

Keith Roe

Approved _____

Date

1/10/90

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 January 9, 1990 in room 519-S of the Capitol.

All members were present except:

Representative Guldner, excused

Committee staff present:

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

Conferees appearing before the committee:

Charles Warren, Kansas Inc.

Chairman Roe announced that several bills would be introduced.

A motion was made by Representative Snowbarger, seconded by Representative Dean to introduce a bill for an individual state income tax checkoff for support of programs and activities of the Kansas special olympics, sunflower state games committee and the United States olympic committee. The motion carried. (Attachment 1)

A motion was made by Representative Aylward, seconded by Representative Lowther, to introduce a committee bill authorizing the levy of individual income taxes by school districts. The motion carried. (Attachment 2)

A motion was made by Representative Wagnon, seconded by Representative Lowther, to introduce a bill on local options earnings tax. The motion carried.

Charles Warren, President of Kansas Inc., presented an Information Report on the Kansas Property Tax System dated January 9, 1990. (Attachment 3)

Mr. Warren also reviewed an Information Report on Reappraisal and Classification, 1989, dated December 14, 1989. (Attachment 4)

Mr. Warren explained the eight tables in his December 14, 1989, report which consists of information on property taxes for each of 105 counties. The data for these tables was derived from the Property Valuation Division of the Kansas Department of Revenue. He stated that the statewide median per capita valuation is \$5,830 for all Kansas counties and the median percentage change was only 2.7% statewide.

The meeting adjourned.

HOUSE COMMITTEE ON TAXATION

DATE 1/9/90

NAME ADDRESS REPRESENTING

NAME	ADDRESS	REPRESENTING
Curt Carpenter	Grant Road	Centel
Robert C. Loren	Altus	Mid Cont Oil & Gas
BOB GRANT	TOPEKA	KCCI
Don Schuncke	Topeka	KJOG
Alan Steppat	Topeka	Pete McGill & Assoc.
KEVIN ROBERTSON	Topeka	KS Learning Assn
Dick Tilsauer	Wichita	The Calman Co.
John Vorkut	Topeka	KAC
Kathleen Bryant	Wichita	USD 259
W. Martin	Wichita	Sedg. Co. Comm.
Bernie Koch	Wichita	Wichita Chamber
Cary Holden	Wichita	City of Wichita
Mike Geinger	Wichita	Boeing
Katia Hunt	Manhattan	Representative 60th Dist.
Wanda Reynolds	TOPEKA	ISASB
Tom Brown	Topeka	Self
Woody Woodman	HC Mo	KCPK
Jean Jones	Topeka	E Inc
Steve Stots	Topeka	Revenue
MARK A. BURGHART	"	"

HOUSE BILL NO. _____

By Representative Allen

AN ACT providing for an individual state income tax checkoff for support of the programs and activities of the Kansas special olympics, sunflower state games committee and the United States olympic committee.

Be it enacted by the Legislature of the State of Kansas:

Section 1. (a) Each Kansas state individual income tax return form for tax years commencing after December 31, 1989, shall contain a designation as follows:

Kansas special olympics and other amateur sports programs. Check if you wish to donate, in addition to your tax liability, or designate from your refund, \$2, \$5, \$10 or \$ ____.

(b) The director of taxation of the department of revenue shall determine annually the total amount designated for use in the Kansas special olympics and other amateur sports programs pursuant to this section and amendments thereto and shall report such amount to the state treasurer who shall credit the entire amount thereof to the special olympics and amateur sports fund which fund is hereby established in the state treasury. In the case where donations are made pursuant to this section and amendments thereto, the director shall remit the entire amount thereof to the state treasurer who shall credit the same to the special olympics and amateur sports fund.

(c) The secretary of revenue shall administer the special olympics and amateur sports fund. All moneys deposited in such fund shall be used solely for the purpose of supporting special olympics and other amateur sports programs as prescribed by this section. All expenditures from such fund shall be made in accordance with appropriations acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by

Attachment 1

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the secretary of revenue or the secretary's designee.

(d) On or before March 15, 1991, and on or before March 15 of each year thereafter, the secretary of revenue shall pay all moneys credited to the special olympics and amateur sports fund as of March 1 of such year to Kansas special olympics, inc., on condition that such moneys shall be disposed of by Kansas special olympics, inc., as follows:

(1) An amount equal to 40% of such moneys shall be remitted to the sunflower state games committee;

(2) an amount equal to 20% of such moneys shall be remitted to the United States olympic committee; and

(3) the balance of such moneys shall be expended for the support of special olympics programs and activities in Kansas.

(e) The secretary of revenue may adopt rules and regulations for the administration and implementation of this section.

Sec. 2. This act shall take effect and be in force from and after its publication in the statute book.

HOUSE BILL NO. _____

By

AN ACT relating to the financing of public schools; authorizing the levy of individual income taxes by school districts; providing duties for certain state officers relating to the administration thereof.

Be it enacted by the Legislature of the State of Kansas:

Section 1. The board of education of any school district may submit the question of imposing a school district individual income tax upon every individual residing in the school district on December 31 of any year. Any such board shall be required to submit such question upon submission of a petition signed by not less than 5% of the qualified electors of the school district. Any such election shall be noticed, called and held in the manner provided by K.S.A. 10-120 and amendments thereto, for the noticing, calling and holding of elections upon the question of issuing bonds under the general bond law. The notice of such election shall state the time of election and the notice and the ballot shall state the rate and effective date of the proposed tax. If a majority of the electors voting thereon at such election fail to approve the proposition, such proposition may be resubmitted under the conditions and in the manner provided in this act for submission of the proposition. If a majority of the electors voting thereon at such election shall approve the levying of such tax, the board of education of the school district shall by resolution authorize and provide for the levy of such tax. Thereupon the clerk of the board shall forthwith transmit a certified copy of such resolution to the secretary of revenue.

Sec. 2. Any school district individual income tax imposed under the provisions of this act shall be levied against the

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individual's Kansas income tax liability before reduction for any credits thereon as reported on the individual's Kansas income tax return. The rate of such tax shall be the rate as set out on the notice of election and ballot. Such rate shall be fixed at 10% or any other percentage which is the product of 10% multiplied by any whole digit. All taxes imposed by this act shall be applicable to all taxable years commencing after December 31 of the year in which the levy of such tax is authorized under the provisions of section 1 and shall be due at the time the individual's state income tax liability is due.

Sec. 3. The board of education of any school district which has imposed a school district individual income tax under the provisions of this act may, in any subsequent year, submit the question of increasing or decreasing the rate of such tax or of repealing any such tax imposed, and such board shall be required to submit any of such questions upon submission of a petition signed by not less than 5% of the qualified electors of the school district. Any change in rate or repeal of such tax shall be approved by the electors and adopted by the board in the manner prescribed for imposing such tax under the provisions of section 1. Any change in rate or repeal of such tax shall become effective on January 1 of the year next following the year in which such change in rate or repeal is adopted.

Sec. 4. Any school district levying an income tax is hereby prohibited from administering or collecting any such tax locally, but shall utilize the services of the state department of revenue to administer, enforce and collect such tax. The provisions of the Kansas income tax act, article 32 of chapter 79 of the Kansas Statutes Annotated and amendments thereto, except the Kansas withholding and declaration of estimated tax act, shall apply to school district individual income taxes levied under the provisions of this act to the extent that the same can be made applicable thereto. The secretary of revenue is hereby authorized to adopt such rules and regulations as may be necessary for the administration, collection and enforcement of school district

individual income taxes levied under the provisions of this act. The state income tax return shall be adapted to provide for the reporting of any individual's school district income tax liability thereon. The director of taxation shall keep a record of all moneys attributed to each school district levying an income tax, including any penalties and interest attributable to such school district individual income tax.

Sec. 5. (a) The director of taxation shall pay all tax moneys collected under tax levies authorized or imposed under the provisions of section 1 into the state treasury on or before the first day of each month, and the state treasurer shall credit the same less amounts withheld under subsection (b) to the school district individual income tax fund which is hereby created.

(b) A revolving fund, designated as the "school district individual income tax refund fund" in an amount not to exceed \$50,000 shall be set apart and maintained by the director of taxation from taxes collected under tax levies authorized or imposed under the provisions of section 1 for payment of refunds. The fund shall be in such amount, within the limit set by this subsection, as the director shall determine is necessary to meet current refunding requirements.

Sec. 6. (a) The state treasurer shall make distributions from the school district individual income tax fund to school districts levying a school district individual income tax under the provisions of this act on the following dates: On May 1 and August 1 of each year, moneys deposited in such fund during the preceding calendar quarter and on February 1 of each year, moneys deposited during the last two quarters of the preceding calendar year. The state treasurer shall apportion and pay moneys deposited in the school district individual income tax fund to school districts levying a school district individual income tax under the provisions of this act as follows: An amount equal to the total proceeds received from taxpayers in each school district levying such school district individual income tax as indicated by the returns filed and attributed to each such

district, with any adjustments or corrections made by the director of revenue, shall be apportioned and paid to the school district levying the same.

(b) The director of accounts and reports shall draw warrants on the state treasurer payable to the school district treasurer of the several districts entitled to payment from the school district individual income tax fund upon vouchers approved by the director of taxation. Upon receipt of such warrant each school district treasurer shall credit the amount thereof to the general fund of the district.

(c) The tax levy of each school district upon taxable tangible property located within such district shall be reduced by an amount equivalent to the amount of revenue distributed to the school district pursuant to this section.

Sec. 7. This act shall take effect and be in force from and after its publication in the statute book.

Information Report on the
Kansas Property Tax System

to the
House Committee on Assessments and Taxation

by

Charles R. Warren
President, Kansas Inc.

January 9, 1990

1/9/90
Attachment 3

On November 29, I presented a progress report to the special meeting of the House and Senate Taxation Committees on the study of Reappraisal and Classification being conducted by Glenn Fisher of Wichita State University. In the course of our research on the property tax system, Kansas Inc. has collected data on a county-by-county basis. This data is useful to members of this committee and the Legislature as a whole in understanding the property tax system in Kansas. On December 14, I mailed a copy of this information report to every member of the Kansas Legislature. This report consists of a set of 8 tables with information on property taxes for each of 105 counties. The data for these tables was derived from the Property Valuation Division of the Kansas Department of Revenue.

I would like to present the highlights of each of these tables to you and explain their significance.

Table 1 list the total assessed property valuation for all Kansas Counties in 1988 and 1989. Statewide assessed property valuation increased from \$11,351,926,403 to \$14,103,486,891 -- a total gain of 24.2%. Among the 105 counties, 22 experienced a net decline in total valuation. The largest increases were seen in the five urban counties of Johnson, Leavenworth, Douglas, Wyandotte, and Shawnee. Johnson County had the largest gain at 91.4% -- an increase of assessed value from \$1.29 billion to \$2.48 billion. The next largest increase was a 50.6% gain in Leavenworth County.

Table 2 lists the total taxes levied for 1988 and 1989 in all 105 counties. Statewide, property taxes levied increased by 6.2%. Total property taxes levied (collection is another matter) rose from \$1.48 billion to \$1.57 billion. Overall, 33 counties decreased their tax levies from 1988 to 1989. Twenty six of these 33 counties had estimated 1988 populations of less than 10,000. The largest percentage increase in taxes levied was a gain of 21.5% in Leavenworth; the second highest gain was in Johnson County at 15%.

Table 3 shows Average Countywide Mill Levies for all Kansas Counties for 1988 and 1989. The average mill levy is calculated by determining the mill levy required to raise the amount of countywide taxes from the countywide assessed valuation. It is not an average of mill levies from individual taxing districts.

The average mill levy decreased in 76 counties. The median decline was 5 %. Johnson County decreased its levy the most reducing it from 177.5 to 106.7; a 40 % decrease. Meade County, the site of the gas reserves and the dispute over utility inventories, had the largest gain at 13%.

The average mill levy in Kansas is 111. Neosho County has the highest levy at 163 followed by Cloud - 153, Wyandotte -151, and

Greenwood - 150. Only these four counties have levies above 150 mills. The lowest mill levy in the State is in Stevens County at 37.4, followed by Kearny at 47.9, and Coffey at 48.4. These are oil and gas or utility Counties.

Table 4 list the Effective Tax Rate for commercial and residential properties in each county. The effective tax rate is simply the amount of property taxes levied as a percentage of true market value. For this purpose, we assume that that appraised value is true market value. For example, if the value of a house is \$60,000 and the taxes are \$600, the ETR is one percent.

The median effective tax rate on commercial property increased from 1.66% in 1988 to 3.48 % in 1989 -- a gain of 109%. In other words, on average the tax on commercial property throughout the State increased by more than 100 percent. In 1989, the ETR varies from a high of 4.89% in Neosho County to a low of 1.12% in Stevens County. Besides Neosho, the highest ETRs are found in:

Cloud	4.61
Wyandotte	4.53
Greenwood	4.51
Shawnee	4.33

Statewide, the median effective tax rate on residential property increased from 1.28% to 1.39% - a gain of only 7.6%. The highest residential ETR is in Neosho County at almost 2% (1.96). Seven counties have an ETR above 1.7%:

Cloud	1.85
Wyandotte	1.81
Greenwood	1.80
Labette	1.73
Shawnee	1.73
Cowley	1.72
Montgomery	1.71

Attached at the end of my written testimony are two charts of bar graph frequency distributions that show effective tax rates and number of counties for both commercial and residential property. As the charts show, 75 counties have effective tax rates on commercial property between 3.0 and 4.0 percent; and, 75 counties have effective tax rates on residential property of between 1.2 and 1.6 percent.

Table 5 lists the median sales assessment ratio for commercial and residential property by county for 1988 and 1989. For 1989, we are assuming that all properties are at 30%. The actual sales assessment ratio for 1989 should be released by PVD in mid-January. Table 5 shows the percentage increase, if all counties are at 30%.

In 1988, Johnson County had the lowest ratio at 5.42% for commercial property. The highest was in Clark County which was over-assessed at 35%. Statewide, the median assessment ratio was

11.35% for commercial property and 7.9% for residential. The adjustment to 30% resulted in statewide median increase of 126 percent. The highest percentage increase was 453.5% in Johnson County. On residential property, 28 counties had assessment ratios over 12% in 1988. The largest percentage increase again was in Johnson County of 87% - their residential sales/assessment ratio in 1988 was 6.4%.

In Tables 6 and 7, we calculated the average taxes levied on a commercial property valued at \$250,000 and a residential property valued at \$60,000 for each of the 105 counties. The tax was figured using the average countywide mill levy and effective tax rate.

There is a tremendous range in the amount of taxes paid county by county throughout the state. The statewide median property tax on a \$250,000 commercial property increased from \$4,159 in 1988 to \$8,701 in 1989 - a rise of 109%. In 1989 the taxes paid on a comparable property would be a high of \$12,225 in Neosho County and a low of \$2,806 in Stevens County. That is a 336% difference between the highest and lowest taxes on the same valued property.

The statewide median property tax on a \$60,000 residential property increased from \$770 to \$835 -- the statewide median percentage increase was 7.6%. The minimum tax was \$269 in Stevens County and the highest was \$1,174 in Neosho County. The 1989 tax in Johnson County is \$769 -- below the 1989 statewide median by \$66.

Tables 6 and 7 indicate those counties where the greatest "pain" exists -- that is measured in terms of tax dollars levied. Earlier tables that show the increase in effective tax rates and sales/assessment ratios indicate where the greatest "shock" exists -- that is measured against the percentages increases from 1988.

Finally, Table 8 lists the per capita property valuation for each of the 105 counties for 1988 and 1989. This figure is calculated by dividing the total assessed property valuation by the 1988 estimate of population in each county. The per capita number draws a relationship between a county's tax base and its people. It is a good measure of the fiscal strength of a local government and the only way that a tax base can be compared among counties of differing population size.

The statewide median per capita valuation is \$5,830 for all Kansas counties. The median percentage change was only 2.7% statewide. There is a tremendous range from the median with Johnson County per capita increase at 91.4% and Ellsworth's declining by -13.7%. The dollar value per capita also varies considerably with the highest in Stevens County at \$59,497 per resident and Riley County at \$2,684. The low per capita figure in Riley County is apparently due to the concentration of students and military personnel.

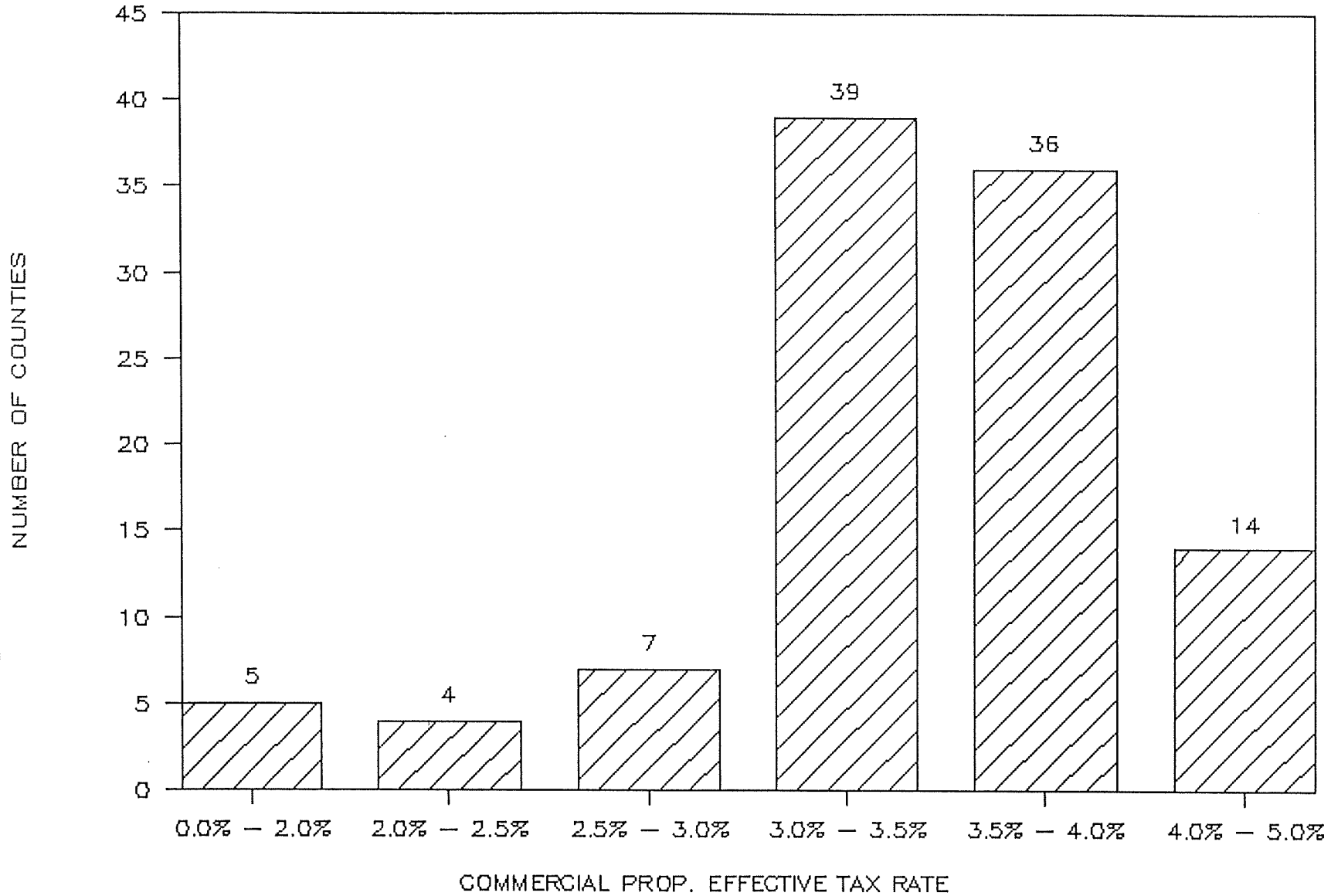
We also calculated the median per capita valuation for 82 counties in Kansas with a total below \$10,000 per capita. This excludes the counties with concentrations of oil and gas and utility property. For these counties, the median was \$4,890 and the range from \$2,684 to \$9,515. Even so, the disparities in the property tax base among counties is wide. The issue of tax equity in Kansas will be a major concern as the committee consider various tax reform proposals.

I would be happy to answer any questions.

COUNTY-WIDE EFFECTIVE TAX RATES

COMMERCIAL PROPERTY - 1989

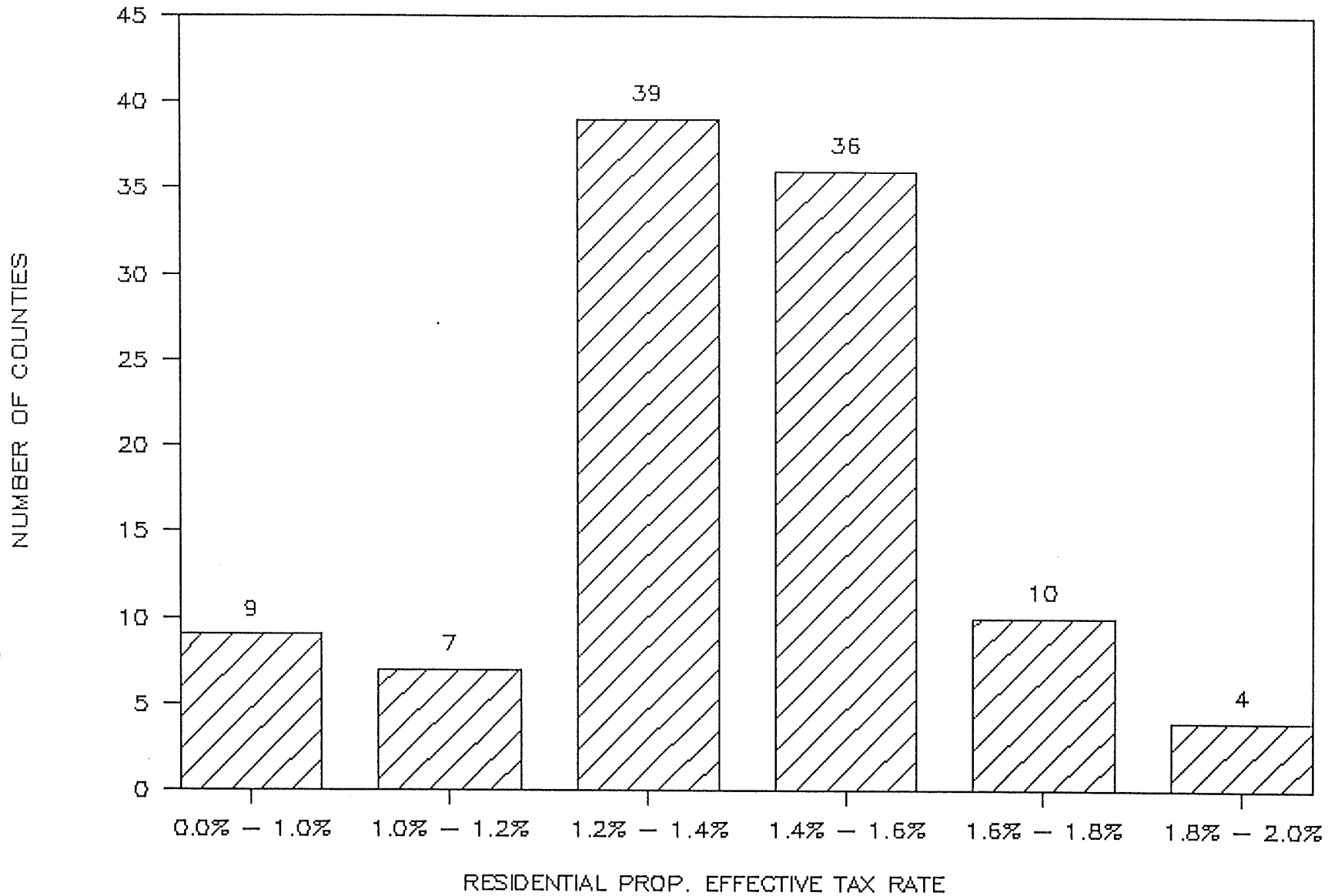
3-6



COUNTY-WIDE EFFECTIVE TAX RATES

RESIDENTIAL PROPERTY - 1989

3-7



THE KANSAS PROPERTY TAX SYSTEM:
REAPPRAISAL AND CLASSIFICATION, 1989

AN INFORMATION REPORT

Prepared by

Kansas Inc.
Charles Warren, President
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Capitol Towers, Suite 113
Topeka, Kansas 66603
913-296-1460

December 14, 1989

1/9/90

attachment 4

List of Tables
(Each Table Includes Data on All Counties)

1. Total Assessed Property Valuation
2. Total Taxes Levied
3. Average Countywide Levies
4. Commercial and Residential Properties' Countywide Effective Tax Rate
5. Countywide Median Assessment/Sales Ratio for Commercial and Residential Property
6. Estimated Commercial Property Taxes by County
Commercial Property Worth \$250,000
7. Estimated Residential Property Taxes by County
Residential Property Worth \$60,000
8. Per Capita Valuation and Percent Change

Introduction

Kansas Inc. is a state agency and public/private partnership responsible for strategic planning, research, and policy development on issues affecting the state's economy. The Governor and Legislature requested Kansas Inc. to conduct a special analysis of the impact of reappraisal and classification. The study is currently in progress with a final report due during the 1990 session. In the course of this research, we have collected data on a county-by-county basis of changes in assessments, valuations, taxes collected, etc. We believe this data should be made available to legislators to assist in understanding the property tax system and to provide insights into various proposals for property tax relief or reform.

Data for all 105 counties is now available from the Property Valuation Division, Kansas Department of Revenue on total county assessed valuation, total county taxes collected, and average countywide mill levies for the years 1988 and 1989. Based on this data and other reports (sources are identified), Kansas Inc. has prepared 8 tables providing individual county data on property taxes.

Table 1 lists the total assessed property valuation for all Kansas Counties for 1988 and 1989 and the percentage change from 1988 to 1989.

Table 2 lists the total taxes levied countywide, i.e., for all taxing districts within the county, for all Kansas Counties for 1988 and 1989 and the percentage change from 1988 to 1989.

Table 3 lists the average countywide mill levies for 1988 and 1989 with the percentage change from 1988 to 1989. The average countywide mill levy is calculated by determining the mill levy required to raise the amount of countywide taxes from the total countywide assessed valuation. It is not an average of individual taxing district mill levies.

Table 4 lists the effective tax rate (ETR) for all counties for 1988 and 1989 with percentage change from 1988 to 1989. The ETR is simply the taxes levied as a percent of true market value. For example, if the value of a house is \$60,000 and the tax paid is \$600, the effective tax rate is 1 percent. For this table, the appraised value is assumed to be the same as true market value. Whether that assumption is correct will be known to some extent when the 1989 Sales/Assessment Ratio Study is completed by the Department of Revenue.

Table 5 lists the median assessment ratio for each county for 1988, lists the constitutionally set ratio for 1989, and the percentage change from 1988 to 1989. Again, it is assumed that each county has assessed commercial property at 30 percent and residential at 12 percent as required.

Table 6 estimates the tax that would be paid on a commercial property appraised at \$250,000 in each county based on the effective tax rate using the average countywide mill levy in each county for 1988 and 1989 with percentage change in dollar amount of taxes from 1988 to 1989.

Table 7 estimates the tax that would be paid on a residential property appraised at \$60,000 in each county based on the effective tax rate using the average countywide mill levy in each county for 1988 and 1989 with percentage change from 1988 to 1989.

Table 8 lists the per capita assessed valuation for each county. This figure is derived simply by dividing the total population of the county based on U.S. Census estimates for 1988 into the total assessed valuation. This table indicates the disparities among counties in property tax base. There is a strong correlation between the size of the mill levy and per capita valuation.

TABLE 1
Total Assessed Property Valuation, All Kansas Counties
1988 and 1989 and Percent Change

Assessed Property Valuation			
County	1988	1989	% Change 1988-89
Allen	\$55,821,107	\$57,165,923	2.4%
Anderson	36,825,569	38,009,376	3.2%
Atchison	49,549,594	56,121,891	13.3%
Barber	52,476,750	58,542,624	11.6%
Barton	152,719,637	161,913,473	6.0%
Bourbon	47,975,807	53,050,682	10.6%
Brown	45,922,210	55,550,583	21.0%
Butler	176,349,976	215,952,800	22.5%
Chase	24,721,112	22,739,272	-8.0%
Chautauqua	19,212,191	21,146,769	10.1%
Cherokee	62,429,665	71,396,945	14.4%
Cheyenne	23,026,456	29,870,602	29.7%
Clark	36,745,092	35,005,594	-4.7%
Clay	37,878,359	40,086,475	5.8%
Cloud	49,176,461	46,771,989	-4.9%
Coffey	528,245,607	523,569,464	-0.9%
Comanche	25,127,264	26,169,732	4.1%
Cowley	129,240,221	136,767,979	5.8%
Crawford	82,344,394	105,046,185	27.6%
Decatur	26,284,163	28,337,778	7.8%
Dickinson	72,680,715	84,171,759	15.8%
Doniphan	29,169,356	34,738,476	19.1%
Douglas	230,120,386	326,986,052	42.1%
Edwards	32,010,023	39,929,920	24.7%
Elk	19,185,943	16,655,785	-13.2%
Ellis	116,957,866	140,987,699	20.5%
Ellsworth	49,838,136	42,959,055	-13.8%
Finney	264,662,807	270,826,536	2.3%
Ford	119,459,988	150,890,539	26.3%
Franklin	64,563,565	77,685,111	20.3%
Geary	69,391,924	86,877,604	25.2%
Gove	34,121,940	34,545,137	1.2%
Graham	34,500,398	36,605,103	6.1%
Grant	180,930,085	205,665,217	13.7%
Gray	43,220,712	46,564,871	7.7%
Greeley	26,087,535	25,590,224	-1.9%
Greenwood	42,609,574	41,731,738	-2.1%
Hamilton	32,972,977	39,430,962	19.6%
Harper	54,673,174	56,378,209	3.1%
Harvey	110,053,934	126,302,112	14.8%
Haskell	100,098,961	112,561,461	12.5%
Hodgeman	27,195,082	25,675,827	-5.6%
Jackson	32,009,308	40,954,811	27.9%
Jefferson	46,699,791	59,682,314	27.8%
Jewell	26,151,546	28,861,063	10.4%
Johnson	1,293,779,257	2,476,156,751	91.4%
Kearny	170,092,666	185,372,054	9.0%

Assessed Property Valuation

County	1988	1989	% Change 1988-89
Kingman	72,100,057	75,160,802	4.2%
Kiowa	46,423,243	47,077,388	1.4%
Labette	71,621,433	75,562,050	5.5%
Lane	28,698,466	26,722,648	-6.9%
Leavenworth	128,813,218	193,995,909	50.6%
Lincoln	26,701,186	24,053,199	-9.9%
Linn	118,329,744	122,710,228	3.7%
Logan	25,783,759	27,733,468	7.6%
Lyon	115,857,944	125,594,924	8.4%
Marion	55,985,916	59,568,145	6.4%
Marshall	50,868,890	56,006,864	10.1%
McPherson	144,446,541	151,712,508	5.0%
Meade	79,508,394	73,213,854	-7.9%
Miami	76,400,517	97,233,127	27.3%
Mitchell	35,567,123	35,511,812	-0.2%
Montgomery	125,036,461	140,999,694	12.8%
Morris	31,828,772	34,882,883	9.6%
Morton	100,832,943	105,973,147	5.1%
Nemaha	45,694,021	55,364,717	21.2%
Neosho	58,371,167	56,499,290	-3.2%
Ness	49,128,806	45,621,047	-7.1%
Norton	26,502,518	27,016,112	1.9%
Osage	47,893,767	52,206,173	9.0%
Osborne	30,633,659	26,726,562	-12.8%
Ottawa	36,861,519	33,813,319	-8.3%
Pawnee	45,195,373	51,495,358	13.9%
Phillips	41,254,409	41,173,508	-0.2%
Pottawatomie	263,414,820	264,350,682	0.4%
Pratt	72,633,708	73,922,198	1.8%
Rawlins	27,095,688	30,549,333	12.7%
Reno	246,805,627	302,108,791	22.4%
Republic	36,050,435	36,520,023	1.3%
Rice	76,619,781	73,476,771	-4.1%
Riley	134,996,949	168,264,803	24.6%
Rooks	48,335,863	48,244,388	-0.2%
Rush	34,682,738	30,110,997	-13.2%
Russell	57,159,310	60,783,119	6.3%
Saline	175,749,536	217,737,083	23.9%
Scott	34,356,954	40,947,418	19.2%
Sedgwick	1,537,513,579	1,867,511,789	21.5%
Seward	130,116,403	152,737,061	17.4%
Shawnee	565,142,897	784,924,279	38.9%
Sheridan	22,586,194	30,448,947	34.8%
Sherman	38,360,007	49,444,785	28.9%
Smith	28,600,063	30,100,789	5.2%
Stafford	45,679,511	57,624,052	26.1%
Stanton	62,616,205	64,843,706	3.6%
Stevens	231,362,819	258,097,763	11.6%
Sumner	87,480,339	109,855,544	25.6%
Thomas	51,274,302	61,292,226	19.5%
Trego	28,710,662	31,212,379	8.7%

Assessed Property Valuation

County	1988	1989	% Change 1988-89
Wabaunsee	30,411,576	32,881,257	8.1%
Wallace	21,811,865	24,816,966	13.8%
Washington	43,095,471	44,339,507	2.9%
Wichita	27,535,666	26,446,172	-4.0%
Wilson	42,177,924	42,177,346	0.0%
Woodson	22,713,786	22,391,897	-1.4%
Wyandotte	425,186,595	603,693,558	42.0%
Kansas	\$11,351,926,403	\$14,103,486,891	24.2%
Maximum	1,537,513,579	2,476,156,751	91.4%
Minimum	19,185,943	16,655,785	-13.8%
Median	49,128,806	55,550,583	13.1%

Ten Counties with Greatest Percent Change

INCREASE

1 Johnson	1,293,779,257	2,476,156,751	91.4%
2 Leavenworth	128,813,218	193,995,909	50.6%
3 Douglas	230,120,386	326,986,052	42.1%
4 Wyandotte	425,186,595	603,693,558	42.0%
5 Shawnee	565,142,897	784,924,279	38.9%
6 Sheridan	22,586,194	30,448,947	34.8%
7 Cheyenne	23,026,456	29,870,602	29.7%
8 Sherman	38,360,007	49,444,785	28.9%
9 Jackson	32,009,308	40,954,811	27.9%
10 Jefferson	46,699,791	59,682,314	27.8%

DECREASE

1 Ellsworth	49,838,136	42,959,055	-13.8%
2 Elk	19,185,943	16,655,785	-13.2%
3 Rush	34,682,738	30,110,997	-13.2%
4 Osborne	30,633,659	26,726,562	-12.8%
5 Lincoln	26,701,186	24,053,199	-9.9%
6 Ottawa	36,861,519	33,813,319	-8.3%
7 Chase	24,721,112	22,739,272	-8.0%
8 Meade	79,508,394	73,213,854	-7.9%
9 Ness	49,128,806	45,621,047	-7.1%
10 Lane	28,698,466	26,722,648	-6.9%

SOURCE: Kansas Department of Revenue, Table generated in-house titled - "Property Value Countywide Statistics as of 12/8/89."

TABLE 2
Total Taxes Levied, All Kansas Counties
1988 and 1989 and Percent Change

Total Taxes Levied			
County	1988	1989	% Change 1988-89
Allen	\$6,838,293	\$7,411,332	8.4%
Anderson	3,856,981	4,027,894	4.4%
Atchison	7,597,310	7,913,784	4.2%
Barber	6,761,055	6,209,454	-8.2%
Barton	20,687,200	19,525,107	-5.6%
Bourbon	7,124,381	7,194,170	1.0%
Brown	6,084,323	6,111,506	0.4%
Butler	25,259,110	26,914,411	6.6%
Chase	2,715,740	2,529,296	-6.9%
Chautauqua	2,350,554	2,305,091	-1.9%
Cherokee	7,497,187	7,177,204	-4.3%
Cheyenne	2,688,618	2,761,067	2.7%
Clark	3,634,525	3,685,490	1.4%
Clay	4,740,357	5,042,785	6.4%
Cloud	7,210,885	7,191,846	-0.3%
Coffey	22,824,641	25,360,365	11.1%
Comanche	2,882,108	2,918,146	1.3%
Cowley	19,007,949	19,560,427	2.9%
Crawford	12,473,025	12,204,266	-2.2%
Decatur	2,882,088	2,808,131	-2.6%
Dickinson	8,954,682	9,372,172	4.7%
Doniphan	4,353,622	4,388,575	0.8%
Douglas	36,713,520	39,428,108	7.4%
Edwards	3,803,590	3,999,069	5.1%
Elk	2,453,074	2,255,432	-8.1%
Ellis	15,432,617	14,798,882	-4.1%
Ellsworth	5,780,389	5,298,099	-8.3%
Finney	28,191,230	28,864,988	2.4%
Ford	17,861,995	18,837,947	5.5%
Franklin	8,649,964	9,360,994	8.2%
Geary	9,100,931	9,895,030	8.7%
Gove	3,546,676	3,535,401	-0.3%
Graham	4,513,222	4,632,410	2.6%
Grant	11,411,215	11,415,485	0.0%
Gray	5,031,268	5,355,620	6.4%
Greeley	2,834,516	2,640,201	-6.9%
Greenwood	6,612,521	6,269,168	-5.2%
Hamilton	3,591,776	3,820,771	6.4%
Harper	7,011,987	6,790,540	-3.2%
Harvey	16,143,321	17,155,548	6.3%
Haskell	6,680,620	7,123,922	6.6%
Hodgeman	3,366,654	3,244,831	-3.6%
Jackson	4,486,598	4,676,630	4.2%
Jefferson	6,123,754	6,484,952	5.9%
Jewell	3,238,389	3,478,863	7.4%
Johnson	229,753,425	264,328,491	15.0%
Kearny	8,543,692	8,869,987	3.8%

Total Taxes Levied

County	1988	1989	% Change 1988-89
Kingman	7,802,443	8,439,219	8.2%
Kiowa	4,254,927	4,196,948	-1.4%
Labette	10,685,270	10,863,421	1.7%
Lane	3,470,443	3,466,509	-0.1%
Leavenworth	19,880,940	24,158,871	21.5%
Lincoln	3,038,881	3,072,862	1.1%
Linn	8,515,603	8,514,565	0.0%
Logan	2,772,322	2,949,773	6.4%
Lyon	17,213,710	17,708,725	2.9%
Marion	6,272,640	6,374,723	1.6%
Marshall	6,827,644	7,032,146	3.0%
McPherson	17,232,098	18,026,468	4.6%
Meade	6,614,853	6,810,914	3.0%
Miami	10,066,716	10,979,321	9.1%
Mitchell	4,195,363	4,330,436	3.2%
Montgomery	19,038,056	20,122,345	5.7%
Morris	3,478,104	3,681,728	5.9%
Morton	7,187,373	7,462,764	3.8%
Nemaha	5,042,885	5,235,175	3.8%
Neosho	9,660,454	9,209,320	-4.7%
Ness	5,644,564	5,227,831	-7.4%
Norton	3,645,056	3,610,287	-1.0%
Osage	5,441,549	5,487,704	0.8%
Osborne	3,378,559	3,217,665	-4.8%
Ottawa	4,012,412	3,922,518	-2.2%
Pawnee	5,409,573	5,412,250	0.0%
Phillips	4,980,703	5,318,518	6.8%
Pottawatomie	16,866,025	17,686,891	4.9%
Pratt	9,159,374	9,395,947	2.6%
Rawlins	3,645,218	3,905,317	7.1%
Reno	34,819,116	36,293,871	4.2%
Republic	4,428,429	4,615,129	4.2%
Rice	8,474,483	8,602,336	1.5%
Riley	19,738,480	21,072,395	6.8%
Rooks	5,578,372	5,735,235	2.8%
Rush	4,066,684	3,586,321	-11.8%
Russell	6,956,080	7,057,581	1.5%
Saline	24,852,692	26,035,427	4.8%
Scott	4,719,409	4,515,709	-4.3%
Sedgwick	215,169,621	223,590,184	3.9%
Seward	16,395,660	15,825,442	-3.5%
Shawnee	100,788,290	113,189,136	12.3%
Sheridan	3,129,003	3,263,043	4.3%
Sherman	5,049,787	5,238,451	3.7%
Smith	3,695,892	3,691,955	-0.1%
Stafford	5,868,915	6,393,474	8.9%
Stanton	5,075,397	5,039,207	-0.7%
Stevens	9,124,721	9,655,117	5.8%
Sumner	13,821,289	14,003,612	1.3%
Thomas	6,887,270	6,792,532	-1.4%
Trego	3,585,401	3,530,847	-1.5%

Total Taxes Levied

County	1988	1989	% Change 1988-89
Wabaunsee	3,589,944	3,441,517	-4.1%
Wallace	2,074,050	2,120,699	2.2%
Washington	5,033,933	5,277,825	4.8%
Wichita	3,262,459	3,238,244	-0.7%
Wilson	4,930,503	4,989,918	1.2%
Woodson	2,602,163	2,539,648	-2.4%
Wyandotte	81,805,266	91,177,057	11.5%
Kansas	\$1,480,258,645	\$1,571,506,961	6.2%
Maximum	229,753,425	264,328,491	21.5%
Minimum	2,074,050	2,120,699	-11.8%
Median	6,123,754	6,269,168	2.4%

Ten Counties with the Greatest Percent Change:

INCREASE

1 Leavenworth	19,880,940	24,158,871	21.5%
2 Johnson	229,753,425	264,328,491	15.0%
3 Shawnee	100,788,290	113,189,136	12.3%
4 Wyandotte	81,805,266	91,177,057	11.5%
5 Coffey	22,824,641	25,360,365	11.1%
6 Miami	10,066,716	10,979,321	9.1%
7 Stafford	5,868,915	6,393,474	8.9%
8 Geary	9,100,931	9,895,030	8.7%
9 Allen	\$6,838,293	\$7,411,332	8.4%
10 Franklin	8,649,964	9,360,994	8.2%

DECREASE

1 Rush	4,066,684	3,586,321	-11.8%
2 Ellsworth	5,780,389	5,298,099	-8.3%
3 Barber	6,761,055	6,209,454	-8.2%
4 Elk	2,453,074	2,255,432	-8.1%
5 Ness	5,644,564	5,227,831	-7.4%
6 Chase	2,715,740	2,529,296	-6.9%
7 Greeley	2,834,516	2,640,201	-6.9%
8 Barton	20,687,200	19,525,107	-5.6%
9 Greenwood	6,612,521	6,269,168	-5.2%
10 Osborne	3,378,559	3,217,665	-4.8%

SOURCE: Kansas Department of Revenue, Table generated in-house titled - "Property Value Countywide Statistics as of 12/8/89."

TABLE 3
Average Countywide Levies, All Kansas Counties
1988 and 1989 and Percent Change

Average Countywide Levies			
County	1988	1989	% Change 1988-89
Allen	122.50	129.65	5.8%
Anderson	104.74	105.97	1.2%
Atchison	153.33	141.01	-8.0%
Barber	128.84	106.07	-17.7%
Barton	135.46	120.59	-11.0%
Bourbon	148.50	135.61	-8.7%
Brown	132.49	110.02	-17.0%
Butler	143.23	124.63	-13.0%
Chase	109.86	111.23	1.2%
Chautauqua	122.35	109.00	-10.9%
Cherokee	120.09	100.53	-16.3%
Cheyenne	116.76	92.43	-20.8%
Clark	98.91	105.28	6.4%
Clay	125.15	125.80	0.5%
Cloud	146.67	153.76	4.8%
Coffey	43.21	48.44	12.1%
Comanche	114.70	111.51	-2.8%
Cowley	147.07	143.02	-2.8%
Crawford	151.47	116.18	-23.3%
Decatur	109.65	99.09	-9.6%
Dickinson	123.21	111.35	-9.6%
Doniphan	149.25	126.33	-15.4%
Douglas	159.54	120.58	-24.4%
Edwards	118.25	100.15	-15.3%
Elk	127.86	135.41	5.9%
Ellis	131.95	104.97	-20.4%
Ellsworth	115.98	123.33	6.3%
Finney	106.52	106.58	0.1%
Ford	163.54	124.85	-23.7%
Franklin	133.98	120.50	-10.1%
Geary	131.15	113.90	-13.2%
Gove	103.94	102.34	-1.5%
Graham	130.82	126.55	-3.3%
Grant	63.07	55.51	-12.0%
Gray	116.41	115.01	-1.2%
Greeley	108.65	103.17	-5.0%
Greenwood	155.19	150.23	-3.2%
Hamilton	108.93	96.90	-11.0%
Harper	128.25	120.45	-6.1%
Harvey	146.69	135.83	-7.4%
Haskell	66.74	63.29	-5.2%
Hodgeman	123.80	126.38	2.1%
Jackson	140.17	114.19	-18.5%
Jefferson	131.13	108.66	-17.1%
Jewell	123.83	120.54	-2.7%
Johnson	177.58	106.75	-39.9%
Kearny	50.23	47.85	-4.7%

Average Countywide Levies

County	1988	1989	% Change 1988-89
Kingman	108.22	112.28	3.8%
Kiowa	91.66	89.15	-2.7%
Labette	149.19	143.77	-3.6%
Lane	120.93	129.72	7.3%
Leavenworth	154.34	124.53	-19.3%
Lincoln	113.81	127.75	12.2%
Linn	71.97	69.39	-3.6%
Logan	107.52	106.36	-1.1%
Lyon	148.58	141.00	-5.1%
Marion	112.04	107.02	-4.5%
Marshall	134.22	125.56	-6.5%
McPherson	119.30	118.82	-0.4%
Meade	82.20	93.03	13.2%
Miami	131.76	112.92	-14.3%
Mitchell	117.96	121.94	3.4%
Montgomery	152.26	142.64	-6.3%
Morris	109.28	105.55	-3.4%
Morton	71.28	70.42	-1.2%
Nemaha	110.36	94.56	-14.3%
Neosho	165.50	163.00	-1.5%
Ness	114.89	114.59	-0.3%
Norton	137.54	133.63	-2.8%
Osage	113.62	105.12	-7.5%
Osborne	110.29	120.39	9.2%
Ottawa	108.85	116.01	6.6%
Pawnee	119.69	105.10	-12.2%
Phillips	120.73	129.17	7.0%
Pottawatomie	64.03	66.91	4.5%
Pratt	126.10	127.11	0.8%
Rawlins	124.53	127.84	2.7%
Reno	141.08	120.14	-14.8%
Republic	122.84	126.37	2.9%
Rice	110.60	117.08	5.9%
Riley	146.21	125.23	-14.3%
Rooks	115.41	118.88	3.0%
Rush	117.25	119.10	1.6%
Russell	121.70	116.11	-4.6%
Saline	141.41	119.57	-15.4%
Scott	137.37	110.28	-19.7%
Sedgwick	139.95	119.73	-14.4%
Seward	126.01	103.61	-17.8%
Shawnee	178.34	144.20	-19.1%
Sheridan	138.54	107.16	-22.7%
Sherman	131.64	105.95	-19.5%
Smith	129.23	122.65	-5.1%
Stafford	128.48	110.95	-13.6%
Stanton	81.06	77.71	-4.1%
Stevens	39.44	37.41	-5.1%
Sumner	157.99	127.47	-19.3%
Thomas	134.32	110.82	-17.5%
Trego	124.88	113.12	-9.4%

Average Countywide Levies

County	1988	1989	% Change 1988-89
Wabaunsee	118.05	104.66	-11.3%
Wallace	95.09	85.45	-10.1%
Washington	116.81	119.03	1.9%
Wichita	118.48	122.45	3.4%
Wilson	116.90	118.31	1.2%
Woodson	114.56	113.42	-1.0%
Wyandotte	192.40	151.03	-21.5%
Kansas		111.43	
Maximum	192.40	163.00	13.2%
Minimum	39.44	37.41	-39.9%
Median	122.84	116.01	-5.0%

Ten Counties with the Greatest Percent Change:

INCREASE

1 Meade	82.20	93.03	13.2%
2 Lincoln	113.81	127.75	12.2%
3 Coffey	43.21	48.44	12.1%
4 Osborne	110.29	120.39	9.2%
5 Lane	120.93	129.72	7.3%
6 Phillips	120.73	129.17	7.0%
7 Ottawa	108.85	116.01	6.6%
8 Clark	98.91	105.28	6.4%
9 Ellsworth	115.98	123.33	6.3%
10 Elk	127.86	135.41	5.9%

DECREASE

1 Johnson	177.58	106.75	-39.9%
2 Douglas	159.54	120.58	-24.4%
3 Ford	163.54	124.85	-23.7%
4 Crawford	151.47	116.18	-23.3%
5 Sheridan	138.54	107.16	-22.7%
6 Wyandotte	192.40	151.03	-21.5%
7 Cheyenne	116.76	92.43	-20.8%
8 Ellis	131.95	104.97	-20.4%
9 Scott	137.37	110.28	-19.7%
10 Sherman	131.64	105.95	-19.5%

SOURCE: Kansas Department of Revenue, Table generated in-house titled - "Property Value Countywide Statistics as of 12/8/89."

TABLE 4

Commercial and Residential Properties' Countywide Effective Tax Rate
 (Effective Tax Rate = Mill Levy x Assessment Ratio, Changed to Percent)
 1988 and 1989 and Percent Change

County	Commercial Property Effective Tax Rate			Residential Property Effective Tax Rate		
	1988	1989	% Change 1988-89	1988	1989	% Change 1988-89
Allen	1.77%	3.89%	119.3%	1.30%	1.56%	20.0%
Anderson	1.55%	3.18%	105.6%	1.15%	1.27%	10.8%
Atchison	2.86%	4.23%	47.9%	1.68%	1.69%	1.0%
Barber	1.39%	3.18%	128.9%	1.26%	1.27%	1.1%
Barton	1.95%	3.62%	85.3%	1.56%	1.45%	-6.9%
Bourbon	2.18%	4.07%	87.0%	1.55%	1.63%	4.9%
Brown	1.46%	3.30%	126.5%	1.64%	1.32%	-19.5%
Butler	1.68%	3.74%	122.7%	1.22%	1.50%	22.4%
Chase	1.95%	3.34%	71.1%	1.22%	1.33%	9.6%
Chautauqua	0.68%	3.27%	383.3%	1.32%	1.31%	-0.8%
Cherokee	1.57%	3.02%	92.1%	1.19%	1.21%	1.8%
Cheyenne	1.62%	2.77%	71.1%	1.26%	1.11%	-11.8%
Clark	3.46%	3.16%	-8.8%	1.19%	1.26%	6.4%
Clay	2.19%	3.77%	72.3%	1.28%	1.51%	17.7%
Cloud	3.29%	4.61%	40.1%	2.20%	1.85%	-16.1%
Coffey	0.75%	1.45%	94.1%	0.44%	0.58%	33.6%
Comanche	2.49%	3.35%	34.2%	1.59%	1.34%	-15.9%
Cowley	1.95%	4.29%	119.8%	1.38%	1.72%	24.3%
Crawford	1.30%	3.49%	168.2%	1.28%	1.39%	8.8%
Decatur	1.25%	2.97%	137.2%	1.11%	1.19%	7.6%
Dickinson	1.88%	3.34%	77.7%	1.10%	1.34%	21.0%
Doniphan	2.39%	3.79%	58.6%	1.59%	1.52%	-4.4%
Douglas	1.38%	3.62%	162.7%	1.21%	1.45%	19.5%
Edwards	1.82%	3.00%	65.1%	1.76%	1.20%	-31.8%
Elk	1.62%	4.06%	150.4%	1.74%	1.62%	-6.3%
Ellis	2.01%	3.15%	56.5%	0.97%	1.26%	30.2%
Ellsworth	1.49%	3.70%	147.5%	1.31%	1.48%	12.6%
Finney	1.71%	3.20%	87.0%	1.11%	1.28%	15.7%
Ford	2.28%	3.75%	64.2%	1.46%	1.50%	2.7%
Franklin	1.78%	3.62%	103.2%	1.18%	1.45%	22.1%
Geary	1.21%	3.42%	182.3%	1.28%	1.37%	6.9%
Gove	1.76%	3.07%	74.6%	1.77%	1.23%	-30.6%
Graham	1.38%	3.80%	174.6%	1.53%	1.52%	-0.7%
Grant	0.85%	1.67%	95.6%	0.56%	0.67%	19.7%
Gray	1.81%	3.45%	90.4%	1.19%	1.38%	15.7%
Greeley	2.22%	3.10%	39.4%	1.44%	1.24%	-14.0%
Greenwood	1.15%	4.51%	292.4%	1.93%	1.80%	-6.4%
Hamilton	2.29%	2.91%	26.9%	1.06%	1.16%	9.7%
Harper	2.18%	3.61%	65.8%	1.46%	1.45%	-0.8%
Harvey	1.74%	4.07%	134.8%	1.30%	1.63%	25.8%
Haskell	0.81%	1.90%	134.9%	0.65%	0.76%	16.4%
Hodgeman	2.13%	3.79%	77.7%	1.58%	1.52%	-4.2%
Jackson	1.23%	3.43%	178.0%	1.34%	1.37%	2.5%
Jefferson	1.38%	3.26%	135.4%	1.10%	1.30%	18.8%
Jewell	3.84%	3.62%	-5.8%	2.94%	1.45%	-50.8%

County	Commercial Property Effective Tax Rate			Residential Property Effective Tax Rate		
	1988	1989	% Change 1988-89	1988	1989	% Change 1988-89
Johnson	0.96%	3.20%	232.7%	1.14%	1.28%	12.5%
Kearny	0.50%	1.44%	185.8%	0.36%	0.57%	57.9%
Kingman	1.12%	3.37%	201.0%	0.97%	1.35%	38.6%
Kiowa	1.55%	2.67%	73.0%	1.01%	1.07%	5.8%
Labette	1.66%	4.31%	159.3%	1.58%	1.73%	9.0%
Lane	1.75%	3.89%	122.2%	1.57%	1.56%	-0.6%
Leavenworth	1.04%	3.74%	259.7%	1.16%	1.49%	28.9%
Lincoln	2.92%	3.83%	31.2%	2.09%	1.53%	-26.5%
Linn	0.72%	2.08%	188.7%	0.82%	0.83%	1.9%
Logan	2.16%	3.19%	47.5%	1.10%	1.28%	16.3%
Lyon	2.25%	4.23%	87.9%	1.49%	1.69%	13.8%
Marion	1.05%	3.21%	206.8%	1.08%	1.28%	18.8%
Marshall	2.12%	3.77%	77.7%	1.82%	1.51%	-17.2%
McPherson	1.45%	3.56%	146.1%	1.07%	1.43%	33.5%
Meade	0.63%	2.79%	343.8%	0.87%	1.12%	28.5%
Miami	1.80%	3.39%	88.6%	1.07%	1.36%	26.7%
Mitchell	3.70%	3.66%	-1.2%	1.55%	1.46%	-5.7%
Montgomery	1.59%	4.28%	168.9%	1.74%	1.71%	-1.9%
Morris	1.25%	3.17%	153.7%	0.93%	1.27%	36.4%
Morton	0.68%	2.11%	212.0%	0.73%	0.85%	16.3%
Nemaha	1.14%	2.84%	147.9%	1.07%	1.13%	6.0%
Neosho	2.55%	4.89%	92.1%	1.70%	1.96%	15.0%
Ness	1.57%	3.44%	119.4%	1.37%	1.38%	0.5%
Norton	3.11%	4.01%	29.0%	1.61%	1.60%	-0.5%
Osage	1.78%	3.15%	77.1%	1.11%	1.26%	13.9%
Osborne	3.38%	3.61%	6.7%	1.93%	1.44%	-25.1%
Ottawa	1.23%	3.48%	182.2%	1.20%	1.39%	15.5%
Pawnee	1.49%	3.15%	112.3%	1.28%	1.26%	-1.2%
Phillips	2.51%	3.88%	54.6%	1.77%	1.55%	-12.4%
Pottawatomie	0.54%	2.01%	274.1%	0.50%	0.80%	61.6%
Pratt	1.42%	3.81%	169.0%	1.26%	1.53%	21.2%
Rawlins	2.10%	3.84%	82.2%	1.30%	1.53%	17.7%
Reno	2.52%	3.60%	42.9%	1.57%	1.44%	-8.3%
Republic	2.56%	3.79%	47.8%	2.75%	1.52%	-44.8%
Rice	1.64%	3.51%	114.0%	1.51%	1.40%	-6.9%
Riley	1.81%	3.76%	107.7%	1.40%	1.50%	7.3%
Rooks	1.26%	3.57%	183.0%	1.22%	1.43%	16.6%
Rush	2.42%	3.57%	47.9%	1.93%	1.43%	-26.1%
Russell	0.95%	3.48%	265.1%	1.18%	1.39%	18.3%
Saline	1.46%	3.59%	145.1%	1.12%	1.43%	27.8%
Scott	1.30%	3.31%	154.9%	1.11%	1.32%	19.1%
Sedgwick	1.53%	3.59%	134.2%	1.12%	1.44%	28.3%
Seward	1.26%	3.11%	146.9%	1.03%	1.24%	20.5%
Shawnee	1.87%	4.33%	131.0%	1.37%	1.73%	26.7%
Sheridan	1.10%	3.21%	193.4%	1.20%	1.29%	6.8%
Sherman	1.36%	3.18%	133.3%	1.80%	1.27%	-29.3%
Smith	2.96%	3.68%	24.2%	2.61%	1.47%	-43.6%
Stafford	2.54%	3.33%	31.2%	1.47%	1.33%	-9.7%
Stanton	0.75%	2.33%	209.2%	0.78%	0.93%	20.2%
Stevens	0.52%	1.12%	115.2%	0.35%	0.45%	28.9%

County	Commercial Property Effective Tax Rate			Residential Property Effective Tax Rate		
	1988	1989	% Change 1988-89	1988	1989	% Change 1988-89
Sumner	1.47%	3.82%	160.0%	1.09%	1.53%	40.9%
Thomas	1.41%	3.32%	136.0%	1.18%	1.33%	12.6%
Trego	1.28%	3.39%	164.3%	1.58%	1.36%	-14.1%
Wabaunsee	1.07%	3.14%	193.9%	0.88%	1.26%	43.2%
Wallace	2.59%	2.56%	-1.0%	1.55%	1.03%	-33.9%
Washington	1.77%	3.57%	101.4%	1.91%	1.43%	-25.3%
Wichita	2.54%	3.67%	44.7%	1.60%	1.47%	-8.0%
Wilson	2.19%	3.55%	62.4%	1.68%	1.42%	-15.7%
Woodson	2.09%	3.40%	62.7%	1.44%	1.36%	-5.3%
Wyandotte	1.96%	4.53%	130.9%	1.51%	1.81%	19.8%
Maximum	3.84%	4.89%	383.3%	2.94%	1.96%	61.6%
Minimum	0.50%	1.12%	-8.8%	0.35%	0.45%	-50.8%
Median	1.66%	3.48%	114.0%	1.28%	1.39%	7.6%

Ten Counties With Greatest Percent Increase:

COMMERCIAL						
1	Chautauqua	0.68%	3.27%	383.3%		
2	Meade	0.63%	2.79%	343.8%		
3	Greenwood	1.15%	4.51%	292.4%		
4	Pottawatomie	0.54%	2.01%	274.1%		
5	Russell	0.95%	3.48%	265.1%		
6	Leavenworth	1.04%	3.74%	259.7%		
7	Johnson	0.96%	3.20%	232.7%		
8	Morton	0.68%	2.11%	212.0%		
9	Stanton	0.75%	2.33%	209.2%		
10	Marion	1.05%	3.21%	206.8%		
RESIDENTIAL						
1	Pottawatomie	0.54%	2.01%	274.1%	0.50%	0.80%
2	Kearny	0.50%	1.44%	185.8%	0.36%	0.57%
3	Wabaunsee	1.07%	3.14%	193.9%	0.88%	1.26%
4	Sumner	1.47%	3.82%	160.0%	1.09%	1.53%
5	Kingman	1.12%	3.37%	201.0%	0.97%	1.35%
6	Morris	1.25%	3.17%	153.7%	0.93%	1.27%
7	Coffey	0.75%	1.45%	94.1%	0.44%	0.58%
8	McPherson	1.45%	3.56%	146.1%	1.07%	1.43%
9	Ellis	2.01%	3.15%	56.5%	0.97%	1.26%
10	Leavenworth	1.04%	3.74%	259.7%	1.16%	1.49%

SOURCE: Kansas Inc.
 Kansas Department of Revenue, "Real Estate Assessment/Sales
 Ratio Study, 1988." and in-house table titled "Prop. Val.
 Countywide Statistics as of 12/8/89."

TABLE 5
 Countywide Median Assessment/Sales Ratio
 For Commercial and Residential Property
 By County: 1988 and 1989 and Percent Change

County	Median Assessment/Sales Ratio For Commercial Property			Median Assessment/Sales Ratio For Residential Property		
	1988	1989	% Change 1988-89	1988	1989	% Change 1988-89
Allen	14.48	30.00	107.2%	10.58	12.00	13.42%
Anderson	14.76	30.00	103.3%	10.96	12.00	9.49%
Atchison	18.66	30.00	60.8%	10.93	12.00	9.79%
Barber	10.79	30.00	178.0%	9.77	12.00	22.82%
Barton	14.41	30.00	108.2%	11.48	12.00	4.53%
Bourbon	14.65	30.00	104.8%	10.45	12.00	14.83%
Brown	11.00	30.00	172.7%	12.38	12.00	-3.07%
Butler	11.72	30.00	156.0%	8.53	12.00	40.68%
Chase	17.75	30.00	69.0%	11.09	12.00	8.21%
Chautauqua	5.53	30.00	442.5%	10.78	12.00	11.32%
Cherokee	13.07	30.00	129.5%	9.87	12.00	21.58%
Cheyenne	13.88	30.00	116.1%	10.77	12.00	11.42%
Clark	35.03	30.00	-14.4%	12.00	12.00	0.00%
Clay	17.50	30.00	71.4%	10.25	12.00	17.07%
Cloud	22.45	30.00	33.6%	15.00	12.00	-20.00%
Coffey	17.33	30.00	73.1%	10.07	12.00	19.17%
Comanche	21.73	30.00	38.1%	13.88	12.00	-13.54%
Cowley	13.27	30.00	126.1%	9.39	12.00	27.80%
Crawford	8.58	30.00	249.7%	8.46	12.00	41.84%
Decatur	11.43	30.00	162.5%	10.08	12.00	19.05%
Dickinson	15.26	30.00	96.6%	8.96	12.00	33.93%
Doniphan	16.01	30.00	87.4%	10.63	12.00	12.89%
Douglas	8.63	30.00	247.6%	7.59	12.00	58.10%
Edwards	15.39	30.00	94.9%	14.91	12.00	-19.52%
Elk	12.69	30.00	136.4%	13.57	12.00	-11.57%
Ellis	15.25	30.00	96.7%	7.33	12.00	63.71%
Ellsworth	12.89	30.00	132.7%	11.33	12.00	5.91%
Finney	16.05	30.00	86.9%	10.38	12.00	15.61%
Ford	13.95	30.00	115.1%	8.92	12.00	34.53%
Franklin	13.28	30.00	125.9%	8.84	12.00	35.75%
Geary	9.23	30.00	225.0%	9.75	12.00	23.08%
Gove	16.92	30.00	77.3%	17.03	12.00	-29.54%
Graham	10.57	30.00	183.8%	11.69	12.00	2.65%
Grant	13.50	30.00	122.2%	8.82	12.00	36.05%
Gray	15.57	30.00	92.7%	10.25	12.00	17.07%
Greeley	20.43	30.00	46.8%	13.25	12.00	-9.43%
Greenwood	7.40	30.00	305.4%	12.41	12.00	-3.30%
Hamilton	21.03	30.00	42.7%	9.73	12.00	23.33%
Harper	16.99	30.00	76.6%	11.36	12.00	5.63%
Harvey	11.83	30.00	153.6%	8.83	12.00	35.90%
Haskell	12.11	30.00	147.7%	9.78	12.00	22.70%
Hodgeman	17.23	30.00	74.1%	12.79	12.00	-6.18%
Jackson	8.79	30.00	241.3%	9.54	12.00	25.79%
Jefferson	10.56	30.00	184.1%	8.37	12.00	43.37%
Jewell	31.00	30.00	-3.2%	23.75	12.00	-49.47%

County	Median Assessment/Sales Ratio For Commercial Property			Median Assessment/Sales Ratio For Residential Property		
	1988	1989	% Change 1988-89	1988	1989	% Change 1988-89
Johnson	5.42	30.00	453.5%	6.41	12.00	87.21%
Kearny	10.00	30.00	200.0%	7.24	12.00	65.75%
Kingman	10.34	30.00	190.1%	8.98	12.00	33.63%
Kiowa	16.87	30.00	77.8%	11.03	12.00	8.79%
Labette	11.15	30.00	169.1%	10.61	12.00	13.10%
Lane	14.48	30.00	107.2%	12.95	12.00	-7.34%
Leavenworth	6.73	30.00	345.8%	7.51	12.00	59.79%
Lincoln	25.66	30.00	16.9%	18.33	12.00	-34.53%
Linn	10.02	30.00	199.4%	11.35	12.00	5.73%
Logan	20.12	30.00	49.1%	10.21	12.00	17.53%
Lyon	15.15	30.00	98.0%	10.01	12.00	19.88%
Marion	9.34	30.00	221.2%	9.65	12.00	24.35%
Marshall	15.79	30.00	90.0%	13.55	12.00	-11.44%
McPherson	12.14	30.00	147.1%	8.95	12.00	34.08%
Meade	7.65	30.00	292.2%	10.57	12.00	13.53%
Miami	13.63	30.00	120.1%	8.12	12.00	47.78%
Mitchell	31.38	30.00	-4.4%	13.16	12.00	-8.81%
Montgomery	10.45	30.00	187.1%	11.46	12.00	4.71%
Morris	11.42	30.00	162.7%	8.50	12.00	41.18%
Morton	9.50	30.00	215.8%	10.19	12.00	17.76%
Nemaha	10.37	30.00	189.3%	9.70	12.00	23.71%
Neosho	15.38	30.00	95.1%	10.28	12.00	16.73%
Ness	13.64	30.00	119.9%	11.91	12.00	0.76%
Norton	22.59	30.00	32.8%	11.72	12.00	2.39%
Osage	15.67	30.00	91.4%	9.75	12.00	23.08%
Osborne	30.68	30.00	-2.2%	17.49	12.00	-31.39%
Ottawa	11.33	30.00	164.8%	11.07	12.00	8.40%
Pawnee	12.41	30.00	141.7%	10.66	12.00	12.57%
Phillips	20.76	30.00	44.5%	14.65	12.00	-18.09%
Pottawatomie	8.38	30.00	258.0%	7.76	12.00	54.64%
Pratt	11.24	30.00	166.9%	9.98	12.00	20.24%
Rawlins	16.90	30.00	77.5%	10.47	12.00	14.61%
Reno	17.88	30.00	67.8%	11.14	12.00	7.72%
Republic	20.88	30.00	43.7%	22.36	12.00	-46.33%
Rice	14.84	30.00	102.2%	13.65	12.00	-12.09%
Riley	12.37	30.00	142.5%	9.58	12.00	25.26%
Rooks	10.92	30.00	174.7%	10.60	12.00	13.21%
Rush	20.60	30.00	45.6%	16.50	12.00	-27.27%
Russell	7.84	30.00	282.7%	9.68	12.00	23.97%
Saline	10.35	30.00	189.9%	7.94	12.00	51.13%
Scott	9.45	30.00	217.5%	8.09	12.00	48.33%
Sedgwick	10.96	30.00	173.7%	8.00	12.00	50.00%
Seward	9.99	30.00	200.3%	8.19	12.00	46.52%
Shawnee	10.50	30.00	185.7%	7.66	12.00	56.66%
Sheridan	7.91	30.00	279.3%	8.69	12.00	38.09%
Sherman	10.35	30.00	189.9%	13.66	12.00	-12.15%
Smith	22.93	30.00	30.8%	20.18	12.00	-40.54%
Stafford	19.75	30.00	51.9%	11.48	12.00	4.53%
Stanton	9.30	30.00	222.6%	9.57	12.00	25.39%
Stevens	13.22	30.00	126.9%	8.83	12.00	35.90%

County	Median Assessment/Sales Ratio For Commercial Property			Median Assessment/Sales Ratio For Residential Property		
	1988	1989	% Change 1988-89	1988	1989	% Change 1988-89
Sumner	9.31	30.00	222.2%	6.87	12.00	74.67%
Thomas	10.49	30.00	186.0%	8.79	12.00	36.52%
Trego	10.28	30.00	191.8%	12.66	12.00	-5.21%
Wabaunsee	9.05	30.00	231.5%	7.43	12.00	61.51%
Wallace	27.24	30.00	10.1%	16.32	12.00	-26.47%
Washington	15.18	30.00	97.6%	16.37	12.00	-26.70%
Wichita	21.43	30.00	40.0%	13.48	12.00	-10.98%
Wilson	18.70	30.00	60.4%	14.40	12.00	-16.67%
Woodson	18.26	30.00	64.3%	12.55	12.00	-4.38%
Wyandotte	10.20	30.00	194.1%	7.86	12.00	52.67%
Kansas	11.35	30.00	164.3%	7.93	12.00	51.32%
Maximum	35.03		453.5%	23.75		87.2%
Minimum	5.42		-14.4%	6.41		-49.5%
Median	13.28		125.9%	10.45		14.8%

Ten Counties with Greatest Increase:

COMMERCIAL

1 Johnson	5.42	30.00	453.5%
2 Chautauqua	5.53	30.00	442.5%
3 Leavenworth	6.73	30.00	345.8%
4 Greenwood	7.40	30.00	305.4%
5 Meade	7.65	30.00	292.2%
6 Russell	7.84	30.00	282.7%
7 Sheridan	7.91	30.00	279.3%
8 Pottawatomie	8.38	30.00	258.0%
9 Crawford	8.58	30.00	249.7%
10 Douglas	8.63	30.00	247.6%

RESIDENTIAL

1 Johnson	6.41	12.00	87.21%
2 Sumner	6.87	12.00	74.67%
3 Kearny	7.24	12.00	65.75%
4 Ellis	7.33	12.00	63.71%
5 Wabaunsee	7.43	12.00	61.51%
6 Leavenworth	7.51	12.00	59.79%
7 Douglas	7.59	12.00	58.10%
8 Shawnee	7.66	12.00	56.66%
9 Pottawatomie	7.76	12.00	54.64%
10 Wyandotte	7.86	12.00	52.67%

SOURCE: Kansas Department of Revenue, "Real Estate Assessment/Sales Ratio Study, 1988."

TABLE 6
 Estimated Commercial Property Taxes by County
 Commercial Property Worth \$250,000
 Tax Amount Based on Effective Tax Rate
 1988, 1989, and Dollar and Percent Change

Estimated Taxes: Commercial Property Worth \$250,000				
County	1988	1989	% Change 1988-89	Dollar Change
Allen	\$4,435	\$9,724	119.3%	\$5,289
Anderson	3,865	7,948	105.6%	4,083
Atchison	7,153	10,576	47.9%	3,423
Barber	3,475	7,955	128.9%	4,480
Barton	4,880	9,044	85.3%	4,164
Bourbon	5,439	10,171	87.0%	4,732
Brown	3,643	8,252	126.5%	4,608
Butler	4,197	9,347	122.7%	5,151
Chase	4,875	8,342	71.1%	3,467
Chautauqua	1,691	8,175	383.3%	6,484
Cherokee	3,924	7,540	92.1%	3,616
Cheyenne	4,052	6,932	71.1%	2,881
Clark	8,662	7,896	-8.8%	(766)
Clay	5,475	9,435	72.3%	3,960
Cloud	8,232	11,532	40.1%	3,300
Coffey	1,872	3,633	94.1%	1,761
Comanche	6,231	8,363	34.2%	2,132
Cowley	4,879	10,727	119.8%	5,847
Crawford	3,249	8,714	168.2%	5,464
Decatur	3,133	7,432	137.2%	4,299
Dickinson	4,700	8,351	77.7%	3,651
Doniphan	5,974	9,475	58.6%	3,501
Douglas	3,442	9,044	162.7%	5,601
Edwards	4,550	7,511	65.1%	2,962
Elk	4,056	10,156	150.4%	6,099
Ellis	5,031	7,873	56.5%	2,842
Ellsworth	3,737	9,250	147.5%	5,512
Finney	4,274	7,994	87.0%	3,719
Ford	5,703	9,364	64.2%	3,660
Franklin	4,448	9,038	103.2%	4,589
Geary	3,026	8,543	182.3%	5,516
Gove	4,397	7,676	74.6%	3,279
Graham	3,457	9,491	174.6%	6,034
Grant	2,129	4,163	95.6%	2,035
Gray	4,531	8,626	90.4%	4,094
Greeley	5,549	7,738	39.4%	2,188
Greenwood	2,871	11,267	292.4%	8,396
Hamilton	5,727	7,268	26.9%	1,541
Harper	5,447	9,034	65.8%	3,586
Harvey	4,338	10,187	134.8%	5,849
Haskell	2,021	4,747	134.9%	2,726
Hodgeman	5,333	9,479	77.7%	4,146
Jackson	3,080	8,564	178.0%	5,484

Estimated Taxes: Commercial Property
Worth \$250,000

County	1988	1989	% Change 1988-89	Dollar Change
Jefferson	3,462	8,150	135.4%	4,688
Jewell	9,597	9,041	-5.8%	(556)
Johnson	2,406	8,006	232.7%	5,600
Kearny	1,256	3,589	185.8%	2,333
Kingman	2,797	8,421	201.0%	5,624
Kiowa	3,866	6,686	73.0%	2,820
Labette	4,159	10,783	159.3%	6,624
Lane	4,378	9,729	122.2%	5,351
Leavenworth	2,597	9,340	259.7%	6,743
Lincoln	7,301	9,581	31.2%	2,280
Linn	1,803	5,204	188.7%	3,401
Logan	5,408	7,977	47.5%	2,569
Lyon	5,627	10,575	87.9%	4,948
Marion	2,616	8,027	206.8%	5,410
Marshall	5,298	9,417	77.7%	4,119
McPherson	3,621	8,912	146.1%	5,291
Meade	1,572	6,977	343.8%	5,405
Miami	4,490	8,469	88.6%	3,979
Mitchell	9,254	9,146	-1.2%	(108)
Montgomery	3,978	10,698	168.9%	6,720
Morris	3,120	7,916	153.7%	4,796
Morton	1,693	5,282	212.0%	3,589
Nemaha	2,861	7,092	147.9%	4,231
Neosho	6,363	12,225	92.1%	5,862
Ness	3,918	8,594	119.4%	4,677
Norton	7,768	10,022	29.0%	2,255
Osage	4,451	7,884	77.1%	3,433
Osborne	8,459	9,029	6.7%	570
Ottawa	3,083	8,701	182.2%	5,618
Pawnee	3,713	7,883	112.3%	4,169
Phillips	6,266	9,688	54.6%	3,422
Pottawatomie	1,341	5,018	274.1%	3,677
Pratt	3,543	9,533	169.0%	5,990
Rawlins	5,261	9,588	82.2%	4,327
Reno	6,306	9,011	42.9%	2,704
Republic	6,412	9,478	47.8%	3,066
Rice	4,103	8,781	114.0%	4,678
Riley	4,522	9,392	107.7%	4,871
Rooks	3,151	8,916	183.0%	5,765
Rush	6,038	8,933	47.9%	2,894
Russell	2,385	8,708	265.1%	6,323
Saline	3,659	8,968	145.1%	5,309
Scott	3,245	8,271	154.9%	5,026
Sedgwick	3,835	8,980	134.2%	5,145
Seward	3,147	7,771	146.9%	4,624
Shawnee	4,681	10,815	131.0%	6,134
Sheridan	2,740	8,037	193.4%	5,297
Sherman	3,406	7,946	133.3%	4,540
Smith	7,408	9,199	24.2%	1,791
Stafford	6,344	8,321	31.2%	1,978

Estimated Taxes: Commercial Property
Worth \$250,000

County	1988	1989	% Change 1988-89	Dollar Change
Stanton	1,885	5,828	209.2%	3,944
Stevens	1,303	2,806	115.2%	1,502
Sumner	3,677	9,560	160.0%	5,883
Thomas	3,523	8,312	136.0%	4,789
Trego	3,209	8,484	164.3%	5,275
Wabaunsee	2,671	7,850	193.9%	5,179
Wallace	6,476	6,409	-1.0%	(67)
Washington	4,433	8,927	101.4%	4,494
Wichita	6,348	9,184	44.7%	2,836
Wilson	5,465	8,873	62.4%	3,408
Woodson	5,230	8,507	62.7%	3,277
Wyandotte	4,906	11,327	130.9%	6,421
Maximum	9,597	12,225	383.3%	8,396
Minimum	1,256	2,806	-8.8%	(766)
Median	4,159	8,701	114.0%	4,231

Ten Counties with the Greatest Dollar Increase:

1 Greenwood	2,871	11,267	292.4%	8,396
2 Leavenworth	2,597	9,340	259.7%	6,743
3 Montgomery	3,978	10,698	168.9%	6,720
4 Labette	4,159	10,783	159.3%	6,624
5 Chautauqua	1,691	8,249	387.7%	6,558
6 Wyandotte	4,906	11,327	130.9%	6,421
7 Russell	2,385	8,708	265.1%	6,323
8 Shawnee	4,681	10,817	131.1%	6,135
9 Elk	4,056	10,156	150.4%	6,099
10 Graham	3,457	9,491	174.6%	6,034

SOURCE: Kansas Inc.

Kansas Department of Revenue, "Real Estate Assessment/Sales Ratio Study, 1988" and a table generated in-house titled - "Prop. Val. Countywide Statistics as of 12/8/89"

TABLE 7
 Estimated Residential Property Taxes by County
 Residential Property Worth \$60,000
 Tax Amount Based on Effective Tax Rate
 1988, 1989, and Dollar and Percent Change

Estimated Taxes: Residential Property Worth \$60,000				
County	1988	1989	% Change 1988-89	Dollar Change
Allen	\$778	\$933	20.0%	\$156
Anderson	689	763	10.8%	74
Atchison	1,006	1,015	1.0%	10
Barber	755	764	1.1%	8
Barton	933	868	-6.9%	(65)
Bourbon	931	976	4.9%	45
Brown	984	792	-19.5%	(192)
Butler	733	897	22.4%	164
Chase	731	801	9.6%	70
Chautauqua	791	785	-0.8%	(7)
Cherokee	711	724	1.8%	13
Cheyenne	755	665	-11.8%	(89)
Clark	712	758	6.4%	46
Clay	770	906	17.7%	136
Cloud	1,320	1,107	-16.1%	(213)
Coffey	261	349	33.6%	88
Comanche	955	803	-15.9%	(152)
Cowley	829	1,030	24.3%	201
Crawford	769	836	8.8%	68
Decatur	663	713	7.6%	50
Dickinson	662	802	21.0%	139
Doniphan	952	910	-4.4%	(42)
Douglas	727	868	19.5%	142
Edwards	1,058	721	-31.8%	(337)
Elk	1,041	975	-6.3%	(66)
Ellis	580	756	30.2%	175
Ellsworth	788	888	12.6%	100
Finney	663	767	15.7%	104
Ford	875	899	2.7%	24
Franklin	711	868	22.1%	157
Geary	767	820	6.9%	53
Gove	1,062	737	-30.6%	(325)
Graham	918	911	-0.7%	(6)
Grant	334	400	19.7%	66
Gray	716	828	15.7%	112
Greeley	864	743	-14.0%	(121)
Greenwood	1,156	1,082	-6.4%	(74)
Hamilton	636	698	9.7%	62
Harper	874	867	-0.8%	(7)
Harvey	777	978	25.8%	201
Haskell	392	456	16.4%	64
Hodgeman	950	910	-4.2%	(40)
Jackson	802	822	2.5%	20

Estimated Taxes: Residential Property
Worth \$60,000

County	1988	1989	% Change 1988-89	Dollar Change
Jefferson	659	782	18.8%	124
Jewell	1,765	868	-50.8%	(897)
Johnson	683	769	12.5%	86
Kearny	218	345	57.9%	126
Kingman	583	808	38.6%	225
Kiowa	607	642	5.8%	35
Labette	950	1,035	9.0%	85
Lane	940	934	-0.6%	(6)
Leavenworth	695	897	28.9%	201
Lincoln	1,252	920	-26.5%	(332)
Linn	490	500	1.9%	9
Logan	659	766	16.3%	107
Lyon	892	1,015	13.8%	123
Marion	649	771	18.8%	122
Marshall	1,091	904	-17.2%	(187)
McPherson	641	856	33.5%	215
Meade	521	670	28.5%	149
Miami	642	813	26.7%	171
Mitchell	931	878	-5.7%	(53)
Montgomery	1,047	1,027	-1.9%	(20)
Morris	557	760	36.4%	203
Morton	436	507	16.3%	71
Nemaha	642	681	6.0%	39
Neosho	1,021	1,174	15.0%	153
Ness	821	825	0.5%	4
Norton	967	962	-0.5%	(5)
Osage	665	757	13.9%	92
Osborne	1,157	867	-25.1%	(291)
Ottawa	723	835	15.5%	112
Pawnee	766	757	-1.2%	(9)
Phillips	1,061	930	-12.4%	(131)
Pottawatomie	298	482	61.6%	184
Pratt	755	915	21.2%	160
Rawlins	782	920	17.7%	138
Reno	943	865	-8.3%	(78)
Republic	1,648	910	-44.8%	(738)
Rice	906	843	-6.9%	(63)
Riley	840	902	7.3%	61
Rooks	734	856	16.6%	122
Rush	1,161	858	-26.1%	(303)
Russell	707	836	18.3%	129
Saline	674	861	27.8%	187
Scott	667	794	19.1%	127
Sedgwick	672	862	28.3%	190
Seward	619	746	20.5%	127
Shawnee	820	1,038	26.7%	219
Sheridan	722	772	6.8%	49
Sherman	1,079	763	-29.3%	(316)
Smith	1,565	883	-43.6%	(682)
Stafford	885	799	-9.7%	(86)

Estimated Taxes: Residential Property
Worth \$60,000

County	1988	1989	% Change 1988-89	Dollar Change
Stanton	465	560	20.2%	94
Stevens	209	269	28.9%	60
Sumner	651	918	40.9%	267
Thomas	708	798	12.6%	90
Trego	949	814	-14.1%	(134)
Wabaunsee	526	754	43.2%	227
Wallace	931	615	-33.9%	(316)
Washington	1,147	857	-25.3%	(290)
Wichita	958	882	-8.0%	(77)
Wilson	1,010	852	-15.7%	(158)
Woodson	863	817	-5.3%	(46)
Wyandotte	907	1,087	19.8%	180
Maximum	1,765	1,174	61.6%	267
Minimum	209	269	-50.8%	(897)
Median	770	835	7.6%	60

Ten Counties with the Greatest Dollar Increase:

1 Sumner	651	918	40.9%	267
2 Wabaunsee	526	754	43.2%	227
3 Kingman	583	808	38.6%	225
4 Shawnee	820	1,038	26.7%	219
5 McPherson	641	856	33.5%	215
6 Morris	557	760	36.4%	203
7 Leavenworth	695	897	28.9%	201
8 Cowley	829	1,030	24.3%	201
9 Harvey	777	978	25.8%	201
10 Sedgwick	672	862	28.3%	190

SOURCE: Kansas Inc.

Kansas Department of Revenue, "Real Estate Assessment/Sales Ratio Study, 1988" and a table generated in-house titled - "Prop. Val. Countywide Statistics as of 12/8/89"

TABLE 8
Per Capita Valuation and Percent Change, All Kansas Counties
1988 and 1989 and Percent Change

Per Capita Valuation			
County	1988	1989	% Change 1988-89
Allen	3,720	3,811	2.4%
Anderson	4,488	4,635	3.3%
Atchison	2,781	3,152	13.3%
Barber	8,317	9,292	11.7%
Barton	5,040	5,040	0.0%
Bourbon	3,151	3,490	10.8%
Brown	4,026	4,873	21.0%
Butler	3,512	4,302	22.5%
Chase	7,968	7,335	-7.9%
Chautauqua	4,267	4,699	10.1%
Cherokee	2,824	3,231	14.4%
Cheyenne	6,765	8,785	29.9%
Clark	14,680	14,002	-4.6%
Clay	4,154	4,405	6.0%
Cloud	4,307	4,103	-4.7%
Coffey	60,023	59,497	-0.9%
Comanche	10,458	10,904	4.3%
Cowley	3,464	3,667	5.9%
Crawford	2,218	2,831	27.6%
Decatur	6,390	6,912	8.2%
Dickinson	3,612	4,188	15.9%
Doniphan	3,233	3,860	19.4%
Douglas	3,008	4,274	42.1%
Edwards	8,205	10,238	24.8%
Elk	5,457	4,759	-12.8%
Ellis	4,411	5,320	20.6%
Ellsworth	8,032	6,929	-13.7%
Finney	8,563	8,765	2.4%
Ford	4,610	4,395	-4.7%
Franklin	2,867	3,453	20.4%
Geary	2,373	2,975	25.4%
Gove	10,029	10,160	1.3%
Graham	9,583	10,168	6.1%
Grant	26,217	29,807	13.7%
Gray	7,855	8,466	7.8%
Greeley	15,294	15,053	-1.6%
Greenwood	5,392	5,282	-2.0%
Hamilton	14,304	17,144	19.9%
Harper	7,479	7,723	3.3%
Harvey	3,571	4,101	14.8%
Haskell	25,641	28,862	12.6%
Hodgeman	12,318	11,671	-5.3%
Jackson	2,712	3,471	28.0%
Jefferson	2,757	3,531	28.1%
Jewell	5,932	6,559	10.6%
Johnson	3,742	7,163	91.4%
Kearny	42,500	46,343	9.0%

Per Capita Valuation

County	1988	1989	% Change 1988-89
Kingman	8,193	8,541	4.2%
Kiowa	12,889	13,077	1.5%
Labette	2,841	2,998	5.5%
Lane	11,917	11,134	-6.6%
Leavenworth	1,937	2,917	50.6%
Lincoln	7,629	6,872	-9.9%
Linn	14,253	14,784	3.7%
Logan	8,290	8,946	7.9%
Lyon	3,328	3,609	8.5%
Marion	4,367	4,654	6.6%
Marshall	4,130	4,553	10.2%
McPherson	5,328	5,598	5.1%
Meade	18,068	16,640	-7.9%
Miami	3,197	4,068	27.3%
Mitchell	4,797	4,799	0.0%
Montgomery	3,056	3,447	12.8%
Morris	4,892	5,367	9.7%
Morton	28,800	30,278	5.1%
Nemaha	4,222	5,126	21.4%
Neosho	3,221	3,122	-3.1%
Ness	11,690	10,862	-7.1%
Norton	4,274	4,357	1.9%
Osage	2,969	3,243	9.2%
Osborne	5,885	5,140	-12.7%
Ottawa	6,345	5,830	-8.1%
Pawnee	6,013	6,866	14.2%
Phillips	5,971	5,967	-0.1%
Pottawatomie	16,160	16,218	0.4%
Pratt	7,118	7,247	1.8%
Rawlins	7,941	8,985	13.1%
Reno	3,815	4,669	22.4%
Republic	5,217	5,293	1.4%
Rice	7,028	6,741	-4.1%
Riley	2,152	2,684	24.7%
Rooks	7,790	7,781	-0.1%
Rush	9,105	7,924	-13.0%
Russell	7,101	8,833	24.4%
Saline	3,514	4,355	23.9%
Scott	6,352	7,583	19.4%
Sedgwick	3,824	4,644	21.5%
Seward	7,032	8,258	17.4%
Shawnee	3,429	4,763	38.9%
Sheridan	7,031	9,515	35.3%
Sherman	5,632	7,271	29.1%
Smith	5,396	5,679	5.2%
Stafford	8,604	10,872	26.4%
Stanton	26,083	27,018	3.6%
Stevens	47,204	52,673	11.6%
Sumner	3,414	4,291	25.7%
Thomas	6,095	7,297	19.7%
Trego	7,359	8,003	8.8%

Per Capita Valuation

County	1988	1989	% Change 1988-89
Wabaunsee	4,537	4,908	8.2%
Wallace	10,900	12,408	13.8%
Washington	5,733	5,912	3.1%
Wichita	9,483	9,119	-3.8%
Wilson	3,759	3,766	0.2%
Woodson	5,675	5,598	-1.4%
Wyandotte	2,460	3,494	42.0%

All Kansas Counties

Maximum	60,023	59,497	91.4%
Minimum	1,937	2,684	-13.7%
Median	5,675	5,830	2.7%

82 counties with per capita valuation under \$10,000 for 1989
(Generally excludes counties dominated by oil, gas or utilities)

Maximum	9,483	9,515	91.4%
Minimum	1,937	2,684	-13.7%
Median	4,513	4,890	8.4%

Ten Counties with the Greatest Percent Change

INCREASE

1 Johnson	3,742	7,163	91.4%
2 Leavenworth	1,937	2,917	50.6%
3 Douglas	3,008	4,274	42.1%
4 Wyandotte	2,460	3,494	42.0%
5 Shawnee	3,429	4,763	38.9%
6 Sheridan	7,031	9,515	35.3%
7 Cheyenne	6,765	8,785	29.9%
8 Sherman	5,632	7,271	29.1%
9 Jefferson	2,757	3,531	28.1%
10 Jackson	2,712	3,471	28.0%

DECREASE

1 Ellsworth	8,032	6,929	-13.7%
2 Rush	9,105	7,924	-13.0%
3 Elk	5,457	4,759	-12.8%
4 Osborne	5,885	5,140	-12.7%
5 Lincoln	7,629	6,872	-9.9%
6 Ottawa	6,345	5,830	-8.1%
7 Chase	7,968	7,335	-7.9%
8 Meade	18,068	16,640	-7.9%
9 Ness	11,690	10,862	-7.1%
10 Lane	11,917	11,134	-6.6%

SOURCE: Kansas Department of Revenue, Table generated in-house titled - "Property Value Countywide Statistics as of 12/8/89." Population figures based on U.S. Census estimates for 1988.