

Approved _____

3/23/89

Date

Keith Roe

MINUTES OF THE House COMMITTEE ON Taxation

The meeting was called to order by Representative Keith Roe at _____
Chairperson

9:00 a.m./~~p.m.~~ on March 21, 1989 in room 519-S of the Capitol.

All members were present except:

Committee staff present:

Tom Severn, Research
Chris Courtwright, Research
Don Hayward, Revisor's Office
Lenore Olson, Committee Secretary

Conferees appearing before the committee:

Representative Schauf
Representative Baker
Karen France - Kansas Association of Realtors
George Barbee - Kansas Lodging Association
Cheri Preston - Wichita
Shirley Pointer - Wichita
George Puckett - Kansas Restaurant Association
Franklin Davis - Frankfort
Gary Branine - Mulvane Car Dealer
Ken Carpenter - Topeka Attorney
Pat Eagan - Derby
Keith Hansen - Gringo Charlie's Restaurant - Wichita
John Hendricks - Hutchinson
John Torbert - Kansas Association of Counties
Paul Fleener - Kansas Farm Bureau
Bud Grant - KCCI
Mary Ellen Conlee - Kansas Association for Small Business
John Koepke - Kansas Association of School Boards
Barbara Schultz - Teddy Bear Child Care Center
Ray Warren - Derby
Eldon Thorman - Clay Center - Motel Owner & Manager
Vern Osborne
Bill Cope - Topeka appraiser

Representative Schauf testified in support of HCR 5013, stating that if we fail to deal with this serious problem now, we have not lived up to the responsibility we accepted along with our positions as legislators. (Attachment 1)

Representative Baker testified in support of HCR 5013, stating that the effect of exempting manufacturers' inventory and the assessment of small business at 30% will have a devastating impact on the Derby School District. (Attachment 2)

Karen France testified in support of HCR 5013, stating that they feel the best answer to the problems being caused by the reappraisal and classification is to place a moratorium on their implementation until January 1, 1991. (Attachment 3)

George Barbee testified in support of HCR 5013, stating that this bill would place a moratorium on implementing the use of the new appraisal figures in the classification amendment until it is known what revenues could be produced from the new tax appraisals. (Attachment 4)

Cheri Preston testified in support of HCR 5013, stating that real estate will bottom out and our state will be divided into two classes of people, the very rich and the poor. (Attachment 5)

CONTINUATION SHEET

MINUTES OF THE House COMMITTEE ON Taxation,
room 519-S, Statehouse, at 9:00 a.m./~~p.m.~~ on March 21, 1989

Shirley Pointer testified in support of HCR 5013, stating that the passage of this bill will at least buy some time to give those of you courageous enough to author a bill to repeal this bad law. (Attachment 6)

George Puckett testified in support of HCR 5013, stating that the only logical solution continues to be through a moratorium. (Attachment 7)

Franklin Davis testified in support of HCR 5013, stating that it is time to play hardball. Some farmers he knows don't want to be exempt from taxes. Hypermart's Sam Walton takes tax advantage of states like Kansas.

Gary Branine testified in support of HCR 5013, and that he feels a delay is essential due to unfair reappraisals and extreme inequities.

Ken Carpenter testified in support of HCR 5013, stating that it is disturbing that the state has allowed classification to go into effect without knowing the future impact.

Pat Eagan testified in support of HCR 5013, stating that business people need a lifeline and reappraisal and classification will have a debilitating effect on Kansas businesses.

Keith Hansen testified in support of HCR 5013, stating that the present reappraisal and classification of real estate property will cause financial hardships or force into bankruptcy thousands of small businesses in Kansas. (Attachment 8)

John Hendricks testified in support of HCR 5013, stating that when the classification amendment was put to a vote, most people including himself, were ignorant to the devastating economic impact it would cause. (Attachment 9)

John Torbert testified in opposition to HCR 5013, stating that if this system had been implemented gradually over a twenty five year period that there would not be even a fraction of the hue and cry that we are now hearing. (Attachment 10)

Paul Fleener testified in opposition to HCR 5013, stating that they believe it is not the time to throw out the \$65 million investment in reappraisal. (Attachment 11)

Bud Grant testified in opposition to HCR 5013, stating that when the 1985 Kansas Legislature passed the resolution calling for a vote of the people to amend the constitution to establish a system of classification of property for tax purposes, it did so for one reason and one reason only, i.e., the courts were about to force the imposition of the uniform and equal provisions of the constitution. (Attachment 12)

Mary Ellen Conlee testified in opposition to HCR 5013, stating that they feel it is premature to adjust or delay reappraisal and classification based on incomplete data. (Attachment 13)

John Koepke testified in opposition to HCR 5013, stating that since school districts levy nearly half the property taxes in this state, any assertions about taxes on any parcel of property are unjustified until the outcome of decisions on school finance legislation are completed. (Attachment 14)

CONTINUATION SHEET

MINUTES OF THE House COMMITTEE ON Taxation,
room 519-S, Statehouse, at 9:00 a.m./~~p.m.~~ on March 21, 1989

Barbara Schultz testified in support of HCR 5013, stating that she feels she may be forced out of business due to tax increases.

Ray Warren testified in support of HCR 5013, stating that there are problems in small businesses and agriculture - the rate of failures is quite high. Reappraisal will be disastrous to small businesses.

Eldon Thorman testified in support of HCR 5013, stating that the moratorium gives the people a second chance to vote on this issue with the facts of reappraisal in front of us. (Attachment 15)

Vern Osborne testified in support of HCR 5013, stating that he feels that the legislators have an obligation to look at this tremendous problem, and, more importantly, a moral obligation to evaluate and reach an equitable solution. (Attachment 16)

Bill Cope testified in support of HCR 5013, stating that the reappraisal process in Topeka and Shawnee County is flawed and that there are many erroneous appraisals. (Attachment 17)

Written testimony was submitted by Dee Likes, Executive Vice President of the Kansas Livestock Association in opposition to HCR 5013. (Attachment 18)

Written testimony in opposition to HCR 5013 was submitted by Alan Steppat of Pete McGill & Associates, representing the Kansas Legislative Policy Group. (Attachment 19)

Written testimony in support of HCR 5013 was submitted by Janet Stubbs of the Home Builders Association. (Attachment 20)

Written testimony in support of HCR 5013 was submitted by Johnie Pointer, Northcutt Trailer & Equipment, Inc., Wichita. (Attachment 21)

Chairman Roe concluded the hearing on HCR 5013.

HOUSE COMMITTEE ON TAXATION

DATE 3/21/89

NAME	ADDRESS	REPRESENTING
Adolph Wildgrub	RR#4 Independence Kansas	Myself
Helen Wildgrub	Rt 4 - Independence KS 67301	"
Jaren France	Topeka	KAR
SIM MAYER	TOPEKA	KAR
Margie Gunt	Johnson County	"
Margie Lou Steed	Lalonia	"
F. Patrick Egan Jr	Derby	KAR
Vivian Day	Prulvane	Self
Paul Day	Prulvane	Self
Shirley Duede	Haysville	C.M.D. Services
Mike Duch	Haysville	A Plus Plumbing
Mary Morrin Haddleton	Haysville Kan	City of Haysville
Robert Jones	Derby ks.	Self
SUSAN SWANEY	DERBY	CHAMBER of COMMERCE
Ruth O Byrne	" "	" " "
Art Randall	"	" " "
Ed Romann	Topeka	KDOC
Pat Mullin	Topeka	KAR
Richard Standrust	Derby	Chamber of Commerce
Ray H. Warren	"	Derby Chamber of Commerce
Gary Schnellbacher	Topeka	Self
Shirley Robinson	ST. GEORGE KS	SELF
VERLON D. BARNHART	ST. GEORGE KS	SELF
Bob Rusk	SM KC	SELF

HOUSE COMMITTEE ON TAXATION

DATE 3/21/89

NAME	ADDRESS	REPRESENTING
JOHNIE POINTER	Wichita KS 1235 Van View Court	1074 5025
Shirley Pointer	Wichita, KS 1235 Van View Court	myself
Cheri Preston	Wichita 67219 1622 E. 39TH ST. No.	myself
Al Ward	1423 W 6th	Restaurant Green
Ed Fiocati	6995 W 15th	myself
Larry Jantzi	Douglas, Kan 6995 W. 15th	Myself
Sh. G. Smith	Douglas, Kan	K.R.C.C.
DEAN TAYLOR	BELLEVILLE Ks.	BEL-VILLA MOTEL
Mandell Miller	Emporia, Ks	Ks. Restaurant Inn
Dud Grant	TOPEKA	KCCI
Garhard Metz	"	"
K.O. LAVERGNE	Derby	MYSELF
HAROLD PITTS	TOPEKA	"
Earl Brown	Junction city	myself
Dennis Potts	Topeka	myself
Harold Ross	Topeka	myself
Mike Germond	Wichita	Boeing, Military Aerospace
RAY TOSO	EMPORIA	MYSELF
Kenneth M. Carpenter	P.O. Box 2543, Topeka	myself
Janice R Wright	Topeka Kan	myself
Samuel Smith	Wichita	WIDA
John Hordink	Hutchinson	Sulair Stockade, KRA
William C. ...	4200 ... 5th ...	H.R.E.

HOUSE COMMITTEE ON TAXATION

DATE _____

NAME	ADDRESS	REPRESENTING
Ann Sadler	906 Commercial	Emporia Self
Terrill McCracken	Emporia	Self
Harold McCaster	1149 S W Windy Rd	Transport Refrig & Equip Supply
Chas Kearley	Marhattan	Self
Wes Selt	Westmoreland	Self
Channon Dexter	Box 35, Home Ks	Self
Wayne McK	OLSBURG, KS	SELF
Christy Dexter	Home, Ks	"
Del Wilson	5600 Merwin Dr, S.W.K.	Art Penner Development
Jud Klassen	Hillsboro	Marion Co. Bd of Realtors
Richard Nickel	Hillsboro	Self
Keith Hansen	Wichita Ks	Self
Beryl Sh Stone	Emporia, Mo	Emporia Bldg & Self
Jim Haines	1701 Village Dr Topeka KS 66604	Self
Warren Bennett	Kansas City, KS	Self + KAR
Gene Kellogg	El Dorado Ks	Real Estate
Robb [unclear]	En Darda Ks	Self & Kue
Phil Stuck	1001 F St	FRS/PC, INC.
Stan Motzer	3645 Bent Top Rd	Self - KAR
Joseph L. Killers	1315 W. 2nd St Emporia Ks	Self, KAR
Robert K. Miller	110 McFarland St.	Self KAR
Marilyn Webster	RR 3	" "
Jaida Livingston	407 W 6 th Junction City, Ks	KAR

HOUSE COMMITTEE ON TAXATION

DATE _____

NAME	ADDRESS	REPRESENTING
Polly Epling	Burlington, Ks	KRC
Frank W. Owen	Topeka	Valley View TBR & KAR
Jarvis J. Ryan	Topeka	Stanley C. Peltz, KAR
Jack Repp	Kansas City	BUSINESS WEST AND CENTRAL BANK REAL ESTATE
Janice Moses	Topeka	Stanley C. Peltz, TBR & KAR
Catherine Brandon	KE Ks	KAR - WAR
Rene J. Hammer	Topeka	KAR Small Business
Irving Hawk	Sharon, Ks	Geo. B. & Patten
Regina Godak	Overland Park Ks	- KRC
Jimmy Baker	Mulvane, Ks	Mulvane City Council
Gary E. Bravine	Mulvane, Ks	Branine Chevrolet City of Mulvane
Voth Mertes	Wichita, Ks	Pizza Huts - Chanote & Ft. Scott
DON ABLAH	WICHITA, Ks	CLASSIC REAL ESTATE
Volma Liers	Frankfort	farm & City home
Ray Liers	Frankfort	
Buddy Hartz	Manhattan	Kansas Rot Assoc & Vista Franchise, Inc
Doranne M. Gould	Belle Plaine, Ks	Metal Framing Co.
Edna W. Lohr	RR4 Water Center	farm + ranch
Norman Dals	RR4 Water Center	farm + ranch
Edith Huddleston	421 S. Main, Mulvane	
Frank Ingold	Mulvane, Ks	Ingold's Place
Frank Carlson	Mulvane, Ks	Mulvane State Bank
Ray W. Westfall	Mulvane, Ks	Overland Wholesale Plumb & Elec.
Chester Peckover	Butler, Ks	45D 3131 - Close to Ks.

DEBARA K. SCHAUF
 REPRESENTATIVE, EIGHTY-FIRST DISTRICT
 SEDGWICK AND SUMNER COUNTIES
 P.O. BOX 68
 MULVANE, KANSAS 67110
 (316) 777-4608



TOPEKA

HOUSE OF
 REPRESENTATIVES

COMMITTEE ASSIGNMENTS

MEMBER: LABOR AND INDUSTRY
 FEDERAL AND STATE AFFAIRS
 COMMERCIAL AND FINANCIAL
 INSTITUTIONS
 JOINT COMMITTEE ON ADMINISTRATIVE
 RULES AND REGULATIONS

TESTIMONY AS PROPONENT HCR 5013

Mr. Chairman and members of the Committee:

I appreciate the opportunity to appear before you today and express my concerns about the current system of reappraisal and classification. Let me begin by telling you that I and 39 co-sponsors introduced HCR 5013 as a vehicle to re-open discussion on an issue we understand to be both controversial and emotional. I think we all agree that the system of property taxation for the funding of local government had become neither uniform nor equal during the 1970's and early 1980's. There was much discussion about the constitutionality of our system and under the threat of Federal Court intervention, it became clear that a new system must be devised. A statewide process of reappraisal was clearly the only solution. Because of the massive shifts in tax burden that were obvious due to the inflation of the 70's, Governor Carlin repeatedly promised to veto any attempt to reappraisal which did not include a re-classification of the tax value of property. The intent was to minimize the shifts in tax burden on certain classes of property owners. In retrospect it would seem that although we knew our property tax system was completely out of whack - the classification amendment was a successful attempt to legalize its "wackiness" with enough new exemptions thrown in to gain support of the most vocal opponents, while appealing to the biggest number of taxpayers (voters) as the least offensive plan to revamp the system.

*3/21/89
 attachment 1*

While I agree that the legislature in 1985 had little choice but to devise a renovation of the old system of property taxation, and it would have been virtually impossible to accomplish without a program of statewide reappraisal of real property values, I also believe we have created some new, very real problems. These are due in part to the timeframe allowed to implement the new system.

The counties were required to re-identify and update the current market value of all parcels of land in a relatively short period of time, possible only in the computer age of the mid 1980's. Little consideration was given to the fact that many counties were still so unsophisticated that they were barely out of the era when they kept geese behind the courthouse to produce quills for their bookkeepers. As a result the KAS CAMA system was devised and many counties were literally forced to contract with outside companies to implement this program. Theoretical and hypothetical procedures were applied to produce values that in many cases have little real correlation to the definition of market value required by 79-503a. As an appraiser myself, I understand the acceptability of such procedures as long as the final value is adjusted for reality. (I am referring here to actual market conditions in given areas, influences such as supply, demand, location, environmental influences, etc.). Many county appraisers have expressed frustration to me about the fact that although the new system should in fact report values consistent with the market for their area, there are many inequities - both high and low. The appeals process was devised to allow the counties to review these inequities and adjust accordingly, but I suggest to you that this process will become difficult and time consuming, not to mention laden with bureaucratic roadblocks. (Have you read the PUD's

12

Sufficient Justification Review Procedures"??).

Another concern is the question of 1. who will appeal, and 2. just how accurate is the new system as compared to the old system?

1. If your property is appraised at a market value less than you believe it to be worth, would you question that value? However, I assure you that if your value appears too high, you will likely appeal and if successful in having the new value reduced, you will contribute to a further erosion of the taxing base values. Until the reappraisal process is worked out in a timely and accurately uniform manner we will not see the anticipated reduction in mill levys.

2. Recently we learned that PUD has elected not to conduct any statewide studies of the co-efficient of deviation or any other process designed to verify the accuracy of the new system. This seems somewhat incredible to me when the cornerstone argument for reappraisal in the early 80's by several university professors who successfully convinced the legislature that with the co-efficients of deviation at that time had resulted in many taxpayers paying from 2-1/3 up to 9 times more or less tax on a given property than their neighbors. I am very concerned that the legislature has forgotten the requirement still in the state constitution that requires a uniform and equal basis for valuation of market value as defined in 79-503a. With no independent verification statewide of the new values, I would think the threat of lawsuit is still very real.

Moving along to the issue of classification, I would suggest that the system adopted by the '85 legislature was an attempt to legalize the non-uniformity and equalness of the old rates of taxation. This was done following the theory that if we convince the taxpayers (ie voters) that with new higher values their taxes could skyrocket with a 30% assessment ratio, they will surely choose a 12% rate. In order to get the powerful lobbying influences of business to accept this

theory the legislature agreed to suggest exemption of inventories, business machinery, and equipment, etc. This seemed like a wonderful idea until it became obvious that (a) in several counties those exemptions were one-fourth to one-third of the tax base which now must be assumed by the remaining commercial, residential, and agricultural property owners in order to generate approximately the same tax dollars each year; and (b) the big businesses had lots of qualifying exemptions to offset the remaining real property tax increases. In addition, many of the larger commercial properties had facilities constructed with funds such as IRB's which resulted in additional exemption from property tax liability.

As a result of these facts the main street commercial property owner is now being forced to accept property tax increases of 2 to 6 times above previous years. This comes on the heels of an economic recession in Kansas which has left most of these businesses struggling to survive and prompted our economic development initiative which poured millions of Kansans tax dollars into programs to revive our state economy. I won't elaborate on any horror stories of projected increases, I'm sure you've all heard as many as I have, but I will tell you this - we have an opportunity - right now to recognize the problems which we as a legislature have allowed to be created, and I believe we also have a responsibility to deal head-on with some viable solutions. Even with fair appraised values, the average Kansas business cannot stand this new shift in tax burden. If we wait, as may suggest, and duck the issue until the real effects of reappraisal are known - a process which could take up to four years under the new appraisal system - many of us believe we won't have enough economy in Kansas to worry about developing!

I believe we should start today to lay the groundwork for a fair -

viaible system for property taxation. It is obvious that such a system will require some sort of classification of properties in order to be acceptable. Let's work together to amend HCR 5013 as a vehicle for a fair method of taxation.

By waiting until the 1990 session we only insure that because of the timeframes required for a constitutional amendment and for counties to establish budgets, certify values, set mill levys, and collect taxes necessary to operate local governments, we will create irreparable harm to too many Kansas businesses vital to our economy.

After much study and deliberation I believe we should propose taking the percentages of classification out of the constitution and making them statutory. In order to guard against powerful political influences, I would suggest that a provision be added that these classification percentages only be adjusted no more frequently than every five years and require a 2/3's majority of each house for such an adjustment.

In closing, I urge this committee to consider carefully the rest of the testimony you will hear today, think about our responsibility to the taxpayers and citizens of this state, and consider the importance and financial committment we have made to developing a stronger economy. If we fail to deal with this serious problem now, when it is clear a problem exists, we have not, in my opinion, lived up to the responsibility we accepted along with our positions as legislators. Thank you Mr. Chairman and I will be happy to stand for questions.

ELIZABETH BAKER
REPRESENTATIVE, EIGHTY-SECOND DISTRICT
SEDGWICK COUNTY
601 HONEYBROOK LANE
DERBY, KANSAS 67037



TOPEKA

HOUSE OF
REPRESENTATIVES

COMMITTEE ASSIGNMENTS
CHAIRMAN: ECONOMIC DEVELOPMENT
MEMBER: ELECTIONS
JOINT COMMITTEE ON
ECONOMIC DEVELOPMENT
LOCAL GOVERNMENT

TO: House Committee on Assessment and Taxation
FROM: Representative Elizabeth Baker
RE: HCR 5013
DATE: March 21, 1989

Today I come before you in support of this resolution for two fundamental reasons. The effect of exempting manufacturers' inventory and the assessment of small business at 30% will have a devastating impact on the Derby School District. As a result of this exemption more than \$70 million will be removed from the assessed valuation of the district.

The school district general fund mill levy will move from 45 mills to 84 mills if the same number of dollars are levied this next year. That higher mill levy will fall upon the remaining elements of the tax base, homes, farms, and small businesses. With the additional burden of being assessed at 30% many of our small businesses won't survive. All of this translates into a 213% shift in the tax base from personal property to real property. In contrast the Wichita School District will experience a 40% tax shift. For the Derby School District this burden is too onerous to bear. I urge this committee to search for alternative solutions to this problem.

*3/21/89
Attachment 2*



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

TO: THE HOUSE TAXATION COMMITTEE
FROM: KAREN MCCLAIN FRANCE, DIRECTOR, GOVERNMENTAL AFFAIRS
DATE: MARCH 21, 1989
SUBJECT: HCR 5013

On behalf of the Kansas Association of REALTORS®, I appear today to support HCR 5013. As most of you know by now, the REALTORS® feel the best answer to the problems being caused by the reappraisal and classification is to place a moratorium on their implementation until January 1, 1991. This will allow us to do three things:

1. Complete the entire reappraisal appeals process, and allow PVD, the State Board of Tax Appeals and the courts to correct the errors in the reappraisal which are coming to light.
2. Come back in the 1990 session, examine the facts of the reappraisal and draw a classification amendment which works for all sectors of the Kansas economy.
3. Have the people cast an informed vote on a classification amendment.

I am sure by now that you have received cards, letters and phone calls from concerned property owners across this state. We ask you today to take heed of what they say and assist us in having the solution we request today, a moratorium on this massive tax reform.

As I stated before you on March 1, our association is a member of the Kansans Reappraising Classification (KRC) coalition. The KRC is a broad-based

3/21/89

Attachment 3

group of business leaders, community volunteers, and organizations which supports the recently completed reappraisal of Kansas real estate. We are concerned that the impact of the classification amendment on small and non-inventoried businesses will be devastating to the Mainstreet economies of Kansas.

Under this classification amendment, the property taxes for these businesses, which make up a large part of the Kansas economy, are projected to double, and, for some businesses, to triple or more. Retail shops and office building tenants will be faced with drastically higher rental payments. We are concerned for the future of our cities. A tax increase such as this encourages business lay-offs, causes increased cost of services and products and will probably force many small businesses to close down or move.

Many properties have been hanging on by a thread--now if we allow this classification amendment to be implemented, we will have nailed the coffin lid on many of those properties across this state. Those owners will be forced to hand the properties back to the mortgage holders on these properties.

These people are being told things like, "Wait and see--you won't really know until November how bad it will be," or, that they are like Chicken Little crying "the sky is falling". The businesses we are concerned with cannot afford to pay these taxes even for one year. Is it all right for the sky to fall on a few small businesses?

Perhaps a more appropriate story would be "The Emperor's New Clothes". According to the original story, the King hires a special group of clothiers to make a brand new set of clothes for him. After months and months of preparations and fittings, the clothes are finally complete.

The whole kingdom was buzzing about how wonderful the King's new clothes were going to be, until the King comes out in public to show them off. They all find out that, in fact, the King is not wearing a new set of clothes at all--the King is not wearing any clothes! Yet, no one will tell the King.

Instead, the townspeople went about telling the King how wonderful his new cloak was and admiring it. Yet, they all knew he was not wearing anything. The King believed them and proudly paraded around showing off the new clothes. It finally took one young boy in the cheering crowd who had the audacity to say out loud, "Why, the king isn't wearing any clothes at all!"

The townspeople were shocked that anyone would be so bold as to tell the truth to the king. However, the king heard the little boy and admitted what he had suspected all along--that in fact the clothiers had made him no clothes at all and had only made him believe that there were beautiful garments there. He ran back to the castle ashamedly, but took the little boy with him and showered him with gratitude, because he was the only one in the kingdom who was brave enough to tell the truth.

The state of Kansas is getting a new set of clothes called "reappraisal and classification," made by a special group of clothiers. There has been talk for months and months about how great and wonderful it will be for Kansas to have the new clothes done. Now the results are being made public--being paraded around town for all to see. The King is hoping that no one will notice that what he suspects is true--there are no new wonderful garments. No one dares to tell him the truth--the clothiers went to all of that work and expense to make the new clothes--we cannot tell the King the truth, it will be too embarrassing to him.

The analogy is clear, the people who come here to testify today represent the young man who had the audacity to tell the truth out loud, so the King could stop making a fool of himself and go put some clothes on. We hope you, like the King in the story, will listen.

I am not going to take up any more of the committee's time. The other proponents have a story to tell you which is made up of serious, real life facts and not fiction.

We ask that when you work this bill you amend the bill to mirror the language in SCR 1617, which I have attached for you. We feel this language is a clearer indication of the intent of a moratorium. We then urge you to pass this amendment out of committee and on to the floor so that your colleagues and the citizens of Kansas can have an opportunity we do not get very often in this life--a chance to go back and correct a serious mistake we have made. Please give them the second chance to vote on this serious issue.

Senate Concurrent Resolution No. 1617

By Senators Doyen, Steineger, Bogina, Feliciano, Gaines, Harder,
Kanan, Martin, Moran, Reilly, Strick, Vidricksen and Winter

3-16

15
16 A PROPOSITION to amend section 1 of article 11 of the constitution
17 of the state of Kansas, relating to the taxation of property.
18
19 *Be it resolved by the Legislature of the State of Kansas, two-thirds*
20 *of the members elected (or appointed) and qualified to the Senate*
21 *and two-thirds of the members elected (or appointed) and qualified*
22 *to the House of Representatives concurring therein:*
23 Section 1. The following proposition to amend the constitution
24 of the state of Kansas shall be submitted to the qualified electors of
25 the state for their approval or rejection: Section 1 of article 11 of
26 the constitution of the state of Kansas is amended to read as follows:
27 "§ 1. (a) System of taxation; classification; exemption. The
28 provisions of this subsection (a) shall govern the assessment and
29 taxation of property until the provisions of subsection (b) of this
30 section are implemented and become effective, whereupon sub-
31 section (a) shall expire. ~~The legislature shall provide for a~~
32 ~~uniform and equal rate of assessment and taxation, except~~
33 ~~that~~ *For the years 1989 and 1990, the system of valuation and*
34 *the rate of taxation of property for all taxing subdivisions shall*
35 *be the same system of valuation and rate of taxation which the*
36 *taxing subdivisions utilized in 1988. The legislature may provide*
37 *for the classification and the taxation uniformly as to class of motor*
38 *vehicles, mineral products, money, mortgages, notes and other*
39 *evidence of debt or may exempt any of such classes of property*
40 *from property taxation and impose taxes upon another basis in*
41 *lieu thereof. All property used exclusively for state, county, mu-*
42 *nicipal, literary, educational, scientific, religious, benevolent and*
43 *charitable purposes, and all household goods and personal effects*
not used for the production of income, shall be exempted from

14 property taxation.

15 (b) **System of taxation; classification; exemption.** (1) The provi-

16 sions of this subsection (b) shall govern the assessment and taxation

17 of property on and after January 1, ~~1989~~ 1991, and each year there-

18 after. Except as otherwise hereinafter specifically provided, the leg-

19 islature shall provide for a uniform and equal basis of valuation and

20 rate of taxation of all property subject to taxation. The provisions of

21 this subsection (b) shall not be applicable to the taxation of motor

22 vehicles, except as otherwise hereinafter specifically provided, min-

23 eral products, money, mortgages, notes and other evidence of debt

24 and grain. Property shall be classified into the following classes for

25 the purpose of assessment and assessed at the percentage of value

26 prescribed therefor:

27 Class 1 shall consist of real property. Real property shall be further

28 classified into four subclasses. Such property shall be defined by law

29 for the purpose of subclassification and assessed uniformly as to

30 subclass at the following percentages of value:

- 31 (A) Real property used for residential purposes including multi-family
residential real property 12%
- 32 (B) Land devoted to agricultural use which shall be valued upon the
basis of its agricultural income or agricultural productivity pur-
suant to section 12 of article 11 of the constitution 30%
- 33 (C) Vacant lots 12%
- 34 (D) All other urban and rural real property not otherwise specifically
subclassified 30%

35 Class 2 shall consist of tangible personal property. Such tangible

36 personal property shall be further classified into six subclasses, shall

37 be defined by law for the purpose of subclassification and assessed

38 uniformly as to subclass at the following percentages of value:

- 39 (A) Mobile homes used for residential purposes 12%
- 40 (B) Mineral leasehold interests 30%
- 41 (C) Public utility tangible personal property 30%
- 42 (D) All categories of motor vehicles not defined and specifically val-
ued and taxed pursuant to law enacted prior to January 1,
1985 30%
- 43 (E) Commercial and industrial machinery and equipment which, if
its economic life is seven years or more, shall be valued at its
retail cost when new less seven-year straight-line depreciation,
or which, if its economic life is less than seven years, shall be
valued at its retail cost when new less straight-line depreciation
over its economic life, except that, the value so obtained for
such property, notwithstanding its economic life and as long as
such property is being used, shall not be less than 20% of the
retail cost when new of such property 20%

- 76 (F) All other tangible personal property not otherwise specifically
classified 30%

77 (2) All property used exclusively for state, county, municipal,

78 literary, educational, scientific, religious, benevolent and charitable

79 purposes, farm machinery and equipment, merchant's and manufac- 3-2

80 turer's inventories and livestock and all household goods and personal

81 effects not used for the production of income, shall be exempted

82 from property taxation.

83 Sec. 2. The following statement shall be printed on the ballot

84 with the amendment as a whole:

85 "Explanatory statement. This amendment would delay the ef-

86 fective date of the amendment adopted by the electorate on No-

87 vember 4, 1986, that provided for the classification and assessment

88 of property at different percentages of value until January 1, 1991.

89 "A vote for the proposition would delay the effective date of

90 assessing and taxing different classes of property at different per-

91 centages of value until January 1, 1991.

92 "A vote against the proposition would continue the present

93 requirement that on January 1, 1989, different classes of property

94 are to be assessed and taxed at different percentages of value."

95 Sec. 3. This resolution, if approved by two-thirds of the members

96 elected (or appointed) and qualified to the house of representatives

97 and two-thirds of the members elected (or appointed) and qualified

98 to the senate, shall be entered on the journals, together with the

99 yeas and nays. The secretary of state shall cause this resolution to

100 be published as provided by law and shall cause the proposed amend-

101 ment to be submitted to the electors of the state at a special election

102 which is hereby called for such purpose to be held on June 5, 1989,

103 pursuant to section 1 of article 14 of the constitution of the state of

104 Kansas.



KANSAS
LODGING
ASSOCIATION

DATE: March 20, 1989
TO: House Taxation Committee
FROM: George Barbee, CAE
Executive Director
RE: HCR-5013

Mr. Chairman and members of the committee, my name is George Barbee, President of Barbee & Associates and I am appearing today as Executive Director of the Kansas Lodging Association.

The Kansas Lodging Association's membership represents approximately 160 properties which number about 10,000 Kansas Hotel and Motel rooms.

In the past few weeks, our members have been telephoning the Kansas Lodging Association office and announcing that their new property appraisal figures have arrived. They are using the Department of Revenue mill levy estimates for 1989 and are calculating new taxes as high as 700 percent of their 1988 tax. Two hundred percent seems to be the most common figure.

You have heard and will hear more about how unfair this tax shift is to the commercial property owners. So, I will not go into a great deal of additional detail about reappraisal and classification but let me give you a case review of a motel tax increase and how grossly unfair is this tax shift.

A typical motel on Interstate 135 between Wichita and Salina reported the following:

The motel has 81 rooms and the property tax for 1988 was \$27,878.00. This is property tax only and does not include the sales tax and other taxes in the cost of preparing and renting rooms. The anticipated increases due to the new appraisal and the 30 percent classification is only 103 percent in this case. That is an additional \$28,942.00 in taxes. So, property taxes are going from \$27,878.00 to \$56,820.00.

The assumption is that this is a large increase, but the local owners and operators can just pass this through to the transient customer. Let's look at that assumption.

The room rate for a single is \$28.00. Back east the same room is priced at \$50.00 and more. But, here in Kansas the competition is fierce. The low price of crude oil has had a detrimental effect on Kansas hotel and motel business. Lack of exploration, drilling and well workover has caused fewer rooms to be sold in Kansas to the oil industry.

*3/21/89
Attachment 4*

The ag prices have been so bad, so long, that the implement, chemical and seed salesmen have resorted to telephone sales in lieu of personal contact.

Highway funds are depleted to the point that commercial guests from contractors are limited.

Add to this loss the fact that air travel and recreational vehicles have decreased family vacation travel by automobile.

So, \$28.00 is the maximum rate that can be charged for this room. Even at that rate all 81 rooms are not rented each night. Our association information shows an occupancy rate of about thirty-seven percent (37%) in western Kansas. But lets say our rate on Interstate 135 for occupancy is fifty percent (50%). We rent about 40 rooms per night, per year, in this motel. We are open 365 days per year so that is 14,600 rooms per year.

Now remember, the objective of this exercise was to find \$28,942.00 in additional revenue for 1989. In order to obtain that, we must add \$2.00 per room just to break even.

This locally owned and operated motel has no recourse but to raise rates and be less competitive in a tight market.

Some hotel chains have a broader base within which they can spread this cost, causing smaller increases per property nationwide. The independently owned and operated lodging property does not have this advantage. Raising rates to cover the entire cost is their only alternative and this will place them in an unfair and uncompetitive position.

Our members are begging for help from you.

HCR-5013 would place a moratorium on implementing the use of the new appraisal figures in the classification amendment until it is known what revenues could be produced from the new tax appraisals. Having that information would be the prerequisite step to revisiting the classification figures in the constitutional amendment; and in establishing a more reasonable figure for commercial property.

We sincerely appreciate you having this hearing today so that we can ask for your help. We respectfully request that you act favorably on HCR-5013.

AMERICAN SMALL ENGINE REPAIR
1622 East 39th St. North
Wichita, Kansas 67219
Phone 316-838-0389

March 21, 1989

Honorable members of The House Taxation Committee:

My name is Chreri L. Preston, I live at 1622 E. 39th St. No. Wichita, Kansas. I am here representing myself and my husband, J. Lewis Preston.

Together we are the sole proprietors of American Small Engine Repair, a lawn mower and tiller repair shop in North Wichita.

I am here to ask that you pass HCR 5013, not in as much that I think this HCR 5013 is the answer to our tax problem, but it is certainly a place to start.

My husband and I are wondering if in fact it will be profitable to own a small business if taxation is going to be 30% on all income producing real property and it's structures as well as the business blue sky.

Home owning will be a thing of the past for most elderly and others on a fixed income. Real estate will bottom out and our state will be divided into two classes of people, the very rich and the poor.

How are we to live? How will you? We, the working middle class are your bread basket and you people and those before you, have authored and passed bills that will put us out of business which in turn will put our employees out of work and on welfare.

Low income housing is scarce and reappraisal will make it non existant.

Something must be done before it is too late. Someone must have the courage to author new legislation to repeal this bad law.

Ladies and gentlemen of this committee you are my representation in Topeka, I ask now that you consider what I have said and I would appreciate knowing if I can be of Help to you in changing this law

In the meantime please pass HCR 5013.

Respectfully Submitted

Mrs. Cheri L. Preston
Mrs. Cheri L. Preston

3/21/89 attachment 5

ARROWHEAD MINI STORAGE
3429 West 8th
Wichita, Kansas 67203

March 21, 1989

Honorable Members of The House Taxation Committee:

My Name is Shirley Pointer. I and my husband reside at 1235 Van View Court, Wichita, Kansas. I am here representing myself and my husband, Johnie as private citizens and business owners. We are here to support H C R 5013. I would like to say at this point that the passage of this bill will at least buy some time to give those of you courageous enough to author a bill to repeal this bad law.

We are an owner of Northcutt trailer and Equipment Inc. and Arrowhead Mini Storage.

The reappraisalment of my storage facility will triple my taxes. In the storage business there is no way I could possibly pass on this amount of expenses to my tenants. Our facility was built in 1984 and our appraisalment was made at that time. Our taxes have increased greatly every year since it was built.

My business supports two employees, a security patrol co. and various maintenance people. We feel we are an asset to our community.

Please help us by supporting H C R 5013.

Respectfully Submitted,



Shirley J. Pointer

3/21/89
Attachment 6



KANSAS RESTAURANT ASSOCIATION

359 SOUTH HYDRAULIC • P.O. BOX 235 • WICHITA, KANSAS 67201 • (316) 267-8383

MY NAME IS GEORGE PUCKETT, AND I REPRESENT THE KANSAS RESTAURANT ASSOCIATION, A STATEWIDE GROUP OF APPROXIMATELY 950 KANSAS FOODSERVICE AND HOSPITALITY INDUSTRY BUSINESSES. THE KRA APPRECIATES THE COMMITTEE'S CONSIDERATION BY ALLOWING HCR_5013 TO BE HEARD TODAY, AND CONTINUES TO SUPPORT THE RESOLUTION. THE KRA ALSO MAINTAINS ITS POSITION THAT IT WAS NOT THE FAULT OF THE KANSAS LEGISLATORS THAT REAPPRAISAL AND CLASSIFICATION PASSED IN THE MANNER IT DID, BUT THAT MATTERS HAD TO MOVE QUICKLY DUE TO PRESSURES THAT EXISTED AT THE TIME. HOWEVER, IN LIGHT OF THE FACT THAT THE CIRCUIT BREAKER BILLS MEAN WELL, BUT HAVE NOT SOLVED THE UNFAIR TAX BURDEN, THE ONLY LOGICAL SOLUTION CONTINUES TO BE THROUGH A MORATORIUM... TO SIMPLY STOP THE CLOCK, AND USE THE COMMON SENSE APPROACH OF WAITING FOR ALL THE NUMBERS BEFORE A PROPER ANALYSIS OF CLASSIFICATION CAN BE MADE. THE KRA DOES NOT PROPOSE ANY CHANGES IN THE AMENDMENT AT THIS TIME, BUT DOES FEEL A DEEP MORAL OBLIGATION TO SUPPORT THOSE IN NEED OF A WORKABLE SOLUTION.

A GREAT NUMBER OF KANSAS BUSINESSMEN AND BUSINESSWOMEN SUPPORTED THE REAPPRAISAL AND CLASSIFICATION AMENDMENT AND VOTED "YES," IN 1986, TO HELP OTHERS THAT THEY KNEW WERE OVERBURDENED WITH TAXES IN A TIME OF ECONOMIC HARDSHIP. MANY ESPECIALLY FELT COMPASSION FOR OUR KANSAS FARMERS. IN ADDITION, MANY ALSO UNDERSTOOD THERE WERE SOME MAJOR TAX PROBLEMS WITH THE LARGE CORPORATIONS THAT HAD TO BE CORRECTED IN ORDER TO PROMOTE CERTAIN TYPES OF ECONOMIC DEVELOPMENT IN OUR STATE. UNFORTUNATELY, HINDSIGHT BEING 20/20, IT IS NOW EVIDENT THAT THE SMALL BUSINESS INTERESTS, WHICH MAKES UP OUR "MAIN STREET KANSAS," AND THE CONSEQUENCES THEY MUST NOW FACE WERE NEVER PROPERLY REPRESENTED, OR AT
". . . Promoting Excellence in the Foodservice and Hospitality Industry Since 1933"

3/21/89 Attachment 7

BEST THE CONSEQUENCES FOR THEM WERE NOT UNDERSTOOD, OR WE WOULD NOT BE IN THE MESS WE ARE IN TODAY. THIS IS COUPLED WITH THE FACT THAT NO ONE IN THEIR WILDEST DREAM EVER IMAGINED SMALL BUSINESSES WOULD BE LOOKING AT POTENTIAL TAX INCREASES OF 150, 200, 300, 400 PER CENT, AND EVEN HIGHER INCREASES FROM THAT PAID IN PREVIOUS YEARS. THESE HARD FACTS NOW FACE HUNDREDS OF KANSAS BUSINESSES, THREATENING NOT ONLY THE VERY EXISTENCE OF MANY STORES WORKING ON A NARROW PROFIT MARGIN, BUT THE LIVELIHOODS OF THE THOUSANDS OF KANSANS THEY EMPLOY, AS WELL. THE RESTAURANT BUSINESS, AND OTHER STATE BUSINESSES COVERED BY FEDERAL MINIMUM WAGE WERE ALREADY "REELING" FROM TRYING TO FIGURE OUT HOW TO MAINTAIN THE SAME NUMBER OF EMPLOYEES ON THE SAME ANNUAL INCOME, IN ANTICIPATION OF THE PROPOSED INCREASE IN FEDERAL MINIMUM WAGE BILLS, NOW MOVING VERY AGRESSIVELY THROUGH THE 101ST SESSION OF THE UNITED STATES CONGRESS. NOW THEY ALSO HAVE THIS TO DEAL WITH.

OTHER PRIMARY REASONS OUR MEMBERS ARE SUPPORTING A MORATORIUM ARE DUE TO THE RADICAL VARIANCE IN APPRAISALS OF SIMILAR PROPERTIES, AND THE UNREALISTICALLY HIGH MARKET VALUE APPRAISALS FOR PROPERTIES THAT WOULD NOT SELL FOR ANYWHERE NEAR THE APPRAISED VALUE ESTABLISHED BY THE APPRAISER'S OFFICES. ANOTHER BIG PROBLEM WE ARE FACING IS THE INCONSISTENCY OF THE MERCHANT'S INVENTORY TAX EXEMPTION. MOST OPERATORS BELIEVED THEIR RESTAURANT INVENTORIES, ALTHOUGH MANY ARE SMALL, WERE EXEMPT FROM TAXES. HOWEVER, NOW IT APPEARS EACH COUNTY APPRAISERS OFFICE IS INTERPRETING THE NEW LAW DIFFERENTLY. FOR EXAMPLE, THE SHAWNEE COUNTY APPRAISER'S OFFICE NOTIFIED RESTAURANTS LAST MONTH, IN THAT COUNTY, THAT FOOD INVENTORIES WERE SUPPLIES AND NOT INVENTORIES, AND THEREFORE WERE NOT EXEMPT FROM TAXES. THANKS TO THE DIRECTOR OF VALUATION FOR THE STATE DEPARTMENT OF REVENUE, WE GOT AN INTERPRETATION AND THOUGHT THE MATTER HAD BEEN CORRECTED. HIS OFFICE NOTIFIED ALL COUNTY APPRAISERS OFFICES THAT, (quote) "FOOD

STOCKS IN EATING ESTABLISHMENTS ARE MANUFACTURERS' INVENTORY, AND THEREFORE, EXEMPT FROM ALL PROPERTY OR AD VALOREM TAXES."... FOUR DAYS AGO, A DAIRY QUEEN OWNER IN SEDGWICK COUNTY CALLED THE KRA OFFICE, SAYING HE HAD BEEN NOTIFIED BY THE SEDGWICK COUNTY APPRAISER'S OFFICE THAT THEY HAD INTERPRETED THE LETTER FROM THE DEPARTMENT OF REVENUE TO MEAN ONLY THE FOOD YOU "PUT IN YOUR MOUTH" WAS EXEMPT, THEREFORE, ALL OF HIS DISPOSABLE PAPER CUPS AND OTHER PAPER GOODS, WHICH MAKE UP THE BULK OF HIS INVENTORY "DO NOT COUNT," AND HE IS TO PAY TAXES ON THEM. I ALSO MENTION THIS EXAMPLE BECAUSE SEVERAL LEGISLATORS HAVE MADE A POINT IN SAYING THAT THE INVENTORY TAX EXEMPTION WILL BE A REAL NICE THING, DESPITE THE RESTAURANT OWNER'S REAL ESTATE TAXES GOING UP. THIS, OF COURSE, AS OPERATORS KNOW, IS COMPARING APPLES AND ORANGES IN THAT WE ARE TALKING TWO COMPLETELY DIFFERENT SETS OF TAX DOLLARS.

THE "DON'T WORRY,.. EVERYTHING WILL BE OKAY," CONCEPT REFLECTED BY THOSE WHO MIGHT WANT TO INDICATE, "THINGS CAN BE WORKED OUT NEXT YEAR IF THERE IS A PROBLEM," MUST NOW FACE THE REALITY THIS IS BEING SAID TO MANY OF THE VERY SAME BUSINESS MEN AND WOMEN WHO VOTED "YES" IN 1986, BECAUSE THEY WERE TOLD THIS WAS THE "FAIR AND PROGRESSIVE THING TO DO FOR OUR STATE ECONOMY." NOW, THESE SAME BUSINESSPEOPLE MUST RALLY AT THE STATEHOUSE TODAY TO PROTECT THEIR VERY EXISTENCE IN SOME CASES. THESE INDIVIDUALS WILL NO LONGER ACCEPT THE "TRUST ME" APPROACH AND HAVE REASON TO FEAR THE CONSEQUENCES OF LETTING THIS MATTER RIDE FOR A YEAR. IN OTHER WORDS, THEY ARE SAYING, "NO, THANK YOU. WE WANT THE MATTER SETTLED, NOW,... THIS SESSION!" AND, THEY ARE TURNING TO THEIR ELECTED LEADERSHIP FOR HELP IN THIS VERY URGENT MATTER."

Keith Hansen

State of Kansas
House of Representatives
House Taxation Committee
March 21, 1989

Mr./Ms. Chairperson

I have come before this committee to speak in favor of the amendment placing a moratorium on implementation of the reappraisal and classification of real estate taxes, while the legislature considers the effects and equity of reappraisal and classification.

If implemented as it presently stands, the reappraisal and classification of real estate property will cause financial hardships or force into bankruptcy thousands of small businesses in Kansas. As just one example, currently my restaurant pays \$4020.00 in real estate taxes per year. With reappraisal and classification my taxes will increase between \$2800.00 and \$5500.00 per year depending upon the mill levy estimate used. This increase represents 12% to 24% of the income that I receive from my business.

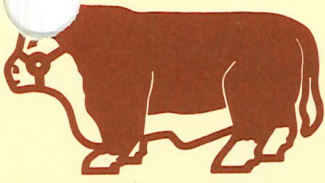
From my study of real estate appraisal, I learned the most equitable method of appraising business property to be by the income method. This method was not used in the current appraisal. The new appraisal of business property in Kansas does not take into consideration net profit earned from business property. As a result, a property

*3/21/89
Attachment 8*

making net profit of \$24,000 may be taxed the same as a property making \$240,000 per year. This is not equitable because it over taxes some types of businesses, while under taxing others.

It appears that the trade-off in the classification amendment, was for business to be valued at 30% of appraisal in return for elimination of inventories being taxed as personal property. The effect of this trade-off is to help manufactures and other big business off-set increased real estate taxes by reduced personal property taxes. This trade-off only served to place an even more unfair burden upon small service oriented businesses which do not have significant inventories.

The real estate appraisal issue is really an issue of equity. Will farmers and residents of rural communities be better off if the small merchants and businesses in their communities can not remain in business? Will people living in urban areas be better off with fewer dining and shopping choices? The effect of the tax changes before us now will be to eliminate many small businesses, eliminate thousands of jobs, and reduce competition.



**SIRLOIN[®]
STOCKADE**

TESTIMONY CONCERNING HCR 5013

I AM JOHN HENDRICKS, CONTROLLER FOR SIRLOIN STOCKADE RESTAURANTS.
I AM HERE TODAY REPRESENTING KANSAS RE-APPRAISING CLASSIFICATION, THE
KANSAS RESTAURANT ASSOCIATION AND SIRLOIN STOCKADE.

I WOULD FIRST LIKE TO THANK YOU, MR. CHAIRMAN, FOR ALLOWING MYSELF
AND OTHER CONCERNED TAXPAYERS THE OPPORTUNITY TO TESTIFY ON THIS RESOLUTION.

IF YOU WILL RECALL, I STOOD BEFORE THIS COMMITTEE ON MARCH 1, AND
EXPLAINED THE ECONOMIC IMPACT THAT CLASSIFICATION WAS GOING TO HAVE ON
OUR BUSINESS. SINCE THAT TIME, WE HAVE RECEIVED ALL BUT ONE OF OUR APPRAISAL
NOTICES, LEAVING THE STORY MUCH THE SAME. FOLLOWING IS A TABLE SHOWING
THE IMPACT:

<u>LOCATION</u>	<u>1989 ASSESSED VALUE</u>	<u>1988 ASSESSED VALUE</u>	<u>PERCENTAGE INCREASE</u>	<u>1989 ESTIMATED TAXES</u>	<u>1988 ACTUAL TAXES</u>	<u>PERCENTAGE INCREASE</u>
RENO	105,570	41,940	151.72%	12,726	7,148	78.04%
MCPHERSON	607,500	270,335	124.72%	64,085	38,415	66.82%
SALINE	94,050	20,240	364.67%	8,765	3,089	183.73%
BUTLER	86,790	18,955	357.87%	10,261	3,420	200.03%
LYON	80,640	30,385	165.39%	11,140	4,835	130.41%
HARVEY	145,860	31,480	363.34%	18,804	5,482	243.02%
FRANKLIN	<u>168,300</u>	<u>33,885</u>	<u>396.68%</u>	<u>19,636</u>	<u>5,683</u>	<u>245.51%</u>
TOTAL	1,288,710	447,220	188.16%	145,418	68,072	113.62%

*3/21/89
Attachment 9*

IT HAS BEEN SUGGESTED THAT UNDER CLASSIFICATION, THE REMOVAL OF INVENTORY FROM THE TAX ROLLS WILL SIGNIFICANTLY IMPACT THE AMOUNT OF TAXES COMPANIES WILL PAY. THIS SUGGESTION MAY BE RELEVANT FOR LARGE RETAIL AND MANUFACTURING COMPANIES. HOWEVER, FOR THE SMALL ORGANIZATIONS, THIS COULDN'T BE FURTHER FROM THE TRUTH. FOLLOWING IS A TABLE WHICH SHOWS HOW MUCH OUR TAXES WILL INCREASE, EVEN WITH THE REMOVAL OF INVENTORY:

<u>LOCATION</u>	<u>1989 ESTIMATED TAXES</u>	<u>1988 REAL ESTATE INVENTORY TAX</u>	<u>PERCENTAGE INCREASE</u>
RENO	12,726	7,478	70.19%
MCPHERSON	64,085	38,969	64.45%
SALINE	8,765	3,385	158.96%
BUTLER	10,261	3,829	167.97%
LYON	11,140	4,835	130.41%
HARVEY	18,804	5,759	226.52%
FRANKLIN	<u>19,636</u>	<u>5,891</u>	<u>233.34%</u>
TOTAL	145,418	70,145	107.31%

I WOULD LIKE TO ADD HOWEVER, THAT OUR ORGANIZATIONS DO NOT ADVOCATE THE PLACING OF INVENTORY BACK ON THE TAX ROLLS.

MANY LEGISLATORS HAVE EXPRESSED THE OPINION THAT ANY INCREASES IN TAXES WILL BE TAKEN CARE OF THRU THE RE-APPRAISAL AND HEARING PROCESS. THE ONLY CHANGE THAT CAN BE MADE IS TO REDUCE THE MARKET VALUE. HOWEVER, TO KEEP THE TAX INCREASE AT A REASONABLE LEVEL, THE MARKET VALUES WOULD NEED TO DROP SIGNIFICANTLY. IF COMMERCIAL VALUES WERE TO DECREASE EXCESSIVELY, RESIDENTAL PROPERTY MUST BE DECREASED BY A SIMILAR AMOUNT. THE END RESULT WILL BE NO CHANGE IN THE AMOUNT OF TAXES.

IT HAS BEEN PUBLISHED THAT GOVERNOR HAYDEN DOES NOT SUPPORT A CHANGE IN THE CLASSIFICATION SYSTEM. HE FEELS THAT ANY INEQUITIES CAN BE TAKEN CARE OF IN THE NEXT LEGISLATIVE SESSION. IN REALITY, MANY OF THE ORGANIZATIONS WHICH EXPERIENCE THESE INEQUITIES WILL NOT BE HERE NEXT YEAR TO PARTICIPATE IN THE SOLUTION.

AS AN EXAMPLE, WE RECENTLY CLOSED A RESTAURANT IN EMPORIA. THIS UNIT HAD BEEN OPEN LESS THAN 3 YEARS AND HAD LOST SEVERAL *Hundred* THOUSAND DOLLARS. IN THE LAST 6-12 MONTHS, WE HAD SEEN A TURN-AROUND IN BUSINESS, AND BEGAN EXPERIENCING A POSITIVE CASH FLOW. WHEN WE RECEIVED OUR APPRAISAL NOTICE, AND ESTIMATED THE TAXES, WE KNEW THAT IT WOULD BE NEXT TO IMPOSSIBLE TO MAKE A PROFIT FOR SEVERAL MORE YEARS.

WHEN THE CLASSIFICATION ADMENDMENT WAS PUT TO A VOTE, MOST PEOPLE, INCLUDING MYSELF, WERE IGNORANT TO THE DEVASTATING ECONOMIC IMPACT IT WOULD CAUSE TO "MAIN STREET KANSAS." NOW IS THE TIME FOR EACH OF YOU TO HELP CORRECT A SERIOUS MISTAKE. LET'S ALLOW THE CITIZENS OF THE GREAT STATE OF KANSAS TO MAKE A DECISION ON THE CLASSIFICATION AMENDMENT. IF THEY APPROVE OF THE MORATORIUM, THEY ARE CONVEYING A VERY CLEAR MESSAGE TO THEIR ELECTED OFFICIALS THAT THEY ARE CONCERNED ABOUT THE FUTURE ECONOMIC GROWTH OF OUR STATE.

I CALL UPON EACH OF YOU TO HELP KEEP KANSAS A PROGRESSIVE STATE!



"Service to County Government"

212 S. W. 7th Street
Topeka, Kansas 66603
(913) 233-2271
FAX (913) 233-4830

EXECUTIVE BOARD

President
Winifred Kingman
Shawnee County Commissioner
200 S.E. 7th St. - Room 205
Topeka, KS 66603
(913) 291-4040
(913) 272-8948

Vice-President
Gary Hayzlett
Kearny County Commissioner
P.O. Box 66
Lakin, KS 67860
(316) 355-7060

Past President
John Delmont
Cherokee County Commissioner
(316) 848-3717

Mark Hixon
Barton County Appraiser
(316) 792-4226

Marjory Scheufler
Edwards County Commissioner
(316) 995-3973

DIRECTORS

Leonard "Bud" Archer
Phillips County Commissioner
(913) 689-4685

Keith Devenney
Geary County Commissioner
(913) 238-7894

Berneice "Bonnie" Gilmore
Wichita County Clerk
(316) 375-2731

Harry "Skip" Jones III
Smith County Treasurer
(913) 282-6838

Thomas "Tom" Pickford, P.E.
Shawnee County Engineer
(913) 291-4132

Dixie Rose
Butler County Register of Deeds
(316) 321-5750

NACo Representative
Joe McClure
Wabaunsee County Commissioner
(913) 499-5284

Executive Director
John T. Torbert

Testimony

March 21, 1989

To; House Taxation Committee

From; John T. Torbert
Executive Director

Subject; H.C.R. 5013

The Kansas Association of Counties is very concerned about this or any other proposed constitutional amendment that would have the affect of delaying any part of the implementation of the reappraisal effort. I cannot officially come before you and say that we are opposed because our governing board has not yet voted on this specific proposal. We are meeting later today and will be taking an official position at that time. I feel extremely safe in saying though that the position will be one of very strong opposition. The reasons are numerous;

It might be worthwhile first of all to try and focus on the big picture and remember what brought us to this point. Reappraisal is working about as well, even better in many areas, as was predicted when the whole effort was really no more than an abstract concept. For example, last year there was extensive discussion on HB 2702 which revised the hearing and appeals process. At that time, the number that was given to you many times in terms of how many appeals to expect was about 10%. My understanding from PVD is that this number appears to be very realistic at this point- perhaps even a little bit high on a statewide basis. From that perspective, it would appear that the reappraisal effort is functioning exactly as the "experts" said it would. So, why are the alarm bells going off?

3/21/89
Attachment 10

Secondly, I would urge the committee to remember and understand that when the system was implemented, it was not implemented with the idea that we would ever go back to the old system. We are not maintaining dual records here. Once that value is changed and plugged into the computer, the old value is gone. There is nothing to go back to. It is not as simple as passing a law and saying- just use the old values for two more years. I have talked with counties that expressed serious reservations as to the ability to essentially undo what has been done. Some feel that they have reached the point of no return. Passing laws and implementing laws are two very different subjects. Be mindful that any decision on your part to change the system at this time will cause us considerable problems and will end up with a worse result than if you stayed the course.

Third, I would remind the committee that cities and counties are in the midst of a two year reappraisal budget freeze right now that was solely predicated on the fact of reappraisal implementation this year. The way that budgets were put together for this calendar year and next was dramatically changed because of reappraisal and your fears that, without a budget freeze, we would collect a huge unbudgeted windfall because of new higher values. What do you say to those cities and counties now- Never mind, we changed our minds.

Fourth, in excess of \$70 million has been spent statewide to put this system in place. As you know, half of those funds have been local funds. These costs just represent the direct costs and in no way come even close to accurately reflecting what the total costs have been. Are you willing to say at this point- never mind, we changed our minds. I cannot believe that the legislature would seriously consider delays with the investment of time and resources that has been made. I realize that you are not talking about doing away with the system totally. As I'm sure you are aware though, once you start down the road of delaying this system, future delays will be easier and easier. Before long, we'll be in court and have a court imposed system instead of a legislatively controlled system. That is not a result that anyone would find favorable.

Fifth, what public purpose is really served by this delay? What is the alternative system that will be used? If we are going to start using the system we have in two years, what difference does it really make if we start using it now? If another plan is going to replace this one, what is it going to be? Will it be better or simply different? It would seem to me that all those questions must be answered and cards placed on the table face up before this resolution receives serious consideration. Delay for the sake of delay accomplishes nothing.

Finally, I would remind the committee that the people did vote for this system. You may say that their choice was ill informed and that they didn't realize the impact of what they were voting on. That is the way elections work however. We never know what the result will be, either positive or negative, of any vote that we cast for a person or an issue. That is our system and I would submit that with all its faults, it does seem to work fairly well.

We know that this new system is not perfect. It probably never will be. It was assembled by humans and humans do make mistakes. We have the processes in place to correct those mistakes though. Given the fact that we have gone through the first statewide reappraisal in more than two decades and done so in what may be record time, I'm really surprised that we have a product that seems to be standing up to the scrutiny very well. I would also submit to you that if this system had been implemented gradually over a twenty five year period (the system had been kept up in other words) that there would not be even a fraction of the hue and cry that we are now hearing. That is not to say that there are things the legislature shouldn't do to help ease the tax shifts. I think that some of the "circuit breaker" ideas that has the state picking up the tab in those cases where the taxes have increased by a certain percentage are good ones- on a temporary basis. Beyond that, we should let the system take effect on schedule and be proud of the fact that we have put a system of valuation in place that treats all Kansas property taxpayers more fairly and more equitably.

Thank you for your time and I would be happy to respond to questions.

TSJHTAXC



PUBLIC POLICY STATEMENT

HOUSE COMMITTEE ON TAXATION

RE: H.C.R. 5013, a constitutional amendment delaying
the effective date of classification

March 21, 1989
Topeka, Kansas

Presented by:
Paul E. Fleener, Director
Public Affairs Division
Kansas Farm Bureau

Mr. Chairman and Members of the Committee:

My name is Paul E. Fleener. I am the Director of Public Affairs for Kansas Farm Bureau. We appear before your committee today to express our opposition to adoption of H.C.R. 5013 or any other measure which may be designed to delay the effective date of classification approved by the voters of Kansas.

Mr. Chairman, we know that change of value notices have been sent to taxpayers in nearly all counties. Change of value notices have gone forward for every type of property that is on the ad valorem tax rolls. There certainly are legitimate reasons to appeal some of the new values. We have had calls concerning valuations of some types of agricultural land. We have had calls of concern for the valuation on improvements on farms. We have had calls concerning the valuation of commercial property up and down mainstreet and across Kansas. But the calls have been a few voices in the wilderness.

*3/21/89
Attachment II*

Almost everyone knew what to expect when the Legislature, working closely with then-Governor John Carlin in 1985 crafted the legislation (S.B. 164) mandating statewide reappraisal, and shaping the classes for a **limited classification** amendment to the Kansas Constitution to be submitted to the voters of the people in November, 1986. The objective was to maintain, as near as possible, the status quo. Now almost everyone knew that would not be entirely possible because some properties were tremendously overvalued, some tremendously undervalued. Some properties, it was estimated, would remain approximately where they were. And all of those things have apparently taken place.

Mr. Chairman, as a state we have invested \$65 million in the reappraisal that began July 1, 1985. We knew going in that if the voters approved - in November, 1986 - the constitutional amendment for limited classification that we would be seeking to protect homeowners and farmland from massive shifts and huge increases in values because we were doing several things at the same time. We were taking **from the tax rolls** the valuation of inventories of merchants, of inventories of manufacturers. We were taking from the tax rolls the valuation of livestock in Kansas. The determination was made in the legislative process to do those things that would bring about a balance and a sense of fairness and a property tax system that was administerable. The inventory taxes and the livestock taxes had been described as unadministrable.

We have found, listening to presentations before legislative committees this year ... presentations made by the Property Valuation Division of the Department of Revenue ... that there is

wholehearted desire on the part of the PVD to make this reappraisal work and work well. PVD wants the appeals process to work and to work well. We heard in your committee, Mr. Chairman, that there could, indeed, be a lengthening of the time for some of the appeals or other special situations to accomodate the relatively small number of properties that are in fact being appealed.

If 80 percent to 90 percent of the properties in this state have not been appealed then we must conclude that **something has been done right** in the reappraisal process.

We suggest to you Mr. Chairman and Members of the Committee that now is not the time for a moratorium. It may well be the time for a proper appeal and for the proper treatment of that appeal, perhaps there should be a lengthening of the process for those individual parcels where appeal is necessary and valid. We believe it is not time to throw out the \$65 million investment in reappraisal. We believe the computer assisted mass appraisal was done well with but a few aberrations.

We appreciate the opportunity to express our views before your committee Mr. Chairman. We suggest that other procedures, other legislation may be appropriate to assist in appeals and the hearing of those appeals, and warranted adjustments to valuations that have gone through the appeal process. But we do believe it is time to move forward in utilization of the newly-determined values for local units of government which rely still too heavily on the property tax.

Thank you for the opportunity to make comments to your committee on this important issue.

11-3

LEGISLATIVE TESTIMONY

Kansas Chamber of Commerce and Industry

500 First National Tower One Townsite Plaza Topeka, KS 66603-3460 (913) 357-6321



A consolidation of the
Kansas State Chamber
of Commerce,
Associated Industries
of Kansas,
Kansas Retail Council

HCR 5013

March 21, 1989

KANSAS CHAMBER OF COMMERCE AND INDUSTRY

Testimony Before the
House Committee on Taxation

by
Bud Grant
Vice President

Mr. Chairman and members of the Committee:

My name is Bud Grant and I appreciate the opportunity to present comments to you today on behalf of the Kansas Chamber of Commerce and Industry.

The Kansas Chamber of Commerce and Industry (KCCI) is a statewide organization dedicated to the promotion of economic growth and job creation within Kansas, and to the protection and support of the private competitive enterprise system.

KCCI is comprised of more than 3,000 businesses which includes 200 local and regional chambers of commerce and trade organizations which represent over 161,000 business men and women. The organization represents both large and small employers in Kansas, with 55% of KCCI's members having less than 25 employees, and 86% having less than 100 employees. KCCI receives no government funding.

The KCCI Board of Directors establishes policies through the work of hundreds of the organization's members who make up its various committees. These policies are the guiding principles of the organization and translate into views such as those expressed here.

*3/21/89
Attachment 12*

When the 1985 Kansas Legislature passed the resolution calling for a vote of the people to amend the constitution to establish a system of classification of property for tax purposes, it did so for one reason and one reason only, i.e., the courts were about to force the imposition of the uniform and equal provisions of the constitution. With a long established system of defacto classification in place, and with the assessed value of homes statewide averaging about 8%, as opposed to the required 30%, the constitutional amendment became mandatory.

Once the legislature decided to order statewide reappraisal, develop a system of property classification, and ask Kansas voters to place that system in the State Constitution, the Kansas business community joined with the legislature and many of the groups testifying here today in framing the constitutional amendment.

Now reappraisal is virtually complete. The numbers are available. In fact, in many communities these printed numbers have been the basis for reading and comparisons on some recent cold winter nights. It's now time to complete the appeal process, determine the various assessed valuations, establish mill levies, and identify that area or those areas, if any, that need special attention.

Today, four years later, after an overwhelming vote of support for classification by the voting public, there are those who are telling you that main street Kansas will be shut down by reappraisal and classification, that people will lose their jobs, and that the resulting unemployment will destroy the housing market. This has been determined without benefit of knowing mill levies and without knowing what direction the legislature will give to the largest user of property taxes in the state, the local school boards.

KCCI believes very strongly that we should move ahead with the process. For those legislators who believe HCR 5013 is a better answer, then I urge you to consider the following questions:

1. What effect would a two to three-year delay have on the new property values the state and local units of government spent close to \$70 million to acquire?
2. Would the courts force the state to use the reappraised values, shifting to homeowners much of the property tax load from other classes of property?
3. How many firms did the Department of Commerce successfully attract to the state and have now located here based on an inventory tax exemption in 1989?
4. Would there be an effort to place the classification system in the statutes, rather than the constitution, subjecting them to annual debate and possible change?
5. Is the public willing to spend another \$1 to \$1 1/2 million on a special election to delay implementing a program it just spent \$70 million to complete, with no planned change at the end of the delay?

These are just a few of the questions Mr. Chairman and committee members. I am sure there is a longer list dealing with the questions surrounding the effects of a delay on school finance and the school finance formula.

KCCI urges that the Committee reject HCR 5013, that the process be completed, and when inequities appears, that we work together, as we have in the past, to correct those inequities.

Thank you for the opportunity of appearing before you today.



KANSAS ASSOCIATION FOR SMALL BUSINESS
RYCON BUILDING • 532 N. Broadway • Wichita, Kansas 67214 • 316-267-9984

DATE: MARCH 21, 1989

TO: HOUSE TAXATION COMMITTEE

FROM: MARY ELLEN CONLEE
EXECUTIVE DIRECTOR

Mr. Chairman and members of the committee, I am Mary Ellen Conlee representing the Kansas Association for Small Business. Our association is made up of approximately 200 small businesses in the Sedgwick and Johnson County areas. The majority of these business are manufacturers and companies who serve the manufacturing sector. The Board of Directors has voted to oppose any delay in the implementation of reappraisal and classification.

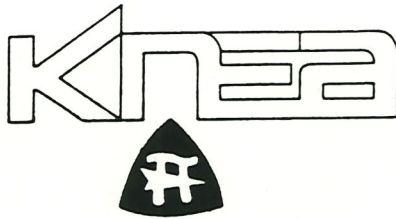
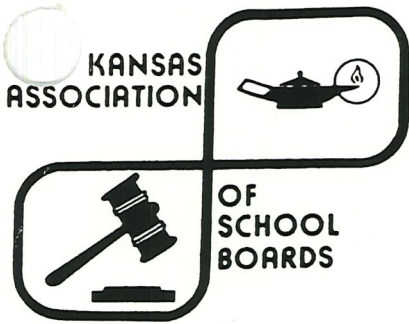
Reappraisal and classification came about because of severe inequities in the appraisal of property in Kansas. Some of those who had not been paying equitable taxes under the antiquated system, are now very unhappy about new appraised values. In addition, some of the new appraised values are incorrect. However, procedures are available to review and correct those mistakes.

One category of business which will experience significant increases in property taxes are owners of commercial buildings. They have attempted to rally small business owners in support of delaying or changing reappraisal and classification. Increases in taxes will of course result in increased rents for tenants. As taxes are only a part of the landlord's cost of doing business, those increases should not be excessive.

In addition, businesses should experience a reduction in personal property taxes for equipment such as computers, telephone systems, and copy machines. We feel that it is premature to adjust or delay reappraisal and classification based on incomplete data. Personal property tax appraisals will not be available to taxpayers until late summer.

The legislators and the voters supported implementation of reappraisal and classification. The system balanced the needs and interests of many components of the Kansas economy - home owners, businesses, and farmers. The Kansas Association for Small Business believes the system is fair and should be implemented on schedule.

3/21/89
Attachment B



Testimony on HCR 5013
before the
House Taxation Committee

by
John W. Koepke, Executive Director
Kansas Association of School Boards
on behalf of the

Kansas Association of School Boards
Kansas-National Education Association
United School Administrators

March 21, 1989

Mr. Chairman and members of the Committee, we appreciate the opportunity to express the views of the organizations noted above on this matter of vital interest to them. You may remember that the education community was a strong advocate of the constitutional amendment regarding classification of property. We worked diligently with the Kansas Legislature and the people of Kansas to enact this amendment. It was approved in 1986 by an overwhelming margin in a public vote.

Much planning and work has occurred since 1986 in preparation for the implementation of that amendment in 1989. Nothing has happened since to convince us that we should not proceed with its implementation this year. The compromises which led to the 1986 amendment were carefully worked out and we see no useful purpose to be gained by revisiting those issues. We believe it is time to proceed with the

*3/21/89
Attachment 14*

implementation of the amendment. If HCR 5013 were to be adopted, school boards would be left in limbo in their budget preparations for the 1989-90 school year, since it would be impossible to deal with many school finance issues until the outcome of an election on this proposed amendment was known.

We also believe that there have been many uninformed statements that have been made about the implementation of the present constitutional provision regarding classification. Even though statewide valuation figures are just now becoming available, there has been much speculation about how individual taxpayers will be affected. Since school districts levy nearly half the property taxes in this state, any assertions about taxes on any parcel of property are unjustified until the outcome of decisions on school finance legislation are completed.

Contrary to many stories that have appeared in the media, school district general fund budgets are not affected by the legislation limiting other units of government to the same dollar amount collected from property taxes in the year of implementation of classification and reappraisal. We believe that the legislature should accept the will of the people as they expressed it in their vote in 1986 and get on with the business of completing the implementation of that amendment. We would therefore ask that you report HCR 5013 adversely and I would be happy to answer any questions about our position.



THORMAN & WRIGHT MOTEL CORPORATION
Motel Owners & Managers



9th Hwy. 24 - P.O. Box 186
Clay Center, KS 67432
(913) 632-3008

Eldon Thorman, PR.
Phone: 913-632-3008

Ronald Wright, V.P.
Phone: 316-343-3424

TESTIMONY CONCERNING HCR 5013

I AM ELDON THORMAN, PRESIDENT OF THORMAN AND WRIGHT MOTEL CORPORATION. I APPRECIATE THE OPPORTUNITY TO TESTIFY HERE BEFORE YOU. I AM REPRESENTING COMMERCIAL PROPERTY OWNERS AND I AM VERY CONCERNED ABOUT THE TERRIFIC SHIFT OF TAXES TO ALL COMMERCIAL PROPERTY OWNERS ACROSS THE STATE. I COME TODAY IN STRONG SUPPORT OF HCR 5013.

WE ARE GLAD TO SEE THE MORATORIUM BILL INTRODUCED, BECAUSE IT MEANS THAT YOU ARE AWARE THAT BUSINESSES LIKE MINE WILL HAVE PROBLEMS IF THIS CLASSIFICATION AMENDMENT GOES THROUGH LIKE IT IS SET UP TO NOW. THE CIRCUIT BREAKER CONCEPT, WHICH WAS INTRODUCED, WHILE WELL INTENDED, WILL NOT HELP THE BUSINESSES LIKE MINE.

THEY ATTEMPTED A QUICK FIX TO A VERY SERIOUS AND LONG TERM PROBLEM. KANSANS CANNOT AFFORD TO STAND STILL AND LET THIS KIND OF TAX INCREASE TAKE ITS TOLL ON OUR ECONOMY.

WE ARE HOPING FOR A SOLUTION FROM YOU LEGISLATORS IN ORDER TO STOP THIS FROM HAPPENING TO US. HOWEVER, IF WE ARE UNSUCCESSFUL, WE WILL BE FORCED TO GO TO THE KANSAS SUPREME COURT WITH A CLASS ACTION SUIT AND ASK FOR RELIEF FROM TAXES. WE HOPE YOU WON'T PUT US IN THAT POSITION.

IT HAS BEEN SAID TO ME THAT THE VOTERS OF THIS STATE APPROVED THIS CLASSIFICATION AMENDMENT AND SO WE MUST LIVE WITH IT. IT APPEARS THE CITIZENS WERE MISLED ON THIS WHOLE ISSUE AND WHEN THE CITIZENS FIND OUT, THEY WILL BE SEEKING ANSWERS FROM THE LEGISLATORS WHO SOLD THIS TO THEM.

3/21/89
Attachment 15

THIS MORATORIUM GIVES THE PEOPLE A SECOND CHANCE TO VOTE ON THIS ISSUE WITH THE FACTS OF REAPPRAISAL IN FRONT OF US.

THOSE OF US BUSINESSMEN WHO WENT TO TOWN AND BUILT OUR OWN BUSINESSES HAVE BEEN CONTRIBUTING TO THE KANSAS ECONOMY BY HIRING PEOPLE, PAYING OUR BILLS AND PAYING OUR TAXES. WE HAVE DONE THIS WITHOUT THE BENEFITS OF THE IRB'S AND THE TAX EXEMPTIONS THAT THESE NEW BIG BUSINESSES ARE GETTING.

NOW, SOMEHOW WE GET TO BE PENALIZED WITH ADDED TAXES BECAUSE, WE ARE TOLD, WE HAVE NOT BEEN PAYING OUR FAIR SHARE. IF THE KIND OF TAXES WHICH ARE BEING SHIFTED ONTO US IS "OUR FAIR SHARE", THEN THERE IS SOMETHING SERIOUSLY WRONG WITH THE SYSTEM.

I DON'T MIND PAYING OUR FAIR SHARE, BUT LADIES AND GENTLEMEN, I DON'T BELIEVE THIS SYSTEM IS FAIR. THIS AMENDMENT IS SUPPOSED TO ENCOURAGE ECONOMIC DEVELOPMENT, THE REAL EFFECT IS TO PUT SMALL BUSINESSES LIKE MINE OUT OF BUSINESS.

WE HAD BETTER ALL TAKE A SECOND LOOK AT THIS AMENDMENT WHICH HAS BEEN PASSED--BOTH YOU LEGISLATORS AND THE CITIZENS OF KANSAS. THE BETTER SOLUTION IS TO PREVENT THIS AMENDMENT FROM GOING INTO EFFECT AS IT STANDS NOW. LET'S STOP IT IN ITS TRACKS, TAKE A LOOK AT THE FINAL FIGURES THAT WILL COME AFTER ALL OF THE APPEALS FROM REAPPRAISAL AND SEE IF WE CAN'T COME UP WITH A SOLUTION WHICH WILL WORK FOR EVERYONE.

WE, THE CITIZENS OF KANSAS, RELY ON YOU. WE TRUST YOU TO REPRESENT SMALL BUSINESSES LIKE MINE WHO CANNOT AFFORD A LOBBYIST TO COME HERE AND CUT DEALS LIKE THE DEALS THAT WERE CUT ON THIS AMENDMENT.

WE HOPE THAT YOU HEAR OUR MESSAGE TODAY AND DO YOUR JOB TO REPRESENT US. IT IS UNFORTUNATE THAT WE HAVE TO COME HERE TODAY IN DEFENSE OF OUR BUSINESSES. IT APPEARS THE BUSINESSES WHO GOT SOMETHING OUT OF THIS CONSTITUTIONAL AMENDMENT ARE THE ONES WHO ARE HERE TO OPPOSE THE MORATORIUM.

WE HOPE YOU WILL UNDERSTAND THE PROBLEMS WHICH WE ARE FACED WITH IF WE ARE FORCED TO PAY EVEN ONE YEAR OF TAXES UNDER THIS AMENDMENT. PLEASE GIVE THE PEOPLE OF KANSAS A SECOND CHANCE TO VOTE ON THIS ISSUE AND CORRECT A SERIOUS ECONOMIC MISTAKE.

I HAVE ATTACHED TO MY TESTIMONY A LIST OF PROPERTIES IN TWELVE COUNTIES AND IT DEMONSTRATES THE EXTREME INCREASE OF TAXES WE ARE FACING. WE ASK YOU: HOW DO WE BEGIN TO PAY THIS KIND OF TAX INCREASE? HOW DO WE KEEP ALL OF OUR 400 EMPLOYEES WORKING?

I HOPE YOU HAVE FOUND MY INFORMATION HELPFUL.

LOCATION	PROJECTED TAX	1988 TAX	\$ INCREASE	% INCREASE	REFUND HB 2319	REFUND HB 2473
Best Western Abilene	\$24,600	\$14,500	\$10,100	41%	-0-	-0-
Red Coach Newton	\$56,820	\$27,878	\$28,942	103%	-0-	-0-
J-Hawk Greensburg	\$6,534	\$3,937	\$2,597	65%	-0-	-0-
Red Coach Emporia	\$48,182	\$22,349	\$25,833	115%	-0-	-0-
Copa Villa Emporia	\$26,913	\$7,487	\$19,426	259%	-0-	-0-
Red Coach Salina	\$78,120	\$42,000	\$36,120	86%	-0-	-0-
Red Coach McPherson	\$66,150	\$36,000	\$30,150	84%	-0-	-0-
Red Coach Wichita	\$66,400	\$45,000	\$21,400	46%	-0-	-0-
Truck Stop Emporia	\$9,681	\$4,171	\$5,510	132%	-0-	-0-
Meadow Acres Topeka	\$52,746	\$24,536	\$28,220	114%	-0-	-0-
Red Coach El Dorado	\$47,798	\$15,976	\$23,798	148%	-0-	-0-
Cedar Court Clay Center	\$11,934	\$ 7,715	\$ 3,769	49%	-0-	-0-
TOTALS	\$ 495,888	\$ 251,549	\$ 244,339	97%	\$ -0-	-0-

15-4

PETITION TO CORRECT THE IMPOSITION OF AD VALOREM TAXES

RESULTING FROM REAPPRAISAL AND CLASSIFICATION

To Keith Roe, Chairman of the Taxation Committee of the Kansas House of Representatives, and to all other Legislators of the Kansas Legislature:

The undersigned and each of them do hereby petition you to vote in opposition to House Bill 2473 and House Bill 2319, which would purportedly grant tax relief from reappraisal and classification to the owners of commercial real property located in the State of Kansas, and as a part of their opposition to such House Bills, also petition you to support with your voice and by your vote, House Concurrent Resolution No. 5013, which would postpone the implementation of classification and reappraisal until January 1, 1991. Your voice and vote in opposition to House Bill 2473 and House Bill 2319 and your voice and vote in support of House Concurrent Resolution No. 5013 will grant equitable, fair and uniform tax relief to all of the property owners of the State of Kansas.

DATE	NAME	ADDRESS
<u>2-18-189</u>	<u>Ralph Hammond</u>	<u>1309 Lincoln Clay Center, KS</u>
<u>3-11-189</u>	<u>Ken West</u>	<u>1206-9th Clay Center, KS 67432</u>
<u>3-11-189</u>	<u>Leona Wickman</u>	<u>12 31st Lincoln St Clay Center, KS</u>
<u>3-11-189</u>	<u>Harris Campbell</u>	<u>925 Dexter St Clay Center, Kan</u>
<u>3-11-189</u>	<u>Tom E Moore</u>	<u>1520 7th St Clay Center, KS</u>
<u>3-11-189</u>	<u>Martin Stevenson</u>	<u>831 Lane St Clay Center, KS</u>
<u>3-11-189</u>	<u>Evelyn Creek</u>	<u>1206-9th Clay Center, KS 67432</u>
<u>3-11-189</u>	<u>Conor Purdie</u>	<u>1330-12th Clay Center, KS 67432</u>
<u>3-11-189</u>	<u>Clara M. Carlson</u>	<u>1040-107th St Clay Center, KS</u>
<u>3-11-189</u>	<u>John Gonnally</u>	<u>Meltonville, KS Rt 11 Box 15</u>
<u>3-11-189</u>	<u>Mavis Dwyer</u>	<u>818 Lincoln St Clay Center, KS</u>
<u>3-11-189</u>	<u>Rep Lang</u>	<u>735 Garfield Clay Center, KS</u>
<u>3-11-189</u>	<u>Faye Meese</u>	<u>1520 7th St Clay Center, KS</u>
<u>3-11-189</u>	<u>Harold Keenan</u>	<u>723 Lincoln St Clay Center, KS</u>
<u>3-11-189</u>	<u>Marion Beesley</u>	<u>112 South 9th Clay Center, KS</u>
<u>3-11-189</u>	<u>Laurean McKain</u>	<u>1212 Clark, Clay Center, KS 67432</u>
<u>3-11-189</u>	<u>Jeanne M Stitt</u>	<u>308 W. Lincoln Clay Center 67432</u>
<u>3-17-89</u>	<u>Esther Bequech</u>	<u>210-12th Clay Center, KS 67432</u>
<u>3-17-89</u>	<u>Seraldine Hammond</u>	<u>1309 Lincoln Clay Center, KS 67432</u>
<u>3-20-89</u>	<u>Eldon Thorman</u>	<u>Box 196 " " "</u>

PETITION TO CORRECT THE IMPOSITION OF AD VALOREM TAXES

RESULTING FROM REAPPRAISAL AND CLASSIFICATION

To Keith Roe, Chairman of the Taxation Committee of the Kansas House of Representatives, and to all other Legislators of the Kansas Legislature:

The undersigned and each of them do hereby petition you to vote in opposition to House Bill 2473 and House Bill 2319, which would purportedly grant tax relief from reappraisal and classification to the owners of commercial real property located in the State of Kansas, and as a part of their opposition to such House Bills, also petition you to support with your voice and by your vote, House Concurrent Resolution No. 5013, which would postpone the implementation of classification and reappraisal until January 1, 1991. Your voice and vote in opposition to House Bill 2473 and House Bill 2319 and your voice and vote in support of House Concurrent Resolution No. 5013 will grant equitable, fair and uniform tax relief to all of the property owners of the State of Kansas.

DATE	NAME	ADDRESS
3-17-89	Melo L. Hammond	711 Prospect Clay Center, Ks. 67432
3-18-89	Don W. Welfer	701 Bridge Clay Center Ks. 67432
1-1	Frank Muller	426 Mc Bradley Clay Center Kans.
3-18-89	Alan Gilbert	1421 5th St
3-18-89	Brian Martin	1-123 Clay Center
3-18-89	Armon Henderson	Rt 2 Oak Hill Ks.
3-18-89	Brenda Henderson	Rt 2 Oak Hill Ks.
3-18-89	Bob Harris	625 Bridge Clay Center Ks
3-18-89	Marianne Walker	701 Bridge Clay Center Ks.
3-18-89	Wm R. Salts	1322 5th St CLAY CENTER, KS,
3-18-89	Edna M. Meyer	1607 - 2nd St CLAY CENTER KS
3-18-89	Terry D. Buck	1137 1/2 Sherman Clay Center
3-18-89	Lynda Schubert	2225 STARBUCK DR Clay Center KS 67432
3-18-89	Rich Lee	1108 12th CLAY CENTER KS 67432
3-18-89	Edna Carlson	1229 Clarke St. Clay Center, Ks 67432
3-18-89	Warren Hofmann	1223 Clay Center, Kans.
3-18-89	Alberta Hofmann	1223 Clay Center, Kans.
3-17-89	Paul S. Case	3315 Lincoln Clay Center Ks
3-17-89	Telma Case	1315 Lincoln Clay Center Ks.
3-18-89	Shelly Miller	Rt. 1 Wakefield, Ks. 67487
3-30-89	Standa Fowler	1415 5th St. Clay Center K

This morning we're here to not only discuss the plight of Vern Osborne in Manhattan, Kansas, but the plight of all commercial property owners in the State. We've talked and discussed and worked for economic development and it seems to me that this is the fastest way to kill that process than any other. Now we've been told that the depletion of inventory tax would take care of the problem; but from my local tax appraiser, this has not been proven a true fact because only 11% of the commercial establishments have any amount of inventory that would offset the tremendous increase in commercial taxes.

Ladies and Gentlemen, this morning we need to not be adversaries, but we need to be partners to work out a solution to this problem. We can't leave here this morning with nothing decided or no alternative. No alternative is not a viable approach when you have 89% of commercial businesses looking at either going out of business or leave the State because there is no money available to pay the 150-300% increases.

Let's look at a particular situation, Ladies and Gentlemen, and compare a \$600,000.00 business in the year 1988 when the taxes were \$10,000.00 and in 1990 when the taxes have increased to \$23,000.00. Now with everything fixed, which is normally not the case with utilities, maintenance, and repairs always going up, which property would you purchase? If it has an increased tax liability and is appraised at \$150,000.00 more than it was in 1988, I don't think anybody in this room would pay for the 1990 property and would negotiate with the seller

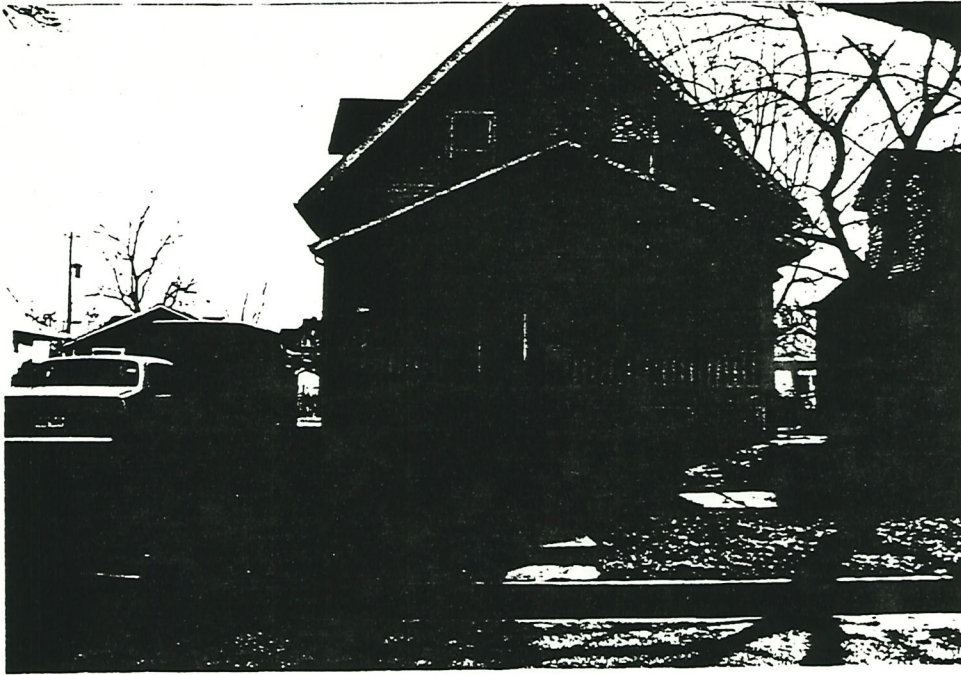
3/21/89
attachment 16

to have him reduce his asking price to a point where the investor could make at least 10% return on his investment. Now with an increase of \$13,000.00 in taxes, you would have to reduce the sales price approximately \$200,000.00 for this individual to be able to invest and show any kind of return.

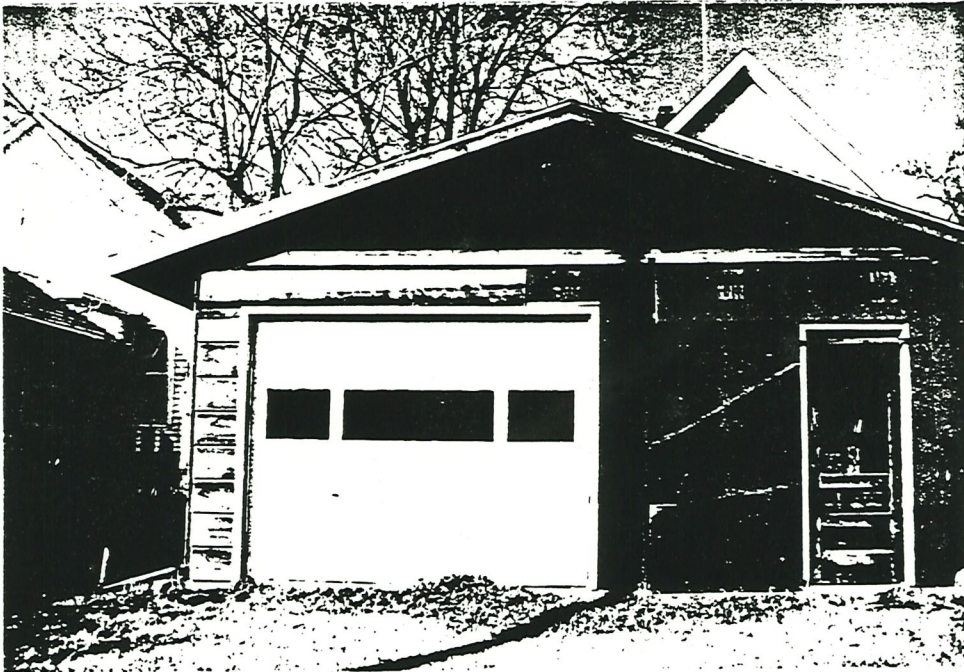
That is what we need to get across to you folks today. Reappraisal is acceptable, however, the reappraisers are not considering these huge increases in their cost appraisal. These increased costs must be considered in these new appraisals to find a fair market price that a willing and able buyer will accept. Consequently, you have devalued commercial property throughout the State by these increases and have told commercial property owners in the State and elsewhere that we don't want you and go elsewhere.

As I began this morning, business people cannot pencil in these increased costs and just relocate or continue in the State of Kansas. In closing, I feel that you, as a legislator, have an obligation to look at this tremendous problem and more importantly, a moral obligation to evaluate and reach an equitable solution.

SUBJECT PROPERTY



HOUSE



GARAGE

REAL ESTATE
MOBILE HOMES

APPRAISALS
COMMERCIAL

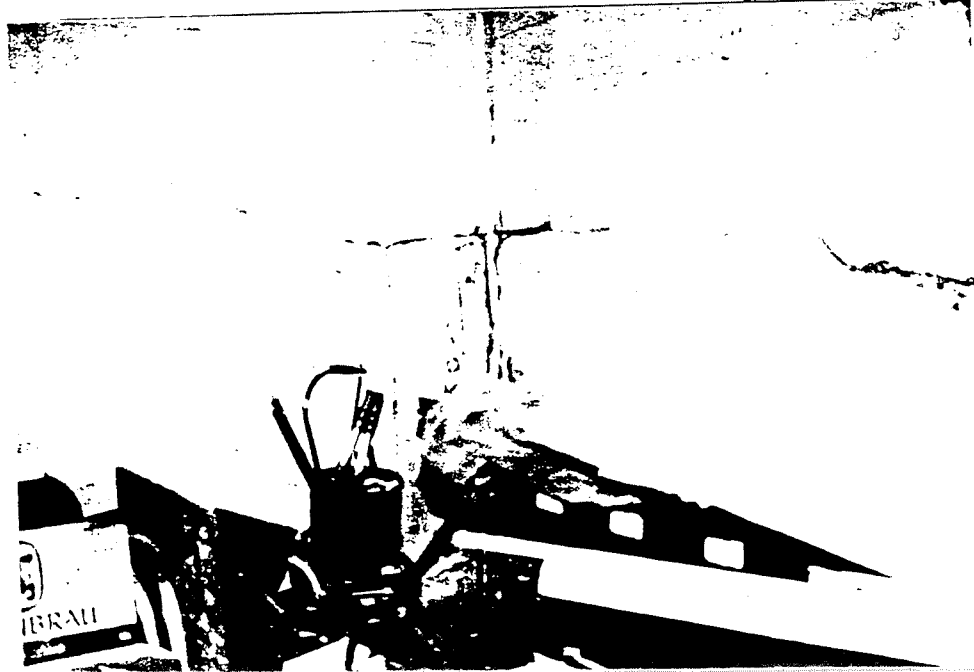
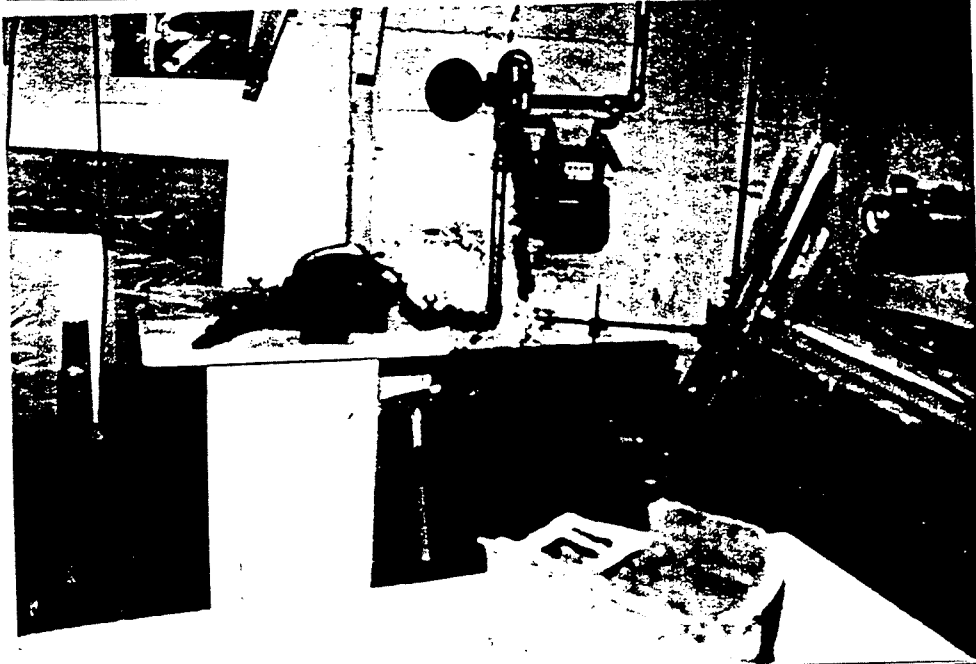
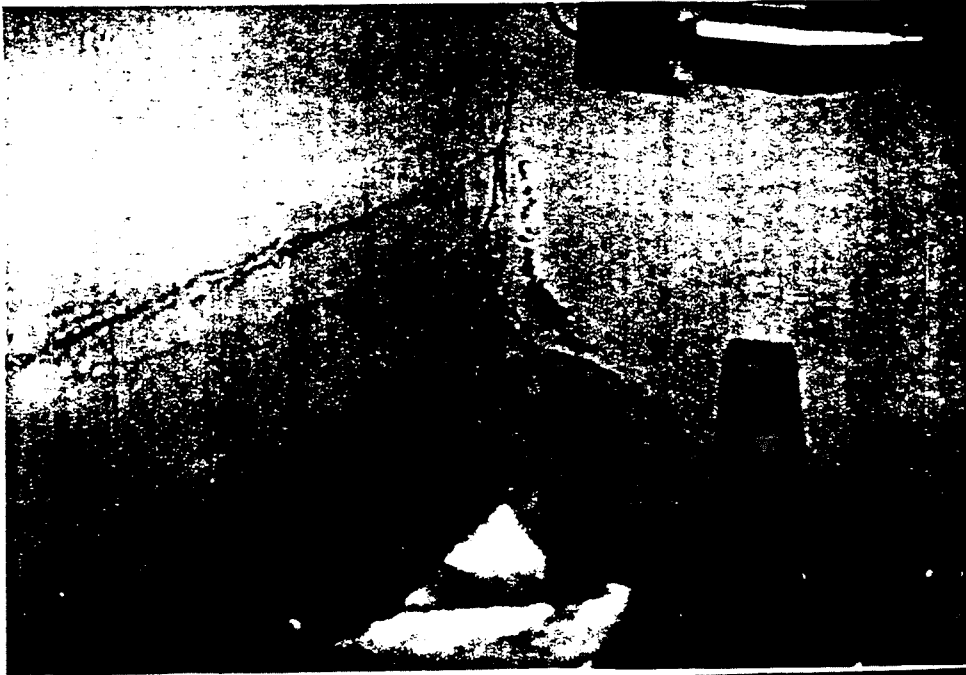
BILL COPE APPRAISALS IFA
4200 STRATFORD RD.
TOPEKA, KANSAS
66604

HOME 272-0274



*3/21/89
Attachment 17*

BASEMENTS WALLS



STREET VIEW





/ 34225 CODE ER 3.5 AREA 18 CITY TOPEKA GAR 0 FP 2 ST 2 ST
 OWNER STEVEN A. BOWMAN PH OCCUP OCC LKBOX AGE 30 -
 FIN AREA: TOT/BSMT 1947/0 M/U/L 997/350/0
 LR 17X16 SUB COLL HILL A&B LOT 75X155
 DR 17X12 HEAT C GAS WATER CITY ELEM RANDOLPH ROOF C
 KIT 14X12 AIR CELEC SEWER CITY MID ROBINSON TAX \$ 469.57
 FR DEN 12X11 (O UTL MAIN FOUND STONE SR TOPEKA HIG SPEC \$ 0
 BR 15X13U,12X10U,12X9U,12X7U BSMT FULL,UNFIN,W/O TOT \$ 469.57
 BR REC UNP SPEC 0
 MTGEE LOAN BEAUTIFULLY RESTORED & MAINTAINED ORIGINAL
 BAL \$ AS OF LOTS OF CHARM NEW KITCHEN W/ISLAND BUILT-IN
 RATE ASSM N APPLIANCES, CA, NEW PLUMBING, ELECTRICAL,
 PI \$ ACC N DRYWALL & STORMS, HUGE TREES, FENCED, PORCH
 PITI \$ QUAL N PORCH SWING & CEILING FAN STAYS.
 CO VALLEY PH 233-4222 AGENT SCUDAMORE-HOBBS, TERRY PH 273-1398



1253 BOSWELL SW

3-BDR 1/1-BTH 03/10/88 9-DAYS SP-\$1609 SB-134 L-\$52,900 S-\$52,900 FHA



/ 36397	CODE ER 3.5	AREA 18	CITY TOPEKA	CAR 2 D	FP 1	STYLE 2 ST
OWNER KARL & MARCELLA FAIRBANKS			PH	OCCUP OCC	LKBOX	AGE 30+
FIN AREA:	TOT/BSMT 1370/0			M/U/L 746/624/0		
LR 23X12		SUB COLLEGE PLACE A		LOT 39X125		
DR 13X12		HEAT C GAS	WATER CITY	ELEM RANDOLPH		ROOF C
KIT 18X10		AIR CELEC	SEWER CITY	MID ROBINSON		TAX \$ 710.32
FR		UTL BSMT	FOUND BLOCK	SR TOPEKA HIG		SPEC \$ 0
BR 11X11U,11X9U,11X11U			BSMT PART,UNFIN			TOT \$ 710.32
BR			REC	UNP SPEC		
MTGEE TOP SAV		LOAN CONV		MUST SEE THIS ONE! NEW EXTERIOR PAINT. BEAUTIFUL NATURAL WOODWORK W/LOTS OF BUILT-INS IN DR, KIT & BATHS HAVE BEEN REDONE. UPSTAIRS BATH HAS BUBBLETUB. NICE DECOR COZY BREAKFAST NOOK. DOUBLE GAR. MUCH UPDATING.		
BAL \$ 28246		AS OF 3-1-88		AGENT HASSLER, RANDY		
RATE 11.25 %		ASSM Y		PH 233-5478		
PI \$ 302.36		ACC N				
PITI \$ 408.00		QUAL Y				
CO GRIFFITH		PH 267-2700				



17-5



J 34000	CODE ER 3.5	AREA 18	CITY TOPEKA	GAR 2 D	STYLE 2 ST
OWNER CANDY & DAVE SHORTLE			PH	OCCUP OCC	LRJOK - AGE 30 -
FIN AREA:	TOT/BSMT 1655/0			M/U/L 930/725/0	
LR 24X13		SUB COLLEGE PLACE A		LOT 155 X 37 1/2	
DR 15X11		HEAT C GAS	WATER CITY	ELEM RANDOLPH	ROOF C
KIT 17X14		AIR WDW	SEWER CITY	MID ROBINSON	TAX \$ 559.55
FR 13X8 DEN		UTL BSMT	FOUND STONE	SR TOPEKA HIG	SPEC \$ 0
BR 13X12U, 11X12U, 12X12U			BSMT FULL, UNFIN, INENT		TOT \$ 559.55
BR			REC	UNP SPEC	
MTGEE BANK PLUS	LOAN FHA				A REAL CHARMER. 2-STORY COLONIAL W/ NEWER
BAL \$ 40176.15	AS OF 9/3/87				BATH, EXT. PAINT, ROOF, STORM WINDOWS, SOME
RATE 9.5%	ASSM Y				NEWER ELECTRICAL & PLMBG & FURNACE. BEAUTI-
PI \$ 375	ACC N				FUL TREES, 2-CAR GAR., RANDOLPH SCHOOL AREA
PITI \$ 470	QUAL N				EAT-IN KIT., SLIDING GLASS DOORS TO BK YARD.
CO KIRK	PH 272-5555			AGENT GABLER, LEAH	PH 234-3434



#00672 815 RANDOLPH SW

3-BDR 2/0-BTH 03/24/87 135-DAYS SP-NO SB-31 L-\$44,500 S-\$42,250 FHA



129108	CODE ER 3.5	AREA 20	CITY TOPEKA	GAR 1 A FP	STYLE 1 1/2
OWNER DAVID PITT			PH	OCCUP OCC	LKBOX AGE 30 -
FIN AREA:	TOT/BSMT 1320/0			M/U/L 780/540/0	LOT 52 X 112
LR 15 X 13		SUB REYNWOOD ADDN.		ELEM GAGE	ROOF C
DR 8 X 6		HEAT GRAV	WATER	MID ROBINSON	TAX \$ 527.34
KIT 9 X 7		AIR WDW	SEWER	SR TOPEKA HIG	SPEC \$
FR		UTL BSMT	FOUND PC		TOT \$ 527.34
BR 11 X 11, 11 X 9 - M			BSMT FULL		
BR 13 X 8 + 12 X 9 - U			REC	UNP SPEC	
MTGEE	LOAN			SOLID FAMILY HOME IN QUIET AREA. WALLS HAVE	
BAL \$	AS OF			BEEN INSULATED & SEWER LINE REPLACED IN 1983	
RATE	ASSM N			SOME NEWER COPPER PLUMBING. JENN-AIRE RANGE	
PI \$	ACC N			& FRIG. STAY. 2ND FLOOR MBR HAS BATH &	
PITI \$	QUAL N			SITTING ROOM. COULD BE 4 BR IF NECESSARY.	
CO KIRK	PH 272-5555			AGENT CROW, DANIEL WHEADON PH 235-5555	

RECORDED: BOOK _____ PAGE _____ DATE _____

45.30



17-7

T # =33378 (01)CL =RE (02) TYPE =SINGLE HOUSE (00) CO. = 13
 PRICE= \$39,900 (05)ADDRESS= 1200 SW HIGH
 (06) CITY =TOPEKA (07)STATUS=SOLD CO-OP BY (00)FOR=SALE 2
 (9)BASEMENT=YES (10)BEDROOMS=THREE (11)F/BATHS =ONE
 (12)H/BATHS =NONE (13)GAR CAP =TWO (14)LOT SIZE=UNDER 1 ACRE
 (15)STYLE =1.5 ST&AIR BU(16)APPX AGE=30 YRS OR MOR(17)FIN AREA=1501-1800
 (18)EX FINAN=CONVENTIONAL
 (22)AGENT=CROW, DANIEL WHEADON 235-5555 FOR KIRK & COBB, INC. 272-8555
 (23) CODE =ER 3.5 (24)OWNER =EICHER
 (25)PHONE =235-3455 (26)LIST DATE =03/01/87
 (27)EXP. DATE =CALL OFF(28)TOT/BSMT=1448/0
 (29)LEGAL =LOTS 424, 425, 428 (30)SUBDIV =8452D-WASHBURN PL ADD
 (31)LV/M/U/L=918/630/0 (32)LOT SIZE=75 X 127
 (33)ELEM SCH= RANDOLPH-RANDOLPH (34)MIDDLE = ROBINSON-ROBINSON
 (35)SR HIGH =TOPEKA HIG-TOPEKA HIGH (39)KITCHEN =12X12
 (40)LIV RM =25X12 (41)DIN RM =13X12
 (45)BEDROOMS=13X10U, 14X11U, 19X9U (49)ORIGINAL PRICE= 41500

*WILL SELL	CASH TO SELLER	CONVENTIONAL	*ARCHITECTURE	TRADITIONAL
*FOUNDATION	BLOCK	STONE	PARTIAL	UNFINISHED
*CONSTRUCTION	FRAME	VINYL	*ROOFING	COMPOSITION
*EXTERIOR EXTRA	PATIO	*DINING	FORMAL	
*LAUNDRY	MAIN FLOOR	*GARAGE TYPE	DETACHED	
*HEATING/COOLIN	CENTRAL GAS	WINDOW UNITS	*WATER HEATER	40 GALLON
GAS	*POSSESSION	NEGOTIABLE	*VACANT/TO SHOW	OCCUPIED
LOCKBOX				

(51) ASSUME =N (52) ACCEL =N (53)QUALIFY =N (54)ASSUMP = 0
 (68)GEN TAX =498.85 (69)SPEC TAX=0 (70)TOT TAX =498.85
 (72)REMARKS =WELL CARED FOR OLDER HOME W/ LARGE CORNER
 (73)REMARKS =LOT. UPSTAIRS 3RD BR HAS BACK STAIRS & OPENS
 (74)REMARKS =INTO 2ND BR. COULD BE MASTER BR SUITE. VINYL
 (75)REMARKS =SIDING. FREEZER STAYS. STOVE, FRIG, WASHER &
 (76)REMARKS =DRYER NEGO. GARAGE ROOF LEAKS.

(77)HOW SOLD=FHA (78)CONTRACT DATE=01/14/88 (79)CLOSING DATE=03/15/88
 (80)ASKING PRICE W/SOLD= 39900 (81)DAYS ON MARKET=168
 (82)AGENT=PAUL, BRENDA 271-5219 FOR ROCKEY'S REALTY, INC. 233-3100
 (83)SQ FT AB=1548 (84)SQFT BE =0 (85)S PARTIC=NO
 (86)NEW MTG =KS HM MG (87)NEW INT =8.99% (88)VAR Y/N =N
 (89)MTG AMT =450
 =====

RECORDED: BOOK _____ PAGE _____ DATE _____

5440)



#00758 1107 MACVICAR SW

3-BDR 1/0-BTH 05/22/87 59-DAYS SP-\$340 SB-82 L-\$46,500 S-\$45,500 CONV



/ 31090	CODE ER 3.5	AREA 21	CITY TOPEKA	GAR 1 D	FP 2	STYLE 1 1/2
OWNER ESTHER HOGLE			PH	OCCUP VAC	LKBOX	AGE 30 +
FIN AREA:	TOT/BSMT 1981/490			M/U/L 1015/476/490		
LR 15X23				LOT 75X150		
DR	SUB WASHBURN HOMES			ELEM RANDOLPH	ROOF C	
KIT 12X20	HEAT C GAS		WATER CITY	MID ROBINSON	TAX \$ 715.04	
FR	AIR		SEWER CITY	SR TOPEKA HIG	SPEC \$	
BR M: 13X14, 12X13	UTL BSMT		FOUND PC		TOT \$ 715.04	
BR U: 14X34			BSMT FULL, P FIN, INENT			
MTGEE			REC 14X35	UNP SPEC -		
BAL \$	LOAN			BSMT WILL GET WET IN HEAVY RAINS. IMPROVE-		
RATE	AS OF			MENTS SINCE 1979: GUTTERING, WIRING, PLUMB-		
PI \$	ASSM N			ING, ATTIC INSULATION, PACESETTER WINDOWS,		
PITI \$	ACC N			I-BEAM SUPPORT BSMT, FURNACE, HUMIDIFIER,		
CO RE/MAX	QUAL N			AIR FILTER. WAS SOLD. FELL THRU, BOM.		
	PH 287-2963			AGENT HODSON, SHEILA CHRISTINE		PH 235-3330

RECORDED: BOOK _____ PAGE _____ DATE _____

55.000



LIST # =39538 (01)CLASS=RE (02) TYPE =SINGLE AC FEE (03) LIST # = 13
 PRICE= \$38,000 (04)ADDRESS= 1508 SW 15
 CITY =TOPEKA (07)STATUS=SOLD CG-OP BY (08)FOR=SALE
 (09)BASEMENT=YES (10)BEDROOMS=THREE (11)F/BATHS =ONE
 (12)H/BATHS =ONE (13)GAR CAP =TWO (14)LOT SIZE=UNDEVELOPED
 (15)STYLE =2 STORY (16)APPX AGE=30 YRS OR MOR (17)FIN AREA=1201-1900
 (18)EX FINAN=OTHER
 (22)AGENT=MCGREW, FRANK D. 272-9451 FOR VALLEY INC. 233-4222
 (23) CODE =ER 3.5 (24)OWNER =MIKE & JULIE QUINN
 (26)LIST DATE =06/15/88(27)EXP. DATE =CALL OFF
 (28)TOT/BSMT=1400/0 (29)LEGAM =IN LIST OFFICE
 (30)SUBDIV =1005A-COLL HILL A&B (31)LV/M/U/L=700/700/0
 (32)LOT SIZE=125X103 (33)ELEM SCH= RANDOLPH-RANDOLPH
 (34)MIDDLE = ROBINSON-ROBINSON (35)SR HIGH =TOPEKA HIG-TOPEKA HIGH
 (39)KITCHEN =13X8 (40)LIV RM =17X11
 (41)DIN RM =17X11 (44)UTIL RM =BSMT
 (45)BEDROOMS=17X11U, 17X11U, 11X7.6U (49)ORIGINAL PRICE= 45900

*WILL SELL	CASH TO SELLER	CONVENTIONAL	ASSUMPTION	FHA
VA	*ARCHITECTURE	TRADITIONAL	*FOUNDATION	STONE
*CONSTRUCTION	FRAME	LAP	*ROOFING	COMPOSITION
*EXTERIOR EXTRA	STORM WINDOWS	STORM DOORS	*DINING	FORMAL
*OTHER ROOMS	FORMAL LIV RM	PANTRY	*LAUNDRY	BASEMENT
*GARAGE TYPE	DETACHED	*INTERIOR	SOME CARPET	PLASTER
WALLCOVERING	*FIREPLACE	GAS	IN LIVING RM	
*HEATING/COOLIN	CENTRAL GAS	CENTRAL ELEC	*APPL/EQUIP	DISHWASHER
REFRIGERATOR	VENT FAN	CABLE TV AVAIL	*WATER HEATER	30 GALLON
*WATER & SEWER	CITY WATER	CITY SEWER SYST	*FLOOD INSURANC	NOT REQ
*WARRANTY PROG	PRIVATE CO AVAI	*POSSESSION	SUBJ TO TENANTS	
*VACANT/TO SHOW	VACANT	LOCKBOX	APPT. ONLY	

(51) ASSUME =Y (52) ACCEL =N (53)QUALIFY =Y (54)ASSUMP #= 11537
 (55)ASMP P&I= 448.00 (56)TRAN FEE=1% (57)MTG LNDR=PEOPLES
 (58)LN DESCR=BOND LOAN (59)ORIG AMT=35550. (60)OR TERM =30 YRS
 (61)ORIG DT =11/81 (62)INT RATE=10.8% (63)MTG BAL =34363.7
 (64)AS OF =7/1/88 (65)PI PMT =333.19 (66)PITI PMT=448.
 (68)GEN TAX =666.55 (69)SPEC TAX=0 (70)TOT TAX =666.55
 (71)UNP SPEC=0

(72)REMARKS =BOND MORTGAGE BUY. MUST BE SOLD--NEWER
 (73)REMARKS =KITCHEN INCLDS REFRIGERATOR STOVE & D-WASHER
 (74)REMARKS =CENTRAL AIR STORM WINDOWS & DOORS NATURAL
 (75)REMARKS =WOOD WORK ATTRACTIVE OAK STAIR CASE LARGE
 (76)REMARKS =SIDE YARD NEAR WASHBURN UNIV OWNERS SAY SELL

(77)HOW SOLD=CONV (78)CONTRACT DATE=08/19/88 (79)CLOSING DATE=08/15/88
 (80)ASKING PRICE W/SOLD= 39900 (81)DAYS ON MARKET= 64
 (82)AGENT=DIXON, VELMA B. 273-0412 FOR GRIFFITH & BLAIR INC. 267-2700
 (83)SQ FT AB=1400 (84)SQFT BE =0 (85)S PARTIC=NO
 (86)NEW MTS =PEOPLES (87)NEW INT =11% (88)VAR Y/N =N
 (89)MTG ANT =14850

RECORDED: BOOK _____ PAGE _____ DATE _____

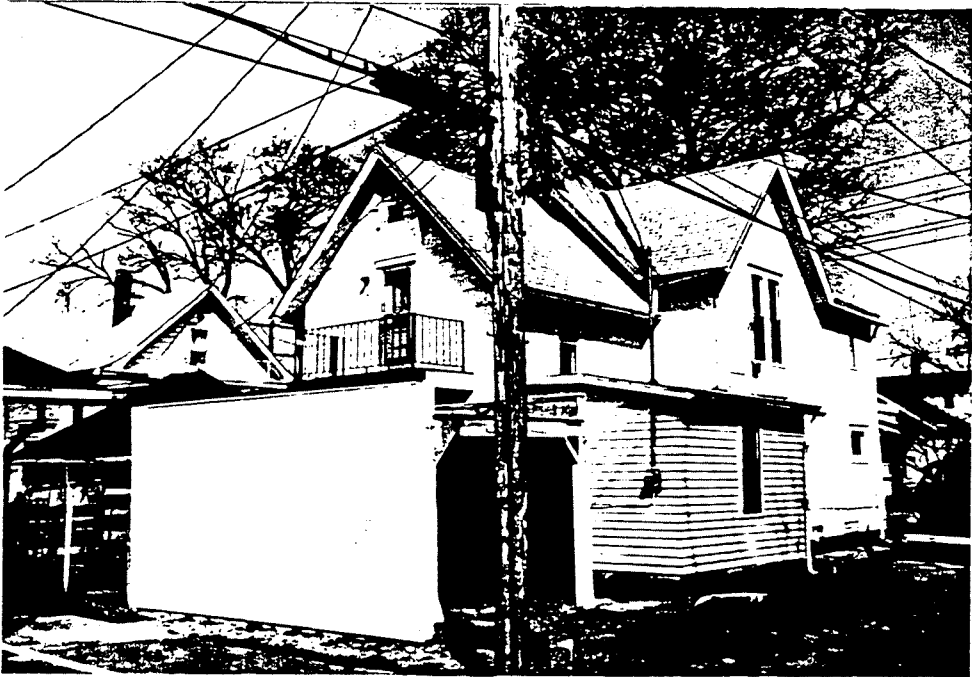
44,100



17-10

SUBJECT	COMP 1	COMP 2	COMP 3	COMP 4	COMP 5
PARCEL-IDENTIFICATION					
ID	141-020-10	141-010-20	141-010-20	141-010-20	141-010-20
CARD/OF CARD	0101	8801	8801	8612	8612
MAP RTG-NO	006/492.00	117.00	253.00	371.00	178.00
ST NUMBER	01520	01264	01253	01524	01309
STREET	SWHIGH AVE	SWPLASS AVE	SWBOSWELL	SWCOLLEGE AVE	SWJEWELL AVE
NBHD/NBHD GRP	1290/007	1290/007	1290/007	1290/007	1290/007
MODEL #		3	3	3	3
CLASS	RU	RU	RU	RU	RU
LIVING UNITS	1	1	1	1	1
LAND DESCRIPTION					
EFF-FRONTAGE	50	38	39	75	50
DEPTH	125	155	125	155	150
PRIMARY ACRES	0.14	0.14	0.11	0.27	0.17
DWELLING DESCRIPTION					
STORY HEIGHT	1.5	2.0	2.0	2.0	2.0
EXTERIOR WALL	ALUM/VINYL	FRAME	STUCCO	FRAME	FRAME
STYLE	OLD STYLE	OLD STYLE	OLD STYLE	OLD STYLE	OLD STYLE
YR BLT/REMCD	920/	928/	928/	920/	946/
BASEMENT	FULL	FULL	FULL	FULL	FULL
BR/FAM/TOT RM	03/0/06/1/1	03/0/06/1/0	03/0/06/1/1	05/0/07/1/1	03/0/07/2/0
HEAT	CENTRAL	CENTRAL	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR
FUEL/SYSTEM	G/WA	G/WA	G/WA	G/WA	G/WA
PHYSICAL COND	AVERAGE	GOOD	GOOD	AVERAGE	AVERAGE
REC ROOM AREA	0	0	0	0	345
BSMT GAR CAP	0	0	0	0	0
FINISHED BSMT	0	0	0	0	0
COST & DESIGN	C AV	C AV	C AV	C AV	C AV
SFLA	1,568	1,618	1,506	1,849	1,511
AREAS					
DET GARAGE	360	360	360	0	216
ATTACHED GAR	0	0	0	0	0
POOL AREA	0	0	0	0	0
DECK	0	0	0	96	0
OPEN PORCH	276	0	192	217	168
CLOSED PORCH	0	0	0	0	0
PRICING DATA					
BASE PRICE	\$59,450	\$58,600	\$60,320	\$65,190	\$50,140
ADDITION PTS	44	69	37	96	163
OTH FEAT PTS	0	25	25	30	0
RCN	\$60,310	\$63,500	\$65,400	\$77,430	\$59,750
PERCENT GOOD	58%	58%	58%	58%	58%
DWELL'G VALUE	\$37,100	\$37,800	\$38,800	\$43,800	\$40,600
TOTAL GRAY	\$3,300	\$1,300	\$900	\$400	\$0
LAND VALUE	\$9,200	\$9,800	\$8,900	\$10,800	\$9,900
TOTAL VALUE	\$46,300	\$47,600	\$47,700	\$54,600	\$50,500
VALUATION					
SALE DATE		01/88	01/88	12/86	12/86
SALE PRICE		\$47,500	\$52,900	\$65,500	\$46,000
MRA ESTIMATE	\$54,561	\$51,076	\$55,072	\$64,895	\$51,493
ADJUSTED SALE		\$50,986	\$52,389	\$55,166	\$49,068
DISTANCE		53	53	76	78
WGTD ESTIMATE	52,625				
MARKET VALUE	\$53,200				
FLD CHRL COD					
INDICATOR					

SUBJECT PROPERTY



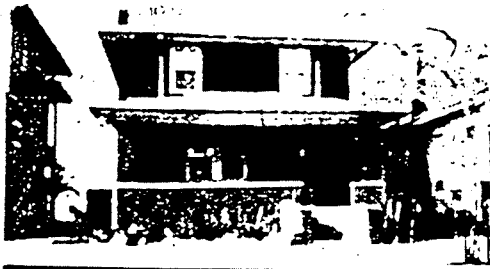
SUBJECT NEIGHBORHOOD



#00533 1191 GARFIELD SW

4-BDR 1/1-BTH 01/26/88 9-DAYS SP-NC

13 L-\$39,950 S-\$39,950

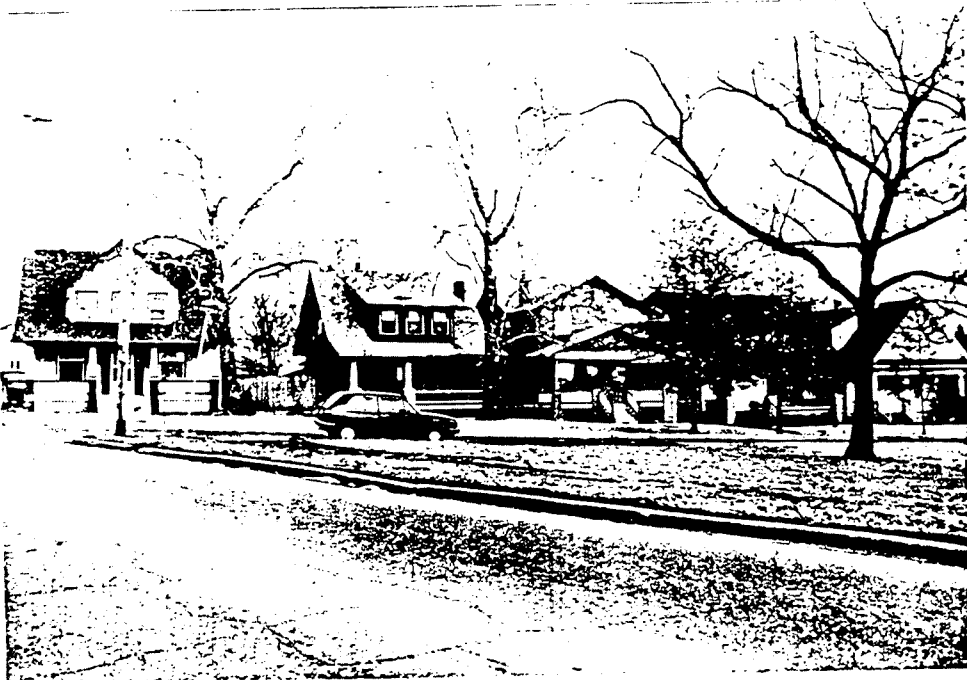


/ 35675 CODE ER 3.5 AREA 21 CITY TOPEKA GAR 2 D FP 1 DOUBLE 2 ST
 OWNER MYERS PH OCCUP OCC LKBOX AGE 30 -
 FIN AREA: TOT/BSMT 1640/0 M/U/L 820/820/0
 LR 19 X 12 SUB ELMHURST LOT 37.5 X 125
 DR 14 X 12 HEAT C GAS ELEM LOWMAN HIL ROOF C
 KIT 11 X 10 AIR WDW,A SEWER CITY MID ROBINSON TAX \$ 643.67
 FR UTL BSMT FOUND STONE SR TOPEKA HIG SPEC \$ 0
 BR 12X11U,11X11U,11X11U BSMT UNFIN.FULL REC UNP SPEC 0 TOT \$ 643.67
 BR 13X8U
 MTGEE CAP FED LOAN 1 YR ADJ LOTS OF NATURAL WOODWORK IN THIS ROOMY HOME.
 BAL \$ 34991.78 AS OF 1/20/88 BIGFRONT PORCH - DECK IN BACK. LARGE CLOSET
 RATE 9.609 ASSM Y IN MBR. ATTIC FAN, STORM WINDOWS, GARAGE DOOR
 PI \$ 316.92 ACC Y OPENER. AVE GAS \$42. AVE ELEC \$50. INT RATE
 PITI \$ 422.00 QUAL N ADJUSTS IN MAY. 9.5% MIN-15.75% MAX.
 CO GREENBRIER PH 273-1330 AGENT MCDOWELL ROBB PH 478-4500





/ 30897 CODE ER 3.5 AREA 22 CITY TOPEKA GAR 1 D FP 1 FILE 1 1-2
 OWNER CAROL M. BAUMANN PH 233-4583 OCCUP OCC LKBOX AGE 30 -
 FIN AREA: TOT/BSMT 1610/0 M:U/L 858/752/0
 LR 24X13 SUB HAYNES SUB LOT 45 X 98 APPROX
 DR 15X14 HEAT H2OST WATER ELEM POTWIN ROOF C
 KIT 13X9 AIR WDW SEWER FOUND MID ROBINSON TAX \$ 530.52
 FR UTIL BSMT SR TOPEKA HIG SPEC \$
 BR 13X10 + 15X7, 13X11, 11X11 BSMT FULL INENT REC UNP SPEC TOT \$ 530.52
 BR MTGEE LOAN AS OF BEAUTIFUL STAINED GLASS WINDOWS & BLT-IN BUF
 BAL \$ AS OF FET W/ BEVELED GLASS DOORS, SKYLIGHT IN UP-
 RATE ASSM N STAIRS BATH. HOUSE FACES WILLOW PARK. MASTER
 PI \$ ACC N BR SUITE HAS BUILT-IN WATER BED. LEVEL PAY
 PITI \$ QUAL N GAS \$43. LEVEL PAY ELECTRIC \$34.
 CO KIRK PH 272-5555 AGENT CROW, DANIEL WHEADON PH 235-5555



L # =27813 (01)CLAS =PRE (02) TYPE =SINGLE FLOOR (03) DE ED = 1
 (04) PRICE = \$16,000 (05) ADDRESS = 505 SW CLAY *L 8 - 3-18*
 (06) CITY = TOPEKA (07) STATUS = COLD - INNER 2 (08) FOR = SALE
 (09) BASEMENT = YES (10) BEDROOMS = THREE (11) BATHS = ONE
 (12) H/BATHS = ONE (13) GAR CAP = NONE (14) LOT SIZE = UNDER 1 ACRE
 (15) STYLE = 1.5 STAIR BU (16) APPX AGE = 30 YRS OR MOR (17) FIN AREA = 1201-1300
 (18) EX FINAN = NONE
 (22) AGENT = SHENK, TONI LORAIN 267-9311 FOR BROSIUS & MEYER 273-4500
 (23) CODE = ER 750 (24) OWNER = MGIC
 (26) LIST DATE = 04/12/88 (27) EXP. DATE = CALL OFF
 (28) TOT/BSMT = 1232/0 (30) SUBDIV = 6401A-STEELS ADDN & 2
 (31) LV/M/U/L = 815/416/1232 (32) LOT SIZE = 37,000
 (33) ELEM SCH = SUMNER-SUMNER (34) MIDDLE = ROBINSON-ROBINSON
 (35) SR HIGH = TOPEKA HIGH-TOPEKA HIGH (39) KITCHEN = 10X9
 (40) LIV RM = 14X10 (45) BEDROOMS = 13X10
 (46) BEDROOMS = 14X10U/14X10U (49) ORIGINAL PRICE = 16000

*WILL SELL	CASH TO SELLER	CONVENTIONAL	5% DOWN	10% DOWN
15% DOWN	20% DOWN	*ARCHITECTURE	TRADITIONAL	
*FOUNDATION	STONE	PARTIAL	*CONSTRUCTION	FRAME
*ROOFING	COMPOSITION	*DINING	KIT/DIN COMBO	
*OTHER ROOMS	FORMAL LIV RM	*LAUNDRY	BASEMENT	
*INTERIOR	SOME CARPET	*FIREPLACE	WOOD	IN LIVING RM
ONE	*HEATING/COOLIN	CENTRAL GAS	*WATER HEATER	30 GALLON
*WATER & SEWER	CITY WATER	CITY SEWER SYST	*WARRANTY PROC	PRIVATE CO AVAIL
*POSSESSION	IMMEDIATE	*VACANT/TO SHOW	VACANT	LOCKBOX

(51) ASSUME = N (52) ACCEL = N (53) QUALIFY = N (54) ASSUMP \$ = 0
 (55) ASMP P&I = .00 (56) TRAN FEE = 0 (58) GEN TAX = 268.61
 (69) SPEC TAX = 0 (70) TOT TAX = 268.61
 (72) REMARKS = GREAT BUY ON A HOME IN WEST TOPEKA. SOLID **
 (73) REMARKS = HAS HAD MUCH REMODELING. NEWER ROOF, NEWER
 (74) REMARKS = PAINT. REDUCED \$5,900.00 ZONED D MULTIPLE
 (75) REMARKS = FAMILY

(77) HOW SOLD = CONV (78) CONTRACT DATE = 07/28/88 (79) CLOSING DATE = 08/31/88
 (80) ASKING PRICE W/SOLD = 16000 (81) DAYS ON MARKET = 106
 (82) AGENT = SHENK, TONI LORAIN 267-9311 FOR BROSIUS & MEYER 273-4500
 (83) SQ FT AB = 1232 (84) SQ FT BE = 0 (85) S PARTID = NO
 (86) NEW MTG = COLUMBIA S (87) NEW INT = 10% (88) VAR Y/N = N
 (89) MTG AMT = 500

RECORDED: BOOK 2407 PAGE 105 DATE 12-4-87



D9-11-3

#00284 210 CLAY SW 3-BDR 1/0-BTH 08/06/87 384-DAYS SP-NO SB-71 L-\$22,500 S-\$20,000 CONV



1 27533	CODE ER 3.5	AREA 8	CITY TOPEKA	GAR 1 D FP	STYLE 1 1/2
OWNER MUREL BAKER			PH	OCCUP VAC LKBOX	AGE 30 +
FIN AREA:	TOT/BSMT 1570/0			M/U/L 785/785/0	
LR 15X14		SUB		LOT	
DR 19X16 LESS S		HEAT FLFUR	WATER CITY	ELEM SUMNER	ROOF C
KIT 12X12		AIR WDW	SEWER CITY	MID ROBINSON	TAX \$ 392.67
FR		UTIL MAIN	FOUND STONE	SR TOPEKA HIG	SPEC S
BR 15X13, 10X12			BSMT PART,UNFIN		TOT \$ 392.67
BR 13X11			REC	UNP SPEC	
MTGEE	LOAN			GOOD 3 BR HOME. LOTS OF NAT WOOD WRK. FORMAL	
BAL \$	AS OF			DR W/ OPEN STAIRWAY. LRG KIT W/ LOTS OF BUILT-	
RATE	ASSM N			IN CUBOARDS, STOVE, REFRIG, GAR DISP & WTR	
PI \$	ACC N			HEATER NEW IN '85. OAK FLRS, SGL DET GAR W/	
PITI \$	QUAL N			OPENER. 1ST FLR UTILITY ROOM.	
CO GRIFFITH	PH 267-2700		AGENT MEISTER, DONNA		PH 862-1916



RECORDED: BOOK 2438 PAGE 817 DATE 9-2-87

34500

D7-3027

#00276 423 JEWELL SW

3-BDR 1/0-BTH 09/24/87 168-DAYS SP-NO SB-45 L-\$25,000 S-\$17,500 CASH



/ 31406	CODE ER 3.5	AREA 22	CITY TOPEKA	GAR 0	FP	STYLE 2 ST
OWNER BETTY FRIGAN			PH	OCCUP VAC	LKBOX	AGE 30 +
FIN AREA:	TOT/BSMT 1137/0			M/U/L 688/449/0		
LR 13X18	SUB ELM GROVE			LOT 30 X 138		
DR 15X20	HEAT C GAS		WATER CITY	ELEM POTWIN		ROOF C
KIT 9X10	AIR WDW		SEWER CITY	MID ROBINSON		TAX \$ 389.42
FR PANTRY 8XX8	UTL BSMT		FOUND STONE	SR TOPEKA HIG		SPEC \$ 0
BR			BSMT FULL			TOT \$ 389.42
BR 11X14.9X11,11X12.8X8	SUNR		REC DEN 8X8	UNP SPEC		
MTGEE	LOAN			WILL CFD. NEAR POTWIN. NEW ATTIC INSUL.		
BAL \$	AS OF			BLOWN FIBERGLASS. BEAUTIFUL NAT. WDWK &		
RATE	ASSM N			HDWD FLRS., NEW VINYL SID. '84. ATTRACTIVELY		
PI \$	ACC N			LANDSCAPED. GREAT STARTER, NICE NEIGHBORHOOD		
PITI \$	QUAL N			BSMT. SEEPS. SIDEWALK.		
CO KIRK	PH 272-5555			AGENT KENNEDY, FRANCES		

PH 233-6379

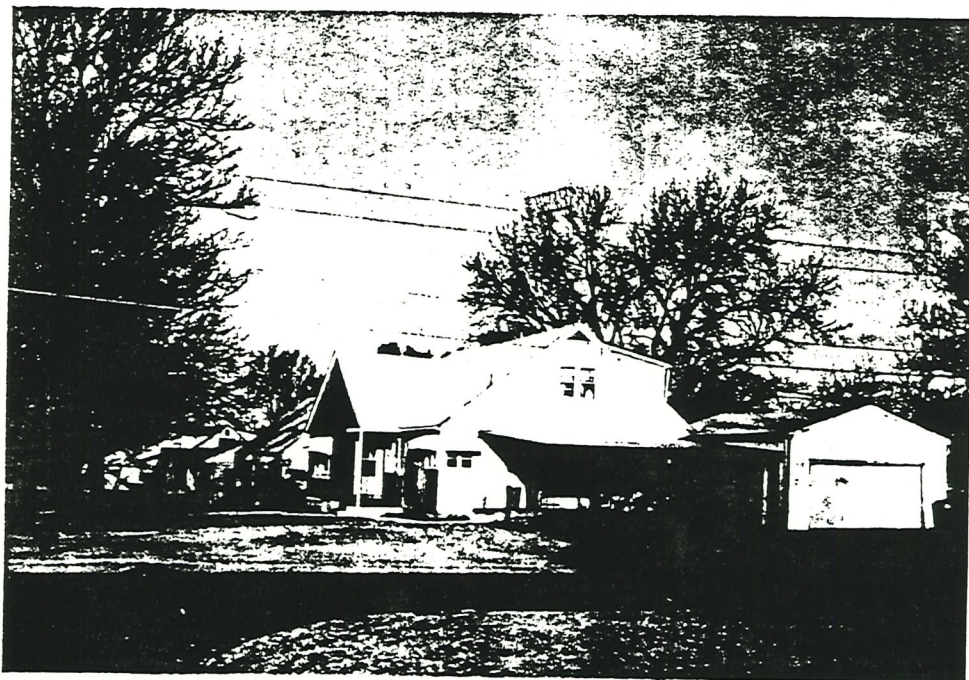


RECORDED: BOOK 2471 PAGE 499 DATE 4-20-88

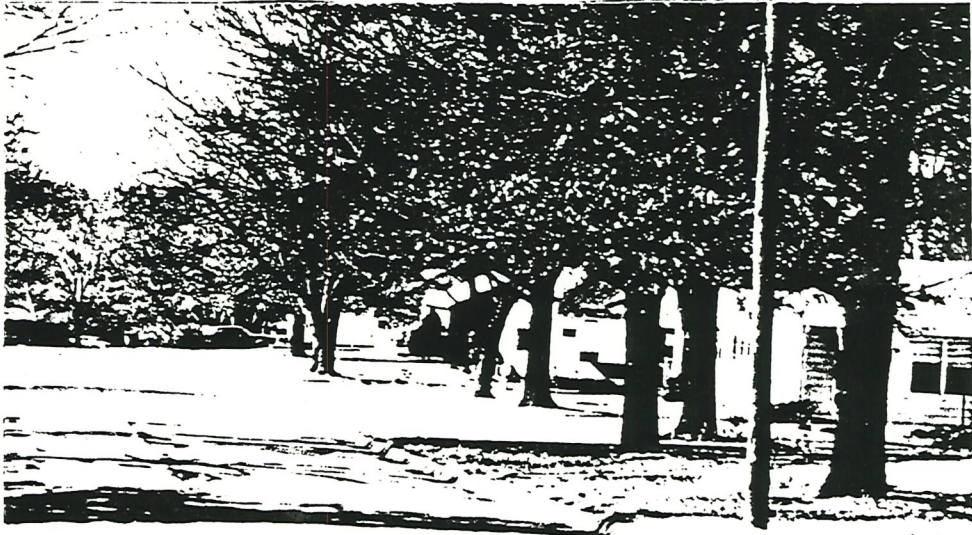
18
17-~~18~~

SUBJECT *****	COMP 1 *****	COMP 2 *****	COMP 3 *****	COMP 4 *****	COMP 5 *****
PARCEL-IDENTIFICATION					
ID	109-310-20	109-310-20	097-360-30	109-360-20	097-360-10
20-003.000	10-018.000	18-017.000	07-008.000	05-003.000	02-017.000
CARD/OF CARD	0101	8705	8803	8712	8701
MAP RTG-NO	/531.00	/570.00	/656.00	/254.00	/512.00
ST NUMBER	00515	00425	01191	00320	00508
STREET	SESTH ST	WRODLY ST	SWGARETEL DAVE	STYLER ST	SUGARFIELD S
NRHD/NEHD GRP	1700/009	1700/009	1700/009	1700/009	1700/009
MODEL #					
CLASS	RU	RU	RU	RU	RU
LIVING UNITS	1	1	1	1	1
LAND DESCRIPTION					
EFF-FRONTAGE	40	27	38	45	38
DEPTH	70	150	125	50	98
PRIMARY ACRES	0.06	0.09	0.11	0.15	0.09
DWELLING DESCRIPTION					
STORY HEIGHT	2.0	2.0	2.0	2.0	2.0
EXTERIOR WALL	ASBESTOS	FRAME	MASONRY/FR	FRAME	FRAME
STYLE	OLD STYLE	OLD STYLE	OLD STYLE	OLD STYLE	OLD STYLE
YR BLT/REMOD	920/	900/	920/	900/	930/
BASEMENT	FULL	PART	FULL	CRAWL	FULL
BR/FAM/TOT_RM	03/0/07/1/1	03/0/07/1/0	04/0/07/1/1	04/0/07/2/0	03/0/06/1/1
HEAT	CENTRAL	CENTRAL	CENTRAL	CENTRAL	CENTRAL
FUEL/SYSTEM	G/WA	G/WA	G/WA	G/WA	G/WA
PHYSICAL COND	AVERAGE	FAIR	AVERAGE	AVERAGE	AVERAGE
REC ROOM AREA	0	0	0	0	0
FP ST,OP/MET	/	/	1,1/	/	1,1/
BSMT GAR CAP	0	0	0	0	0
FINISHED BSMT	0	0	0	0	0
GRADE/CDU	C FR	C FR	C FR	C FR	C FR
COST & DESIGN					
SFLA	1,548	1,584	1,638	1,728	1,698
AREAS	930				
DET GARAGE	198	220	341	0	0
ATTACHED GAR	0	0	0	0	0
POOL AREA	0	0	0	0	0
DECK	0	0	0	0	190
OPEN PORCH	112	168	200	192	270
CLOSED PORCH	0	258	56	0	198
PRICING DATA					
BASE PRICE	\$58,880	\$55,480	\$62,750	\$55,960	\$65,680
ADDITION PTS	60	160	27	167	94
OTH FEAT PTS	0	0	25	0	25
RON	\$61,730	\$67,690	\$79,170	\$66,390	\$73,080
PERCENT GOOD	32%	25%	50%	25%	55%
DWELLG VALUE	\$20,100	\$17,300	\$35,800	\$17,000	\$40,800
TOTAL GRAY	\$300	\$400	\$700	\$400	\$600
LAND VALUE	\$3,900	\$5,100	\$5,200	\$6,000	\$4,700
TOTAL VALUE	\$24,000	\$22,400	\$41,000	\$23,000	\$45,500
VALUATION					
SALE DATE		05/87	03/88	12/87	09/87
SALE PRICE		\$25,000	\$39,950	\$40,000	\$39,390
MRA ESTIMATE	\$28,480	\$28,182	\$36,987	\$29,072	\$38,027
ADJUSTED SALE		\$25,298	\$31,444	\$39,409	\$29,843
DISTANCE		34	44	48	53
WGTD ESTIMATE	30,447				
MARKET VALUE	\$29,600				
FLD CTRL COD	4				
INDICATOR					

SUBJECT PROPERTY



LOCAL NEIGHBORHOOD



COMPARABLE NEIGHBORHOOD



LT # = 32329 (01) CLAS = RE (02) TYPE = SINGLE HOUS (03) ZONE = 1B
 (04) PRICE = \$69,900 (05) ADDRESS = 3901 SW HOLLY LANE
 (06) CITY = TOPEKA (07) STATUS = SOLD - INNER D (08) FOR = SALE
 (09) BASEMENT = NO (10) BEDROOMS = THREE (11) F/BATHS = ONE
 (12) H/BATHS = ONE (13) GAR CAP = ONE (14) LOT SIZE = UNDER 1 ACRE
 (15) STYLE = 1.5 STAIR BU (16) APPX AGE = 10-30 YEARS (17) FIN AREA = 1901-2200
 (18) EX FINAN = NONE
 (22) AGENT = MCCARTNEY, DENNIS CLYDE 478-4076 FOR GRIFFITH & BLAIR INC. 267-2700
 (23) CODE = ER 4.0 (24) OWNER = PHILIP & NANCY WOLFF
 (25) PHONE = 273-7381 (26) LIST DATE = 08/29/88
 (27) EXP. DATE = CALL OFF (28) TOT/BSMT = 2085/0
 (29) LEGAL = BLK 2 LOT 1 (30) SUBDIV = 289A-BERGERDON'S
 (31) LV/M/U/L = 1441/644/0 (32) LOT SIZE = 108X130
 (33) ELEM SCH = WHITSON-WHITSON (34) MIDDLE = FRENCH-FRENCH
 (35) SR HIGH = TOPEKA WES-TOPEKA WEST (39) KITCHEN = 10X16
 (40) LIV RM = 13X23 (41) DIN RM = 10X14
 (44) UTIL RM = 8X16 (45) BEDROOMS = 11X14M, 11X16M, 14X20U
 (49) ORIGINAL PRICE = 69900

*WILL SELL	CASH TO SELLER	CONVENTIONAL	FHA	VA
*ARCHITECTURE	TRADITIONAL	*FOUNDATION	PC	SLAB
*CONSTRUCTION	FRAME	LAP	*ROOFING	COMPOSITION
*EXTERIOR EXTRA	STORM WINDOWS	STORM DOORS	FENCE-CH. LINK	
*DINING	FORMAL	COUNTRY KITCHEN	*OTHER ROOMS	FORMAL LIV RM
ENC PORCH/PATIO	PANTRY	*LAUNDRY	MAIN FLOOR	
*GARAGE TYPE	ATTACHED/BLT IN	*INTERIOR	SOME CARPET	HARDWOOD
VINYL	WALLCOVERING	*FIREPLACE	WOOD	IN LIVING RM
ONE	*HEATING/COOLIN	CENTRAL GAS	CENTRAL ELEC	ATTIC FAN
*APPL/EQUIP	ELEC OVEN/RANGE	EYE-LEVEL OVENS	MICROWAVE	DISHWASHER
DISPOSAL	AUTO GAR OPENER	CABLE TV AVAIL	*WATER HEATER	30 GALLON
*WATER & SEWER	CITY WATER	CITY SEWER SYST	*FLOOD INSURANC	NOT REQ
*WARRANTY PROG	PRIVATE CO AVAI	*POSSESSION	NEGOTIABLE	
*VACANT/TO SHOW	OCCUPIED	LOCKBOX		

(51) ASSUME = N (52) ACCEL = N (53) QUALIFY = N (54) ASSUMP \$ = 0
 (68) GEN TAX = 927.13 (69) SPEC TAX = 0 (70) TOT TAX = 927.13
 (72) REMARKS = LOVELY CAPE COD HOME NEAR WESTBORO, CLOSE
 (73) REMARKS = TO WHITSON & MOST PURE HEART GRADE SCHOOLS.
 (74) REMARKS = ALSO CONVENIENT TO SHOPPING, CHURCHES & BUS
 (75) REMARKS = LOTS OF STORAGE, DOG GEORGE MAY BE IN UTIL R
 (76) REMARKS = GORN'D PORCH OR BACK YD. SEE AGENT FOR GAGE

(77) HOW SOLD = CONV (78) CONTRACT DATE = 10/19/88 (79) CLOSING DATE = 11/28/88
 (80) ASKING PRICE W/SOLD = 68900 (81) DAYS ON MARKET = 50
 (82) AGENT = BAIR, BRVAL H. 272-0023 FOR GRIFFITH & BLAIR INC. 267-2700
 (83) SQ FT AB = 2085 (84) SQ FT BE = 0 (85) S PARTIC = \$3200
 (86) NEW INT = KS RM MB (87) NEW INT = 10% (88) VAR Y/N = N
 =====

01422-6
 RECORDED: BOOK _____ PAGE _____ DATE _____



23
 17-24

#01059 1820 WEBSTER SW

3-BDR 1/1-BTH 12/10/87 127-DAYS SP-NO SB-134 L-\$64,900 S-\$63,000 CONV



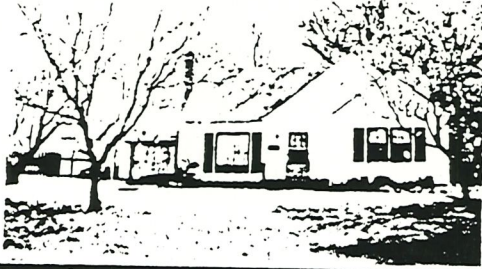
# 33499	CODE ER 3.5	AREA 19	CITY TOPEKA	GAR 1 A	FP 1	STYLE 2 ST
OWNER ERIC HUMPERT			PH 235-8871	OCCUP VAC	LKBOX	AGE 10-30
FIN AREA:	TOT/BSMT 1749/0			M/U/L 1056/693/0		
LR 14X21		SUB COLL HILL A&B		LOT 75X75		
DR 12X12		HEAT C GAS	WATER CITY	ELEM RANDOLPH		ROOF SL
KIT 12X12 + 6X8		AIR CELEC	SEWER CITY	MID ROBINSON		TAX \$ 990.87
FR		UTIL BSMT	FOUND BLOCK	SR TOPEKA HIG		SPEC \$ 0
BR 12X14M, 11X15U, 14X15U			BSMT FULL			TOT \$ 876.28
BR			REC 17X12	UNP SPEC		
MTGEE CAP FED		LOAN CONV.		CHANDELIER IN DR DOES NOT STAY. SOME		
BAL \$ 47,540.74		AS OF		PAINTING YET TO BE DONE. SHOWER IN BSMT.		
RATE 9%		ASSM ?		SLIGHT SEEPAGE IN BSMT. EXTRA HEAVY		
PI S		ACC ?		RAIN.		
PITI \$ 490.00		QUAL ?				
CO GRIFFITH		PH 267-2700		AGENT LUTZ, LARRY G.		PH 272-6599

RECORDED: BOOK _____ PAGE _____ DATE _____

24
17-25

#01129 1826 WEBSTER SW

3-BDR 2/0-BTH 04/15/87 2-DAYS SP-NO SB-87 L-\$68,900 S-\$68,900 CONV



131535	CODE ER 3.5	AREA 18	CITY TOPEKA	GAR 1 A	FP 1	STYLE 1 1/2
OWNER SEELEY, Gerdine L.			PH	OCCUP OCC		AGE 30 -
FIN AREA:	TOT/BSMT 1825/0			M/U/L 1420/405/0		
LR 14X20	SUB			LOT 75X135		
DR 10X12	HEAT C GAS		WATER CITY	ELEM WHITSON		ROOF C
KIT 13X8	AIR CELEC		SEWER CITY	MID ROBINSON		TAX \$ 836.00
FR 22X14	UTIL BSMT		FOUND STONE	SR TOPEKA HIG		SPEC \$ 0
BR 10X12-M, 11X12-M, 13X23-U			BSMT FULL UNFIN, INENT			TOT \$ 836.00
RR			REC	UNP SPFC 0		
MTGFF	LOAN			SHOWS GRFATI WONDIFUL 1ST FLR FAM HMI		
INTL \$	AS OF					
RATE	ASSM N			SOLD BEFORE PRINT		
PI \$	ACC N					
PITI \$	QUAL N					
CO GRIFFITH	PH 267-2700					
			AGENT WAGGENER, BEVERLY			PH 272-2282

RECORDED: BOOK 2424 PAGE 625 DATE 6-17-87

71.400



17-25
25
26

L # =37460 (01)CLAS=RE (02) TYPE =SINGLE HO (03) ZONE 19
 (04) PRICE= \$67,500 (05)ADDRESS= 2923 SW 20 ST
 (06) CITY =TOPEKA (07)STATUS=GOLD CO-OP BY (08)FOR=SALE
 (09)BASEMENT=YES (10)BEDROOMS=TWO (11)F/BATHS =ONE
 (12)H/BATHS =ONE (13)GAR CAP =ONE (14)LOT SIZE=UNDER 1 ACRE
 (15)STYLE =1.5 ST&AIR BU(16)APPX AGE=30 YRS OR MOR(17)FIN AREA=1501-1800
 (18)EX FINAN=NONE
 (22)AGENT=CROW, HELEN RUTH 235-5555 FOR KIRK & COBB, INC. 272-5555
 (23) CODE =ER 3.5 (24)OWNER =DR. NANCY WELSH
 (25)PHONE =233-9114 (26)LIST DATE =05/05/88
 (27)EXP. DATE =CALL OFF(28)TOT/BSMT=1546/0
 (29)LEGAL =20TH ST.BLK1W.77.8FT LOTS (30)SUBDIV =8499A-WESTWOOD PL ADD
 (31)LV/M/U/L=1002/544/0 (32)LOT SIZE=APPRX 77.8X39
 (33)ELEM SCH= WHITSON-WHITSON (34)MIDDLE = FRENCH FRENCH
 (35)SR HIGH =TOPEKA WES-TOPEKA WEST (39)KITCHEN =16X8+7X8
 (40)LIV RM =27X12 (41)DIN RM =15X11
 (44)UTIL RM =BSMT (45)BEDROOMS=13X12U, 14X10U
 (49)ORIGINAL PRICE= 72900

*WILL SELL	CASH TO SELLER	*ARCHITECTURE	TRADITIONAL
*FOUNDATION	PC	FULL	*CONSTRUCTION VINYL
*ROOFING	COMPOSITION	*EXTERIOR EXTRA	COVERED PATIO
*EXTERIOR EXTRA	FENCE-WOOD	*DINING	FORMAL
*OTHER ROOMS	FORMAL LIV RM	*LAUNDRY	BASEMENT
*GARAGE TYPE	DETACHED	*INTERIOR	HARDWOOD
*FIREPLACE	WOOD	IN LIVING RM	ONE
*HEATING/COOLIN	CENTRAL GAS	CENTRAL ELEC	*WATER HEATER GAS
*POSSESSION	NEGOTIABLE	*VACANT/TO SHOW	OCCUPIED LOCKBOX

(51) ASSUME =N (52) ACCEL =N (53)QUALIFY =N (54)ASSUMP #- 0
 (68)GEN TAX =1022.71 (69)SPEC TAX=0 (70)TOT TAX =1022.71
 (71)UNP SPEC=0
 (72)REMARKS =PLEASANT, SUNNY & SPACIOUS WESTWOOD HOME.
 (73)REMARKS =VINYL SIDING. NEW DRIVE. LARGE SCREENED
 (74)REMARKS =PORCH. FENCED YARD. WATER SOFTENER
 (75)REMARKS =(DISCONNECTED) STAYS.

(77)HOW SOLD=CONV (78)CONTRACT DATE=07/22/88 (79)CLOSING DATE=08/15/88
 (80)ASKING PRICE W/SOLD= 69750 (81)DAYS ON MARKET= 76
 (82)AGENT=ARMBRUSTER, GREGORY ALAN 273-1873 FOR RE/MAX ASSOC. OF TOPEKA 273-1100
 (83)SQ FT AB=1546 (84)SQFT BE =0 (85)G PARTIC=NO
 (86)NEW MTG =RS HM MG (87)NEW INT =7.25% (88)VAR Y/N =Y
 (89)MTG AMT =10000

RECORDED: BOOK 2493 PAGE 161 DATE 8/7/88



26
 17-27

LIST # = 00282 (01) CLASS = RE (02) TYPE = SINGLE HOUSE (03) TOTAL = 3
 (04) PRICE = 74,500 (05) ADDRESS = 1836 SW WEBSTER
 (06) CITY = TOPEKA (07) STATUS = SOLD CO-OP BY (08) FOR = SALE
 (09) BASEMENT = YES (10) BEDROOMS = FOUR (11) BATHS = TWO
 (12) H/BATHS = NONE (13) GAR CAP = TWO (14) LOT SIZE = UNDER 1 ACRE
 (15) STYLE = 2 STORY (16) APPX AGE = 10-30 YEARS (17) FIN AREA = 1801-2000
 (18) EX FINAN = CONV SPEC PRO
 (22) AGENT = WINEINGER, DEAN W. 232-9446 FOR BROSIUS & MEYER 273-4500
 (23) CODE = ER 3.5 (24) OWNER = ROSS & MARGARET SCHIMMERS
 (26) LIST DATE = 02/23/88 (27) EXP. DATE = CALL OFF
 (28) TOT/BSMT = 1817/330 (29) LEGAL = BLK 6 W 1/2 OF N. 1/2 LOT
 (30) SUBDIV = 1005A-DOLL HILL A&B (31) LV/M/U/L = 912/525/0
 (32) LOT SIZE = 75X135 (33) ELEM SCH = RANDOLPH-RANDOLPH
 (34) MIDDLE = ROBINSON-ROBINSON (35) SR HIGH = TOPEKA HIGH-TOPEKA HIGH
 (36) KITCHEN = 9X11 (40) LIV RM = 11X16
 (41) DIN RM = 9X11 (43) REC RM = 12X20
 (44) UTIL RM = BSMT (45) BEDROOMS = 12X14M 12X15U
 (46) BEDROOMS = 11X12M 12X12U (49) ORIGINAL PRICE = 74500

*WILL SELL	CASH TO SELLER	CONVENTIONAL	ASSUMPTION	
*ARCHITECTURE	TRADITIONAL	*FOUNDATION	BLOCK	FULL
INSIDE ENTRANCE	WALKOUT	*CONSTRUCTION	FRAME	VINYL
*ROOFING	COMPOSITION	*EXTERIOR EXTRA	PATIO	GRILL
STORM WINDOWS	STORM DOORS	FENCE-CH. LINK	*DINING	FORMAL
*OTHER ROOMS	FORMAL LIV RM	FAMILY RM/BSMT	*LAUNDRY	BASEMENT
*GARAGE TYPE	DETACHED	*INTERIOR	SOME CARPET	VINYL
SHEETROCK	WALLCOVERING	*FIREPLACE	WOOD	GAS
IN FAMILY RM	IN LIVING RM	TWO	*HEATING/COOLIN	CENTRAL GAS
CENTRAL ELEC	ATTIC FAN	*APPL/EQUIP	DISPOSAL	AUTO GAR OPENER
CABLE TV AVAIL	*WATER HEATER	40 GALLON	GAS	
*WATER & SEWER	CITY WATER	CITY SEWER SYST	*FLOOD INSURANC	NOT REQ
*WARRANTY PROG	PRIVATE CO AVAI	*POSSESSION	SPECIFIC	
*VACANT/TG SHOW	OCCUPIED	LOCKBOX		

(51) ASSUME = Y (52) ACCEL = N (53) QUALIFY = Y (54) ASSUMP \$ = 0
 (55) ASMP P&I = .00 (56) TRAN FEE = 170+35.00 (57) MTG LNDR = GHAWNEE FE
 (58) LN DESCR = KEPRS (59) ORIG AMT = 50400.00 (60) DR TERM = 30 YRS
 (61) ORIG DT = 7/81 (62) INT RATE = 8.12% (63) MTG BAL = 48,501
 (64) AS OF = 2/1/88 (65) PI PMT = 386.16 (66) PITI PMT = 502.00
 (68) GEN TAX = 979.98 (69) SPEC TAX = 0 (70) TOT TAX = 979.98
 (71) UNP SPEC = HARD TO FIND CAPE COD ON
 (72) REMARKS = HARD TO FIND CAPE COD ON EDGE OF WEST WOOD.
 (73) REMARKS = SHOWS EXTRA SHARP. GARAGE IS DBL. WIDE WITH
 (74) REMARKS = SINGLE DOOR. C/D GAR OPENER, YD & PLAY EQUIP
 (75) REMARKS = MENT, FIREPLADE SCREENS ALL STAY. POSSESSION
 (76) REMARKS = DATE OF AUG. 1, 1988. VINYL SIDING, BSMT FIN
 (77) HOW SOLD = FHA (78) CONTRACT DATE = 04/02/88 (79) CLOSING DATE = 05/15/88
 (80) ASKING PRICE W/SOLD = 74500 (81) DAYS ON MARKET = 39
 (82) AGENT = MCDOWELL, ROBB 478-4500 FOR GREENBRIER REAL ESTATE 273-1000
 (83) SQ FT AB = 1487 (84) SQFT BE = 380 (85) S PARTIC = NO
 (86) NEW MTG = KS HM NG (87) NEW INT = 8% (88) VAR Y/N = N
 (89) MTG AMT = 1000
 =====

42137 RECORDED: BOOK 2475 PAGE 239 DATE 5/3/88



28
 17-29

MARKET VALUE \$0
 FLD CNTRL COD 0
 INDICATOR

MASP460 SHAWNEE COUNTY 03/07/89 PAGE NO. 1

PARCEL-IDENTIFICATION	SUBJECT *****	COMP 1 *****	COMP 2 *****	COMP 3 *****	COMP 4 *****	COMP 5 *****
ID	142-030-10	142-030-10	141-020-20	141-020-20	141-020-20	141-020-20
CARD/OF CARD	0101	B705	B711	B702	B708	B704
MAP RTG-NO	G04/077.00	G04/077.00	G076.00	G086.00	G08.00	G026.00
ST NUMBER	04200	03901	03635	03625	03545	03644
STREET	SWSTRATED RD	SWHOLLY	SW15TH ST	SUNDRY LN	NEW YORK WAY	SWHOLLY LN
NBHD/NBHD GRP	1251/006	1251/006	1251/006	1251/006	1251/006	1251/006
MODEL #		3	3	3	3	3
CLASS	RU	RU	RU	RU	RU	RU
LIVING UNITS	1	1	1	1	1	1
LAND DESCRIPTION						
FEF-FRONTAGE	75	108	105	130	52	70
DEPTH	138	130	135	135	135	135
PRIMARY ACRES	0.24	0.32	0.33	0.40	0.19	0.22
DWELLING DESCRIPTION						
STORY HEIGHT	1.5	1.0	2.0	1.0	2.0	1.0
EXTERIOR WALL	ASBESTOS	FRAME	FRAME	STONE	FRAME	FRAME
STYLE	CONVENTIONAL	CONVENTIONAL	CONVENTIONAL	RANCH	COLONIAL	CONVENTIONAL
YR BLT/REMOD	951/	950/	955/	951/	945/	952/
BASEMENT	FULL	NONE	FULL	FULL	FULL	FULL
BR/EAM/IOT RM	04/0/06/2/0	03/0/06/1/1	04/1/00/2/0	03/1/07/2/0	04/1/08/1/1	03/1/06/2/0
HEAT	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR
FUEL/SYSTEM	G/WA	G/WA	G/WA	G/WA	G/WA	G/WA
PHYSICAL COND	AVERAGE	AVERAGE	AVERAGE	AVERAGE	AVERAGE	AVERAGE
REC ROOM AREA	828	0	0	0	299	0
FP ST,OP/MET	/ /	1,1/	1,2/	2,2/	1,2/	1,1/
BSMT GAR CAFE	0	0	0	0	0	0
FINISHED BSMT	0	0	0	0	0	0
GRADE/CDU	C GD	C GD	C+ GD	B- VG	B- VG	C GD
COST & DESIGN						
SFLA	2,303 /961	2,253	2,198	2,400	2,143	1,540
AREAS						
DET GARAGE	594	308	440	0	0	0
ATTACHED GAR	0	0	0	621	348	400
POOL AREA	0	0	0	0	0	0
DECK	0	0	0	0	0	0
OPEN PORCH	30	207	264	63	135	240
CLOSED PORCH	0	172	0	0	0	0
PRICING DATA						
BASE PRICE	\$77,120	\$63,530	\$57,910	\$84,510	\$62,280	\$48,320
ADDITION PTS	35	77	359	224	268	130
OTH FEAT PTS	69	25	38	50	63	25
RCN	\$85,970	\$75,980	\$101,740	\$127,770	\$107,440	\$70,580
PERCENT GOOD	82%	80%	82%	86%	82%	82%
DWELL'G VALUE	\$71,900	\$61,600	\$84,400	\$110,500	\$88,100	\$57,900
TOTAL DB&Y	\$1,400	\$800	\$1,000	\$600	\$0	\$0
LAND VALUE	\$11,100	\$12,500	\$12,600	\$13,900	\$10,400	\$10,800
TOTAL VALUE	\$83,000	\$74,100	\$97,000	\$124,400	\$98,500	\$68,700
VALUATION						
SALE DATE		05/87	11/87	02/87	08/87	04/87
SALE PRICE		\$65,000	\$115,000	\$117,730	\$101,000	\$66,000
MRA ESTIMATE	\$91,189	\$77,196	\$96,632	\$114,904	\$99,403	\$72,375
ADJUSTED SALE		\$78,993	\$109,557	\$94,015	\$92,786	\$84,811
DISTANCE		53	68	149	150	161
WGTD ESTIMATE	94,476					
MARKET VALUE	\$92,700					
FLD CNTRL COD	3					
INDICATOR						

In Block 1. On lots 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000.

It is provided, however, that the maximum width of any residence which may be erected on any of said lots, may with the consent in writing of The Veale-Lincoast Company be increased by not to exceed 10% of the width of any such lot, measured as above provided. It is further provided, that the required set-back from the side-lines of the lot as here provided, may, with the consent in writing of The Veale-Lincoast Company, be reduced by not to exceed 25 and 1/3 per cent of the amount of such required set-back; provided however, that this reservation shall in no way whatever, affect the provision relative to the change in said building lines as set forth in Section 6, herein. In any case where the frontage of ground used with any residence is greater than the required frontage, then for the purpose of limiting the width of the residence and establishing its location with respect to the side lines of the lot, the frontage so used shall be deemed to be the required frontage and the provisions of this section shall be construed accordingly; and if any residence of the maximum width is built or maintained on any such lot, then thereafter the frontage so used may not be reduced on any such lot as long as said residence is maintained thereon, and the same provision shall apply as to the location of any residence with respect to the side lines of the lot. The used frontage may be reduced at any time by the conveyance of part of the residence of a width that might then be erected. maximum number of feet required with any residence of a width that might then be erected. thereon, based on the provisions of this section; and provided further, that in no case may it be reduced below the required frontage herein specified by Section 5.

OIL TANKS.

Section 8. No tank for the storage of oil may be maintained thereon, above the surface of the ground, without the consent in writing of The Veale-Lincoast Company.

OUTBUILDINGS SET BACK FROM STREET.

Section 9. All outbuildings except greenhouses, erected on any of said lots, shall correspond in style and architecture, to the residence to which they are appurtenant, and shall be of the same material as such residences. Any outbuildings, exclusive of those projections set forth in paragraphs 5 and 6, of Section 6, which are erected on any of said lots, shall be located wholly within 25 feet of the rear line of the lot on which they are erected, and on any corner lots, they shall in addition to the above be located wholly within 25 feet of that side of the lot farthest from the adjoining side street, and provided, however, that The Veale-Lincoast Company shall have, and does hereby reserve the right in the sale and conveyance of any lots shown on said plat, to change the required location of any such outbuilding, and may, at any time thereafter, with the consent in writing of the then record owners of the fee simple title to any of the said lots, change any such required outbuilding location, or any location in which may, in such sale or conveyance will permit the erection or maintenance of any outbuilding on any of said lots, more than 20 feet nearer to the front street, or more than fifteen feet nearer to the side street than is provided for above. It is provided further, that the provisions of Section 6, relative to the set-back of residences from any street location, shall apply with like force and effect to the provisions of this paragraph, with reference to the change in the required location of outbuildings.

Section 11. Name of the said lot. cove or tenants.

Section 12. No portion, or any part of any lot, not the entire lot.

Section 13. No residence, or any part of the lot in said lot, shall be erected, and no residence shall be erected thereon, to build a...

Section 14. All the above does Veale-Lincoast Company or requiring any or other utilities, electricity or gas, the said Veale-Lincoast Company, for a distance shown by a line...

Section 15. There shall not be of bathroom, except pool or privy.

Section 16. No permanent pool, other livestock, or Lincoast Company.

Section 17. The construction exceeding five or signs or of above with the written officially allowed.

Section 18. No fence or wall of the front building of the Veale-Lincoast Company.

Section 19. When of the record Lincoast Company July 1, 1926, at 25 years each, of the front lot in Block 11, are...

Miscellaneous Record No. 547

In Block 20. On lots 1 and 21, \$8,000.00; on lots 2 and on lots 12 to 20, both inclusive, \$7,000.00; on lots 3 to 11, both inclusive, \$6,000.00

GROUND FRONTAGE REQUIRED.

Section 6. Any residence erected on any of the following lots, or part, or parts thereof, as indicated in this section, shall have appurtenances thereto, not occupied by any other residence, at least the number of feet of ground fronting on the street upon which lot, or lots, or part or parts thereof, front as follows:

- In Block 1. On lots 1, 2, 9, 10, 11, 12, 13, 14, 15, and 16, 70 feet; on lots 3, 4, 5, 6, 7, and 8, 50 feet;
- In Block 2. On lots 1, 2, 3, 9, 10, 11, 17, 18, 19, 20 and 24, 70 feet; on lots 12, 13, 14, 15 and 16, 50 feet; on lots 21, 22, and 23, 50 feet; on lots 3, 4, 5, 6, and 7, 50 feet;
- In Block 3. On lots 1, 2, 3, 17, 18, and 19, 75 feet; on lots 4 to 16 both inclusive, 50 feet;
- In Block 4. On lots 1, 2, 3, 4, 11, 12, 13, 14, 15, 16, 17, 18, and 19, 65 feet; on lots 5, 6, 7, 8, 9, and 10, 95 feet;
- In Block 5. On lots 1, 2, 3, 4, 5, 6, 12, 13, 14, 15, and 16, 50 feet; on lots 7, 8, 9, 10, 11, 75 feet;
- In Block 6. On lots 1, to 17 both inclusive, 50 feet;
- In Block 7. On lots 1, 2, 3, 4, 5, and 6, and on lots 11 to 24 both inclusive 50 feet;
- In Block 8. On lots 7, 8, 9, and 10, 44 feet;
- In Block 9. On lots 1, 2, and 22, 75 feet; and on lots 3 to 21 both inclusive, 55 feet;
- In Block 10. On lots 1 to 8 both inclusive, 95 feet; on lots 9 to 19 both inclusive, 65 feet;
- In Block 11. On lots 2 to 10 both inclusive, 50 feet; on lots 1 and on lots 11 to 22 both inclusive, 50 feet;
- In Block 12. On lots 1 to 30 both inclusive, 50 feet;
- In Block 13. On lots 1 to 30 both inclusive, 45 feet;
- In Block 14. On lots 1 to 6 both inclusive, 70 feet;
- In Block 15. On lots 1 to 13 both inclusive, 65 feet; on lots 14 to 22 both inclusive, 50 feet;
- In Block 16. On lots 1 to 17 both inclusive, 50 feet;
- In Block 17. On lots 1 to 21 both inclusive, 50 feet;

All measurements shall be on the front line of the lot. It is provided, however, that the Veale-Linscott Company, shall have, and does hereby reserve the right in the sale and conveyance of any of the said lots to reduce the required frontage to be used with any residence, on any lots, and it may, at any time thereafter, with the consent in writing of the then owner of the fee simple title to any such lot, change any such required frontage as is herein provided for, or which may, in such sale and conveyance, be established by it, provided, however, that no change may be made at any time which will reduce the required frontage of land to be used and maintained with any residence which may be erected thereon, more than five feet below the minimum number of feet required for each residence, as set forth above.

SET BACK OF RESIDENCE FROM STREET.

Section 6. (a) No part of any residence, except as hereinafter provided may be erected or maintained on any of said lots, nearer to the front street, or the side street, than is the front building line or the side building line shown on the plat of Westboro, on the lot or lots on which such residence may be erected, provided, however, that the Veale-Linscott Company shall have, and does hereby reserve the right in the sale and conveyance of any of said lots, to change any building lines shown thereon, and may, at any time thereafter, with the consent in writing of the then record owners of the fee simple title to any such lot, change any such building line which is shown on said plat, on such lot, or lots, or which may, in such sale and conveyance be established by it, provided however, that no change may be made at any time, which will permit the erection or maintenance of any residence on any lot exclusive of those projections hereinafter set forth, more than ten feet nearer to the front street, or the side street, than is the front building line, or the side building line shown on said plat, on such lot, or lots. Reference is made herein to front and side building lines, for the purpose of determining the location of any residence with respect to the adjoining street, and in case of the vacation, or re-location of any of said streets, changes may be made in any of said building lines, provided that such building lines shall in no case be established nearer to the new location of any of said streets than are the building lines shown on this plat, with respect to the present location of said streets; and provided further, that the Veale-Linscott Company, shall have the same privilege of changing the location of any such new building lines so established as it has in the case of those shown on said plat of Westboro.

(b) Those parts of the residence which may project to the front and be nearer to the front streets and the side streets than the front building lines and the side building lines, shown on said plat, and the distance which each may project, are as follows:

WINDOW PROJECTIONS.

(c) Bay, bow, or oriel, dormer and other projecting windows and stairway landings, other than full two story or three story bay, bow, or oriel, windows, or stairway landings, may project beyond the front building lines, and beyond the side building lines not to exceed two feet.

MISCELLANEOUS PROJECTIONS.

(d) Cornices, awnings, chimneys, brackets, pilasters, grill work, trellises and other similar projections, and any other projections for purely ornamental purposes, may project beyond the front building lines, not to exceed four feet, and beyond the side building lines not to exceed two feet.

VESTIBULE PROJECTIONS.

(e) Any vestibule, not more than one story in height, may project beyond the front building lines, not to exceed three feet, and beyond the side building lines not to exceed two feet.

...front upon which the lot, or part thereof fronts, as hereinafter... to be a front street; any other tract contiguous to any such... to be a side street.

PERSONS BOUND BY THESE RESTRICTIONS

...persons and corporations who now own, or shall hereinafter acquire any interest... in Block 7, or lot "A" in Block 11, and... shall be taken and held to agree, and covenant with the owners of the... with its successors and assigns, to conform to, and observe... and the... and stipulations as to the use thereof, and the... for a period of twenty-five years... shall be renewable in... that none of the restric-... shall apply to lot "A" in Block 7, or lot "A" in Block 11,

USE OF LAND.

...lots may be improved, used or occupied for other than private... or apartment house, though intended for residence purposes... Any residence erected or maintained thereon shall be designed... single family.

FRONTAGE OF LOTS

Section 21. For the purpose of these restrictions, the following lots, or part, or parts... in this section, shall be deemed to front on the streets designated... on 17th St.; and lots 10 to 16, both in-... on Westover Road.
In Block 1. Lots 1 to 11, both inclusive, on Westover Road; lots 12, to 20, both inclu-... on Oakley Avenue.
In Block 2. Lots 1 to 9, both inclusive, on Shadow Lane, lot 10 on Pembroke Lane, lots... on 18th St.
In Block 3. Lots 1 to 9, both inclusive, on 18th St., lot 10 on Pembroke Lane, lots 11... on Canterbury Lane.
In Block 4. Lots 1 to 8, both inclusive, on Canterbury Lane, lots 9 and 10 on Pembroke... on Harland Court.
In Block 5. Lots 1 to 4, both inclusive, on Harland Court, lots 5 to 12, both inclusive, on Pembroke Lane, lots 13 to 17, both inclusive, on Oakley Avenue.
In Block 6. Lots 1 to 13, both inclusive, on Pembroke Lane, lot "A" and lot 14, on Hantcom... on Lakeside Drive.
In Block 7. Lots 1 to 11, both inclusive, on Pembroke Lane, lots 12 to 22, both inclusive, on Lakeside Drive.
In Block 8. Lots 1 to 7, both inclusive, on Pembroke Lane, lots 8 to 19, both inclusive, on Westover Road; lot 1 on Westover Road.
In Block 9. Lots 1 to 12, both inclusive, on 17th St; lots 13 and 14 on Lakeside Drive; lot 15 to 22, both inclusive, on Westover Road.
In Block 10. Lots 1 to 6, both inclusive, on Lakeside Drive; lots 7 to 18, both inclusive, on 17th St; lots 19 to 22, both inclusive, on Holly Lane; lots 23 and 24, on Westover Road.
In Block 11. Lots 1 to 13, both inclusive, on Lakeside Drive; lot 14 on 18th St; lots 15 to 27, both inclusive, on Stratford Road; lots 28, 29 and 30 on Westover Road.
In Block 12. Lots 1, 3, and 4, on Lakeside Drive; lot 2 on 18th St; lots 3 and 4 on West-... over Road.
In Block 13. Lots 1 to 4, both inclusive, on Lakeside Drive; lots 5 to 11, both inclusive, on Westover Road; lot 12 on Stratford Road; lots 13 to 20, both inclusive, on York Way; lots 21 and 22 on Avalon Lane.
In Block 14. The South Easterly 60 feet of lot "A", and lots 1, 2 and 3 on Lakeside Drive; lots 4 to 9, both inclusive, on Avalon Lane; lots 10 to 17, both inclusive, and the North Westerly balance of lot "A" on Hantcom St.
In Block 15. Lots 1 to 11, both inclusive, on Holly Lane; lots 12 to 21, both inclusive, on Stratford Road.

FRONTAGE OF RESIDENCES ON STREETS.

Section 22. Any residence erected wholly or partially on any of the following lots or any part, or parts thereof, as indicated in this section, shall front or present a good front-... on the street or streets designated, and for this purpose, as applied to all inside... shall mean that the residence shall front on the street designated; and on any... shall front or present a good frontage on the streets designated as follows:
In Block 1. On lot 1, on both 17th St. and Westover Road; on lots 2 to 8, both inclusive, on 17th St; lot 9 on both 17th St., and Pembroke Lane; on lot 10 on both Westover Road and Pembroke Lane; on lots 11 to 16, both inclusive, on Westover Road.
In Block 2. On lot 1, on both Westover Road and Oakley Avenue; on lots 2 to 10, both in-... on Westover Road; on lot 11 on both Westover Road and Pembroke Lane; on lot 12 on both Pembroke Lane and Shadow Lane; on lots 13 to 19, both inclusive, on Shadow Lane; on lot 20 on both Shadow Lane and Oakley Avenue; on lots 21 to 24, both inclusive, on Oakley Avenue.
In Block 3. On lot 1, on both Shadow Lane and Oakley Avenue; on lots 2 to 8, both inclu-... on Shadow Lane; on lot 9, on both Shadow Lane and Pembroke Lane; on lot 10, on Pem-... on lot 11, on both 18th St., and Pembroke Lane; on lots 12 to 18, both inclu-... on 18th St; on lot 19, on both 18th St., and Oakley Avenue.
In Block 4. On lot 1, on both 18th St., and Oakley Avenue; on lots 2 to 8, both inclusive, on 18th St; on lot 9, on both 18th St. and Pembroke Lane; on lot 10, on Pembroke Lane; on lot 11, on both Canterbury Lane and Pembroke Lane; on lots 12 to 18, both inclusive, on Canterbury Lane; on lot 19, on both Canterbury Lane and Oakley Avenue.
In Block 5. On lot 1, on both Canterbury Lane and Oakley Avenue; on lots 2 to 7, both in-... on Canterbury Lane; on lot 8, on both Canterbury Lane and Pembroke Lane; on lots 9 and 10, on Pembroke Lane; on lot 11, on both Harland Court and Pembroke Lane; on lots 12 to 15, both inclusive, on Harland Court; on lot 16, on both Harland Court and Oakley Avenue.

Decedent as freely tax free, Name of County or City Topeka, Kansas.

State as above the certificate

see Tax Commission

OO P.M.

Deeds.

uses and says: as City of Topeka described real estate

vision to the City

ly heirs at law

ghter; May Schenk Ford, a daughter;

age at 36 in this too in the quit-discrepancy in man-

sed children, neither

estate have been

26, 4:00 P.M.

of Deeds.

recuted a plat of Book - - -, of plats by, Kansas, and having as, and parks for res to place restric- owners, and for their sale-Linscott Co., and M. R. Linscott, future grantees, here- restricted as to their one of the restrictions of lot "A" in Block 7,

mean any street, ter- the recorded plat of the purpose of a public

re not directly attached

ot, or tracts of land arts of one or ore lots, e with the restrictions vs Tinsam Veale and t shall be deemed to be more than one street

OUTBUILDINGS FREE SPACE REQUIRED.

Section 11. All buildings hereinafter set forth, no outbuildings, exclusive of greenhouses, shall be erected on any lot upon which said buildings shall occupy more than 80% of the width of the lot upon which said buildings are erected, measured along the rear line of said lot; provided, however, that in no case shall the width of any such outbuildings, other than greenhouses, be more than 12 feet, without the consent in writing of The Veale-Linseott Company. In the case of any lot upon which such outbuilding is erected on any lot, the combined width of such outbuildings, exclusive of other outbuildings, may not exceed a maximum width of 24 feet, without the consent in writing of The Veale-Linseott Company, provided further that the combined width of greenhouses and other outbuildings, erected or maintained on any lot at any one time may not exceed 80% of the width of the lot upon which they are erected, measured along the rear line thereof; it is further provided however, that the combined width of such outbuildings may, with the consent in writing of The Veale-Linseott Company, be increased by not to exceed 10% of the width of any outbuilding, other than greenhouses, may with the consent in writing of The Veale-Linseott Company, be increased by not to exceed 10% of the width of the lot upon which it is erected, measured along the rear line thereof. The provisions of Section 7, relative to the maximum width of the buildings, which may be erected on any lot, having appurtenant thereto a greater frontage of ground than the required frontage and the provisions for reducing such frontage shall apply with the same force and effect to outbuildings as to the residence to which such outbuildings are appurtenant.

OWNERSHIP BY NEGROES PROHIBITED.

Section 12. None of the said lots shall be conveyed to, used, owned, nor occupied by negroes as owners or tenants.

PERGOLA BUILDING LINE.

Section 13. No pergola, or any detached structure for purely ornamental purposes, may be erected on any part of any lot in front of a line 12 feet in front of the front building line, without the written consent of the Veale-Linseott Company.

APPROVAL OF PLANS.

Section 14. No residential outbuildings, fences or walls or other structures shall be erected on any lot in said addition until plans, elevations, and specifications have been submitted to the Veale-Linseott Company, showing the nature, kind, shape, height, color scheme, and materials of which the proposed structure is to be made, and a copy of the same permanently filed with the Company, and the written approval of the Company endorsed thereon, to build or erect such proposed structure.

UTILITY EASEMENTS.

Section 15. All the above described land shall be hereinafter conveyed subject to the rights of the Veale-Linseott Company, their heirs or assigns to enter thereon for the purpose of laying, or repairing any sewers, water pipes, gas pipes, electric light lines, telephone lines, or other utilities, which may be necessary and proper to provide sewerage, water, gas, electricity or telephone service to any part of the proper hereinafter described, and the said Veale-Linseott Company does hereby reserve an easement on said premises for said purposes, for a distance of three feet on the rear or side of each of said building sides, as shown by the referred plat of Westboro for such purposes.

CESSPOOL.

Section 16. There shall not be erected, maintained or permitted upon any of the land shown on the plat of Westboro, except with the consent in writing of the Veale-Linseott Company, any cesspool or privy.

POULTRY.

Section 17. No permanent provision shall be made for the housing of poultry, cows, horses, swine or other livestock, on any lot without first obtaining the written consent of the Veale-Linseott Company.

BILL BOARDS, ETC.

Section 18. The construction or maintenance of bill boards, advertising boards, or other structures exceeding five square feet in size for the display, posting, printing or painting of signs or of advertisements on any of the lots in said addition is prohibited, except with the written consent of the Veale-Linseott Company. And no bill board shall be artificially illuminated without the written consent of said Company.

FENCES AND WALLS

Section 19. No fences or walls shall be erected or maintained on any lot nearer a front street than the front building limit line of said lot, without first obtaining the written consent of the Veale-Linseott Company.

DURATION OF RESTRICTIONS.

Section 20. Each of the restrictions above set forth shall continue, and be binding upon The Veale-Linseott Company, and upon its successors and assigns, for a period of 25 years from July 1, 1928, and shall automatically be continued thereafter for successive periods of 25 years each; provided however, that the owners of the fee simple title to the majority of the front feet of the lots in this addition exclusive of Lot "A", in Block 7, Lot "A", in Block 11, and Lot "A", in Block 16, may release all of the land hereby restricted from

area, and terraces, rear lots, and terraces may

outbuildings, shall not set forth above shall not occupy in each case, on lines of the lot, these projections both of the side

width, at least both inclusive, at least 4 feet,

city and on lots

which may be erected on the lot as above provided, of the lot as hereinafter provided, be reduced or reduced relative to the required frontage, the location of the building to be reduced accordingly; and on such lot, then there as said residence location of any residence may be reduced at any reduced below the height then be erected, or, that in no case section 5.

surface of the ground,

shall correspond in amount, and shall be of any of those projections on any of said lots, shall when they are erected, be reduced wholly within the lot, and provided, however, that the right in the required location of the building to be reduced accordingly; and on such lot, then there as said residence location of any residence may be reduced at any reduced below the height then be erected, or, that in no case section 5.

Mortgage Record No. 10

any one or more of said restrictions at the end of said term, or of any successive 25 year periods thereafter, by recording an appropriate agreement in writing in the office of the Register of Deeds of Shawnee County, Kansas, to the expiration of this first 25-year period, or of any 25-year period thereafter.

Section 20. The restrictions herein set forth shall run with the land, and bind the present owner, its successors and assigns, and all parties claiming by, through, or under it shall be taken to hold, agree, and covenant with the owners of said lots, its successors and assigns, and with each of them to conform to, and observe said restrictions set forth and with each of them to conform to, and observe said restrictions herein set forth to lots, and the construction of improvements thereon, person or persons, except in respect to shall be personally binding on any corporation, person or persons, except in respect to breaches committed during its, his, or their chain of, or title to, said land, and the owner, or owners of any of the above land shall have the right to sue for, and obtain an injunction, prohibitive or mandatory, to prevent the breach of, or to enforce the observance of the restrictions herein set forth, in addition to ordinary legal action for damages, and the failure of the Veale-Linseott Company, or the owner, or owners of any other lot, or lots in this addition, to enforce any of the restrictions herein set forth, at the time of its violation, shall, in no event be deemed to be a waiver of the right to sue so thereafter. The Veale-Linseott Company may by appropriate agreement, assign or convey to any person or corporation, all of the rights, reservations, and privileges herein reserved by it, or them, and upon such agreement, assignment or conveyance being made, its assigns, or grantees may, at their option, exercise, transfer, or assign those rights, or any one, or more of them, at any time, or times in the same way and manner as though directly reserved by them, or it, in this instrument.

IN WITNESS WHEREOF, The said Tinkham Veale and M. R. Linseott have hereunto set their hands, the day and year first above written.

Tinkham Veale
M. R. Linseott

ACKNOWLEDGMENT

STATE OF KANSAS, SHAWNEE COUNTY, SS.
BE IT REMEMBERED, That on this 7th day of September, 1926, before me a notary public, in and for the County and State aforesaid, came Tinkham Veale and M. R. Linseott, who are personally known to me to be the same persons who executed the within instrument of writing, and such persons have duly acknowledged the execution of the same.
IN WITNESS WHEREOF, I have hereunto set my hand and affixed my notarial seal, the day and year last above written.

A. W. Greenwood
Notary Public.

My commission expires Feb. 14, 1927.

(SEAL)

--- ACKNOWLEDGMENT ---

Ray P. White and wife
To
Alice B. Jones

Filed Sept. 8, 1926, 8:20 A.M.
Cyrus Guthrie,
Register of Deeds.

CONTRACT AND EASEMENT

This agreement made and entered into this 7th day of September, 1926, between Ray P. White and Thelma A. White, Husband and Wife, parties of the first part and Alice B. Jones, a widow, party of the second part.
WITNESSETH: That said Ray P. White, one of the parties of the first part, is the owner in fee simple of the following described real estate, to wit:
Lot 61 and the north 12 1/2 feet of 63, Tyler Street, City of Topeka, Shawnee County, Kansas.
That the said Alice B. Jones, is the owner in fee simple, of the following described real estate, to wit:
Lot 59 and the south half (1/2) of Lot 57, on Tyler Street, in the City of Topeka, Shawnee County, Kansas.
the said two tracts immediately joining each other.

It is understood that the parties to this mortgage have agreed that the mortgagee shall have the right to sell the premises in whole or in part and that the proceeds of such sale shall be applied to the payment of the principal and interest on the mortgage and the balance of the proceeds shall be paid to the mortgagor or his heirs, assigns and assigns.

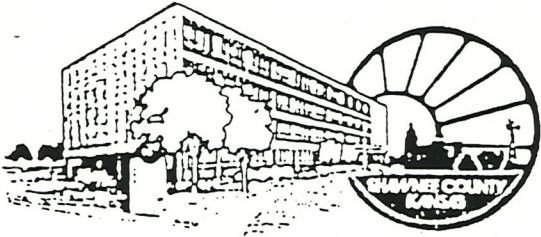
State of Kansas
BE IT REMEMBERED, that on this 8th day of September, 1926, before me, a Notary Public in and for the County and State aforesaid, came the within named persons, who are personally known to me to be the same persons who executed the within instrument of writing, and such persons have duly acknowledged the execution of the same.
IN WITNESS WHEREOF, I have hereunto set my hand and affixed my notarial seal, the day and year first above written.

THE DAVIS-1
C. O. Royal
FOR V
Mortgage a
wife to F
May 1926,
County, Ka
Witne

(SEAL)
State of
On this
day 1926,
known to
Assignment
Company,
Witne

(SEAL) MY
The State
of
County of
City of
County of
State of

36
*17-37



Shawnee County
Office of County Appraiser

GARY M. SMITH ASA, CKA
APPRAISER

ROOM 102
291-4100

COURTHOUSE
TOPEKA, KANSAS 66603-3960

The following is the information requested in regards to 1989 market values.

Owner's Name Gene Juliette J
 Parcel Number - 1330801027005000
 Property Address - 1415 Topeka
 Class - RU
 Land Value - 6000
 Improvement Value - 36500
 Total Value - 42500
 Assessed Value - 5100

Class and Assessment Rate:

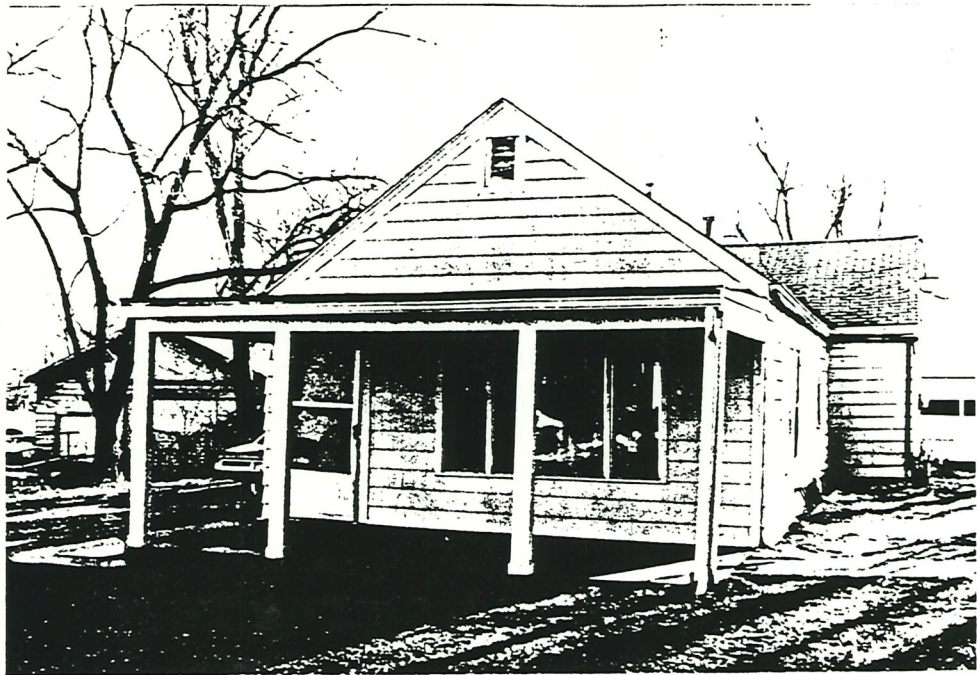
- RU - Residential Urban - 12%
- RR - Residential Rural - 12%
- AU - Agricultural Urban - 30% of its use value
- AR - Agricultural Rural - 30% of its use value
- FU - Farmstead Urban - 12%
- FR - Farmstead Rural - 12%
- VU - Vacant Lots Urban - 12%
- VR - Vacant Lots Rural - 12%
- OU - Other Urban: Commercial, industrial and other property. - 30%
- OR - Other Rural: Commercial, industrial and other property. - 30%

The original "Change of Value" notice has possibly been sent to your mortgage company, which is where the tax statement is sent. We are sending you the information you need to go through the appeal process, if you desire. Please call 267-7233 for an informal hearing if you wish to appeal. The informal appeals must be scheduled before March 31st and presumably within 18 days of the date your original "Change of Value" was mailed.

Patsy A. McDonald
Shawnee County Clerk

*There is a difference between
Market Value on Comp sheet
& Total Value*

SUBJECT



SWAYED ROOF

38
*17-39



Kirk & Cobb
INC REALTORS

March 10, 1989

To Whom It May Concern:

I listed the property located at 2426 and 2426 $\frac{1}{2}$ Illinois, Topeka, Kansas for Bill and Lois Cope on October 17, 1988 and the listing expired on January 1, 1989.

During this period of time there were only three (3) showings on the property. The comments from the potential purchasers indicated that the home and garlow needed work towards improvement and that they would not pay \$35,000.00.

Sincerely,

Norma Jantz, GRI, CRS
Kirk & Cobb, Inc., REALTORS

SUBJECT	COMP 1	COMP 2	COMP 3	COMP 4	COMP 5
*****	*****	*****	*****	*****	*****
PARCEL-IDENTIFICATION					
ID	133-080-10	133-080-10	133-050-40	133-080-10	133-080-10
CARD/OF CARD	27-005.000	18-003.000	11-013.000	15-007.000	14-028.000
MAP RTE NO	0102	8707	8801	8704	8807
ST NUMBER	112/123.00	112/220.00	112/451.00	112/299.00	112/263.00
STREET	02426	01415	01922	02316	01904
NBHD/NBHD_GRP	SEILLINOIS AV	SELOTT ST	SEINDIANA	SEMICHELANA	SELOTT ST
MODEL #	1310/008	1310/008	1310/008	1310/008	1310/008
CLASS	RU	RU	RU	RU	RU
LIVING UNITS	1	1	1	1	1
LAND DESCRIPTION					
EFF-FRONTAGE	75	75	50	60	65
DEPTH	150	140	107	140	135
PRIMARY ACRES	0.24	0.24	0.14	0.32	0.20
DWELLING DESCRIPTION					
STORY HEIGHT	1.0	1.0	1.0	1.0	1.0
EXTERIOR WALL	ALUM/VINYL	FRAME	FRAME	ALUM/VINYL	ALUM/VINYL
STYLE	RANCH	RANCH	RANCH	RANCH	RANCH
YR BLT/REMOD	940/	945/	951/	951/	951/
BASEMENT	PART	CRAWL	CRAWL	PART	NONE
BR/FAM/LOT RM	03/0/05/1/1	02/0/04/2/0	03/1/06/1/0	03/0/05/1/0	03/1/06/1/1
HEAT	CENTRAL	CENTRAL	CENTRAL	CENTRAL	CENTRAL
FUEL/SYSTEM	G/WA	G/WA	G/WA	G/WA	G/WA
PHYSICAL COND	AVERAGE	AVERAGE	AVERAGE	AVERAGE	AVERAGE
REC ROOM AREA	0	0	0	0	0
FP ST, GP/MET	0	0	0	0	0
BSMT GAR CAP	0	0	0	0	0
FINISHED BSMT	0	0	0	0	0
GRADE/CDU	D+ FR	D+ FR	D+ FR	D+ FR	D+ FR
COST & DESIGN					
CELA	1,138	1,164	1,138	988	1,110
AREAS					
DET GARAGE	624	0	0	672	720
ATTACHED GAR	0	384	336	0	0
POOL AREA	0	0	0	0	0
DECK	0	0	0	0	0
OPEN PORCH	126	192	128	72	0
CLOSED PORCH	0	0	0	336	256
PRICING DATA					
BASE PRICE	\$53,500	\$54,150	\$38,280	\$48,640	\$52,530
ADDITION PTS	41	68	167	35	71
OTH FEAT PTS	0	0	0	0	0
RCN	\$43,770	\$46,190	\$44,220	\$37,360	\$40,950
PERCENT GOOD	50%	50%	54%	58%	50%
DWELL'G VALUE	\$27,500	\$27,700	\$26,500	\$21,800	\$25,400
TOTAL CELY	\$1,200	\$0	\$100	\$100	\$800
LAND VALUE	\$6,000	\$5,800	\$4,700	\$5,200	\$6,400
TOTAL VALUE	\$33,500	\$33,500	\$31,200	\$27,000	\$37,800
VALUATION					
SALE DATE		07/87	01/88	0/86	04/87
SALE PRICE		\$29,500	\$23,500	\$24,900	\$27,500
NEA ESTIMATE	\$30,398	\$32,401	\$23,700	\$27,108	\$28,540
ADJUSTED SALE		\$27,796	\$24,876	\$30,190	\$29,658
GRABANCE		16	25	38	37
WVE ESTIMATE	27,578				
MARKET VALUE	\$28,800				
FLD CRTR. COD	2				
INDICATOR					

41
*17-42

NOTICE OF PROPERTY VALUATION TAX YEAR 1989

THE REAPPRAISAL OF YOUR PROPERTY HAS BEEN COMPLETED BY K.S.A. 1987 SUPP. 79-1476. THIS LETTER IS YOUR OFFICIAL NOTIFICATION OF A CHANGE IN THE COUNTY APPRAISER'S ESTIMATE OF VALUE FOR YOUR PROPERTY IDENTIFIED BELOW.

PROPERTY IDENTIFICATION	
J K B PARTNERSHIP	PINECREST DR BLK 19 LOT 44 HIGHLAND
HIGHLAND CREST #2	CREST NO 2
LOT(S)	BLOCK
CITY/TOWNSHIP	
001	SEC 00 TWP 00 RNG 00

APPRAISED MARKET OR USE VALUE					ASSESSED VALUE
ADDRESS	ZONING	LAND VALUE	BUILDING VALUE	TOTAL VALUE	
317 SE PINECREST DR	RU	4600	14600	19200	2300
0891341804019018000					
		4600	14600	19200	2300

ANY TAXPAYER MAY COMPLAIN OR APPEAL TO THE COUNTY APPRAISER FROM CLASSIFICATION OR APPRAISAL OF THE TAXPAYER'S PROPERTY BY GIVING NOTIFICATION OF SUCH DISSATISFACTION TO THE COUNTY APPRAISER **WITHIN 18 DAYS OF THE MAILING OF THE VALUATION NOTICE**. THE COUNTY APPRAISER OR THE APPRAISER'S DESIGNEE SHALL ARRANGE TO HOLD AN INFORMAL MEETING WITH THE AGGREIVED TAXPAYER WITH REFERENCE TO THE PROPERTY IN QUESTION.

IF YOU HAVE QUESTIONS OR WISH TO APPEAL, YOU MUST FIRST
CALL THE TAXPAYER SERVICE NUMBER BELOW.

(913) 267-7233

PLEASE READ THE EXPLANATION AND APPEAL INSTRUCTIONS ON THE
REVERSE SIDE OF THIS FORM.

42
* 17-43

MASF460

SHANNON E. COUNTRY

PAGE NO. 1

SUBJECT	COMP 1	COMP 2	COMP 3	COMP 4	COMP 5
*****	*****	*****	*****	*****	*****

PARCEL-IDENTIFICATION

ID	134-180-40	134-180-40	134-180-40	134-180-40	134-180-40
CARD/OF CARD	0101	8807	8807	8807	8807
MAP RTG-NO	L10/555.00	L10/442.00	L10/250.00	L10/223.00	L10/257.00
ST NUMBER	00317	00500	00310	00310	00364
STREET	SEPINECREST D	SE34TH ST	SE33RD TER	SEIRVINGHAM S	SEHUMBOLDT ST
NBHD/NBHD GRP	1340/009	1340/009	1340/009	1340/009	1340/009
MODEL #					4
CLASS	RU	RU	RU	RU	RU

Sale will be all cash

Call agent

Not listed

EP

LIVING UNITS

LAND DESCRIPTION	1	1	1	1	1
EFF-FRONTAGE	58	58	58	96	58
DEPTH	126	126	126	6	11
PRIMARY ACRES	0.14	0.14	0.14	0.2	0.15

DWELLING DESCRIPTION

STORY HEIGHT	1.0	1.0	1.0	1.0	1.0
EXTERIOR WALL STYLE	ASBESTOS RANCH	ASBESTOS RANCH	ASBESTOS RANCH	ASBESTOS RANCH	FRAME RANCH
YR BLT/REMOD	953/	954/	953/	953/	953/
BASEMENT	NONE	CRAWL	NONE	NONE	FULL
BR/FAM/TOTRM	02/0/04/1/0	02/0/04/1/0	02/0/04/1/0	02/0/04/1/0	02/0/05/1/0
HEAT FUEL/SYSTEM	NON-CENTRAL G/NO	CENTRAL/AIR G/WA	CENTRAL/AIR G/WA	CENTRAL G/WA	NON-CENTRAL G/NO
PHYSICAL COND	AVERAGE	AVERAGE	AVERAGE	AVERAGE	AVERAGE
REC ROOM AREA					816
FP ST,OP/MET					
BSMT GAR CAP	0	0	0	0	0
FINISHED BSMT	0	0	0	0	0
GRADE/CDU	D+ FR	D+ FR	D+ FR	D+ FR	D+ FR
COST & DESIGN					
SFLA	792	792	792	84	792

AREAS

DET GARAGE	0	0	0	0	0
ATTACHED GAR	0	240	0	0	0
POOL AREA	0	0	0	0	0
DECK	0	0	0	0	0
OPEN PORCH	0	0	0	0	21
CLOSED PORCH	0	0	0	0	0

PRICING DATA

BASE PRICE	\$42,170	\$42,170	\$42,170	\$44,430	\$42,170	\$43,140
ADDITION PTS	0	34	13	0	2	6
DTL FEAT PTS	0	0	0	0	0	50
RCH	\$27,880	\$34,810	\$31,020	\$35,130	\$28,040	\$38,850
PERCENT GOOD	64%	66%	64%	64%	64%	66%
DWELL'G VALUE	\$17,800	\$23,000	\$20,100	\$22,500	\$18,100	\$25,700
TOTAL GRAY	0	0	\$200	0	\$100	\$100
LAND VALUE	\$4,600	\$5,100	\$4,600	\$4,900	\$4,600	\$4,400
TOTAL VALUE	\$22,400	\$28,100	\$24,700	\$27,400	\$22,700	\$30,100

VALUATION

SALE DATE		07/88	03/88	05/88	01/87	05/87
SALE PRICE		\$23,500	\$22,300	\$22,500	\$24,500	\$22,000
HRA ESTIMATE	\$23,412	\$28,792	\$25,756	\$28,299	\$23,575	\$30,152
ADJUSTED SALE		\$18,117	\$19,956	\$17,613	\$24,337	\$15,260
DISTANCE		5	5	15	16	12
WGTD ESTIMATE		19,993				
MARKET VALUE		\$19,400				
FLD CNTRL COD		3				
INDICATOR						

43

*17-44

NOTICE OF PROPERTY VALUATION

TAX YEAR 1989

THE REAPPRAISAL OF YOUR PROPERTY HAS BEEN COMPLETED BY K.S.A. 1987 SUPP. 79-1476. THIS LETTER IS YOUR OFFICIAL NOTIFICATION OF A CHANGE IN THE COUNTY APPRAISER'S ESTIMATE OF VALUE FOR YOUR PROPERTY IDENTIFIED BELOW.

		PROPERTY DESCRIPTION			
COPE STEVEN E & WILLIAM W		BRYANT ST BLK 10 LOT 4 HIGHLAND			
HIGHLAND CREST #2		CREST NO 2			
LOT(S)	BLOCK				
CITY/TOWNSHIP					
	001	SEC 00	TWP 00	RNG 00	

APPRAISED MARKET OR USE VALUE					ASSESSED VALUE
3305 SE BRYANT ST	RU	4500	22300	26800	3220
0891341804002014000		4500	22300	26800	3220

ANY TAXPAYER MAY COMPLAIN OR APPEAL TO THE COUNTY APPRAISER FROM CLASSIFICATION OR APPRAISAL OF THE TAXPAYER'S PROPERTY BY GIVING NOTIFICATION OF SUCH DISSATISFACTION TO THE COUNTY APPRAISER **WITHIN 18 DAYS OF THE MAILING OF THE VALUATION NOTICE**. THE COUNTY APPRAISER OR THE APPRAISER'S DESIGNEE SHALL ARRANGE TO HOLD AN INFORMAL MEETING WITH THE AGGREIVED TAXPAYER WITH REFERENCE TO THE PROPERTY IN QUESTION.

IF YOU HAVE QUESTIONS OR WISH TO APPEAL, YOU MUST FIRST CALL THE TAXPAYER SERVICE NUMBER BELOW.

(913) 267-7233

PLEASE READ THE EXPLANATION AND APPEAL INSTRUCTIONS ON THE REVERSE SIDE OF THIS FORM.

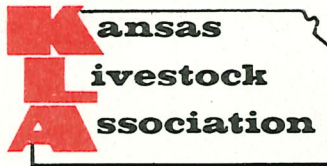
44
*17-45

SUBJECT	COMP 1	COMP 2	COMP 3	COMP 4	COMP 5
*****	*****	*****	*****	*****	*****
PARCEL-IDENTIFICATION					
ID	134-180-40	134-170-30	134-170-30	134-180-40	134-180-40
CARD/OF CARD	02-014.000	03-007.000	09-025.000	20-016.000	17-003.000
MAP RTG-NO	0101	8804	8806	8709	8805
MAP RTG-NO	L10/313.00	L11/564.00	L11/368.00	L10/350.00	L10/423.00
ST NUMBER	03305	0083	03403	03387	03521
STREET	SEBRYANT ST	SE33RD ST	SEMASSACHUSET	SEADAMS ST	SEIRVINGHAM S
NBHD/NBHD GRP	13407009	13407009	13407009	13407009	13407009
MODEL #		4	4	4	4
CLASS	RU	RU	RU	RU	RU
LIVING UNITS		1	1	1	1
LAND DESCRIPTION					
EFF-FRONTAGE	60	53	53	59	58
DEPTH	117	130	123	126	126
PRIMARY ACRES	0.16	0.16	0.16	0.16	0.21
DWELLING DESCRIPTION					
STORY HEIGHT	1.0	1.0	1.0	1.0	1.0
EXTERIOR WALL	FRAME	FRAME	FRAME	FRAME	FRAME
STYLE	RANCH	RANCH	RANCH	RANCH	RANCH
YR BLT/REMOD	953/	952/	956/	955/	955/
BASEMENT	NONE	CRAWL	NONE	CRAWL	FULL
BR/FAM/TOT RM	03/0/05/1/0	03/0/05/1/0	02/0/04/1/0	03/0/05/1/0	03/0/05/1/0
HEAT	CENTRAL	CENTRAL/ATR	CENTRAL	CENTRAL	CENTRAL
FUEL/SYSTEM	G/WA	G/WA	G/WA	G/WA	G/WA
PHYSICAL COND	AVERAGE	AVERAGE	AVERAGE	AVERAGE	AVERAGE
REC ROOM AREA	0	0	0	0	0
FP ST,OP/MET	/	/	/	/	/
BSMT CAR CAP	0	0	0	0	0
FINISHED BSMT	0	0	0	0	0
GRADE/CDU	D+ FR	D+ FR	D+ FR	D+ FR	D+ FR
COST & DESIGN					
SELA	928	902	960	864	964
AREAS					
DET GARAGE	0	0	0	0	0
ATTACHED GAR	304	0	306	0	268
POOL AREA	0	0	0	0	0
DECK	0	0	0	98	0
OPEN PORCH	0	16	0	0	0
CLOSED PORCH	0	0	100	0	0
PRICING DATA					
BASE PRICE	\$15,700	\$15,730	\$15,730	\$17,570	\$11,430
ADDITION PTS	40	2	65	0	0
OTH FEAT PTS	0	0	0	0	0
RCH	\$34,980	\$34,550	\$36,290	\$34,880	\$35,130
PERCENT GOOD	54%	54%	54%	54%	54%
DWELL'G VALUE	\$22,400	\$22,400	\$24,100	\$22,400	\$22,500
INSTL GRAY	\$0	\$0	\$100	\$100	\$0
LAND VALUE	\$4,500	\$4,600	\$4,400	\$4,600	\$4,900
TOTAL VALUE	\$26,900	\$27,000	\$28,500	\$27,000	\$27,400
VALUATION					
SALE DATE		04/88	06/88	09/87	05/88
SALE PRICE		\$29,950	\$23,500	\$23,000	\$22,500
MRA ESTIMATE	\$26,796	\$27,001	\$27,994	\$26,222	\$28,292
ADJUSTED SALE		\$29,746	\$22,302	\$23,574	\$20,998
DISTANCE		7	11	13	13
WGTD ESTIMATE	24,837				
MARKET VALUE	\$25,100				
FLD CNTRL COD					
INDICATOR					

Handwritten signature/initials

24,837
25,100

45
*17-46



2044 Fillmore • Topeka, Kansas 66604 • Telephone: 913/232-9358
Owns and Publishes The Kansas STOCKMAN magazine and KLA News & Market Report newsletter.

STATEMENT OF
THE KANSAS LIVESTOCK ASSOCIATION
TO THE HOUSE COMMITTEE ON ASSESSMENT AND TAXATION
REPRESENTATIVE KEITH ROE, CHAIRMAN
WITH RESPECT TO
HCR 5013
SUBMITTED BY
DEE LIKES, EXECUTIVE VICE PRESIDENT
MARCH 21, 1989

The Kansas Livestock Association is strongly opposed to HCR 5013 which would delay implementation of the classification system for property taxation.

Nearly everyone knew that when Kansas finally reappraised real estate there would be a lot of confusion and controversy. We realize that it's only natural to fear that a big tax hike will result if property values increase. That's not necessarily so, but some have concluded that if only the new property tax system which classifies property tax assessment rates could be repealed or delayed, the possibility of a tax increase would evaporate. That's definitely not so!

Why? First, I believe a quick review of how we got here is in order.

Because property values were outdated, the "old" Kansas tax system had become unconstitutional. The courts were on the brink of ordering the

*3/21/89
Attachment B*

state to reappraise all property. Several cases were working their way through the court system. This would have resulted in huge property tax increases for homes and farms. Then Governor Carlin refused to sign a reappraisal bill unless the constitution was amended to safeguard against the huge tax increases on homes and farms. Caught between the proverbial "rock and a hard spot", the Kansas legislature acted as responsibly as it could under the circumstances by sending to the voters a proposal to amend the Kansas constitution to classify property tax assessments at various rates. The voters overwhelmingly passed the amendment which gives homeowners a 12% assessment rate...the lowest of any class. A number of compromises and trade-offs were necessary to achieve legislative agreement on the entire classification package. Agriculture was successful in obtaining use value appraisal for ag land...a long standing goal. A provision to exempt livestock and farm machinery was also included. Concessions were also made to business by allowing a depreciation schedule on business equipment and by exempting all business inventories. In a nutshell, classification was designed in an attempt to protect homeowners and agriculture from the huge tax increases they would have received if reappraisal had occurred under the old tax system. Business realized they would have tax increases on their real property under classification, but felt they had cut the best deal they were likely to get.

So why now after many years of deliberations, are the realtors coming back at the last minute and advocating a delay? I feel compelled to remind the members of this committee that the realtors were not active participants in the legislative process as the classification amendment that was eventually enacted was being discussed. Incidentally, I believe I'm correct in remembering that only a few years before the realtors had

testified in support of classification. Real estate companies typically own and rent commercial buildings. Since they obviously don't have any inventory to offset property taxes, they will receive the largest increases. I'll submit that the reality was that the legislature wasn't going to commit political suicide by giving homeowners a huge tax increase and felt that businesses and commercial properties were in better shape than homeowners or agriculture to either pay the tax or pass it on.

It's understandable that any class about to receive a tax increase will complain. We do have an appreciation for their problem. I believe everyone closely associated with passage of the classification amendment realized there would be some level of problems with reappraisal. It would be impossible to completely overhaul the entire property tax system without them. However, we believe that this classification system needs a chance to work. School and county government budgets won't be set until later this year. Following that, the mill levy will be determined. Only then will we really know what share of the total tax load will be borne by each property class. Increases in school budgets will be governed by the budget limitations determined annually by legislature. County governments are restricted from raising anymore tax dollars in the first year after reappraisal than they could the year prior. Admittedly, they can raise it from a different tax mix, but there is some degree of protection.

Therefore, we believe that the time to consider any changes in the property tax system will be during the 1990 session after we've actually determined the amount of tax borne by each property class. Realtors, business groups and agriculture should all remember that if this issue is revisited now, we'll be back to square one in making the compromises and trade-offs that were necessary in order to craft the type of fragile compromise which resulted in the classification amendment. In other words,

many groups may end up even worse off. For example, even if the implementation of classification were delayed there is a strong possibility that the courts would force the new values to be used under the "old" system. I'll submit that would be an even bigger problem than anything we're likely to experience under classification. I respectfully request that you not give HCR 5013 favorable consideration and that you'll agree that we should "stay the course".



Kansas Legislative Policy Group

412 Capitol Tower, 400 West Eighth, Topeka, Kansas 66603, 913-233-2227

TIMOTHY N. HAGEMANN, Executive Director

TESTIMONY

TO

HOUSE TAXATION COMMITTEE

ON

HOUSE CONCURRENT RESOLUTION 5013

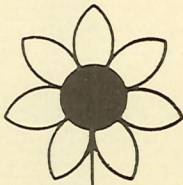
MARCH 21, 1989

Mr. Chairman and members of the committee, I am Alan Steppat of Pete McGill & Associates. We represent the Kansas Legislative Policy Group which is an organization of county commissioners from 24 counties in the southwest part of the state. We appear today in opposition to House Concurrent Resolution 5013.

The Board of Directors of KLPG voted unanimously not to support an attempt to stop implementation of the classification amendment and to delay the application of the reappraisal figures.

Therefore, we respectfully request that you report HCR 5013 not recommended for passage. Thank you for your consideration.

3/21/89
Attachment 19



HOME BUILDERS ASSOCIATION OF KANSAS, INC.

Executive Director
JANET J. STUBBS

OFFICERS

President

ROBERT HOGUE
3330 S.W. Maupin Ct.
Topeka, Ks. 66614
913-273-8123

Vice President

JIM MINER
6606 West Central
Wichita, Ks. 67212
316-942-1891

Treasurer

JIM STRAWN
P.O. Box 1361
Hutchinson, Ks. 67504
316-662-7152

Secretary

ELTON PARSONS
3500 North Rock Rd.
Bldg. 100
Wichita, Ks. 67226
316-686-7451

H.B.A. ASSOCIATIONS

Central Kansas
Dodge City
Hutchinson
Manhattan

Montgomery County
Pittsburg
Salina
Topeka
Wichita

PAST PRESIDENTS

Lee Haworth 1965 & 1970
Warren Schmidt 1966
Mel Clingan 1967
Ken Murrow 1968
Roger Harter 1969
Dick Mika 1971-72
Terry Messing 1973-74
Denis C. Stewart 1975-76
Jerry D. Andrews 1977
R. Bradley Taylor 1978
Joel M. Pollack 1979
Richard H. Bassett 1980
John W. McKay 1981
Donald L. Tasker 1982
Frank A. Stuckey 1983
Harold Warner, Jr. 1984
Joe Pashman 1985
Jay Schrock 1986
Richard Hill 1987
M.S. Mitchell 1988

HOUSE TAXATION COMMITTEE

TESTIMONY ON

HCR 5013 - *Supports*
MARCH 21, 1989

The Home Builders Association of Kansas adds its support to the expressions of concern regarding the effects of Classification on the commercial property in the State of Kansas.

HCR 5013, if approved, would delay Classification for 2 years giving Kansas the opportunity to evaluate the data obtained through reappraisal.

This was the position of the HBA of Kansas when the Reappraisal and Classification issue was debated and passed. We continue to believe it is a responsible practice to make decisions based upon factual information rather than speculation regarding the effect of the actions taken to significantly narrow the tax base, as well as shift the burden of responsibility.

Coupled with concern for Kansas business owners is concern for Kansas homeowners. Increased taxes on real property reduces the affordability of housing.

Actions taken in recent years to narrow the tax base has left the owners of real property bearing the brunt of the tax burden in Kansas. If a moratorium is approved in order to evaluate the data prior to implementation of classification, we would recommend a broad review of all tax legislation approved which authorizes tax exemptions.



3/21/89

Attachment 20

NORTHCUTT TRAILER & EQUIPMENT INC.
5055 North Broadway
Wichita, Kansas 67219

March 21, 1989

Honorable Members of The House Taxation Committee:

My name is Johnie E. Pointer. I and my wife, Shirley, live at 1235 Van View Court, Wichita, Kansas. I am here representing myself and my wife as private citizens and business owners. We are here to support HCR 5013. I would also like to say that I am totally against reappraisal for higher taxes, period. We were told that higher sales taxes would take care of this. Then it was the lottery and racing and liquor by the drink. After you got your programs in place it still isn't enough. I would suggest you learn to live on a budget like the rest of us.

My wife and I own two business of which you have proposed to double and triple our taxes. I am an owner of Northcutt Trailer and Equipment Inc., also Arrowhead Mini Storage. Northcutt employs over a hundrd people in various positions as office-staff, sales, parts and service. We have three shops in North Wichita with great potential for expansion. We as great consumers of many goods are also a great boon to many other businesses. We feel we are a definite asset to North Wichita. Granted, we are not a Boeing, (etc.) and I feel their tax bill should not be passed on to us.

For every profit dollar we make, half of it goes to State and Federal. Now with reappraisal you apparently want the rest of it. With all the government agencies rules and restrictions that is imposed on business—who needs the hassle of it all unless it is truly profitable. Also, I might add as the tax is being passed on to the truckers from every aspect the cost of everything we consume will be greatly increased. I feel for my employees sake as well as my own that the reappraisal of taxes as it stands could be the start of the elimination of small businesses such as my own, which would be a disaster for our community and State economy.

Ladies and gentleman I would not discount the fact that the good people of Kansas could certainly vote people as yourselves out of office if the correct action is not taken on this matter.

Respectfully Submitted

Johnie E. Pointer

Johnie E. Pointer

3/21/89
attachment 21