government, and in exchange pays a value based fee to the County for that protection. The proposed Senate Bill No. 407 has the affect to exempt certain additional mortgage transactions from the registration fee. In essence, exemptions allow those using and deriving benefits from the process to avoid paying a fee for the benefits and services. Sedgwick Co. has a great deal of concern and uncertainty regarding the recommendations of the Committee in reference to Senate Bill No. 407. We are concerned that the recommendations regarding refinancing arrangements could seriously impact the revenues currently being collected by the Counties.

We, therefore, oppose any changes to current law regarding the mortgage registration tax until the revenue impact questions can be satisfactorily resolved.

1/28/86 Sen. AxT
Attachment 5