

Approved Relora

Date 2/8/90

MINUTES OF THE House COMMITTEE ON Taxation

The meeting was called to order by Representative Marvin Smith at
Vice Chairperson

9:00 a.m./p.m. on February 7, 1990 in room 519-S of the Capitol.

All members were present except:

Representative Branson, excused

Committee staff present:

Chris Courtwright, Research Department

Don Hayward, Revisor's Office

Lenore Olson, Committee Secretary

Conferees appearing before the committee:

Representative Martha Jenkins

Representative Robert Vancrum

Linda Ferguson, Home Cinema Stores, Manhattan

Ed Eilert, Mayor of Overland Park

Cal Roberts, Jones & Company, Overland Park

Steve Craig, Lindquist & Craig Hotels, Lawrence

Walter Jacobs, The Walter Jacobs Company, Johnson County

Betty Rathke, Moon Abstract Company, Emporia

George Barbee, Kansas Lodging Association

Tom Burgess, Kansas Business Association

Karen France, Kansas Association of Realtors

Ward Katz, Overland Park

Pedro Irigonegary, Topeka attorney

Dee Likes, Kansas Livestock Association

Bernie Koch, Wichita Chamber of Commerce

Pat Wiechman, Apartment Council of Topeka

Bob Newton, Newton Development, Topeka

Paul Fleener, Kansas Farm Bureau

John Koepke, Kansas Association of School Boards

Scott Bloch, Lawrence Apartment Council

Bob Corkins, Kansas Chamber of Commerce & Industry

Representative Martha Jenkins presented a request to the Committee for a bill which would tax all public retirement income over a threshold of \$8,000. (Attachment 1)

A motion was made by Representative Fuller, seconded by Representative Aylward to introduce the request by Representative Jenkins as a bill. The motion carried.

Representative Vancrum testified in support of HCR 5039 and stated that it was developed to correct some of the largesr tax shifts that occurred because of the adoption of the Classification Amendment. He reviewed a brief summary of the major changes. (Attachment 2)

Representative Vancrum also reviewed projections demonstrating both the effect of his current Classification Amendment and the projected impact of HCR 5039 in 91 of 105 counties. (Attachment 3)

Linda Ferguson, Home Cinema Stores, testified in support of HCR 5039, stating that the majority of tax increases at shopping centers are due to reclassification, small businesses are hurt the most, and this bill is just a starting point.

CONTINUATION SHEET

MINUTES OF THE House COMMITTEE ON Taxation

room 519-S, Statehouse, at 9:00 a.m./p.m. on February 7, 1990.

Ed Eilert, Mayor of Overland Park, testified in support of HCR 5039 because it revisits the classification amendment and addresses the deficiencies by reinstating the tax on inventories or merchants and manufacturers and livestock, and by phasing out the inventory tax by reducing the assessment 5 percent each year. (Attachment 4)

Cal Roberts, Jones & Company, testified in support of HCR 5039, stating that the commercial real estate industry is seriously depressed and that the overall Kansas City market is around 18% vacant in office space, which makes it almost impossible to increase rents to cover the tax increases they experienced in 1989. (Attachment 5)

Steve Craig, Lindquest & Craig Hotels, testified in support of HCR 5039, and compared the cost per room of their Kansas properties to that of their properties in other states. (Attachment 6)

Walter Jacobs, Johnson County, testified in support of HCR 5039, stating that something must be done quickly to rectify the inequities of the present situation. (Attachment 7)

Betty Rathke, Moon Abstract Company, testified in support of HCR 5039, stating that it will help quite a bit, but exemptions on sales tax need to be put back on.

George Barbee, Kansas Lodging Association, testified in support of HCR 5039 and supports the reopening of the Kansas Constitution for the purpose of providing a new, lower taxation rate for commercial property owners. (Attachment 8)

Tom Burgess, Kansas Business Association, testified in support of HCR 5039, stating that although it cannot be viewed as a cure-all, it is a small step toward tax equity. (Attachment 9)

Karen France, Kansas Association of Realtors, testified on HCR 5039, stating that they do not support or oppose the concepts of this bill, but they do not believe it is the answer to the existing tax problems. (Attachment 10)

Ward Katz, Paragon Group, testified in opposition to HCR 5039, stating that real estate is saturated by taxes and opposes the proposal in this bill to reclassify apartments as commercial real estate.

Pedro Irigonegary, Paragon Group, testified in opposition to HCR 5039, stating that an increase from 12% to 20% would have a devastating economic impact on those who can least afford it - low income renters.

Dee Likes, Kansas Livestock Association, testified in opposition to HCR 5039, stating that much of the data delivered to the legislature thus far points to an appraisal problem and not a classification problem. (Attachment 11)

Bernie Koch, Wichita Area Chamber of Commerce, testified in opposition to HCR 5039, stating we must reduce our reliance on property taxes through other revenue raising measures such as sales and income taxes. (Attachment 12)

Pat Wiechman, Apartment Council of Topeka, testified in opposition to HCR 5039, stating that it will constitute a tax increase on apartment residents. (Attachment 13)

CONTINUATION SHEET

MINUTES OF THE House COMMITTEE ON Taxation

room 519-S, Statehouse, at 9:00 a.m. ~~p.m.~~ on February 7, 1990.

Bob Newton, Newton Development of Topeka, testified in opposition to HCR 5039, stating that he is against the increase of 12% to 20% for apartments - it would have catastrophic results.

Paul Fleener, Kansas Farm Bureau, testified in opposition to HCR 5039, stating that the appraisal process should be the focus of legislative directives to correct the problems rather than the classification amendment. (Attachment 14)

John Koepke, Kansas Association of School Boards, testified in opposition to HCR 5039, stating that they are opposed to reopening the constitution before all information is known and analyzed. (Attachment 15)

Scott Bloch, Lawrence Apartment Association, testified in opposition to HCR 5039, stating that the present scheme of reappraisal and classification has not resulted in a windfall for apartment owners, and the assessors offices should have a chance to fine-tune appraisal figures over the next couple of years. (Attachment 16)

Bob Corkins, Kansas Chamber of Commerce and Industry, testified in opposition to HCR 5039, stating that it is flawed because it is based on the assumption that a single, state imposed apportionment of local property tax burdens would be equitable throughout Kansas. (Attachment 17)

The following written testimony was provided:

Clark Lindstrom, The Peterson Company (Attachment 18)
Melvin Davis, Wichita Housing Task Force (Attachment 19)
Gerry Ray, Johnson County Commissioners (Attachment 20)
Bev Bradley, Kansas Association of Counties (Attachment 21)

Chairman Roe announced that the hearing on HCR 5039 is not closed.

The minutes of February 6, 1990, were approved.

The meeting adjourned at 11:00 a.m.

HOUSE COMMITTEE ON TAXATION

DATE 2/7/90

NAME	ADDRESS	REPRESENTING
Bob Hasewood	2038 S.E. 61st Beverly Hills	
Shirley	Texas	AP
CLIFF COHEN	4125 BROADWAY V. C. MO 64111	SELF
Bob Sarna	3205 Trill Rd, Lawrence	Lawrence Job. Assn.
Linton Bartlett	Wichita, KS	City of Lawrence
STEPHEN CRAIG	1712 PRESTWICK DR. LAURENCE, KS	LINCOLNIST / CRAFTS HOTELS
James	350 W. Douglas	Lawrence
Bernie Koch	Wichita	Wichita Chamber
James	Wichita	Wichita Chamber
Harvey Paul	Olathe	Wichita Chamber
Paul	Wichita	Wichita Chamber
Alan	Overland Park, KS	NFL Mat Co. (Capt. Dan Myo)
Norman R. Arnold	Topeka	Wells & Associates
Christy	Topeka	Wells & Associates
Robert Anderson	OTTAWA	MIDWAY BROS
BRIAN G. SHANNHAN	KC. MO	J. L. NICHOLS CO.
Sam	Topeka	Wichita Chamber
Donna R. Allen	Hays	County government
Robert	Lawrence	Lawrence
Paul	Lawrence	Lawrence
JERRY CLINGAN	TOPEKA	SANTA FE RT CO
AL ROBERTS	OVERLAND PARK	JONES AND COMPANY
TRUDY ARNOLD	TOPEKA	Ks Soc of Accountants
L. Ferguson	"	AP
James	Topeka	Wichita Chamber

HOUSE COMMITTEE ON TAXATION

DATE 2/7/96

NAME

ADDRESS

REPRESENTING

NAME	ADDRESS	REPRESENTING
Kenneth Riedemann	12424 FLINT O.P., KS. 66213	The Peterson Companies
STEVE PRICE	4403 W 87th PL PKS	Price Dev. Co.
Tom Burgess	Topeka	Ks BA
JACK M. MCCORN	"	D OF A
Nelen Stephens	P.V.	Blue Valley #229
Jim Ludwig	TOPEKA	KPL
Jerry Leonard	LAW	ICG & C
Pat Wierhman	Topeka	Apt Council of Topeka
Vicki Anquiano	TOPEKA	APT COUNCIL OF TOPEKA
Alan E. Sims	Overland Park	City of Overland Park
Ed Ebert	Overland Park	City of Overland Park
DON PIPES	OVERLAND PARK	City of O.P.
Lynn House	Overland Park	City of Overland Park
Jan Ferguson	Manhattan	SUB B3
Craig Dant	Topeka	K-NEA
Rhonda P...	Topeka	Amaco
Walter R. Jacobs	OVERLAND PK	MX COMPANYS
DAVE CARUS	TOPEKA	LEAGUE OF MUNICIPALITIES
Denny Burgess	Topeka	Ks BA
Scott Bloch	Lawrence	Lawrence Apartment Association
JANET STUBBS	TOPEKA	HRA of Ks.
Dee Liber	Topeka	KLA
Paul E. Fleener	Manhattan	Kansas Farm Bureau

Taxing Military Retirement following Davis v. Michigan.

Mr. Chairman, Members of the Committee,

So that the state of Kansas may comply with the Davis decision, I am asking this Committee to introduce legislation that, rather than exempting military retirement income, would tax all public retirement income over a threshold of \$8,000. The first \$8,000 of benefits for retirees age 62 would be exempt from Kansas income tax. This is generally the new taxing policy of those states affected by the Davis decision.

Advantages:

1. As a matter of equity, the same threshold would apply to other public retirement income.
2. The proposed legislation is revenue neutral. There will be no loss to the state general fund.
3. Military retirement income must be treated as other public retirement income under Davis.
4. Passage of this measure would strengthen the state's position before Shawnee County District Court where the retirees have demanded refunds totaling \$45-50 million. Kansas is one of few states that has not amended their code after the Davis decision.

Additionally, I would ask that K.S.A. 79-32,111b which allows for a \$120 tax credit for military retirees be repealed.

2/7/90
Attachment 1



TOPEKA

HOUSE OF
REPRESENTATIVES
January 23, 1990

COMMITTEE ASSIGNMENTS

CHAIRPERSON: LEGISLATIVE EDUCATIONAL
PLANNING COMMITTEE
MEMBER: APPROPRIATIONS
JUDICIARY
TAXATION

BOB VANCURUM
REPRESENTATIVE, TWENTY-NINTH DISTRICT
9004 W. 104TH STREET
OVERLAND PARK, KANSAS 66212
(913) 341-2609
STATE CAPITOL, ROOM 112-S
TOPEKA, KANSAS 66612
(913) 296-7678

ALL MEMBERS OF THE HOUSE TAXATION COMMITTEE

RE: NEW CLASSIFICATION AMENDMENT

Dear Colleagues:

We all know that the only long term solution to the current property tax crisis is a revision of the Classification Amendment. I have developed a new Constitutional Amendment to correct some of the largest tax shifts that occurred because of our adoption of the Classification Amendment. The following is a brief summary of the major changes.

1. All inventories are put back on the tax rolls on a five year phase out basis starting at a lower rate than was previously on the rolls, namely 25% rather than 30%. Inventory is totally phased out for tax years after December 31, 1994.
2. The assessment rate on commercial real estate and industrial real estate is reduced from 30% to 20%. This includes larger multi-family apartment projects.
3. Real property owned and operated by non-profit corporations, (that portion which is not fully tax exempt) and all farm buildings and improvements on agricultural land, are assessed in a new category at 12%. This should give a great deal of relief to benevolent and charitable associations and also to our agricultural sector.
4. Utility property remains at 30%. Use value agricultural land is also left alone, since I am told that nearly all of the problems in the assessment of this category can be corrected by changes in regulations or statute.
5. All other real estate which includes recreational property and anything else that has fallen through the cracks will be assessed at 25% rather than 30%.
6. Industrial machinery and equipment will be left on the same accelerated depreciation schedule, but the assessment rate will be adjusted from 20% to 25%. There are no other significant changes.

2/7/90
Attachment 2

STATE OF KANSAS



TOPEKA

HOUSE OF
REPRESENTATIVES
February 5, 1990

COMMITTEE ASSIGNMENTS

CHAIRPERSON: LEGISLATIVE EDUCATIONAL
PLANNING COMMITTEE
MEMBER: APPROPRIATIONS
JUDICIARY
TAXATION

BOB VANCNUM
REPRESENTATIVE, TWENTY-NINTH DISTRICT
9004 W. 104TH STREET
OVERLAND PARK, KANSAS 66212
(913) 341-2609
STATE CAPITOL, ROOM 112-S
TOPEKA, KANSAS 66612
(913) 296-7678

ALL MEMBERS OF THE HOUSE TAXATION COMMITTEE

Dear Colleagues:

As I promised, attached you will find a copy of projections which I've had prepared courtesy of the Overland Park Chamber of Commerce and Overland Park City Government demonstrating both the effect of our current Reclassification Amendment and the projected impact of HCR 5039 in 91 of 105 Counties. The only reason several important Counties are missing is that our Revenue Department still has not released to our Research staff property tax data by classification for those Counties, even though they are apparently readily available for purposes of projections being run by the Revenue Department. You will note that there are no major problems with the proposed Constitutional Amendment in any County and, in fact, the results are even better than I had hoped.

I want to caution you about three or four items which appear in these runs. In the first place, the runs do not take account of the increase in the present rate on large multi-family apartment from 12% to 20%. This was because the apartments were not broken out from other residential in the classification reporting. If this were adjusted, the few Counties, such as Johnson, that show a small increase in the residential tax burden would show no increase and probably a reduction for single family residential in the 12% bracket.

Lastly, I should probably tell some of you that we had to make a fairly gross approximation of what would happen by cutting agricultural improvements from 30% to 12%. Again, the data from Revenue Department does not show this category of property separately and we did not have current data as to the 1989 sales-assessment ratio for this category of property in any County. We know there is some error in this category, but it shouldn't significantly effect the integrity of the projections.

2/7/90

Attachment 3

**PROJECTED IMPACT BY COUNTY OF RECLASSIFICATION OPTION
FIXED ASSESSMENT RATE**

January 30, 1990

3-2

Prepared By: City of Overland Park, Finance and Administration Department

01-30-90

2/7/90
Attachment 32

PROJECTED IMPACT BY COUNTY OF RECLASSIFICATION OPTION
FIXED ASSESSMENT RATE
January 30, 1990

Fixed Assessment Rate Assumptions:

1. All valuations are based on data provided by the Division of Property Valuation – Kansas Department of Revenue as of January 18, 1990.
2. Exempt personal property is included in the base and assessed at 25%.
3. Classification rates would be as follows:

Residential	12.00%
Commercial/Industrial	20.00%
Agricultural Land	30.00% *
Agricultural Improvements	12.00%
Vacant	12.00%
Personal Property & Inventory	25.00%
State Assessed	30.00%

4. 1989 valuations for Commercial and Agricultural Improvements are derived from 1989 "Other Commercial" allocated in the same proportion as 1988 Commercial and Agricultural Improvements were to their total.
5. At the time of the preparation of this report, no data was available for those counties which have been so indicated.

* Valuation based on its agricultural income or agricultural productivity.

ALLEN COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988			1988			1989		
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 11,912,020	21.3%	\$ 17,102,419	29.9%	\$ 1,459,267	21.3%	\$ 2,222,716	29.9%	
Commercial and Industrial	5,763,830	10.3%	8,444,203	14.8%	706,091	10.3%	1,097,451	14.8%	
Agricultural Land	8,660,795	15.5%	9,870,470	17.3%	1,060,980	15.5%	1,282,816	17.3%	
Agricultural Improvements	2,644,925	4.7%	3,874,903	6.8%	324,013	4.7%	503,602	6.8%	
Vacant	139,320	0.2%	186,936	0.3%	17,067	0.2%	24,295	0.3%	
Personal Property & Inventory	15,601,590	27.9%	6,665,520	11.7%	1,911,253	27.9%	866,284	11.7%	
State Assessed	11,098,627	19.9%	11,021,472	19.3%	1,359,623	19.9%	1,432,406	19.3%	
Total	\$ 55,821,107	100.0%	\$ 57,165,923	100.0%	\$ 6,838,293	100.0%	\$ 7,429,569	100.0%	

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In		Amount of Change In	
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Property Taxes From 1988	Percent Change From 1988	Property Taxes From 1989	Percent Change From 1989
Residential	\$ 17,102,419	12.0%	\$ 2,100,097	28.3%	\$ 640,830	43.9%	\$ (122,619)	-5.5%
Commercial and Industrial	5,629,469	20.0%	691,272	9.3%	(14,818)	-2.1%	(406,179)	-37.0%
Agricultural Land	9,870,470	30.0%	1,212,047	16.3%	151,068	14.2%	(70,768)	-5.5%
Agricultural Improvements	1,549,961	12.0%	190,328	2.6%	(133,685)	-41.3%	(313,274)	-62.2%
Vacant	186,936	12.0%	22,955	0.3%	5,888	34.5%	(1,340)	-5.5%
Personal Property & Inventory	15,142,966	25.0%	1,859,485	25.0%	(51,768)	-2.7%	993,201	114.7%
State Assessed	11,021,472	30.0%	1,353,385	18.2%	(6,238)	-0.5%	(79,021)	-5.5%
Total	\$ 60,503,693		\$ 7,429,569	100.0%	\$ 591,276	8.6%	\$ (0)	0.0%

Property Tax Levies:

1988	0.1225037
1989	0.1299650
1989 Adjusted	0.1227953

ANDERSON COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990
1989

Property Classification	1988		Valuation Existing Constitution		1988		1989	
	Valuation	Percent of Total	Valuation	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 5,746,790	15.6%	\$ 9,261,383	24.4%	\$ 601,899	15.6%	\$ 981,438	24.4%
Commercial and Industrial	1,611,980	4.4%	1,614,771	4.2%	168,833	4.4%	171,119	4.2%
Agricultural Land	10,695,430	29.0%	11,083,617	29.2%	1,120,202	29.0%	1,174,542	29.2%
Agricultural Improvements	3,418,770	9.3%	3,424,690	9.0%	358,070	9.3%	362,918	9.0%
Vacant	72,350	0.2%	60,120	0.2%	7,578	0.2%	6,371	0.2%
Personal Property & Inventory	5,552,545	15.1%	2,127,422	5.6%	581,554	15.1%	225,445	5.6%
State Assessed	9,727,704	26.4%	10,437,373	27.5%	1,018,846	26.4%	1,106,059	27.5%
Total	\$ 36,825,569	100.0%	\$ 38,009,376	100.0%	\$ 3,856,981	100.0%	\$ 4,027,892	100.0%

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate		Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Assessment Rate	Percent of Total	Assessment Rate	Percent of Total				
Residential	\$ 9,261,383	12.0%	\$ 886,000	22.0%	\$ 284,102	47.2%	\$ (95,438)	-9.7%
Commercial and Industrial	1,076,514	20.0%	102,986	2.6%	(65,847)	-39.0%	(68,133)	-39.8%
Agricultural Land	11,083,617	30.0%	1,060,326	26.3%	(59,876)	-5.3%	(114,216)	-9.7%
Agricultural Improvements	1,369,876	12.0%	131,051	3.3%	(227,019)	-63.4%	(231,867)	-63.9%
Vacant	60,120	12.0%	5,751	0.1%	(1,826)	-24.1%	(620)	-9.7%
Personal Property & Inventory	8,814,774	25.0%	843,275	20.9%	261,721	45.0%	617,830	274.0%
State Assessed	10,437,373	30.0%	998,502	24.8%	(20,343)	-2.0%	(107,556)	-9.7%
Total	\$ 42,103,657		\$ 4,027,892	100.0%	\$ 170,911	4.4%	\$ 0	0.0%

Property Tax Levies:

1988	0.1047365
1989	0.1059710
1989 Adjusted	0.0956661

ATCHISON COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989				
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 11,940,355	24.1%	\$ 16,354,741	29.1%	\$ 1,830,784	24.1%	\$ 2,306,198	29.1%
Commercial and Industrial	5,986,025	12.1%	7,479,965	13.3%	917,822	12.1%	1,054,757	13.3%
Agricultural Land	6,302,185	12.7%	11,482,117	20.5%	966,298	12.7%	1,619,105	20.5%
Agricultural Improvements	5,011,740	10.1%	6,262,526	11.2%	768,437	10.1%	883,085	11.2%
Vacant	0	0.0%	216,827	0.4%	0	0.0%	30,575	0.4%
Personal Property & Inventory	12,270,875	24.8%	6,001,334	10.7%	1,881,461	24.8%	846,254	10.7%
State Assessed	8,038,414	16.2%	8,324,381	14.8%	1,232,509	16.2%	1,173,829	14.8%
Total	\$ 49,549,594	100.0%	\$ 56,121,891	100.0%	\$ 7,597,310	100.0%	\$ 7,913,804	100.0%

Property Classification	Estimated 1989 Valuation		Estimated 1989 Property Tax Collections		Amount of Change In Property Taxes From 1988		Amount of Change In Property Taxes From 1989	
	Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Percent Change From 1988	Percent Change From 1988	Percent Change From 1989	Percent Change From 1989
Residential	\$ 16,354,741	12.0%	\$ 2,114,590	26.7%	\$ 283,806	15.5%	\$ (191,609)	-8.3%
Commercial and Industrial	4,986,643	20.0%	644,749	8.1%	(273,073)	-29.8%	(410,008)	-38.9%
Agricultural Land	11,482,117	30.0%	1,484,583	18.8%	518,285	53.6%	(134,522)	-8.3%
Agricultural Improvements	2,505,010	12.0%	323,886	4.1%	(444,551)	-57.9%	(559,199)	-63.3%
Vacant	216,827	12.0%	28,035	0.4%	28,035	ERR	(2,540)	-8.3%
Personal Property & Inventory	17,337,530	25.0%	2,241,660	28.3%	360,198	19.1%	1,395,405	164.9%
State Assessed	8,324,381	30.0%	1,076,303	13.6%	(156,207)	-12.7%	(97,527)	-8.3%
Total	\$ 61,207,250		\$ 7,913,804	100.0%	\$ 316,494	4.2%	\$ 0	0.0%

Property Tax Levies:

1988	0.1533274
1989	0.1410110
1989 Adjusted	0.1292952

BARBER COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989			1989		
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 4,131,605	7.9%	\$ 9,445,616	16.1%	\$ 532,311	7.9%	\$ 1,001,774	16.1%	
Commercial and Industrial	1,633,145	3.1%	6,260,292	10.7%	210,412	3.1%	663,948	10.7%	
Agricultural Land	13,962,385	26.6%	14,291,370	24.4%	1,798,897	26.6%	1,515,700	24.4%	
Agricultural Improvements	238,610	0.5%	914,657	1.6%	30,742	0.5%	97,006	1.6%	
Vacant	57,840	0.1%	93,504	0.2%	7,452	0.1%	9,917	0.2%	
Personal Property & Inventory	21,304,530	40.6%	16,829,619	28.7%	2,744,851	40.6%	1,784,899	28.7%	
State Assessed	11,148,722	21.2%	10,713,398	18.3%	1,436,388	21.2%	1,136,231	18.3%	
Total	\$ 52,476,837	100.0%	\$ 58,548,456	100.0%	\$ 6,761,055	100.0%	\$ 6,209,474	100.0%	

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In		Amount of Change In	
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Property Taxes From 1988	Percent Change From 1988	Property Taxes From 1989	Percent Change From 1989
Residential	\$ 9,445,616	12.0%	\$ 982,781	15.8%	\$ 450,470	84.6%	\$ (18,992)	-1.9%
Commercial and Industrial	4,173,528	20.0%	434,240	7.0%	223,828	106.4%	(229,708)	-34.6%
Agricultural Land	14,291,370	30.0%	1,486,964	23.9%	(311,933)	-17.3%	(28,736)	-1.9%
Agricultural Improvements	365,863	12.0%	38,067	0.6%	7,324	23.8%	(58,939)	-60.8%
Vacant	93,504	12.0%	9,729	0.2%	2,277	30.6%	(188)	-1.9%
Personal Property & Inventory	20,596,628	25.0%	2,143,003	34.5%	(601,848)	-21.9%	358,104	20.1%
State Assessed	10,713,398	30.0%	1,114,689	18.0%	(321,699)	-22.4%	(21,541)	-1.9%
Total	\$ 59,679,906		\$ 6,209,474	100.0%	\$ (551,581)	-8.2%	\$ (0)	0.0%

Property Tax Levies:

1988	0.1288388
1989	0.1060570
1989 Adjusted	0.1040463

BARTON COUNTY

Projected Impact of Reclassification Option

DATA NOT AVAILABLE

Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988 Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	1988 Property Tax Collections	Percent of Total	1989 Property Tax Collections	Percent of Total
Residential	\$ 0	ERR	\$ 0	ERR	\$ 0	ERR	\$ 0	ERR
Commercial and Industrial	0	ERR	0	ERR	0	ERR	0	ERR
Agricultural Land	0	ERR	0	ERR	0	ERR	0	ERR
Agricultural Improvements	0	ERR	0	ERR	0	ERR	0	ERR
Vacant	0	ERR	0	ERR	0	ERR	0	ERR
Personal Property & Inventory	0	ERR	0	ERR	0	ERR	0	ERR
State Assessed	0	ERR	0	ERR	0	ERR	0	ERR
Total	\$ 0	ERR	\$ 0	ERR	\$ 0	ERR	\$ 0	ERR

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
Residential	\$ 0	ERR	\$ ERR	ERR	\$ ERR	ERR	\$ ERR	ERR
Commercial and Industrial	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Agricultural Land	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Agricultural Improvements	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Vacant	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Personal Property & Inventory	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
State Assessed	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Total	\$ 0		\$ ERR	ERR	\$ ERR	ERR	\$ ERR	ERR

Property Tax Levies:

1988	ERR
1989	0.0000000
1989 Adjusted	ERR

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BOURBON COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988			1989			1989		
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 12,462,790	26.0%	\$ 18,778,044	35.4%	\$ 1,850,718	26.0%	\$ 2,546,472	35.4%	
Commercial and Industrial	5,884,310	12.3%	7,532,448	14.2%	873,817	12.3%	1,021,468	14.2%	
Agricultural Land	9,231,405	19.2%	9,968,217	18.8%	1,370,859	19.2%	1,351,780	18.8%	
Agricultural Improvements	3,647,190	7.6%	4,668,732	8.8%	541,606	7.6%	633,122	8.8%	
Vacant	155,700	0.3%	507,396	1.0%	23,121	0.3%	68,807	1.0%	
Personal Property & Inventory	9,238,575	19.3%	3,506,296	6.6%	1,371,923	19.3%	475,485	6.6%	
State Assessed	7,355,837	15.3%	8,089,549	15.2%	1,092,338	15.3%	1,097,016	15.2%	
Total	\$ 47,975,807	100.0%	\$ 53,050,682	100.0%	\$ 7,124,381	100.0%	\$ 7,194,150	100.0%	

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate		Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Assessment Rate	Percent of Total	Assessment Rate	Percent of Total				
Residential	\$ 18,778,044	12.0%	\$ 2,451,618	34.1%	\$ 600,900	32.5%	\$ (94,854)	-3.7%
Commercial and Industrial	5,021,632	20.0%	655,613	9.1%	(218,204)	-25.0%	(365,855)	-35.8%
Agricultural Land	9,968,217	30.0%	1,301,427	18.1%	(69,431)	-5.1%	(50,353)	-3.7%
Agricultural Improvements	1,867,493	12.0%	243,816	3.4%	(297,790)	-55.0%	(389,307)	-61.5%
Vacant	507,396	12.0%	66,244	0.9%	43,123	186.5%	(2,563)	-3.7%
Personal Property & Inventory	10,870,905	25.0%	1,419,280	19.7%	47,357	3.5%	943,795	198.5%
State Assessed	8,089,549	30.0%	1,056,153	14.7%	(36,185)	-3.3%	(40,863)	-3.7%
Total	\$ 55,103,236		\$ 7,194,150	100.0%	\$ 69,769	1.0%	\$ 0	0.0%

Property Tax Levies:

1988	0.1484995
1989	0.1356090
1989 Adjusted	0.1305577

BROWN COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989			1989		
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 7,151,215	15.6%	\$ 12,422,332	22.4%	\$ 947,478	15.6%	\$ 1,366,668	22.4%	
Commercial and Industrial	2,615,230	5.7%	4,443,304	8.0%	346,497	5.7%	488,839	8.0%	
Agricultural Land	14,570,730	31.7%	18,238,579	32.8%	1,930,504	31.7%	2,006,554	32.8%	
Agricultural Improvements	4,687,125	10.2%	7,963,476	14.3%	621,006	10.2%	876,118	14.3%	
Vacant	185,725	0.4%	169,794	0.3%	24,607	0.4%	18,680	0.3%	
Personal Property & Inventory	7,465,085	16.3%	2,662,414	4.8%	989,064	16.3%	292,911	4.8%	
State Assessed	9,247,100	20.1%	9,650,684	17.4%	1,225,166	20.1%	1,061,739	17.4%	
Total	\$ 45,922,210	100.0%	\$ 55,550,583	100.0%	\$ 6,084,323	100.0%	\$ 6,111,508	100.0%	

Property Classification	Estimated 1989			Estimated 1989			Estimated 1989		
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989	
Residential	\$ 12,422,332	12.0%	\$ 1,272,329	20.8%	\$ 324,850	34.3%	\$ (94,339)	-6.9%	
Commercial and Industrial	2,962,203	20.0%	303,397	5.0%	(43,100)	-12.4%	(185,442)	-37.9%	
Agricultural Land	18,238,579	30.0%	1,868,045	30.6%	(62,460)	-3.2%	(138,509)	-6.9%	
Agricultural Improvements	3,185,390	12.0%	326,256	5.3%	(294,750)	-47.5%	(549,861)	-62.8%	
Vacant	169,794	12.0%	17,391	0.3%	(7,216)	-29.3%	(1,289)	-6.9%	
Personal Property & Inventory	13,040,488	25.0%	1,335,642	21.9%	346,578	35.0%	1,042,731	356.0%	
State Assessed	9,650,684	30.0%	988,449	16.2%	(236,717)	-19.3%	(73,290)	-6.9%	
Total	\$ 59,669,470		\$ 6,111,508	100.0%	\$ 27,186	0.4%	\$ (0)	0.0%	

Property Tax Levies:

1988	0.1324919
1989	0.1100170
1989 Adjusted	0.1024227

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BUTLER COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988			1988			1989		
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 5,746,790	15.6%	\$ 9,261,383	24.4%	\$ 601,900	15.6%	\$ 1,203,656	24.4%	
Commercial and Industrial	1,611,980	4.4%	1,614,794	4.2%	168,833	4.4%	209,867	4.2%	
Agricultural Land	10,695,430	29.0%	11,083,617	29.2%	1,120,204	29.0%	1,440,482	29.2%	
Agricultural Improvements	3,418,700	9.3%	3,424,667	9.0%	358,063	9.3%	445,087	9.0%	
Vacant	72,350	0.2%	60,120	0.2%	7,578	0.2%	7,813	0.2%	
Personal Property & Inventory	5,552,545	15.1%	2,127,422	5.6%	581,555	15.1%	276,490	5.6%	
State Assessed	9,727,704	26.4%	10,437,373	27.5%	1,018,848	26.4%	1,356,493	27.5%	
Total	\$ 36,825,499	100.0%	\$ 38,009,376	100.0%	\$ 3,856,981	100.0%	\$ 4,939,889	100.0%	

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In Property Taxes From 1988	Amount of Change In Property Taxes From 1989		
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total		Percent Change From 1988	Percent Change From 1989	
Residential	\$ 9,261,383	12.0%	\$ 1,086,609	22.0%	\$ 484,709	80.5%	\$ (117,047)	-9.7%
Commercial and Industrial	1,076,529	20.0%	126,306	2.6%	(42,528)	-25.2%	(83,561)	-39.8%
Agricultural Land	11,083,617	30.0%	1,300,405	26.3%	180,201	16.1%	(140,077)	-9.7%
Agricultural Improvements	1,369,867	12.0%	160,722	3.3%	(197,341)	-55.1%	(284,365)	-63.9%
Vacant	60,120	12.0%	7,054	0.1%	(524)	-6.9%	(760)	-9.7%
Personal Property & Inventory	8,814,774	25.0%	1,034,209	20.9%	452,654	77.8%	757,719	274.0%
State Assessed	10,437,373	30.0%	1,224,584	24.8%	205,736	20.2%	(131,909)	-9.7%
Total	\$ 42,103,663		\$ 4,939,889	100.0%	\$ 1,082,908	28.1%	\$ 0	0.0%

Property Tax Levies:

1988	0.1047367
1989	0.1299650
1989 Adjusted	0.1173268

CHASE COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Valuation

Property Classification	1988			1988			1989		
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 1,443,415	5.8%	\$ 4,039,224	17.8%	\$ 158,566	5.8%	\$ 449,283	17.8%	
Commercial and Industrial	285,115	1.2%	261,607	1.2%	31,321	1.2%	29,099	1.2%	
Agricultural Land	12,178,405	49.3%	9,208,500	40.5%	1,337,860	49.3%	1,024,261	40.5%	
Agricultural Improvements	1,558,765	6.3%	1,430,243	6.3%	171,238	6.3%	159,086	6.3%	
Vacant	6,360	0.0%	15,480	0.1%	699	0.0%	1,722	0.1%	
Personal Property & Inventory	2,459,595	9.9%	1,059,587	4.7%	270,199	9.9%	117,858	4.7%	
State Assessed	6,789,457	27.5%	6,724,631	29.6%	745,856	27.5%	747,981	29.6%	
Total	\$ 24,721,112	100.0%	\$ 22,739,272	100.0%	\$ 2,715,740	100.0%	\$ 2,529,289	100.0%	

Estimated

1989

Property Tax

Property Classification	Estimated 1989			Estimated 1989			Estimated 1989		
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989	
Residential	\$ 4,039,224	12.0%	\$ 429,662	17.0%	\$ 271,096	171.0%	(19,621)	-4.4%	
Commercial and Industrial	174,405	20.0%	18,552	0.7%	(12,769)	-40.8%	(10,547)	-36.2%	
Agricultural Land	9,208,500	30.0%	979,531	38.7%	(358,329)	-26.8%	(44,731)	-4.4%	
Agricultural Improvements	572,097	12.0%	60,855	2.4%	(110,383)	-64.5%	(98,231)	-61.7%	
Vacant	15,480	12.0%	1,647	0.1%	948	135.7%	(75)	-4.4%	
Personal Property & Inventory	3,043,331	25.0%	323,727	12.8%	53,528	19.8%	205,869	174.7%	
State Assessed	6,724,631	30.0%	715,316	28.3%	(30,541)	-4.1%	(32,665)	-4.4%	
Total	\$ 23,777,668		\$ 2,529,289	100.0%	(186,451)	-6.9%	0	0.0%	

Property Tax Levies:

1988	0.1098551
1989	0.1112300
1989 Adjusted	0.1063725

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CHAUTAUQUA COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988		1989		1988		1989	
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 1,712,260	8.9%	\$ 3,795,104	17.9%	\$ 209,490	8.9%	\$ 413,682	17.9%
Commercial and Industrial	522,450	2.7%	873,782	4.1%	63,920	2.7%	95,246	4.1%
Agricultural Land	6,041,660	31.4%	6,754,321	31.9%	739,179	31.4%	736,248	31.9%
Agricultural Improvements	705,465	3.7%	1,179,868	5.6%	86,312	3.7%	128,610	5.6%
Vacant	23,775	0.1%	48,666	0.2%	2,909	0.1%	5,305	0.2%
Personal Property & Inventory	5,581,245	29.1%	3,800,546	18.0%	682,848	29.1%	414,275	18.0%
State Assessed	4,625,336	24.1%	4,694,482	22.2%	565,896	24.1%	511,717	22.2%
Total	\$ 19,212,191	100.0%	\$ 21,146,769	100.0%	\$ 2,350,554	100.0%	\$ 2,305,082	100.0%

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total				
Residential	\$ 3,795,104	12.0%	\$ 395,690	17.2%	\$ 186,200	88.9%	\$ (17,992)	-4.3%
Commercial and Industrial	582,521	20.0%	60,735	2.6%	(3,185)	-5.0%	(34,510)	-36.2%
Agricultural Land	6,754,321	30.0%	704,227	30.6%	(34,952)	-4.7%	(32,021)	-4.3%
Agricultural Improvements	471,947	12.0%	49,207	2.1%	(37,105)	-43.0%	(79,404)	-61.7%
Vacant	48,666	12.0%	5,074	0.2%	2,165	74.4%	(231)	-4.3%
Personal Property & Inventory	5,761,269	25.0%	600,688	26.1%	(82,160)	-12.0%	186,413	45.0%
State Assessed	4,694,482	30.0%	489,462	21.2%	(76,434)	-13.5%	(22,256)	-4.3%
Total	\$ 22,108,311		\$ 2,305,082	100.0%	\$ (45,471)	-1.9%	\$ (0)	0.0%

Property Tax Levies:

1988	0.1223470
1989	0.1090040
1989 Adjusted	0.1042632

CHEROKEE COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989				
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 12,888,495	20.6%	\$ 22,106,484	31.0%	\$ 1,547,781	20.6%	\$ 2,222,254	31.0%
Commercial and Industrial	3,233,120	5.2%	4,609,436	6.5%	388,266	5.2%	463,364	6.5%
Agricultural Land	12,365,500	19.8%	12,102,024	17.0%	1,484,975	19.8%	1,216,556	17.0%
Agricultural Improvements	5,851,660	9.4%	8,342,670	11.7%	702,727	9.4%	838,647	11.7%
Vacant	331,320	0.5%	526,596	0.7%	39,788	0.5%	52,936	0.7%
Personal Property & Inventory	11,925,990	19.1%	5,745,880	8.0%	1,432,194	19.1%	577,605	8.0%
State Assessed	15,833,580	25.4%	17,963,855	25.2%	1,901,457	25.4%	1,805,817	25.2%
Total	\$ 62,429,665	100.0%	\$ 71,396,945	100.0%	\$ 7,497,187	100.0%	\$ 7,177,178	100.0%

Property Classification	Estimated 1989 Valuation		Estimated 1989 Property Tax Collections		Amount of Change In Property Taxes From 1988		Amount of Change In Property Taxes From 1989	
	Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Percent Change From 1988	Percent Change From 1988	Percent Change From 1989	Percent Change From 1989
Residential	\$ 22,106,484	12.0%	\$ 2,108,777	29.4%	\$ 560,996	36.2%	\$ (113,477)	-5.1%
Commercial and Industrial	3,072,957	20.0%	293,135	4.1%	(95,131)	-24.5%	(170,229)	-36.7%
Agricultural Land	12,102,024	30.0%	1,154,434	16.1%	(330,541)	-22.3%	(62,122)	-5.1%
Agricultural Improvements	3,337,068	12.0%	318,329	4.4%	(384,398)	-54.7%	(520,318)	-62.0%
Vacant	526,596	12.0%	50,233	0.7%	10,445	26.3%	(2,703)	-5.1%
Personal Property & Inventory	16,129,953	25.0%	1,538,665	21.4%	106,472	7.4%	961,061	166.4%
State Assessed	17,963,855	30.0%	1,713,605	23.9%	(187,852)	-9.9%	(92,212)	-5.1%
Total	\$ 75,238,938		\$ 7,177,178	100.0%	\$ (320,009)	-4.3%	\$ (0)	0.0%

Property Tax Levies:

1988	<u>0.1200901</u>
1989	<u>0.1005250</u>
1989 Adjusted	<u>0.0953918</u>

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CHEYENNE COUNTY

Projected Impact of Reclassification Option

Valuation Adjusted to Include Exempt Personal Property

DATA NOT AVAILABLE

January 30, 1990

1989

Property Classification	1988 Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	1988 Property Tax Collections	Percent of Total	1989 Property Tax Collections	Percent of Total
Residential	\$ 12,888,495	20.6%	\$ 22,106,484	31.0%	\$ 1,547,781	20.6%	\$ 2,222,254	31.0%
Commercial and Industrial	3,233,120	5.2%	4,609,436	6.5%	388,266	5.2%	463,364	6.5%
Agricultural Land	12,365,500	19.8%	12,102,024	17.0%	1,484,975	19.8%	1,216,556	17.0%
Agricultural Improvements	5,851,660	9.4%	8,342,670	11.7%	702,727	9.4%	838,647	11.7%
Vacant	331,320	0.5%	526,596	0.7%	39,788	0.5%	52,936	0.7%
Personal Property & Inventory	11,925,990	19.1%	5,745,880	8.0%	1,432,194	19.1%	577,605	8.0%
State Assessed	15,833,580	25.4%	17,963,855	25.2%	1,901,457	25.4%	1,805,817	25.2%
Total	\$ 62,429,665	100.0%	\$ 71,396,945	100.0%	\$ 7,497,187	100.0%	\$ 7,177,178	100.0%

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
Residential	\$ 22,106,484	12.0%	\$ 2,108,777	29.4%	\$ 560,996	36.2%	\$ (113,477)	-5.1%
Commercial and Industrial	3,072,957	20.0%	293,135	4.1%	(95,131)	-24.5%	(170,229)	-36.7
Agricultural Land	12,102,024	30.0%	1,154,434	16.1%	(330,541)	-22.3%	(62,122)	-5.1%
Agricultural Improvements	3,337,068	12.0%	318,329	4.4%	(384,398)	-54.7%	(520,318)	-62.0%
Vacant	526,596	12.0%	50,233	0.7%	10,445	26.3%	(2,703)	-5.1%
Personal Property & Inventory	16,129,953	25.0%	1,538,665	21.4%	106,472	7.4%	961,061	166.4%
State Assessed	17,963,855	30.0%	1,713,605	23.9%	(187,852)	-9.9%	(92,212)	-5.1%
Total	\$ 75,238,938		\$ 7,177,178	100.0%	\$ (320,009)	-4.3%	\$ (0)	0.0%

Property Tax Levies:

1988	0.1200901
1989	0.1005250
1989 Adjusted	0.0953918

CLARK COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989			1989		
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 2,163,425	5.9%	\$ 3,025,136	8.6%	\$ 213,988	5.9%	\$ 318,477	8.6%	
Commercial and Industrial	835,945	2.3%	1,608,594	4.6%	82,685	2.3%	169,348	4.6%	
Agricultural Land	11,360,342	30.9%	10,084,020	28.8%	1,123,672	30.9%	1,061,615	28.8%	
Agricultural Improvements	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
Vacant	56,788	0.2%	21,300	0.1%	5,617	0.2%	2,242	0.1%	
Personal Property & Inventory	13,853,993	37.7%	11,131,305	31.8%	1,370,324	37.7%	1,171,870	31.8%	
State Assessed	8,474,599	23.1%	9,135,239	26.1%	838,238	23.1%	961,731	26.1%	
Total	\$ 36,745,092	100.0%	\$ 35,005,594	100.0%	\$ 3,634,525	100.0%	\$ 3,685,284	100.0%	

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In		Amount of Change In	
	Valuation Resulting From Proposed - New Amendment	Assessment Rate	Valuation Resulting From Proposed - New Amendment	Percent of Total	Property Taxes From 1988	Percent Change From 1988	Property Taxes From 1989	Percent Change From 1989
Residential	\$ 3,025,136	12.0%	\$ 312,810	8.5%	\$ 98,822	46.2%	\$ (5,667)	-1.8%
Commercial and Industrial	1,072,396	20.0%	110,890	3.0%	28,205	34.1%	(58,458)	-34.5%
Agricultural Land	10,084,020	30.0%	1,042,725	28.3%	(80,948)	-7.2%	(18,891)	-1.8%
Agricultural Improvements	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Vacant	21,300	12.0%	2,202	0.1%	(3,415)	-60.8%	(40)	-1.8%
Personal Property & Inventory	12,301,687	25.0%	1,272,040	34.5%	(98,284)	-7.2%	100,169	8.5%
State Assessed	9,135,239	30.0%	944,617	25.6%	106,379	12.7%	(17,113)	-1.8%
Total	\$ 35,639,778		\$ 3,685,284	100.0%	\$ 50,759	1.4%	\$ (0)	0.0%

Property Tax Levies:

1988	0.0989118
1989	0.1052770
1989 Adjusted	0.1034037

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CLAY COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989			1989		
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 8,158,650	21.5%	\$ 11,321,868	28.2%	\$ 1,021,029	21.5%	\$ 1,424,268	28.2%	
Commercial and Industrial	3,025,620	8.0%	2,990,762	7.5%	378,647	8.0%	376,232	7.5%	
Agricultural Land	11,804,890	31.2%	14,009,055	34.9%	1,477,345	31.2%	1,762,311	34.9%	
Agricultural Improvements	3,268,080	8.6%	3,230,428	8.1%	408,990	8.6%	406,381	8.1%	
Vacant	67,785	0.2%	106,390	0.3%	8,483	0.2%	13,384	0.3%	
Personal Property & Inventory	5,126,245	13.5%	1,660,837	4.1%	641,533	13.5%	208,930	4.1%	
State Assessed	6,427,089	17.0%	6,767,135	16.9%	804,330	17.0%	851,292	16.9%	
Total	\$ 37,878,359	100.0%	\$ 40,086,475	100.0%	\$ 4,740,357	100.0%	\$ 5,042,798	100.0%	

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total				
Residential	\$ 11,321,868	12.0%	\$ 1,272,879	25.2%	\$ 251,850	24.7%	\$ (151,389)	-10.6%
Commercial and Industrial	1,993,841	20.0%	224,161	4.4%	(154,486)	-40.8%	(152,071)	-40.4%
Agricultural Land	14,009,055	30.0%	1,574,991	31.2%	97,646	6.6%	(187,320)	-10.6%
Agricultural Improvements	1,292,171	12.0%	145,274	2.9%	(263,715)	-64.5%	(261,107)	-64.3%
Vacant	106,390	12.0%	11,961	0.2%	3,478	41.0%	(1,423)	-10.6%
Personal Property & Inventory	9,363,673	25.0%	1,052,726	20.9%	411,193	64.1%	843,796	403.9%
State Assessed	6,767,135	30.0%	760,806	15.1%	(43,524)	-5.4%	(90,486)	-10.6%
Total	\$ 44,854,133		\$ 5,042,798	100.0%	\$ 302,442	6.4%	\$ (0)	0.0%

Property Tax Levies:

1988	0.1251468
1989	0.1257980
1989 Adjusted	0.1124266

CLOUD COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988			1988			1989		
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 10,591,345	23.9%	\$ 11,163,972	23.9%	\$ 1,110,258	23.9%	\$ 1,716,617	23.9%	
Commercial and Industrial	3,935,575	8.9%	4,543,106	9.7%	412,554	8.9%	698,566	9.7%	
Agricultural Land	14,332,065	32.3%	15,292,890	32.7%	1,502,387	32.3%	2,351,496	32.7%	
Agricultural Improvements	1,928,590	4.3%	2,226,304	4.8%	202,168	4.3%	342,325	4.8%	
Vacant	104,090	0.2%	141,268	0.3%	10,911	0.2%	21,722	0.3%	
Personal Property & Inventory	7,029,650	15.9%	2,140,008	4.6%	736,897	15.9%	329,056	4.6%	
State Assessed	6,427,089	14.5%	11,264,441	24.1%	673,732	14.5%	1,732,066	24.1%	
Total	\$ 44,348,404	100.0%	\$ 46,771,989	100.0%	\$ 4,648,908	100.0%	\$ 7,191,848	100.0%	

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In		Amount of Change In	
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Valuation Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Property Taxes From 1988	Percent Change From 1988	Property Taxes From 1989	Percent Change From 1989
Residential	\$ 11,163,972	12.0%	\$ 1,560,646	21.7%	\$ 450,388	40.6%	\$ (155,971)	-9.1%
Commercial and Industrial	3,028,737	20.0%	423,396	5.9%	10,842	2.6%	(275,170)	-39.4%
Agricultural Land	15,292,890	30.0%	2,137,840	29.7%	635,454	42.3%	(213,656)	-9.1%
Agricultural Improvements	890,522	12.0%	124,489	1.7%	(77,679)	-38.4%	(217,837)	-63.6%
Vacant	141,268	12.0%	19,748	0.3%	8,837	81.0%	(1,974)	-9.1%
Personal Property & Inventory	9,664,551	25.0%	1,351,037	18.8%	614,141	83.3%	1,021,981	310.6%
State Assessed	11,264,441	30.0%	1,574,691	21.9%	900,959	133.7%	(157,375)	-9.1%
Total	\$ 51,446,381		\$ 7,191,848	100.0%	\$ 2,542,940	54.7%	\$ 0	0.0%

Property Tax Levies:

1988	0.1048269
1989	0.1537640
1989 Adjusted	0.1397931

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COFFEY COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988			1988			1989		
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 5,593,115	1.1%	\$ 11,061,948	2.1%	\$ 241,678	1.1%	\$ 535,808	2.1%	
Commercial and Industrial	1,681,045	0.3%	2,205,971	0.4%	72,638	0.3%	106,851	0.4%	
Agricultural Land	7,971,500	1.5%	11,218,722	2.1%	344,449	1.5%	543,401	2.1%	
Agricultural Improvements	2,223,390	0.4%	2,917,669	0.6%	96,073	0.4%	141,323	0.6%	
Vacant	168,740	0.0%	316,882	0.1%	7,291	0.0%	15,349	0.1%	
Personal Property & Inventory	4,929,650	0.9%	2,798,065	0.5%	213,010	0.9%	135,530	0.5%	
State Assessed	505,678,167	95.7%	493,050,207	94.2%	21,850,354	95.7%	23,881,873	94.2%	
Total	\$ 528,245,607	100.0%	\$ 523,569,464	100.0%	\$ 22,825,493	100.0%	\$ 25,360,134	100.0%	

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment		Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Fixed Rate	Assessment Rate	Fixed Rate	Percent of Total				
Residential	\$ 11,061,948	12.0%	\$ 533,343	2.1%	\$ 291,664	120.7%	\$ (2,465)	-0.5%
Commercial and Industrial	1,470,647	20.0%	70,906	0.3%	(1,732)	-2.4%	(35,945)	-33.6
Agricultural Land	11,218,722	30.0%	540,902	2.1%	196,453	57.0%	(2,500)	-0.5%
Agricultural Improvements	1,167,068	12.0%	56,269	0.2%	(39,803)	-41.4%	(85,054)	-60.2%
Vacant	316,882	12.0%	15,278	0.1%	7,987	109.5%	(71)	-0.5%
Personal Property & Inventory	7,703,624	25.0%	371,424	1.5%	158,414	74.4%	235,894	174.1%
State Assessed	493,050,207	30.0%	23,772,012	93.7%	1,921,659	8.8%	(109,860)	-0.5%
Total	\$ 525,989,098		\$ 25,360,134	100.0%	\$ 2,534,641	11.1%	\$ 0	0.0%

Property Tax Levies:

1988	0.0432100
1989	0.0484370
1989 Adjusted	0.0482142

COMANCHE COUNTY

Projected Impact of Reclassification Option Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989			1989		
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 1,883,790	6.8%	\$ 2,596,632	9.9%	\$ 196,941	6.8%	\$ 289,545	9.9%	
Commercial and Industrial	717,630	2.6%	898,042	3.4%	75,025	2.6%	100,139	3.4%	
Agricultural Land	8,694,755	31.5%	8,831,520	33.7%	908,994	31.5%	984,785	33.7%	
Agricultural Improvements	853,350	3.1%	1,067,882	4.1%	89,214	3.1%	119,077	4.1%	
Vacant	44,380	0.2%	15,288	0.1%	4,640	0.2%	1,705	0.1%	
Personal Property & Inventory	7,687,085	27.9%	7,622,672	29.1%	803,647	27.9%	849,989	29.1%	
State Assessed	7,687,085	27.9%	5,137,696	19.6%	803,647	27.9%	572,894	19.6%	
Total	\$ 27,568,075	100.0%	\$ 26,169,732	100.0%	\$ 2,882,108	100.0%	\$ 2,918,134	100.0%	

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate		Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Assessment Rate	Percent of Total	Assessment Rate	Percent of Total				
Residential	\$ 2,596,632	12.0%	\$ 280,211	9.6%	\$ 83,270	42.3%	\$ (9,334)	-3.2%
Commercial and Industrial	598,695	20.0%	64,607	2.2%	(10,418)	-13.9%	(35,532)	-35.5%
Agricultural Land	8,831,520	30.0%	953,039	32.7%	44,044	4.8%	(31,747)	-3.2%
Agricultural Improvements	427,153	12.0%	46,095	1.6%	(43,118)	-48.3%	(72,982)	-61.3%
Vacant	15,288	12.0%	1,650	0.1%	(2,990)	-64.4%	(55)	-3.2%
Personal Property & Inventory	9,434,486	25.0%	1,018,107	34.9%	214,459	26.7%	168,118	19.8%
State Assessed	5,137,696	30.0%	554,426	19.0%	(249,222)	-31.0%	(18,468)	-3.2%
Total	\$ 27,041,469		\$ 2,918,134	100.0%	\$ 36,026	1.3%	\$ 0	0.0%

Property Tax Levies:

1988	0.104541
1989	0.1115080
1989 Adjusted	0.1079133

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COWLEY COUNTY

Projected Impact of Reclassification Option

DATA NOT AVAILABLE

Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988 Valuation	Percent of Total	1989 Valuation Existing Constitution	Percent of Total	1988 Property Tax Collections	Percent of Total	1989 Property Tax Collections	Percent of Total
Residential	\$ 0	ERR	\$ 0	ERR	\$ 0	ERR	\$ 0	ERR
Commercial and Industrial	0	ERR	0	ERR	0	ERR	0	ERR
Agricultural Land	0	ERR	0	ERR	0	ERR	0	ERR
Agricultural Improvements	0	ERR	0	ERR	0	ERR	0	ERR
Vacant	0	ERR	0	ERR	0	ERR	0	ERR
Personal Property & Inventory	0	ERR	0	ERR	0	ERR	0	ERR
State Assessed	0	ERR	0	ERR	0	ERR	0	ERR
Total	\$ 0	ERR	\$ 0	ERR	\$ 0	ERR	\$ 0	ERR

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
Residential	\$ 0	ERR	\$ ERR	ERR	\$ ERR	ERR	\$ ERR	ERR
Commercial and Industrial	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Agricultural Land	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Agricultural Improvements	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Vacant	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Personal Property & Inventory	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
State Assessed	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Total	\$ 0		\$ ERR	ERR	\$ ERR	ERR	\$ ERR	ERR

Property Tax Levies:

1988	ERR
1989	0.1060570
1989 Adjusted	ERR

CRAWFORD COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Valuation

Property Classification	1988		Existing Constitution		1988 Property Tax Collections		1989 Property Tax Collections	
	Valuation	Percent of Total	Valuation	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 25,375,045	30.8%	\$ 44,788,985	42.6%	\$ 3,843,657	30.8%	\$ 5,203,584	42.6%
Commercial and Industrial	8,164,295	9.9%	17,206,064	16.4%	1,236,677	9.9%	1,999,001	16.4%
Agricultural Land	10,416,850	12.7%	10,988,532	10.5%	1,577,881	12.7%	1,276,648	10.5%
Agricultural Improvements	3,134,165	3.8%	6,605,181	6.3%	474,744	3.8%	767,390	6.3%
Vacant	646,565	0.8%	708,041	0.7%	97,938	0.8%	82,260	0.7%
Personal Property & Inventory	20,088,615	24.4%	9,534,661	9.1%	3,042,900	24.4%	1,107,737	9.1%
State Assessed	14,518,859	17.6%	15,214,721	14.5%	2,199,228	17.6%	1,767,646	14.5%
Total	\$ 82,344,394	100.0%	\$ 105,046,185	100.0%	\$ 12,473,025	100.0%	\$ 12,204,266	100.0%

Estimated

1989

Property Tax

Collections

Resulting From

Proposed - New

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate		Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Valuation	Assessment Rate	Valuation	Assessment Rate				
Residential	\$ 44,788,985	12.0%	\$ 4,914,356	40.3%	\$ 1,070,700	27.9%	\$ (289,228)	-5.6%
Commercial and Industrial	11,470,709	20.0%	1,258,594	10.3%	21,917	1.8%	(740,406)	-37.0%
Agricultural Land	10,988,532	30.0%	1,205,688	9.9%	(372,192)	-23.6%	(70,959)	-5.6%
Agricultural Improvements	2,642,072	12.0%	289,895	2.4%	(184,850)	-38.9%	(477,495)	-62.2%
Vacant	708,041	12.0%	77,688	0.6%	(20,250)	-20.7%	(4,572)	-5.6%
Personal Property & Inventory	25,415,476	25.0%	2,788,648	22.8%	(254,253)	-8.4%	1,680,911	151.7%
State Assessed	15,214,721	30.0%	1,669,396	13.7%	(529,832)	-24.1%	(98,250)	-5.6%
Total	\$ 111,228,537		\$ 12,204,266	100.0%	\$ (268,759)	-2.2%	\$ (0)	0.0%

Property Tax Levies:

1988	0.1514739
1989	0.1161800
1989 Adjusted	0.1097224

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DECATUR COUNTY

Projected Impact of Reclassification Option Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989			1989		
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 3,147,000	12.0%	\$ 4,959,322	17.5%	\$ 345,072	12.0%	\$ 491,444	17.5%	
Commercial and Industrial	897,125	3.4%	1,599,534	5.6%	98,371	3.4%	158,506	5.6%	
Agricultural Land	11,178,900	42.5%	11,785,895	41.6%	1,225,779	42.5%	1,167,923	41.6%	
Agricultural Improvements	1,641,655	6.2%	2,926,998	10.3%	180,009	6.2%	290,051	10.3%	
Vacant	68,870	0.3%	44,676	0.2%	7,552	0.3%	4,427	0.2%	
Personal Property & Inventory	5,341,646	20.3%	2,860,110	10.1%	585,717	20.3%	283,423	10.1%	
State Assessed	4,008,967	15.3%	4,161,243	14.7%	439,588	15.3%	412,358	14.7%	
Total	\$ 26,284,163	100.0%	\$ 28,337,778	100.0%	\$ 2,882,088	100.0%	\$ 2,808,132	100.0%	

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In		Amount of Change In	
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Property Taxes From 1988	Percent Change From 1988	Property Taxes From 1989	Percent Change From 1989
Residential	\$ 4,959,322	12.0%	\$ 459,454	16.4%	\$ 114,382	33.1%	\$ (31,990)	-6.5%
Commercial and Industrial	1,066,356	20.0%	98,792	3.5%	421	0.4%	(59,714)	-37.7%
Agricultural Land	11,785,895	30.0%	1,091,899	38.9%	(133,880)	-10.9%	(76,024)	-6.5%
Agricultural Improvements	1,170,799	12.0%	108,468	3.9%	(71,541)	-39.7%	(181,583)	-62.6%
Vacant	44,676	12.0%	4,139	0.1%	(3,413)	-45.2%	(288)	-6.5%
Personal Property & Inventory	7,122,519	25.0%	659,863	23.5%	74,145	12.7%	376,440	132.8%
State Assessed	4,161,243	30.0%	385,517	13.7%	(54,071)	-12.3%	(26,842)	-6.5%
Total	\$ 30,310,810		\$ 2,808,132	100.0%	\$ (73,956)	-2.6%	\$ (0)	0.0%

Property Tax Levies:

1988	0.1096511
1989	0.0990950
1989 Adjusted	0.0926446

DICKINSON COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988		1989		1988		1989	
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 17,656,000	24.3%	\$ 27,880,809	33.1%	\$ 2,175,321	24.3%	\$ 3,104,417	33.1%
Commercial and Industrial	5,976,575	8.2%	9,153,406	10.9%	736,348	8.2%	1,019,195	10.9%
Agricultural Land	18,106,495	24.9%	19,823,727	23.6%	2,230,824	24.9%	2,207,293	23.6%
Agricultural Improvements	4,149,370	5.7%	6,354,955	7.5%	511,226	5.7%	707,599	7.5%
Vacant	124,385	0.2%	302,584	0.4%	15,325	0.2%	33,692	0.4%
Personal Property & Inventory	10,922,791	15.0%	4,730,915	5.6%	1,345,751	15.0%	526,768	5.6%
State Assessed	15,745,099	21.7%	15,925,363	18.9%	1,939,887	21.7%	1,773,225	18.9%
Total	\$ 72,680,715	100.0%	\$ 84,171,759	100.0%	\$ 8,954,682	100.0%	\$ 9,372,189	100.0%

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate				
Residential	\$ 27,880,809	12.0%	\$ 2,942,262	31.4%	\$ 766,942	35.3%	(162,154)	-5.2%
Commercial and Industrial	6,102,270	20.0%	643,973	6.9%	(92,376)	-12.5%	(375,222)	-36.8%
Agricultural Land	19,823,727	30.0%	2,091,998	22.3%	(138,826)	-6.2%	(115,294)	-5.2%
Agricultural Improvements	2,541,982	12.0%	268,255	2.9%	(242,971)	-47.5%	(439,343)	-62.1%
Vacant	302,584	12.0%	31,932	0.3%	16,607	108.4%	(1,760)	-5.2%
Personal Property & Inventory	16,233,908	25.0%	1,713,165	18.3%	367,414	27.3%	1,186,396	225.2%
State Assessed	15,925,363	30.0%	1,680,604	17.9%	(259,283)	-13.4%	(92,622)	-5.2%
Total	\$ 88,810,643		\$ 9,372,189	100.0%	\$ 417,507	4.7%	(0)	0.0%

Property Tax Levies:

1988	0.1232057
1989	0.1113460
1989 Adjusted	0.1055300

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DONIPHAN COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989				
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 4,742,890	16.3%	\$ 8,051,753	23.2%	\$ 707,892	16.3%	\$ 1,017,194	23.2%
Commercial and Industrial	3,034,355	10.4%	5,274,532	15.2%	452,887	10.4%	666,342	15.2%
Agricultural Land	7,660,356	26.3%	10,983,922	31.6%	1,143,333	26.3%	1,387,621	31.6%
Agricultural Improvements	2,273,400	7.8%	3,951,785	11.4%	339,312	7.8%	499,237	11.4%
Vacant	77,745	0.3%	134,632	0.4%	11,604	0.3%	17,008	0.4%
Personal Property & Inventory	8,118,197	27.8%	3,061,567	8.8%	1,211,668	27.8%	386,774	8.8%
State Assessed	3,262,413	11.2%	3,280,285	9.4%	486,926	11.2%	414,405	9.4%
Total	\$ 29,169,356	100.0%	\$ 34,738,476	100.0%	\$ 4,353,622	100.0%	\$ 4,388,581	100.0%

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total				
Residential	\$ 8,051,753	12.0%	\$ 882,763	20.1%	\$ 174,871	24.7%	\$ (134,431)	-13.2%
Commercial and Industrial	3,516,354	20.0%	385,519	8.8%	(67,368)	-14.9%	(280,823)	-42.1%
Agricultural Land	10,983,922	30.0%	1,204,234	27.4%	60,901	5.3%	(183,386)	-13.2%
Agricultural Improvements	1,580,714	12.0%	173,303	3.9%	(166,009)	-48.9%	(325,934)	-65.3%
Vacant	134,632	12.0%	14,761	0.3%	3,157	27.2%	(2,248)	-13.2%
Personal Property & Inventory	12,480,950	25.0%	1,368,363	31.2%	156,695	12.9%	981,589	253.8%
State Assessed	3,280,285	30.0%	359,638	8.2%	(127,288)	-26.1%	(54,767)	-13.2%
Total	\$ 40,028,611		\$ 4,388,581	100.0%	\$ 34,959	0.8%	\$ 0	0.0%

Property Tax Levies:

1988	0.1492533
1989	0.1263320
1989 Adjusted	0.1096361

DOUGLAS COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988			1988			1989		
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 93,434,260	40.6%	\$ 156,663,470	47.9%	\$ 14,906,548	40.6%	\$ 18,890,481	47.9%	
Commercial and Industrial	35,483,760	15.4%	68,932,626	21.1%	5,661,097	15.4%	8,311,896	21.1%	
Agricultural Land	9,071,900	3.9%	19,478,965	6.0%	1,447,335	3.9%	2,348,774	6.0%	
Agricultural Improvements	4,655,080	2.0%	9,043,204	2.8%	742,674	2.0%	1,090,430	2.8%	
Vacant	1,386,370	0.6%	5,077,435	1.6%	221,182	0.6%	612,237	1.6%	
Personal Property & Inventory	45,631,940	19.8%	26,874,090	8.2%	7,280,142	19.8%	3,240,478	8.2%	
State Assessed	40,457,076	17.6%	40,916,262	12.5%	6,454,542	17.6%	4,933,683	12.5%	
Total	\$ 230,120,386	100.0%	\$ 326,986,052	100.0%	\$ 36,713,520	100.0%	\$ 39,427,978	100.0%	

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Valuation Resulting From Proposed - New Amendment Fixed Rate	Percent of Total				
Residential	\$ 156,663,470	12.0%	\$ 18,237,954	46.3%	\$ 3,331,406	22.3%	\$(652,527)	-3.5%
Commercial and Industrial	45,955,084	20.0%	5,349,854	13.6%	(311,243)	-5.5%	(2,962,042)	-35.6%
Agricultural Land	19,478,965	30.0%	2,267,641	5.8%	820,305	56.7%	(81,133)	-3.5%
Agricultural Improvements	3,617,282	12.0%	421,105	1.1%	(321,568)	-43.3%	(669,324)	-61.4%
Vacant	5,077,435	12.0%	591,089	1.5%	369,907	167.2%	(21,148)	-3.5%
Personal Property & Inventory	66,976,633	25.0%	7,797,075	19.8%	516,932	7.1%	4,556,597	140.6%
State Assessed	40,916,262	30.0%	4,763,260	12.1%	(1,691,282)	-26.2%	(170,422)	-3.5%
Total	\$ 338,685,131		\$ 39,427,978	100.0%	\$ 2,714,458	7.4%	\$(0)	0.0%

Property Tax Levies:

1988	0.1595405
1989	0.1205800
1989 Adjusted	0.1164148

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EDWARDS COUNTY

Projected Impact of Reclassification Option

DATA NOT AVAILABLE

Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988 Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	1988 Property Tax Collections	Percent of Total	1989 Property Tax Collections	Percent of Total
Residential	\$ 0	ERR	\$ 0	ERR	\$ 0	ERR	\$ 0	ERR
Commercial and Industrial	0	ERR	0	ERR	0	ERR	0	ERR
Agricultural Land	0	ERR	0	ERR	0	ERR	0	ERR
Agricultural Improvements	0	ERR	0	ERR	0	ERR	0	ERR
Vacant	0	ERR	0	ERR	0	ERR	0	ERR
Personal Property & Inventory	0	ERR	0	ERR	0	ERR	0	ERR
State Assessed	0	ERR	0	ERR	0	ERR	0	ERR
Total	\$ 0	ERR	\$ 0	ERR	\$ 0	ERR	\$ 0	ERR

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
Residential	\$ 0	ERR	\$ ERR	ERR	\$ ERR	ERR	\$ ERR	ERR
Commercial and Industrial	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Agricultural Land	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Agricultural Improvements	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Vacant	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Personal Property & Inventory	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
State Assessed	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Total	\$ 0		\$ ERR	ERR	\$ ERR	ERR	\$ ERR	ERR

Property Tax Levies:

1988	ERR
1989	0.1060570
1989 Adjusted	ERR

ELK COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Valuation

Property Classification	1988			1988			1989		
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 1,836,250	9.6%	\$ 2,239,262	13.4%	\$ 341,898	9.6%	\$ 303,227	13.4%	
Commercial and Industrial	352,680	1.8%	344,844	2.1%	65,667	1.8%	46,697	2.1%	
Agricultural Land	8,711,605	45.4%	7,706,908	46.3%	1,622,043	45.4%	1,043,623	46.3%	
Agricultural Improvements	1,144,585	6.0%	1,119,156	6.7%	213,114	6.0%	151,549	6.7%	
Vacant	26,480	0.1%	15,298	0.1%	4,930	0.1%	2,072	0.1%	
Personal Property & Inventory	3,438,635	17.9%	1,485,415	8.9%	640,251	17.9%	201,146	8.9%	
State Assessed	3,675,708	19.2%	3,744,902	22.5%	684,392	19.2%	507,112	22.5%	
Total	\$ 19,185,943	100.0%	\$ 16,655,785	100.0%	\$ 3,572,295	100.0%	\$ 2,255,426	100.0%	

Estimated

1989

Property Tax

Property Classification	Estimated 1989			Percent of Total	Amount of Change In			
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate		Property Taxes From 1988	Percent Change From 1988	Property Taxes From 1989	Percent Change From 1989
Residential	\$ 2,239,262	12.0%	\$ 279,741	12.4%	\$(62,156)	-18.2%	\$(23,486)	-7.7%
Commercial and Industrial	229,896	20.0%	28,720	1.3%	(36,947)	-56.3%	(17,977)	-38.5%
Agricultural Land	7,706,908	30.0%	962,790	42.7%	(659,252)	-40.6%	(80,833)	-7.7%
Agricultural Improvements	447,662	12.0%	55,924	2.5%	(157,190)	-73.8%	(95,625)	-63.1%
Vacant	15,298	12.0%	1,911	0.1%	(3,019)	-61.2%	(160)	-7.7%
Personal Property & Inventory	3,670,223	25.0%	458,505	20.3%	(181,746)	-28.4%	257,359	127.9%
State Assessed	3,744,902	30.0%	467,834	20.7%	(216,558)	-31.6%	(39,278)	-7.7%
Total	\$ 18,054,151		\$ 2,255,426	100.0%	\$(1,316,868)	-36.9%	\$(0)	0.0%

Property Tax Levies:

1988	0.1861933
1989	0.1354140
1989 Adjusted	0.1249256

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ELLIS COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988			1988			1989		
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 27,375,475	23.4%	\$ 44,333,870	31.4%	\$ 3,612,205	23.4%	\$ 4,652,618	31.4%	
Commercial and Industrial	11,478,662	9.8%	29,673,881	21.0%	1,514,614	9.8%	3,114,125	21.0%	
Agricultural Land	11,682,708	10.0%	11,617,095	8.2%	1,541,538	10.0%	1,219,156	8.2%	
Agricultural Improvements	1,800,765	1.5%	4,655,219	3.3%	237,612	1.5%	488,542	3.3%	
Vacant	172,200	0.1%	1,050,064	0.7%	22,722	0.1%	110,199	0.7%	
Personal Property & Inventory	46,465,501	39.7%	32,270,902	22.9%	6,131,142	39.7%	3,386,670	22.9%	
State Assessed	17,982,555	15.4%	17,414,000	12.3%	2,372,805	15.4%	1,827,512	12.3%	
Total	\$ 116,957,866	100.0%	\$ 141,015,031	100.0%	\$ 15,432,637	100.0%	\$ 14,798,822	100.0%	

Property Classification	Estimated 1989 Valuation		Estimated 1989 Property Tax Collections		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Resulting From Proposed - New Amendment Fixed Rate	Percent of Total				
Residential	\$ 44,333,870	12.0%	\$ 4,761,306	32.2%	\$ 1,149,101	31.8%	\$ 108,688	2.3%
Commercial and Industrial	19,782,587	20.0%	2,124,582	14.4%	609,968	40.3%	(989,543)	-31.8%
Agricultural Land	11,617,095	30.0%	1,247,636	8.4%	(293,902)	-19.1%	28,480	2.3%
Agricultural Improvements	1,862,088	12.0%	199,982	1.4%	(37,630)	-15.8%	(288,560)	-59.1%
Vacant	1,050,064	12.0%	112,773	0.8%	90,051	396.3%	2,574	2.3%
Personal Property & Inventory	41,736,322	25.0%	4,482,338	30.3%	(1,648,803)	-26.9%	1,095,669	32.4%
State Assessed	17,414,000	30.0%	1,870,204	12.6%	(502,601)	-21.2%	42,692	2.3%
Total	\$ 137,796,026		\$ 14,798,822	100.0%	\$ (633,815)	-4.1%	\$ 0	0.0%

Property Tax Levies:

1988	0.1319504
1989	0.1049450
1989 Adjusted	0.1073966

ELLSWORTH COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988		Valuation Existing Constitution		1988 Property Tax Collections		1989 Property Tax Collections	
	Valuation	Percent of Total	Valuation	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 5,266,670	10.6%	\$ 8,282,742	19.3%	\$ 610,846	10.6%	\$ 1,021,494	19.3%
Commercial and Industrial	12,610,495	25.3%	4,433,327	10.3%	1,462,606	25.3%	546,753	10.3%
Agricultural Land	11,730,630	23.5%	11,278,684	26.3%	1,360,557	23.5%	1,390,978	26.3%
Agricultural Improvements	933,450	1.9%	328,162	0.8%	108,265	1.9%	40,472	0.8%
Vacant	36,090	0.1%	101,378	0.2%	4,186	0.1%	12,503	0.2%
Personal Property & Inventory	10,171,637	20.4%	9,352,059	21.8%	1,179,740	20.4%	1,153,371	21.8%
State Assessed	9,089,164	18.2%	9,181,714	21.4%	1,054,191	18.2%	1,132,362	21.4%
Total	\$ 49,838,136	100.0%	\$ 42,958,066	100.0%	\$ 5,780,389	100.0%	\$ 5,297,932	100.0%

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate		Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Valuation	Assessment Rate	Valuation	Assessment Rate				
Residential	\$ 8,282,742	12.0%	\$ 916,390	17.3%	\$ 305,545	50.0%	\$ (105,104)	-10.3%
Commercial and Industrial	2,955,551	20.0%	326,998	6.2%	(1,135,608)	-77.6%	(219,756)	-40.2%
Agricultural Land	11,278,684	30.0%	1,247,857	23.6%	(112,700)	-8.3%	(143,121)	-10.3%
Agricultural Improvements	131,265	12.0%	14,523	0.3%	(93,742)	-86.6%	(25,949)	-64.1%
Vacant	101,378	12.0%	11,216	0.2%	7,030	168.0%	(1,286)	-10.3%
Personal Property & Inventory	15,953,731	25.0%	1,765,097	33.3%	585,357	49.6%	611,726	53.0%
State Assessed	9,181,714	30.0%	1,015,851	19.2%	(38,340)	-3.6%	(116,511)	-10.3%
Total	\$ 47,885,065		\$ 5,297,932	100.0%	\$ (482,457)	-8.3%	\$ 0	0.0%

Property Tax Levies:

1988	0.1159833
1989	0.1233280
1989 Adjusted	0.1106385

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FINNEY COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988			1988			1989		
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 41,090,090	15.5 %	\$ 39,906,705	15.1 %	\$ 4,376,815	15.5 %	\$ 4,253,217	15.1 %	
Commercial and Industrial	24,924,710	9.4 %	39,790,437	15.1 %	2,654,919	9.4 %	4,240,825	15.1 %	
Agricultural Land	22,774,510	8.6 %	29,063,839	11.0 %	2,425,885	8.6 %	3,097,595	11.0 %	
Agricultural Improvements	72,830	0.0 %	116,268	0.0 %	7,758	0.0 %	12,392	0.0 %	
Vacant	590,620	0.2 %	1,055,004	0.4 %	62,911	0.2 %	112,441	0.4 %	
Personal Property & Inventory	101,272,130	38.3 %	90,650,871	34.3 %	10,787,258	38.3 %	9,661,479	34.3 %	
State Assessed	73,937,917	27.9 %	63,642,452	24.1 %	7,875,685	27.9 %	6,782,949	24.1 %	
Total	\$ 264,662,807	100.0 %	\$ 264,225,576	100.0 %	\$ 28,191,230	100.0 %	\$ 28,160,898	100.0 %	

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate		Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Assessment Rate	Assessment Rate	Percent of Total	Percent of Total				
Residential	\$ 39,906,705	12.0 %	\$ 4,286,827	15.2 %	(89,988)	-2.1 %	33,610	0.8 %
Commercial and Industrial	26,526,958	20.0 %	2,849,558	10.1 %	194,640	7.3 %	(1,391,267)	-32.8 %
Agricultural Land	29,063,839	30.0 %	3,122,073	11.1 %	696,189	28.7 %	24,478	0.8 %
Agricultural Improvements	46,507	12.0 %	4,996	0.0 %	(2,762)	-35.6 %	(7,396)	-59.7 %
Vacant	1,055,004	12.0 %	113,330	0.4 %	50,418	80.1 %	889	0.8 %
Personal Property & Inventory	101,912,478	25.0 %	10,947,563	38.9 %	160,306	1.5 %	1,286,084	13.3 %
State Assessed	63,642,452	30.0 %	6,836,550	24.3 %	(1,039,135)	-13.2 %	53,601	0.8 %
Total	\$ 262,153,944		\$ 28,160,898	100.0 %	(30,332)	-0.1 %	(0)	0.0 %

Property Tax Levies:

1988	0.1065175
1989	0.1065790
1989 Adjusted	0.1074212

FORD COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988			1988			1989		
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 29,172,780	24.4%	\$ 47,972,125	30.9%	\$ 4,361,996	24.4%	\$ 5,989,080	30.9%	
Commercial and Industrial	15,310,350	12.8%	41,413,228	26.7%	2,289,247	12.8%	5,170,234	26.7%	
Agricultural Land	22,084,405	18.5%	21,184,316	13.6%	3,302,123	18.5%	2,644,756	13.6%	
Agricultural Improvements	2,424,805	2.0%	6,558,897	4.2%	362,564	2.0%	818,845	4.2%	
Vacant	419,830	0.4%	1,074,930	0.7%	62,774	0.4%	134,200	0.7%	
Personal Property & Inventory	24,037,899	20.1%	11,966,452	7.7%	3,594,215	20.1%	1,493,952	7.7%	
State Assessed	26,009,919	21.8%	25,085,938	16.2%	3,889,077	21.8%	3,131,854	16.2%	
Total	\$ 119,459,988	100.0%	\$ 155,255,886	100.0%	\$ 17,861,995	100.0%	\$ 19,382,921	100.0%	

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989		Percent Change From 1989
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate			Taxes From 1989	Percent Change From 1989	
Residential	\$ 47,972,125	12.0%	\$ 5,906,552	30.5%	\$ 1,544,556	35.4%	\$ (82,528)	-1.4%	
Commercial and Industrial	27,608,819	20.0%	3,399,327	17.5%	1,110,080	48.5%	(1,770,908)	-34.3%	
Agricultural Land	21,184,316	30.0%	2,608,312	13.5%	(693,811)	-21.0%	(36,444)	-1.4%	
Agricultural Improvements	2,623,559	12.0%	323,025	1.7%	(39,539)	-10.9%	(495,821)	-60.6%	
Vacant	1,074,930	12.0%	132,350	0.7%	69,576	110.8%	(1,849)	-1.4%	
Personal Property & Inventory	31,875,473	25.0%	3,924,657	20.2%	330,443	9.2%	2,430,705	162.7%	
State Assessed	25,085,938	30.0%	3,088,698	15.9%	(800,379)	-20.6%	(43,156)	-1.4%	
Total	\$ 157,425,160		\$ 19,382,921	100.0%	\$ 1,520,926	8.5%	\$ 0	0.0%	

Property Tax Levies:

1988	0.1495228
1989	0.1248450
1989 Adjusted	0.1231247

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FRANKLIN COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1989			1988			1989		
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 17,989,915	27.9%	\$ 28,061,324	36.1%	\$ 2,410,216	27.9%	\$ 3,381,333	36.1%	
Commercial and Industrial	5,672,240	8.8%	8,781,491	11.3%	759,944	8.8%	1,058,152	11.3%	
Agricultural Land	9,645,945	14.9%	11,198,696	14.4%	1,292,325	14.9%	1,349,420	14.4%	
Agricultural Improvements	4,070,500	6.3%	6,301,753	8.1%	545,349	6.3%	759,349	8.1%	
Vacant	165,745	0.3%	326,910	0.4%	22,206	0.3%	39,392	0.4%	
Personal Property & Inventory	13,415,795	20.8%	6,187,433	8.0%	1,797,394	20.8%	745,573	8.0%	
State Assessed	13,603,425	21.1%	16,827,504	21.7%	1,822,532	21.1%	2,027,681	21.7%	
Total	\$ 64,563,565	100.0%	\$ 77,685,111	100.0%	\$ 8,649,964	100.0%	\$ 9,360,901	100.0%	

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In Property Taxes From 1988	Amount of Change In Property Taxes From 1989		
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total		Percent Change From 1988	Percent Change From 1989	
Residential	\$ 28,061,324	12.0%	\$ 3,237,410	34.6%	\$ 827,194	34.3%	\$ (143,924)	-4.3%
Commercial and Industrial	5,854,327	20.0%	675,408	7.2%	(84,535)	-11.1%	(382,744)	-36.2%
Agricultural Land	11,198,696	30.0%	1,291,984	13.8%	(341)	0.0%	(57,437)	-4.3%
Agricultural Improvements	2,520,701	12.0%	290,811	3.1%	(254,538)	-46.7%	(468,538)	-61.7%
Vacant	326,910	12.0%	37,715	0.4%	15,509	69.8%	(1,677)	-4.3%
Personal Property & Inventory	16,349,249	25.0%	1,886,198	20.1%	88,804	4.9%	1,140,625	153.0%
State Assessed	16,827,504	30.0%	1,941,374	20.7%	118,842	6.5%	(86,307)	-4.3%
Total	\$ 81,138,712		\$ 9,360,901	100.0%	\$ 710,936	8.2%	\$ 0	0.0%

Property Tax Levies:

1988	<u>0.1339759</u>
1989	<u>0.1204980</u>
1989 Adjusted	<u>0.1153691</u>

GEARY COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989			1989		
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 29,005,475	41.8%	\$ 39,677,978	45.7%	\$ 3,804,143	41.8%	\$ 4,519,163	45.7%	
Commercial and Industrial	8,426,110	12.1%	23,719,590	27.3%	1,105,106	12.1%	2,701,566	27.3%	
Agricultural Land	6,804,655	9.8%	4,784,382	5.5%	892,448	9.8%	544,922	5.5%	
Agricultural Improvements	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
Vacant	759,515	1.1%	740,481	0.9%	99,612	1.1%	84,338	0.9%	
Personal Property & Inventory	13,279,830	19.1%	7,056,535	8.1%	1,741,684	19.1%	803,711	8.1%	
State Assessed	11,116,339	16.0%	10,898,638	12.5%	1,457,937	16.0%	1,241,311	12.5%	
Total	\$ 69,391,924	100.0%	\$ 86,877,604	100.0%	\$ 9,100,931	100.0%	\$ 9,895,012	100.0%	

Property Classification	Estimated 1989			Estimated 1989			Estimated 1989		
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989	
Residential	\$ 39,677,978	12.0%	\$ 4,396,246	44.4%	\$ 592,103	15.6%	\$ (122,917)	-2.7%	
Commercial and Industrial	15,813,060	20.0%	1,752,058	17.7%	646,951	58.5%	(949,509)	-35.1%	
Agricultural Land	4,784,382	30.0%	530,101	5.4%	(362,348)	-40.6%	(14,821)	-2.7%	
Agricultural Improvements	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
Vacant	740,481	12.0%	82,044	0.8%	(17,568)	-17.6%	(2,294)	-2.7%	
Personal Property & Inventory	17,392,118	25.0%	1,927,014	19.5%	185,330	10.6%	1,123,303	139.8%	
State Assessed	10,898,638	30.0%	1,207,549	12.2%	(250,388)	-17.2%	(33,762)	-2.7%	
Total	\$ 89,306,657		\$ 9,895,012	100.0%	\$ 794,081	8.7%	\$ (0)	0.0%	

Property Tax Levies:

1988	<u>0.1311526</u>
1989	<u>0.1138960</u>
1989 Adjusted	<u>0.1107981</u>

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GOVE COUNTY

Projected Impact of Reclassification Option

DATA NOT AVAILABLE

Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988 Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	1988 Property Tax Collections	Percent of Total	1989 Property Tax Collections	Percent of Total
Residential	\$ 0	ERR	\$ 0	ERR	\$ 0	ERR	\$ 0	ERR
Commercial and Industrial	0	ERR	0	ERR	0	ERR	0	ERR
Agricultural Land	0	ERR	0	ERR	0	ERR	0	ERR
Agricultural Improvements	0	ERR	0	ERR	0	ERR	0	ERR
Vacant	0	ERR	0	ERR	0	ERR	0	ERR
Personal Property & Inventory	0	ERR	0	ERR	0	ERR	0	ERR
State Assessed	0	ERR	0	ERR	0	ERR	0	ERR
Total	\$ 0	ERR	\$ 0	ERR	\$ 0	ERR	\$ 0	ERR

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
Residential	\$ 0	ERR	\$ ERR	ERR	\$ ERR	ERR	\$ ERR	ERR
Commercial and Industrial	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Agricultural Land	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Agricultural Improvements	0	0.0%	ERR	ERR	ERR	ERR	ERR	ERR
Vacant	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Personal Property & Inventory	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
State Assessed	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Total	\$ 0		\$ ERR	ERR	\$ ERR	ERR	\$ ERR	ERR

Property Tax Levies:

1988	ERR
1989	0.0000000
1989 Adjusted	ERR

GRAHAM COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988			1988			1989		
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 2,687,845	7.8%	\$ 3,754,068	10.3%	\$ 351,615	7.8%	\$ 475,081	10.3%	
Commercial and Industrial	1,103,630	3.2%	3,229,968	8.8%	144,373	3.2%	408,756	8.8%	
Agricultural Land	9,188,715	26.6%	10,971,516	30.0%	1,202,036	26.6%	1,388,456	30.0%	
Agricultural Improvements	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
Vacant	49,295	0.1%	37,620	0.1%	6,449	0.1%	4,761	0.1%	
Personal Property & Inventory	15,581,899	45.2%	12,812,947	35.0%	2,038,370	45.2%	1,621,491	35.0%	
State Assessed	5,889,014	17.1%	5,798,984	15.8%	770,380	17.1%	733,867	15.8%	
Total	\$ 34,500,398	100.0%	\$ 36,605,103	100.0%	\$ 4,513,222	100.0%	\$ 4,632,412	100.0%	

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment		Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment		Amount of Change In Property Taxes From 1988		Amount of Change In Property Taxes From 1989	
	Fixed Rate	Assessment Rate	Fixed Rate	Percent of Total	Percent Change From 1988	Percent Change From 1988	Percent Change From 1989	
Residential	\$ 3,754,068	12.0%	\$ 452,306	9.8%	\$ 100,692	28.6%	\$ (22,775)	-4.8%
Commercial and Industrial	2,153,312	20.0%	259,440	5.6%	115,067	79.7%	(149,315)	-36.5%
Agricultural Land	10,971,516	30.0%	1,321,896	28.5%	119,860	10.0%	(66,560)	-4.8%
Agricultural Improvements	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Vacant	37,620	12.0%	4,533	0.1%	(1,916)	-29.7%	(228)	-4.8%
Personal Property & Inventory	15,732,749	25.0%	1,895,550	40.9%	(142,820)	-7.0%	274,059	16.9%
State Assessed	5,798,984	30.0%	698,687	15.1%	(71,694)	-9.3%	(35,180)	-4.8%
Total	\$ 38,448,249		\$ 4,632,412	100.0%	\$ 119,190	2.6%	\$ (0)	0.0%

Property Tax Levies:

1988	0.1308165
1989	0.1265510
1989 Adjusted	0.1204844

3.90

GRANT COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988		Valuation		1988		1989	
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 6,801,825	3.8%	\$ 9,334,663	4.5%	\$ 428,989	3.8%	\$ 518,120	4.5%
Commercial and Industrial	8,270,010	4.6%	9,596,811	4.7%	521,587	4.6%	532,671	4.7%
Agricultural Land	13,681,695	7.6%	13,165,219	6.4%	862,901	7.6%	730,735	6.4%
Agricultural Improvements	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Vacant	114,550	0.1%	258,660	0.1%	7,225	0.1%	14,357	0.1%
Personal Property & Inventory	132,684,020	73.3%	153,759,102	74.8%	8,368,348	73.3%	8,534,399	74.8%
State Assessed	19,377,985	10.7%	19,550,762	9.5%	1,222,165	10.7%	1,085,165	9.5%
Total	\$ 180,930,085	100.0%	\$ 205,665,217	100.0%	\$ 11,411,216	100.0%	\$ 11,415,448	100.0%

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total				
Residential	\$ 9,334,663	12.0%	\$ 566,874	5.0%	\$ 137,885	32.1%	\$ 48,754	9.4%
Commercial and Industrial	6,397,874	20.0%	388,529	3.4%	(133,058)	-25.5%	(144,142)	-27.1%
Agricultural Land	13,165,219	30.0%	799,496	7.0%	(63,405)	-7.3%	68,760	9.4%
Agricultural Improvements	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Vacant	258,660	12.0%	15,708	0.1%	8,483	117.4%	1,351	9.4%
Personal Property & Inventory	139,269,902	25.0%	8,457,565	74.1%	89,216	1.1%	(76,834)	-0.9%
State Assessed	19,550,762	30.0%	1,187,276	10.4%	(34,889)	-2.9%	102,111	9.4%
Total	\$ 187,977,080		\$ 11,415,448	100.0%	\$ 4,232	0.0%	\$ 0	0.0%

Property Tax Levies:

1988	0.0630698
1989	0.0555050
1989 Adjusted	0.0607279

GRAY COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989			1989		
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 5,071,744	11.7%	\$ 7,478,256	16.1%	\$ 590,395	11.7%	\$ 860,104	16.1%	
Commercial and Industrial	2,897,956	6.7%	4,441,619	9.5%	337,347	6.7%	510,848	9.5%	
Agricultural Land	19,499,587	45.1%	21,633,074	46.5%	2,269,922	45.1%	2,488,106	46.5%	
Agricultural Improvements	2,580,336	6.0%	3,954,811	8.5%	300,374	6.0%	454,859	8.5%	
Vacant	138,334	0.3%	108,763	0.2%	16,103	0.3%	12,509	0.2%	
Personal Property & Inventory	6,206,865	14.4%	2,753,574	5.9%	722,533	14.4%	316,700	5.9%	
State Assessed	6,825,890	15.8%	6,194,774	13.3%	794,593	15.8%	712,486	13.3%	
Total	\$ 43,220,712	100.0%	\$ 46,564,871	100.0%	\$ 5,031,268	100.0%	\$ 5,355,612	100.0%	

Property Classification	Estimated 1989			Estimated 1989			Estimated 1989		
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989	
Residential	\$ 7,478,256	12.0%	\$ 721,588	13.5%	\$ 131,193	22.2%	\$ (138,516)	-16.1%	
Commercial and Industrial	2,961,079	20.0%	285,719	5.3%	(51,628)	-15.3%	(225,129)	-44.1%	
Agricultural Land	21,633,074	30.0%	2,087,407	39.0%	(182,515)	-8.0%	(400,699)	-16.1%	
Agricultural Improvements	1,581,924	0.0%	152,642	2.9%	(147,731)	-49.2%	(302,216)	-66.4%	
Vacant	108,763	12.0%	10,495	0.2%	(5,609)	-34.8%	(2,015)	-16.1%	
Personal Property & Inventory	15,545,605	25.0%	1,500,018	28.0%	777,485	107.6%	1,183,319	373.6%	
State Assessed	6,194,774	30.0%	597,743	11.2%	(196,850)	-24.8%	(114,743)	-16.1%	
Total	\$ 55,503,476		\$ 5,355,612	100.0%	\$ 324,344	6.4%	\$ 0	0.0%	

Property Tax Levies:

1988	0.1164087
1989	0.1150140
1989 Adjusted	0.0964915

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GREELEY COUNTY

Projected Impact of Reclassification Option

Valuation Adjusted to Include Exempt Personal Property

DATA NOT AVAILABLE

January 30, 1990

1989

Property Classification	1988	Percent of Total	Valuation	Percent of Total	1988	Percent of Total	1989	Percent of Total
	Valuation		Existing Constitution		Property Tax Collections		Property Tax Collections	
Residential	\$ 0	ERR	\$ 0	ERR	\$ 0	ERR	\$ 0	ERR
Commercial and Industrial	0	ERR	0	ERR	0	ERR	0	ERR
Agricultural Land	0	ERR	0	ERR	0	ERR	0	ERR
Agricultural Improvements	0	ERR	0	ERR	0	ERR	0	ERR
Vacant	0	ERR	0	ERR	0	ERR	0	ERR
Personal Property & Inventory	0	ERR	0	ERR	0	ERR	0	ERR
State Assessed	0	ERR	0	ERR	0	ERR	0	ERR
Total	\$ 0	ERR	\$ 0	ERR	\$ 0	ERR	\$ 0	ERR

Property Classification	Estimated 1989	Assessment Rate	Estimated 1989	Percent of Total	Amount of Change In	Percent Change From 1988	Amount of Change In	Percent Change From 1989
	Valuation Resulting From Proposed - New Amendment Fixed Rate		Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate		Property Taxes From 1988		Property Taxes From 1989	
Residential	\$ 0	ERR	\$ ERR	ERR	\$ ERR	ERR	\$ ERR	ERR
Commercial and Industrial	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Agricultural Land	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Agricultural Improvements	0	0.0%	ERR	ERR	ERR	ERR	ERR	ERR
Vacant	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Personal Property & Inventory	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
State Assessed	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Total	\$ 0		\$ ERR	ERR	\$ ERR	ERR	\$ ERR	ERR

Property Tax Levies:

1988	ERR
1989	0.1060570
1989 Adjusted	ERR

GREENWOOD COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989			1989		
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 4,489,945	10.5%	\$ 6,911,012	16.0%	\$ 696,788	10.5%	\$ 1,003,258	16.0%	
Commercial and Industrial	1,422,190	3.3%	1,857,888	4.3%	220,708	3.3%	269,706	4.3%	
Agricultural Land	12,907,725	30.3%	13,695,740	31.7%	2,003,132	30.3%	1,988,183	31.7%	
Agricultural Improvements	1,414,625	3.3%	1,848,005	4.3%	219,534	3.3%	268,271	4.3%	
Vacant	98,460	0.2%	69,949	0.2%	15,280	0.2%	10,154	0.2%	
Personal Property & Inventory	11,005,815	25.8%	6,954,987	16.1%	1,707,977	25.8%	1,009,642	16.1%	
State Assessed	11,270,814	26.5%	11,837,293	27.4%	1,749,102	26.5%	1,718,396	27.4%	
Total	\$ 42,609,574	100.0%	\$ 43,174,874	100.0%	\$ 6,612,521	100.0%	\$ 6,267,610	100.0%	

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In		Amount of Change In	
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Property Taxes From 1988	Percent Change From 1988	Property Taxes From 1989	Percent Change From 1989
Residential	\$ 6,911,012	12.0%	\$ 955,245	15.2%	\$ 258,457	37.1%	\$ (48,013)	-4.8%
Commercial and Industrial	1,238,592	20.0%	171,199	2.7%	(49,509)	-22.4%	(98,507)	-36.5%
Agricultural Land	13,695,740	30.0%	1,893,035	30.2%	(110,097)	-5.5%	(95,148)	-4.8%
Agricultural Improvements	739,202	0.0%	102,173	1.6%	(117,361)	-53.5%	(166,098)	-61.9%
Vacant	69,949	12.0%	9,668	0.2%	(5,611)	-36.7%	(486)	-4.8%
Personal Property & Inventory	10,853,156	25.0%	1,500,131	23.9%	(207,846)	-12.2%	490,489	48.6%
State Assessed	11,837,293	30.0%	1,636,159	26.1%	(112,943)	-6.5%	(82,237)	-4.8%
Total	\$ 45,344,944		\$ 6,267,610	100.0%	\$ (344,910)	-5.2%	\$ 0	0.0%

Property Tax Levies:

1988	0.1551886
1989	0.1451680
1989 Adjusted	0.1382207

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HAMILTON COUNTY

Projected Impact of Reclassification Option

DATA NOT AVAILABLE

Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988		Valuation Existing Constitution		1988 Property Tax Collections		1989 Property Tax Collections	
	Valuation	Percent of Total	Valuation	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 0	ERR	\$ 0	ERR	\$ 0	ERR	\$ 0	ERR
Commercial and Industrial	0	ERR	0	ERR	0	ERR	0	ERR
Agricultural Land	0	ERR	0	ERR	0	ERR	0	ERR
Agricultural Improvements	0	ERR	0	ERR	0	ERR	0	ERR
Vacant	0	ERR	0	ERR	0	ERR	0	ERR
Personal Property & Inventory	0	ERR	0	ERR	0	ERR	0	ERR
State Assessed	0	ERR	0	ERR	0	ERR	0	ERR
Total	\$ 0	ERR	\$ 0	ERR	\$ 0	ERR	\$ 0	ERR

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate		Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Valuation	Assessment Rate	Property Tax Collections	Percent of Total				
Residential	\$ 0	ERR	\$ ERR	ERR	\$ ERR	ERR	\$ ERR	ERR
Commercial and Industrial	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Agricultural Land	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Agricultural Improvements	0	0.0%	ERR	ERR	ERR	ERR	ERR	ERR
Vacant	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Personal Property & Inventory	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
State Assessed	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Total	\$ 0		\$ ERR	ERR	\$ ERR	ERR	\$ ERR	ERR

Property Tax Levies:

1988	ERR
1989	0.1060570
1989 Adjusted	ERR

HARPER COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989			1989		
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 6,873,555	12.6%	\$ 10,416,354	18.5%	\$ 881,553	12.6%	\$ 1,254,608	18.5%	
Commercial and Industrial	2,703,480	4.9%	7,228,633	12.8%	346,729	4.9%	870,660	12.8%	
Agricultural Land	20,464,670	37.4%	19,563,504	34.7%	2,624,651	37.4%	2,356,346	34.7%	
Agricultural Improvements	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
Vacant	119,700	0.2%	90,828	0.2%	15,352	0.2%	10,940	0.2%	
Personal Property & Inventory	15,804,029	28.9%	10,354,426	18.4%	2,026,911	28.9%	1,247,149	18.4%	
State Assessed	8,707,740	15.9%	8,724,464	15.5%	1,116,792	15.9%	1,050,827	15.5%	
Total	\$ 54,673,174	100.0%	\$ 56,378,209	100.0%	\$ 7,011,987	100.0%	\$ 6,790,530	100.0%	

Property Classification	Estimated 1989			Estimated 1989			Estimated 1989		
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989	
Residential	\$ 10,416,354	12.0%	\$ 1,186,390	17.5%	\$ 304,838	34.6%	\$ (68,218)	-5.4%	
Commercial and Industrial	4,819,089	20.0%	548,879	8.1%	202,150	58.3%	(321,781)	-37.0%	
Agricultural Land	19,563,504	30.0%	2,228,222	32.8%	(396,429)	-15.1%	(128,123)	-5.4%	
Agricultural Improvements	0	0.0%	0	0.0%	0	0.0%	0	0.0%	
Vacant	90,828	12.0%	10,345	0.2%	(5,007)	-32.6%	(595)	-5.4%	
Personal Property & Inventory	16,005,734	25.0%	1,823,003	26.8%	(203,907)	-10.1%	575,854	46.2%	
State Assessed	8,724,464	30.0%	993,689	14.6%	(123,103)	-11.0%	(57,137)	-5.4%	
Total	\$ 59,619,973		\$ 6,790,530	100.0%	(221,458)	-3.2%	0	0.0%	

Property Tax Levies:

1988	0.1282528
1989	0.1204460
1989 Adjusted	0.1138969

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HARVEY COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988		Valuation Existing Constitution		1988 Property Tax Collections		1989 Property Tax Collections	
	Valuation	Percent of Total	Valuation	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 33,056,980	30.0%	\$ 51,921,189	41.1%	\$ 4,848,981	30.0%	\$ 7,052,455	41.1%
Commercial and Industrial	13,946,030	12.7%	24,474,644	19.4%	2,045,681	12.7%	3,324,391	19.4%
Agricultural Land	15,307,640	13.9%	15,670,760	12.4%	2,245,409	13.9%	2,128,559	12.4%
Agricultural Improvements	3,994,290	3.6%	7,009,796	5.6%	585,905	3.6%	952,141	5.6%
Vacant	429,180	0.4%	542,976	0.4%	62,954	0.4%	73,752	0.4%
Personal Property & Inventory	28,271,975	25.7%	11,806,303	9.3%	4,147,090	25.7%	1,603,650	9.3%
State Assessed	15,047,839	13.7%	14,876,444	11.8%	2,207,300	13.7%	2,020,667	11.8%
Total	\$ 110,053,934	100.0%	\$ 126,302,112	100.0%	\$ 16,143,321	100.0%	\$ 17,155,616	100.0%

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate		Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate		Amount of Change In Property Taxes From 1988		Amount of Change In Property Taxes From 1989	
	Valuation	Assessment Rate	Valuation	Percent of Total	Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
Residential	\$ 51,921,189	12.0%	\$ 6,536,083	38.1%	\$ 1,687,102	34.8%	\$ (516,372)	-7.3%
Commercial and Industrial	16,316,429	20.0%	2,053,989	12.0%	8,308	0.4%	(1,270,402)	-38.2%
Agricultural Land	15,670,760	30.0%	1,972,709	11.5%	(272,701)	-12.1%	(155,851)	-7.3%
Agricultural Improvements	2,803,918	0.0%	352,970	2.1%	(232,934)	-39.8%	(599,170)	-62.9%
Vacant	542,976	12.0%	68,352	0.4%	5,398	8.6%	(5,400)	-7.3%
Personal Property & Inventory	34,148,686	25.0%	4,298,797	25.1%	151,707	3.7%	2,695,147	168.1%
State Assessed	14,876,444	30.0%	1,872,717	10.9%	(334,584)	-15.2%	(147,951)	-7.3%
Total	\$ 136,280,403		\$ 17,155,616	100.0%	\$ 1,012,295	6.3%	\$ 0	0.0%

Property Tax Levies:

1988	0.1466855
1989	0.1358300
1989 Adjusted	0.1258847

HASKELL COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989				
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 6,298,005	6.3%	\$ 4,733,454	4.2%	\$ 420,330	6.3%	\$ 299,576	4.2%
Commercial and Industrial	4,482,205	4.5%	2,913,065	2.6%	299,143	4.5%	184,365	2.6%
Agricultural Land	9,176,075	9.2%	18,271,719	16.2%	612,413	9.2%	1,156,399	16.2%
Agricultural Improvements	3,847,330	3.8%	2,500,449	2.2%	256,771	3.8%	158,251	2.2%
Vacant	50,890	0.1%	99,270	0.1%	3,396	0.1%	6,283	0.1%
Personal Property & Inventory	67,500,386	67.4%	75,750,699	67.3%	4,504,986	67.4%	4,794,186	67.3%
State Assessed	8,744,070	8.7%	8,292,805	7.4%	583,581	8.7%	524,843	7.4%
Total	\$ 100,098,961	100.0%	\$ 112,561,461	100.0%	\$ 6,680,620	100.0%	\$ 7,123,902	100.0%

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate		Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Assessment Rate	Percent of Total	Assessment Rate	Percent of Total				
Residential	\$ 4,733,454	12.0%	\$ 315,828	4.4%	(104,502)	-24.9%	16,252	5.4%
Commercial and Industrial	1,942,044	20.0%	129,578	1.8%	(169,565)	-56.7%	(54,787)	-29.7%
Agricultural Land	18,271,719	30.0%	1,219,134	17.1%	606,721	99.1%	62,735	5.4%
Agricultural Improvements	1,000,179	12.0%	66,734	0.9%	(190,037)	-74.0%	(91,516)	-57.8%
Vacant	99,270	12.0%	6,624	0.1%	3,227	95.0%	341	5.4%
Personal Property & Inventory	72,429,697	25.0%	4,832,688	67.8%	327,702	7.3%	38,502	0.8%
State Assessed	8,292,805	30.0%	553,316	7.8%	(30,264)	-5.2%	28,473	5.4%
Total	\$ 106,769,168		\$ 7,123,902	100.0%	\$ 443,282	6.6%	(0)	0.0%

Property Tax Levies:

1988	0.0667402
1989	0.0632890
1989 Adjusted	0.0667225

3.24

HODGEMAN COUNTY

Projected Impact of Reclassification Option

Valuation Adjusted to Include Exempt Personal Property

DATA NOT AVAILABLE

January 30, 1990

1989

Property Classification	1988 Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	1988 Property Tax Collections	Percent of Total	1989 Property Tax Collections	Percent of Total
Residential	\$ 0	ERR	\$ 0	ERR	\$ ERR	ERR	\$ 0	ERR
Commercial and Industrial	0	ERR	0	ERR	ERR	ERR	0	ERR
Agricultural Land	0	ERR	0	ERR	ERR	ERR	0	ERR
Agricultural Improvements	0	ERR	0	ERR	ERR	ERR	0	ERR
Vacant	0	ERR	0	ERR	ERR	ERR	0	ERR
Personal Property & Inventory	0	ERR	0	ERR	ERR	ERR	0	ERR
State Assessed	0	ERR	0	ERR	ERR	ERR	0	ERR
Total	\$ 0	ERR	\$ 0	ERR	\$ ERR	ERR	\$ 0	ERR

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
Residential	\$ 0	ERR	\$ ERR	ERR	\$ ERR	ERR	\$ ERR	ERR
Commercial and Industrial	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Agricultural Land	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Agricultural Improvements	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Vacant	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Personal Property & Inventory	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
State Assessed	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Total	\$ 0		\$ ERR	ERR	\$ ERR	ERR	\$ ERR	ERR

Property Tax Levies:

1988	ERR
1989	0.000000
1989 Adjusted	ERR

JACKSON COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989				
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 6,866,415	21.5%	\$ 14,011,501	34.2%	\$ 962,434	21.5%	\$ 1,599,973	34.2%
Commercial and Industrial	1,464,585	4.6%	1,856,982	4.5%	205,284	4.6%	212,049	4.5%
Agricultural Land	7,983,095	24.9%	11,041,948	27.0%	1,118,954	24.9%	1,260,880	27.0%
Agricultural Improvements	3,862,495	12.1%	4,897,348	12.0%	541,388	12.1%	559,228	12.0%
Vacant	65,870	0.2%	143,987	0.4%	9,233	0.2%	16,442	0.4%
Personal Property & Inventory	5,212,360	16.3%	2,348,705	5.7%	730,593	16.3%	268,199	5.7%
State Assessed	6,554,488	20.5%	6,654,340	16.2%	918,713	20.5%	759,859	16.2%
Total	\$ 32,009,308	100.0%	\$ 40,954,811	100.0%	\$ 4,486,598	100.0%	\$ 4,676,630	100.0%

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In		Amount of Change In	
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Property Taxes From 1988	Percent Change From 1988	Property Taxes From 1989	Percent Change From 1989
Residential	\$ 14,011,501	12.0%	\$ 1,512,743	32.3%	\$ 550,309	57.2%	\$ (87,230)	-5.5%
Commercial and Industrial	1,237,988	20.0%	133,659	2.9%	(71,626)	-34.9%	(78,390)	-37.0%
Agricultural Land	11,041,948	30.0%	1,192,137	25.5%	73,183	6.5%	(68,743)	-5.5%
Agricultural Improvements	1,958,939	12.0%	211,496	4.5%	(329,893)	-60.9%	(347,733)	-62.2%
Vacant	143,987	12.0%	15,545	0.3%	6,313	68.4%	(896)	-5.5%
Personal Property & Inventory	8,267,710	25.0%	892,618	19.1%	162,026	22.2%	624,420	232.8%
State Assessed	6,654,340	30.0%	718,432	15.4%	(200,281)	-21.8%	(41,427)	-5.5%
Total	\$ 43,316,413		\$ 4,676,630	100.0%	\$ 190,032	4.2%	\$ 0	0.0%

Property Tax Levies:

1988	<u>0.1401654</u>
1989	<u>0.1141900</u>
1989 Adjusted	<u>0.1079644</u>

JEFFERSON COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989				
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 14,613,410	31.3%	\$ 26,986,723	45.2%	\$ 1,916,260	31.3%	\$ 2,932,323	45.2%
Commercial and Industrial	1,354,590	2.9%	1,517,030	2.5%	177,628	2.9%	164,837	2.5%
Agricultural Land	7,395,215	15.8%	9,912,438	16.6%	969,736	15.8%	1,077,066	16.6%
Agricultural Improvements	4,278,520	9.2%	4,791,591	8.0%	561,043	9.2%	520,645	8.0%
Vacant	122,390	0.3%	1,373,059	2.3%	16,049	0.3%	149,194	2.3%
Personal Property & Inventory	10,158,313	21.8%	6,168,654	10.3%	1,332,062	21.8%	670,274	10.3%
State Assessed	8,777,353	18.8%	8,932,819	15.0%	1,150,976	18.8%	970,622	15.0%
Total	\$ 46,699,791	100.0%	\$ 59,682,314	100.0%	\$ 6,123,754	100.0%	\$ 6,484,961	100.0%

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate		Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Assessment Rate	Percent of Total	Assessment Rate	Percent of Total				
Residential	\$ 26,986,723	12.0%	\$ 2,805,235	43.3%	\$ 888,975	46.4%	\$(127,088)	-4.3%
Commercial and Industrial	1,011,353	20.0%	105,129	1.6%	(72,499)	-40.8%	(59,709)	-36.2%
Agricultural Land	9,912,438	30.0%	1,030,385	15.9%	60,649	6.3%	(46,681)	-4.3%
Agricultural Improvements	1,916,637	12.0%	199,232	3.1%	(361,811)	-64.5%	(321,413)	-61.7%
Vacant	1,373,059	12.0%	142,728	2.2%	126,679	789.3%	(6,466)	-4.3%
Personal Property & Inventory	12,253,130	25.0%	1,273,697	19.6%	(58,365)	-4.4%	603,423	90.0%
State Assessed	8,932,819	30.0%	928,555	14.3%	(222,421)	-19.3%	(42,067)	-4.3%
Total	\$ 62,386,159		\$ 6,484,961	100.0%	\$ 361,207	5.9%	\$ 0	0.0%

Property Tax Levies:

1988	0.1311302
1989	0.1086580
1989 Adjusted	0.1039487

JEWELL COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989			1989		
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 1,851,010	7.1%	\$ 2,915,115	10.1%	\$ 229,214	7.1%	\$ 351,382	10.1%	
Commercial and Industrial	817,165	3.1%	745,224	2.6%	101,191	3.1%	89,828	2.6%	
Agricultural Land	14,724,865	56.3%	18,918,537	65.6%	1,823,404	56.3%	2,280,403	65.6%	
Agricultural Improvements	1,826,390	7.0%	1,665,600	5.8%	226,165	7.0%	200,768	5.8%	
Vacant	56,720	0.2%	36,816	0.1%	7,024	0.2%	4,438	0.1%	
Personal Property & Inventory	3,487,219	13.3%	1,159,857	4.0%	431,828	13.3%	139,807	4.0%	
State Assessed	3,388,177	13.0%	3,419,914	11.8%	419,563	13.0%	412,230	11.8%	
Total	\$ 26,151,546	100.0%	\$ 28,861,063	100.0%	\$ 3,238,389	100.0%	\$ 3,478,855	100.0%	

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total				
Residential	\$ 2,915,115	12.0%	\$ 297,157	8.5%	\$ 67,944	29.6%	(\$ 54,225)	-15.4%
Commercial and Industrial	496,816	20.0%	50,644	1.5%	(50,547)	-50.0%	(39,184)	-43.6%
Agricultural Land	18,918,537	30.0%	1,928,493	55.4%	105,089	5.8%	(351,910)	-15.4%
Agricultural Improvements	666,240	12.0%	67,914	2.0%	(158,251)	-70.0%	(132,854)	-66.2%
Vacant	36,816	12.0%	3,753	0.1%	(3,271)	-46.6%	(685)	-15.4%
Personal Property & Inventory	7,674,171	25.0%	782,279	22.5%	350,451	81.2%	642,473	459.5%
State Assessed	3,419,914	30.0%	348,615	10.0%	(70,949)	-16.9%	(63,615)	-15.4%
Total	\$ 34,127,609		\$ 3,478,855	100.0%	\$ 240,466	7.4%	(\$ 0)	0.0%

Property Tax Levies:

1988	0.1238316
1989	0.1205380
1989 Adjusted	0.1019367

3-9-90

JOHNSON COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988			1988			1989		
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 615,910,195	47.6%	\$ 1,327,784,770	53.6%	\$ 109,375,287	47.6%	\$ 141,741,024	53.6%	
Commercial and Industrial	253,702,035	19.6%	794,367,843	32.1%	45,053,212	19.6%	84,798,767	32.1%	
Agricultural Land	6,941,000	0.5%	8,605,280	0.3%	1,232,605	0.5%	918,614	0.3%	
Agricultural Improvements	6,528,930	0.5%	20,442,769	0.8%	1,159,428	0.5%	2,182,266	0.8%	
Vacant	8,895,965	0.7%	64,445,120	2.6%	1,579,774	0.7%	6,879,517	2.6%	
Personal Property & Inventory	293,778,590	22.7%	144,060,175	5.8%	52,170,134	22.7%	15,378,424	5.8%	
State Assessed	108,022,542	8.3%	116,450,794	4.7%	19,182,986	8.3%	12,431,122	4.7%	
Total	\$ 1,293,779,257	100.0%	\$ 2,476,156,751	100.0%	\$ 229,753,425	100.0%	\$ 264,329,733	100.0%	

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In Property Taxes From 1988	Amount of Change In Property Taxes From 1989		
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate		Percent Change From 1988	Percent Change From 1989	
Residential	\$ 1,327,784,770	12.0%	\$ 146,183,193	55.3%	\$ 36,807,907	33.7%	\$ 4,442,169	3.1%
Commercial and Industrial	529,578,562	20.0%	58,304,243	22.1%	13,251,030	29.4%	(26,494,525)	-31.2%
Agricultural Land	8,605,280	30.0%	947,403	0.4%	(285,202)	-23.1%	28,789	3.1%
Agricultural Improvements	8,177,108	12.0%	900,263	0.3%	(259,165)	-22.4%	(1,282,002)	-58.7%
Vacant	64,445,120	12.0%	7,095,121	2.7%	5,515,347	349.1%	215,604	3.1%
Personal Property & Inventory	345,870,441	25.0%	38,078,796	14.4%	(14,091,338)	-27.0%	22,700,372	147.6%
State Assessed	116,450,794	30.0%	12,820,714	4.9%	(6,362,272)	-33.2%	389,592	3.1%
Total	\$ 2,400,912,074		\$ 264,329,733	100.0%	\$ 34,576,308	15.0%	\$ 0	0.0%

Property Tax Levies:

1988	0.1775832
1989	0.1067500
1989 Adjusted	0.1100955

KEARNY COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989			1989		
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 2,670,945	1.6%	\$ 4,747,733	2.6%	\$ 134,161	1.6%	\$ 227,179	2.6%	
Commercial and Industrial	1,375,420	0.8%	1,316,416	0.7%	69,087	0.8%	62,990	0.7%	
Agricultural Land	12,613,520	7.4%	14,918,550	8.0%	633,572	7.4%	713,853	8.0%	
Agricultural Improvements	1,481,395	0.9%	1,417,844	0.8%	74,410	0.9%	67,844	0.8%	
Vacant	42,875	0.0%	102,396	0.1%	2,154	0.0%	4,900	0.1%	
Personal Property & Inventory	137,811,240	81.0%	149,487,300	80.6%	6,922,208	81.0%	7,152,967	80.6%	
State Assessed	14,097,271	8.3%	13,381,815	7.2%	708,101	8.3%	640,320	7.2%	
Total	\$ 170,092,666	100.0%	\$ 185,372,054	100.0%	\$ 8,543,692	100.0%	\$ 8,870,053	100.0%	

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate		Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Assessment Rate	Percent of Total	Assessment Rate	Percent of Total				
Residential	\$ 4,747,733	12.0%	\$ 253,904	2.9%	\$ 119,743	89.3%	\$ 26,725	11.8%
Commercial and Industrial	877,610	20.0%	46,934	0.5%	(22,153)	-32.1%	(16,057)	-25.5%
Agricultural Land	14,918,550	30.0%	797,829	9.0%	164,256	25.9%	83,976	11.8%
Agricultural Improvements	567,138	12.0%	30,330	0.3%	(44,080)	-59.2%	(37,514)	-55.3%
Vacant	102,396	12.0%	5,476	0.1%	3,322	154.3%	576	11.8%
Personal Property & Inventory	131,265,323	25.0%	7,019,935	79.1%	97,727	1.4%	(133,033)	-1.9%
State Assessed	13,381,815	30.0%	715,646	8.1%	7,545	1.1%	75,326	11.8%
Total	\$ 165,860,565		\$ 8,870,053	100.0%	\$ 326,361	3.8%	\$ 0	0.0%

Property Tax Levies:

1988	0.0502296
1989	0.0478500
1989 Adjusted	0.0534790

327

KINGMAN COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Valuation

Property Classification	1988			1988			1989		
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 4,999,055	6.9%	\$ 13,838,263	18.4%	\$ 540,982	6.9%	\$ 1,553,788	18.4%	
Commercial and Industrial	1,896,265	2.6%	1,861,989	2.5%	205,208	2.6%	209,068	2.5%	
Agricultural Land	19,626,875	27.2%	22,109,029	29.4%	2,123,959	27.2%	2,482,446	29.4%	
Agricultural Improvements	3,475,615	4.8%	3,412,791	4.5%	376,120	4.8%	383,195	4.5%	
Vacant	78,615	0.1%	67,626	0.1%	8,507	0.1%	7,593	0.1%	
Personal Property & Inventory	26,442,125	36.7%	20,561,050	27.4%	2,861,484	36.7%	2,308,636	27.4%	
State Assessed	15,581,507	21.6%	13,310,054	17.7%	1,686,182	21.6%	1,494,479	17.7%	
Total	\$ 72,100,057	100.0%	\$ 75,160,802	100.0%	\$ 7,802,443	100.0%	\$ 8,439,205	100.0%	

Estimated

1989

Property Tax

Collections

Amount of

Amount of

Valuation

Resulting From

Change In

Change In

Proposed - New

Proposed - New

Property

Property

Assessment

Assessment

Percent

Taxes From

Percent

Taxes From

Percent

Resulting From

Resulting From

Change From

Change From

Proposed - New

Proposed - New

1988

1988

1989

1989

Property Classification	Valuation	Assessment Rate	Valuation	Percent of Total	Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
Residential	\$ 13,838,263	12.0%	\$ 1,489,548	17.7%	\$ 948,566	175.3%	\$ (64,240)	-4.1%
Commercial and Industrial	1,241,326	20.0%	133,616	1.6%	(71,592)	-34.9%	(75,452)	-36.1%
Agricultural Land	22,109,029	30.0%	2,379,812	28.2%	255,853	12.0%	(102,634)	-4.1%
Agricultural Improvements	1,365,116	12.0%	146,941	1.7%	(229,179)	-60.9%	(236,254)	-61.7%
Vacant	67,626	12.0%	7,279	0.1%	(1,228)	-14.4%	(314)	-4.1%
Personal Property & Inventory	26,470,847	25.0%	2,849,317	33.8%	(12,167)	-0.4%	540,681	23.4%
State Assessed	13,310,054	30.0%	1,432,692	17.0%	(253,490)	-15.0%	(61,788)	-4.1%
Total	\$ 78,402,261		\$ 8,439,205	100.0%	\$ 636,762	8.2%	\$ (0)	0.0%

Property Tax Levies:

1988	0.1082169
1989	0.1122820
1989 Adjusted	0.1076398

KIOWA COUNTY

Projected Impact of Reclassification Option

DATA NOT AVAILABLE

Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988		Valuation Existing Constitution		1988 Property Tax Collections		1989 Property Tax Collections	
	Valuation	Percent of Total	Valuation	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 0	ERR	\$ 0	ERR	\$ ERR	ERR	\$ 0	ERR
Commercial and Industrial	0	ERR	0	ERR	ERR	ERR	0	ERR
Agricultural Land	0	ERR	0	ERR	ERR	ERR	0	ERR
Agricultural Improvements	0	ERR	0	ERR	ERR	ERR	0	ERR
Vacant	0	ERR	0	ERR	ERR	ERR	0	ERR
Personal Property & Inventory	0	ERR	0	ERR	ERR	ERR	0	ERR
State Assessed	0	ERR	0	ERR	ERR	ERR	0	ERR
Total	\$ 0	ERR	\$ 0	ERR	\$ ERR	ERR	\$ 0	ERR

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate		Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Valuation	Assessment Rate	Valuation	Percent of Total				
Residential	\$ 0	ERR	\$ ERR	ERR	\$ ERR	ERR	\$ ERR	ERR
Commercial and Industrial	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Agricultural Land	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Agricultural Improvements	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Vacant	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Personal Property & Inventory	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
State Assessed	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Total	\$ 0		\$ ERR	ERR	\$ ERR	ERR	\$ ERR	ERR

Property Tax Levies:

1988	ERR
1989	0.0000000
1989 Adjusted	ERR

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LABETTE COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988		1989 Valuation Existing Constitution		1988 Property Tax Collections		1989 Property Tax Collections	
	Valuation	Percent of Total	Valuation	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 19,776,220	27.6%	\$ 26,561,581	35.2%	\$ 2,950,433	27.6%	\$ 3,818,705	35.2%
Commercial and Industrial	6,173,270	8.6%	7,805,588	10.3%	920,996	8.6%	1,122,194	10.3%
Agricultural Land	11,277,935	15.7%	12,615,597	16.7%	1,682,566	15.7%	1,813,719	16.7%
Agricultural Improvements	4,563,055	6.4%	5,769,604	7.6%	680,767	6.4%	829,484	7.6%
Vacant	249,035	0.3%	351,636	0.5%	37,154	0.3%	50,554	0.5%
Personal Property & Inventory	13,348,400	18.6%	5,427,394	7.2%	1,991,461	18.6%	780,286	7.2%
State Assessed	16,233,518	22.7%	17,030,650	22.5%	2,421,894	22.7%	2,448,462	22.5%
Total	\$ 71,621,433	100.0%	\$ 75,562,050	100.0%	\$ 10,685,270	100.0%	\$ 10,863,405	100.0%

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate		Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Valuation	Assessment Rate	Valuation	Percent of Total				
Residential	\$ 26,561,581	12.0%	\$ 3,555,415	32.7%	\$ 604,982	20.5%	\$ (263,290)	-6.9%
Commercial and Industrial	5,203,725	20.0%	696,548	6.4%	(224,449)	-24.4%	(425,646)	-37.9%
Agricultural Land	12,615,597	30.0%	1,688,668	15.5%	6,102	0.4%	(125,051)	-6.9%
Agricultural Improvements	2,307,842	12.0%	308,917	2.8%	(371,849)	-54.6%	(520,567)	-62.8%
Vacant	351,636	12.0%	47,068	0.4%	9,915	26.7%	(3,486)	-6.9%
Personal Property & Inventory	17,086,633	25.0%	2,287,141	21.1%	295,680	14.8%	1,506,855	193.1%
State Assessed	17,030,650	30.0%	2,279,647	21.0%	(142,247)	-5.9%	(168,815)	-6.9%
Total	\$ 81,157,664		\$ 10,863,405	100.0%	\$ 178,134	1.7%	\$ 0	0.0%

Property Tax Levies:

1988	0.1491910
1989	0.1437680
1989 Adjusted	0.1338556

LANE COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Valuation

1988

1989

Property Classification	1988 Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 2,655,169	9.3%	\$ 2,998,816	11.2%	\$ 321,084	9.3%	\$ 389,012	11.2%
Commercial and Industrial	2,164,445	7.5%	2,424,347	9.1%	261,742	7.5%	314,491	9.1%
Agricultural Land	9,888,305	34.5%	9,799,176	36.7%	1,195,771	34.5%	1,271,169	36.7%
Agricultural Improvements	1,053,742	3.7%	1,180,273	4.4%	127,427	3.7%	153,107	4.4%
Vacant	23,945	0.1%	46,662	0.2%	2,896	0.1%	6,053	0.2%
Personal Property & Inventory	10,121,364	35.3%	7,674,781	28.7%	1,223,955	35.3%	995,588	28.7%
State Assessed	2,791,496	9.7%	2,598,593	9.7%	337,570	9.7%	337,095	9.7%
Total	\$ 28,698,466	100.0%	\$ 26,722,648	100.0%	\$ 3,470,443	100.0%	\$ 3,466,515	100.0%

Estimated

1989

Property Tax

Collections

Amount of

Amount of

Valuation

Resulting From

Change In

Change In

Proposed - New

Proposed - New

Property

Property

Amendment

Assessment

Amendment

Percent

Taxes From

Percent

Taxes From

Percent

Fixed Rate

Rate

Fixed Rate

of Total

1988

1988

1989

1989

Residential	\$ 2,998,816	12.0%	\$ 369,169	10.6%	\$ 48,086	15.0%	\$ (19,843)	-5.1%
Commercial and Industrial	1,616,231	20.0%	198,966	5.7%	(62,775)	-24.0%	(115,525)	-36.7%
Agricultural Land	9,799,176	30.0%	1,206,328	34.8%	10,557	0.9%	(64,841)	-5.1%
Agricultural Improvements	472,109	12.0%	58,119	1.7%	(69,308)	-54.4%	(94,988)	-62.0%
Vacant	46,662	12.0%	5,744	0.2%	2,849	98.4%	(309)	-5.1%
Personal Property & Inventory	10,627,413	25.0%	1,308,288	37.7%	84,334	6.9%	312,700	31.4%
State Assessed	2,598,593	30.0%	319,900	9.2%	(17,670)	-5.2%	(17,195)	-5.1%
Total	\$ 28,159,000		\$ 3,466,515	100.0%	\$ (3,928)	-0.1%	\$ (0)	0.0%

Property Tax Levies:

1988	0.1209278
1989	0.1297220
1989 Adjusted	0.1231051

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LEAVENWORTH COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988			1988			1989		
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 57,976,740	45.0%	\$ 114,181,168	58.9%	\$ 8,948,089	45.0%	\$ 14,219,323	58.9%	
Commercial and Industrial	11,208,980	8.7%	20,272,835	10.5%	1,729,986	8.7%	2,524,637	10.5%	
Agricultural Land	6,918,400	5.4%	8,188,431	4.2%	1,067,781	5.4%	1,019,730	4.2%	
Agricultural Improvements	9,102,060	7.1%	16,462,208	8.5%	1,404,805	7.1%	2,050,088	8.5%	
Vacant	551,570	0.4%	3,135,816	1.6%	85,129	0.4%	390,513	1.6%	
Personal Property & Inventory	22,289,235	17.3%	10,550,855	5.4%	3,440,105	17.3%	1,313,930	5.4%	
State Assessed	20,766,233	16.1%	21,204,596	10.9%	3,205,046	16.1%	2,640,672	10.9%	
Total	\$ 128,813,218	100.0%	\$ 193,995,909	100.0%	\$ 19,880,940	100.0%	\$ 24,158,893	100.0%	

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate		Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Assessment Rate	Percent of Total	Assessment Rate	Percent of Total				
Residential	\$ 114,181,168	12.0%	\$ 14,207,325	58.8%	\$ 5,259,236	58.8%	\$ (11,999)	-0.1%
Commercial and Industrial	13,515,223	20.0%	1,681,671	7.0%	(48,315)	-2.8%	(842,966)	-33.4%
Agricultural Land	8,188,431	30.0%	1,018,869	4.2%	(48,912)	-4.6%	(860)	-0.1%
Agricultural Improvements	6,584,883	12.0%	819,343	3.4%	(585,462)	-41.7%	(1,230,745)	-60.0%
Vacant	3,135,816	12.0%	390,183	1.6%	305,054	358.3%	(330)	-0.1%
Personal Property & Inventory	27,349,632	25.0%	3,403,058	14.1%	(37,047)	-1.1%	2,089,128	159.0%
State Assessed	21,204,596	30.0%	2,638,444	10.9%	(566,602)	-17.7%	(2,228)	-0.1%
Total	\$ 194,159,749		\$ 24,158,893	100.0%	\$ 4,277,953	21.5%	\$ 0	0.0%

Property Tax Levies:

1988	0.1543393
1989	0.1245330
1989 Adjusted	0.1244279

LINCOLN COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988			1989				
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 2,373,660	8.9%	\$ 2,594,123	10.8%	\$ 270,148	8.9%	\$ 331,407	10.8%
Commercial and Industrial	870,870	3.3%	1,121,056	4.7%	99,114	3.3%	143,218	4.7%
Agricultural Land	14,584,620	54.6%	13,313,303	55.3%	1,659,886	54.6%	1,700,814	55.3%
Agricultural Improvements	1,104,990	4.1%	1,422,434	5.9%	125,760	4.1%	181,720	5.9%
Vacant	24,350	0.1%	38,880	0.2%	2,771	0.1%	4,967	0.2%
Personal Property & Inventory	3,064,785	11.5%	950,052	3.9%	348,805	11.5%	121,372	3.9%
State Assessed	4,677,911	17.5%	4,613,351	19.2%	532,396	17.5%	589,369	19.2%
Total	\$ 26,701,186	100.0%	\$ 24,053,199	100.0%	\$ 3,038,881	100.0%	\$ 3,072,868	100.0%

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In		Amount of Change In	
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Property Taxes From 1988	Percent Change From 1988	Property Taxes From 1989	Percent Change From 1989
Residential	\$ 2,594,123	12.0%	\$ 288,546	9.4%	\$ 18,398	6.8%	\$ (42,861)	-12.9%
Commercial and Industrial	747,370	20.0%	83,130	2.7%	(15,984)	-16.1%	(60,088)	-42.0%
Agricultural Land	13,313,303	30.0%	1,480,846	48.2%	(179,040)	-10.8%	(219,968)	-12.9%
Agricultural Improvements	568,974	12.0%	63,287	2.1%	(62,472)	-49.7%	(118,433)	-65.2%
Vacant	38,880	12.0%	4,325	0.1%	1,553	56.1%	(642)	-12.9%
Personal Property & Inventory	5,750,113	25.0%	639,588	20.8%	290,783	83.4%	518,216	427.0%
State Assessed	4,613,351	30.0%	513,146	16.7%	(19,251)	-3.6%	(76,224)	-12.9%
Total	\$ 27,626,115		\$ 3,072,868	100.0%	\$ 33,987	1.1%	\$ (0)	0.0%

Property Tax Levies:

1988	0.1138107
1989	0.1277530
1989 Adjusted	0.1112306

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LINN COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988			1988			1989		
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 7,840,220	6.6%	\$ 9,125,176	7.4%	\$ 564,222	6.6%	\$ 633,178	7.4%	
Commercial and Industrial	1,191,921	1.0%	401,236	0.3%	85,777	1.0%	27,841	0.3%	
Agricultural Land	517,360	0.4%	9,911,400	8.1%	37,232	0.4%	687,732	8.1%	
Agricultural Improvements	10,574,470	8.9%	3,559,685	2.9%	760,992	8.9%	246,999	2.9%	
Vacant	43,520	0.0%	3,785,413	3.1%	3,132	0.0%	262,662	3.1%	
Personal Property & Inventory	8,244,263	7.0%	4,497,970	3.7%	593,299	7.0%	312,105	3.7%	
State Assessed	89,917,990	76.0%	91,429,348	74.5%	6,470,950	76.0%	6,344,100	74.5%	
Total	\$ 118,329,744	100.0%	\$ 122,710,228	100.0%	\$ 8,515,603	100.0%	\$ 8,514,617	100.0%	

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate				
Residential	\$ 9,125,176	12.0%	\$ 611,718	7.2%	\$ 47,496	8.4%	\$ (21,460)	-3.4%
Commercial and Industrial	267,491	20.0%	17,932	0.2%	(67,845)	-79.1%	(9,909)	-35.6%
Agricultural Land	9,911,400	30.0%	664,424	7.8%	627,192	1684.6%	(23,309)	-3.4%
Agricultural Improvements	1,423,874	12.0%	95,451	1.1%	(665,541)	-87.5%	(151,548)	-61.4%
Vacant	3,785,413	12.0%	253,760	3.0%	250,628	8002.4%	(8,902)	-3.4%
Personal Property & Inventory	11,072,332	25.0%	742,248	8.7%	148,949	25.1%	430,143	137.8%
State Assessed	91,429,348	30.0%	6,129,085	72.0%	(341,866)	-5.3%	(215,015)	-3.4%
Total	\$ 127,015,033		\$ 8,514,617	100.0%	(986)	0.0%	0	0.0%

Property Tax Levies:

1988	0.0719650
1989	0.0693880
1989 Adjusted	0.0670363

LOGAN COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1988			1989		
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 3,083,534	12.0%	\$ 4,195,662	15.1%	\$ 331,548	12.0%	\$ 444,652	15.1%	
Commercial and Industrial	1,081,419	4.2%	2,595,813	9.3%	116,276	4.2%	275,102	9.3%	
Agricultural Land	11,953,900	46.4%	12,553,792	45.1%	1,285,307	46.4%	1,330,438	45.1%	
Agricultural Improvements	746,710	2.9%	1,792,385	6.4%	80,288	2.9%	189,955	6.4%	
Vacant	63,471	0.2%	50,858	0.2%	6,825	0.2%	5,390	0.2%	
Personal Property & Inventory	5,363,768	20.8%	2,988,034	10.7%	576,723	20.8%	316,669	10.7%	
State Assessed	3,490,957	13.5%	3,656,924	13.1%	375,355	13.5%	387,557	13.1%	
Total	\$ 25,783,759	100.0%	\$ 27,833,468	100.0%	\$ 2,772,322	100.0%	\$ 2,949,763	100.0%	

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate				
Residential	\$ 4,195,662	12.0%	\$ 403,127	13.7%	\$ 71,579	21.6%	\$ (41,525)	-9.3%
Commercial and Industrial	1,730,542	20.0%	166,274	5.6%	49,997	43.0%	(108,828)	-39.6%
Agricultural Land	12,553,792	30.0%	1,206,190	40.9%	(79,117)	-6.2%	(124,248)	-9.3%
Agricultural Improvements	716,954	12.0%	68,886	2.3%	(11,402)	-14.2%	(121,069)	-63.7%
Vacant	50,858	12.0%	4,887	0.2%	(1,938)	-28.4%	(503)	-9.3%
Personal Property & Inventory	7,795,821	25.0%	749,036	25.4%	172,313	29.9%	432,367	136.5%
State Assessed	3,656,924	30.0%	351,364	11.9%	(23,991)	-6.4%	(36,193)	-9.3%
Total	\$ 30,700,553		\$ 2,949,763	100.0%	\$ 177,441	6.4%	\$ (0)	0.0%

Property Tax Levies:

1988	<u>0.1075220</u>
1989	<u>0.1059790</u>
1989 Adjusted	<u>0.0960818</u>

LYON COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989			1989		
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 39,780,715	34.3%	\$ 46,906,477	37.3%	\$ 5,910,459	34.3%	\$ 6,613,766	37.3%	
Commercial and Industrial	13,944,010	12.0%	24,974,289	19.9%	2,071,745	12.0%	3,521,350	19.9%	
Agricultural Land	14,897,530	12.9%	16,698,072	13.3%	2,213,415	12.9%	2,354,411	13.3%	
Agricultural Improvements	3,675,655	3.2%	6,583,248	5.2%	546,114	3.2%	928,231	5.2%	
Vacant	464,010	0.4%	1,148,200	0.9%	68,941	0.4%	161,895	0.9%	
Personal Property & Inventory	24,345,160	21.0%	11,052,090	8.8%	3,617,106	21.0%	1,558,334	8.8%	
State Assessed	18,750,864	16.2%	18,232,553	14.5%	2,785,928	16.2%	2,570,772	14.5%	
Total	\$ 115,857,944	100.0%	\$ 125,594,929	100.0%	\$ 17,213,710	100.0%	\$ 17,708,759	100.0%	

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment		Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Fixed Rate	Assessment Rate	Fixed Rate	Percent of Total				
Residential	\$ 46,906,477	12.0%	\$ 6,285,302	35.5%	\$ 374,842	6.3%	\$(328,465)	-5.0%
Commercial and Industrial	16,649,526	20.0%	2,230,977	12.6%	159,232	7.7%	(1,290,372)	-36.6%
Agricultural Land	16,698,072	30.0%	2,237,482	12.6%	24,067	1.1%	(116,929)	-5.0%
Agricultural Improvements	2,633,299	12.0%	352,853	2.0%	(193,261)	-35.4%	(575,379)	-62.0%
Vacant	1,148,200	12.0%	153,855	0.9%	84,914	123.2%	(8,040)	-5.0%
Personal Property & Inventory	29,890,291	25.0%	4,005,193	22.6%	388,087	10.7%	2,446,859	157.0%
State Assessed	18,232,553	30.0%	2,443,097	13.8%	(342,831)	-12.3%	(127,674)	-5.0%
Total	\$ 132,158,418		\$ 17,708,759	100.0%	\$ 495,050	2.9%	\$(0)	0.0%

Property Tax Levies:

1988	0.1485760
1989	0.1409990
1989 Adjusted	0.1339965

MARION COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989			1989		
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 8,946,115	16.0%	\$ 15,130,635	25.4%	\$ 1,002,319	16.0%	\$ 1,609,930	25.4%	
Commercial and Industrial	2,735,850	4.9%	4,309,113	7.2%	306,524	4.9%	458,498	7.2%	
Agricultural Land	21,524,040	38.4%	19,388,504	32.5%	2,411,545	38.4%	2,062,976	32.5%	
Agricultural Improvements	4,024,860	7.2%	6,339,375	10.6%	450,944	7.2%	674,522	10.6%	
Vacant	103,150	0.2%	135,302	0.2%	11,557	0.2%	14,396	0.2%	
Personal Property & Inventory	10,178,295	18.2%	5,668,276	9.5%	1,140,372	18.2%	603,116	9.5%	
State Assessed	8,473,606	15.1%	8,599,856	14.4%	949,380	15.1%	915,042	14.4%	
Total	\$ 55,985,916	100.0%	\$ 59,571,061	100.0%	\$ 6,272,640	100.0%	\$ 6,338,480	100.0%	

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In Property Taxes From 1988	Amount of Change In Property Taxes From 1989		
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate		Percent Change From 1988	Percent Change From 1989	
Residential	\$ 15,130,635	12.0%	\$ 1,530,825	12.0%	\$ 528,506	52.7%	\$ (79,105)	-4.9%
Commercial and Industrial	2,872,742	20.0%	290,647	20.0%	(15,877)	-5.2%	(167,852)	-36.6%
Agricultural Land	19,388,504	30.0%	1,961,610	30.0%	(449,935)	-18.7%	(101,365)	-4.9%
Agricultural Improvements	2,535,750	12.0%	256,552	12.0%	(194,392)	-43.1%	(417,970)	-62.0%
Vacant	135,302	12.0%	13,689	12.0%	2,132	18.4%	(707)	-4.9%
Personal Property & Inventory	13,986,577	25.0%	1,415,076	25.0%	274,704	24.1%	811,960	134.6%
State Assessed	8,599,856	30.0%	870,081	30.0%	(79,299)	-8.4%	(44,961)	-4.9%
Total	\$ 62,649,366		\$ 6,338,480		\$ 65,840	1.0%	(0)	0.0%

Property Tax Levies:

1988	0.1120396
1989	0.1064020
1989 Adjusted	0.1011739

3
2
2

MARSHALL COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988		Valuation Existing Constitution		1988 Property Tax Collections		1989 Property Tax Collections	
	Valuation	Percent of Total	Valuation	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 7,743,455	15.2%	\$ 12,058,652	21.5%	\$ 1,039,330	15.2%	\$ 1,514,072	21.5%
Commercial and Industrial	3,666,573	7.2%	4,636,998	8.3%	492,129	7.2%	582,217	8.3%
Agricultural Land	18,017,778	35.4%	22,276,846	39.8%	2,418,354	35.4%	2,797,059	39.8%
Agricultural Improvements	4,113,188	8.1%	5,201,817	9.3%	552,074	8.1%	653,135	9.3%
Vacant	90,715	0.2%	77,667	0.1%	12,176	0.2%	9,752	0.1%
Personal Property & Inventory	8,451,140	16.6%	2,812,915	5.0%	1,134,316	16.6%	353,187	5.0%
State Assessed	8,786,041	17.3%	8,941,969	16.0%	1,179,266	17.3%	1,122,745	16.0%
Total	\$ 50,868,890	100.0%	\$ 56,006,864	100.0%	\$ 6,827,644	100.0%	\$ 7,032,166	100.0%

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate		Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Valuation	Assessment Rate	Valuation	Assessment Rate				
Residential	\$ 12,058,652	12.0%	\$ 1,354,523	19.3%	\$ 315,193	30.3%	(159,549)	-10.5%
Commercial and Industrial	3,091,332	20.0%	347,243	4.9%	(144,886)	-29.4%	(234,974)	-40.4%
Agricultural Land	22,276,846	30.0%	2,502,311	35.6%	83,958	3.5%	(294,747)	-10.5%
Agricultural Improvements	2,080,727	12.0%	233,724	3.3%	(318,350)	-57.7%	(419,411)	-64.2%
Vacant	77,667	12.0%	8,724	0.1%	(3,452)	-28.3%	(1,028)	-10.5%
Personal Property & Inventory	14,076,720	25.0%	1,581,208	22.5%	446,893	39.4%	1,228,022	347.7%
State Assessed	8,941,969	30.0%	1,004,433	14.3%	(174,834)	-14.8%	(118,312)	-10.5%
Total	\$ 62,603,913		\$ 7,032,166	100.0%	\$ 204,522	3.0%	\$ 0	0.0%

Property Tax Levies:

1988	0.1342204
1989	0.1255590
1989 Adjusted	0.1123279

McPHERSON COUNTY

Projected Impact of Reclassification Option

DATA NOT AVAILABLE

Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988		Valuation		1988		1989	
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 0	ERR	\$ 0	ERR	\$ ERR	ERR	\$ 0	ERR
Commercial and Industrial	0	ERR	0	ERR	ERR	ERR	0	ERR
Agricultural Land	0	ERR	0	ERR	ERR	ERR	0	ERR
Agricultural Improvements	0	ERR	0	ERR	ERR	ERR	0	ERR
Vacant	0	ERR	0	ERR	ERR	ERR	0	ERR
Personal Property & Inventory	0	ERR	0	ERR	ERR	ERR	0	ERR
State Assessed	0	ERR	0	ERR	ERR	ERR	0	ERR
Total	\$ 0	ERR	\$ 0	ERR	\$ ERR	ERR	\$ 0	ERR

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total				
Residential	\$ 0	ERR	\$ ERR	ERR	\$ ERR	ERR	ERR	ERR
Commercial and Industrial	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Agricultural Land	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Agricultural Improvements	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Vacant	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Personal Property & Inventory	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
State Assessed	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Total	\$ 0	ERR	\$ ERR	ERR	\$ ERR	ERR	\$ ERR	ERR

Property Tax Levies:

1988	ERR
1989	0.0000000
1989 Adjusted	ERR

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MEADE COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989				
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 4,534,885	5.7%	\$ 6,221,125	8.5%	\$ 377,288	5.7%	\$ 578,739	8.5%
Commercial and Industrial	1,674,430	2.1%	3,557,534	4.9%	139,307	2.1%	330,950	4.9%
Agricultural Land	16,576,075	20.8%	17,584,826	24.0%	1,379,078	20.8%	1,635,881	24.0%
Agricultural Improvements	1,129,395	1.4%	2,399,539	3.3%	93,962	1.4%	223,224	3.3%
Vacant	133,710	0.2%	83,892	0.1%	11,124	0.2%	7,804	0.1%
Personal Property & Inventory	14,520,560	18.3%	15,125,207	20.7%	1,208,066	18.3%	1,407,068	20.7%
State Assessed	40,939,339	51.5%	28,241,731	38.6%	3,406,027	51.5%	2,627,272	38.6%
Total	\$ 79,508,394	100.0%	\$ 73,213,854	100.0%	\$ 6,614,853	100.0%	\$ 6,810,938	100.0%

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Valuation Resulting From Proposed - New Amendment Fixed Rate	Percent of Total				
Residential	\$ 6,221,125	12.0%	\$ 569,863	8.4%	\$ 192,575	51.0%	(8,876)	-1.5%
Commercial and Industrial	2,371,689	20.0%	217,250	3.2%	77,942	55.9%	(113,700)	-34.4%
Agricultural Land	17,584,826	30.0%	1,610,793	23.7%	231,714	16.8%	(25,088)	-1.5%
Agricultural Improvements	959,816	12.0%	87,920	1.3%	(6,042)	-6.4%	(135,304)	-60.6%
Vacant	83,892	12.0%	7,685	0.1%	(3,440)	-30.9%	(120)	-1.5%
Personal Property & Inventory	18,891,098	25.0%	1,730,449	25.4%	522,383	43.2%	323,381	23.0%
State Assessed	28,241,731	30.0%	2,586,979	38.0%	(819,048)	-24.0%	(40,293)	-1.5%
Total	\$ 74,354,177		\$ 6,810,938	100.0%	\$ 196,086	3.0%	\$ 0	0.0%

Property Tax Levies:

1988	<u>0.0831969</u>
1989	<u>0.0930280</u>
1989 Adjusted	<u>0.0916013</u>

MIAMI COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1989			1988			1989		
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 18,257,975	23.9%	\$ 37,952,007	39.0%	\$ 2,405,715	23.9%	\$ 4,285,465	39.0%	
Commercial and Industrial	4,494,880	5.9%	3,086,066	3.2%	592,256	5.9%	348,472	3.2%	
Agricultural Land	557,320	0.7%	9,762,625	10.0%	73,434	0.7%	1,102,376	10.0%	
Agricultural Improvements	18,992,520	24.9%	13,039,765	13.4%	2,502,500	24.9%	1,472,424	13.4%	
Vacant	318,200	0.4%	687,851	0.7%	41,927	0.4%	77,671	0.7%	
Personal Property & Inventory	12,023,795	15.7%	7,134,999	7.3%	1,584,284	15.7%	805,670	7.3%	
State Assessed	21,755,827	28.5%	25,569,814	26.3%	2,866,600	28.5%	2,887,292	26.3%	
Total	\$ 76,400,517	100.0%	\$ 97,233,127	100.0%	\$ 10,066,716	100.0%	\$ 10,979,370	100.0%	

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In Property Taxes From 1988	Amount of Change In Property Taxes From 1989		
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Valuation Resulting From Proposed - New Amendment Fixed Rate	Percent of Total		Percent Change From 1988	Percent Change From 1989	
Residential	\$ 37,952,007	12.0%	\$ 4,266,273	38.9%	\$ 1,860,558	77.3%	\$ (19,192)	-0.4%
Commercial and Industrial	2,057,378	20.0%	231,275	2.1%	(360,982)	-61.0%	(117,198)	-33.6%
Agricultural Land	9,762,625	30.0%	1,097,439	10.0%	1,024,005	1394.5%	(4,937)	-0.4%
Agricultural Improvements	5,215,906	12.0%	586,332	5.3%	(1,916,168)	0.0%	(886,092)	0.0%
Vacant	687,851	12.0%	77,323	0.7%	35,396	84.4%	(348)	-0.4%
Personal Property & Inventory	16,424,958	25.0%	1,846,367	16.8%	262,083	16.5%	1,040,698	129.2%
State Assessed	25,569,814	30.0%	2,874,362	26.2%	7,761	0.3%	(12,931)	-0.4%
Total	\$ 97,670,538		\$ 10,979,370	100.0%	\$ 912,654	9.1%	\$ (0)	0.0%

Property Tax Levies:

1988	0.1317624
1989	0.1129180
1989 Adjusted	0.1124123

MITCHELL COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988		Valuation Existing Constitution		1988 Property Tax Collections		1989 Property Tax Collections	
	Valuation	Percent of Total	Valuation	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 6,566,410	18.5%	\$ 7,837,954	22.1%	\$ 774,549	18.5%	\$ 955,791	22.1%
Commercial and Industrial	3,066,355	8.6%	3,932,773	11.1%	361,696	8.6%	479,578	11.1%
Agricultural Land	14,376,300	40.4%	14,959,881	42.1%	1,695,774	40.4%	1,824,268	42.1%
Agricultural Improvements	2,117,715	6.0%	2,716,088	7.6%	249,798	6.0%	331,211	7.6%
Vacant	90,880	0.3%	94,770	0.3%	10,720	0.3%	11,557	0.3%
Personal Property & Inventory	5,313,700	14.9%	1,817,910	5.1%	626,784	14.9%	221,683	5.1%
State Assessed	4,035,763	11.3%	4,152,436	11.7%	476,043	11.3%	506,365	11.7%
Total	\$ 35,567,123	100.0%	\$ 35,511,812	100.0%	\$ 4,195,363	100.0%	\$ 4,330,452	100.0%

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate		Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Valuation	Assessment Rate	Valuation	Percent of Total				
Residential	\$ 7,837,954	12.0%	\$ 838,411	19.4%	\$ 63,862	8.2%	\$(117,380)	-12.3%
Commercial and Industrial	2,621,848	20.0%	280,454	6.5%	(81,241)	-22.5%	(199,124)	-41.5%
Agricultural Land	14,959,881	30.0%	1,600,231	37.0%	(95,543)	-5.6%	(224,037)	-12.3%
Agricultural Improvements	1,086,435	12.0%	116,214	2.7%	(133,584)	-53.5%	(214,997)	-64.9%
Vacant	94,770	12.0%	10,137	0.2%	(582)	-5.4%	(1,419)	-12.3%
Personal Property & Inventory	9,730,249	25.0%	1,040,827	24.0%	414,043	66.1%	819,143	369.5%
State Assessed	4,152,436	30.0%	444,178	10.3%	(31,865)	-6.7%	(62,186)	-12.3%
Total	\$ 40,483,574		\$ 4,330,452	100.0%	\$ 135,089	3.2%	\$(0)	0.0%

Property Tax Levies:

1988	0.1179562
1989	0.1219440
1989 Adjusted	0.1069681

MONTGOMERY COUNTY

Projected Impact of Reclassification Option

DATA NOT AVAILABLE

Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988		Valuation Existing Constitution		1988		1989	
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 0	ERR	\$ 0	ERR	\$ ERR	ERR	\$ 0	ERR
Commercial and Industrial	0	ERR	0	ERR	ERR	ERR	0	ERR
Agricultural Land	0	ERR	0	ERR	ERR	ERR	0	ERR
Agricultural Improvements	0	ERR	0	ERR	ERR	ERR	0	ERR
Vacant	0	ERR	0	ERR	ERR	ERR	0	ERR
Personal Property & Inventory	0	ERR	0	ERR	ERR	ERR	0	ERR
State Assessed	0	ERR	0	ERR	ERR	ERR	0	ERR
Total	\$ 0	ERR	\$ 0	ERR	\$ ERR	ERR	\$ 0	ERR

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate		Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Assessment Rate	Percent of Total	Assessment Rate	Percent of Total				
Residential	\$ 0	ERR	\$ ERR	ERR	\$ ERR	ERR	\$ ERR	ERR
Commercial and Industrial	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Agricultural Land	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Agricultural Improvements	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Vacant	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Personal Property & Inventory	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
State Assessed	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Total	\$ 0		\$ ERR	ERR	\$ ERR	ERR	\$ ERR	ERR

Property Tax Levies:

1988	ERR
1989	0.0000000
1989 Adjusted	ERR

3-3-90

MORRIS COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988		Existing Constitution		1988 Property Tax Collections		1989 Property Tax Collections	
	Valuation	Percent of Total	Valuation	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 3,817,330	12.0%	\$ 8,500,689	24.4%	\$ 417,140	12.0%	\$ 897,205	24.4%
Commercial and Industrial	1,125,040	3.5%	2,154,264	6.2%	122,939	3.5%	227,372	6.2%
Agricultural Land	11,907,355	37.4%	11,267,249	32.3%	1,301,182	37.4%	1,189,202	32.3%
Agricultural Improvements	1,430,215	4.5%	2,738,623	7.9%	156,287	4.5%	289,048	7.9%
Vacant	51,395	0.2%	51,990	0.1%	5,616	0.2%	5,487	0.1%
Personal Property & Inventory	5,969,355	18.8%	2,832,652	8.1%	652,304	18.8%	298,972	8.1%
State Assessed	7,528,082	23.7%	7,337,416	21.0%	822,635	23.7%	774,428	21.0%
Total	\$ 31,828,772	100.0%	\$ 34,882,883	100.0%	\$ 3,478,104	100.0%	\$ 3,681,714	100.0%

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate		Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Valuation	Assessment Rate	Valuation	Assessment Rate				
Residential	\$ 8,500,689	12.0%	\$ 832,291	22.6%	\$ 415,151	99.5%	(\$ 64,914)	-7.2%
Commercial and Industrial	1,436,176	20.0%	140,614	3.8%	17,675	14.4%	(86,758)	-38.2%
Agricultural Land	11,267,249	30.0%	1,103,161	30.0%	(198,021)	-15.2%	(86,041)	-7.2%
Agricultural Improvements	1,095,449	12.0%	107,254	2.9%	(49,033)	-31.4%	(181,794)	-62.9%
Vacant	51,990	12.0%	5,090	0.1%	(526)	-9.4%	(397)	-7.2%
Personal Property & Inventory	7,914,589	25.0%	774,907	21.0%	122,603	18.8%	475,935	159.2%
State Assessed	7,337,416	30.0%	718,397	19.5%	(104,238)	-12.7%	(56,031)	-7.2%
Total	\$ 37,603,558		\$ 3,681,714	100.0%	\$ 203,610	5.9%	(0)	0.0%

Property Tax Levies:

1988	0.1092755
1989	0.1055450
1989 Adjusted	0.0979087

MORTON COUNTY

Projected Impact of Reclassification Option Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989			1989		
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 3,361,815	3.3%	\$ 4,799,649	4.5%	\$ 239,630	3.3%	\$ 533,553	4.5%	
Commercial and Industrial	1,550,535	1.5%	1,787,685	1.7%	110,522	1.5%	198,728	1.7%	
Agricultural Land	8,383,530	8.3%	7,716,015	7.3%	597,578	8.3%	857,751	7.3%	
Agricultural Improvements	989,395	1.0%	1,140,720	1.1%	70,524	1.0%	126,808	1.1%	
Vacant	82,045	0.1%	115,764	0.1%	5,848	0.1%	12,869	0.1%	
Personal Property & Inventory	68,450,678	67.9%	75,191,882	71.0%	4,879,165	67.9%	8,358,706	71.0%	
State Assessed	18,014,945	17.9%	15,182,857	14.3%	1,284,105	17.9%	1,687,802	14.3%	
Total	\$ 100,832,943	100.0%	\$ 105,934,572	100.0%	\$ 7,187,373	100.0%	\$ 11,776,217	100.0%	

Property Classification	Estimated 1989		Estimated 1989		Estimated 1989		Estimated 1989	
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
Residential	\$ 4,799,649	12.0%	\$ 581,440	12.0%	\$ 341,809	142.6%	\$ 47,887	9.0%
Commercial and Industrial	1,191,790	20.0%	144,376	20.0%	33,854	30.6%	(54,352)	-27.3%
Agricultural Land	7,716,015	30.0%	934,734	30.0%	337,156	56.4%	76,984	9.0%
Agricultural Improvements	456,288	12.0%	55,276	12.0%	(15,248)	-21.6%	(71,532)	-56.4%
Vacant	115,764	12.0%	14,024	12.0%	8,176	139.8%	1,155	9.0%
Personal Property & Inventory	67,747,569	25.0%	8,207,084	25.0%	3,327,919	68.2%	(151,622)	-1.8%
State Assessed	15,182,857	30.0%	1,839,283	30.0%	555,178	43.2%	151,481	9.0%
Total	\$ 97,209,932		\$ 11,776,217		\$ 4,588,844	63.8%	\$ 0	0.0%

Property Tax Levies:

1988	0.0712800
1989	0.1111650
1989 Adjusted	0.1211421

60
936

NEMAHA COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989			1989		
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 6,726,285	14.7%	\$ 13,989,090	25.3%	\$ 742,326	14.7%	\$ 1,322,780	25.3%	
Commercial and Industrial	3,182,515	7.0%	5,136,631	9.3%	351,229	7.0%	485,710	9.3%	
Agricultural Land	15,545,215	34.0%	18,097,121	32.7%	1,715,601	34.0%	1,711,228	32.7%	
Agricultural Improvements	4,529,745	9.9%	7,311,083	13.2%	499,912	9.9%	691,321	13.2%	
Vacant	66,700	0.1%	169,932	0.3%	7,361	0.1%	16,068	0.3%	
Personal Property & Inventory	9,541,532	20.9%	4,263,474	7.7%	1,053,023	20.9%	403,146	7.7%	
State Assessed	6,102,029	13.4%	6,397,386	11.6%	673,432	13.4%	604,924	11.6%	
Total	\$ 45,694,021	100.0%	\$ 55,364,717	100.0%	\$ 5,042,885	100.0%	\$ 5,235,177	100.0%	

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment		Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Fixed Rate	Assessment Rate	Fixed Rate	Percent of Total				
Residential	\$ 13,989,090	12.0%	\$ 1,259,676	24.1%	\$ 517,349	69.7%	(\$ 63,105)	-4.8%
Commercial and Industrial	3,424,421	20.0%	308,359	5.9%	(42,870)	-12.2%	(177,351)	-36.5%
Agricultural Land	18,097,121	30.0%	1,629,592	31.1%	(86,010)	-5.0%	(81,636)	-4.8%
Agricultural Improvements	2,924,433	12.0%	263,336	5.0%	(236,575)	-47.3%	(427,985)	-61.9%
Vacant	169,932	12.0%	15,302	0.3%	7,941	107.9%	(767)	-4.8%
Personal Property & Inventory	13,135,878	25.0%	1,182,847	22.6%	129,824	12.3%	779,701	193.4%
State Assessed	6,397,386	30.0%	576,066	11.0%	(97,367)	-14.5%	(28,859)	-4.8%
Total	\$ 58,138,260		\$ 5,235,177	100.0%	\$ 192,292	3.8%	(\$ 0)	0.0%

Property Tax Levies:

1988	0.1103620
1989	0.0945580
1989 Adjusted	0.0900470

NEOSHO COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1989			1988			1989		
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 14,903,750	25.5%	\$ 19,440,973	34.4%	\$ 2,466,577	25.5%	\$ 3,168,859	100.0%	
Commercial and Industrial	8,510,270	14.6%	9,577,639	17.0%	1,408,453	14.6%	0	0.0%	
Agricultural Land	10,407,025	17.8%	10,288,719	18.2%	1,722,367	17.8%	0	0.0%	
Agricultural Improvements	3,554,520	6.1%	4,000,332	7.1%	588,275	6.1%	0	0.0%	
Vacant	139,760	0.2%	219,450	0.4%	23,130	0.2%	0	0.0%	
Personal Property & Inventory	13,449,600	23.0%	5,322,939	9.4%	2,225,915	23.0%	0	0.0%	
State Assessed	7,406,242	12.7%	7,649,238	13.5%	1,225,736	12.7%	0	0.0%	
Total	\$ 58,371,167	100.0%	\$ 56,499,290	100.0%	\$ 9,660,454	100.0%	\$ 3,168,859	100.0%	

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment		Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Fixed Rate	Assessment Rate	Fixed Rate	Percent of Total				
Residential	\$ 19,440,973	12.0%	\$ 2,891,114	31.4%	\$ 424,537	17.2%	\$(277,745)	-8.8%
Commercial and Industrial	6,385,092	20.0%	949,543	10.3%	(458,911)	-32.6%	949,543	ERR
Agricultural Land	10,288,719	30.0%	1,530,060	16.6%	(192,307)	-11.2%	1,530,060	ERR
Agricultural Improvements	1,600,133	12.0%	237,960	2.6%	(350,315)	-59.5%	237,960	ERR
Vacant	219,450	12.0%	32,635	0.4%	9,505	41.1%	32,635	ERR
Personal Property & Inventory	16,343,482	25.0%	2,430,479	26.4%	204,564	9.2%	2,430,479	ERR
State Assessed	7,649,238	30.0%	1,137,537	12.4%	(88,200)	-7.2%	1,137,537	ERR
Total	\$ 61,927,087		\$ 9,209,328	100.0%	\$(451,126)	-4.7%	\$ 6,040,469	190.6%

Property Tax Levies:

1988	0.1655004
1989	0.1629990
1989 Adjusted	0.1487124

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NESS COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988		Valuation Existing Constitution		1988 Property Tax Collections		1989 Property Tax Collections	
	Valuation	Percent of Total	Valuation	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 4,012,450	8.2%	\$ 6,189,083	13.6%	\$ 461,003	8.2%	\$ 709,226	13.6%
Commercial and Industrial	1,816,885	3.7%	2,465,673	5.4%	208,748	3.7%	282,549	5.4%
Agricultural Land	16,679,965	34.0%	13,553,551	29.7%	1,916,414	34.0%	1,553,142	29.7%
Agricultural Improvements	1,438,150	2.9%	1,951,697	4.3%	165,234	2.9%	223,651	4.3%
Vacant	73,445	0.1%	67,222	0.1%	8,438	0.1%	7,703	0.1%
Personal Property & Inventory	19,511,565	39.7%	15,925,899	34.9%	2,241,745	39.7%	1,824,997	34.9%
State Assessed	5,596,346	11.4%	5,467,830	12.0%	642,982	11.4%	626,575	12.0%
Total	\$ 49,128,806	100.0%	\$ 45,620,955	100.0%	\$ 5,644,564	100.0%	\$ 5,227,842	100.0%

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate		Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Valuation	Assessment Rate	Valuation	Assessment Rate				
Residential	\$ 6,189,083	12.0%	\$ 673,529	12.9%	\$ 212,526	46.1%	\$ (35,697)	-5.0%
Commercial and Industrial	1,643,782	20.0%	178,885	3.4%	(29,863)	-14.3%	(103,664)	-36.7%
Agricultural Land	13,553,551	30.0%	1,474,969	28.2%	(441,445)	-23.0%	(78,173)	-5.0%
Agricultural Improvements	780,679	12.0%	84,958	1.6%	(80,276)	-48.6%	(138,693)	-62.0%
Vacant	67,222	12.0%	7,315	0.1%	(1,123)	-13.3%	(388)	-5.0%
Personal Property & Inventory	20,336,712	25.0%	2,213,148	42.3%	(28,597)	-1.3%	388,152	21.3%
State Assessed	5,467,830	30.0%	595,038	11.4%	(47,944)	-7.5%	(31,537)	-5.0%
Total	\$ 48,038,859		\$ 5,227,842	100.0%	\$ (416,722)	-7.4%	\$ (0)	0.0%

Property Tax Levies:

1988	0.1148932
1989	0.1145930
1989 Adjusted	0.1088253

NORTON COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988			1989				
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 4,791,375	18.1%	\$ 6,000,024	22.2%	\$ 658,988	18.1%	\$ 801,807	22.2%
Commercial and Industrial	1,389,320	5.2%	1,587,013	5.9%	191,082	5.2%	212,079	5.9%
Agricultural Land	8,835,700	33.3%	10,876,080	40.3%	1,215,229	33.3%	1,453,414	40.3%
Agricultural Improvements	1,241,305	4.7%	1,417,937	5.2%	170,724	4.7%	189,485	5.2%
Vacant	44,940	0.2%	36,696	0.1%	6,181	0.2%	4,904	0.1%
Personal Property & Inventory	5,475,030	20.7%	2,328,541	8.6%	753,015	20.7%	311,172	8.6%
State Assessed	4,724,848	17.8%	4,769,821	17.7%	649,838	17.8%	637,410	17.7%
Total	\$ 26,502,518	100.0%	\$ 27,016,112	100.0%	\$ 3,645,056	100.0%	\$ 3,610,271	100.0%

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In		Amount of Change In	
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Property Taxes From 1988	Percent Change From 1988	Property Taxes From 1989	Percent Change From 1989
Residential	\$ 6,000,024	12.0%	\$ 705,865	19.6%	\$ 46,877	7.1%	\$ (95,942)	-12.0%
Commercial and Industrial	1,058,009	20.0%	124,468	3.4%	(66,614)	-34.9%	(87,611)	-41.3%
Agricultural Land	10,876,080	30.0%	1,279,502	35.4%	64,273	5.3%	(173,912)	-12.0%
Agricultural Improvements	567,175	12.0%	66,725	1.8%	(104,000)	-60.9%	(122,760)	-64.8%
Vacant	36,696	12.0%	4,317	0.1%	(1,864)	-30.2%	(587)	-12.0%
Personal Property & Inventory	7,380,383	25.0%	868,255	24.0%	115,240	15.3%	557,083	179.0%
State Assessed	4,769,821	30.0%	561,139	15.5%	(88,698)	-13.6%	(76,271)	-12.0%
Total	\$ 30,688,187		\$ 3,610,271	100.0%	\$ (34,785)	-1.0%	\$ (0)	0.0%

Property Tax Levies:

1988	0.1375362
1989	0.1336340
1989 Adjusted	0.1176437

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OSAGE COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988			1988			1989		
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 12,151,000	25.4%	\$ 20,997,226	40.2%	\$ 1,380,561	25.4%	\$ 2,207,144	40.2%	
Commercial and Industrial	2,363,055	4.9%	2,215,743	4.2%	268,483	4.9%	232,910	4.2%	
Agricultural Land	13,052,870	27.3%	11,518,732	22.1%	1,483,029	27.3%	1,210,803	22.1%	
Agricultural Improvements	4,110,615	8.6%	3,854,361	7.4%	467,036	8.6%	405,155	7.4%	
Vacant	147,800	0.3%	381,048	0.7%	16,793	0.3%	40,054	0.7%	
Personal Property & Inventory	6,860,580	14.3%	2,985,023	5.7%	779,479	14.3%	313,774	5.7%	
State Assessed	9,207,847	19.2%	10,254,040	19.6%	1,046,169	19.2%	1,077,864	19.6%	
Total	\$ 47,893,767	100.0%	\$ 52,206,173	100.0%	\$ 5,441,549	100.0%	\$ 5,487,704	100.0%	

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Valuation Resulting From Proposed - New Amendment Fixed Rate	Percent of Total				
Residential	\$ 20,997,226	12.0%	\$ 2,064,655	37.6%	\$ 684,094	49.6%	(142,490)	-6.5%
Commercial and Industrial	1,477,162	20.0%	145,249	2.6%	(123,234)	-45.9%	(87,661)	-37.6%
Agricultural Land	11,518,732	30.0%	1,132,635	20.6%	(350,393)	-23.6%	(78,168)	-6.5%
Agricultural Improvements	1,541,744	12.0%	151,600	2.8%	(315,436)	-67.5%	(253,555)	-62.6%
Vacant	381,048	12.0%	37,468	0.7%	20,676	123.1%	(2,586)	-6.5%
Personal Property & Inventory	9,639,171	25.0%	947,818	17.3%	168,340	21.6%	634,045	202.1%
State Assessed	10,254,040	30.0%	1,008,278	18.4%	(37,890)	-3.6%	(69,585)	-6.5%
Total	\$ 55,809,123		\$ 5,487,704	100.0%	\$ 46,155	0.8%	(0)	0.0%

Property Tax Levies:

1988	0.1136171
1989	0.1051160
1989 Adjusted	0.0983299

OSBORNE COUNTY

Projected Impact of Reclassification Option Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989			1989		
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 3,972,025	13.0%	\$ 4,153,170	15.5%	\$ 438,071	13.0%	\$ 500,013	15.5%	
Commercial and Industrial	1,328,275	4.3%	1,401,207	5.2%	146,494	4.3%	168,696	5.2%	
Agricultural Land	14,687,735	47.9%	12,999,180	48.6%	1,619,897	47.9%	1,565,010	48.6%	
Agricultural Improvements	1,400,915	4.6%	1,477,836	5.5%	154,506	4.6%	177,921	5.5%	
Vacant	65,715	0.2%	21,756	0.1%	7,248	0.2%	2,619	0.1%	
Personal Property & Inventory	4,922,110	16.1%	2,374,675	8.9%	542,855	16.1%	285,894	8.9%	
State Assessed	4,256,884	13.9%	4,298,738	16.1%	469,488	13.9%	517,538	16.1%	
Total	\$ 30,633,659	100.0%	\$ 26,726,562	100.0%	\$ 3,378,559	100.0%	\$ 3,217,691	100.0%	

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In		Amount of Change In	
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Property Taxes From 1988	Percent Change From 1988	Property Taxes From 1989	Percent Change From 1989
Residential	\$ 4,153,170	12.0%	\$ 423,579	13.2%	(14,492)	-3.3%	(76,434)	-15.3%
Commercial and Industrial	934,138	20.0%	95,272	3.0%	(51,222)	-35.0%	(73,423)	-43.5%
Agricultural Land	12,999,180	30.0%	1,325,778	41.2%	(294,120)	-18.2%	(239,233)	-15.3%
Agricultural Improvements	591,134	12.0%	60,289	1.9%	(94,216)	-61.0%	(117,632)	-66.1%
Vacant	21,756	12.0%	2,219	0.1%	(5,029)	-69.4%	(400)	-15.3%
Personal Property & Inventory	8,551,173	25.0%	872,128	27.1%	329,273	60.7%	586,234	205.1%
State Assessed	4,298,738	30.0%	438,425	13.6%	(31,063)	-6.6%	(79,113)	-15.3%
Total	\$ 31,549,290		\$ 3,217,691	100.0%	(160,869)	-4.8%	0	0.0%

Property Tax Levies:

1988	0.1102891
1989	0.1203930
1989 Adjusted	0.1019893

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OTTAWA COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989			1989		
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 4,728,355	12.8%	\$ 6,263,364	18.5%	\$ 514,686	12.8%	\$ 726,582	18.5%	
Commercial and Industrial	1,213,620	3.3%	1,211,611	3.6%	132,104	3.3%	140,553	3.6%	
Agricultural Land	17,053,535	46.3%	14,679,421	43.4%	1,856,294	46.3%	1,702,886	43.4%	
Agricultural Improvements	1,906,085	5.2%	1,902,929	5.6%	207,479	5.2%	220,749	5.6%	
Vacant	64,020	0.2%	57,678	0.2%	6,969	0.2%	6,691	0.2%	
Personal Property & Inventory	3,761,295	10.2%	904,676	2.7%	409,421	10.2%	104,947	2.7%	
State Assessed	8,134,609	22.1%	8,793,640	26.0%	885,460	22.1%	1,020,106	26.0%	
Total	\$ 36,861,519	100.0%	\$ 33,813,319	100.0%	\$ 4,012,412	100.0%	\$ 3,922,514	100.0%	

Property Classification	Estimated 1989			Estimated 1989			Estimated 1989		
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989	
Residential	\$ 6,263,364	12.0%	\$ 644,489	16.4%	\$ 129,803	25.2%	\$ (82,093)	-11.3%	
Commercial and Industrial	807,740	20.0%	83,115	2.1%	(48,989)	-37.1%	(57,438)	-40.9%	
Agricultural Land	14,679,421	30.0%	1,510,486	38.5%	(345,808)	-18.6%	(192,401)	-11.3%	
Agricultural Improvements	761,172	12.0%	78,323	2.0%	(129,156)	-62.3%	(142,426)	-64.5%	
Vacant	57,678	12.0%	5,935	0.2%	(1,034)	-14.8%	(756)	-11.3%	
Personal Property & Inventory	6,757,330	25.0%	695,317	17.7%	285,896	69.8%	590,370	562.5%	
State Assessed	8,793,640	30.0%	904,850	23.1%	19,390	2.2%	(115,257)	-11.3%	
Total	\$ 38,120,345		\$ 3,922,514	100.0%	\$ (89,898)	-2.2%	\$ 0	0.0%	

Property Tax Levies:

1988	0.1088510
1989	0.1160050
1989 Adjusted	0.1028982

PAWNEE COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1989			1988			1989		
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 6,877,180	15.2%	\$ 10,690,218	20.8%	\$ 823,151	15.2%	\$ 1,123,563	20.8%	
Commercial and Industrial	2,304,950	5.1%	4,235,973	8.2%	275,887	5.1%	445,209	8.2%	
Agricultural Land	16,880,300	37.3%	19,935,105	38.7%	2,020,455	37.3%	2,095,219	38.7%	
Agricultural Improvements	1,793,910	4.0%	3,296,798	6.4%	214,719	4.0%	346,500	6.4%	
Vacant	59,670	0.1%	97,171	0.2%	7,142	0.1%	10,213	0.2%	
Personal Property & Inventory	8,949,780	19.8%	4,590,299	8.9%	1,071,227	19.8%	482,450	8.9%	
State Assessed	8,329,583	18.4%	8,646,794	16.8%	996,993	18.4%	908,795	16.8%	
Total	\$ 45,195,373	100.0%	\$ 51,492,358	100.0%	\$ 5,409,573	100.0%	\$ 5,411,950	100.0%	

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Valuation Resulting From Proposed - New Amendment Fixed Rate	Percent of Total				
Residential	\$ 10,690,218	12.0%	\$ 1,019,462	18.8%	\$ 196,311	23.8%	\$ (104,101)	-9.3%
Commercial and Industrial	2,823,982	20.0%	269,306	5.0%	(6,580)	-2.4%	(175,903)	-39.5%
Agricultural Land	19,935,105	30.0%	1,901,091	35.1%	(119,364)	-5.9%	(194,128)	-9.3%
Agricultural Improvements	1,318,719	12.0%	125,758	2.3%	(88,960)	-41.4%	(220,742)	-63.7%
Vacant	97,171	12.0%	9,267	0.2%	2,125	29.7%	(946)	-9.3%
Personal Property & Inventory	13,238,459	25.0%	1,262,472	23.3%	191,246	17.9%	780,023	161.7%
State Assessed	8,646,794	30.0%	824,593	15.2%	(172,401)	-17.3%	(84,202)	-9.3%
Total	\$ 56,750,448		\$ 5,411,950	100.0%	\$ 2,376	0.0%	\$ (0)	0.0%

Property Tax Levies:

1988	0.1196931
1989	0.1051020
1989 Adjusted	0.0953640

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PHILLIPS COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989			1989		
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 5,639,500	13.7%	\$ 7,675,500	18.6%	\$ 680,865	13.7%	\$ 991,467	18.6%	
Commercial and Industrial	2,511,765	6.1%	3,912,320	9.5%	303,249	6.1%	505,366	9.5%	
Agricultural Land	11,675,750	28.3%	11,405,679	27.7%	1,409,630	28.3%	1,473,306	27.7%	
Agricultural Improvements	2,380,730	5.8%	3,708,220	9.0%	287,429	5.8%	479,002	9.0%	
Vacant	50,325	0.1%	66,504	0.2%	6,076	0.1%	8,591	0.2%	
Personal Property & Inventory	13,842,535	33.6%	3,869,907	21.5%	1,571,229	33.6%	1,145,752	21.5%	
State Assessed	5,153,804	12.5%	5,535,378	13.4%	622,226	12.5%	715,021	13.4%	
Total	\$ 41,254,409	100.0%	\$ 41,173,508	100.0%	\$ 4,980,703	100.0%	\$ 5,318,506	100.0%	

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In		Amount of Change In	
	Valuation	Assessment Rate	Property Tax Collections	Percent of Total	Property Taxes From 1988	Percent Change From 1988	Property Taxes From 1989	Percent Change From 1989
Residential	\$ 7,675,500	12.0%	\$ 926,136	17.4%	\$ 245,271	36.0%	\$ (65,332)	-6.6%
Commercial and Industrial	2,608,213	20.0%	314,710	5.9%	11,461	3.8%	(190,656)	-37.7%
Agricultural Land	11,405,679	30.0%	1,376,224	25.9%	(33,406)	-2.4%	(97,082)	-6.6%
Agricultural Improvements	1,483,288	12.0%	178,975	3.4%	(108,453)	-37.7%	(300,026)	-62.6%
Vacant	66,504	12.0%	8,024	0.2%	1,949	32.1%	(566)	-6.6%
Personal Property & Inventory	15,303,413	25.0%	1,846,530	34.7%	175,301	10.5%	700,777	61.2%
State Assessed	5,535,378	30.0%	667,906	12.6%	45,680	7.3%	(47,116)	-6.6%
Total	\$ 44,077,976		\$ 5,318,506	100.0%	\$ 337,803	6.8%	\$ 0	0.0%

Property Tax Levies:

1988	0.1207314
1989	0.1291730
1989 Adjusted	0.1206613

POTTAWATOMIE COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1989			1988			1989		
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 12,307,880	4.7%	\$ 21,021,927	8.0%	\$ 788,054	4.7%	\$ 1,406,514	8.0%	
Commercial and Industrial	4,642,730	1.8%	14,411,761	5.5%	297,266	1.8%	964,248	5.5%	
Agricultural Land	17,339,550	6.6%	17,273,451	6.5%	1,110,223	6.6%	1,155,715	6.5%	
Agricultural Improvements	17,130	0.0%	53,174	0.0%	1,097	0.0%	3,558	0.0%	
Vacant	60,605	0.0%	440,701	0.2%	3,880	0.0%	29,486	0.2%	
Personal Property & Inventory	12,179,439	4.6%	4,315,582	1.6%	779,830	4.6%	288,743	1.6%	
State Assessed	216,867,486	82.3%	206,834,086	78.2%	13,885,674	82.3%	13,838,648	78.2%	
Total	\$ 263,414,820	100.0%	\$ 264,350,682	100.0%	\$ 16,866,025	100.0%	\$ 17,686,911	100.0%	

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In Property Taxes From 1988	Amount of Change In Property Taxes From 1989		
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total		Percent Change From 1988	Percent Change From 1989	
Residential	\$ 21,021,927	12.0%	\$ 1,377,815	7.8%	\$ 589,761	74.8%	\$ (28,699)	-2.0%
Commercial and Industrial	9,607,841	20.0%	629,715	3.6%	332,449	111.8%	(334,533)	-34.7%
Agricultural Land	17,273,451	30.0%	1,132,133	6.4%	21,910	2.0%	(23,582)	-2.0%
Agricultural Improvements	21,270	12.0%	1,394	0.0%	297	27.1%	(2,164)	-60.8%
Vacant	440,701	12.0%	28,884	0.2%	25,004	644.4%	(602)	-2.0%
Personal Property & Inventory	14,657,683	25.0%	960,691	5.4%	180,861	23.2%	671,948	232.7%
State Assessed	206,834,086	30.0%	13,556,279	76.6%	(329,396)	-2.4%	(282,370)	-2.0%
Total	\$ 269,856,958		\$ 17,686,911	100.0%	\$ 820,886	4.9%	\$ 0	0.0%

Property Tax Levies:

1988	0.0640284
1989	0.0669070
1989 Adjusted	0.0655418

PRATT COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988		Existing Constitution		1988 Property Tax Collections		1989 Property Tax Collections	
	Valuation	Percent of Total	Valuation	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 11,556,470	15.9%	\$ 14,964,357	20.2%	\$ 1,457,313	15.9%	\$ 1,902,060	20.2%
Commercial and Industrial	4,784,770	6.6%	7,476,692	10.1%	603,377	6.6%	950,332	10.1%
Agricultural Land	17,212,155	23.7%	20,204,919	27.3%	2,170,515	23.7%	2,568,166	27.3%
Agricultural Improvements	1,357,270	1.9%	2,120,873	2.9%	171,157	1.9%	269,576	2.9%
Vacant	188,945	0.3%	169,729	0.2%	23,827	0.3%	21,574	0.2%
Personal Property & Inventory	16,549,680	22.8%	11,724,614	15.9%	2,086,975	22.8%	1,490,269	15.9%
State Assessed	20,984,418	28.9%	17,261,014	23.4%	2,646,211	28.9%	2,193,978	23.4%
Total	\$ 72,633,708	100.0%	\$ 73,922,198	100.0%	\$ 9,159,374	100.0%	\$ 9,395,955	100.0%

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate		Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Valuation	Assessment Rate	Valuation	Assessment Rate				
Residential	\$ 14,964,357	12.0%	\$ 1,789,385	19.0%	\$ 332,072	22.8%	\$ (112,674)	-5.9%
Commercial and Industrial	4,984,461	20.0%	596,024	6.3%	(7,353)	-1.2%	(354,308)	-37.3
Agricultural Land	20,204,919	30.0%	2,416,033	25.7%	245,518	11.3%	(152,133)	-5.9%
Agricultural Improvements	848,349	12.0%	101,443	1.1%	(69,714)	-40.7%	(168,133)	-62.4%
Vacant	169,729	12.0%	20,296	0.2%	(3,531)	-14.8%	(1,278)	-5.9%
Personal Property & Inventory	20,144,120	25.0%	2,408,763	25.6%	321,788	15.4%	918,494	61.6%
State Assessed	17,261,014	30.0%	2,064,011	22.0%	(582,200)	-22.0%	(129,967)	-5.9%
Total	\$ 78,576,950		\$ 9,395,955	100.0%	\$ 236,581	2.6%	\$ 0	0.0%

Property Tax Levies:

1988	0.1261036
1989	0.1271060
1989 Adjusted	0.1195765

RAWLINS COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989			1989		
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 1,922,770	7.1%	\$ 3,872,310	12.7%	\$ 258,673	7.1%	\$ 495,036	12.7%	
Commercial and Industrial	638,660	2.4%	709,452	2.3%	85,920	2.4%	90,696	2.3%	
Agricultural Land	13,006,430	48.0%	16,566,891	54.2%	1,749,772	48.0%	2,117,911	54.2%	
Agricultural Improvements	1,091,960	4.0%	1,212,998	4.0%	146,903	4.0%	155,070	4.0%	
Vacant	43,495	0.2%	40,656	0.1%	5,851	0.2%	5,197	0.1%	
Personal Property & Inventory	4,994,035	18.4%	2,754,298	9.0%	671,854	18.4%	352,109	9.0%	
State Assessed	5,398,338	19.9%	5,392,037	17.7%	726,245	19.9%	689,318	17.7%	
Total	\$ 27,095,688	100.0%	\$ 30,548,642	100.0%	\$ 3,645,218	100.0%	\$ 3,905,338	100.0%	

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Valuation Resulting From Proposed - New Amendment Fixed Rate	Percent of Total				
Residential	\$ 3,872,310	12.0%	\$ 438,779	11.2%	\$ 180,107	69.6%	\$ (56,257)	-11.4%
Commercial and Industrial	472,968	20.0%	53,593	1.4%	(32,327)	-37.6%	(37,103)	-40.9%
Agricultural Land	16,566,891	30.0%	1,877,228	48.1%	127,456	7.3%	(240,683)	-11.4%
Agricultural Improvements	485,199	12.0%	54,979	1.4%	(91,924)	-62.6%	(100,091)	-64.5%
Vacant	40,656	12.0%	4,607	0.1%	(1,245)	-21.3%	(591)	-11.4%
Personal Property & Inventory	7,635,288	25.0%	865,170	22.2%	193,316	28.8%	513,060	145.7%
State Assessed	5,392,037	30.0%	610,983	15.6%	(115,263)	-15.9%	(78,335)	-11.4%
Total	\$ 34,465,349		\$ 3,905,338	100.0%	\$ 260,120	7.1%	\$ 0	0.0%

Property Tax Levies:

1988	<u>0.1345313</u>
1989	<u>0.1278400</u>
1989 Adjusted	<u>0.1133120</u>

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RENO COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988		Valuation Existing Constitution		1988		1989	
	Valuation	Percent of Total	Valuation	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 78,904,590	32.0%	\$ 102,490,537	33.9%	\$ 11,131,789	32.0%	\$ 12,312,701	33.9%
Commercial and Industrial	38,946,740	15.8%	82,971,524	27.5%	5,494,571	15.8%	9,967,784	27.5%
Agricultural Land	25,867,370	10.5%	30,962,779	10.2%	3,649,345	10.5%	3,719,713	10.2%
Agricultural Improvements	5,777,000	2.3%	12,307,230	4.1%	815,014	2.3%	1,478,529	4.1%
Vacant	511,700	0.2%	3,080,006	1.0%	72,190	0.2%	370,017	1.0%
Personal Property & Inventory	51,683,521	20.9%	25,547,762	8.5%	7,291,465	20.9%	3,069,180	8.5%
State Assessed	45,114,706	18.3%	44,748,953	14.8%	6,364,742	18.3%	5,375,915	14.8%
Total	\$ 246,805,627	100.0%	\$ 302,108,791	100.0%	\$ 34,819,116	100.0%	\$ 36,293,840	100.0%

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Valuation Resulting From Proposed - New Amendment Fixed Rate	Percent of Total				
Residential	\$ 102,490,537	12.0%	\$ 11,988,047	33.0%	\$ 856,259	7.7%	\$ (324,653)	-2.6%
Commercial and Industrial	55,314,349	20.0%	6,469,973	17.8%	975,402	17.8%	(3,497,811)	-35.1%
Agricultural Land	30,962,779	30.0%	3,621,634	10.0%	(27,711)	-0.8%	(98,079)	-2.6%
Agricultural Improvements	4,922,892	12.0%	575,818	1.6%	(239,196)	-29.3%	(902,711)	-61.1%
Vacant	3,080,006	12.0%	360,260	1.0%	288,070	399.0%	(9,756)	-2.6%
Personal Property & Inventory	68,770,809	25.0%	8,043,940	22.2%	752,475	10.3%	4,974,759	162.1%
State Assessed	44,748,953	30.0%	5,234,167	14.4%	(1,130,575)	-17.8%	(141,749)	-2.6%
Total	\$ 310,290,325		\$ 36,293,840	100.0%	\$ 1,474,723	4.2%	\$ 0	0.0%

Property Tax Levies:

1988	0.1410791
1989	0.1201350
1989 Adjusted	0.1169674

REPUBLIC COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1989			1988			1989		
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 6,323,180	17.5%	\$ 7,021,363	19.2%	\$ 776,737	17.5%	\$ 887,311	19.2%	
Commercial and Industrial	1,441,300	4.0%	1,721,955	4.7%	177,049	4.0%	217,609	4.7%	
Agricultural Land	17,775,805	49.3%	19,107,830	52.3%	2,183,574	49.3%	2,414,714	52.3%	
Agricultural Improvements	1,613,120	4.5%	1,927,233	5.3%	198,155	4.5%	243,550	5.3%	
Vacant	63,780	0.2%	45,996	0.1%	7,835	0.2%	5,813	0.1%	
Personal Property & Inventory	4,065,125	11.3%	1,719,830	4.7%	499,359	11.3%	217,340	4.7%	
State Assessed	4,768,165	13.2%	4,975,816	13.6%	585,720	13.2%	628,809	13.6%	
Total	\$ 36,050,475	100.0%	\$ 36,520,023	100.0%	\$ 4,428,429	100.0%	\$ 4,615,145	100.0%	

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate		Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Assessment Rate	Percent of Total	Assessment Rate	Percent of Total				
Residential	\$ 7,021,363	12.0%	\$ 766,374	16.6%	\$ (10,364)	-1.3%	(120,937)	-13.6%
Commercial and Industrial	1,147,970	20.0%	125,300	2.7%	(51,749)	-29.2%	(92,309)	-42.4%
Agricultural Land	19,107,830	30.0%	2,085,597	45.2%	(97,977)	-4.5%	(329,117)	-13.6%
Agricultural Improvements	770,893	12.0%	84,142	1.8%	(114,013)	0.0%	(159,408)	0.0%
Vacant	45,996	12.0%	5,020	0.1%	(2,814)	-35.9%	(792)	-13.6%
Personal Property & Inventory	9,213,179	25.0%	1,005,608	21.8%	506,249	101.4%	788,268	362.7%
State Assessed	4,975,816	30.0%	543,104	11.8%	(42,615)	-7.3%	(85,704)	-13.6%
Total	\$ 42,283,047		\$ 4,615,145	100.0%	\$ 186,716	4.2%	0	0.0%

Property Tax Levies:

1988	0.1228397
1989	0.1263730
1989 Adjusted	0.1091488

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RICE COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1988			1989		
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 9,912,090	12.9%	\$ 12,428,478	16.9%	\$ 1,096,320	12.9%	\$ 1,454,853	16.9%	
Commercial and Industrial	3,995,485	5.2%	5,060,694	6.9%	441,918	5.2%	592,395	6.9%	
Agricultural Land	20,089,980	26.2%	18,081,996	24.6%	2,222,040	26.2%	2,116,642	24.6%	
Agricultural Improvements	2,502,210	3.3%	3,169,307	4.3%	276,755	3.3%	370,993	4.3%	
Vacant	101,555	0.1%	148,086	0.2%	11,232	0.1%	17,335	0.2%	
Personal Property & Inventory	16,619,598	21.7%	11,858,055	16.1%	1,838,200	21.7%	1,388,080	16.1%	
State Assessed	23,398,863	30.5%	22,741,398	30.9%	2,588,016	30.5%	2,662,063	30.9%	
Total	\$ 76,619,781	100.0%	\$ 73,488,014	100.0%	\$ 8,474,483	100.0%	\$ 8,602,360	100.0%	

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In		Amount of Change In	
	Valuation	Assessment Rate	Property Tax Collections	Percent of Total	Property Taxes From 1988	Percent Change From 1988	Property Taxes From 1989	Percent Change From 1989
Residential	\$ 12,428,478	12.0%	\$ 1,382,432	16.1%	\$ 286,112	26.1%	\$(72,420)	-5.0%
Commercial and Industrial	3,373,796	20.0%	375,271	4.4%	(66,647)	-15.1%	(217,124)	-36.7
Agricultural Land	18,081,996	30.0%	2,011,279	23.4%	(210,760)	-9.5%	(105,363)	-5.0%
Agricultural Improvements	1,267,723	12.0%	141,010	1.6%	(135,745)	-49.0%	(229,983)	-62.0%
Vacant	148,086	12.0%	16,472	0.2%	5,239	46.6%	(863)	-5.0%
Personal Property & Inventory	19,296,293	25.0%	2,146,347	25.0%	308,146	16.8%	758,266	54.6%
State Assessed	22,741,398	30.0%	2,529,549	29.4%	(58,467)	-2.3%	(132,513)	-5.0%
Total	\$ 77,337,769		\$ 8,602,360	100.0%	\$ 127,877	1.5%	0	0.0%

Property Tax Levies:

1988	0.1106044
1989	0.1170580
1989 Adjusted	0.1112310

RILEY COUNTY

Projected Impact of Reclassification Option

DATA NOT AVAILABLE

Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988 Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	1988 Property Tax Collections	Percent of Total	1989 Property Tax Collections	Percent of Total
Residential	\$ 0	ERR	\$ 0	ERR	ERR	ERR	0	ERR
Commercial and Industrial	0	ERR	0	ERR	ERR	ERR	0	ERR
Agricultural Land	0	ERR	0	ERR	ERR	ERR	0	ERR
Agricultural Improvements	0	ERR	0	ERR	ERR	ERR	0	ERR
Vacant	0	ERR	0	ERR	ERR	ERR	0	ERR
Personal Property & Inventory	0	ERR	0	ERR	ERR	ERR	0	ERR
State Assessed	0	ERR	0	ERR	ERR	ERR	0	ERR
Total	\$ 0	ERR	\$ 0	ERR	ERR	ERR	0	ERR

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
Residential	\$ 0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Commercial and Industrial	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Agricultural Land	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Agricultural Improvements	0	ERR	ERR	ERR	ERR	0.0%	ERR	0.0%
Vacant	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Personal Property & Inventory	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
State Assessed	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Total	\$ 0		ERR	ERR	ERR	ERR	ERR	ERR

Property Tax Levies:

1988	ERR
1989	0.000000
1989 Adjusted	ERR

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ROOKS COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988			1989			1989		
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 4,737,390	9.8%	\$ 7,520,801	15.6%	\$ 546,735	9.8%	\$ 894,065	15.6%	
Commercial and Industrial	1,366,900	2.8%	2,076,402	4.3%	157,752	2.8%	246,841	4.3%	
Agricultural Land	9,495,740	19.6%	10,765,387	22.3%	1,095,890	19.6%	1,279,778	22.3%	
Agricultural Improvements	1,474,510	3.1%	2,239,868	4.6%	170,171	3.1%	266,273	4.6%	
Vacant	48,665	0.1%	72,493	0.2%	5,616	0.1%	8,618	0.2%	
Personal Property & Inventory	24,787,510	51.3%	18,946,575	39.3%	2,860,691	51.3%	2,252,350	39.3%	
State Assessed	6,425,148	13.3%	6,622,862	13.7%	741,517	13.3%	787,319	13.7%	
Total	\$ 48,335,863	100.0%	\$ 48,244,388	100.0%	\$ 5,578,372	100.0%	\$ 5,735,245	100.0%	

Property Classification	Estimated 1989			Estimated 1989			Estimated 1989		
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989	
Residential	\$ 7,520,801	12.0%	\$ 880,990	15.4%	\$ 334,254	61.1%	\$ (13,076)	-1.5%	
Commercial and Industrial	1,384,268	20.0%	162,154	2.8%	4,402	2.8%	(84,687)	-34.3	
Agricultural Land	10,765,387	30.0%	1,261,062	22.0%	165,172	15.1%	(18,717)	-1.5%	
Agricultural Improvements	895,947	12.0%	104,952	1.8%	(65,219)	-38.3%	(161,322)	-60.6%	
Vacant	72,493	12.0%	8,492	0.1%	2,876	51.2%	(126)	-1.5%	
Personal Property & Inventory	21,698,674	25.0%	2,541,791	44.3%	(318,899)	-11.1%	289,441	12.9%	
State Assessed	6,622,862	30.0%	775,805	13.5%	34,288	4.6%	(11,515)	-1.5%	
Total	\$ 48,960,432		\$ 5,735,245	100.0%	\$ 156,873	2.8%	\$ 0	0.0%	

Property Tax Levies:

1988	<u>0.1154086</u>
1989	<u>0.1188790</u>
1989 Adjusted	<u>0.1171404</u>

RUSH COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988		1989		1988		1989	
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 3,593,180	10.4%	\$ 3,960,136	13.2%	\$ 421,314	10.4%	\$ 471,664	13.2%
Commercial and Industrial	1,033,515	3.0%	1,566,849	5.2%	121,184	3.0%	186,616	5.2%
Agricultural Land	15,505,775	44.7%	11,911,510	39.6%	1,818,112	44.7%	1,418,697	39.6%
Agricultural Improvements	1,202,630	3.5%	1,823,235	6.1%	141,013	3.5%	217,153	6.1%
Vacant	46,135	0.1%	12,360	0.0%	5,410	0.1%	1,472	0.0%
Personal Property & Inventory	7,076,565	20.4%	5,199,054	17.3%	829,754	20.4%	619,223	17.3%
State Assessed	6,224,938	17.9%	5,637,853	18.7%	729,898	17.9%	671,485	18.7%
Total	\$ 34,682,738	100.0%	\$ 30,110,997	100.0%	\$ 4,066,684	100.0%	\$ 3,586,310	100.0%

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total				
Residential	\$ 3,960,136	12.0%	\$ 438,402	12.2%	\$ 17,087	4.1%	(33,262)	-7.1%
Commercial and Industrial	1,044,566	20.0%	115,637	3.2%	(5,546)	-4.6%	(70,979)	-38.0%
Agricultural Land	11,911,510	30.0%	1,318,648	36.8%	(499,464)	-27.5%	(100,049)	-7.1%
Agricultural Improvements	729,294	12.0%	80,736	2.3%	(60,277)	-42.7%	(136,417)	-62.8%
Vacant	12,360	12.0%	1,368	0.0%	(4,041)	-74.7%	(104)	-7.1%
Personal Property & Inventory	9,099,864	25.0%	1,007,388	28.1%	177,634	21.4%	388,165	62.7%
State Assessed	5,637,853	30.0%	624,131	17.4%	(105,767)	-14.5%	(47,354)	-7.1%
Total	\$ 32,395,583		\$ 3,586,310	100.0%	(480,374)	-11.8%	(0)	0.0%

Property Tax Levies:

1988	0.1172538
1989	0.1191030
1989 Adjusted	0.1107037

2-45

RUSSELL COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989			1989		
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 6,910,770	12.1%	\$ 12,702,451	20.9%	\$ 841,016	12.1%	\$ 1,474,894	20.9%	
Commercial and Industrial	2,676,785	4.7%	5,100,679	8.4%	325,755	4.7%	592,245	8.4%	
Agricultural Land	10,275,475	18.0%	11,773,800	19.4%	1,250,488	18.0%	1,367,068	19.4%	
Agricultural Improvements	1,189,390	2.1%	2,266,412	3.7%	144,744	2.1%	263,155	3.7%	
Vacant	175,080	0.3%	106,428	0.2%	21,307	0.3%	12,357	0.2%	
Personal Property & Inventory	28,615,263	50.1%	21,536,443	35.4%	3,482,373	50.1%	2,500,618	35.4%	
State Assessed	7,316,547	12.8%	7,296,906	12.0%	890,397	12.8%	847,251	12.0%	
Total	\$ 57,159,310	100.0%	\$ 60,783,119	100.0%	\$ 6,956,080	100.0%	\$ 7,057,589	100.0%	

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In		Amount of Change In	
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Property Taxes From 1988	Percent Change From 1988	Property Taxes From 1989	Percent Change From 1989
Residential	\$ 12,702,451	12.0%	\$ 1,434,475	20.3%	\$ 593,459	70.6%	\$ (40,419)	-2.7%
Commercial and Industrial	3,400,453	20.0%	384,010	5.4%	58,255	17.9%	(208,235)	-35.2%
Agricultural Land	11,773,800	30.0%	1,329,603	18.8%	79,115	6.3%	(37,464)	-2.7%
Agricultural Improvements	906,565	12.0%	102,377	1.5%	(42,367)	-29.3%	(160,778)	-61.1%
Vacant	106,428	12.0%	12,019	0.2%	(9,288)	-43.6%	(339)	-2.7%
Personal Property & Inventory	26,309,210	25.0%	2,971,072	42.1%	(511,301)	-14.7%	470,454	18.8%
State Assessed	7,296,906	30.0%	824,032	11.7%	(66,365)	-7.5%	(23,219)	-2.7%
Total	\$ 62,495,813		\$ 7,057,589	100.0%	\$ 101,509	1.5%	(0)	0.0%

Property Tax Levies:

1988	0.1216964
1989	0.1161110
1989 Adjusted	0.1129290

SALINE COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Valuation

Property Classification	1988			1988			1989		
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 53,315,300	30.3%	\$ 87,894,491	40.4%	\$ 7,539,301	30.3%	\$ 10,509,808	40.4%	
Commercial and Industrial	29,197,460	16.6%	64,277,110	29.5%	4,128,805	16.6%	7,685,807	29.5%	
Agricultural Land	14,469,580	8.2%	12,610,317	5.8%	2,046,139	8.2%	1,507,853	5.8%	
Agricultural Improvements	2,497,740	1.4%	5,498,681	2.5%	353,205	1.4%	657,494	2.5%	
Vacant	956,760	0.5%	1,273,001	0.6%	135,295	0.5%	152,217	0.6%	
Personal Property & Inventory	53,490,305	30.4%	23,675,148	10.9%	7,564,049	30.4%	2,830,908	10.9%	
State Assessed	21,822,391	12.4%	22,508,335	10.3%	3,085,898	12.4%	2,691,389	10.3%	
Total	\$ 175,749,536	100.0%	\$ 217,737,083	100.0%	\$ 24,852,692	100.0%	\$ 26,035,476	100.0%	

Estimated

1989

Property Tax

Collections

Resulting From

Proposed - New

Amendment

Fixed Rate

Property Classification	Estimated 1989			Percent of Total	Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989		Percent Change From 1989
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate				Property Taxes From 1989	Percent Change From 1989	
Residential	\$ 87,894,491	12.0%	\$ 10,243,804	39.3%	\$ 2,704,503	35.9%	(266,004)	-2.5%	
Commercial and Industrial	42,851,407	20.0%	4,994,186	19.2%	865,381	21.0%	(2,691,621)	-35.0%	
Agricultural Land	12,610,317	30.0%	1,469,690	5.6%	(576,450)	-28.2%	(38,164)	-2.5%	
Agricultural Improvements	2,199,472	12.0%	256,341	1.0%	(96,864)	-27.4%	(401,153)	-61.0%	
Vacant	1,273,001	12.0%	148,364	0.6%	13,069	9.7%	(3,853)	-2.5%	
Personal Property & Inventory	54,054,100	25.0%	6,299,822	24.2%	(1,264,227)	-16.7%	3,468,913	122.5%	
State Assessed	22,508,335	30.0%	2,623,270	10.1%	(462,628)	-15.0%	(68,119)	-2.5%	
Total	\$ 223,391,123		\$ 26,035,476	100.0%	\$ 1,182,784	4.8%	\$ 0	0.0%	

Property Tax Levies:

1988	0.1414097
1989	0.1195730
1989 Adjusted	0.1165466

3-11-90

SCOTT COUNTY

Projected Impact of Reclassification Option Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988			1988			1989		
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 5,076,476	14.8%	\$ 8,343,098	20.4%	\$ 697,343	14.8%	\$ 920,085	20.4%	
Commercial and Industrial	3,625,465	10.6%	6,480,277	15.8%	498,021	10.6%	714,651	15.8%	
Agricultural Land	10,742,245	31.3%	12,723,467	31.1%	1,475,636	31.3%	1,403,157	31.1%	
Agricultural Improvements	974,910	2.8%	1,742,587	4.3%	133,921	2.8%	192,174	4.3%	
Vacant	105,603	0.3%	86,052	0.2%	14,506	0.3%	9,490	0.2%	
Personal Property & Inventory	5,526,644	16.1%	2,933,795	7.2%	759,182	16.1%	323,542	7.2%	
State Assessed	8,304,711	24.2%	8,638,142	21.1%	1,140,798	24.2%	952,623	21.1%	
Total	\$ 34,356,054	100.0%	\$ 40,947,418	100.0%	\$ 4,719,409	100.0%	\$ 4,515,722	100.0%	

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In		Amount of Change In	
	Valuation	Assessment Rate	Property Tax Collections	Percent of Total	Property Taxes From 1988	Percent Change From 1988	Property Taxes From 1989	Percent Change From 1989
Residential	\$ 8,343,098	12.0%	\$ 892,417	19.8%	\$ 195,074	28.0%	\$(27,668)	-3.0%
Commercial and Industrial	4,320,185	20.0%	462,107	10.2%	(35,914)	-7.2%	(252,544)	-35.3%
Agricultural Land	12,723,467	30.0%	1,360,962	30.1%	(114,674)	-7.8%	(42,194)	-3.0%
Agricultural Improvements	697,035	12.0%	74,558	1.7%	(59,363)	-44.3%	(117,616)	-61.2%
Vacant	86,052	12.0%	9,205	0.2%	(5,302)	-36.5%	(285)	-3.0%
Personal Property & Inventory	7,408,949	25.0%	792,496	17.5%	33,314	4.4%	468,954	144.9%
State Assessed	8,638,142	30.0%	923,977	20.5%	(216,822)	-19.0%	(28,646)	-3.0%
Total	\$ 42,216,928		\$ 4,515,722	100.0%	\$ (203,686)	-4.3%	\$(0)	0.0%

Property Tax Levies:

1988	<u>0.1373676</u>
1989	<u>0.1102810</u>
1989 Adjusted	<u>0.1069647</u>

SEDGWICK COUNTY

Projected Impact of Reclassification Option

DATA NOT AVAILABLE

Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988 Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	1988 Property Tax Collections	Percent of Total	1989 Property Tax Collections	Percent of Total
Residential	\$ 0	ERR	\$ 0	ERR	\$ ERR	ERR	\$ 0	ERR
Commercial and Industrial	0	ERR	0	ERR	ERR	ERR	0	ERR
Agricultural Land	0	ERR	0	ERR	ERR	ERR	0	ERR
Agricultural Improvements	0	ERR	0	ERR	ERR	ERR	0	ERR
Vacant	0	ERR	0	ERR	ERR	ERR	0	ERR
Personal Property & Inventory	0	ERR	0	ERR	ERR	ERR	0	ERR
State Assessed	0	ERR	0	ERR	ERR	ERR	0	ERR
Total	\$ 0	ERR	\$ 0	ERR	\$ ERR	ERR	\$ 0	ERR

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
Residential	\$ 0	ERR	\$ ERR	ERR	\$ ERR	ERR	\$ ERR	ERR
Commercial and Industrial	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Agricultural Land	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Agricultural Improvements	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Vacant	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Personal Property & Inventory	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
State Assessed	0	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Total	\$ 0		\$ ERR	ERR	\$ ERR	ERR	\$ ERR	ERR

Property Tax Levies:

1988	ERR
1989	0.0000000
1989 Adjusted	ERR

3-11-91

SEWARD COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989			1989		
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 19,660,930	15.1%	\$ 29,150,542	19.1%	\$ 2,477,427	15.1%	\$ 3,020,346	19.1%	
Commercial and Industrial	12,423,150	9.5%	16,823,906	11.0%	1,565,412	9.5%	1,743,159	11.0%	
Agricultural Land	178,465	0.1%	11,455,824	7.5%	22,488	0.1%	1,186,961	7.5%	
Agricultural Improvements	12,905,485	9.9%	17,477,102	11.4%	1,626,190	9.9%	1,810,838	11.4%	
Vacant	165,665	0.1%	660,150	0.4%	20,875	0.1%	68,399	0.4%	
Personal Property & Inventory	62,198,827	47.8%	55,401,469	36.3%	7,837,527	47.8%	5,740,257	36.3%	
State Assessed	22,583,881	17.4%	21,768,068	14.3%	2,845,741	17.4%	2,255,433	14.3%	
Total	\$ 130,116,403	100.0%	\$ 152,737,061	100.0%	\$ 16,395,660	100.0%	\$ 15,825,392	100.0%	

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate		Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Assessment Rate	Percent of Total	Assessment Rate	Percent of Total				
Residential	\$ 29,150,542	12.0%	\$ 3,215,989	20.3%	\$ 738,562	29.8%	\$ 195,643	6.5%
Commercial and Industrial	11,215,937	20.0%	1,237,381	7.8%	(328,031)	-21.0%	(505,777)	-29.0
Agricultural Land	11,455,824	30.0%	1,263,846	8.0%	1,241,358	5520.1%	76,885	6.5%
Agricultural Improvements	6,990,841	12.0%	771,254	4.9%	(854,936)	-52.6%	(1,039,584)	-57.4%
Vacant	660,150	12.0%	72,830	0.5%	51,955	248.9%	4,431	6.5%
Personal Property & Inventory	62,204,022	25.0%	6,862,563	43.4%	(974,964)	-12.4%	1,122,306	19.6%
State Assessed	21,768,068	30.0%	2,401,529	15.2%	(444,213)	-15.6%	146,096	6.5%
Total	\$ 143,445,384		\$ 15,825,392	100.0%	\$ (570,268)	-3.5%	\$ 0	0.0%

Property Tax Levies:

1988	<u>0.1260076</u>
1989	<u>0.1036120</u>
1989 Adjusted	<u>0.1103235</u>

SHAWNEE COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Valuation

Existing

Constitution

1988

Property Tax

Collections

1989

Property Tax

Collections

Property Classification	1988 Valuation	Percent of Total	1989 Valuation Existing Constitution	Percent of Total	1988 Property Tax Collections	Percent of Total	1989 Property Tax Collections	Percent of Total
Residential	\$ 192,007,310	34.0%	\$ 347,450,401	44.3%	\$ 34,242,925	34.0%	\$ 50,103,738	44.3%
Commercial and Industrial	130,136,640	23.0%	255,073,340	32.5%	23,208,800	23.0%	36,782,596	32.5%
Agricultural Land	12,293,595	2.2%	9,443,299	1.2%	2,192,462	2.2%	1,361,761	1.2%
Agricultural Improvements	4,210,575	0.7%	8,252,906	1.1%	750,921	0.7%	1,190,102	1.1%
Vacant	1,944,935	0.3%	8,671,360	1.1%	346,863	0.3%	1,250,445	1.1%
Personal Property & Inventory	149,133,450	26.4%	76,310,770	9.7%	26,596,725	26.4%	11,004,318	9.7%
State Assessed	75,416,392	13.3%	79,722,203	10.2%	13,449,894	13.3%	11,496,261	10.2%
Total	\$ 565,142,897	100.0%	\$ 784,924,279	100.0%	\$ 100,788,590	100.0%	\$ 113,189,221	100.0%

Estimated

1989

Property Tax

Collections

Resulting From

Proposed - New

Amount of

Change In

Property

Taxes From
1988

Percent

Change From
1988

Amount of

Change In

Property

Taxes From
1989

Percent

Change From
1989

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
Residential	\$ 347,450,401	12.0%	\$ 49,035,973	43.3%	\$ 14,793,048	43.2%	\$ (1,067,764)	-2.1%
Commercial and Industrial	170,048,893	20.0%	23,999,146	21.2%	790,346	3.4%	(12,783,450)	-34.8%
Agricultural Land	9,443,299	30.0%	1,332,741	1.2%	(859,721)	-39.2%	(29,021)	-2.1%
Agricultural Improvements	3,301,162	12.0%	465,896	0.4%	(285,026)	-38.0%	(724,206)	-60.9%
Vacant	8,671,360	12.0%	1,223,796	1.1%	876,933	252.8%	(26,648)	-2.1%
Personal Property & Inventory	183,378,783	25.0%	25,880,405	22.9%	(716,320)	-2.7%	14,876,087	135.2%
State Assessed	79,722,203	30.0%	11,251,263	9.9%	(2,198,631)	-16.3%	(244,998)	-2.1%
Total	\$ 802,016,102		\$ 113,189,221	100.0%	\$ 12,400,631	12.3%	\$ 0	0.0%

Property Tax Levies:

1988	0.1783418
1989	0.1442040
1989 Adjusted	0.1411309

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SHERIDAN COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988		Valuation Existing Constitution		1988		1989	
	Valuation	Percent of Total	Valuation	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 1,297,890	5.7%	\$ 3,614,558	11.9%	\$ 179,805	5.7%	\$ 387,350	11.9%
Commercial and Industrial	420,896	1.9%	996,457	3.3%	58,309	1.9%	106,784	3.3%
Agricultural Land	10,691,509	47.3%	15,480,122	50.8%	1,481,160	47.3%	1,658,912	50.8%
Agricultural Improvements	1,266,187	5.6%	2,997,653	9.8%	175,413	5.6%	321,241	9.8%
Vacant	21,127	0.1%	26,700	0.1%	2,927	0.1%	2,861	0.1%
Personal Property & Inventory	4,752,341	21.0%	2,976,656	9.8%	658,371	21.0%	318,990	9.8%
State Assessed	4,136,244	18.3%	4,356,801	14.3%	573,019	18.3%	466,892	14.3%
Total	\$ 22,586,194	100.0%	\$ 30,448,947	100.0%	\$ 3,129,003	100.0%	\$ 3,263,031	100.0%

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In		Amount of Change In	
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Valuation Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Property Taxes From 1988	Percent Change From 1988	Property Taxes From 1989	Percent Change From 1989
Residential	\$ 3,614,558	12.0%	\$ 342,049	10.5%	\$ 162,245	90.2%	\$ (45,301)	-11.7%
Commercial and Industrial	664,304	20.0%	62,864	1.9%	4,554	7.8%	(43,921)	-41.1
Agricultural Land	15,480,122	30.0%	1,464,899	44.9%	(16,261)	-1.1%	(194,013)	-11.7%
Agricultural Improvements	1,199,061	12.0%	113,468	3.5%	(61,944)	-35.3%	(207,772)	-64.7%
Vacant	26,700	12.0%	2,527	0.1%	(400)	-13.7%	(335)	-11.7%
Personal Property & Inventory	9,140,093	25.0%	864,936	26.5%	206,565	31.4%	545,946	171.1%
State Assessed	4,356,801	30.0%	412,288	12.6%	(160,731)	-28.0%	(54,604)	-11.7%
Total	\$ 34,481,640		\$ 3,263,031	100.0%	\$ 134,028	4.3%	\$ 0	0.0%

Property Tax Levies:

1988	0.1385361
1989	0.1071640
1989 Adjusted	0.0946310

SHERMAN COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Valuation

1988

1989

Property Classification	1988 Valuation	Percent of Total	Existing Constitution	Percent of Total	1988 Property Tax Collections	Percent of Total	1989 Property Tax Collections	Percent of Total
Residential	\$ 6,921,818	18.0%	\$ 9,940,371	20.1%	\$ 911,202	18.0%	\$ 1,053,143	20.1%
Commercial and Industrial	3,738,165	9.7%	6,735,984	13.6%	492,099	9.7%	713,651	13.6%
Agricultural Land	15,898,306	41.4%	21,445,761	43.4%	2,092,884	41.4%	2,272,093	43.4%
Agricultural Improvements	2,477,273	6.5%	4,463,920	9.0%	326,113	6.5%	472,934	9.0%
Vacant	215,728	0.6%	143,796	0.3%	28,399	0.6%	15,235	0.3%
Personal Property & Inventory	4,669,695	12.2%	1,803,186	3.6%	614,728	12.2%	191,040	3.6%
State Assessed	4,439,022	11.6%	4,911,767	9.9%	584,362	11.6%	520,382	9.9%
Total	\$ 38,360,007	100.0%	\$ 49,444,785	100.0%	\$ 5,049,787	100.0%	\$ 5,238,477	100.0%

Estimated

1989

Property Tax
Collections

Amount of
Change In
Property
Taxes From

Percent
Change From
1988

Amount of
Change In
Property
Taxes From
1989

Percent
Change From
1989

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
Residential	\$ 9,940,371	12.0%	\$ 991,741	18.9%	\$ 80,539	8.8%	\$ (61,401)	-5.8%
Commercial and Industrial	4,490,656	20.0%	448,028	8.6%	(44,071)	-9.0%	(265,622)	-37.2%
Agricultural Land	21,445,761	30.0%	2,139,623	40.8%	46,739	2.2%	(132,470)	-5.8%
Agricultural Improvements	1,785,568	12.0%	178,144	3.4%	(147,969)	-45.4%	(294,790)	-62.3%
Vacant	143,796	12.0%	14,346	0.3%	(14,052)	-49.5%	(888)	-5.8%
Personal Property & Inventory	9,788,128	25.0%	976,552	18.6%	361,824	58.9%	785,512	411.2%
State Assessed	4,911,767	30.0%	490,042	9.4%	(94,319)	-16.1%	(30,340)	-5.8%
Total	\$ 52,506,046		\$ 5,238,477	100.0%	\$ 188,691	3.7%	\$ (0)	0.0%

Property Tax Levies:

1988	0.1316420
1989	0.1059460
1989 Adjusted	0.0997690

3-149

SMITH COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989			1989		
	Valuation	Percent of Total	Valuation Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 3,875,500	13.6%	\$ 5,526,590	18.4%	\$ 500,818	13.6%	\$ 677,853	18.4%	
Commercial and Industrial	1,481,080	5.2%	1,861,522	6.2%	191,395	5.2%	228,321	6.2%	
Agricultural Land	13,752,466	48.1%	15,531,695	51.6%	1,777,186	48.1%	1,905,009	51.6%	
Agricultural Improvements	1,948,875	6.8%	2,449,478	8.1%	251,847	6.8%	300,436	8.1%	
Vacant	36,830	0.1%	73,488	0.2%	4,759	0.1%	9,014	0.2%	
Personal Property & Inventory	4,170,185	14.6%	1,365,427	4.5%	538,899	14.6%	167,474	4.5%	
State Assessed	3,335,127	11.7%	3,292,589	10.9%	430,988	11.7%	403,846	10.9%	
Total	\$ 28,600,063	100.0%	\$ 30,100,789	100.0%	\$ 3,695,892	100.0%	\$ 3,691,952	100.0%	

Property Classification	Estimated 1989			Estimated 1989			Estimated 1989		
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989	
Residential	\$ 5,526,590	12.0%	\$ 579,074	15.7%	\$ 78,256	15.6%	\$ (98,778)	-14.6%	
Commercial and Industrial	1,241,015	20.0%	130,033	3.5%	(61,362)	-32.1%	(98,288)	-43.0	
Agricultural Land	15,531,695	30.0%	1,627,406	44.1%	(149,780)	-8.4%	(277,603)	-14.6%	
Agricultural Improvements	979,791	12.0%	102,662	2.8%	(149,184)	-59.2%	(197,774)	-65.8%	
Vacant	73,488	12.0%	7,700	0.2%	2,941	61.8%	(1,313)	-14.6%	
Personal Property & Inventory	8,590,208	25.0%	900,079	24.4%	361,180	67.0%	732,606	437.4%	
State Assessed	3,292,589	30.0%	344,996	9.3%	(85,991)	-20.0%	(58,849)	-14.6%	
Total	\$ 35,235,376		\$ 3,691,952	100.0%	\$ (3,940)	-0.1%	\$ 0	0.0%	

Property Tax Levies:

1988	0.1292267
1989	0.1226530
1989 Adjusted	0.1047797

STAFFORD COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989			1989		
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 3,894,210	8.5%	\$ 6,582,009	11.4%	\$ 500,329	8.5%	\$ 728,530	11.4%	
Commercial and Industrial	1,935,935	4.2%	2,978,825	5.2%	248,729	4.2%	329,711	5.2%	
Agricultural Land	13,180,015	28.9%	21,645,234	37.5%	1,693,372	28.9%	2,395,803	37.5%	
Agricultural Improvements	1,457,475	3.2%	2,242,618	3.9%	187,257	3.2%	248,224	3.9%	
Vacant	69,150	0.2%	57,864	0.1%	8,884	0.2%	6,405	0.1%	
Personal Property & Inventory	14,925,180	32.7%	13,975,997	24.2%	1,917,591	32.7%	1,546,933	24.2%	
State Assessed	10,217,546	22.4%	10,280,021	17.8%	1,312,753	22.4%	1,137,844	17.8%	
Total	\$ 45,679,511	100.0%	\$ 57,762,568	100.0%	\$ 5,868,915	100.0%	\$ 6,393,450	100.0%	

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In		Amount of Change In	
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Property Taxes From 1988	Percent Change From 1988	Property Taxes From 1989	Percent Change From 1989
Residential	\$ 6,582,009	12.0%	\$ 642,024	10.0%	\$ 141,695	28.3%	\$ (86,506)	-11.9%
Commercial and Industrial	1,985,883	20.0%	193,707	3.0%	(55,022)	-22.1%	(136,004)	-41.2%
Agricultural Land	21,645,234	30.0%	2,111,324	33.0%	417,953	24.7%	(284,478)	-11.9%
Agricultural Improvements	897,047	12.0%	87,500	1.4%	(99,757)	-53.3%	(160,724)	-64.7%
Vacant	57,864	12.0%	5,644	0.1%	(3,240)	-36.5%	(760)	-11.9%
Personal Property & Inventory	24,097,400	25.0%	2,350,514	36.8%	432,923	22.6%	803,581	51.9%
State Assessed	10,280,021	30.0%	1,002,736	15.7%	(310,017)	-23.6%	(135,108)	-11.9%
Total	\$ 65,545,459		\$ 6,393,450	100.0%	\$ 524,535	8.9%	\$ 0	0.0%

Property Tax Levies:

1988	0.1284802
1989	0.1106850
1989 Adjusted	0.0975422

3-50

STANTON COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988			1989			1989		
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 2,189,605	3.5%	\$ 2,710,449	4.2%	\$ 177,480	3.5%	\$ 210,637	4.2%	
Commercial and Industrial	452,040	0.7%	630,855	1.0%	36,640	0.7%	49,026	1.0%	
Agricultural Land	13,795,890	22.0%	14,327,034	22.1%	1,118,235	22.0%	1,113,397	22.1%	
Agricultural Improvements	2,074,515	3.3%	2,895,137	4.5%	168,151	3.3%	224,990	4.5%	
Vacant	50,950	0.1%	52,559	0.1%	4,130	0.1%	4,085	0.1%	
Personal Property & Inventory	40,376,755	64.5%	40,503,538	62.5%	3,272,764	64.5%	3,147,651	62.5%	
State Assessed	3,676,450	5.9%	3,724,134	5.7%	297,997	5.9%	289,414	5.7%	
Total	\$ 62,616,205	100.0%	\$ 64,843,706	100.0%	\$ 5,075,397	100.0%	\$ 5,039,199	100.0%	

Property Classification	Estimated 1989			Estimated 1989			Estimated 1989		
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989	
Residential	\$ 2,710,449	12.0%	\$ 220,035	4.4%	\$ 42,555	24.0%	\$ 9,398	4.5%	
Commercial and Industrial	420,570	20.0%	34,142	0.7%	(2,498)	-6.8%	(14,884)	-30.4%	
Agricultural Land	14,327,034	30.0%	1,163,074	23.1%	44,839	4.0%	49,677	4.5%	
Agricultural Improvements	1,158,055	12.0%	94,011	1.9%	(74,140)	0.0%	(130,978)	0.0%	
Vacant	52,559	12.0%	4,267	0.1%	137	3.3%	182	4.5%	
Personal Property & Inventory	39,681,290	25.0%	3,221,343	63.9%	(51,421)	-1.6%	73,691	2.3%	
State Assessed	3,724,134	30.0%	302,327	6.0%	4,330	1.5%	12,913	4.5%	
Total	\$ 62,074,091		\$ 5,039,199	100.0%	\$ (36,198)	-0.7%	\$ (0)	0.0%	

Property Tax Levies:

1988	0.0810556
1989	0.0777130
1989 Adjusted	0.0811804

STEVENS COUNTY

Projected Impact of Reclassification Option Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988			1988			1989		
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 4,717,510	2.0%	\$ 7,213,876	2.8%	\$ 186,054	2.0%	\$ 269,813	2.8%	
Commercial and Industrial	1,190,370	0.5%	6,885,601	2.7%	46,947	0.5%	257,535	2.7%	
Agricultural Land	18,436,220	8.0%	13,852,380	5.4%	727,106	8.0%	518,107	5.4%	
Agricultural Improvements	4,110	0.0%	23,774	0.0%	162	0.0%	889	0.0%	
Vacant	7,345	0.0%	128,400	0.0%	290	0.0%	4,802	0.0%	
Personal Property & Inventory	187,773,295	81.2%	211,557,320	82.0%	7,405,594	81.2%	7,912,667	82.0%	
State Assessed	19,233,939	8.3%	18,430,157	7.1%	758,568	8.3%	689,325	7.1%	
Total	\$ 231,362,789	100.0%	\$ 258,091,508	100.0%	\$ 9,124,721	100.0%	\$ 9,653,139	100.0%	

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate		Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Assessment Rate	Assessment Rate	Percent of Total	Percent of Total				
Residential	\$ 7,213,876	12.0%	\$ 303,302	3.1%	\$ 117,248	63.0%	\$ 33,489	12.4%
Commercial and Industrial	4,590,401	20.0%	193,000	2.0%	146,053	311.1%	(64,535)	-25.1%
Agricultural Land	13,852,380	30.0%	582,414	6.0%	(144,693)	-19.9%	64,307	12.4%
Agricultural Improvements	9,510	12.0%	400	0.0%	238	146.7%	(489)	-55.0%
Vacant	128,400	12.0%	5,398	0.1%	5,109	1763.6%	596	12.4%
Personal Property & Inventory	185,369,704	25.0%	7,793,741	80.7%	388,146	5.2%	(118,926)	-1.5%
State Assessed	18,430,157	30.0%	774,883	8.0%	16,315	2.2%	85,558	12.4%
Total	\$ 229,594,427		\$ 9,653,139	100.0%	\$ 528,417	5.8%	(0)	0.0%

Property Tax Levies:

1988	0.0394390
1989	0.0374020
1989 Adjusted	0.0420443

SUMNER COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Valuation

Existing

Constitution

1988

Property Tax

Collections

1989

Property Tax

Collections

Property Classification	1988 Valuation	Percent of Total	1989 Existing Constitution	Percent of Total	1988 Property Tax Collections	Percent of Total	1989 Property Tax Collections	Percent of Total
Residential	\$ 17,170,940	19.6%	\$ 34,430,062	31.3%	\$ 2,712,890	19.6%	\$ 4,388,903	31.3%
Commercial and Industrial	5,567,535	6.4%	11,035,602	10.0%	879,632	6.4%	1,406,741	10.0%
Agricultural Land	28,269,280	32.3%	32,445,730	29.5%	4,466,351	32.3%	4,135,955	29.5%
Agricultural Improvements	2,793,255	3.2%	5,536,606	5.0%	441,315	3.2%	705,768	5.0%
Vacant	5,030	0.0%	658,144	0.6%	795	0.0%	83,896	0.6%
Personal Property & Inventory	19,329,873	22.1%	11,451,619	10.4%	3,053,986	22.1%	1,459,772	10.4%
State Assessed	14,344,426	16.4%	14,297,781	13.0%	2,266,320	16.4%	1,822,581	13.0%
Total	\$ 87,480,339	100.0%	\$ 109,855,544	100.0%	\$ 13,821,289	100.0%	\$ 14,003,616	100.0%

Estimated

1989

Property Tax

Collections

Resulting From

Proposed - New

Amount of

Change In

Property

Taxes From

1988

Amount of

Change In

Property

Taxes From

1989

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
Residential	\$ 34,430,062	12.0%	\$ 4,077,111	29.1%	\$ 1,364,222	50.3%	\$ (311,792)	-7.1%
Commercial and Industrial	7,357,068	20.0%	871,203	6.2%	(8,429)	-1.0%	(535,538)	-38.1
Agricultural Land	32,445,730	30.0%	3,842,132	27.4%	(624,219)	-14.0%	(293,822)	-7.1%
Agricultural Improvements	2,214,643	12.0%	262,252	1.9%	(179,063)	-40.6%	(443,516)	-62.8%
Vacant	658,144	12.0%	77,936	0.6%	77,141	9706.9%	(5,960)	-7.1%
Personal Property & Inventory	26,853,178	25.0%	3,179,878	22.7%	125,892	4.1%	1,720,106	117.8%
State Assessed	14,297,781	30.0%	1,693,103	12.1%	(573,217)	-25.3%	(129,478)	-7.1%
Total	\$ 118,256,605		\$ 14,003,616	100.0%	\$ 182,327	1.3%	\$ 0	0.0%

Property Tax Levies:

1988	0.1579931
1989	0.1274730
1989 Adjusted	0.1184172

THOMAS COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Valuation

Property Classification	1988		Existing Constitution		1988 Property Tax Collections		1989 Property Tax Collections	
	Valuation	Percent of Total	Valuation	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 7,853,952	15.3%	\$ 13,098,552	21.4%	\$ 1,054,959	15.3%	\$ 1,451,608	21.4%
Commercial and Industrial	4,017,837	7.8%	7,324,143	11.9%	539,684	7.8%	811,676	11.9%
Agricultural Land	18,218,255	35.5%	23,550,226	38.4%	2,447,114	35.5%	2,609,883	38.4%
Agricultural Improvements	1,734,231	3.4%	3,161,342	5.2%	232,945	3.4%	350,346	5.2%
Vacant	450,722	0.9%	210,120	0.3%	60,542	0.9%	23,286	0.3%
Personal Property & Inventory	9,339,777	18.2%	4,317,421	7.0%	1,254,538	18.2%	478,465	7.0%
State Assessed	9,659,528	18.8%	9,629,366	15.7%	1,297,488	18.8%	1,067,146	15.7%
Total	\$ 51,274,302	100.0%	\$ 61,291,170	100.0%	\$ 6,887,270	100.0%	\$ 6,792,410	100.0%

Estimated

1989

Property Tax

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate		Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Valuation	Assessment Rate	Valuation	Assessment Rate				
Residential	\$ 13,098,552	12.0%	\$ 1,326,633	19.5%	\$ 271,674	25.8%	\$ (124,975)	-8.6%
Commercial and Industrial	4,882,762	20.0%	494,531	7.3%	(45,154)	-8.4%	(317,146)	-39.1%
Agricultural Land	23,550,226	30.0%	2,385,188	35.1%	(61,926)	-2.5%	(224,695)	-8.6%
Agricultural Improvements	1,264,537	12.0%	128,073	1.9%	(104,872)	-45.0%	(222,273)	-63.4%
Vacant	210,120	12.0%	21,281	0.3%	(39,261)	-64.8%	(2,005)	-8.6%
Personal Property & Inventory	14,429,505	25.0%	1,461,433	21.5%	206,895	16.5%	982,968	205.4%
State Assessed	9,629,366	30.0%	975,271	14.4%	(322,217)	-24.8%	(91,875)	-8.6%
Total	\$ 67,065,068		\$ 6,792,410	100.0%	\$ (94,860)	-1.4%	\$ 0	0.0%

Property Tax Levies:

1988	0.1343221
1989	0.1108220
1989 Adjusted	0.1012809

3-52

TREGO COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988		1989		1988		1989	
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 3,019,110	10.5%	\$ 3,943,056	12.6%	\$ 377,028	10.5%	\$ 458,684	12.6%
Commercial and Industrial	790,850	2.8%	1,627,260	5.2%	98,762	2.8%	189,294	5.2%
Agricultural Land	8,003,170	27.9%	10,604,820	34.0%	999,441	27.9%	1,233,627	34.0%
Agricultural Improvements	918,605	3.2%	1,890,129	6.1%	114,716	3.2%	219,873	6.1%
Vacant	39,175	0.1%	49,236	0.2%	4,892	0.1%	5,727	0.2%
Personal Property & Inventory	11,032,475	38.4%	8,024,665	25.7%	1,377,743	38.4%	933,485	25.7%
State Assessed	4,907,237	17.1%	5,073,213	16.3%	612,819	17.1%	590,152	16.3%
Total	\$ 28,710,622	100.0%	\$ 31,212,379	100.0%	\$ 3,585,401	100.0%	\$ 3,630,842	100.0%

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total				
Residential	\$ 3,943,056	12.0%	\$ 433,592	11.9%	\$ 56,564	15.0%	\$ (25,092)	-5.5%
Commercial and Industrial	1,084,840	20.0%	119,293	3.3%	20,531	20.8%	(70,001)	-37.0
Agricultural Land	10,604,820	30.0%	1,166,143	32.1%	166,702	16.7%	(67,484)	-5.5%
Agricultural Improvements	756,052	12.0%	83,138	2.3%	(31,578)	-27.5%	(136,735)	-62.2%
Vacant	49,236	12.0%	5,414	0.1%	522	10.7%	(313)	-5.5%
Personal Property & Inventory	11,507,408	25.0%	1,265,394	34.9%	(112,348)	-8.2%	331,909	35.6%
State Assessed	5,073,213	30.0%	557,868	15.4%	(54,951)	-9.0%	(32,284)	-5.5%
Total	\$ 33,018,624		\$ 3,630,842	100.0%	\$ 45,441	1.3%	\$ 0	0.0%

Property Tax Levies:

1988	0.1248807
1989	0.1163270
1989 Adjusted	0.1099635

WABAUNSEE COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1989			1988			1989		
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 3,563,580	11.7%	\$ 9,489,080	28.9%	\$ 420,664	11.7%	\$ 993,175	28.9%	
Commercial and Industrial	731,620	2.4%	732,900	2.2%	86,364	2.4%	76,709	2.2%	
Agricultural Land	12,594,395	41.4%	11,397,825	34.7%	1,486,709	41.4%	1,192,953	34.7%	
Agricultural Improvements	2,258,225	7.4%	2,262,174	6.9%	266,573	7.4%	236,770	6.9%	
Vacant	86,280	0.3%	73,116	0.2%	10,185	0.3%	7,653	0.2%	
Personal Property & Inventory	4,281,080	14.1%	2,152,106	6.5%	505,361	14.1%	225,250	6.5%	
State Assessed	6,896,396	22.7%	6,774,056	20.6%	814,087	22.7%	709,007	20.6%	
Total	\$ 30,411,576	100.0%	\$ 32,881,257	100.0%	\$ 3,589,944	100.0%	\$ 3,441,517	100.0%	

Property Classification	Estimated 1989			Estimated 1989			Estimated 1989		
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989	
Residential	\$ 9,489,080	12.0%	\$ 940,441	27.3%	\$ 519,777	123.6%	\$ (52,733)	-5.3%	
Commercial and Industrial	488,600	20.0%	48,424	1.4%	(37,940)	-43.9%	(28,285)	-36.9%	
Agricultural Land	11,397,825	30.0%	1,129,613	32.8%	(357,096)	-24.0%	(63,341)	-5.3%	
Agricultural Improvements	904,870	12.0%	89,680	2.6%	(176,893)	-66.4%	(147,091)	-62.1%	
Vacant	73,116	12.0%	7,246	0.2%	(2,939)	-28.9%	(406)	-5.3%	
Personal Property & Inventory	5,597,458	25.0%	554,751	16.1%	49,390	9.8%	329,501	146.3%	
State Assessed	6,774,056	30.0%	671,361	19.5%	(142,726)	-17.5%	(37,645)	-5.3%	
Total	\$ 34,725,005		\$ 3,441,517	100.0%	(148,427)	-4.1%	(0)	0.0%	

Property Tax Levies:

1988	0.1180453
1989	0.1046650
1989 Adjusted	0.0991077

9-53

WALLACE COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988		Valuation Existing Constitution		1988 Property Tax Collections		1989 Property Tax Collections	
	Valuation	Percent of Total	Valuation	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 1,623,050	7.4%	\$ 2,070,738	8.3%	\$ 187,314	7.4%	\$ 246,167	8.3%
Commercial and Industrial	345,615	1.6%	471,877	1.9%	39,887	1.6%	56,096	1.9%
Agricultural Land	11,147,870	51.1%	13,812,260	55.7%	1,286,560	51.1%	1,641,988	55.7%
Agricultural Improvements	1,150,050	5.3%	1,570,193	6.3%	132,726	5.3%	186,663	6.3%
Vacant	6,035	0.0%	23,472	0.1%	696	0.0%	2,790	0.1%
Personal Property & Inventory	4,999,864	22.9%	4,041,277	16.3%	577,027	22.9%	480,423	16.3%
State Assessed	2,539,381	11.6%	2,827,149	11.4%	293,066	11.6%	336,089	11.4%
Total	\$ 21,811,865	100.0%	\$ 24,816,966	100.0%	\$ 2,517,276	100.0%	\$ 2,950,216	100.0%

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate		Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Valuation	Assessment Rate	Valuation	Assessment Rate				
Residential	\$ 2,070,738	12.0%	\$ 160,731	7.6%	\$(26,583)	-14.2%	\$(85,436)	-34.7%
Commercial and Industrial	314,585	20.0%	24,418	1.2%	(15,469)	-38.8%	(31,678)	-56.5%
Agricultural Land	13,812,260	30.0%	1,072,109	50.6%	(214,451)	-16.7%	(569,879)	-34.7%
Agricultural Improvements	628,077	12.0%	48,751	2.3%	(83,974)	-63.3%	(137,912)	-73.9%
Vacant	23,472	12.0%	1,822	0.1%	1,125	161.6%	(968)	-34.7%
Personal Property & Inventory	7,645,373	25.0%	593,434	28.0%	16,407	2.8%	113,011	23.5%
State Assessed	2,827,149	30.0%	219,444	10.3%	(73,623)	-25.1%	(116,645)	-34.7%
Total	\$ 27,321,653		\$ 2,120,709	100.0%	\$(396,567)	-15.8%	\$(829,507)	-28.1%

Property Tax Levies:

1988	0.0950881
1989	0.0854540
1989 Adjusted	0.0776201

WASHINGTON COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988		1989		1988		1989	
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 4,246,461	9.9%	\$ 6,730,612	15.2%	\$ 490,078	9.9%	\$ 800,128	15.2%
Commercial and Industrial	1,482,622	3.4%	4,581,645	10.3%	171,107	3.4%	544,661	10.3%
Agricultural Land	20,774,030	48.2%	19,491,193	44.0%	2,397,501	48.2%	2,317,094	44.0%
Agricultural Improvements	538,353	1.2%	1,663,635	3.8%	62,131	1.2%	197,771	3.8%
Vacant	72,705	0.2%	36,720	0.1%	8,391	0.2%	4,365	0.1%
Personal Property & Inventory	5,651,944	13.1%	1,515,673	3.4%	652,283	13.1%	180,182	3.4%
State Assessed	10,329,356	24.0%	10,320,029	23.3%	1,192,096	24.0%	1,226,835	23.3%
Total	\$ 43,095,471	100.0%	\$ 44,339,507	100.0%	\$ 4,973,586	100.0%	\$ 5,271,036	100.0%

Estimated

1989

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In Property Taxes From 1988	Percent Change From 1988	Amount of Change In Property Taxes From 1989	Percent Change From 1989
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total				
Residential	\$ 6,730,612	12.0%	\$ 684,231	13.0%	\$ 194,154	39.6%	\$ (115,897)	-14.5%
Commercial and Industrial	3,054,430	20.0%	310,512	5.9%	139,405	81.5%	(234,149)	-43.0%
Agricultural Land	19,491,193	30.0%	1,981,467	37.5%	(416,034)	-17.4%	(335,626)	-14.5%
Agricultural Improvements	665,454	12.0%	67,650	1.3%	5,519	8.9%	(130,121)	-65.8%
Vacant	36,720	12.0%	3,733	0.1%	(4,658)	-55.5%	(632)	-14.5%
Personal Property & Inventory	11,618,148	25.0%	1,181,096	22.4%	528,814	81.1%	1,000,915	555.5%
State Assessed	10,320,029	30.0%	1,049,130	19.9%	(142,966)	-12.0%	(177,705)	-14.5%
Total	\$ 51,916,585		\$ 5,277,820	100.0%	\$ 304,234	6.1%	\$ 6,784	0.1%

Property Tax Levies:

1988	0.1168089
1989	0.1190320
1989 Adjusted	0.1016596

3-54

WICHITA COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1989			1988			1989		
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total	
Residential	\$ 2,577,615	9.4%	\$ 2,943,972	11.1%	\$ 297,479	9.4%	\$ 349,976	11.1%	
Commercial and Industrial	3,157,020	11.5%	3,415,628	12.9%	364,347	11.5%	406,046	12.9%	
Agricultural Land	13,427,459	48.8%	12,827,180	48.5%	1,549,644	48.8%	1,524,882	48.5%	
Agricultural Improvements	2,260,956	8.2%	2,446,162	9.2%	260,934	8.2%	290,797	9.2%	
Vacant	50,905	0.2%	23,712	0.1%	5,875	0.2%	2,819	0.1%	
Personal Property & Inventory	2,953,785	10.7%	1,950,423	7.4%	340,892	10.7%	231,864	7.4%	
State Assessed	3,107,926	11.3%	2,839,095	10.7%	358,681	11.3%	337,509	10.7%	
Total	\$ 27,535,666	100.0%	\$ 26,446,172	100.0%	\$ 3,177,851	100.0%	\$ 3,143,894	100.0%	

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In Property Taxes From 1988	Amount of Change In Property Taxes From 1989		
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate		Percent Change From 1988	Percent Change From 1989	
Residential	\$ 2,943,972	12.0%	\$ 336,322	10.4%	\$ 38,843	13.1%	\$ (13,654)	-3.9%
Commercial and Industrial	2,277,085	20.0%	260,136	8.0%	(104,211)	-28.6%	(145,910)	-35.9%
Agricultural Land	12,827,180	30.0%	1,465,390	45.3%	(84,254)	-5.4%	(59,493)	-3.9%
Agricultural Improvements	978,465	12.0%	111,781	3.5%	(149,153)	-57.2%	(179,017)	-61.6%
Vacant	23,712	12.0%	2,709	0.1%	(3,166)	-53.9%	(110)	-3.9%
Personal Property & Inventory	6,456,313	25.0%	737,575	22.8%	396,683	116.4%	505,711	218.1%
State Assessed	2,839,095	30.0%	324,341	10.0%	(34,340)	-9.6%	(13,168)	-3.9%
Total	\$ 28,345,822		\$ 3,238,254	100.0%	\$ 60,403	1.9%	\$ 94,360	3.0%

Property Tax Levies:

1988	<u>0.1184812</u>
1989	<u>0.1224470</u>
1989 Adjusted	<u>0.1142410</u>

WILSON COUNTY
Projected Impact of Reclassification Option
Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988			1989				
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 6,890,745	16.3%	\$ 11,605,521	27.5%	\$ 795,251	16.3%	\$ 1,379,653	27.5%
Commercial and Industrial	3,635,005	8.6%	8,308,253	19.7%	419,511	8.6%	987,677	19.7%
Agricultural Land	14,172,290	33.6%	10,095,166	23.9%	1,635,603	33.6%	1,200,103	23.9%
Agricultural Improvements	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Vacant	83,305	0.2%	231,810	0.5%	9,614	0.2%	27,557	0.5%
Personal Property & Inventory	9,760,205	23.1%	4,146,835	9.8%	1,126,411	23.1%	492,972	9.8%
State Assessed	7,636,374	18.1%	7,789,761	18.5%	881,303	18.1%	926,039	18.5%
Total	\$ 42,177,924	100.0%	\$ 42,177,346	100.0%	\$ 4,867,693	100.0%	\$ 5,014,001	100.0%

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In		Amount of Change In	
	Valuation	Assessment Rate	Property Tax Collections	Percent of Total	Property Taxes From 1988	Percent Change From 1988	Property Taxes From 1989	Percent Change From 1989
Residential	\$ 11,605,521	12.0%	\$ 1,245,582	25.0%	\$ 450,331	56.6%	\$ (134,071)	-9.7%
Commercial and Industrial	5,538,835	20.0%	594,465	11.9%	174,954	41.7%	(393,212)	-39.8%
Agricultural Land	10,095,166	30.0%	1,083,480	21.7%	(552,123)	-33.8%	(116,623)	-9.7%
Agricultural Improvements	0	ERR	0	0.0%	0	ERR	0	ERR
Vacant	231,810	12.0%	24,879	0.5%	15,265	158.8%	(2,678)	-9.7%
Personal Property & Inventory	11,231,723	25.0%	1,205,463	24.2%	79,052	7.0%	712,491	144.5%
State Assessed	7,789,761	30.0%	836,049	16.8%	(45,254)	-5.1%	(89,990)	-9.7%
Total	\$ 46,492,816		\$ 4,989,917	100.0%	\$ 122,224	2.5%	\$ (24,083)	-0.5%

Property Tax Levies:

1988	0.1168977
1989	0.1183080
1989 Adjusted	0.1073266

8-5-9

WOODSON COUNTY

Projected Impact of Reclassification Option Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

Property Classification	1988		1989		1988		1989	
	Valuation	Percent of Total	Existing Constitution	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 3,036,100	13.4%	\$ 4,243,865	19.0%	\$ 350,392	13.4%	\$ 504,506	19.0%
Commercial and Industrial	911,380	4.0%	934,192	4.2%	105,181	4.0%	111,056	4.2%
Agricultural Land	8,049,335	35.4%	7,722,201	34.5%	928,962	35.4%	918,008	34.5%
Agricultural Improvements	1,236,950	5.4%	1,267,911	5.7%	142,755	5.4%	150,728	5.7%
Vacant	15,080	0.1%	67,543	0.3%	1,740	0.1%	8,029	0.3%
Personal Property & Inventory	5,333,621	23.5%	3,496,562	15.6%	615,545	23.5%	415,668	15.6%
State Assessed	4,131,320	18.2%	4,659,623	20.8%	476,790	18.2%	553,931	20.8%
Total	\$ 22,713,786	100.0%	\$ 22,391,897	100.0%	\$ 2,621,365	100.0%	\$ 2,661,926	100.0%

Property Classification	Estimated 1989		Estimated 1989		Amount of Change In		Amount of Change In	
	Valuation Resulting From Proposed - New Amendment Fixed Rate	Assessment Rate	Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate	Percent of Total	Property Taxes From 1988	Percent Change From 1988	Property Taxes From 1989	Percent Change From 1989
Residential	\$ 4,243,865	12.0%	\$ 461,325	18.2%	\$ 110,933	31.7%	\$ (43,181)	-8.6%
Commercial and Industrial	622,795	20.0%	67,700	2.7%	(37,481)	-35.6%	(43,356)	-39.0%
Agricultural Land	7,722,201	30.0%	839,434	33.1%	(89,528)	-9.6%	(78,574)	-8.6%
Agricultural Improvements	507,164	12.0%	55,131	2.2%	(87,624)	-61.4%	(95,597)	-63.4%
Vacant	67,543	12.0%	7,342	0.3%	5,602	321.9%	(687)	-8.6%
Personal Property & Inventory	5,539,748	25.0%	602,193	23.7%	(13,353)	-2.2%	186,525	44.9%
State Assessed	4,659,623	30.0%	506,520	19.9%	29,730	6.2%	(47,412)	-8.6%
Total	\$ 23,362,939		\$ 2,539,644	100.0%	\$ (81,721)	-3.1%	\$ (122,282)	-4.6%

Property Tax Levies:

1988	0.1145631
1989	0.1134180
1989 Adjusted	0.1087040

WYANDOTTE COUNTY

Projected Impact of Reclassification Option

DATA NOT AVAILABLE

Valuation Adjusted to Include Exempt Personal Property

January 30, 1990

1989

Property Classification	1988		Valuation Existing Constitution		1988 Property Tax Collections		1989 Property Tax Collections	
	Valuation	Percent of Total	Valuation	Percent of Total	Property Tax Collections	Percent of Total	Property Tax Collections	Percent of Total
Residential	\$ 0	ERR	\$ 9,261,383	ERR	\$ 0	ERR	\$ 1,100,984	ERR
Commercial and Industrial	0	ERR	ERR	ERR	0	ERR	ERR	ERR
Agricultural Land	0	ERR	11,083,617	ERR	0	ERR	1,317,609	ERR
Agricultural Improvements	0	ERR	ERR	ERR	0	ERR	ERR	ERR
Vacant	0	ERR	60,120	ERR	0	ERR	7,147	ERR
Personal Property & Inventory	0	ERR	2,127,422	ERR	0	ERR	252,906	ERR
State Assessed	0	ERR	10,437,373	ERR	0	ERR	1,240,784	ERR
Total	\$ 0	ERR	\$ ERR	ERR	\$ 0	ERR	\$ ERR	ERR

Property Classification	Estimated 1989 Valuation Resulting From Proposed - New Amendment Fixed Rate		Estimated 1989 Property Tax Collections Resulting From Proposed - New Amendment Fixed Rate		Amount of Change In Property Taxes From 1988		Amount of Change In Property Taxes From 1989	
	Valuation	Assessment Rate	Valuation	Percent of Total	Property Taxes From 1988	Percent Change From 1988	Property Taxes From 1989	Percent Change From 1989
Residential	\$ 9,261,383	12.0%	ERR	ERR	ERR	ERR	ERR	ERR
Commercial and Industrial	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Agricultural Land	11,083,617	30.0%	ERR	ERR	ERR	ERR	ERR	ERR
Agricultural Improvements	ERR	ERR	ERR	ERR	ERR	ERR	ERR	ERR
Vacant	60,120	12.0%	ERR	ERR	ERR	ERR	ERR	ERR
Personal Property & Inventory	20,596,628	25.0%	ERR	ERR	ERR	ERR	ERR	ERR
State Assessed	10,437,373	30.0%	ERR	ERR	ERR	ERR	ERR	ERR
Total	\$ ERR		\$ ERR	ERR	\$ ERR	ERR	\$ ERR	ERR

Property Tax Levies:

1988	ERR
1989	0.0000000
1989 Adjusted	ERR

3-5-90



Overland Park

**TESTIMONY BY MAYOR ED EILERT
CITY OF OVERLAND PARK**

**BEFORE THE HOUSE TAXATION COMMITTEE
FEBRUARY 7, 1990**

Chairman Roe, members of the House Taxation Committee, my name is Ed Eilert, mayor of the city of Overland Park. I am here in support of HCR 5039.

In November of 1986, voters across the state of Kansas approved the "classification" amendment to the Kansas constitution, which mandated changes in the rates of assessment and exempted millions of dollars of property valuation. In the reallocation of the tax burden among classes of property, some shifts were expected. However, it was not until this past fall, when property tax bills arrived in mailboxes, that the full impact of this amendment was understood by the public. Horror stories of 200, 300 and 400 percent increases in taxes were not uncommon, and only point out the magnitude of the flaws and inequities within the system.

In responding to taxpayers' concerns, a number of bills have been introduced. Some have suggested local government budget increases are the problem and have proposed caps, rollbacks and tax lids. However, I submit to you that in the absence of other changes, taxing subdivisions could reduce their property tax revenues 10-20 percent and it still would not address the inequities that exist. Clearly, it is evident that much of the proposed legislation fails to get at the root of the problem and address the deficiencies in the classification amendment -- that is, the significant shift of the tax burden to commercial and residential taxpayers. It has been our contention from the beginning that the best approach is to revisit the classification amendment and right the wrongs therein.

Our conceptual support for HCR 5039, as outlined by Representative Vancrum, is based upon the fact that it revisits the classification amendment and addresses the deficiencies by reinstating the tax on the inventories of merchants and manufacturers and livestock, and by phasing out the inventory tax by reducing the assessment 5 percent each year.

Most importantly, the phaseout provisions in this legislation provide for a much-needed period of transition and adjustment that the current classification amendment failed to offer.

2/7/90 Attachment 4

Additionally, during the interim period, both local governments and the state legislature will have the opportunity to review and make important decisions about alternative or replacement sources of revenue.

I thank you for the opportunity to appear before this committee.

TESTIMONY
CALVIN T. ROBERTS

HOUSE OF REPRESENTATIVES
STATE OF KANSAS TAX COMMITTEE

FEBRUARY 7, 1990

HOUSE CONCURRENT RESOLUTION NO. 5039

LADIES AND GENTLEMEN:

Thank you for allowing me to appear before you this morning to speak generally in favor of House Concurrent Resolution No. 5039.

My name is Calvin T. Roberts and I am President of Jones & Company, a commercial real estate company located in Overland Park. We specialize in development, leasing, management, sales, and mortgage banking in the commercial real estate area.

We manage and lease properties for several clients and we represent several life insurance companies as a mortgage banker in the States of Kansas and Missouri.

I do not speak to you as an owner of a great deal of commercial real estate, as our company is a corporation that simply provides real estate services for the commercial real estate industry. The stockholders of Jones & Company own very little commercial real estate, however, in the past, certain partners in Jones & Company have owned substantial interests in commercial real estate. Fortunately, most of those real estate interests were all sold prior to January 1, 1988.

2/7/90
Attachment 5

My intention is to speak regarding the overall general condition of the commercial real estate industry in the State of Kansas and in the metropolitan area of Kansas City. I have been in this business for 26 years and I have never seen the commercial real estate industry as depressed and with as many serious problems as it is presently experiencing. One of the biggest problems is that the overall Kansas City market is approximately 18% vacant in office space. With that much vacancy existing, it is almost impossible to increase your rents to cover the kind of tax increase that we experienced in 1989.

To get into some specifics, our Company manages approximately 2,000,000 square feet of office and other commercial space and we experienced a tremendous tax increase in 1989. As an example, a large concentration of large office space totalling 15 buildings that we have under management, had an increase in actual taxes from \$995,660 in 1988 to \$3,071,548 in 1989. On a square foot basis, this took taxes from an average of \$.60/SF to \$1.86/SF which is a tax increase of 209%. There are in excess of 400 tenants in these 15 buildings and, needless to say, tripling their taxes got some very negative attention.

The buildings in this example are of various ages and size. Most of the buildings ended up in the \$1.70 to \$1.80/SF tax range and some of the newer buildings range from \$2.14 up to \$2.39/SF. If you take the total tax bill of \$3,071,548 and look at it as percentage value, it is approximately 3.5%. If you reduce the assessed from 30% to 20% using the same Mill Levy of 118.245, it would reduce our taxes to approximately \$1.25/SF which is still 2.4% of value which is high compared to national standards. In

talking with a Kansas City tax consultant, they compared Johnson County taxes with South Kansas City, Missouri taxes. Generally, Kansas City taxes are 2.5% of value and Johnson County taxes are 3.6% of value.

After increasing our rents to cover the increase for taxes, our average rents are approximately \$15/SF and with \$1.86 as an average tax, that means our taxes are 12.4% of our rents. That is very high and we understand that there are pressures placed on our local county tax assessors from the State level to push our appraised values even higher. If our values were increased by 20% that would push our average taxes to approximately \$2.25/SF and would push taxes on class A buildings to approximately \$3.00/SF. This means that our real estate taxes would be approximately 20% of rents collected in the market today and we find that totally out of step with most areas of the country.

Additionally, when automobile taxes go down County wide, there will be a \$27,000,000 decrease in tax collections. This will most likely be loaded on real estate which would increase taxes another 10 mills which converts to \$.16/SF in tax increase on the office example stated earlier.

Our company is also in the mortgage banking business. This is an operation where we produce and service loans for various life insurance companies. We have one case I cannot identify to you because it is in legal proceedings for foreclosure. I can tell you that it is an office building in Wichita and that the taxes increased approximately 86% because they did evidently recognize current market conditions in the appraisal. The building was appraised for approximately 50% of the replacement costs and the taxes still

increased from approximately \$.76/SF to \$1.41/SF. The building owner was getting \$16/SF rents when we made the loan in 1985 and is struggling to get \$10 to \$12/SF rents today. The building has a vacancy of 20% and the owner has not made his debt service payments for one year. The owner has not paid taxes for the years of 1987, 1988, and 1989 so the lender is now foreclosing and will have to pay three years taxes. Obviously the owner made up his mind three years ago to stop paying taxes as he knew the building could not perform economically. We fear that we will be seeing some other cases similar to this in the next one to two years due to the very depressed nature of the commercial real estate markets.

Another example of a loser in the reclassification is the Doubletree Hotel in Overland Park. In 1988 they paid a total tax bill of \$299,000 made up of \$203,000 in real estate tax and \$86,000 in personal property. In 1989 their personal property went down to \$22,971, however, their real estate taxes increased to \$738,485, so they had a net increase in taxes of \$761,456 or 158%. In order to recover the \$472,456 tax increase they would have to increase their total sales approximately \$655,000 in order to have a net income of \$472,456. To do that they would have to increase their room rates by \$8.00 per night. That is an increase over their 1990 budget and that also equates to a 16% increase over their 1989 actual room rate. They advise me they are not able to do this in the market today.

In the retail area, Villa West Shopping Center, here in Topeka is an example. The Center was foreclosed by a lender and taxes have increased from \$.81/SF to \$2.10/SF. This is 4.6% of value which is very high. Taxes are 36% of the average rent per square foot of \$5.86.

In summary, since the tax incentive is gone out of owning commercial real estate, you do not have the syndication market that was obviously overpaying for many properties. As a result, there just aren't many buyers looking to acquire commercial real estate properties today due to the fact that investors are looking for a true cash flow return on their money. Most investors that I talk with are looking for a 12% return and we find that most of our real estate in a depressed rental market, with an average vacancy of approximately 18%, is in a negative cash flow position.

Naturally no one ever likes to pay more dollars to taxes, however, to increase taxes 200%, and in some cases more than 300%, when the money isn't there to begin with, is asking the impossible.

LIST OF LINQUIST & CRAIG HOTELS
 ROOMS PROP. TAX COST/ROOM

HOTEL/ADDRESS	ROOMS	PROP. TAX	COST/ROOM
HOLIDAY INN-ANAHEIM 1850 SOUTH HARBOR ANAHEIM, CA. 92802-3591	311	\$57,824.63	\$185.93
HOLIDAY INN-BRISTOL PLAZA HOTEL 3131 BRISTOL COSTA MESA, CA 92626-3089	229	\$73,046.24	\$318.98
HOLIDAY INN-KANSAS CITY/LENEXA 12601 WEST 95TH STREET LENEXA, KANSAS 66215-3895	297	\$214,159.96	\$721.08
HOLIDAY INN-MODESTO 1612 SISK ROAD MODESTO, CA 95350-2589	188	\$48,691.78	\$259.00
HOLIDAY INN-TUSCALOOSA 3920 EAST MCFARLAND TUSCALOOSA, AL 35405	165	\$13,984.05	\$84.75
HOLIDAY INN-VENTURA 450 EAST HARBOR VENTURA, CA 93001	259	\$48,145.54	\$185.89
HOLIDAY INN-WESTWOOD PLAZA 10740 WILSHIRE BOULEVARD LOS ANGELES, CA 90024	294	\$94,918.83	\$322.85
JOURNEY'S INN HOTEL 3222 AIRWAYS BOULEVARD MEMPHIS, TN 38116	123	\$37,334.30	\$303.53
ECONO LODGE 1021 9TH AVENUE SOUTHWEST BESSEMER, AL 35020	154	\$54,299.80	\$352.60
JOURNEY'S END HOTEL 3024 EAST INDEPENDENCE BLVD. CHARLOTTE, NC 28205	151	\$37,023.61	\$245.19
JOURNEY'S END HOTEL P.O. BOX 7678 MARIETTA, GA 30065	158	\$39,754.50	\$251.61
=====			
LMC HOTELS			
HOWARD JOHNSON LODGE 900 I-70 DRIVE, SOUTHWEST COLUMBIA, MO 65203	126	\$14,400.00 (ACCRUAL)	\$114.29
GRAND RIVER INN U.S. 36 & 65, P.O. BOX 868 CHILLICOTHE, MO 64601	60	-0-	-0-
HOWARD JOHNSON NORTH 1600 NORTHEAST PARVIN ROAD KANSAS CITY, MO 64601	110	\$35,468.05	\$322.44
HOWARD JOHNSON REMINGTON RR2 BOX 92 REMINGTON, IN	99	NOT AVAILABLE	-0-
HOWARD JOHNSON RICHMOND US 27 NORTH & I-70 RICHMOND, IN	80	NOT AVAILABLE	-0-

2/7/90
Attachment 6

For: Hearing Taxat Committee
Wednesday, February 7, 9 a.m.

By: Walter R. Jacobs, President
The Walter Jacobs Co.
Real estate management of our own property in Johnson County.

Re: Opposition to present classification law as it applies to commercial
real estate and speaking in favor of House Concurrent Resolution # 5039.

Something must be done, and quickly, to rectify the inequities of the present situation. When the constitutional amendment was proposed years ago, we were one of many business people who knew it would cause great troubles in the commercial real estate market.

We had no idea of the extent of the problem until all the factors were in. The re-classification plus higher mill levys than we were lead to believe, plus much higher budgets by many taxing units, plus many inaccurate appraisals, have created havoc in the real estate market place.

This appears to have flowed over to much of the residential market as well. The vast number of appeals for both commercial and residential property must indicate great discomfort with the present system.

We have spent many hours on appeals; some have been more successful than others. We concentrate on receiving accurate true value. I will outline one example of the problem - and then be open for discussion and/or questions.

Example: I-35, 435 Mini Warehouse
10750 Cottonwood, Lenexa, Ks.
-96,000 sq. ft. - in operation since 1981.
-gross volume 1988 - \$ 301,000
 real estate taxes 31,061
-gross volume 1989 342,654
 new taxes 1989 110,510

As you can see, the new taxes are over 32% of the gross volume.

If these figures stay in effect it would take a 24% rent increase just to break even. We have put into effect a 10% increase and it really has effected our occupancy rate - downwards. This operation will go from profitable to a huge loss under these taxing conditions.

Original appraisal was \$3,000,000 which would have produced a real estate tax of \$125,000. This was reduced to 2,500,000 on the first appeal - we are still working on an appeal to under \$2,000,000.

- if successful would reduce tax to 83,400 - still a 169% increase.
- this new bill at 20% classification would produce taxes of \$55,600.
- this figure, while still high, we could live with in our operation.

Phasing in the changes as outlined in this bill will work - and is what should have been done originally.

We are open for any questions.



2/7/90

Attachment 7



Date: February 7, 1990
To: House Committee on Taxation
From: George Barbee, CAE
Executive Director
Re: HCR-5039/5043

Mr. Chairman and members of the Committee, my name is George Barbee, I am President of Barbee and Associates and Executive Director of the Kansas Lodging Association, which is comprised of 160 hotel and motel properties statewide.

The Kansas Lodging Association supports both HCR-5039 and HCR-5043.

Over the past year, lodging property owners have shared with us the many horror stories of their 1989 property tax increases. At the KLA Annual Meeting last October, members most often cited 1989 property tax figures two or three times higher than those of 1988. This is **after** a majority of property owners had battled reappraisal, many by hiring outside experts, through the appeals process and had their property values reduced.

The Kansas Lodging Association believes the current 30-12 classification, with its several tax exemptions, passed by the voters in 1986 is unfair to service related businesses such as hotels and motels. The combination of hotels and motels having virtually no inventory and remaining classified at 30 percent has resulted in a tremendous shift of taxes onto the lodging industry. As we have stated at past hearings, KLA supports the reopening of the Kansas Constitution for the purpose of providing a new, lower taxation rate for commercial property owners.

Let me give you a specific case study of a typical medium-sized hotel. This particular hotel is located on Interstate 135 between Wichita and Salina and has 82 economy rooms. In 1988 this hotel paid \$27,878.00 in property taxes. Its 1989 property tax bill is \$54,439.00. The increase in property tax for one year is a whopping \$26,564.00. The various "circuit breaker" type relief bills which have been introduced this session would provide minimal if any relief to such a property.

Both HCR-5039 and HCR-5043 form a new classification for commercial and industrial property, taxable at 20% of the appraised value.

*2/7/90
Attachment 8*

In addition to lowering the taxable rate on commercial property, HCR-5039 also would raise the taxable percentages on commercial and industrial machinery and equipment to 25%, and return merchants and manufacturers inventory to the tax roles before slowly phasing it out. HCR-5043 would permanently return inventory to the tax roles and increase the taxable rate of commercial and industrial machinery to 30%, while decreasing the taxable rate of residential property to 10%. These solutions, KLA believes, are both fair and equitable ones. It is difficult to specifically support one proposal over the other, because each will affect hotel/motel owners across the state differently.

HCR-5039 and HCR-5043 address the true problem with the 1989 Kansas tax crisis. Classification has dealt an unfair tax shift to many Kansas services businesses while many businesses with inventory received a tremendous tax break. Though proposals to cap property taxes and to reduce local taxing districts' reliance on the property tax are commendable, the tax shift would remain unchanged. Only by changing the taxable percentage rate of the various classifications of real property can this tax problem be truly solved. The Kansas Lodging Association believes HCR-5039 and HCR-5043 are a big step in the right direction.

Thank you for allowing me to testify on HCR-5039 and HCR-5043, I urge your **favorable recommendation** of one or both of these proposals.

I will attempt to answer any questions you may have.

KANSAS

**BUSINESS
ASSOCIATION**

1100 Merchants Tower
800 Jackson
Topeka, Kansas 66612
(913) 234-2728

1990 Directors
Tom Burgess
Executive Director
John Spurling
President
Girard
Harold Shoaf
Topeka
Gene Kubicki
Kansas City
Dick May
Topeka
Bob Ott
Salina
Walter Jacobs
Overland Park
Denny Burgess
Topeka

TO: HOUSE TAXATION COMMITTEE
FROM: TOM BURGESS, EXECUTIVE DIRECTOR, KsBA
DATE: FEBRUARY 7, 1990
RE: HCR 5039

Mr. Chairman and members of the committee.

I am Tom Burgess, Executive Director for the Kansas Business Association. I am appearing on behalf of the board of directors of KsBA in support of HCR 5039.

This resolution, in the opinion of our board, can not be viewed as a cure-all for the present tax crisis facing many of our members. It would, if passed by the legislature and approved by the voters, move us a small step toward tax equity.

Our Association is conducting a tax survey. Information received to date indicates that some businesses had tax increases of up to 400%. HCR 5039 will give them some relief but we would like to see more done for those extreme cases. We are working on a proposal that will address some of these problems. It should be ready for introduction very soon.

The Kansas Business Association is a new association but in the short time we have been around we have become convinced that this tax crisis is not going to go away or be quickly forgotten. It is not going to solve itself so we would urge you to consider all possible solutions and come up with the best solution to help the most tax payers.

2/7/90
Attachment 9



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

TO: THE HOUSE TAXATION COMMITTEE
FROM: KAREN FRANCE, DIRECTOR, GOVERNMENTAL AFFAIRS
DATE: FEBRUARY 7, 1990
SUBJECT: HCR 5039

Thank you for this opportunity to testify. On behalf of the Kansas Association of REALTORS®, I appear today not to support or oppose the concepts which HCR 5039 proposes, but to say that we do not believe it is the answer to the existing tax problems.

What has been proposed in this amendment might have been preferable in 1985, because it would have phased out the inventory exemption. However, we believe that in 1990, the answer to the property tax crisis which we face is not just a mere reworking of the classifications or the assessment rates. The answer lies in putting caps on the amount of property taxes which can be assessed against real estate and looking for alternative means for funding local government budgets.

Of the hundreds of people we have talked to across the state, one common theme which we have heard is, that property taxes are too high because they are used to pay for too many things.

Since 99% of all property tax dollars are spent at the local level, we feel the property tax burden should be reduced from 1989 levels and the local units of government should be given all avenues to finance their budgets to replace the property tax revenue. The local units should have more options for

*2/7/90
Attach. 10*

funding their budgets than they are now given by the state--this means sales tax, income tax, earnings tax, or whatever form of taxation the local units deem is appropriate and which is approved by a vote of the people.

We believe that, in conjunction with these local options, the next amendment which the people of Kansas should have a chance to vote for or against, is a constitutional cap on taxes at an effective rate of 1% for homes and 1½% for commercial and agricultural properties, with a cap on annual increases of no more than 3% each year. Without a constitutional cap on property taxes, when budgets get lean in later years, the local units will be tempted to go back to property taxes and start the vicious cycle again.

We believe the next constitutional amendment which goes on the ballot will need to be as simple and straightforward as possible. Taxpayers are going to need to look at the amendment, understand it and reasonably know how much their property tax will be, or they will not vote for it. At the same time, it must be a workable solution for the state. We believe that, while there are specific details to be worked out on our solution, it is a simple, workable solution to the problem.

We stand ready to assist you in developing the appropriate amendment.

10-8



6031 S.W. 37th Street • Topeka, Kansas 66614-5128 • Telephone: (913) 273-5115
FAX: (913) 273-3399

Owns and Publishes The Kansas STOCKMAN magazine and KLA News & Market Report newsletter.

STATEMENT OF THE
KANSAS LIVESTOCK ASSOCIATION
TO THE
HOUSE COMMITTEE ON ASSESSMENT AND TAXATION
REPRESENTATIVE KEITH ROW, CHAIRMAN
WITH RESPECT TO
HCR5039 AND HCR5043
PRESENTED BY
DEE LIKES, EXECUTIVE VICE PRESIDENT
FEBRUARY 7, 1990

The Kansas Livestock Association (KLA) is a voluntary trade organization consisting of over 10,000 members located in all of the 105 counties. KLA, founded in 1894, has members who are actively involved in general farming and ranching enterprises. The members are predominately cow-calf producers, stocker/yearling operators and cattle feeders.

Mr. Chairman and members of the committee, most of you realize that KLA has been involved in the property tax issue for many years. We've watched with great interest the expression of public confusion and complaint about reappraisal and classification. I want you to know that we appreciate the concern that many legislators have about this situation. We appreciate this chance to appear before you in order to share our perspective of the current property tax situation.

In short, KLA is opposed to revisiting the classification amendment to the constitution and we are strongly opposed to a removal of the livestock exemption.

We believe that much of the data and testimony which has been delivered to the legislature thus far points to an appraisal problem and not necessarily a classification or constitutional problem.

2/7/90
Attachment 11

Many of the constitutional amendments that have been proposed seek to change the classified assessment rates. We believe that even if it were possible to precisely calculate the exact share of the total statewide assessed valuation born by each class of property prior to reappraisal and if, politically it could be decided that these percentages were somehow "fair" or if you write a new constitutional amendment based on some other information that simply lowers or raises other assessment rates based on "guesstimates" there would still be a lot of complaining. Why? Because many of those who are complaining were grossly under-appraised prior to reappraisal. There were many inequities even within various property tax classes. In other words, many who were not shouldering their fair share of the tax burden, even within their particular class of property (i.e. residential; commercial, etc.) would still complain about now being made to pay more taxes. I hasten to add that we do have sympathy for some, like many commercial property tax payers on main street both in small rural towns and in the cities, who have been over-appraised. However, we believe this is more of an appraisal problem and less of a constitutional problem. To us, it simply doesn't make sense to amend the constitution until and unless the appraisal problems have been remedied.

We do appreciate the fact that HC5043 would assess farm buildings at 12%. Farm buildings were one of the areas that have been a sore spot for agriculture. However we don't believe that problem is severe enough to risk opening the constitution or to accept a return of merchants, manufacturers and livestock inventories to the tax rolls even with the five year phase out which has been proposed. Incidentally, the reason that merchants, manufacturers and livestock inventory were not phased out in the original classification amendment was they only amount to approximately 8% of the statewide assessed valuation. Therefore a phase out would have had very, very little impact on this problem except for a few taxing districts where inventory was an inordinately high share of the tax base.

As the constitutional amendment that went into affect in 1989 has caused confusion and complaint because of unanticipated affects, we must remember that another constitutional amendment with different rates is likely to produce a similar problem.

We do appreciate the frustration that many of you are experiencing in attempting to deal with this issue but we believe it is too dangerous to open the classification section of Article 11 of the constitution.

TESTIMONY TO
HOUSE TAXATION COMMITTEE
Bernie Koch
Wichita Area Chamber of Commerce
February 7, 1990

Mr. Chairman, members of the committee, thank you for the opportunity to testify today. I'm Bernie Koch with the Wichita Area Chamber of Commerce.

I can appreciate the difficulty of your task and sympathize with your efforts to reach a consensus on the issue of property taxes. I can sympathize because it's been difficult for us as a Chamber of Commerce to come to grips with what position to take on this issue.

Our members are large businesses and small. 80 percent of our members have 100 or fewer employees, but we've got big ones as well. We have large companies with and without inventory, and we have small companies with and without inventory. Many of our commercial properties have been hit with large property tax increases as the result of reappraisal and classification. We also have many members who are manufacturers who do not want a return of the inventory tax.

We don't have a nice, neat solution for you, but we do agree on some things. We agree that our overall tax burden on business, both commercial and industrial, is too high and that something must be done to reduce our reliance on the property tax.

2/7/90
Attachment 12

The effective property tax rate in Kansas is higher than our surrounding states for both commercial and industrial property. Yes, even with the inventory exemption, property taxes on industrial real property are higher than our surrounding states.

Another position we agree on is that inventory should not be taxed. We reached that position because we know that the basis of our economy, the engine that drives our economy, is manufacturing. About 32 percent of the non-governmental jobs in Sedgwick County are manufacturing jobs. Another third of the jobs are somehow related to manufacturing. Another way to put it in perspective is that 26 percent of the manufacturers in Kansas are located in Sedgwick County.

For the most part, our members without inventory understand this and do not want a solution that increases the tax burden on manufacturers.

We know that other states would love to have those manufacturing jobs and aren't above trying to get them.

The Pennsylvania General Assembly is offering Piper Aircraft a \$10 million loan guarantee as part of a \$72.8 million restart project. The State of Delaware has targeted the aircraft industry and has been trying to recruit an expansion from Kansas. Oklahoma City is working hard to recruit aviation manufacturing from California, and I suspect they may be trying to get some of our jobs as well.

Some of these other states and cities are willing to offer the moon. It's not good public policy, but it's happening.

I'd also like to make you aware of the situation in the aircraft industry so you have that perspective for your deliberations. Our aircraft industry in the Wichita area is doing well. It's turning around after some bad times, but we still make only ten percent of the aircraft that were built in Wichita ten years ago. In one week this last fall, our aircraft manufacturers announced expansions that will create 2,500 new jobs. Right now, we have about 36,000 aircraft jobs and about 8,000 subcontractor jobs. We want to keep those jobs.

There's also the global perspective. In a time when this country has lost so many jobs to foreign competition, we still do something better than anyone else in the world right here in Kansas. We build the best airplanes on the planet. However, the competition is getting tough, and we are not competing on a level playing field.

For example, foreign plane makers don't have to live with high liability costs that add considerably to the purchase price of a Kansas-made aircraft.

The other point I want to stress is that most of the competitive foreign manufacturers of aircraft are at least partially owned and heavily subsidized by government. They include British Aerospace, Aerospatiale from France, Dassault from France, Embraer from Brazil, Canadair, and Israeli Aircraft Industries. Why do they do it? There are a variety of reasons: enhance the national image, provide jobs, improve the nation's defense. Many offer financing. We call it predatory financing.

It includes low interest rates, no payments or low payments for a long time.

If one of these companies have a loss, the government simply covers it. Airbus, which is a company sponsored by France, Germany, the Netherlands, Spain, England and other associated countries, lost money for years. The governments simply picked up the tab. None of these companies are as dependent as our Kansas companies are on making a profit to avoid bankruptcy. Unfortunately, these foreign competitors are starting to make inroads here in the United States.

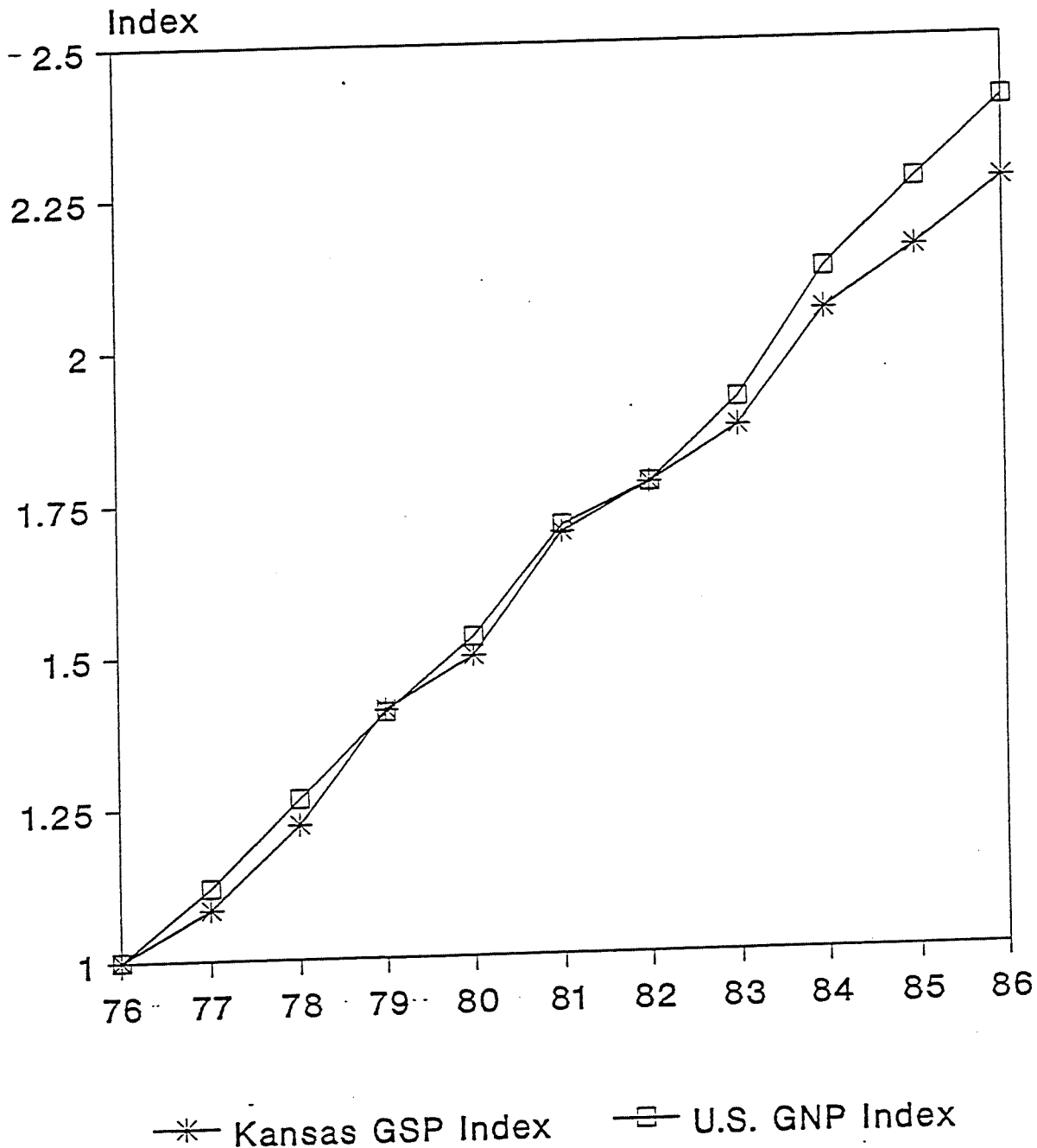
I'd also like you to be aware of the fact that all of our Kansas aircraft companies do varying degrees of defense work. With the recent startling changes in Eastern Europe and the Soviet Union, those jobs are cause for concern.

In light of all of this, especially the heavily subsidized foreign competition, it does not seem to be a good idea to put inventories back on the tax rolls, or shift other taxes onto manufacturers.

What's the answer then to our property tax dilemma? Clearly, commercial property effective tax rates are too high in Kansas. Our conclusion is that we must reduce our reliance on property taxes through other revenue raising measures that may be unpopular, sales and income taxes. Frankly, it's the only conclusion we can reach.

Thank you for the opportunity to testify.

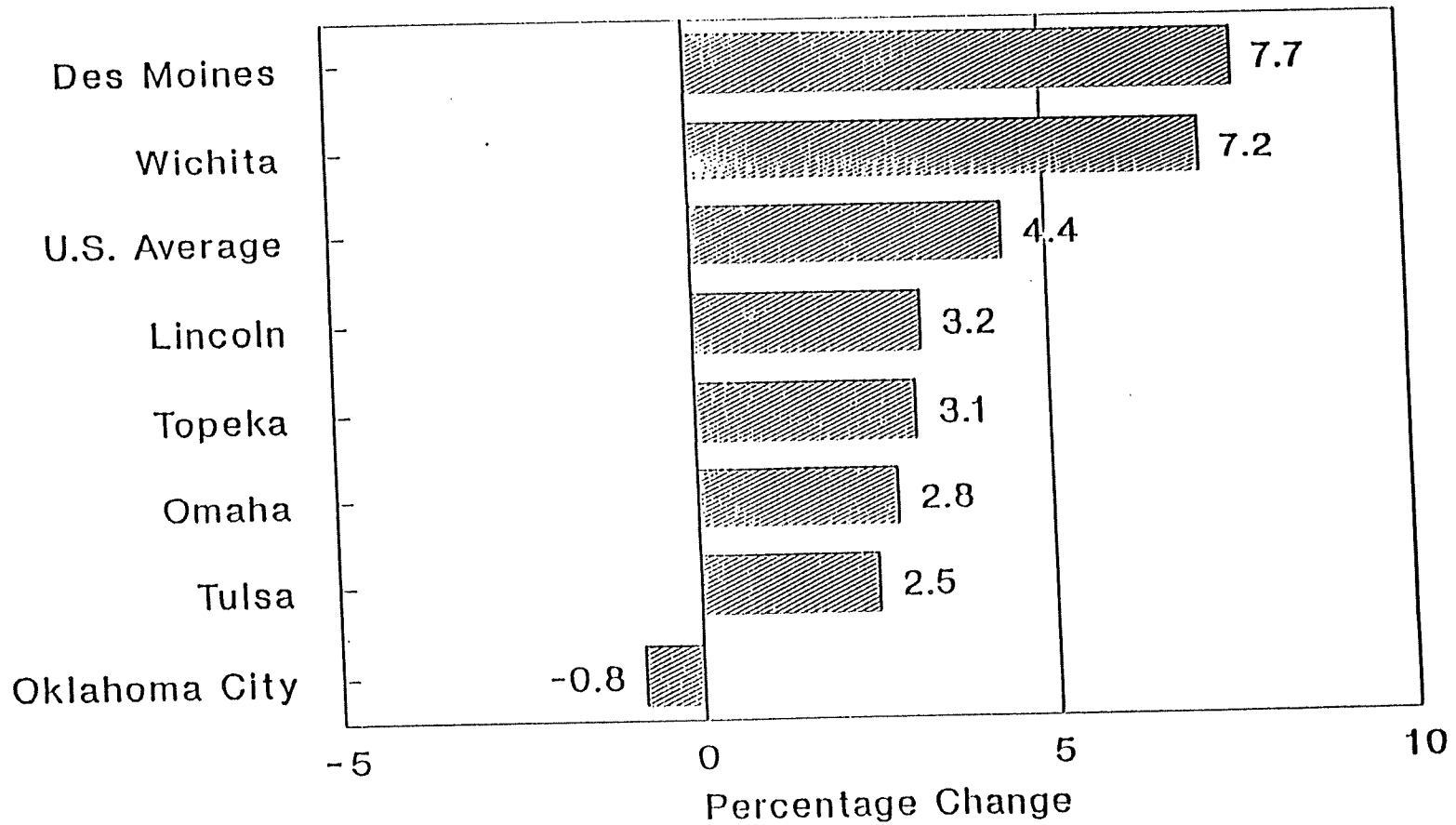
GROSS PRODUCT COMPARISON KS vs. U.S.



Source: Bureau of Economic Analysis

EMPLOYMENT GROWTH

Percentage Change
1987-June 1989

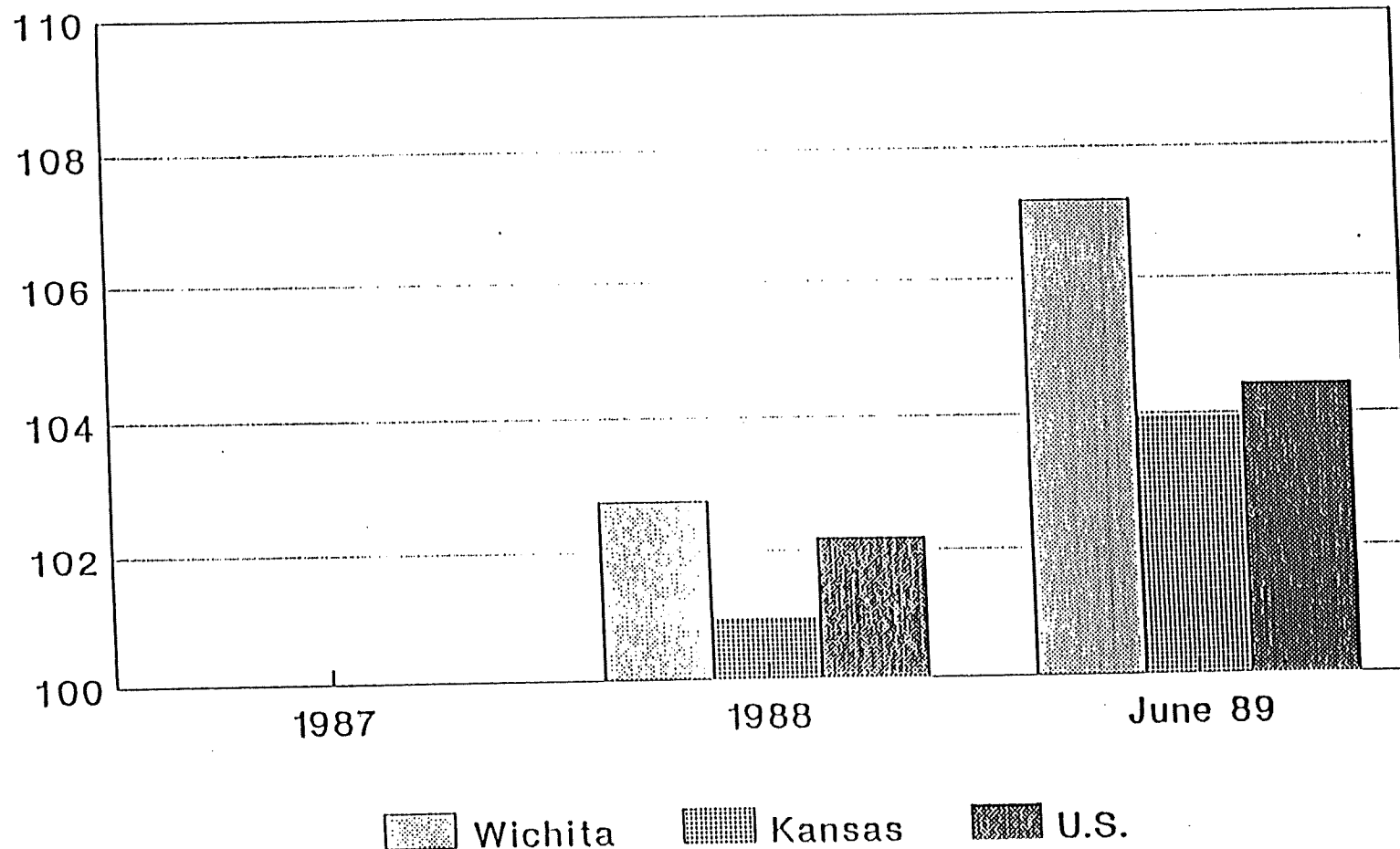


Source: Bureau of Labor Statistics

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EMPLOYMENT GROWTH INDEX

1987 = 100.



Source: Bureau of Labor Statistics

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LOCAL RETENTION and EXPANSION

NAME	DATE ANNOUNCED	NUMBER OF NEW JOBS ANNOUNCED	CURRENT EMPLOYMENT	AMOUNT OF NEW FACILITY OR EXPANSION (SQ. FEET)	AMOUNT OF INVESTMENT
<u>Local Expansions</u>					
Product Manufacturing Corp.	07-87	10	30	33,000	\$1 million
Metal-Fab	08-87	45	150	21,000	\$500,000+
Mid-Central Manufacturing	08-87	54	37	10,000	\$1.5 million
Avery Graphic Systems	01-88	45	160	36,000	\$800,000
Honeywell-Sperry Division	01-88	35	170	20,000	\$1.4 million
Interex Computer Products	03-88	15	35	18,000	N/A
Hayes Forest Products	03-88	10	30	64,000	\$500,000
Deluxe Check Printing	09-88	10	40	17,000	\$1 million
Universal Products of Goddard	10-88	38	145	12,000	\$700,000
Sharpline Converting	11-88	125	300	40,000	\$2 million
Idelman Telemarketing	11-88	100	400	9,700	N/A
Chance Industries	12-88	50	350	28,000	N/A
IFR Systems	05-89	200	550	70,000	\$3.5 million
KMS	06-89	13	87	100,000	\$1 million
Learjet Corporation (from Tucson)	06-89	300	2,200	N/A	N/A
Beech Aircraft Corp. (Beechjet)	09-89	500	6,070	N/A	N/A
Leonard's Metal	07-89	30	55	15,000	N/A
STS Mold Builders	07-89	10	20	5,000	N/A
Thomas Furniture	07-89	5	19	11,000	N/A
DP Tek	08-89	10	15	10,000	N/A
Tweco Products	09-89	40	360	35,000	N/A
Tru Circle Manufacturing	10-89	<u>70</u>	<u>70</u>	<u>35,000</u>	<u>\$1 million</u>
TOTAL		<u>1,715</u>	<u>11,293</u>	<u>589,700</u>	<u>\$14,900,000</u>

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NEW RECRUITMENTS
BY THE
WI/SE PARTNERSHIP FOR GROWTH

November 17, 1989

NAME	DATE ANNOUNCED	NUMBER OF NEW JOBS ANNOUNCED	CURRENT EMPLOYMENT	AMOUNT OF NEW FACILITY OR EXPANSION (SQ. FEET)	AMOUNT OF INVESTMENT
<u>New Firms</u>					
Best Western International	10-87	400	350	32,000	\$1.8 million
Roark Vacation Resorts	10-87	50	73	5,810	Not Released
Sears Telecatalog Center	11-88	1,500	2,000	40,000	\$7 million
Trans Union Credit Info. Co.	11-88	125	70	. . . PROJECT DELAYED . . .	
Pioneer TeleTechnologies	03-89	400	400	25,000	\$1 million
Premier Engineering	07-89	N/A	3	10,000	N/A
Hair Care Products	09-89	<u>25</u>	<u>8</u>	<u>18,000</u>	<u>\$180,000</u>
TOTAL		<u>2,500</u>	<u>2,904</u>	<u>130,810</u>	<u>\$ 9,980,000</u>
<u>Retentions</u>					
Wolf Creek Nuclear Operating Co.	04-88	N/A	1,251	55,125	\$4.5 million
Piaggio Aviation Inc.	10-89	<u>250</u>	<u>50</u>	<u>70,000</u>	<u>\$2 million</u>
TOTAL		<u>250</u>	<u>1,301</u>	<u>125,125</u>	<u>\$6.5 million</u>
GRAND TOTAL		<u>2,750</u>	<u>4,205</u>	<u>255,935</u>	<u>\$16,480,000</u>

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TABLE 17

Annual Tax Liability Faced by a New Manufacturing Firm
In Kansas and Five Surrounding States

	Federal Taxes	State/ Local Taxes	Total Tax Liability
1. Kansas:			
Without Inventory Exemption	\$73,263	\$233,442	\$306,705
With Inventory Exemption	\$77,800	\$216,953	\$294,753
2. Nebraska	\$78,444	\$211,746	\$290,190
3. Colorado	\$80,400	\$194,471	\$274,871
4. Missouri	\$88,569	\$164,365	\$252,934
5. Oklahoma	\$102,345	\$122,456	\$224,801
6. Iowa	\$103,171	\$116,553	\$219,724

SOURCE: "Preliminary DRAFT", Analysis of Competitiveness of
Kansas Business Tax Structure, University of Kansas
Institute for Public Policy and Business Research.
Fall 1989.

PROPERTY TAX RATES AND RATIOS

INDUSTRIAL

<u>State</u>		<u>Effective Tax Rate (%)</u>
Kansas	1988	1.67 + Inventory 3.91%
	1989	3.35
Iowa		2.57
Colorado		2.38
Nebraska		2.31
Missouri		1.80
Oklahoma		.90

PROPERTY TAX RATES AND RATIOS

Commercial

<u>State</u>	<u>Effective Tax Rate (%)</u>	
Kansas	1988	1.48
	1989	3.35
Colorado		2.86
Iowa		2.57
Nebraska		2.31
Missouri		1.80
Oklahoma		.90

PROPERTY TAX RATES AND RATIOS

RESIDENTIAL

<u>State</u>	<u>Effective Tax Rate (%)</u>
Nebraska	2.18
Iowa	2.07
Kansas	1988 .94 1989 1.29
Colorado	1.16
Oklahoma	.91
Missouri	.89

Confusion: Merlin II/III

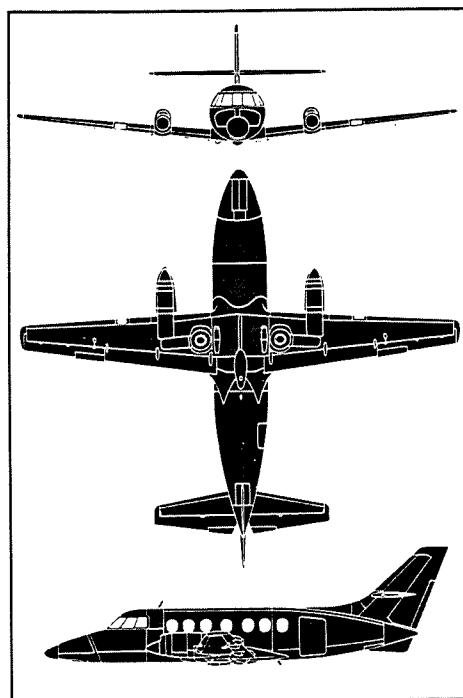
BAe Jetstream 31



Power: 2 x TPE331 turboprops

Span: 15.85m

Length: 14.37m



In its original form the Jetstream was developed by Handley Page and then Scottish Aviation. Thirty Astazou-powered Jetstreams 1 and 2 are still in civil service, while T1s and T2s are used by the RAF and the Royal Navy. British Aerospace Scottish Division (formerly Scottish Aviation) produced a much modified version called Jetstream 31, powered by two Garrett turboprops and aimed at the commuter and light business markets. A flight development aircraft flew in March 1980. Four Jetstreams, as T Mk 3 were ordered for the Royal Navy. By March 1989 some 252 Jetstreams had been sold. The Jetstream Super 31 has more powerful TPE 331 engines. A projected version is the Jetstream 41 which will carry 29 passengers as compared with 19 on the 31. *Country of origin: UK.*

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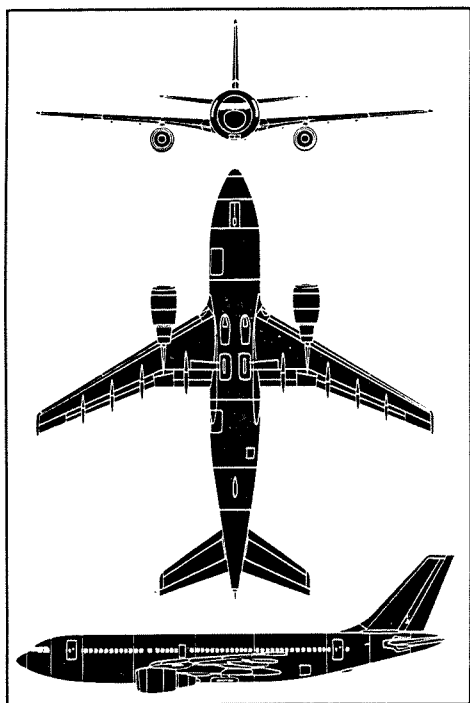
Airbus A310

Confusion: A300, 757, 767, TriStar, DC-10

Power: 2 x CF6 or JT9D turbofans

Span: 43.9m

Length: 46.6m



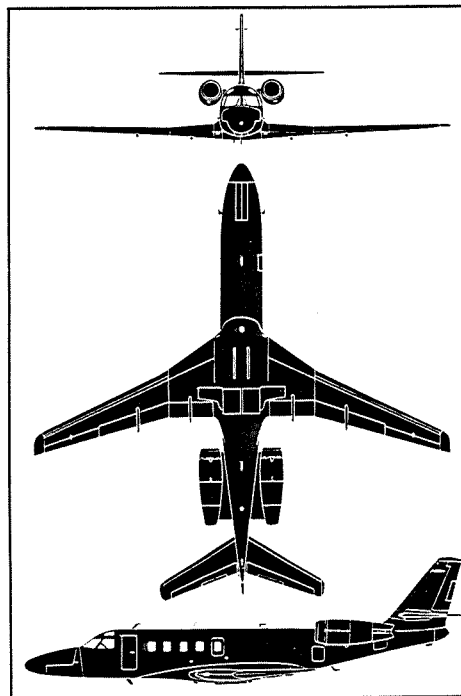
A combination of a shortened-fuselage A300 and a new advanced-technology wing produced the Airbus A310, a direct rival to the Boeing 767. Like the 767, the A310 is offered with two different powerplants. By March 1989 180 A310s had been ordered. First flown in April 1982, the type went into service in April 1983, with Lufthansa and Swissair the first two users. With maximum payload the A310 can fly 4,090km at a speed of 828km/h. A310-200 is the basic version, the -200C is a convertible version, and -200F a freighter. A first delivery of the A310-300, with longer range, took place in April 1986. Wingtip fences were introduced in 1986. *Countries of origin: France/Germany/Netherlands/Spain/UK, plus other associated countries. Silhouette: A310-200. Picture: A310-300.*

Confusion: Mystère Falcon 10/100

IAI 1125 Astra



Power: 2 x TFE731 turbofans Span: 16.05m Length: 16.94m



Developed from the straight wing Westwind, the swept-wing 1125 Astra is a business aircraft seating two crew and up to six passengers. Maximum cruising speed is 862km/h and maximum range with long-range tanks and four passengers is 5,763km. The Astra first flew in March 1984. An Israel Aircraft Industries subsidiary company in the USA, called Astra-Jet Corporation, has been concerned with marketing the aircraft. *Country of origin:* Israel.

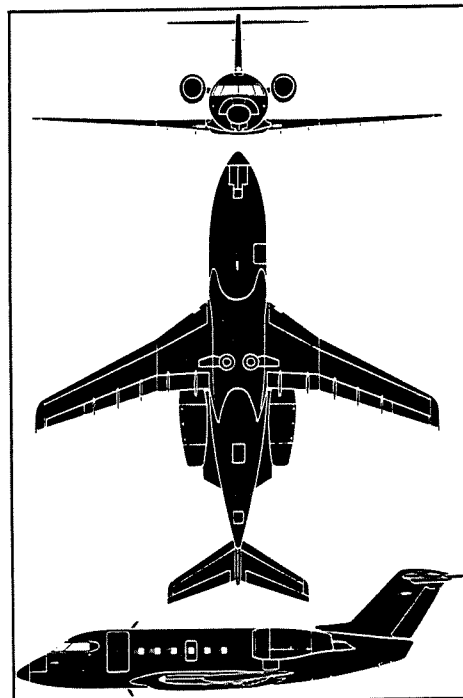
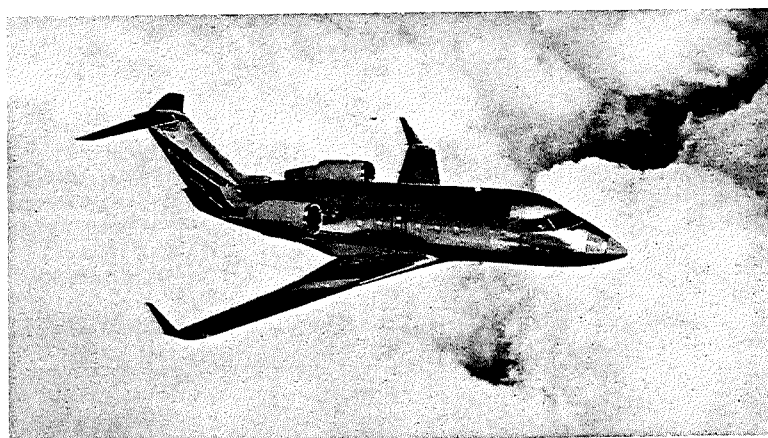
171

Confusion: BAe 125, Falcon 10, Falcon 20, Corvette

Canadair Challenger



Power: 2 x ALF502 or 2 x CF34 turbofans Span: 18.83m Length: 20.82m



Designed for use as an executive jet, commuter airliner and express cargo aircraft, the Canadair CL-600 Challenger (later re-designated Challenger 600) first flew in August 1978. It has a roomy cabin seating up to 28 passengers and has a cruising speed of 745km/h. The next version is the Challenger 601 with GE CF34 engines and winglets. By March 1989 some 107 Challengers had been ordered. A number of Challengers have been ordered for military use and as VIP transports. A long range development, now available, has a range of 6,667km, while an upgraded engine variant is the 601-3A. A new stretched version is the 601RJ (Regional Jet). *Country of origin:* Canada. *Silhouette:* Challenger 600. *Picture:* Challenger 601.

177

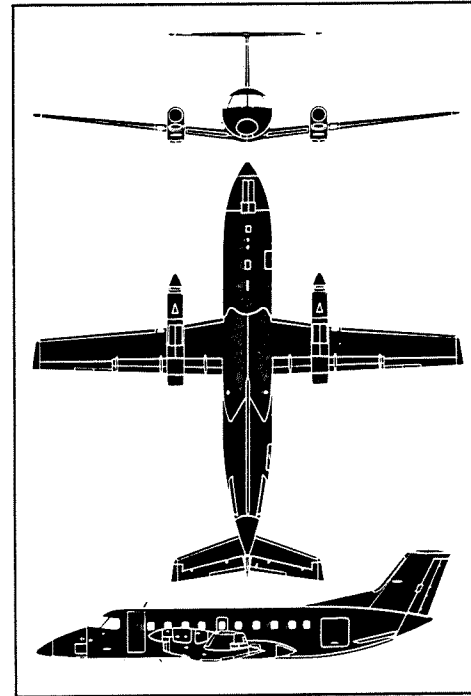
12-15

Confusion: Super King Air, Xingu

EMBRAER EMB-120 Brasilia



Power: 2 x PW115 turboprops Span: 19.78m Length: 20m



First flown in July 1983, the EMB-120 Brasilia is a twin turboprop passenger and cargo aircraft. Seating 30, the Brasilia has a cruising speed of 487km/h and a range of 1,112km. Deliveries commenced in mid-1985. Military versions include the C-97 and VC-97 for the Brazilian Air Force. By April 1988, 226 Brasilias had been ordered. *Country of origin: Brazil.*

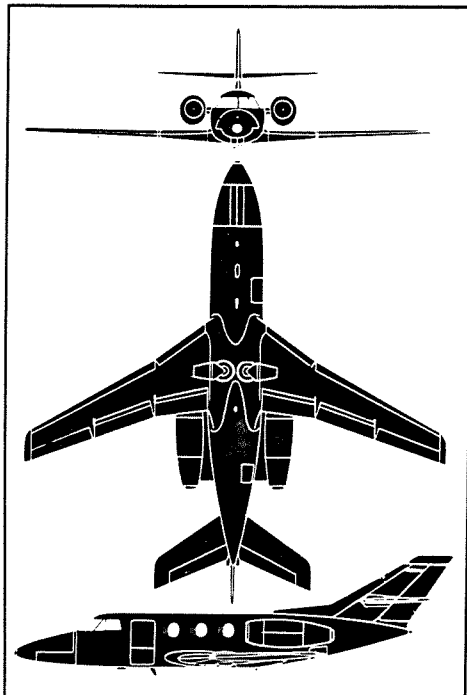
299



Dassault-Breguet Mystère-Falcon 10/100

Confusion: Falcon 20, BAe 125, Corvette

Power: 2 x TFE731 turbofans Span: 13.08m Length: 13.85m



Essentially a scaled-down version of the Mystère-Falcon 20, the Mystère-Falcon 10 executive aircraft first flew in December 1970 and deliveries began in 1973. The 10 was replaced on this production line by the 100 with increased take-off weight and a fourth cabin window on the starboard side. The French Navy uses seven 10s as Mystère-Falcon 10 MER for fighter intercept training. Several hundred of the two types have been ordered. Typical weight of the 100 with four passengers, two pilots, and maximum fuel, is 8,280kg. Fast cruise is 912km/h and range 3,480km. *Country of origin: France. Silhouette: Mystère-Falcon 10. Picture: Mystère Falcon 100.*

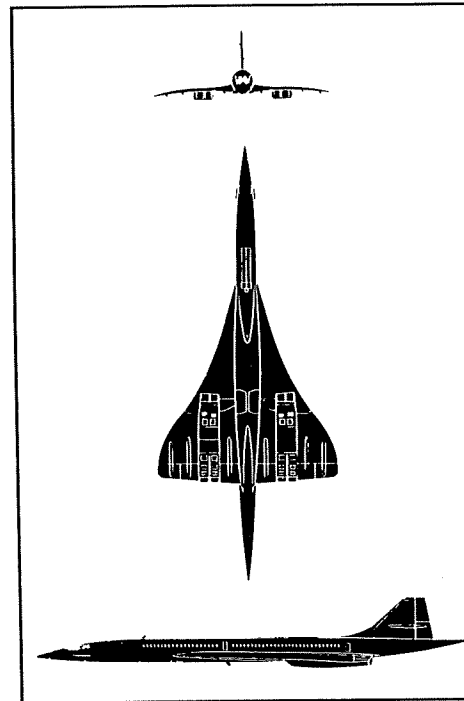
12-17

Confusion: Viggen, Draken

Aérospatiale/BAe Concorde



Power: 4 × Olympus 593 reheated turbojets Span: 25.56m Length: 61.66m



The world's only fully operational supersonic airliner, the Anglo-French Concorde can carry 128 passengers at a speed of Mach 2 for 6,300km. It first went into service with British Airways and Air France in 1976. Eighteen Concorde's were built, of which 14 entered service. The external layout is unusual: the engines are boxed under the wing in two pairs, while the wing is ogive-shaped in planform and steeply cambered at the leading edge. Concorde's service ceiling is 18,300m, higher than that of any other airliner in service. Concorde commercial services were inaugurated on January 21, 1976, when the fifth and sixth production aircraft (Air France F-BVFA and British Airways G-BOAA) flew Paris-Dakar-Rio de Janeiro and London-Bahrain respectively. *Countries of origin:* France/UK.



HOUSE COMMITTEE ON TAXATION

February 7, 1990

HCR 5039

Mr. Chairman, Members of the Committee:

I am Pat Wiechman, executive director for the Apartment Council of Topeka.

The Apartment Council of Topeka is comprised of apartment managers, and personnel, owners, and others supportive of the rental industry. Since the system dictates that we either appear as "in favor of" or "opposed" to a given bill, we find ourselves listed as opponents for today's testimony. However, that opposition is not because of what the legislature is attempting to do in terms of granting property tax relief; rather, it is in terms of the impact that the proposed changes will have on individual residents and taxpayers.

It is easy to forget that persons living in apartments are individuals who are purchasing a commodity. That commodity is a place to live. Some are there by choice; others are there because they cannot afford to own a home or a four-plex. These persons pay for their commodity; and the price they pay is called "rent." Rent is established by owners based upon the costs of doing business. Within each resident's monthly rent is a portion that can be designated as the property tax portion. The proposal to change the classification for multi-family residences from a 12% valuation to a 20% valuation is a 75% increase in the property tax portion of each resident's monthly rental. What that really means is that if the monthly rent for a property is \$400, and \$100 of that amount is for property taxes, then the rent will have to increase from the \$400 per month to \$475 per month to accomodate the 75% increase for taxes. That, in affect, is a tax increase of 22.5%, in this example, on those that may not be able to afford to buy their own home.

It is a mistake to believe that this kind of change is not going to be passed through to the individual resident-voter. An individual owning his own home has a *fee simple* interest. An

individual renting an apartment has a *leasehold* interest. The inconsistency is in the fact that if you live in your own fee simple home, your taxes are less than living in a leasehold home. There is no equity in the situation. The resident still requires the same shelter.

Focus must be given to broadening the tax base so that everyone pays less. Exemptions are a hard issue to repeal. No one wants to give up an exemption. If there is sound reasoning for an exemption, not just a special interest, then that exemption may merit continuation, if it can stand on its own. Taxes that can be passed through to a taxpayer-voter are taxes on the taxpayer-voter. Call it a hidden tax, pass through tax, tax on the owner or whatever you wish, it will still come through to the consumer. Exemptions are nothing but tax increases on those that remain.

Our association supports fair and equal taxation. Increasing the tax rate for multi-family living only puts those dependent on purchasing a right to live in an apartment in the position of paying more than those that purchase ownership of the place to live. It will constitute a tax increase on residents. It will not tax the owners; they will only become the collection agent for the taxes.

We urge you to carefully consider the individual destined to live in apartments because of their place in life. Careful consideration of this, as well as, any of the several bills addressing these same issues is essential.

Thank you for the opportunity to appear before you on behalf of the Apartment Council of Topeka. I will be happy to attempt to answer questions that you may have.

Respectfully submitted,

Patricia M. Wiechman
Executive Director



PUBLIC POLICY STATEMENT

HOUSE COMMITTEE ON TAXATION

**RE: H.C.R. 5039 and H.C.R. 5043 ... Proposals to Change the
Classification Amendment in the Kansas Constitution**

Topeka, Kansas
February 7, 1990

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

Mr. Chairman and Members of the Committee:

My name is Paul E. Fleener. I am the Director of Public Affairs for Kansas Farm Bureau. We are here today to express to you very briefly our opposition to the two proposals before you ... H.C.R. 5039 and H.C.R. 5043.

We were part of the process in 1985, as were many of you, when the reappraisal law and the limited classification amendment were approved by the necessary majority and constitutionally required two-thirds majority. You will remember that the objective was to **protect** two classes of property in particular ... agricultural land and residential properties, farms and homes ... from the massive shifts that could be expected, predicted if reappraisal come without benefit of a limited classification. Statistics showed, estimates showed what the effects would be class by class by class. Most of those expectations came to pass. Properties that were previously underappraised were increased significantly by virtue of the massive reappraisal that was

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ordered by the passage of S.B. 164. In agriculture, for example, irrigated land has been increased dramatically in values. We had been telling farmers for years that if reappraisal came without benefit of use value appraisal they would see astronomical increases. Even under use value appraisal of agricultural land we told our farmers that major increases could be expected in some classes of property ... again, particularly irrigated land, within agriculture. So, properties in agriculture and other properties as well that were previously undervalued, underappraised, did, in fact, have much larger valuations in 1989 than in prior years.

During the Summer Interim and at the Special Study Committee (Joint Committee of Senate and House Tax Committees last fall) we recognized some of the problem areas, we suggested ways to address those problem areas. Then, at our Annual Meeting in Wichita December 3-5, 1989 our delegates adopted the policy position you find attached to our statement. They had examined this issue. Our delegates represented 105 counties. They debated thoroughly and adopted the policy you see. Within that policy they make the statement that "appropriate appraisal procedures in existing laws were not used." They also suggested that "the appraisal process should be the focus of legislative directives" to correct the problems. Our members also stated clearly: **The classification amendment SHOULD NOT be resubmitted.**

Mr. Chairman and Members of the Committee we continue to stand ready to be of assistance in working toward solutions. You developed some of those solutions during the Special Session of

the Legislature, extending the appeals process and we have seen figures which indicate that from three to five to 10 percent of the parcels in a given county have, in fact, been appealed. But the overwhelming majority of the properties have not been appealed. That says to us that much of what you did in 1985 and much of what was approved by the voters in 1986 through a limited classification amendment was correct. And our people don't want to see that changed.

Thank you for giving us an opportunity to make these comments. I would be pleased to respond to questions.

Property Classification and Reappraisal

The Kansas Legislature in 1985 adopted, by the required two-thirds majority, and voters in Kansas approved by an overwhelming majority, a proposal to amend the Finance and Taxation Article (Art. II) of the Kansas Constitution to provide limited classification of real and personal property for assessment and taxation purposes. The proposed amendment was designed to ensure against an unfair shift of status quo taxes, and was intended to provide for equitable taxation within and among the various classes of property.

The anticipated equity did not occur, largely because appropriate appraisal procedures in existing law were not used. In many cases undocumented and unsubstantiated county index and depreciation schedules used in valuation were allowed by the Property Valuation Department (PVD), without regard for the inequities that this procedure would cause between counties. Quality control of each county's appraisal procedures should be required.

The appraisal process should be the focus of legislative directives. In order to achieve a valid state appraisal, the indexes used by counties in Computer Assisted Mass Appraisal (CAMA) should be uniform statewide, with allowance for any slight deviations. Further, the depreciation schedules should also be uniform county-to-county within acceptable deviations.

Appeals, tax payment under protest and new valuation notices under the annual maintenance reappraisal which do use all appropriate factors in K.S.A. 79-503a, will also help bring about equity.

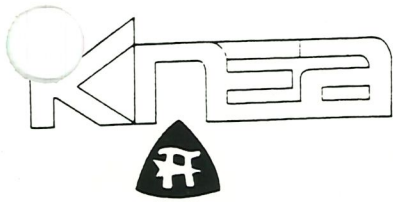
The classification amendment should NOT be resubmitted. The constitutional provisions should remain intact and the appraisal process should be the focus of legislation and directives to the PVD, county appraisers and firms contracted to conduct appraisals.

County Boards of Equalization should be given the right to protest to the Board of Tax Appeals on behalf of their counties any valuation of state assessed property.

We urge Farm Bureau members in all counties to work with their county appraiser to determine the fairness and equity of their appraisal with the county and between counties.

Reappraisal legislation and the classification amendment to the Kansas Constitution have provided for appraisal of agricultural land on the basis of its income-producing capability. The legislation set forth an equitable procedure for determination of net income and an appropriate capitalization rate for agricultural land. These factors and procedures must be retained to assure equity and stability in valuation of agricultural land.

The reappraisal statutes require annual updating of the appraisal and valuation of taxable property. The cost associated with this annual updating should not be borne entirely by the counties. We suggest that 50 percent of this additional expense be paid by the state.



Testimony before the
House Taxation Committee

HCR 5039 and HCR 5043

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

Mr. Chairman and members of the committee, I am John Koepke representing the Kansas Association of School Boards. I have been authorized to present joint testimony from the three organizations represented above. This testimony is offered on both HCR 5039 and HCR 5043. Both resolutions are proposed constitutional amendments changing the classification article.

The three organizations oppose both resolutions as we are concerned that important decisions might be made before all information is known and analyzed. We are simply opposed, at this point, to reopening the constitution. Yes, there have been shifts, and yes, the property tax base is less today than it was in 1988. But before we support a solution, let us be sure of the facts. Our organizations would add that HCR 5039 seems to be the least objectionable of all the proposed amendments offered to date. But we must still oppose it.

HCR 5043, on the other hand, seeks to reduce the tax base even more. By giving residential and commercial and industrial real property a \$5,000 exemption, the tax base is reduced significantly. Some

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other class is going to pick up the difference. With a shrinking tax base, under current law, local units of government have no alternative except to raise the mill levy.

We appreciate the time and attention to the committee. Thank you for listening to the concerns of teachers, administrators and school boards.

February 7, 1990

TESTIMONY BEFORE KANSAS HOUSE TAXATION COMMITTEE
REGARDING HOUSE CONCURRENT RESOLUTION NO. 5039

MY NAME IS SCOTT BLOCH AND I APPEAR ON BEHALF OF THE LAWRENCE APARTMENT ASSOCIATION TO OPPOSE HOUSE CONCURRENT RESOLUTION NO. 5039. WE ARE CONVINCED THAT THIS BILL NOT ONLY FAILS TO SOLVE ANY PROBLEMS ARISING OUT OF CLASSIFICATION AND REAPPRAISAL, BUT IT CREATES NEW AND WORSE PROBLEMS.

AS PROPOSED, HOUSE CONCURRENT RESOLUTION NO. 5039 WOULD SEEK TO RAISE PROPERTY TAXES FOR MOST APARTMENT OWNERS FROM 12% OF ASSESSED VALUE TO 20% OF ASSESSED VALUE, A 67% INCREASE IN REAL PROPERTY TAXES.

I WISH TO MAKE TWO POINTS TO DEMONSTRATE THAT THIS RESOLUTION SHOULD NOT GO FORWARD. FIRST, THE PRESENT SCHEME OF REAPPRAISAL AND CLASSIFICATION HAS NOT RESULTED IN A WINDFALL FOR APARTMENT OWNERS, AND THE ASSESSORS OFFICES SHOULD HAVE A CHANCE TO FINE-TUNE APPRAISAL FIGURES OVER THE NEXT COUPLE OF YEARS. SECOND, ANY INCREASE IN REAL PROPERTY TAXES FOR APARTMENT OWNERS WILL RAISE THE RENTS OF THOSE LEAST ABLE TO PAY AND DRIVE APARTMENT OWNERS OUT OF BUSINESS.

UNDER THE SCHEME, IN LAWRENCE, CERTAIN APARTMENT OWNERS' REAL PROPERTY TAXES WENT UP, SOME WENT DOWN, WHILE OTHERS STAYED THE SAME. THE DIFFERENCE IS IN WHO APPEALED AND WHO DID NOT. IN 1989, A DISPROPORTIONATELY HIGH PERCENTAGE OF APARTMENT OWNERS

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APPEALED IN DOUGLAS COUNTY AND RECEIVED FAVORABLE RESULTS. THIS MAKES THE TAX FIGURE LOOK OUT OF FOCUS. COMMERCIAL PROPERTY OWNERS ALSO APPEALED AND GOT TREMENDOUS RESULTS. UNDER THE CURRENT SCHEME, COMMERCIAL PROPERTIES WERE TO BE TAXED AT 30% OF ASSESSED VALUE. THE MEDIAN ASSESSMENT TO ACTUAL VALUE RATIO FOR COMMERCIAL PROPERTY IN DOUGLAS COUNTY WENT FROM 8.63% IN 1988 TO 30% IN 1989 OR 247.6% INCREASE, YET THE COMMERCIAL PROPERTY ACTUALLY ONLY WENT FROM 15.4% TO 23.8% OF THE ACTUAL TAX BURDEN IN DOUGLAS COUNTY. THIS PRESENTED A 55% JUMP. THE RESULT TO COMMERCIAL PROPERTY IN DOUGLAS COUNTY WAS NOT EVEN CLOSE TO WHAT IT WAS PREDICTED TO BE, AND THIS IS BECAUSE OF THE TREMENDOUS RESULTS ACHIEVED BY COMMERCIAL OWNERS IN THE APPEALS PROCESS. NEVERTHELESS, BECAUSE THE 30% FIGURE REMAINS ON THE BOOKS, IT IS REGARDED THAT COMMERCIAL OWNERS BORE AN UNFAIR PROPORTION OF THE TAX BURDEN. IN REALITY, THE RESIDENTIAL PROPERTY OWNERS, WHICH INCLUDES APARTMENT OWNERS, BORE 48% OF THE TAX BURDEN IN DOUGLAS COUNTY.

THEREFORE, THE FIGURES DEMONSTRATE THAT IT IS FAR TOO EARLY TO TALK ABOUT CHANGING THE CLASSIFICATION NUMBERS. NO UNIFORMITY WILL RESULT AND NO EQUITY WILL BE ACHIEVED.

OF THE APARTMENT OWNERS IN DOUGLAS COUNTY, 9 APARTMENT COMPLEXES HAD THEIR TAXES INCREASED BY REASON OF ASSESSMENT. TO RECLASSIFY THEM AND ASSESS THEM AT 20%, A 67% INCREASE IN TAXES, WOULD LITERALLY PLACE THEM OUT OF BUSINESS. ANY INCREASE IN REAL PROPERTY TAXES FOR APARTMENT OWNERS ACROSS THE BOARD WILL

ULTIMATELY RESULT IN INCREASED RENTS. THE REASON FOR THAT IS THAT MOST APARTMENT COMPLEXES ARE HIGHLY LEVERAGED INVESTMENTS. THAT IS, THE OWNERS BORROW A HIGH PERCENTAGE OF THE OVERALL VALUE AND PAY A GREAT DEAL IN DEBT SERVICE OF PRINCIPAL AND INTEREST. IF YOU RAISE REAL PROPERTY TAXES BY 67%, APARTMENT OWNERS WHO ARE HIGHLY LEVERAGED WILL EITHER HAVE TO GO OUT OF BUSINESS OR RAISE RENTS SIGNIFICANTLY.

THIS HAS THE EFFECT OF PLACING THE BURDEN OF REAL PROPERTY TAXES ON THOSE WHO ARE LEAST ABLE TO AFFORD IT, INDIVIDUALS WHO CANNOT AFFORD TO OWN PROPERTY. THIS IS NOT A DESIRABLE RESULT. IT CERTAINLY DOES NOT RESULT IN EQUITY. THIS WAS RECOGNIZED IN THE DOCKING COMMITTEE REPORT DELIVERED TO THE KANSAS LEGISLATURE IN THE 1985 SESSION. THE DOCKING COMMITTEE CONSIDERED EXTENSIVELY THE QUESTION OF WHETHER APARTMENTS SHOULD BE TAXED AS COMMERCIAL PROPERTY OR RESIDENTIAL PROPERTY. THEIR CONCLUSION, AFTER HEARING EXTENSIVE TESTIMONY, AND AFTER CAREFUL CONSIDERATION OF THE MATTER, WAS THAT TAXES IN THE APARTMENT INDUSTRY ALWAYS REFLECT BACK INTO THE RENTALS THAT ARE CHARGED. THEY CONCLUDED THAT RAISING THE PROPERTY TAX BURDEN OF THE APARTMENT INDUSTRY WOULD IN THE LONG RUN RESULT IN HIGHER RENTAL COSTS IN KANSAS. THEY FURTHER CONCLUDED THAT, WITH A FEW EXCEPTIONS, APARTMENTS ARE RENTED BY PEOPLE ON THE LOWER END OF THE INCOME SCALE IN KANSAS. THEY CONCLUDED THAT THERE WAS NO JUSTIFICATION FOR GIVING APARTMENT RENTERS OF THE STATE A HIGHER TAX BURDEN.

BOTH THE ACTUAL FIGURES FROM REAPPRAISAL AS WELL AS THE

EFFECT OF RAISING APARTMENT OWNERS REAL PROPERTY TAXES
DEMONSTRATE THAT HOUSE CONCURRENT RESOLUTION NO. 5039 DOES NOT
SOLVE ANY PROBLEM CREATED BY CLASSIFICATION AND REAPPRAISAL, AND
INDEED CREATES A GREATER BURDEN ON THE POORER PEOPLE IN THE STATE
OF KANSAS.

LEGISLATIVE TESTIMONY

Kansas Chamber of Commerce and Industry



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

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

HCR 5039

February 7, 1990

KANSAS CHAMBER OF COMMERCE AND INDUSTRY

Testimony Before the
House Taxation Committee

by

Bob Corkins
Director of Taxation

Mr. Chairman and members of the Committee:

My name is Bob Corkins, director of taxation for the Kansas Chamber of Commerce and Industry. I appreciate the opportunity to express our concerns regarding HCR 5039. KCCI opposes this proposed constitutional property tax amendment and its provision for reinstating the inventory tax which this Chamber has battled strenuously to eliminate.

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

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

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

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The thrust of this proposal is to reclassify property for the purpose of taxation and to thereby change the composition of every county's tax base. Any move of this kind is inherently flawed. It is based on the assumption that a single, state imposed apportionment of local property tax burdens would be equitable throughout Kansas. Unfortunately, this ideal may never be obtainable.

Every county has a unique tax base. While this proposed system might be the perfect solution for one county or even a handful of counties, it could not possibly benefit the majority of Kansas communities to the same degree -- if at all. Of course, the existing classification scheme is not perfect. However, no evidence suggests that any reclassification amendment would be more fair to more counties and with fewer individual hardships than the current classification provision. Add to this the problem of defining just what a "fair" distribution of the tax base means.

KCCI objects most strongly to two specific provisions within HCR 5039. We oppose the reinstatement of the inventory tax -- regardless of the phase-out language -- and we oppose the increased assessment rate applied to business machinery and equipment. The arguments against an inventory tax have often been stated. It discourages growth and expansion, it discourages new firms from locating within Kansas, and it represents an arbitrary basis upon which to favor one segment of the business community at the expense of another as well as arbitrarily benefitting other property classes. For some small businesses the repeal of the inventory tax was the only saving factor which enabled them to stay in business despite high real estate tax increases. None of our surrounding states impose this tax and neither should Kansas. Even this proposal's provision for an ultimate phase-out of the inventory tax recognizes that the tax is inherently detrimental to the state.

Finally, KCCI believes that it is in the best interest of Kansas to maintain the present rate of assessment upon business machinery and equipment. Several firms have indicated to KCCI that this provision of the 1986 classification amendment was at least as valuable to them, if not more valuable, than was the repeal of the inventory tax.

The future economic growth of this state is at issue. Business planning and decisions to relocate here are directly tied, in large part, to our system of taxation. Those decisions require some predictability with regard to Kansas' continuing tax policy. We believe that HCR 5039 would detract from that essential stability.

Thank you again for your time and consideration.

The Peterson Company
10000 West 75th Street
Shawnee Mission
Kansas 66204
913/384-3800

Peterson

Wednesday, January 7, 1990

Testimony submitted by Clark Lindstrom, "Certified Property Manager", Legislative Co-Chairman of the Wichita Area Builders Association and member of the Kansas Home Builder's Association as well as The Kansas Apartment Association's Vice President-Legislation, and President Elect of the Wichita Chapter #65 of the Institute of Real Estate Management. Home address: 138 N. Prescott Court, Wichita, Kansas 67212. Employment: Property Manager, The Peterson Companies, a Kansas Incorporation managing and having ownership in over 3,800 multi-family units located in Kansas, Missouri, and Nebraska, as well as other real estate interests.

To the House Committee on Taxation in opposition to House Concurrent Resolution 5039.

Mr. Chairman and honorable members of the Committee, I am respectfully submitting my written testimony through Ms. Janet Stubbs, Lobbyist for the Home Builders Association of Kansas. I regret that I am unable to attend this meeting due to a recent back injury that prohibits my traveling.

This proposition to amend the Constitution of the State attempts to mistakenly classify multi-family residential real property with commercial and industrial property. Multi-family real property is without a doubt residential in nature and provides the natural function of housing, a basic human need, for the people of Kansas. Multi-family dwellings are a residence for those who live in them. Please do not be confused by any rhetoric to the contrary. It is the "management" of multi-family that is commercial. Therefore, it is incongruent to combine the two in this legislation when the classification of multi-family was so firmly established over four years ago.

The proposition also unjustly seeks to increase the present percentage of value assessment from 12% to 20%. This change, coupled with the increases incurred from reappraisal, would be a regressive action against those least capable to afford a potential tax based rent increase; the less affluent renters in this great State and would be oppressive to the Kansans and others who are investors in multi-family real estate. The 12% is fair. Any action to increase this percentage will create a whole class of inequity for people living in Kansas who either rent or own property.

L.A. Peterson Enterprises, Inc. • L.A. Peterson Realty Co. of Kansas, Inc.
Peterson Properties, Inc.

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Capital gains are taxed as ordinary income, at a maximum rate of 28 percent in 1987 and 33 percent for some taxpayers in following years. The capital gains rate for corporations will rise from 28 percent in 1986 to 34 percent in 1987.

Real estate depreciation. The new law lengthens the depreciable life of residential rental real estate from 19 years to 27½ years. Commercial buildings will be depreciated over 31½ years. Accelerated depreciation will no longer be allowed. The bottom line is a sharp reduction in the depreciation deduction for properties placed in service after the end of this year. For example, under the old law the first year depreciation of a \$10 million building was \$882,675 using accelerated depreciation and \$504,386 using straight-line depreciation. Under the new law, the depreciation deduction declines to \$348,485 for a residential building and \$304,233 for a commercial building.

Construction period interest. Under the old law, interest that was paid or incurred on construction loans could be amortized and deducted proportionately over a 10-year period. The new law requires construction period interest to be capitalized — added to the basis and recovered through depreciation.

At-risk rules. The purpose of at-risk rules is to prevent a person from deducting losses actually exceeding his cash investment. Previously, these rules did not include real estate investments. Under the new law, they will extend to real estate acquired after 1986. However, an important exception generally allows an investor's basis to include non-recourse debt from commercial lenders.

Multifamily industrial development bonds. The new law restricts the use of multifamily IDBs issued after August 15, 1986. Before that date, IDBs could be used to finance projects in which at least 20 percent of the units were set aside for families earning 80 percent or less of median area income. The new requirement is that at least 20 percent of the units must be set aside for families earning 50 percent or less of area median income, or at least 40 percent of the units must go to families earning 60 percent of area median income.

Multifamily Housing at a Glance

Major Provisions Affecting Rental Housing

Provisions	Current Law	1986 Tax Reform (when fully effective)
Depreciation	19-year, 175% declining balance	27.5 year straight line
Construction period interest and taxes	10-year amortization	Depreciated
Capital gains	50% exclusion (20% maximum)	No exclusion (28% maximum)
Depreciation subject to recapture	Excess of declining balance over straight line	Not applicable (No capital gains exclusion)
Rental loss limitation	None	Rental losses only deductible against rental or passive income (5-year phase-in) except \$25,000 in losses or \$7,000 in credits allowed if active manager (phased out at higher incomes)
Interest expense limit	No	Limited to net investment income for passive investors, but not applicable to investments subject to the rental loss limitation
At-risk exemption	Yes	Only for third-party financing
Tax-exempt bond financing	No volume limits	Low volume limits, new income limits
Historic rehabilitation tax credit	25% with ½ basis adjustment	20% with full basis adjustment
Maximum personal tax rate	50%	28% (effectively 33%)
Alternative minimum	20%	21%
Housing related preference items for minimum tax	Depreciation in excess of straight line Capital gains exclusion	Depreciation in excess of 40 years straight line. All "passive activity" losses (during phase-in) Interest on private purpose tax-exempt bonds Installment sales
Corporate tax rates	Graduated up to 46%	80 to \$50,000 15% \$50,000 to \$75,000 25% Over \$75,000 34%

New No-Frills Apartments Require Luxury Rents

(Continued from page 4)

cluding its pro rata share of public hallways and other common building elements (fire stairs, elevators, mechanical rooms), this relatively small apartment would require about 800 square feet of gross building floor space—the area of two two-car garages in a typical suburban house.

Given current construction costs and building codes in a city like Washington, this urban apartment unit, designed without frills or fancy finishes, would cost about \$80 per square foot to construct, or \$64,000 for the 800 square foot dwelling. This represents all direct construction labor, materials, contractor's overhead and profit, surety bonds and building permit fees required to erect a complete structure, including sitework.

This figure excludes land, financing costs, architectural and engineering fees, real estate taxes, sponsor's overhead and administrative costs and sponsor's profit. It also excludes the cost of any underground or other structured parking that might be required by zoning regulations.

Given today's interest rates, financing would have to be capitalized at about 10% per annum. This means that for every thousand dollars invested in the project, a hundred dollars would have to be paid back each year to investors and lenders to provide a reasonable return and to amortize the initial investment over the economic life of the project.

Thus the apartment unit's annual rent would at least have to cover this return of capital. In addition, it would have to cover annual operating expenses for utilities, maintenance and repairs, property taxes, insurance and management.

There also will be financing costs—loan fees and interest—for monies borrowed and invested during construction to design and build the project. Construction loan interest rates are typically higher than long-term mortgage rates.

Finally comes the cost of land. However, this model initially excludes land costs as well as profit, the assumption being that the housing developer is a non-profit organization.

Using optimistic cost projections, and pretending that there are no vacancy losses, what does this simplistic economic model demonstrate?

Even without factoring in any land cost or developer's profits, the break-even rent—\$1,000 per month—for a rather minimal, two-bedroom urban apartment built today would require half the income of someone earning \$24,000 per year.

Applying the traditional standard—one-fourth of annual household income for shelter—suggests that the tenant should earn \$48,000 per year to afford such an apartment.

Remember, these break-even rental levels are predicated on the land being provided free. Factoring in land costs increases the rent dra-

matically.

For example, in downtown Washington commercial zones, land values in some locations now exceed \$1,000 per square foot. If zoning permits an F.A.R. (Floor Area Ratio, the ratio of building floor area to lot area) of 8.0, then the land cost allocable to each square foot of building floor area would be \$125.

Suppose a housing sponsor's land cost were much less—perhaps only \$40 for each square foot of apartment building floor area. Then the land cost allocable to our model unit, if built under matter-of-right zoning, would be \$32,000—800 square feet times \$40 per square foot.

This would affect the economic model by increasing total development cost \$32,000, plus additional

financing costs related to land acquisition. In this scenario, the apartment unit would cost about \$115,000 to develop, not \$80,000, and the break-even rent would increase accordingly to more than \$13,000 per year, or about \$1,300 instead of \$1,000 per month.

One can readily extrapolate these figures upwards or downwards to see how directly rental levels are affected by changes in land costs.

The Harvard housing study showed that median rents in the Northeast had reached only \$420. This suggests that the vast majority of existing apartments still rent for much less than the numbers shown in our economic model. In other words, even a rent as optimistic as \$1,000 per month is well above most of the rental market.

An awful lot of urban workers and residents have annual incomes not exceeding \$24,000 per year. And well over half of American households have incomes below \$48,000 per year. Consequently, while a monthly rental range of \$1,000 to \$1,300 may seem reasonable to affluent Washingtonians, such rents are well beyond the reach of many of the city's citizens.

Clearly, the cost of urban land, along with construction and financing costs, are the greatest impediments to producing affordable housing.

Cities can do little about underlying construction costs, and federal tax and housing poli-



cities have drastically curtailed financing subsidies. But cities could adopt policies and regulations that, in effect, reduce or eliminate land costs for affordable housing.

One tactic would be to grant additional density rights, restricted exclusively to low- and moderate-income dwellings, on already zoned urban sites.

An overlay zoning provision could allow such housing to be added to a matter-of-right use or mix of uses. Through a combination of statutes and public/private covenants, no speculation or increase in land value could accompany these special housing development rights, and the rents associated with such housing would remain perpetually controlled. This could be coupled with property tax strategies to reduce taxes on affordable housing improvements, further lowering rents.

Yet even with subsidies like free land, below-market financing and tax abatement, the economic model reveals an inescapable truth: for those near the bottom of the income pyramid, the numbers still may not work.

Roger K. Lewis, FAIA, is a practicing architect and planner in Washington, D.C., and a professor of architecture at the University of Maryland. This article first appeared in his column, "Shaping the City," in The Washington Post.

Cost of Developing 800-Square-Foot Apartment Unit Excluding Land and Sponsor's Profit:

Direct construction cost @ \$80/sq.ft.	\$64,000
Construction financing (1)	\$8,000
Architectural/engineering fees	\$2,000
Insurance, taxes during construction	\$2,000
Sponsor's administrative expenses (2)	\$4,000
TOTAL DEVELOPMENT COST=	\$80,000

(1) Loan points and interest paid on \$80,000 investment disbursed in installments during construction period.
(2) Project-related expenses during construction for administration overhead, permit fees, advertising and marketing, accounting and legal fees, printing, etc.

Annual Operating Expenses for 800-Square-Foot Unit Costing \$80,000 to Develop, Excluding Land and Sponsor's Profit:

Capital repayment cost @ 10% per annum (based on \$80,000 total investment)	\$8,000
Taxes and insurance	\$1,500
Management, maintenance, repairs	\$1,500
Utilities	\$1,000
TOTAL ANNUAL OPERATING EXPENSE=	\$12,000

Minimum monthly rent required to cover operating expenses= \$1,000

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Breaking Even With \$1,000-a-Month Rents

Roger K. Lewis

The headline of a recent article by Ann Mariano on the front page of The Washington Post Real Estate section announced that "Fewer Can Buy Homes." The subcaption read: "Poor Seen Trapped in Rent Cost Squeeze."

The article concerned a 1988 report, "The State of the Nation's Housing," prepared by the Harvard University Joint Center for Housing Studies. It recalled once again that, for many, housing costs and availability are steadily worsening.

A substantial segment of the population earns less than its counterparts earned 15 years ago. The income of young workers dropped 28% from 1974 to 1988. Single parents—mostly mothers—with young children typically spend over half their income for subsidized or low-rent housing, the supply of which decreased by one-third over the last 15 years. According to the report, "more than 500,000 federally subsidized rental units could be lost over the next 15 years."

Unfortunately, much of this remains relatively abstract to citizens not conversant with the gritty economics of either subsidized or unsubsidized housing development. Indeed, outspoken advocates of affordable housing sometimes seem unfamiliar with the real-world constraints cur-

rently limiting the supply of low- and moderate-income dwellings. Economic naivete emerges in debates about why more affordable housing is not being built downtown or in other urban locations. When developers contend that such housing is no longer feasible, even for the middle class, they frequently are greeted with skepticism.

To really appreciate the challenging economics of building affordable multifamily housing, especially rental housing within cities or downtown, you have to look at the numbers.

There are two reasons to focus on numbers. First, without understanding them, it's too easy to believe that creating affordable urban housing is just a matter of forcing greedy developers to shave inflated profit margins. Second, the numbers show that, even with various subsidies, the cost threshold for new, in-city housing remains beyond the reach of many individuals and families.

Consider a simplified economic model reflecting factors prevalent in today's market. It shows realistic development and operating costs for a single unit assumed to be part of a mid-rise apartment project construction on an urban site.

For purposes of the model, the unit is a compact, two-bedroom apartment with a galley kitchen and two minimally sized bathrooms. In-

(Continued on page 6)

18-3

SAVAGE

100 SOUTH 10TH AVE
TOPEKA, KANSAS 67202
316-761-1111

THE TOPEKA APARTMENT DIRECTORY

PROGRESS REPORT #155

January 19, 1990

TO: All Directory Participants

COPIES TO: Owners, Managers, Sales Managers, and Other Interested Parties

FROM: Paul L. Savage

VACANCY MOVES SLIGHTLY HIGHER FROM LAST YEAR BY 1.3%

Our current vacancy survey indicates that The Topeka apartment market is experiencing a 7.6% vacancy factor. Figures for this survey reflect the market as of Thursday, January 4, 1990.

Units	Vacant	Vacancy %	Moveout Notices	Monthly Turnover
4,692	356	7.6%	102	2.2%

The above statistics include new projects that are currently under construction, if any, and represented in The Topeka Apartment Directory. We enter only those units available for occupancy and the vacancies, according to our information, corresponding to available units.

FEBRUARY TURNOVER: This is a very difficult figure to obtain. However, the information we received for our survey indicates that the Topeka market will experience a February turnover of 2.2%

RENT ADJUSTMENTS: 46% of the communities, representing 2,095 units surveyed, raised rents during the last twelve months. The average rent raise in our survey is 3.7%. 54% of the communities, representing 2,597 units surveyed, maintained the same rent scale throughout the year.

RENT RANGES: The low rent ranges are without "extras" in the apartments, and the high end indicates larger units with balconies, fireplaces, vaulted ceilings, etc. These figures are composite averages.

Rent Raise	Studio	1 Bedroom	2 Bedroom	3 Bedroom	2-3 Bedroom Townhomes
3.7%	\$264-276	\$306-343	\$382-421	\$458-483	\$499-538



SAVAGE

608 SOUTH TOPEKA
WICHITA, KANSAS 67202
(316) 264-0800

THE WICHITA APARTMENT DIRECTORY

PROGRESS REPORT #188

January 20, 1990

TO: All Directory Participants

COPIES TO: Owners, Managers, Sales Managers, and Other Interested Parties

FROM: Paul L. Savage

OCCUPANCY SLIPS FROM THIS TIME ONE YEAR AGO

Our current vacancy survey indicates that the Wichita apartment market is experiencing an 8.1% vacancy factor. Figures for this survey reflect the market as of Wednesday, January 3, 1990.

	Northeast	Southeast	Downtown	Southwest	Northwest	TOTALS
Apartments	3,369	7,241	1,104	1,858	4,260	17,832
Vacancies	239	634	53	221	297	1,444
Percentage	7%	8.7%	4.8%	11.9%	6.5%	8.1%

The above statistics include new projects that are currently under construction, if any, and represented in The Wichita Apartment Directory. We enter only those units available for occupancy and the vacancies, according to our information, corresponding to available units.

RENT RANGES: The low rent ranges are without "extras" in the apartments, and the high end indicates larger units with balconies, fireplaces, vaulted ceilings, etc. Covered parking charges and rental furniture adjustments are not included. These figures are composite averages of high end and low end rental rates.

RENT ADJUSTMENTS: 63% of the communities, representing 11,875 units surveyed, raised rents during the last twelve months. The average rent raise in our survey is 4.1%. 8% of the communities, representing 1,623 units surveyed, lowered rent during the last twelve months. The average rent reduction in our survey is 8%. 29% of the communities, representing 4,334 units surveyed, maintained the same rent scale throughout the year.

JANUARY 1987-1988-1989-1990 VACANCY COMPARISON

Vacancy %	Northeast	Southeast	Downtown	Southwest	Northwest	Overall
Jan. 1987	13.6%	13.0%	17.3%	19.3%	15.7%	14.7%
Jan. 1988	8.5%	11.2%	6%	11.3%	7%	9.4%
Jan. 1989	7.0%	8.6%	3.3%	10.5%	7.5%	7.9%
Jan. 1990	7.0%	8.7%	4.8%	11.9%	6.5%	8.1%



18-5

SAVAGE

1008 SOUTH WYBEKA
WICHITA, KANSAS 67202
316-261-4411

Progress Report #188-Page 2

MONTHLY TURNOVER: This figure is a hard figure to obtain. In response to our questions concerning the number of moveout notices for this month, we found a tenant turnover of 3.6%.

1989 AVERAGE RENTS

	STUDIO	1 BEDROOM	2 BEDROOM	3 BEDROOM	2-3 BEDROOM TOWNHOMES
NORTHEAST	\$261-266	\$316-353	\$400-447	\$460-485	\$533-695
SOUTHEAST	\$225-230	\$272-299	\$338-366	\$380-396	\$423-557
DOWNTOWN	\$255-260	\$316-382	\$394-466	None	None
SOUTHWEST	\$251-263	\$265-292	\$340-370	\$395-410	None
NORTHWEST	\$241-249	\$282-323	\$373-407	None	\$485-540
TOTAL WICHITA	\$237-243	\$283-317	\$359-394	\$394-412	\$459-588

8 YEAR HISTORY OF RENT ADJUSTMENTS

	Vacancy %	Raised Rents			Lowered Rents			No Change % of Communities
		% of Communities	Rent		% of Communities	Rent		
			Raised	Units		Lowered	Units	
Jan.83	15%	34%	6.8%	NA	18%	6.9%	NA	48%
Jan.84	10.8%	34%	5.4%	NA	9%	8.6%	NA	57%
Jan.85	11%	63%	5.9%	10,692	7%	7.9%	1,167	30%
Jan.86	12.1%	39%	4.6%	6,968	6%	5.8%	1,032	55%
Jan.87	14.7%	24%	4.0%	4,088	19%	5.3%	4,974	57%
Jan.88	9.4%	51%	3.3%	8,675	5%	3.8%	1,329	44%
Jan.89	7.9%	49%	4.0%	8,768	5%	6.5%	1,015	46%
Jan.90	8.1%	63%	4.1%	11,875	8%	8.4%	1,623	29%

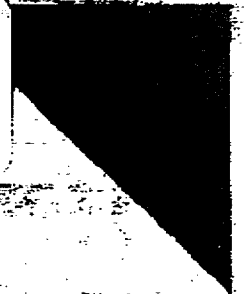


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18-7

Wichita Business Journal

*****5-DIGIT 67220
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WILLOW CREEK APARTMENTS
CLARK LINDSTRUM
5700 E MAINSGATE
WICHITA KS 67220



VI TIME & NUMBER 11 PUBLISHED EVERY WEEK SINGLE COPY 75 CENTS MAY 23, 1988

Improvement in Wichita apartment market fails to materialize

Vacancy levels increase as interest rates decline and home-buying trend of apartments' tenants accelerates

By TONY COX

Although the Wichita apartment market has benefitted from a slowdown in multi-family building, it continues to struggle with high vacancy rates and relatively low rents.

"Vacancy is still at 11 or 12 percent with very little increase in the rents and some decreases," said John Mauk, head of the residential management division of Branso Associates Inc. and president of the In. Soc. of Real Estate Management's Wichita chapter.

"It's not quite as rosy as we were led to believe in November and December. Overall, we're still suffering."

The market appeared to be catching up

with the abundance of apartments in Wichita last fall when apartment managers citywide reported decreased vacancy rates and the elimination of many special incentives for tenants.

Although the lull in apartment building continues, property managers reported last week that the continued occupancy improvements and rent increases they had forecasted had not taken place.

Mauk said properties in north and northwest Wichita were doing well, while properties in the southeast and southwest parts of the city were struggling. Particularly in areas south of Kellogg and east of 17th, apartment owners have been lowering their rates to increase occupancy, he

said. Northeast Wichita has had little apartment traffic, Mauk said, but properties in that area have had high enough occupancy rates to maintain their rate levels.

Paul Savage, publisher of the Wichita Apartment Directory, said the citywide vacancy rate had increased from about 8 percent last July to 9.4 percent in January.

The Business Journal's survey completed last week also showed at least a slight increase in the overall vacancy rate.

Savage said January will traditionally be the slowest month of the year, and he expected the market to strengthen. Others were not as optimistic.

McI Davis, owner of Southlake Village

Apartments at 4141 S. Seneca, said the market had weakened in the last six months and he expected much improvement. Southlake is a 100-unit complex at the 16th and Seneca complex in Wichita, according to the Business Journal's Top 25 List of Nov. 22, 1987.

Davis said the market was not only plagued by overbuilding of its own, but also overbuilding of single-family homes.

Earlier this year, the problem was compounded by a homebuying boom, prompting many apartment dwellers to buy homes.

"It's been a little more acute lately because of the high inventory of single-fam-

Please turn to page 24

Finance

S&L list bears 332 properties in Kansas

From staff and wire reports

WASHINGTON (AP) — Looking to own your own golf course in Kansas? Uncle Sam knows of one he would like to sell you.

A golf course in Topeka and a \$2.7 million apartment complex in Olathe are among properties owned by insolvent savings and loans in Kansas that the government wants to sell.

The Resolution Trust Corp., the federal agency established to dispose of failed savings and loan associations, published a four-volume inventory this week of more than 332 properties nationwide held by the 283 S&Ls seized as of Sept. 30, 1989. There are 332 of the properties in Kansas, some of which have been on the market for months as insolvent S&Ls continued to operate un-

The federal agency established to dispose of failed S&Ls has published an inventory of more than 30,000 properties for sale nationwide.

der the oversight of a conservator, or they had been placed into a receivership.

Somerset, a golf club on 120 acres west of 21st and Auburn outside the Topeka city limits, was among 29 commercial properties in the Kansas inventory. The assessed value was not published for the golf course, which was started in the 1950s. A new clubhouse for the former Cedar Great Country Club was added in 1981.

A proposed agreement by the city of Topeka to cooperate with the

partnership of Ben Blair and Steve Daltmeier on negotiations for the purchase of Somerset received a majority vote of attending council members Dec. 29 but failed to muster the five votes needed.

Another "recreation and resort" property on the list was in Hutchinson, where the government is offering Lakewood Golf, time-share condominiums on two acres of land. No asset value was listed.

The most valuable property in Kansas listed by the government was Wingfield, a three-floor apart-

ment complex in Olathe. It features "laundry facilities and 10 tennis courts," and was valued by the government at \$2.7 million.

Among the other commercial and industrial properties were a factory on two acres of land in Chetopa, valued at \$30,000; the Hickory House restaurant in Perry, valued at \$35,000; the Grand in Medicine Lodge, which was built in 1885, valued at \$39,700; a bank building on Main Street in Garden City, no value listed; a former service station in Atchison, valued at \$25,000; a bank building in Liberal, no value listed.

Hays had three commercial office properties on the list, and Hays had five, one of which was valued at \$175,000.

Among the unimproved commercial and residential properties were four acres in Garden City near US-

156, valued by the government at \$254,000; a parcel in Kansas City, Kan., valued at \$218,500; and a parcel in Overland Park valued at \$550,000.

In Kansas, as was the case nationwide, most of the inventoried properties were residential — 296. Of those, 37 were in Russell; 22 in Hutchinson; 20 in Medicine Lodge; 15 in Kansas City; 12 in Overland Park; 10 in Coffeyville; nine in Topeka; seven in Kiowa; six in Atchison; six in Parsons; four in Salina; four in Olathe; three in Hays; and one in Wichita.

The 296 residential properties consist of 206 single family homes; 23 duplex or triplex units; one mobile home; 13 multifamily properties; three condominiums; 16 residential lots; and 34 residential properties of other descriptions.

8-81



One Main Place, 100 N. Main, was one of five downtown office buildings involved in foreclosure actions or that went into default on industrial revenue bonds last year.

Expressway plan increases interest in area property

By TONY COX

East Wichita motorists aren't the only ones who stand to gain if the 1989 Kansas Legislature passes a highway program that will allow the state to help fund Wichita's Northeast Expressway.

In addition to the drivers who fight traffic every day in east Wichita, a few developers will be watching closely as the politics of a proposed highway bill unfold. City and county officials have said state assistance is key to the \$80 million project, and state transportation officials say funding will be available only if a substantial highway program is passed.

"If (the expressway) is a plus, not it will be more of a plus when you start seeing the grading," said Frank Mills, president of Woodlawn Operating Co., the operating arm of Woodlawn Development Co. "It's a little hard for them (speculative tenants) to get a true feel for it until the grading starts."

Woodlawn Development, a company owned by brothers George, Don and Ami Abiah and Wichita physicians George and Jim Farns, has been actively developing the area where the Northeast Expressway is slated to pass through northeast Wichita. And development of Comotara, an area along North Rock Road, has accelerated over the last two years.

Mills said the planned expressway had been an asset in attracting tenants — Woodlawn has even posted signs in Comotara marking the site of the new highway — but the largest escalations in land value will not come until construction actually begins. He said that believed construction of the expressway would begin in 1990. However, city and county officials have said work may not begin until 1990 and would take at least two years to complete.

Woodlawn Development has done a great deal of zoning work and adjustments in its planning based on the planned route of the Northeast Expressway. Mills said. The Abiahs and Wichita industrialist Charles Koch have helped the city in its land acquisition efforts by donating rights-of-way where the expressway will pass through their property, he said.

Mills said he had heard of speculative buyers looking for land in the area of the planned expressway, and Woodlawn has already sold some of its land in Comotara to a Topeka apartment developer and to Northrock Realty, an investment partnership that includes George Abiah and former Rockwell International executives Frank Barton and Tom Devlin.

Mills said the Northeast Expressway has already made a big difference in Woodlawn Development's ability to attract tenants and land buyers, including Allstate Insurance, World Check Nuclear Operating Co., American West National Bank in Wichita and the National Bank in Wichita.

"I don't know how much of a reality people realize it is," Mills said of the expressway. "Things have really picked up out here. Rock Road is the major arterial in this part of town. I don't know where

Please turn to page 16

Continued soft real estate market forecast

Investors expected to take wait-and-see attitude as reappraisal shifts tax burden

By TONY COX

Commercial real estate in 1988 had its share of dark clouds and silver linings, but overall, the market showed about the same level of softness as the previous year. And local real estate brokers are expecting much of the same in 1989.

According to Business Journal surveys, the Wichita office market saw some improvement in early 1988. Office vacancy fell from 19 percent in October to 19 percent in November. Vacancy improved to 18.8 percent by mid-summer, but slipped back to 22.3 percent in the Business Journal's latest survey, completed in November.

"It looks like we lost a little ground to me," said Tony Utter, a broker for Transamerican Management Co. "I don't see any great changes or improvements in office space absorption."

Utter said that Transamerican did not meet all of its goals in 1988, but he believed that was indicative of a market that was continuing to struggle.

Typical of any soft market in a city of significant size, Utter said, Wichita is experiencing a great number of tenant hardships, tenants are complaining about building conditions, and tenants are not willing to move. He said he hoped that some of the movement would slow down in 1989 as office building owners cut back on tenant incentives.

"I don't think we'll see the big giveaway program we saw in 1987 and early '88," Utter said. "The market adjustment in rates has been slow because absorption is

slow. We'll see the adjustment continue in 1989, but I don't see any big changes either way. Rates probably won't increase fast enough to show a profit on the bottom line for many owners."

Utter said that the class "A" office buildings in the city, the top five or six properties, were doing well despite the



soft market. But the other 95 percent of office properties in the city, buildings with less financial backing, are having more difficulty, he said.

Five downtown office buildings — Commerce Plaza, 401 E. Douglas; the Rule Building, 121 E. William; Sutton Place, 209 E. William; The Kensington, 229 E. William; and One Main Place, 100 N. Main — have been involved in foreclosure actions or gone into default on industrial revenue bonds. Utter said there could be more such problems in 1989, but the resulting changes in operations of struggling buildings could be a blessing.

"It's a typical sorting-out process, a sort of attrition," Utter said. "Ultimately, those buildings will be stronger for it. Sometimes it takes a change in management or ownership to turn things around."

Steve Martens, president of The Martens Cos. and the Kansas Association of

Realtors, said 1989 could be a more difficult year for building owners in Wichita. Reappraisals will go into effect in 1989 with an increased tax burden on office properties, he said.

"If a property is marginal or just breaking even and the property taxes double, triple or quadruple, it will be put in a negative cash position," Martens said. "I doubt that he (the building owner) is going to be able to raise rents to make up the difference."

"It hasn't dawned on everyone yet how devastating this shift in the tax burden is going to be. Most smart money is in a wait-and-see attitude."

Mike Loveland, a broker for F.P. Wengand & Sons Inc. Realtors, said that pockets of the market, such as northeast Wichita, were performing well. But overall, the market did not improve significantly in 1988 and will be about the same in 1989.

"We're seeing real nominal growth, the 1 or 2 percent we get every year," Loveland said. "Hopefully downtown has hit bottom and we're not going to lose any more retailers and office users. I don't see any giant growth, but there's nothing that will really hurt the market either."

A resurgence of the energy industry or the efforts of the W/SE Partnership to revitalize the central business district could bring significant improvement to the office market, Loveland said.

Maurice Sheets, owner of ChaseLand Enterprises Inc., said the softness of the Wichita real estate market had made life

Please turn to page 21

18-9

February 7, 1990

Chairman Roe, and members of the House Tax Committee:

My name is Melvin Davis of 549 Tallyrand, Wichita, Kansas. I am a real estate developer, contractor, and operate and manage 288 apartment units in Wichita. I am also vice-chairman of the Wichita Housing Task Force.

I object to the portion of House Concurrent Resolution No. 5039 that re-classifies multi-family residential property of more than four units to 20% from 12%. I object strictly on the grounds of equity. To create a special class for rental real estate used as a residence that would make it different from other real estate used as a residence, would be unfair to the occupant, who, ultimately, must pay that tax.

Although I recognize the problems that you face as a result of re-appraisal and classification, to change the classification for multi-family housing that results in a higher tax rate than that for other housing, places a severe penalty on the members of our community least likely to afford it...the renter. Already the renter is penalized by legislation that allows him no tax shelter from interest or ad valorem taxes, as benefits the home-owner. Now, to increase his rent through higher taxes than is paid by his home-owning neighbor is indeed cruel and unjust.

I have heard that the justification for this inequity is that multi-family owners have enjoyed a windfall from classification. In my own case, and I suspect in the vast majority of cases, reappraisal wiped out such potential windfalls, and didn't even begin to cover the increased costs I, and others in this field, have absorbed for the past six years without corresponding rent increases.

Please, for the sake of decency and fairness, do not attempt to solve our state's fiscal problems on the backs of our most desperate citizens, the voiceless, under-represented, young and old, economically distressed apartment dweller, who would like to own a home and enjoy the benefits that go with it, but simply can't afford it. How can we, in the name of justice, increase his burden to lighten ours?

Thank you for your consideration.

Melvin Davis

2/7/90

Attachment 19



FEBRUARY 7, 1990

HOUSE TAXATION COMMITTEE

HEARING ON HOUSE CONCURRENT RESOLUTION 5039

STATEMENT OF THE JOHNSON COUNTY BOARD OF COMMISSIONERS
GERRY RAY, INTERGOVERNMENTAL COORDINATOR

The Johnson County Board of Commissioners supports House Concurrent Resolution 5039.

Numerous bills have been introduced in an effort to solve the problems caused by reappraisal, however HRC 5039 is one of the few that addresses one of the basic causes of the problem. In Johnson County the loss about \$150 million in inventories caused a major shift to other property owners who are now seeking relief.

Although the county has a standing policy opposing tax exemptions, we agree that inventory tax should have been eventually removed. However it should not have been removed in one year, because an adjustments period was a necessary ingredient. At the time reappraisal and classification were passed we supported a phase in of the shift and continue to do so through support of HRC 5039.

The realignment of the classifications percentages appears to be a logical approach that is based on the realities of the situation rather than an attempt to determine them without full understanding of the impact as was originally done.

The approach presented in HRC 5039 should be given serious consideration as a means to solve some of the classification inequities on a permanent basis and we hope Taxation Committee will report it favorably for passage.

2/7/90

Attachment 20



Service to County Government

Let Ten only



February 7, 1990

To: Representative Keith Roe, Chairman
Members of the House Taxation Committee

From: Bev Bradley, Legislative Coordinator
Kansas Association of Counties

Re: HCR 5043 and HCR 5039

Thank you for allowing the Kansas Association of Counties to submit written testimony on HCR 5043 and HCR 5039. As you are aware, there are many county officials in Topeka today for County Government Day. If you have questions concerning the progress of reappraisal in the counties, please take the opportunity to visit with some of them.

We have a convention approved legislative statement which says that "If the legislature reopens the classification amendment and elects to reconsider the exemptions that have been granted, all property which became exempt because of the amendment should be placed back on the tax rolls." We have no position on changing percentages or adding subclasses.

TSB5043

*2/7/90
Attachment 21*