

Approved Keith Roe

Date

1/23/90

MINUTES OF THE House COMMITTEE ON Taxation

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

9:00 a.m. ~~pm~~ on January 22, 1990 in room 519-S of the Capitol.

All members were present except:
Representative Spaniol, excused
Representative Charlton, absent
Representative Crowell, excused

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

Conferees appearing before the committee:
Secretary of Revenue Ed Rolfs
Mark Burghart, General Counsel, Department of Revenue
John Luttjohann, Director, Division of Property Valuation

Chairman Roe directed the Committee to turn to HB 2621.

Mark Burghart, Department of Revenue, requested the Committee to amend HB 2621, to remove the estimated monthly prepayment for taxpayers with annual liabilities of \$32,000 or more; and to add that the taxpayers be informed as to the specific amount to be paid each month based on one-twenty-fourth of their prior year's liability. (Attachment 1)

A motion was made by Representative Smith, seconded by Representative Shore to amend HB2621 by adding the balloon requested by Mr. Burghart. The motion carried.

A motion was made by Representative Smith, seconded by Representative Adam to report HB 2621 as amended favorable for passage. The motion carried.

Secretary of Revenue Ed Rolfs reviewed a breakdown for Geary County of 1989 Actual Assessed Value and Tax Dollars. (Attachment 2)

The Secretary stated that presently they are trying to come up with a presentation format for the Committee and he wanted to know if this format is acceptable or if the Committee wanted any changes.

The Committee requested Secretary Rolfs to provide them with a breakdown for 1988 of various categories on machinery, inventories, equipment, and other personal property for each county.

John Luttjohann, Director, PVD, reviewed a Memorandum on Real Estate Preliminary Sales Ratio Study. Mr. Luttjohann stated that they have simplified this report from earlier versions and have added comparable figures from the 1988 sales ratio study where available. (Attachment 3)

The minutes of January 18, 1990, were approved.

The meeting adjourned at 10:00 a.m.

HOUSE COMMITTEE ON TAXATION

DATE 1/22/90

NAME	ADDRESS	REPRESENTING
Ed Choup	Topeka	KDOR
John Hanna	Atwood	Juan's Flag Co.
Jim Lugo	Topeka	KDOR
CH Green	"	"
Alan Steppat	Topeka	Pete Mcbill & Assoc.
Tom Tunnell	"	KANSAS GRAIN & FEED ASSN.
R.L. Swisher	Topeka	PVD
Nick Kramer	Topeka	KDOR
Louis Thompson	Topeka	KDOR
John KOEPKE	Topeka	KASB
Ron Smith	"	KTB Assos
Junior M. ...	Topeka	absent
Frances Kastner	Topeka	KS Food Dealers Assn
ED DE SOIGNIE	TOPEKA	KANSAS CONTRACTORS ASSOC.
Tom Whitaker	Topeka	KS Motor Carriers Assn.
JERRY CLINGAN	TOPEKA	SANTA FE RY CO
Don Schnacke	Topeka	KIOWA
BEN BRADLEY	TOPEKA	KS ASSOC of Counties
Craig Grant	Topeka	K-NEA
Bernie Koch	Wichita	Wichita Chamber
Cathy Holdeman	Wichita	City of Wichita

HOUSE BILL No. 2621

By Committee on Taxation

1-11

11 AN ACT amending the Kansas retailers' sales tax act; concerning
12 the method and time of payment; creating a deposit requirement
13 for certain taxpayers; amending K.S.A. 79-3607 and repealing the
14 existing section.

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

16 Section 1. K.S.A. 79-3607 is hereby amended to read as follows:
17 79-3607. Retailers shall make returns to the director at the times
18 prescribed by this section upon forms prescribed and furnished by
19 the director stating: (1) The name and address of the retailer; (2)
20 the total amount of gross sales of all tangible personal property and
21 taxable services rendered by the retailer during the period for which
22 the return is made; (3) the total amount received during the period
23 for which the return is made on charge and time sales of tangible
24 personal property made and taxable services rendered prior to the
25 period for which the return is made; (4) deductions allowed by law
26 from such total amount of gross sales and from total amount received
27 during the period for which the return is made on such charge and
28 time sales; (5) receipts during the period for which the return is
29 made from the total amount of sales of tangible personal property
30 and taxable services rendered during such period in the course of
31 such business, after deductions allowed by law have been made; (6)
32 receipts during the period for which the return is made from charge
33 and time sales of tangible personal property made and taxable serv-
34 ices rendered prior to such period in the course of such business,
35 after deductions allowed by law have been made; (7) gross receipts
36 during the period for which the return is made from sales of tangible
37 personal property and taxable services rendered in the course of
38 such business upon the basis of which the tax is imposed. The return
39 shall include such other pertinent information as the director may
40 require. In making such return, the retailer shall determine the
41 market value of any consideration, other than money, received in
42 connection with the sale of any tangible personal property in the
43 course of the business and shall include such value in the return.

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1 Such value shall be subject to review and revision by the director
2 as hereinafter provided. Refunds made by the retailer during the
3 period for which the return is made on account of tangible personal
4 property returned to the retailer shall be allowed as a deduction
5 under subdivision (4) of this section in case the retailer has thereto-
6 fore included the receipts from such sale in a return made by such
7 retailer and paid taxes therein imposed by this act. The retailer shall,
8 at the time of making such return, pay to the director the amount
9 of tax herein imposed, except as otherwise provided in this section.
10 The director may extend the time for making returns and paying
11 the tax required by this act for any period not to exceed 60 days
12 under such rules and regulations as the secretary of revenue may
13 prescribe. When the total tax for which any retailer is liable under
14 this act, does not exceed the sum of \$80 in any calendar year, the
15 retailer shall file an annual return on or before January 25 of the
16 following year. When the total tax liability does not exceed \$1,600
17 in any calendar year, the retailer shall file returns quarterly on or
18 before the 25th day of the month following the end of each calendar
19 quarter. When the total tax liability exceeds \$1,600 in any calendar
20 year, the retailer shall file a return for each month on or before the
21 25th day of the following month. When the total tax liability exceeds
22 \$32,000 in any calendar year, the retailer shall, in addition to the
23 monthly return and remittance, shall be required to pay a deposit
24 equal to $\frac{1}{24}$ th of the retailer's total sales tax liability for the im-
25 mediately preceding calendar year. Such deposit shall be paid
26 monthly and shall accompany the return and remittance filed and
27 paid for the preceding month. ~~The amount of the deposit shall be~~
28 ~~determined by the director based upon the sales tax liability of the~~
29 ~~retailer for the immediately preceding calendar year or by estimate~~
30 ~~if the retailer has no record of prior sales. the sales tax liability~~
31 ~~for the first 15 days of each month to the director on or before~~
32 ~~the 25th day of that month. Any such payment shall accompany~~
33 ~~the return filed for the preceding month. A retailer will be~~
34 ~~considered to have complied with the requirements to pay the~~
35 ~~first 15 days' liability for any month if, on or before the 25th~~
36 ~~day of that month, the retailer paid 90% of the liability for that~~
37 ~~fifteenday period, or 50% of such retailer's liability in the~~
38 ~~immediate preceding calendar year for the same month as the~~
39 ~~month in which the fifteenday period occurs computed at the~~
40 ~~rate applicable in the month in which the fifteenday period~~
41 ~~occurs, and, in either case, paid any underpayment with the~~
42 ~~payment required on or before the 25th day of the following~~
43 ~~month. Such retailers shall pay their sales tax liabilities for the~~

The amount of such deposit shall be credited against the sales tax liability due in the immediately succeeding month.

1 remainder of each such month at the time of filing the return
2 for such month. Determinations of amounts of liability in a calendar
3 year for purposes of determining filing requirements shall be made
4 by the director upon the basis of amounts of liability by those retailers
5 during the preceding calendar year or by estimates in cases of re-
6 tailers having no previous sales tax histories. The director is hereby
7 authorized to modify the filing schedule for any retailer when it is
8 apparent that the original determination was inaccurate.

9 Sec. 2. K.S.A. 79-3607 is hereby repealed.

10 Sec. 3. This act shall take effect and be in force from and after
11 its publication in the statute book.

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Attachment 2

	1989 ACTUAL ASSESSED VALUE AND TAX DOLLARS CONSTITUTIONAL ASSESSMENT RATES						COUNTY NAME	COUNTY NUMBER		
	1989 ACTUAL FAIR MARKET VALUE	% OF TOTAL	1989 ACTUAL ASSESSED VALUATION	% OF TOTAL	1989 TAX DOLLARS	% OF TOTAL	GEARY	031		
									80% Test	1% Res/1.5% Commercial
TC REAL ESTATE (INCLUDES URBAN AND RURAL)										
RESIDENTIAL	330,649,817	65.68%	39,677,978	45.67%	4,618,743.29	46.68%	3,694,994.63	46.68%	3,306,498.17	52.10%
VACANT LOTS	6,170,675	1.23%	740,481	0.85%	83,143.24	0.84%	66,514.59	0.84%	61,706.75	0.97%
OTHER COMMERCIAL	79,065,300	15.70%	23,719,590	27.30%	2,830,913.92	28.61%	2,264,731.13	28.61%	1,185,979.50	18.69%
AGRICULTURAL	15,947,940	3.17%	4,784,382	5.51%	420,405.63	4.25%	336,324.50	4.25%	239,219.10	3.77%
TOTAL COUNTY REAL ESTATE	431,833,732	85.78%	68,922,431	79.33%	7,953,206.08	80.38%	6,362,564.86	80.38%	4,793,403.52	75.52%
TANGIBLE PERS PROPERTY										
URBAN PROPERTY										
TOTAL URBAN PERS PROPERTY	30,184,525	6.00%	6,036,905	6.95%	730,494.10	7.38%	584,395.28	7.38%	584,395.28	9.21%
RURAL PROPERTY										
TOTAL RURAL PERS PROPERTY	5,098,150	1.01%	1,019,630	1.17%	88,627.16	0.90%	70,901.73	0.90%	70,901.73	1.12%
TO COUNTY PERSONAL PROPERTY	35,282,675	7.01%	7,056,535	8.12%	819,121.26	8.28%	655,297	8.28%	655,297	10.32%
STATE ASSESSED PU										
URBAN										
PUBLIC UTILITY CORP.	16,995,440	3.38%	5,098,632	5.87%	620,143.58	6.27%	496,114.86	6.27%	496,114.86	7.82%
RURAL										
PUBLIC UTILITY CORP.	19,333,353	3.84%	5,800,006	6.68%	502,559.36	5.08%	402,047.49	5.08%	402,047.49	6.33%
EXEMPTION										
UTILITY INVENTORY	0		0	0.00%	0.00	0.00%				
TOTAL COUNTY PU PROPERTY	36,328,793	7.22%	10,898,638	12.54%	1,122,702.94	11.35%	898,162	11.35%	898,162	14.15%
TO FOR COUNTY WIDE	503,445,200	100.00%	86,877,604	100.00%	9,895,030.28	100.00%	7,916,024	100.00%	6,346,863	100.00%

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Attachment 2



KANSAS DEPARTMENT OF REVENUE

Property Valuation Division


Robert B. Docking State Office Building

Topeka, Kansas 66625-0001

(913) 296-4218

MEMORANDUM

**TO: THE HONORABLE KEITH ROE, CHAIRMAN
HOUSE COMMITTEE ON TAXATION**

FROM: JOHN R. LUTTJOHANN 
PROPERTY VALUATION DIRECTOR

DATE: JANUARY 22, 1990

RE: REAL ESTATE PRELIMINARY SALES RATIO STUDY

Thank you for the opportunity to appear today to discuss the 1989 Preliminary Sales Ratio Study.

Attached hereto is a report of certain items of data from the Interim 1989 study. It is our goal to provide data to the Legislature in as timely a manner as possible. Detailed analysis sheets for each county are available if you would like to review them.

We have simplified the report from earlier versions which you may have seen, and have added comparable figures from the 1988 sales ratio study where available.

Attachment 1 lists the Median Ratios and Coefficients of Deviation for Residential Property, ranked by Median Ratio. The ratio is the appraised value of the property divided by the sales price. A "perfect" ratio, would therefore, be 100.00, meaning that the property sold for exactly the same amount at which it was appraised. The median is a statistical measure of central tendency used to describe a group of individual ratios. The median is found by arranging the individual ratios in order of magnitude from highest to lowest, then selecting the middle ratio in the series. The median depends on the position of items in the distribution rather than their magnitude, therefore, influence is not given to unusually high or low ratios.

A median of greater than 100 would indicate that more parcels sold for less than their appraised value than sold for more than the appraised value. Conversely, if parcels consistently sold for an amount greater than their appraised valuations, the median ratio would be less than 100.

The other statistical measure shown is the Coefficient of Deviation. This measures the degree of variation of individual ratios in relationship to the median ratio for a group of properties sold. The Coefficient is the percentage by which the various individual sales ratios differ, on average, from the median ratio. In rough terms, if we are looking at a bell-shaped curve which shows the dispersion of sales ratios around the median, the

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wider the bell-shaped curve, the higher the Coefficient of Deviation. In general, if the final ratio study, due to be completed by April 30, indicates a Coefficient of Deviation in excess of 20 for a particular sub-class of property, the Director of Property Valuation may order a reappraisal of the property in that particular sub-class.

There are a lot of counties listed here whose residential property reflects a Coefficient of Deviation in excess of 20, and that is a matter of concern. On analysis, you will note two items which mitigate that concern a great deal. First, if we compare the 1989 C.O.D. to the 1988, C.O.D., we see vast improvement. Secondly, the C.O.D. in excess of 20 tends to show up only in counties where there are relatively few sales. Obviously, it is more difficult both to appraise property, and to determine if sales figures are valid when there is not much activity in the market.

Similar charts are enclosed for Vacant Lots, attachment 2, and for the "All Other" class, attachment 3, generally referred to as Commercial Property.

We are currently engaged in follow-up activity, having formed audit teams to do on-site county compliance reviews, beginning with the counties which have higher than normal Coefficients of Deviation and Median Ratios. We have staffed these teams with personnel from our Appraisal staff as well as personnel from the Department of Revenue's Internal Audit staff. Two counties have already been visited. We will make every effort to assist the counties in taking any necessary corrective action.

Again, thank you for the opportunity to appear today, I would be happy to respond to questions which you may have now, or feel free to contact me once you've had a chance to review the material presented.

**For Residential Property*
Ranked by 1989 Median Ratio**

Attachment 1

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<u>1989</u>				<u>1988</u>			
County	Rank	(1) Median Ratio	Coefficient of Deviation	Rank	(2) Median Ratio	(3) Adjusted Median Ratio	Coefficient of Deviation
Ness	1	128.89	26.09	28	11.81	39.37	77.52
Chase	2	123.09	32.65	44	10.51	35.03	61.31
Jewell	3	121.41	43.14	1	24.02	80.07	177.35
Smith	4	116.56	28.36	3	20.17	67.23	117.24
Hodgeman	5	112.94	10.14	32	11.34	37.80	49.02
Morton	6	112.64	24.03	57	9.82	32.73	71.55
Wilson	7	110.00	26.66	14	13.35	44.50	69.11
Washington	8	108.62	31.15	7	15.92	53.07	71.67
Logan	9	108.55	17.68	51	10.09	33.63	67.17
Republic	10	106.73	27.22	2	23.20	77.33	92.30
Coffey	11	106.50	23.92	79	8.70	29.00	79.59
Barber	12	106.16	21.58	31	11.53	38.43	62.92
Wallace	13	105.77	11.76	22	12.26	40.87	84.14
Allen	14	105.33	19.93	41	10.58	35.27	61.57
Meade	15	104.81	23.52	42	10.54	35.13	61.52
Rush	16	104.13	15.83	6	16.50	55.00	70.06
Scott	17	103.75	27.10	89	8.09	26.97	60.51
Marion	18	103.60	21.65	67	9.26	30.87	64.86
Russell	19	103.21	22.92	58	9.79	32.63	53.88
Barton	20	103.19	17.12	33	11.31	37.70	63.07
Lyon	21	102.98	20.83	52	10.03	33.43	27.80
Osborne	22	102.93	29.64	4	17.56	58.53	150.61
Cloud	23	102.78	16.50	8	15.20	50.67	65.52
Harper	24	102.50	21.73	40	10.61	35.37	68.13
Kingman	25	102.48	14.03	88	8.17	27.23	56.25
Bourbon	26	102.29	24.29	47	10.37	34.57	55.50
McPherson	27	101.78	16.06	74	8.87	29.57	44.96
Rice	28	101.63	24.39	25	12.00	40.00	95.42
Ellsworth	29	101.51	23.36	61	9.58	31.93	91.15
Stevens	30	101.32	6.16	86	8.25	27.50	64.55
Labette	31	101.27	27.61	49	10.29	34.30	71.85

* Residential Property Classes for 1988 and 1989 are not directly comparable. The 1988 figures include vacant lots which are a separate classification in 1989; an 1989 figures include mobile homes and some other properties which were considered commercial in the 1988 study.

1. The 1989 Median Ratio compares selling price to full appraised value.
2. The 1988 Median Ratio compares selling price to assessed value.
3. The 1988 Median Ratio was divided by .30 to provide a more direct comparison with the 1989 Median Ratio.

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**For Residential Property*
Ranked by 1989 Median Ratio**

Attachment 1

<u>1989</u>				<u>1988</u>			
County	Rank	(1) Median Ratio	Coefficient of Deviation	Rank	(2) Median Ratio	(3) Adjusted Median Ratio	Coefficient of Deviation
Linn	32	101.23	30.59	104	6.25	20.83	89.76
Edwards	33	101.18	33.51	18	12.87	42.90	98.82
Ford	34	100.86	11.76	77	8.77	29.23	26.99
Rawlins	35	100.63	15.84	81	8.53	28.43	126.75
Shawnee	36	100.53	12.33	96	7.36	24.53	30.54
Reno	37	100.38	8.36	37	10.93	36.43	53.32
Woodson	38	100.29	17.11	21	12.52	41.73	59.95
Geary	39	100.24	13.40	70	9.15	30.50	37.04
Mitchell	40	100.00	36.31	16	13.10	43.67	59.21
Wyandotte	41	100.00	8.62	92	7.78	25.93	66.24
Seward	42	99.86	11.32	90	8.04	26.80	33.29
Jefferson	43	99.75	16.34	82	8.48	28.27	82.00
Sheridan	44	99.75	26.43	87	8.24	27.47	72.31
Leavenworth	45	99.57	13.68	102	6.91	23.03	37.77
Sherman	46	99.52	11.86	12	13.60	45.33	46.54
Stanton	47	99.33	5.80	62	9.51	31.70	54.42
Ottawa	48	99.29	19.95	30	11.66	38.87	84.68
Gray	49	99.27	13.69	53	10.00	33.33	42.40
Lane	50	99.21	4.95	19	12.81	42.70	54.91
Saline	51	99.03	20.54	91	7.80	26.00	25.09
Douglas	52	98.89	12.95	97	7.22	24.07	30.45
Nemaha	53	98.86	25.73	65	9.38	31.27	67.13
Thomas	54	98.73	11.64	76	8.78	29.27	31.64
Ellis	55	98.68	14.22	98	7.16	23.87	40.88
Johnson	56	98.67	13.53	105	6.14	20.47	24.41
Brown	57	98.40	30.79	23	12.18	40.60	58.04
Montgomery	58	98.31	17.58	36	11.00	36.67	86.72
Osage	59	98.29	13.41	59	9.72	32.40	69.91
Wichita	60	98.19	12.31	13	13.41	44.70	47.05
Marshall	61	98.18	35.51	15	13.27	44.23	93.29
Atchison	62	98.04	17.89	38	10.72	35.73	53.82

* Residential Property Classes for 1988 and 1989 are not directly comparable. The 1988 figures include vacant lots which are a separate classification in 1989; an 1989 figures include mobile homes and some other properties which were considered commercial in the 1988 study.

1. The 1989 Median Ratio compares selling price to full appraised value.
2. The 1988 Median Ratio compares selling price to assessed value.
3. The 1988 Median Ratio was divided by .30 to provide a more direct comparison with the 1989 Median Ratio.

**For Residential Property*
Ranked by 1989 Median Ratio**

Attachment 1

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<u>1989</u>				<u>1988</u>			
County	Rank	(1) Median Ratio	Coefficient of Deviation	Rank	(2) Median Ratio	(3) Adjusted Median Ratio	Coefficient of Deviation
Cowley	63	98.01	17.09	66	9.27	30.90	34.72
Dickinson	64	97.97	16.12	75	8.86	29.53	52.47
Franklin	65	97.86	11.97	84	8.45	28.17	49.43
Anderson	66	97.84	20.35	39	10.65	35.50	52.39
Clay	67	97.78	24.00	60	9.71	32.37	59.10
Cherokee	68	97.78	31.58	63	9.45	31.50	58.04
Crawford	69	97.64	18.49	83	8.46	28.20	86.12
Greeley	70	97.61	6.40	20	12.55	41.83	82.62
Harvey	71	97.59	13.26	78	8.75	29.17	30.61
Cheyenne	72	97.57	27.59	43	10.53	35.10	65.52
Flinney	73	97.50	11.70	48	10.31	34.37	29.96
Pratt	74	97.46	15.66	54	10.00	33.33	49.50
Morris	75	97.36	15.55	93	7.66	25.53	77.32
Butler	76	97.23	11.69	85	8.27	27.57	56.54
Gove	77	97.21	15.73	5	16.73	55.77	49.79
Pawnee	78	97.20	25.83	46	10.38	34.60	64.35
Miami	79	97.20	21.30	100	7.01	23.37	49.73
Sumner	80	97.20	33.39	103	6.60	22.00	80.40
Stafford	81	97.14	16.79	27	11.83	39.43	131.66
Kearny	82	97.13	8.85	101	6.95	23.17	29.34
Kiowa	83	97.10	13.94	35	11.16	37.20	84.89
Hamilton	84	97.00	7.06	64	9.38	31.27	54.57
Clark	85	96.97	16.07	55	9.98	33.27	93.72
Haskell	86	96.76	17.47	71	9.13	30.43	35.03
Wabaunsee	87	96.33	15.09	99	7.14	23.80	71.28
Decatur	88	95.68	23.57	56	9.96	33.20	84.37
Pottawatomie	89	95.34	11.21	95	7.44	24.80	50.77
Phillips	90	95.28	25.50	10	13.91	46.37	85.17
Jackson	91	95.17	18.82	72	9.09	30.30	45.61
Lincoln	92	95.00	30.01	9	15.08	50.27	133.43
Grant	93	94.38	9.09	80	8.57	28.90	25.48

* Residential Property Classes for 1988 and 1989 are not directly comparable. The 1988 figures include vacant lots which are a separate classification in 1989; an 1989 figures include mobile homes and some other properties which were considered commercial in the 1988 study.

1. The 1989 Median Ratio compares selling price to full appraised value.
2. The 1988 Median Ratio compares selling price to assessed value.
3. The 1988 Median Ratio was divided by .30 to provide a more direct comparison with the 1989 Median Ratio.

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**For Residential Property*
Ranked by 1989 Median Ratio**

Attachment 1

<u>1989</u>				<u>1988</u>			
County	Rank	(1) Median Ratio	Coefficient of Deviation	Rank	(2) Median Ratio	(3) Adjusted Median Ratio	Coefficient of Deviation
Riley	94	94.35	9.88	68	9.20	30.67	28.80
Doniphan	95	94.33	25.40	69	9.16	30.53	59.38
Sedgwick	96	93.23	12.43	94	7.57	25.23	36.29
Rooks	97	93.18	25.73	73	8.88	29.60	65.76
Norton	98	92.06	38.96	34	11.17	37.23	102.67
Comanche	99	91.25	15.84	11	13.88	46.27	52.00
Elk	100	91.25	34.89	17	12.90	43.00	73.55
Chautauqua	101	91.03	23.46	45	10.50	35.00	60.76
Neosho	102	90.99	21.81	50	10.24	34.13	41.18
Trego	103	90.13	39.24	26	11.85	39.50	106.34
Greenwood	104	87.78	33.00	24	12.00	40.00	113.08
Graham	105	87.13	37.20	29	11.66	38.87	107.65

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1. The 1989 Median Ratio compares selling price to full appraised value.
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**For Vacant Property
Ranked by 1989 Median Ratio**

Attachment 2

1989

County	Rank	Mediar Ratio	Coefficient of Deviation
Bourbon	1	205.56	69.87
Brown	2	200.00	
Gove	3	180.00	
Chase	4	161.11	37.93
Pratt	5	160.00	6.51
Marion	6	147.50	82.88
Wallace	7	146.67	
Ness	8	142.86	35.41
Jewell	9	133.33	41.52
Kiowa	10	133.33	21.67
Mitchell	11	133.33	66.34
Sherman	12	133.33	
Edwards	13	132.78	17.16
Marshall	14	127.54	82.07
Hodgeman	15	125.00	
Ellis	16	121.34	25.29
Coffey	17	120.00	34.25
Russell	18	111.67	13.43
Harper	19	111.43	51.18
Seward	20	111.15	10.67
Wabaunsee	21	110.76	20.38
Greeley	22	110.00	
Chautauqua	23	106.67	8.85
Hamilton	24	106.67	
Sumner	25	105.41	47.03
Sedgwick	26	104.57	37.66
Barton	27	103.73	33.97
Jackson	28	103.33	8.51
Cloud	29	100.00	31.18
Crawford	30	100.00	38.32
Doniphan	31	100.00	37.78
Elk	32	100.00	
Ford	33	100.00	15.50
Graham	34	100.00	
Gray	35	100.00	13.44
Greenwood	36	100.00	13.33
McPherson	37	100.00	24.80
Montgomery	38	100.00	31.57

**For Vacant Property
Ranked by 1989 Median Ratio**

Attachment 2

1989

County	Rank	Median Ratio	Coefficient of Deviation
Saline	39	98.21	37.74
Dickinson	40	98.20	62.62
Smith	41	97.65	
Meade	42	97.06	3.03
Thomas	43	97.06	16.63
Wyandotte	44	96.77	43.34
Haskell	45	96.36	
Pottawatomie	46	96.03	30.26
Reno	47	95.33	12.04
Shawnee	48	94.23	28.08
Jefferson	49	92.73	43.91
Rawlins	50	91.72	22.12
Johnson	51	91.20	37.02
Cowley	52	90.92	22.20
Geary	53	90.84	25.34
Clay	54	90.00	35.10
Franklin	55	90.00	23.88
Grant	56	89.81	20.15
Leavenworth	57	89.21	28.02
Lincoln	58	89.21	23.30
Lyon	59	88.69	27.63
Butler	60	88.50	32.29
Trego	61	86.67	
Pawnee	62	86.00	19.38
Cheyenne	63	85.63	
Stanton	64	85.56	6.49
Atchison	65	82.76	32.30
Douglas	66	82.18	47.11
Ottawa	67	82.00	16.97
Finney	68	81.67	55.32
Logan	69	81.25	53.85
Ellsworth	70	80.40	54.15
Riley	71	80.00	30.61
Harvey	72	78.52	37.04
Cherokee	73	76.92	71.45
Stevens	74	75.00	
Osage	75	73.33	34.00
Labette	76	72.50	91.81

**For Vacant Property
Ranked by 1989 Median Ratio**

Attachment 2

1989

County	Rank	Mediar Ratio	Coefficient of Deviation
Nemaha	77	71.33	43.52
Neosho	78	71.15	36.12
Miami	79	63.70	58.28
Anderson	80	63.34	84.21
Wilson	81	57.50	28.99
Osborne	82	57.15	74.99
Allen	83	56.00	77.20
Republic	84	48.15	
Kearny	85	42.82	95.33
Scott	86	40.00	
Morris	87	33.33	
Rush	88	30.00	33.33
Rice	89	28.19	34.94
Barber	90		
Clark	91		
Comanche	92		
Decatur	93		
Kingman	94		
Lane	95		
Linn	96		
Morton	97		
Norton	98		
Phillips	99		
Rooks	100		
Sheridan	101		
Stafford	102		
Washington	103		
Wichita	104		
Woodson	105		

3-9

For Other Property*
Ranked by 1989 Median Ratio

Attachment 3

3-10

<u>1989</u>				<u>1988</u>			
County	Rank	(1) Median Ratio	Coefficient of Deviation	Rank	(2) Median Ratio	(3) Adjusted Median Ratio	Coefficient of Deviation
Greenwood	1	206.95	54.63	98	7.50	25.00	614.80
Sheridan	2	163.48	37.91	94	7.91	26.37	295.11
Logan	3	152.97	12.07	15	19.39	64.63	50.83
Russell	4	151.55		96	7.76	25.87	126.91
Norton	5	143.85		22	17.48	58.27	67.13
Trego	6	137.76	40.87	54	12.25	40.83	71.21
Meade	7	130.38	24.04	80	9.43	31.43	344.91
Bourbon	8	128.31	13.56	28	16.62	55.40	46.26
Coffey	9	128.30	45.85	26	16.85	56.17	48.07
Wabaunsee	10	126.61	12.04	103	6.77	22.57	110.04
Haskell	11	126.59	7.97	58	11.34	37.80	88.13
Wilson	12	124.25	31.15	19	17.90	59.67	79.40
Harper	13	122.60	22.00	20	17.64	58.80	79.84
Cheyenne	14	119.09		43	13.36	44.53	79.25
Ottawa	15	118.94	16.11	59	11.33	37.77	76.41
Thomas	16	112.00	19.22	82	9.38	31.27	54.33
Atchison	17	111.95	25.28	33	15.71	52.37	70.17
Linn	18	111.00		79	9.44	31.47	169.73
Dickinson	19	110.02	19.57	38	14.90	49.67	53.74
Allen	20	109.67	32.88	40	14.48	48.27	97.51
Washington	21	109.22	17.09	41	14.27	47.57	146.60
Gove	22	109.00		24	16.92	56.40	42.53
Cowley	23	107.33	29.39	46	13.17	43.90	41.74
Sherman	24	106.80	13.95	60	11.26	37.53	47.12
Harvey	25	106.73	39.80	51	12.51	41.70	37.62
Barber	26	105.83		77	9.50	31.67	38.61
Nemaha	27	105.56	18.41	86	9.28	30.93	62.89
McPherson	28	104.41	25.73	67	10.47	34.90	76.15
Crawford	29	104.30	17.83	91	8.20	27.33	84.74
Doniphan	30	104.24	8.24	30	16.01	53.37	54.21
Stevens	31	104.00		36	15.00	50.00	107.00
Ford	32	104.00	3.98	100	7.23	24.10	90.65
Stanton	33	103.93	1.47	89	8.64	28.80	55.78

*Other property is designated Commercial Property in the 1988 study. The 1988 figures include vacant lots which are a separate classification in 1989.

1. The 1989 Median Ratio compares selling price to full appraised value.
2. The 1988 Median Ratio compares selling price to assessed value.
3. The 1988 Median Ratio was divided by .30 to provide a more direct comparison with the 1989 Median Ratio.

For Other Property*
Ranked by 1989 Median Ratio

Attachment 3

3-11

<u>1989</u>				<u>1988</u>			
County	Rank	(1) Median Ratio	Coefficient of Deviation	Rank	(2) Median Ratio	(3) Adjusted Median Ratio	Coefficient of Deviation
Ellis	34	103.50	11.24	49	12.81	42.70	58.04
Jefferson	35	103.17	17.85	70	10.40	34.67	98.84
Rawlins	36	103.16	9.25	25	16.90	56.33	44.06
Greeley	37	103.04	5.66	17	18.38	61.27	46.12
Morris	38	103.02	25.10	65	10.60	35.33	149.63
Butler	39	102.33	8.08	56	11.45	38.17	66.80
Franklin	40	102.11	3.09	63	10.80	36.00	96.94
Decatur	41	102.00		57	11.43	38.10	116.13
Marion	42	102.00		83	9.37	31.23	63.55
Barton	43	101.90	21.50	53	12.33	41.10	98.52
Sumner	44	101.33	21.38	93	8.06	26.87	115.63
Graham	45	101.11		64	10.80	36.00	48.88
Chase	46	100.67	6.98	101	6.88	22.93	174.43
Shawnee	47	100.42	12.71	90	8.50	28.33	52.08
Lincoln	48	100.00	52.57	3	29.85	99.50	60.85
Mitchell	49	100.00	23.61	9	22.40	74.67	101.25
Hodgeman	50	100.00	42.80	32	15.87	52.90	41.31
Wyandotte	51	100.00	18.65	69	10.42	34.73	83.32
Sedgwick	52	100.00	14.06	71	10.35	34.50	48.46
Lyon	53	99.82	24.37	62	10.83	36.10	69.20
Reno	54	99.69	28.44	21	17.52	58.40	82.46
Douglas	55	99.50	31.09	97	7.51	25.03	43.78
Saline	56	99.48	18.73	78	9.47	31.57	53.82
Osborne	57	99.25	19.89	7	23.83	79.43	58.45
Miami	58	98.70	10.34	84	9.33	31.10	71.57
Hamilton	59	98.64	0.83	16	18.77	62.57	38.78
Cherokee	60	98.51	37.95	48	12.98	43.27	72.33
Comanche	61	97.50		10	21.73	72.43	135.11
Edwards	62	97.50	2.56	76	9.80	32.67	68.06
Finney	63	97.35	21.13	31	15.98	53.27	40.61
Pottawatomie	64	96.84	6.80	92	8.15	27.17	59.22
Grant	65	96.83	1.17	102	6.84	22.80	109.48
Clark	66	96.43	15.14	2	35.03	116.77	236.97

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3. The 1988 Median Ratio was divided by .30 to provide a more direct comparison with the 1989 Median Ratio.

3-12

**For Other Property*
Ranked by 1989 Median Ratio**

Attachment 3

<u>1989</u>				<u>1988</u>			
County	Rank	(1) Median Ratio	Coefficient of Deviation	Rank	(2) Median Ratio	(3) Adjusted Median Ratio	Coefficient of Deviation
Seward	67	96.19	6.16	75	9.98	33.27	36.94
Cloud	68	96.00	21.90	8	22.45	74.83	48.27
Scott	69	95.63		87	8.94	29.80	62.39
Leavenworth	70	95.44	16.31	99	7.25	24.17	68.96
Rush	71	94.69	37.61	14	20.00	66.67	37.65
Geary	72	93.80	25.80	95	7.87	26.23	80.61
Riley	73	93.25	16.44	55	11.96	39.87	42.63
Elk	74	93.15	52.45	50	12.69	42.30	116.08
Osage	75	93.11	32.58	34	15.67	52.23	32.60
Kearny	76	92.78		81	9.42	31.40	64.41
Smith	77	89.66	11.80	5	26.31	87.70	332.80
Marshall	78	89.17	36.61	4	29.60	98.67	63.43
Jackson	79	88.70	12.22	88	8.78	29.27	99.11
Morton	80	88.47	12.50	85	9.33	31.10	102.63
Pratt	81	88.13	31.99	29	16.25	54.17	39.50
Republic	82	86.88	44.74	12	20.88	69.60	67.57
Rice	83	84.58	29.08	66	10.50	35.00	77.60
Neosho	84	84.00	26.24	39	14.81	49.37	40.36
Johnson	85	81.60	34.61	105	5.09	16.97	61.24
Clay	86	80.91	15.44	23	17.01	56.70	43.07
Montgomery	87	80.86	14.76	68	10.47	34.90	134.60
Labette	88	79.29	24.73	61	11.15	37.17	86.30
Kiowa	89	66.67		37	14.93	49.77	72.37
Anderson	90	63.48	27.38	47	13.06	43.53	201.33
Brown	91			74	10.20	34.00	80.19
Chautauqua	92			104	5.53	18.43	74.50
Ellsworth	93			45	13.25	44.17	171.47
Gray	94			35	15.15	50.50	38.15
Jewell	95			1	50.00	166.67	144.64
Kingman	96			72	10.34	34.47	56.53
Lane	97			44	13.31	44.37	68.21
Ness	98			42	13.64	45.47	25.13
Pawnee	99			52	12.41	41.37	46.23

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2. The 1988 Median Ratio compares selling price to assessed value.
3. The 1988 Median Ratio was divided by .30 to provide a more direct comparison with the 1989 Median Ratio.

3-13




For Other Property*
Ranked by 1989 Median Ratio

Attachment 3

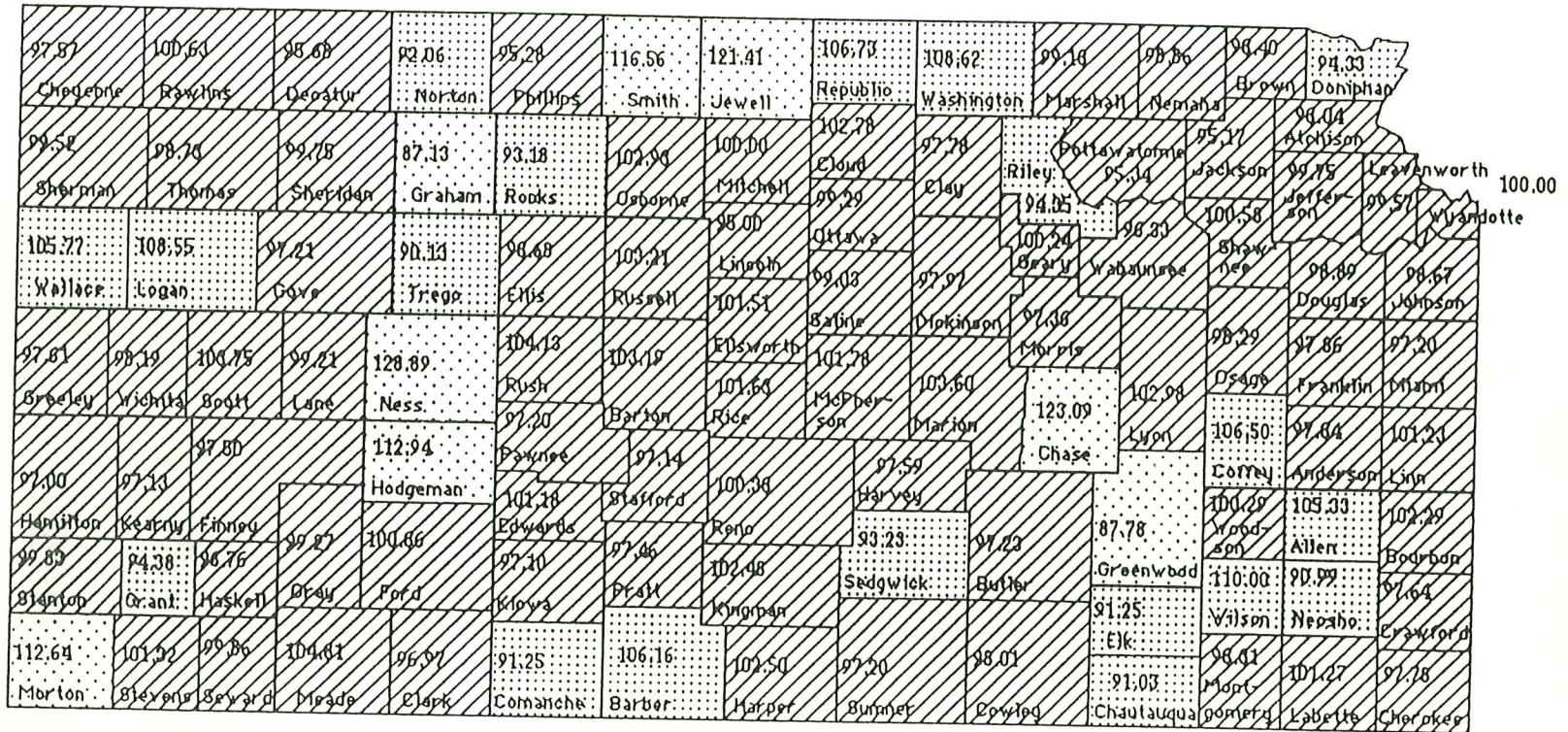
<u>1989</u>				<u>1988</u>			
County	Rank	(1) Median Ratio	Coefficient of Deviation	Rank	(2) Median Ratio	(3) Adjusted Median Ratio	Coefficient of Deviation
Phillips	100			13	20.76	69.20	226.60
Rooks	101			73	10.23	34.10	482.94
Stafford	102			27	16.66	55.53	176.92
Wallace	103			6	25.44	84.80	152.31
Wichita	104			11	21.43	71.43	41.42
Woodson	105			18	18.26	60.87	48.30

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3. The 1988 Median Ratio was divided by .30 to provide a more direct comparison with the 1989 Median Ratio.

95 - 105	
90 - 95, 105 - 110	
90 < > 110	

State of Kansas Residential Ratios



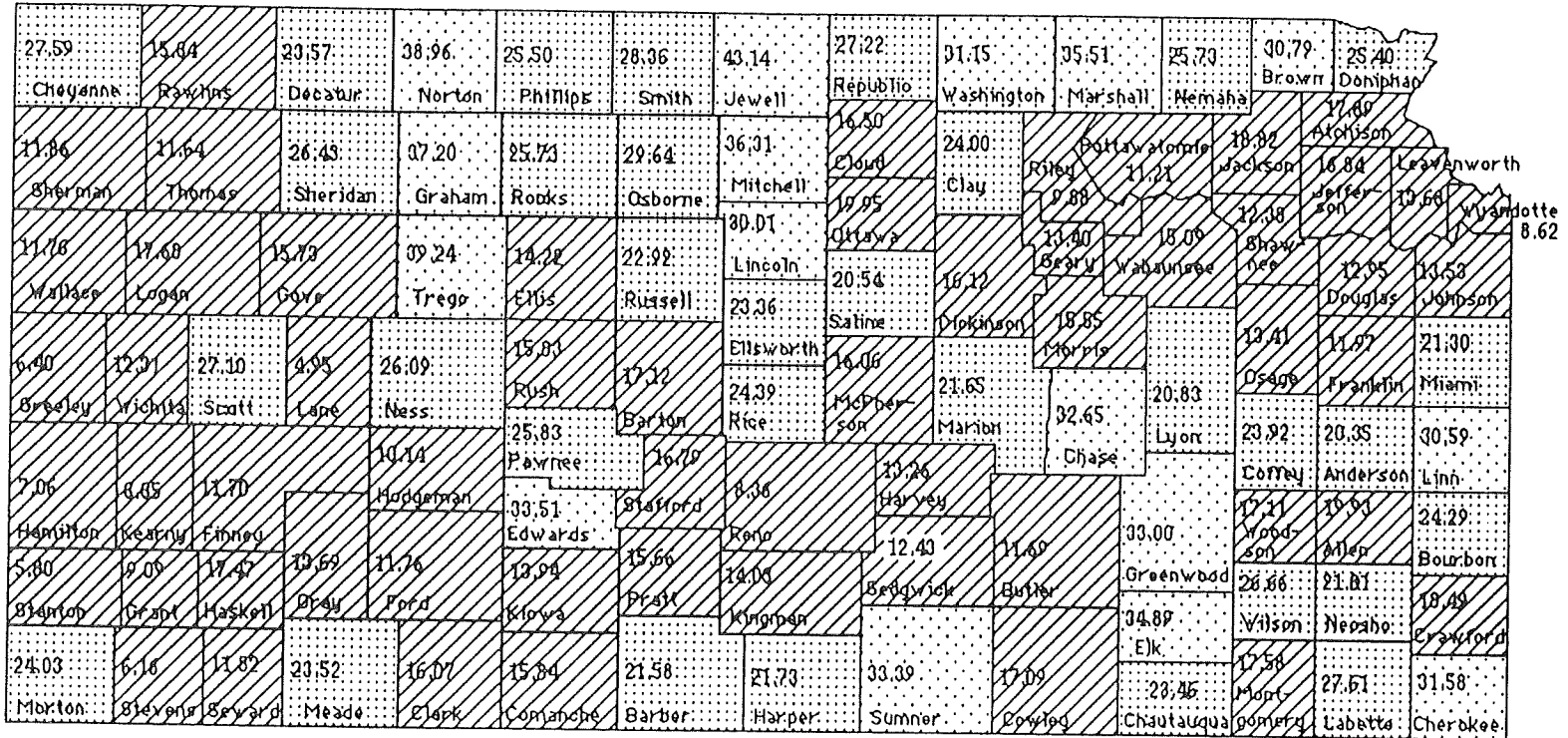
A11

1/22/90
3-14

< 20	
20 - 30	
> 30	

State of Kansas Residential COD'S

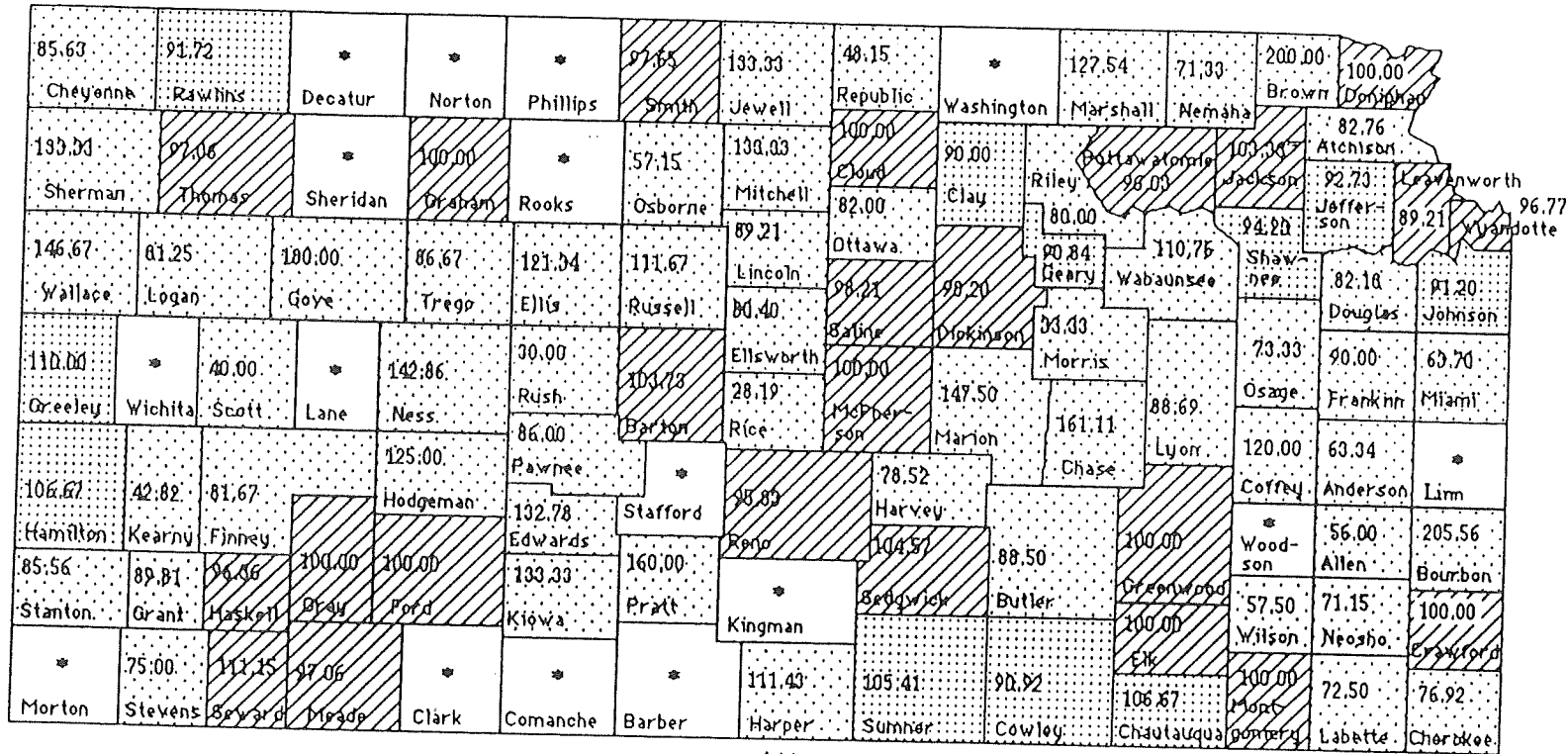
3-15



State of Kansas VACANT LOT RATIOS

95 - 105	
90 - 95, 105 - 110	
90 < > 110	

* Insufficient Sales



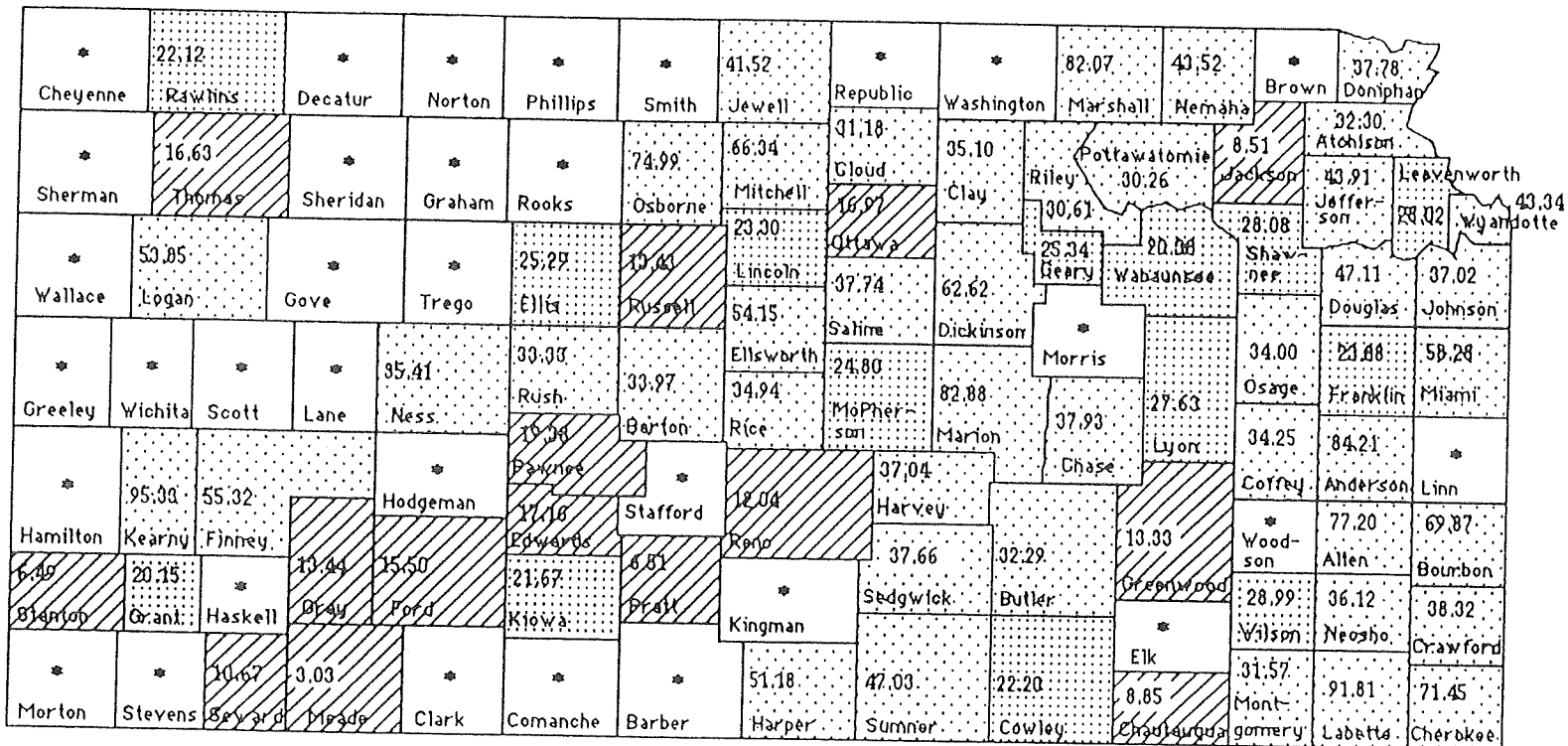
3-17

State of Kansas

VACANT LOT COD'S

< 20	
20 - 30	
> 30	

* Insufficient Sales



State of Kansas

OTHER RATIOS

95 - 105	
90 - 95, 105 - 110	
90 < > 110	

* Insufficient Sales

119.09 Cheyenne	103.16 Rawlins	103.00 DeSoto	143.85 Norton	* Phillips	89.66 Smith	* Jewell	86.88 Republic	109.22 Washington	89.17 Marshall	105.56 Memaha	* Brown	104.24 Doniphan
106.80 Sherman	112.00 Thomas	163.48 Sheridan	101.11 DeSoto	* Rooks	99.25 Osborne	100.00 Mitchell	96.00 Cloud	80.91 Clay	111.95 Pottawatomie	88.70 Jackson	101.17 Jefferson	100.00 Leavenworth
* Wallace	152.97 Logan	109.00 Gove	137.76 Trego	108.80 Ellis	151.55 Russell	100.00 Lincoln	99.88 Ditawa	110.02 Dickinson	93.80 Geary	126.61 Wabaunsee	99.50 Shawnee	81.60 Johnson
103.04 Beechey	* Wichita	95.60 Boott	* Lane	* Ness	94.68 Rush	101.90 Barton	84.58 Rice	104.41 Ellsworth	102.00 Marion	103.02 Morris	93.11 Osage	102.11 Franklin
98.64 Hamilton	92.78 Kearny	97.35 Finney	* Gray	100.00 Hodgeman	97.50 Edwards	* Stafford	99.89 Reno	106.73 Harvey	102.00 Chase	99.82 Lyon	128.30 Coffey	63.48 Anderson
109.94 Benton	96.80 Grant	126.59 Haskell	* Ford	104.00 Hodgeman	66.67 Kiowa	88.13 Pratt	* Kingman	100.00 Sedgwick	102.00 Butler	206.95 Greenwood	109.67 Woodson	128.31 Allen
88.47 Morton	104.00 Blythe	96.19 Seward	130.98 Meade	96.41 Clark	97.50 Comanche	105.83 Barber	122.60 Harper	101.43 Sumner	107.83 Cowley	98.15 Elk	80.86 Montgomery	104.80 Bourbon
											79.29 Labette	98.51 Cherokee

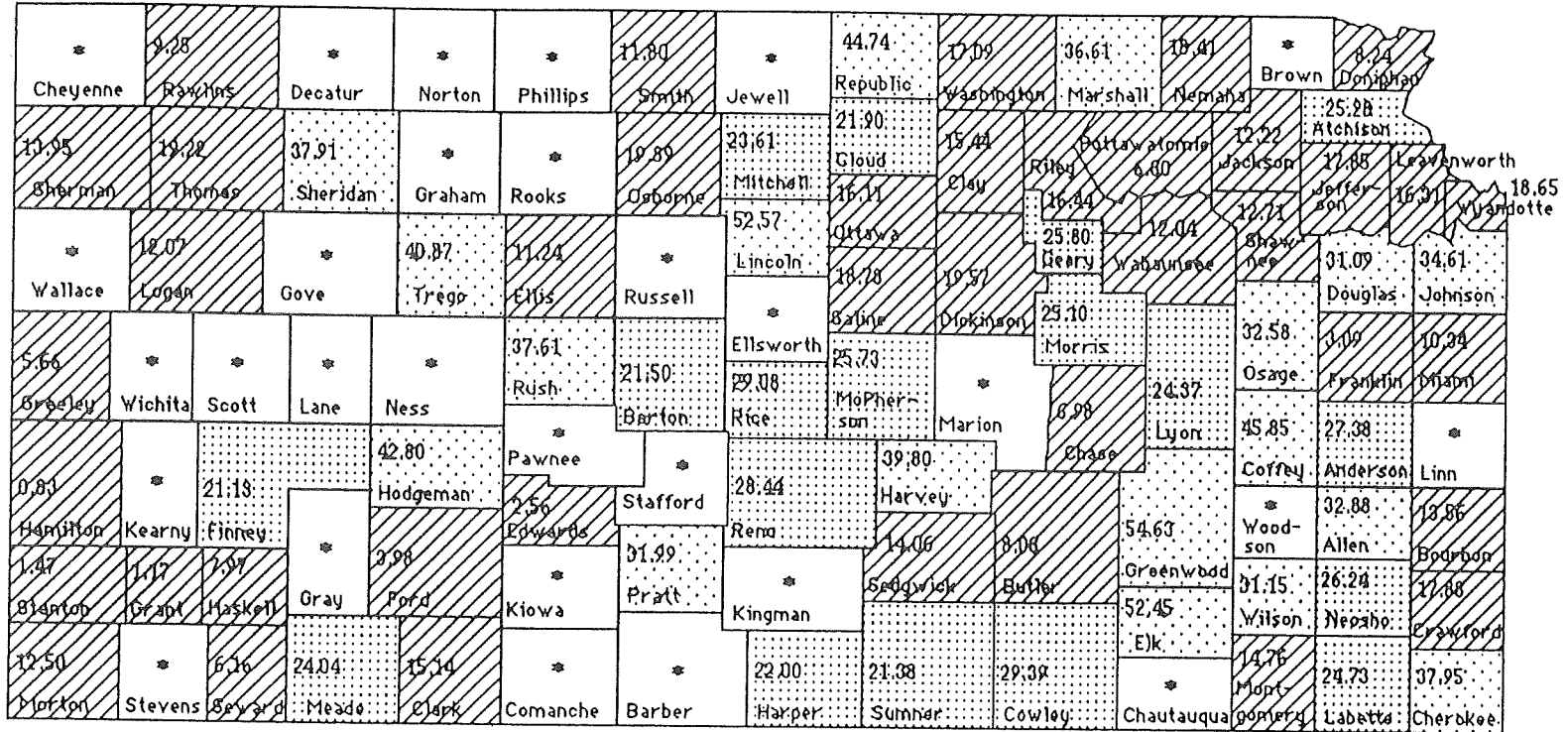
3-19

State of Kansas

OTHER COD'S

< 20	
20 - 30	
> 30	

* Insufficient Sales



A11