

Approved

Keith Roe

Date

2/21/90

MINUTES OF THE House COMMITTEE ON Taxation

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

9:00 a.m. ~~pm~~ on February 20, 1990 in room 519-S of the Capitol.

All members were present except:

Representative Adam, excused

Committee staff present:

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

Conferees appearing before the committee:

Senator Phil Martin
John Luttjohann, Director, Division of Property Valuation
Keith Farrar, Chairman, Board of Tax Appeals
Tim Hagemann, County Appraiser - Haskell, Stevens and Morton Counties
Brad Welch, County Appraiser - Kearny and Greeley Counties
Ann Papay, County Appraiser - Grant and Stanton Counties
Bev Bradley, Kansas Association of Counties
Fred Hope, Leavenworth County Appraiser
Rev. Richard Taylor, Kansans For Life At Its Best
Linda Bobey, Capital City Women's Christian Temperance Union

Senator Phil Martin testified in support of SB 467, stating that the reason for this bill is that the present appeals process has been reopened and there are many appeals and problems. Senator Martin also stated that we need to keep provisions in the bill that deal with the physical inspection of the property because some properties were not looked at. He also stated that irrigated land devoted to agricultural use would not be required to have a physical inspection, but changes would still be possible and in order.

John Luttjohann, Division of Property Valuation, testified in support of SB 467, stating that a one year moratorium would lessen the burden on many counties and help reduce confusion for taxpayers regarding new change of value notices for 1990 while the re-opened appeal process is ongoing for 1989. Director Luttjohann clarified the exception for irrigated land - the classifications available is changed from 5 classes to 10 classes. (Attachment 1)

Tim Hagemann, County Appraiser for Haskell, Stevens and Morton Counties, testified in support of SB 467, stating that due to the current situation, only a few County Appraisers in Kansas are able to meet the March 1, 1990, deadline for sending out Change of Value Notices, therefore, more time is needed before a new round of Informal Hearings begin for 1990 appraised values. (Attachment 2)

Brad Welch, County appraiser, Kearny and Greeley Counties, testified in support of SB 467, stating that this bill will not only allow them to fix what is broken by sending new notices but it will more importantly allow them not to fix what isn't broken by not sending out new notices and retaining the 1989 value for 1990 when applicable. (Attachment 3)

Ann Papay, County Appraiser, Grant and Stanton Counties, testified in support of SB 467, stating that no County Appraiser wants or supports a moratorium, they only request some breathing room such as provided in this bill. (Attachment 4)

CONTINUATION SHEET

MINUTES OF THE House COMMITTEE ON Taxation,
room 519-S, Statehouse, at 9:00 a.m./~~p.m.~~ on February 20, 1990.

Keith Farrar, Chairman, Board of Tax Appeals, testified in opposition to SB 467, stating that he likes the concept of this bill, but is opposed to its current form. He also stated that BOTA believes it is inappropriate to stop the annual reappraisal given the expense incurred to date bringing values up to date. (Attachment 5)

Mr. Farrar also reviewed a BOTA proposal regarding notices which would do away with the equalization appeals and eliminate the requirement for the counties to send notices. (Attachment 6)

Bev Bradley, Kansas Association of Counties, testified in support of SB 467, stating that they believe some procedure for making corrections is needed, and they support changes in value of irrigated land devoted to agriculture. (Attachment 7)

Fred Hope, Leavenworth County Appraiser, and President of the Kansas County Appraiser's Association, testified in support of SB 467, stating County Appraisers must be given time to make changes that need to be made. He supports using 1989 values, corrected where necessary, for 1990 tax purposes, but has difficulty with the language regarding contacting owners about the physical inspection.

Written testimony on SB 467 was provided by:

Gary Smith, Shawnee County Appraiser (Attachment 8)

Chairman Roe announced that the hearing on SB 467 is concluded.

The Chairman requested the Committee to turn to HB 3000.

Rev. Richard Taylor, Kansans For Life At Its Best, testified in support of HB 3000, stating that replacing lost lottery taxes with a one-tenth cent sales tax does not cost - it pays. He also stated that concerned citizens believe a one-tenth cent sales tax is a small price to pay to clean up the mess outlined in the lottery performance audit. (Attachment 9)

Linda Bobey for Frances Wood, Capital City Woman's Christian Temperance Union, testified in support of HB 3000, stating that this organization and many other citizens would like to see Kansas out of the gambling business. (Attachment 10)

The Chairman announced the conclusion of the hearing on HB 3000.

The Chairman directed the Committee to HB 2637.

A motion was made by Representative Spaniol, seconded by Representative Snowbarger, to report HB 2637 favorable for passage.

A substitute motion was made by Representative Smith to amend HB 2637 to say that the report will go to the financial person of the subdivision. Representative Smith withdrew his substitute motion.

A substitute motion was made by Representative Snowbarger, seconded by Representative Smith to amend HB 2637 to change wording from "city or county official" to say "city clerk or county treasurer," regarding requests for information. The motion carried.

A motion was made by Representative Snowbarger, seconded by Representative Spaniol, to pass HB 2637 as amended. The motion carried.

The minutes of February 15, 1990, were approved.

The meeting adjourned at 10:15 a.m.

HOUSE COMMITTEE ON TAXATION

DATE 2/20/90

NAME	ADDRESS	REPRESENTING
Pat Baker	Topeka	KASB
Bob Corkins	Topeka	KCCI
William R. Erdman	Pittsburg	UTU
Don Lindsay	Oswatch	UTU
Coland Smith	Wellington	WIBA
Becky Sulcher	Syracuse	Ustr
Claude Tuller	Kitchener, Ontario	Ustr
Harold Webb	Herinton	UTU
Frances Wood	Topeka	Capital City WCTU
Richard Taylor	Topeka	Life at Best
Harold Pitte	Topeka	
Jake Koenig	Kinsley	
Tom Hopmann	LAKIN	KLPG
ALAN Steppat	Topeka	KLPG - Pete McBride & Assoc.
Ann Pagan	Lysses	Counties - Grant/Stanton
Brad Welch	LAKIN	Kearny / Greeley Co.
Ron Grant	Topeka	Revenue
Fred H. Hope	Linn County	President Linn County Assessor's Assn.
BEV BENDLER	TOPEKA	KS Assoc / Counties
KEITH FARRAR	TOPEKA	BOTA
DAVID CUNNINGHAM	TOPEKA	BOTA
Paul E. Fleener	Manhattan	Kansas Farm Bureau
Kevin Larsson	Topeka	KS Lodging Assn.



KANSAS DEPARTMENT OF REVENUE

Property Valuation Division

Robert B. Docking State Office Building

Topeka, Kansas 66625-0001

(913) 296-4218

MEMORANDUM

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

FROM: JOHN LUTTJOHANN
PROPERTY VALUATION DIRECTOR

A handwritten signature in black ink, appearing to be "John Luttjohann", is written over the name in the "FROM" field.

DATE: FEBRUARY 20, 1990

RE: SENATE BILL 467

Thank you for the opportunity to appear today in support of Senate Bill 467 concerning changes in property valuations and the change of value notification process.

There are valuation problems in some counties and with some types of property which need to be resolved. The administration supports a one year moratorium on reappraisal maintenance in order to bring stability to the appeals process. We believe it would be a burden on many counties and very confusing to taxpayers to receive new change of value notices for 1990 while the re-opened appeal process is ongoing for 1989.

The administration does not oppose some middle ground, such as found in Senate Bill 467, which allows identified inequities to be corrected prior to setting values for 1990. Our position is simply that mass mailing of notices to all property owners would generate significant confusion and instability before we have given the 1989 appeals process time to work. Indeed, the concept embodied in Senate Bill 467, amended to provide local officials the flexibility to review properties in their counties and send changes where appropriate would accomplish much of the mission of a moratorium.

Thank you for the opportunity to appear today. I would be happy to respond to any questions which you may have.

2/20/90

Attachment 1

TESTIMONY
PRESENTED TO
HOUSE COMMITTEE ON ASSESSMENT AND TAXATION
ON FEBRUARY 20, 1990

BY

TIMOTHY N. HAGEMANN
COUNTY APPRAISER
FOR
HASKELL, STEVENS AND MORTON COUNTIES
ALSO REPRESENTING
THE KANSAS LEGISLATIVE POLICY GROUP (KLPG)
AS PROPONENTS ON SB 467

KLPG IS AN ORGANIZATION OF COUNTY COMMISSIONERS FROM 24 RURAL
WESTERN COUNTIES

2/20/90
Attachment 2

Mr. Chairman and Members of the Committee:

I appear before you in support of SB 467.

As the Committee Members are well aware, a property tax confrontation is in progress in Kansas. Many County Appraisers and their staff are currently holding formal hearings in response to Legislative mandates engendered by the 1989 Special Legislative Session. Several Counties have or will very soon complete the formal hearings, however, many County Appraisers are still hearing protests and several have hearings scheduled into April, a few counties even have hearings scheduled 4 days a week through June of 1990.

Many counties are still receiving protests from taxpayers paying their taxes in full or are paying the second one half under protest which requires an immediate formal hearing. In addition many counties are expecting a second round of 1989 tax protests due on or before Wednesday, June 20, 1990.

It must be noted, however, that the major portion of appeals are not based upon appraised value. Most appeals are instigated by tax increases. This is understandable since most properties have not be reappraised since the mid 1960's, or

taxes have increased due to shifting tax burdens caused by the Classification Amendment passed in 1986.

It must be emphasized that County Appraisers are not being appraisers as mandated by Law, but are dealing with a tax protest---referred to by some entities as a TAX REVOLT--- which in no way is theirs to defend, however the general tax paying public recognizes one common denominator. That being: to achieve lower taxes one must complain about and endeavor to have the appraised value reduced!

Due to the current situation, only a few County Appraisers in this State are able to meet the March 1, 1990 deadline for sending out Change of Value Notices (COVN), therefore more time is needed before a new round of Informal Hearings begin for 1990 appraised values.

Most County Appraisers have been addressing only those problem areas where there are known discrepancies, or where the County Appraiser has, on their own initiative changed values in order to achieve a higher degree of accuracy.

SB 467 would allow the Appraiser to send only those COVN where the Appraiser has or will determine that problems exist. For those properties where the 1989 Informal Hearings resulted in

acceptance by the taxpayer as being representative of market value, or the property owner has appealed a valuation to the State Board of Tax Appeals (SBOTA), or through the current protest Formal Hearings, errors have been corrected or appraised values have either been adjusted and waiting for review and final order from SBOTA, or the Appraiser did not adjust the appraised value and is waiting either for the taxpayer to drop the protest or is waiting notice of hearing from SBOTA. In these cases, no notice would be sent. The assumption being that the final 1989 value should stand for 1990.

SB 467 would give the County Appraisers a chance to somewhat catch up with the process prior to the process beginning all over again.

Mr. Chairman and Committee Members, I admonish you to consider that County Appraisers, not unlike yourselves, have been bombarded for the past 14 months and many are facing decisions whether to continue as County Appraisers or to find some other employment where constant pressure does not prevail. Since reappraisal started in 1985 there has been in excess of 30 new County Appraisers, and there are reports that some County Commissioners are requiring the County Appraisers to reduce staff and budgets for fiscal year 1991, which will encourage more to reconsider their continuation as a County Appraiser.

There are County Appraisers here today to further explain the complexity of the current situation, however, before I yield I would be happy to address questions from the Committee.

TESTIMONY
PRESENTED TO
HOUSE COMMITTEE ON ASSESSMENT AND TAXATION
ON FEBRUARY 20, 1990
BY
BRAD WELCH
COUNTY APPRAISER
FOR
KEARNY AND GREELEY COUNTIES
AS PROPONENT ON SB 467

2/20/90
Attachment 3

Mr. Chairman and Members of the Committee:

I am Brad Welch, County Appraiser for Kearny and Greeley Counties. Thank you for allowing me to speak in support of SB 467.

The exhibit before you is a random sample, selected by KSCAMA of the 1990 residential market model for Kearny County. I have highlighted the final value for 1989, the 1990 value for the Cost Approach, the Market Approach, and the selected sales that have occurred during the current ratio study period. The values had a range of +14% to -8% with only 5 falling out of the range of + or - 5% of 100%. To date we have completed modeling in the City of Deerfield, which consists of 150 residential properties, with approximately the same results.

The + or - in values are due to the internal workings of the CAMA system, as there are no current justifiable economic reasons to indicate the market has changed from 1989 to 1990. I firmly believe the same situation will also apply to most counties, state wide.

Senate Bill 467 will not only allow us to fix what is broken by sending new notices but it will more importantly allow us

not to fix what isn't broken by not sending out new notices
and retaining the 1989 value for 1990 when applicable.

Thank you for your time and I will be glad to answer any
questions you may have.

Page 10	+14%
Page 2	+ 7%
Page 1	+ 6%
Page 14	+ 6%
Page 9	+ 5%
Page 8	+ 4%
Page 12	+ 4%
Page 13	+ 3%
Page 3	+ 2%
Page 5	+ 2%
Page 15	+ 2%
Page 11	+ 1%
Page 6	- 1%
Page 4	- 2%
Page 7	- 8%

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

PARCEL-IDENTIFICATION

PARCEL-ID	047-155-220-	047-155-220-	047-155-220-	047-158-270-	047-155-220-	047-158-270-
CARD/OF CARD	01 01	890301	850401	861201	870901	880601
OWNER'S NAME	BURGARDT, STE	BURGARDT, STE	COWAN, HUGH A	FARRIS, DAVID	NAVE, BRIAN D	BERLIER, E WA
STREET NUMBER	00000	00000	00604	00706	00513	00
STREET NAME			D'LOUGHLIN	W WATERMAN	EASTRIDGE	CAMPBELL
NGHDD ID/NGHDD GRP	0331/001	0331/001	0100/001	0130/001	0100/001	0130/001
LAND USE	111	111	111	111	111	111
LAND DESCRIPTION						
FRONTAGE	0	0	0	0	0	0
DEPTH	0	0	0	0	0	0
TOTAL ACRES	6.28	6.28	0.24	0.40	0.20	0.22

DWELLING DESCRIPTION

NUMBER STORIES	2.0	2.0	2.0	2.0	2.0	1.0
ATTIC	NONE	NONE	NONE	NONE	NONE	NONE
EXTERIOR WALL	FRAME	FRAME	STONE	FRAME	FRAME	BRICK
STYLE	EARTH CONTAC	EARTH CONTAC	MODERN	CONVENTIONAL	CONVENTIONAL	RANCH
YEAR BUILT/REMOD	986/00	986/00	975/00	963/00	987/00	988/00
BED/FAM./TOT/BATH, HF	03/0/07/2/0	03/0/07/2/0	03/1/06/1/1	04/1/11/2/1	03/0/06/2/0	03/0/05/2/0
HEAT	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR
WBFP ST,OPN/METAL FP	0,0/0	0,0/0	1,2/0	0,0/0	0,0/1	0,0/0
BASEMENT	NONE	NONE	NONE	CRAWL	FULL	PART
BSMT GARAGE CAPACITY	0	0	0	0	0	0
FINISHED BASEMENT	0	0	0	0	0	0
REC ROOM AREA	0	0	0	0	0	0

GRADE	C+	C+	C	C	C	C+
CDU	AV	AV	FR	FR	AV	AV

FIRST FLOOR AREA	868	868	925	912	754	1,750
TOT-LIV-AREA	2,044	2,044	1,858	2,244	1,508	1,750
ATTACHED GARAGE AREA	0	0	0	0	800	364
DETACHED GARAGE AREA	0	0	0	0	0	0
CARPORT AREA	0	0	320	0	0	0
OPEN PORCH AREA	0	0	0	112	54	0
CLOSED PORCH AREA	0	0	0	0	0	0
DECK AREA	588	588	0	396	0	0

PRICING DATA

RCNLD-DWELLING	\$63,160	\$63,160	\$48,970	\$46,270	\$60,240	\$73,030
TOTAL ORAY	\$19,800	\$19,800	\$800	\$800	\$800	\$500
LAND VALUE	\$8,300	\$8,300	\$6,700	\$9,000	\$7,500	\$5,800
TOTAL COST	\$91,300	\$91,300	\$56,500	\$56,100	\$68,500	\$79,300

VALUATION

SALE DATE	03/89	04/85	12/86	09/87	06/88
SALE PRICE	\$100,000	\$56,000	\$52,000	\$68,150	\$75,000
MARKET AVERAGE	\$95,226	\$95,002	\$59,580	\$59,558	\$64,534
ADJUSTED SALE	\$100,223	\$91,645	\$87,668	\$98,842	\$97,461
COMPARABILITY	0	136	150	159	162
WEIGHTED ESTIMATE	96,388				
FINAL 89 VALUE	\$91,300				
960 CONTROL CODE	3				
MARKET ESTIMATE	\$97,000				
FIELD CONTROL CODE	2				
INDICATOR		***ADJ***	***ADJ***		

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SUBJECT

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PARCEL-IDENTIFICATION

PARCEL-ID	047-155-220-	047-155-220-	047-155-220-	047-158-270-	047-155-220-	047-155-220-
40-04-007.000	40-04-007.000	40-12-012.000	30-02-002.000	40-11-012.000	00-00-002.000	
CARD/OF CARD	01 01	850401	870901	861201	851001	890301
OWNER'S NAME	COWAN, HUGH A	COWAN, HUGH A	NAVE, BRIAN D	FARRIS, DAVID	MORGAN, LINDA	BURGARDT, STE
STREET NUMBER	00604	00604	00513	00706	00505	00000
STREET NAME	O'LOUGHLIN	O'LOUGHLIN	EASTRIDGE	W WATERMAN	PLEASANTVI	
NGHED ID/NGHED GRP	0100/001	0100/001	0100/001	0130/001	0100/001	0331/001
LAND USE	111	111	111	111	111	111
LAND DESCRIPTION						
FRONTAGE	0	0	0	0	0	0
DEPTH	0	0	0	0	0	0
TOTAL ACRES	0.24	0.24	0.20	0.40	0.19	6.28

DWELLING DESCRIPTION

NUMBER STORIES	2.0	2.0	2.0	2.0	1.0	2.0
ATTIC	NONE	NONE	NONE	NONE	NONE	NONE
EXTERIOR WALL	STONE	STONE	FRAME	FRAME	FRAME	FRAME
STYLE	MODERN	MODERN	CONVENTIONAL	CONVENTIONAL	RANCH	EARTH Contac
YEAR BUILT/REMOD	975/00	975/00	987/00	963/00	985/00	986/00
BED/FAM/TOI/BATH, HF	03/1/06/1/1	03/1/06/1/1	03/0/06/2/0	04/1/11/2/1	04/1/08/1/1	03/0/07/2/0
HEAT	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR
WBFP ST, OFN/METAL FP	1,2/0	1,2/0	0,0/1	0,0/0	0,0/0	0,0/0
BASEMENT	NONE	NONE	FULL	CRAWL	FULL	NONE
BSMT GARAGE CAPACITY	0	0	0	0	0	0
FINISHED BASEMENT	0	0	0	0	168	0
REC ROOM AREA	0	0	0	0	0	0

GRADE	C	C	C	C	C	C+
CDU	FR	FR	AV	FR	FR	AV

FIRST FLOOR AREA	925	925	754	912	1,300	868
TOT-LIV-AREA	1,858	1,858	1,508	2,244	1,468	2,044

ATTACHED GARAGE AREA	0	0	800	0	528	0
DETACHED GARAGE AREA	0	0	0	0	0	0
CARPORT AREA	320	320	0	0	0	0
OPEN PORCH AREA	0	0	54	112	64	0
CLOSED PORCH AREA	0	0	0	0	0	0
DECK AREA	0	0	0	396	0	588

PRICING DATA

RCNLD-DWELLING	\$48,970	\$48,970	\$60,240	\$46,270	\$52,120	\$63,160
TOTAL OB&Y	\$800	\$800	\$800	\$800	\$1,700	\$19,800
LAND VALUE	\$6,700	\$6,700	\$7,500	\$9,000	\$7,300	\$8,300
TOTAL COST	\$56,500	\$56,500	\$68,500	\$56,100	\$61,100	\$91,300

VALUATION

SALE DATE	04/85	09/87	12/86	10/85	03/89
SALE PRICE	\$56,000	\$68,150	\$52,000	\$62,000	\$100,000
MARKET AVERAGE	\$60,847	\$59,580	\$64,534	\$59,558	\$54,517
ADJUSTED SALE	\$57,266	\$64,463	\$53,289	\$68,330	\$65,845
COMPARABILITY	0	94	132	135	136
WEIGHTED ESTIMATE	60,490				
FINAL 89 VALUE	60,490				
960 CONTROL CODE	1				
MARKET ESTIMATE	61,900				
FIELD CONTROL CODE	3				
INDICATOR					

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PARCEL-IDENTIFICATION

PARCEL-IDENTIFICATION	047-155-220-	047-155-220-	047-155-220-	047-155-220-	047-155-220-	047-155-220-
PARCEL-ID	40-04-014.000	40-04-014.000	40-04-014.000	40-11-009.000	40-11-009.000	40-12-008.000
CARD/OF CARD	01 01	850301	881001	860201	880801	880701
OWNER'S NAME	KIRSCHENMANN,	KIRSCHENMANN,	KIRSCHENMANN,	BERNBECK, DEV	BERNBECK, DEV	DYKSTRA, MICH
STREET NUMBER	00611	00611	00611	00000	00000	00500
STREET NAME	HAROLDS PL	HAROLDS PL	HAROLDS PL	O'LOUGHLIN	O'LOUGHLIN	PLEASANTVI
NGHD ID/NGHD GRP	0100/001	0100/001	0100/001	0100/001	0100/001	0100/001
LAND USE	111	111	111	111	111	111
LAND DESCRIPTION						
FRONTAGE	0	0	0	0	0	0
DEPTH	0	0	0	0	0	0
TOTAL ACRES	0.24	0.24	0.24	0.22	0.22	0.15

DWELLING DESCRIPTION

DWELLING DESCRIPTION	1.0	1.0	1.0	1.0	1.0	1.0
NUMBER STORIES	1.0	1.0	1.0	1.0	1.0	1.0
ATTIC	NONE	NONE	NONE	NONE	NONE	NONE
EXTERIOR WALL	FRAME	FRAME	FRAME	FRAME	FRAME	FRAME
STYLE	RANCH	RANCH	RANCH	SPLIT LEVEL	SPLIT LEVEL	RANCH
YEAR BUILT/REMOD	978/00	978/00	978/00	978/00	978/00	981/00
BED/FAM/TOT/BATH,HF	03/1/06/2/0	03/1/06/2/0	03/1/06/2/0	04/1/08/3/0	04/1/08/3/0	03/1/07/2/0
HEAT	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR
WBFF ST,OPN/METAL FP	0,0/0	0,0/0	0,0/0	0,0/0	0,0/0	0,0/0
BASEMENT	FULL	FULL	FULL	PART	PART	FULL
BSMT GARAGE CAPACITY	0	0	0	0	0	0
FINISHED BASEMENT	511	511	511	528	528	720
REC ROOM AREA	728	728	728	0	0	0

GRADE
CDU

C C C C C C C-
AV AV AV AV AV AV AV

FIRST FLOOR AREA	1,239	1,239	1,239	1,222	1,222	960
TOT-LIV-AREA	1,750	1,750	1,750	1,838	1,838	1,680
ATTACHED GARAGE AREA	462	462	462	0	0	0
DETACHED GARAGE AREA	0	0	0	528	528	0
CARPORT AREA	0	0	0	0	0	400
OPEN PORCH AREA	252	252	252	0	0	396
CLOSED PORCH AREA	0	0	0	0	0	0
DECK AREA	0	0	0	0	0	0

PRICING DATA

RCNLD-DWELLING	\$56,660	\$56,660	\$56,660	\$47,720	\$47,720	\$48,060
TOTAL OB&Y	\$300	\$300	\$300	\$6,200	\$6,200	\$0
LAND VALUE	\$9,200	\$9,200	\$9,200	\$8,200	\$8,200	\$5,900
TOTAL COST	\$66,200	\$66,200	\$66,200	\$62,100	\$62,100	\$54,000

VALUATION

VALUATION	03/85	10/88	02/86	08/88	07/88
SALE DATE					
SALE PRICE	\$66,500	\$70,000	\$63,500	\$67,500	\$49,500
MARKET AVERAGE	\$65,484	\$64,270	\$65,186	\$63,077	\$52,700
ADJUSTED SALE	\$67,714	\$70,298	\$66,578	\$69,906	\$62,283
COMPARABILITY	0	0	54	54	55
WEIGHTED ESTIMATE	67,994				
FINAL 89 VALUE	\$66,300				
960 CONTROL CODE	1				
MARKET ESTIMATE	\$67,400				
FIELD CONTROL CODE	1				
INDICATOR					

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*****	*****	*****	*****	*****	*****

PARCEL-IDENTIFICATION

PARCEL-IDENTIFICATION	047-155-220-	047-155-220-	047-155-220-	047-155-220-	047-155-220-	047-155-220-
PARCEL-ID	40-04-015.000	40-04-015.000	40-11-002.000	40-11-010.000	40-11-006.000	40-09-001.000
CARD/OF CARD	01 01	850601	850401	860501	890301	860301
OWNER'S NAME	MOYERS, P STE	MOYERS, P STE	SCHMITT, HOME	WAECHTER, KEN	NOE, TERRY L	GINGERICH, DW
STREET NUMBER	00613	00613	00518	00406	00506	00517
STREET NAME	HAROLD	HAROLD	O'LOUGHLIN	RUSSELL RD	O'LOUGHLIN	ST ANTHONY
NGHED ID/NGHED GRP	0100/001	0100/001	0100/001	0100/001	0100/001	0100/001
LAND USE	111	111	111	111	111	111
LAND DESCRIPTION						
FRONTAGE	0	0	0	0	0	0
DEPTH	0	0	0	0	0	0
TOTAL ACRES	0.24	0.24	0.22	0.22	0.20	0.29

DWELLING-DESCRIPTION

DWELLING-DESCRIPTION	1.0	1.0	1.0	1.0	1.0	1.0
NUMBER STORIES						
ATTIC	NONE	NONE	NONE	NONE	NONE	NONE
EXTERIOR WALL	FRAME	FRAME	FRAME	FRAME	FRAME	FRAME
STYLE	RANCH	RANCH	RANCH	RANCH	RANCH	RANCH
YEAR BUILT/REMOD	977/00	977/00	977/00	985/00	988/00	964/00
BED/FAM/TOT/BATH, HF	03/0/05/1/0	03/0/05/1/0	04/1/09/2/0	03/1/08/2/0	03/0/05/1/0	03/0/05/1/1
HEAT	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL	CENTRAL/AIR
WBFP ST, OPN/METAL FP	0,0/0	0,0/0	0,0/0	0,0/0	0,0/0	0,0/0
BASEMENT	FULL	FULL	FULL	FULL	FULL	CRAWL
BSMT GARAGE CAPACITY	0	0	0	0	0	0
FINISHED BASEMENT	0	0	0	0	0	0
REC ROOM AREA	0	0	1,152	0	0	0

GRADE

GRADE	C-	C-	C	C	D+	C
-------	----	----	---	---	----	---

CDU	AV	AV	AV	AV	AV	AV
-----	----	----	----	----	----	----

FIRST FLOOR AREA	1,248	1,248	1,152	1,406	1,056	1,382
TOT-LIV-AREA	1,248	1,248	1,152	1,406	1,056	1,394

ATTACHED GARAGE AREA	0	0	0	690	0	0
DETACHED GARAGE AREA	0	0	720	0	0	1,160
CARPORT AREA	0	0	0	0	0	408
OPEN PORCH AREA	0	0	21	124	0	85
CLOSED PORCH AREA	0	0	0	0	0	0
DECK AREA	0	0	100	0	0	0

PRICING DATA

RCNLD-DWELLING	\$38,730	\$38,730	\$45,900	\$59,590	\$35,050	\$38,900
TOTAL OB&Y	\$2,200	\$2,200	\$8,100	\$800	\$100	\$8,600
LAND VALUE	\$9,200	\$9,200	\$8,200	\$8,200	\$7,600	\$10,800
TOTAL COST	\$50,100	\$50,100	\$62,200	\$68,600	\$42,800	\$58,300

VALUATION

VALUATION	06/85	04/85	05/86	03/89	03/86
SALE DATE					
SALE PRICE		\$45,000	\$61,000	\$70,000	\$42,500
MARKET AVERAGE	\$48,383	\$47,562	\$54,781	\$61,370	\$40,865
ADJUSTED SALE		\$45,820	\$54,601	\$57,012	\$50,017
COMPARABILITY		0	37	51	58
WEIGHTED ESTIMATE	50,513				
FINAL 89 VALUE	\$50,700				
960 CONTROL CODE	1				
MARKET ESTIMATE	\$49,600				
FIELD CONTROL CODE	2				
INDICATOR					

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PARCEL-IDENTIFICATION

PARCEL-ID

047-155-220- 047-155-220- 047-155-220- 047-155-220- 047-155-220- 047-155-220-
40-04-017.000 40-04-017.000 40-11-009.000 40-11-009.000 40-04-014.000 40-04-014.000

CARD/OF CARD

01 01 850501 B60201 880801 850301 881001

OWNER'S NAME

COMBS, JIMMIE COMBS, JIMMIE BERNBECK, DEV BERNBECK, DEV KIRSCHENMANN, KIRSCHENMANN,

STREET NUMBER

00617 00617 00000 00000 00611 00611

STREET NAME

HAROLDS FL HAROLDS FL O'LOUGHLIN O'LOUGHLIN HAROLDS FL HAROLDS FL

NGHED ID/NGHED GRP

0100/001 0100/001 0100/001 0100/001 0100/001 0100/001

LAND USE

111 111 111 111 111 111

LAND DESCRIPTION

FRONTAGE

0 0 0 0 0 0

DEPTH

0 0 0 0 0 0

TOTAL ACRES

0.24 0.24 0.22 0.22 0.24 0.24

DWELLING DESCRIPTION

NUMBER STORIES

1.0 1.0 1.0 1.0 1.0 1.0

ATTIC

NONE NONE NONE NONE NONE NONE

EXTERIOR WALL

COMPOSITION COMPOSITION FRAME FRAME FRAME FRAME

STYLE

SPLIT LEVEL SPLIT LEVEL SPLIT LEVEL SPLIT LEVEL RANCH RANCH

YEAR BUILT/REMOD

978/00 978/00 978/00 978/00 978/00 978/00

BED/FAM/TOT/BATH, HF

04/1/10/2/1 04/1/10/2/1 04/1/08/3/0 04/1/08/3/0 03/1/06/2/0 03/1/06/2/0

HEAT

CENTRAL/AIR CENTRAL/AIR CENTRAL/AIR CENTRAL/AIR CENTRAL/AIR CENTRAL/AIR

WBFP ST, OPN/METAL FP

0,0/0 0,0/0 0,0/0 0,0/0 0,0/0 0,0/0

BASEMENT

FULL FULL PART PART FULL FULL

BSMT GARAGE CAPACITY

0 0 0 0 0 0

FINISHED BASEMENT

696 696 528 528 511 511

REC ROOM AREA

0 0 0 0 728 728

GRADE

C C C C C C

CDU

GD GD AV AV AV AV

FIRST FLOOR AREA

1,271 1,271 1,222 1,222 1,239 1,239

TOT-LIV-AREA

1,967 1,967 1,838 1,838 1,750 1,750

ATTACHED GARAGE AREA

600 600 0 0 462 462

DETACHED GARAGE AREA

0 0 528 528 0 0

CARPORT AREA

0 0 0 0 0 0

OPEN PORCH AREA

0 0 0 0 252 252

CLOSED PORCH AREA

0 0 0 0 0 0

DECK AREA

0 0 0 0 0 0

PRICING DATA

RCNLD-DWELLING

\$59,420 \$59,420 \$47,720 \$47,720 \$56,660 \$56,660

TOTAL OB&Y

\$600 \$600 \$6,200 \$6,200 \$300 \$300

LAND VALUE

\$9,200 \$9,200 \$8,200 \$8,200 \$9,200 \$9,200

TOTAL COST

\$69,200 \$69,200 \$62,100 \$62,100 \$66,200 \$66,200

VALUATION

SALE DATE

05/85 02/86 08/88 03/85 10/88

SALE PRICE

\$67,500 \$63,500 \$67,500 \$66,500 \$70,000

MARKET AVERAGE

\$68,579 \$67,262 \$62,406 \$63,077 \$64,270 \$65,186

ADJUSTED SALE

\$68,817 \$69,672 \$73,001 \$70,809 \$73,392

COMPARABILITY

0 66 66 91 91

WEIGHTED ESTIMATE

70,842

FINAL 89 VALUE

\$69,200

960 CONTROL CODE

3

MARKET ESTIMATE

\$70,400

FIELD CONTROL CODE

1

INDICATOR

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

PARCEL-IDENTIFICATION

PARCEL-ID	047-155-220-	047-155-220-	047-155-220-	047-155-220-	047-155-220-	047-155-220-
CARD/OF CARD	01 01	860301	850601	850401	860501	861201
OWNER'S NAME	GINGERICH, DW	GINGERICH, DW	MOYERS, P STE	SCHMITT, HOME	WAECHTER, KEN	GIGOT, GINA R
STREET NUMBER	00517	00517	00613	00518	00406	00515
STREET NAME	ST ANTHONY	ST ANTHONY	HAROLD	O'LOUGHLIN	RUSSELL RD	EASTRIDGE
NGHBD ID/NGHBD CRP	0100/001	0100/001	0100/001	0100/001	0100/001	0100/001
LAND USE	111	111	111	111	111	111
LAND DESCRIPTION						
FRONTAGE	0	0	0	0	0	0
DEPTH	0	0	0	0	0	0
TOTAL ACRES	0.29	0.29	0.24	0.22	0.22	0.19

DWELLING DESCRIPTION

NUMBER STORIES	1.0	1.0	1.0	1.0	1.0	1.0
ATTIC	NONE	NONE	NONE	NONE	NONE	NONE
EXTERIOR WALL	FRAME	FRAME	FRAME	FRAME	FRAME	FRAME
STYLE	RANCH	RANCH	RANCH	RANCH	RANCH	RANCH
YEAR BUILT/REMOD	964/00	964/00	977/00	977/00	985/00	982/00
BED/FAM/TOT/BATH, HF	03/0/05/1/1	03/0/05/1/1	03/0/05/1/0	04/1/09/2/0	03/1/08/2/0	04/2/08/1/1
HEAT	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR
WBFP ST, OPN/METAL FP	0,0/0	0,0/0	0,0/0	0,0/0	0,0/0	0,0/0
BASEMENT	CRAWL	CRAWL	FULL	FULL	FULL	FULL
BSMT GARAGE CAPACITY	0	0	0	0	0	0
FINISHED BASEMENT	0	0	0	0	0	0
REC ROOM AREA	0	0	0	1,152	0	0

GRADE	C	C	C-	C	C	C
CDU	AV	AV	AV	AV	AV	GD

FIRST FLOOR AREA	1,382	1,382	1,248	1,152	1,406	1,528
TOT-LIV-AREA	1,394	1,394	1,248	1,152	1,406	1,528

ATTACHED GARAGE AREA	0	0	0	0	690	552
DETACHED GARAGE AREA	1,160	1,160	0	720	0	0
CARPORT AREA	408	408	0	0	0	0
OPEN PORCH AREA	85	85	0	21	124	48
CLOSED PORCH AREA	0	0	0	0	0	0
DECK AREA	0	0	0	100	0	0

PRICING DATA

RCNLD-DWELLING	\$38,900	\$38,900	\$38,730	\$45,900	\$59,590	\$61,690
TOTAL OR&Y	\$8,600	\$8,600	\$2,200	\$8,100	\$800	\$900
LAND VALUE	\$10,800	\$10,800	\$9,200	\$8,200	\$8,200	\$7,300
TOTAL COST	\$58,300	\$58,300	\$50,100	\$62,200	\$68,600	\$69,900

VALUATION

SALE DATE	03/86	06/85	04/85	05/86	12/86
SALE PRICE	\$55,000	\$45,000	\$61,000	\$70,000	\$71,000
MARKET AVERAGE	\$56,512	\$55,748	\$47,562	\$54,781	\$61,370
ADJUSTED SALE	\$55,763	\$53,949	\$62,730	\$65,141	\$62,253
COMPARABILITY	0	58	62	63	78
WEIGHTED ESTIMATE	59,812				
FINAL 89 VALUE	\$60,100				
960 CONTROL CODE	1				
MARKET ESTIMATE	\$59,500				
FIELD CONTROL CODE	2				
INDICATOR					

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PARCEL-IDENTIFICATION

PARCEL-IDENTIFICATION	047-155-220-	047-155-220-	047-155-220-	047-155-220-	047-155-220-	047-155-220-
PARCEL-ID	40-11-002.000	40-11-002.000	40-04-015.000	40-11-010.000	40-09-001.000	40-11-006.000
CARD/OF CARD	01 01	850401	850601	860501	860301	890301
OWNER'S NAME	SCHMITT, HOME	SCHMITT, HOME	MOYERS, P STE	WAECHTER, KEN	GINGERICH, DW	NOE, TERRY L
STREET NUMBER	00518	00518	00613	00406	00517	00506
STREET NAME	O'LOUGHLIN	O'LOUGHLIN	HAROLD	RUSSELL RD	ST ANTHONY	O'LOUGHLIN
NGHED ID/NGHED GRP	0100/001	0100/001	0100/001	0100/001	0100/001	0100/001
LAND USE	111	111	111	111	111	111
LAND DESCRIPTION						
FRONTAGE	0	0	0	0	0	0
DEPTH	0	0	0	0	0	0
TOTAL ACRES	0.22	0.22	0.24	0.22	0.29	0.20

DWELLING DESCRIPTION

DWELLING DESCRIPTION	1.0	1.0	1.0	1.0	1.0	1.0
NUMBER STORIES	1.0	1.0	1.0	1.0	1.0	1.0
ATTIC	NONE	NONE	NONE	NONE	NONE	NONE
EXTERIOR WALL	FRAME	FRAME	FRAME	FRAME	FRAME	FRAME
STYLE	RANCH	RANCH	RANCH	RANCH	RANCH	RANCH
YEAR BUILT/REMOD	977/00	977/00	977/00	985/00	964/00	988/00
BED/FAM/TOT/BATH, HF	04/1/09/2/0	04/1/09/2/0	03/0/05/1/0	03/1/08/2/0	03/0/05/1/1	03/0/05/1/0
HEAT	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL
WBFP ST, OPN/METAL FP	0,0/0	0,0/0	0,0/0	0,0/0	0,0/0	0,0/0
BASEMENT	FULL	FULL	FULL	FULL	CRAWL	FULL
BSMT GARAGE CAPACITY	0	0	0	0	0	0
FINISHED BASEMENT	0	0	0	0	0	0
REC ROOM AREA	1,152	1,152	0	0	0	0

GRADE	C	C	C-	C	C	D+
CDU	AV	AV	AV	AV	AV	AV

FIRST FLOOR AREA	1,152	1,152	1,248	1,406	1,382	1,056
TOT-LIV-AREA	1,152	1,152	1,248	1,406	1,394	1,056
ATTACHED GARAGE AREA	0	0	0	690	0	0
DETACHED GARAGE AREA	720	720	0	0	1,160	0
CARPORT AREA	0	0	0	0	408	0
OPEN PORCH AREA	21	21	0	124	85	0
CLOSED PORCH AREA	0	0	0	0	0	0
DECK AREA	100	100	0	0	0	0

PRICING DATA

RCNLD-DWELLING	\$45,900	\$45,900	\$38,730	\$59,590	\$38,900	\$35,050
TOTAL OB&Y	\$8,100	\$8,100	\$2,200	\$800	\$8,600	\$100
LAND VALUE	\$8,200	\$8,200	\$9,200	\$8,200	\$10,800	\$7,600
TOTAL COST	\$62,200	\$62,200	\$50,100	\$68,600	\$58,300	\$42,800

VALUATION

VALUATION	04/85	06/85	05/86	03/86	03/89
SALE DATE	04/85	06/85	05/86	03/86	03/89
SALE PRICE	\$61,000	\$45,000	\$70,000	\$55,000	\$42,500
MARKET AVERAGE	\$55,567	\$54,781	\$47,562	\$61,370	\$55,748
ADJUSTED SALE	\$61,785	\$53,004	\$64,196	\$54,818	\$57,201
COMPARABILITY	0	37	56	62	71
WEIGHTED ESTIMATE	58,769				
FINAL 89 VALUE	\$62,200				
960 CONTROL CODE	3				
MARKET ESTIMATE	\$57,200				
FIELD CONTROL CODE	2				
INDICATOR					

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

PARCEL-IDENTIFICATION

PARCEL-IDENTIFICATION	047-155-220-	047-155-220-	047-155-220-	047-155-220-	047-155-220-	047-155-220-
PARCEL-ID	40-11-009.000	40-11-009.000	40-11-009.000	40-04-014.000	40-04-014.000	40-04-017.000
CARD/OF CARD	01 01	860201	880801	850301	881001	850501
OWNER'S NAME	BERNBECK, DEV	BERNBECK, DEV	BERNBECK, DEV	KIRSCHENMANN,	KIRSCHENMANN,	COMBS, JIMMIE
STREET NUMBER	00000	00000	00000	00611	00611	00617
STREET NAME	O'LOUGHLIN	O'LOUGHLIN	O'LOUGHLIN	HAROLDS PL	HAROLDS PL	HAROLDS PL
NGHD ID/NGHD GRP	0100/001	0100/001	0100/001	0100/001	0100/001	0100/001
LAND USE	111	111	111	111	111	111
LAND DESCRIPTION						
FRONTAGE	0	0	0	0	0	0
DEPTH	0	0	0	0	0	0
TOTAL ACRES	0.22	0.22	0.22	0.24	0.24	0.24

DWELLING DESCRIPTION

DWELLING DESCRIPTION	1.0	1.0	1.0	1.0	1.0	1.0
NUMBER STORIES	1.0	1.0	1.0	1.0	1.0	1.0
ATTIC	NONE	NONE	NONE	NONE	NONE	NONE
EXTERIOR WALL	FRAME	FRAME	FRAME	FRAME	FRAME	COMPOSITION
STYLE	SPLIT LEVEL	SPLIT LEVEL	SPLIT LEVEL	RANCH	RANCH	SPLIT LEVEL
YEAR BUILT/REMOD	978/00	978/00	978/00	978/00	978/00	978/00
BED/FAM/TOT/BATH, HC	04/1/08/3/0	04/1/08/3/0	04/1/08/3/0	03/1/06/2/0	03/1/06/2/0	04/1/10/2/1
HEAT	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR
WBFP ST, OPN/METAL FP	0,0/0	0,0/0	0,0/0	0,0/0	0,0/0	0,0/0
BASEMENT	PART	PART	PART	FULL	FULL	FULL
BSMT GARAGE CAPACITY	0	0	0	0	0	0
FINISHED BASEMENT	528	528	528	511	511	696
REC ROOM AREA	0	0	0	728	728	0

GRADE	C	C	C	C	C	C
CDU	AV	AV	AV	AV	AV	GD

FIRST FLOOR AREA	1,222	1,222	1,222	1,239	1,239	1,271
TOT-LIV-AREA	1,838	1,838	1,838	1,750	1,750	1,967
ATTACHED GARAGE AREA	0	0	0	462	462	600
DETACHED GARAGE AREA	528	528	528	0	0	0
CARPORT AREA	0	0	0	0	0	0
OPEN PORCH AREA	0	0	0	252	252	0
CLOSED PORCH AREA	0	0	0	0	0	0
DECK AREA	0	0	0	0	0	0

PRICING DATA

RCNLD-DWELLING	\$47,720	\$47,720	\$47,720	\$56,660	\$56,660	\$59,420
TOTAL DB&Y	\$6,200	\$6,200	\$6,200	\$300	\$300	\$600
LAND VALUE	\$8,200	\$8,200	\$8,200	\$9,200	\$9,200	\$9,200
TOTAL COST	\$62,100	\$62,100	\$62,100	\$66,200	\$66,200	\$69,200

VALUATION

VALUATION	02/86	08/88	03/85	10/88	05/85
SALE DATE	02/86	08/88	03/85	10/88	05/85
SALE PRICE	\$63,500	\$67,500	\$66,500	\$70,000	\$67,500
MARKET AVERAGE	\$63,435	\$62,406	\$63,077	\$64,270	\$65,186
ADJUSTED SALE	\$64,529	\$67,858	\$65,665	\$68,249	\$63,673
COMPARABILITY	0	0	54	54	66
WEIGHTED ESTIMATE	66,069				
FINAL 89 VALUE	\$63,000				
960 CONTROL CODE	1				
MARKET ESTIMATE	\$65,400				
FIELD CONTROL CODE	1				
INDICATOR					

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PARCEL-IDENTIFICATION

PARCEL-ID	047-155-220-	047-155-220-	047-155-220-	047-155-220-	047-155-220-	047-155-220-
CARD/OF CARD	40-11-010.000	40-11-010.000	40-04-015.000	40-11-002.000	40-12-013.000	40-12-013.000
OWNER'S NAME	01 01	860501	850601	850401	861201	890201
STREET NUMBER	00406	00406	00613	00518	00515	00515
STREET NAME	RUSSELL RD	RUSSELL RD	HAROLD	O'LOUGHLIN	EASTRIDGE	EASTRIDGE
NGHED ID/NGHED GRP	0100/001	0100/001	0100/001	0100/001	0100/001	0100/001
LAND USE	111	111	111	111	111	111
LAND DESCRIPTION						
FRONTAGE	0	0	0	0	0	0
DEPTH	0	0	0	0	0	0
TOTAL ACRES	0.22	0.22	0.24	0.22	0.19	0.19

DWELLING DESCRIPTION

NUMBER STORIES	1.0	1.0	1.0	1.0	1.0	1.0
ATTIC	NONE	NONE	NONE	NONE	NONE	NONE
EXTERIOR WALL	FRAME	FRAME	FRAME	FRAME	FRAME	FRAME
STYLE	RANCH	RANCH	RANCH	RANCH	RANCH	RANCH
YEAR BUILT/REMOD	985/00	985/00	977/00	977/00	982/00	982/00
BED/FAM/TOT/BATH, HF	03/1/08/2/0	03/1/08/2/0	03/0/05/1/0	04/1/09/2/0	04/2/08/1/1	04/2/08/1/1
HEAT	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR
WBFP ST, OPN/METAL FP	0, 0/0	0, 0/0	0, 0/0	0, 0/0	0, 0/0	0, 0/0
BASEMENT	FULL	FULL	FULL	FULL	FULL	FULL
BMT GARAGE CAPACITY	0	0	0	0	0	0
FINISHED BASEMENT	0	0	0	0	0	0
REC ROOM AREA	0	0	0	1,152	0	0

GRADE
CDUC
AVC
AVC-
AVC
AVC
GDC
GDFIRST FLOOR AREA
TOT-LIV-AREA1,406
1,4061,406
1,4061,248
1,2481,152
1,1521,528
1,5281,528
1,528

ATTACHED GARAGE AREA
DETACHED GARAGE AREA
CARPORT AREA
OPEN PORCH AREA
CLOSED PORCH AREA
DECK AREA

690
0
0
124
0
0

690
0
0
124
0
0

0
0
0
0
0
0

0
720
0
21
0
100

552
0
0
48
0
0

552
0
0
48
0
0

PRICING DATA

RONLD-DWELLING	\$59,590	\$59,590	\$38,730	\$45,900	\$61,690	\$61,690
TOTAL OBJY	\$800	\$800	\$2,200	\$8,100	\$900	\$900
LAND VALUE	\$8,200	\$8,200	\$9,200	\$8,200	\$7,300	\$7,300
TOTAL COST	\$68,600	\$68,600	\$50,100	\$62,200	\$69,900	\$69,900

VALUATION

SALE DATE	05/86	06/85	04/85	12/86	02/89
SALE PRICE	\$70,000	\$45,000	\$61,000	\$71,000	\$78,500
MARKET AVERAGE	\$62,106	\$61,370	\$47,562	\$54,781	\$65,258
ADJUSTED SALE	\$70,736	\$59,543	\$68,324	\$67,847	\$74,863
COMPARABILITY		0	51	56	56
WEIGHTED ESTIMATE	69,448				
FINAL 89 VALUE	\$65,100				
960 CONTROL CODE	1				
MARKET ESTIMATE	\$68,500				
FIELD CONTROL CODE	2				
INDICATOR					

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PARCEL - IDENTIFICATION

PARCEL-IDENTIFICATION	047-155-220-	047-155-220-	047-155-220-	047-155-220-	047-155-220-	047-155-220-
PARCEL-ID	40-11-015.000	40-11-015.000	40-12-013.000	40-12-013.000	40-04-014.000	40-04-014.000
CARD/OF CARD	01 01	881001	861201	890201	850301	881001
OWNER'S NAME	BROWDER, DAVI	BROWDER, DAVI	GIGOT, GINA R	GIGOT, GINA R	KIRSCHENMANN, KIRSCHENMANN,	KIRSCHENMANN, KIRSCHENMANN,
STREET NUMBER	00513	00513	00515	00515	00611	00611
STREET NAME	PLEASANTVI	PLEASANTVI	EASTRIDGE	EASTRIDGE	HAROLDS PL	HAROLDS PL
NGHED ID/NGHED GRP	0100/001	0100/001	0100/001	0100/001	0100/001	0100/001
LAND USE	111	111	111	111	111	111
LAND DESCRIPTION						
FRONTAGE	0	0	0	0	0	0
DEPTH	0	0	0	0	0	0
TOTAL ACRES	0.18	0.18	0.19	0.19	0.24	0.24

DWELLING DESCRIPTION

DWELLING DESCRIPTION	1.0	1.0	1.0	1.0	1.0	1.0
NUMBER STORIES	1.0	1.0	1.0	1.0	1.0	1.0
ATTIC	NONE	NONE	NONE	NONE	NONE	NONE
EXTERIOR WALL	FRAME	FRAME	FRAME	FRAME	FRAME	FRAME
STYLE	RANCH	RANCH	RANCH	RANCH	RANCH	RANCH
YEAR BUILT/REMOD	984/00	984/00	982/00	982/00	978/00	978/00
BED/FAM/TOT/BATH, HF	03/0/05/1/1	03/0/05/1/1	04/2/08/1/1	04/2/08/1/1	03/1/06/2/0	03/1/06/2/0
HEAT	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR
WBFP ST, OPN/METAL FP	0,0/0	0,0/0	0,0/0	0,0/0	0,0/0	0,0/0
BASEMENT	FULL	FULL	FULL	FULL	FULL	FULL
BSMT GARAGE CAPACITY	0	0	0	0	0	0
FINISHED BASEMENT	308	308	0	0	511	511
REC ROOM AREA	0	0	0	0	728	728
GRADE	C	C	C	C	C	C
CDU	GD	GD	GD	GD	AV	AV
FIRST FLOOR AREA	1,215	1,215	1,528	1,528	1,239	1,239
TOT-LIV-AREA	1,523	1,523	1,528	1,528	1,750	1,750
ATTACHED GARAGE AREA	0	0	552	552	462	462
DETACHED GARAGE AREA	0	0	0	0	0	0
CARPORT AREA	0	0	0	0	0	0
OPEN PORCH AREA	90	90	48	48	252	252
CLOSED PORCH AREA	0	0	0	0	0	0
DECK AREA	192	192	0	0	0	0

PRICING DATA

RCNLD-DWELLING	\$51,750	\$51,750	\$61,690	\$61,690	\$56,660	\$56,660
TOTAL OB&Y	\$400	\$400	\$900	\$900	\$300	\$300
LAND VALUE	\$6,700	\$6,700	\$7,300	\$7,300	\$9,200	\$9,200
TOTAL COST	\$58,900	\$58,900	\$69,900	\$69,900	\$66,200	\$66,200

VALUATION

SALE DATE		10/88	12/86	02/89	03/85	10/89
SALE PRICE		\$64,400	\$71,000	\$78,500	\$66,500	\$70,000
MARKET AVERAGE	\$59,823	\$59,564	\$65,258	\$65,742	\$64,270	\$65,186
ADJUSTED SALE		\$64,659	\$65,564	\$72,580	\$62,053	\$64,637
COMPARABILITY		0	62	62	81	81
WEIGHTED ESTIMATE	65,932					
FINAL 89 VALUE	\$56,800					
960 CONTROL CODE	1					
MARKET ESTIMATE	\$65,000					
FIELD CONTROL CODE	2					
INDICATOR						

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SUBJECT	1990 COMP 1	1990 COMP 1	1990 COMP 2	1990 COMP 3	1990 COMP 4	1990 COMP 5
*****	*****	*****	*****	*****	*****	*****

PARCEL-IDENTIFICATION

PARCEL-ID	047-155-220-	047-155-220-	047-155-220-	047-155-220-	047-155-220-	047-155-220-
40-12-008.000	40-12-008.000	40-04-014.000	40-04-014.000	40-11-009.000	40-11-009.000	
CARD/OF CARD	01 01	880701	850301	881001	860201	880801
OWNER'S NAME	DYKSTRA, MICH	DYKSTRA, MICH	KIRSCHENMANN, KIRSCHENMANN,	KIRSCHENMANN, BERNBECK, DEV	BERNBECK, DEV	BERNBECK, DEV
STREET NUMBER	00500	00500	00611	00611	00000	00000
STREET NAME	PLEASANTVI	PLEASANTVI	HAROLDS FL	HAROLDS FL	O'LOUGHLIN	O'LOUGHLIN
NGHED ID/NGHED GRP	0100/001	0100/001	0100/001	0100/001	0100/001	0100/001
LAND USE	111	111	111	111	111	111
LAND DESCRIPTION						
FRONTAGE	0	0	0	0	0	0
DEPTH	0	0	0	0	0	0
TOTAL ACRES	0.15	0.15	0.24	0.24	0.22	0.22

DWELLING DESCRIPTION

NUMBER STORIES	1.0	1.0	1.0	1.0	1.0	1.0
ATTIC	NONE	NONE	NONE	NONE	NONE	NONE
EXTERIOR WALL	FRAME	FRAME	FRAME	FRAME	FRAME	FRAME
STYLE	RANCH	RANCH	RANCH	RANCH	SPLIT LEVEL	SPLIT LEVEL
YEAR BUILT/REMOD	981/00	981/00	978/00	978/00	978/00	978/00
BED/FAM/TOT/BATH, HF	03/1/07/2/0	03/1/07/2/0	03/1/06/2/0	03/1/06/2/0	04/1/08/3/0	04/1/08/3/0
HEAT	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR
WBFP ST, OPN/METAL FP	0,0/0	0,0/0	0,0/0	0,0/0	0,0/0	0,0/0
BASEMENT	FULL	FULL	FULL	FULL	PART	PART
BSMT GARAGE CAPACITY	0	0	0	0	0	0
FINISHED BASEMENT	720	720	511	511	528	528
REC ROOM AREA	0	0	728	728	0	0
GRADE	C-	C-	C	C	C	C
CDU	AV	AV	AV	AV	AV	AV
FIRST FLOOR AREA	960	960	1,239	1,239	1,222	1,222
TOT-LIV-AREA	1,680	1,680	1,750	1,750	1,838	1,838
ATTACHED GARAGE AREA	0	0	462	462	0	0
DETACHED GARAGE AREA	0	0	0	0	528	528
CARPORT AREA	400	400	0	0	0	0
OPEN PORCH AREA	396	396	252	252	0	0
CLOSED PORCH AREA	0	0	0	0	0	0
DECK AREA	0	0	0	0	0	0

PRICING DATA

RCNLD-DWELLING	\$48,060	\$48,060	\$56,660	\$56,660	\$47,720	\$47,720
TOTAL OR&Y	\$0	\$0	\$300	\$300	\$6,200	\$6,200
LAND VALUE	\$5,900	\$5,900	\$9,200	\$9,200	\$8,200	\$8,200
TOTAL COST	\$54,000	\$54,000	\$66,200	\$66,200	\$62,100	\$62,100

VALUATION

SALE DATE	07/88	03/85	10/88	02/86	08/88
SALE PRICE	\$49,500	\$66,500	\$70,000	\$63,500	\$67,500
MARKET AVERAGE	\$53,043	\$52,700	\$64,270	\$65,186	\$63,077
ADJUSTED SALE	\$49,847	\$55,278	\$57,862	\$54,141	\$57,470
COMPARABILITY	0	55	55	79	79
WEIGHTED ESTIMATE	54,184				
FINAL 89 VALUE	\$53,700				
960 CONTROL CODE	1				
MARKET ESTIMATE	\$54,500				
FIELD CONTROL CODE	2				
INDICATOR					

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SUBJECT

COMP 1

COMP 2

COMP 3

COMP 4

COMP 5

PARCEL-IDENTIFICATION

PARCEL-ID	047-155-220-	047-155-220-	047-155-220-	047-155-220-	047-155-220-	047-155-220-
40-12-012.000	40-12-012.000	40-04-097.000	40-11-010.000	40-12-013.000	40-12-013.000	
CARD/OF CARD	01 01	870901	850401	860501	861201	890201
OWNER'S NAME	NAVE, BRIAN D	NAVE, BRIAN D	COWAN, HUGH A	WAECHTER, KEN	GIGOT, GINA R	GIGOT, GINA R
STREET NUMBER	00513	00513	00604	00406	00515	00515
STREET NAME	EASTRIDGE	EASTRIDGE	O'LOUGHLIN	RUSSELL RD	EASTRIDGE	EASTRIDGE
NGHID ID/NGHID GRP	0100/001	0100/001	0100/001	0100/001	0100/001	0100/001
LAND USE	111	111	111	111	111	111
LAND DESCRIPTION						
FRONTAGE	0	0	0	0	0	0
DEPTH	0	0	0	0	0	0
TOTAL ACRES	0.20	0.20	0.24	0.22	0.19	0.19

DWELLING DESCRIPTION

NUMBER STORIES	2.0	2.0	2.0	1.0	1.0	1.0
ATTIC	NONE	NONE	NONE	NONE	NONE	NONE
EXTERIOR WALL	FRAME	FRAME	STONE	FRAME	FRAME	FRAME
STYLE	CONVENTIONAL	CONVENTIONAL	MODERN	RANCH	RANCH	RANCH
YEAR BUILT/REMOD	987/00	987/00	975/00	985/00	982/00	982/00
BED/FAM/TOT/BATH, HF	03/0/06/2/0	03/0/06/2/0	03/1/06/1/1	03/1/08/2/0	04/2/08/1/1	04/2/08/1/1
HEAT	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR
WBFF ST, OPN/METAL FP	0,0/1	0,0/1	1,2/0	0,0/0	0,0/0	0,0/0
BASEMENT	FULL	FULL	NONE	FULL	FULL	FULL
BSMT GARAGE CAPACITY	0	0	0	0	0	0
FINISHED BASEMENT	0	0	0	0	0	0
REC ROOM AREA	0	0	0	0	0	0

GRADE

CDU	C	C	C	C	C	C
AV	AV	AV	FR	AV	GD	GD

FIRST FLOOR AREA	754	754	925	1,406	1,528	1,528
TOT-LIV-AREA	1,508	1,508	1,858	1,406	1,528	1,528

ATTACHED GARAGE AREA	800	800	0	690	552	552
DETACHED GARAGE AREA	0	0	0	0	0	0
CARPORT AREA	0	0	320	0	0	0
OPEN PORCH AREA	54	54	0	124	48	48
CLOSED PORCH AREA	0	0	0	0	0	0
DECK AREA	0	0	0	0	0	0

PRICING DATA

RCNLD-DWELLING	\$60,240	\$60,240	\$48,970	\$59,590	\$61,690	\$61,690
TOTAL OB&Y	\$800	\$800	\$800	\$800	\$900	\$900
LAND VALUE	\$7,500	\$7,500	\$6,700	\$8,200	\$7,300	\$7,300
TOTAL COST	\$68,500	\$68,500	\$56,500	\$68,600	\$69,900	\$69,900

VALUATION

SALE DATE	09/87	04/85	05/86	12/86	02/89
SALE PRICE	\$68,150	\$56,000	\$70,000	\$71,000	\$78,500
MARKET AVERAGE	\$65,029	\$64,534	\$59,580	\$61,370	\$65,258
ADJUSTED SALE	\$68,645	\$61,448	\$73,659	\$70,770	\$77,787
COMPARABILITY	0	94	103	113	113
WEIGHTED ESTIMATE	49,973				
FINAL 89 VALUE	\$67,100				
960 CONTROL CODE	1				
MARKET ESTIMATE	\$69,800				
FIELD CONTROL CODE	2				
INDICATOR					

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SUBJECT

COMP 1

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COMP 5

PARCEL-IDENTIFICATION

PARCEL-ID

047-155-220- 047-155-220- 047-155-220- 047-155-220- 047-155-220- 047-155-220- 047-155-220-

40-12-013.000 40-12-013.000 40-12-013.000 40-11-010.000 40-11-015.000 40-09-001.000

CARD/OF CARD

01 01 861201 890201 860501 881001 860301

OWNER'S NAME

GIGOT, GINA R GIGOT, GINA R GIGOT, GINA R WAECHTER, KEN BROWDER, DAVI GINGERICH, DW

STREET NUMBER

00545 00545 00545 00406 00543 00547

STREET NAME

EASTRIDGE EASTRIDGE EASTRIDGE RUSSELL RD FLEASANTVI ST ANTHONY

NGHED ID/NGHED GRP

0100/001 0100/001 0100/001 0100/001 0100/001 0100/001

LAND USE

111 111 111 111 111 111

LAND DESCRIPTION

FRONTAGE

0 0 0 0 0 0

DEPTH

0 0 0 0 0 0

TOTAL ACRES

0.19 0.19 0.19 0.22 0.18 0.29

DWELLING DESCRIPTION

NUMBER STORIES

1.0 1.0 1.0 1.0 1.0 1.0

ATTIC

NONE NONE NONE NONE NONE NONE

EXTERIOR WALL

FRAME FRAME FRAME FRAME FRAME FRAME

STYLE

RANCH RANCH RANCH RANCH RANCH RANCH

YEAR BUILT/REMOD

982/00 982/00 982/00 985/00 984/00 964/00

BED/FAM/TOT/BATH, HF

04/2/08/1/1 04/2/08/1/1 04/2/08/1/1 03/1/08/2/0 03/0/05/1/1 03/0/05/1/1

HEAT

CENTRAL/AIR CENTRAL/AIR CENTRAL/AIR CENTRAL/AIR CENTRAL/AIR CENTRAL/AIR

WBFP ST, OPN/METAL FP

0,0/0 0,0/0 0,0/0 0,0/0 0,0/0 0,0/0

BASEMENT

FULL FULL FULL FULL FULL CRAWL

BSMT GARAGE CAPACITY

0 0 0 0 0 0

FINISHED BASEMENT

0 0 0 0 308 0

REC ROOM AREA

0 0 0 0 0 0

GRADE

C C C C C C C

CDU

GD GD GD AV GD AV

FIRST FLOOR AREA

1,528 1,528 1,528 1,406 1,215 1,382

TOT-LIV-AREA

1,528 1,528 1,528 1,406 1,523 1,394

ATTACHED GARAGE AREA

552 552 552 690 0 0

DETACHED GARAGE AREA

0 0 0 0 0 1,160

CARPORT AREA

0 0 0 0 0 408

OPEN PORCH AREA

48 48 48 124 90 85

CLOSED PORCH AREA

0 0 0 0 0 0

DECK AREA

0 0 0 0 192 0

PRICING DATA

RCNLD-DWELLING

\$61,690 \$61,690 \$61,690 \$59,590 \$51,750 \$38,900

TOTAL ORGY

\$900 \$900 \$900 \$800 \$400 \$8,600

LAND VALUE

\$7,300 \$7,300 \$7,300 \$8,200 \$6,700 \$10,800

TOTAL COST

\$69,900 \$69,900 \$69,900 \$68,600 \$58,900 \$58,300

VALUATION

SALE DATE

12/86 02/89 05/86 10/88 03/86

SALE PRICE

\$71,000 \$78,500 \$70,000 \$64,400 \$55,000

MARKET AVERAGE

\$65,928 \$65,258 \$65,742 \$61,370 \$59,564 \$55,748

ADJUSTED SALE

\$71,669 \$78,686 \$74,558 \$70,764 \$65,180

COMPARABILITY

0 0 56 62 78

WEIGHTED ESTIMATE

73,107

FINAL 89 VALUE

\$69,400

960 CONTROL CODE

1

MARKET ESTIMATE

\$71,800

FIELD CONTROL CODE

2

INDICATOR

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02/13/90

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SUBJECT

COMP 1

COMP 2

COMP 3

COMP 4

COMP 5

PARCEL-IDENTIFICATION

PARCEL- ID	047-157-260-	047-157-260-	047-161-110-	047-158-280-	047-158-270-	047-161-110-
00-00-008.000	00-00-008.000	20-05-011.000	10-01-010.000	10-34-007.000	20-05-001.000	
CARD/OF CARD	01 01	860801	860901	881001	851101	870701
OWNER'S NAME	COX, THOMAS E	COX, THOMAS E	WEST, CONNIE F	DOUGLAS, JR L	RANDOLPH, JON	JOHNSON, MARV
STREET NUMBER	00000	00000	01103	00303	00315	01110
STREET NAME			DIANA	ALBERT	S MAIN	DAVID
NGHD ID/NGHD GRP	0331/001	0331/001	0222/001	0120/001	0130/001	0222/001
LAND USE	111	111	111	111	111	111
LAND DESCRIPTION						
FRONTAGE	0	0	0	0	0	0
DEPTH	0	0	0	0	0	0
TOTAL ACRES	0.25	0.25	0.49	0.22	0.16	0.54

DWELLING DESCRIPTION

NUMBER STORIES	1.0	1.0	1.0	1.0	1.0	1.0
ATTIC	NONE	NONE	NONE	NONE	NONE	NONE
EXTERIOR WALL	ALUM/VINYL	ALUM/VINYL	FRAME	ASBESTOS	FRAME	FRAME
STYLE	OTHER	OTHER	OTHER	RANCH	RANCH	RANCH
YEAR BUILT/REMOD	970/00	970/00	977/00	965/00	970/75	979/00
BED/FAM/TOT/BATH, HE	02/0/05/1/1	02/0/05/1/1	03/0/05/1/0	02/1/04/1/0	03/1/09/1/0	02/0/04/1/0
HEAT	CENTRAL/AIR	CENTRAL/AIR	CENTRAL	CENTRAL/AIR	CENTRAL/AIR	CENTRAL
WBFP ST, OPN/METAL FP	0,0/0	0,0/0	0,0/0	0,0/0	0,0/0	0,0/0
BASEMENT	FULL	FULL	FULL	NONE	FULL	FULL
BSMT GARAGE CAPACITY	0	0	0	0	0	0
FINISHED BASEMENT	0	0	0	0	0	0
REC ROOM AREA	844	844	0	0	816	0
GRADE	D-	D-	D	D	D+	D+
CDU	AV	AV	AV	FR	AV	AV

FIRST FLOOR AREA	938	938	1,056	952	816	912
TOT-LIV-AREA	938	938	1,056	952	816	912
ATTACHED GARAGE AREA	0	0	0	0	0	0
DETACHED GARAGE AREA	0	0	0	0	396	0
CARPORT AREA	0	0	0	0	0	0
OPEN PORCH AREA	0	0	0	0	0	0
CLOSED PORCH AREA	0	0	0	0	0	0
DECK AREA	0	0	0	0	0	0

PRICING DATA

RCNLD-DWELLING	\$25,600	\$25,600	\$28,230	\$18,540	\$28,570	\$28,890
TOTAL OB&Y	\$100	\$100	\$200	\$0	\$1,100	\$200
LAND VALUE	\$7,200	\$7,200	\$4,900	\$6,400	\$4,800	\$5,100
TOTAL COST	\$32,900	\$32,900	\$33,300	\$24,900	\$34,500	\$34,200

VALUATION

SALE DATE	08/86	09/86	10/86	11/85	07/87
SALE PRICE	\$33,900	\$33,000	\$21,200	\$33,700	\$35,000
MARKET AVERAGE	\$34,982	\$34,525	\$32,991	\$24,834	\$33,907
ADJUSTED SALE	\$34,356	\$34,990	\$31,347	\$34,775	\$36,822
COMPARABILITY	0	110	118	120	120
WEIGHTED ESTIMATE	34,748				
FINAL 89 VALUE	\$32,900				
960 CONTROL CODE	3				
MARKET ESTIMATE	\$34,800				
FIELD CONTROL CODE	2				
INDICATOR					

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61-3-19

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

PARCEL-IDENTIFICATION

PARCEL-ID	047-158-270-	047-158-270-	047-158-270-	047-158-270-	047-158-270-	047-158-270-
RD/OF CARD	01 01	871101	851101	851201	881201	850301
OWNER'S NAME	RICHTER, GLEN	RICHTER, GLEN	RANDOLPH, JON	BURNS, JOHN R	BRINK, MICHAEL	SCHMIDT, ROGE
STREET NUMBER	00210	00210	00315	00500	00707	00511
STREET NAME	N HILL	N HILL	S MAIN	S HAMILTON	W WATERMAN	S KANSAS
NCHBD ID/NCHBD GRP	0130/001	0130/001	0130/001	0130/001	0130/001	0130/001
LAND USE	111	111	111	111	111	111
LAND DESCRIPTION						
FRONTAGE	0	0	0	0	0	0
DEPTH	0	0	0	0	0	0
TOTAL ACRES	0.16	0.16	0.16	0.19	0.31	0.16

DWELLING DESCRIPTION

NUMBER STORIES	1.0	1.0	1.0	1.0	1.0	1.0
ATTIC	NONE	NONE	NONE	NONE	NONE	NONE
EXTERIOR WALL	FRAME	FRAME	FRAME	FRAME	FRAME	FRAME
STYLE	OTHER	OTHER	RANCH	RANCH	RANCH	RANCH
YEAR BUILT/REMOD	986/00	986/00	970/75	974/00	979/00	960/00
BED/FAM/TOT/BATH,HE	02/0/04/2/0	02/0/04/2/0	03/1/09/1/0	03/1/07/2/0	04/1/09/1/0	03/1/06/1/0
HEAT	CENTRAL	CENTRAL	CENTRAL/AIR	CENTRAL/AIR	CENTRAL	CENTRAL
WFF ST,OPN/METAL FP	0,0/0	0,0/0	0,0/0	0,0/0	0,0/0	0,0/0
BASEMENT	FULL	FULL	FULL	FULL	FULL	FULL
BSMT GARAGE CAPACITY	0	0	0	0	0	0
FINISHED BASEMENT	0	0	0	0	0	0
REC ROOM AREA	760	760	816	1,056	960	816
GRADE	D+	D+	D+	C-	C-	D+
CDU	AV	AV	AV	AV	FR	AV

FIRST FLOOR AREA	912	912	816	1,056	960	816
TOT-LIV-AREA	912	912	816	1,056	960	816
ATTACHED GARAGE AREA	0	0	0	0	0	0
DETACHED GARAGE AREA	0	0	396	720	0	720
CARPORT AREA	240	240	0	0	480	0
OPEN PORCH AREA	0	0	0	0	48	90
CLOSED PORCH AREA	0	0	0	0	0	0
DECK AREA	36	36	0	0	0	144

PRICING DATA

RCNLD-DWELLING	\$35,770	\$35,770	\$29,570	\$38,660	\$33,080	\$24,560
TOTAL OS&Y	\$900	\$900	\$1,100	\$8,500	\$1,400	\$4,600
LAND VALUE	\$4,900	\$4,900	\$4,600	\$5,500	\$7,500	\$4,800
TOTAL COST	\$41,600	\$41,600	\$34,500	\$52,700	\$42,000	\$34,000

VALUATION

SALE DATE	11/87	11/85	12/85	12/88	03/85
SALE PRICE		\$41,500	\$33,700	\$52,000	\$39,500
MARKET AVERAGE	\$40,540	\$40,263	\$33,907	\$46,573	\$40,177
ADJUSTED SALE		\$41,777	\$40,333	\$45,966	\$39,863
COMPARABILITY		0	53	55	63
WEIGHTED ESTIMATE	42.153				
FINAL 89 VALUE	\$40,800				
960 CONTROL CODE	1				
MARKET ESTIMATE	\$41,500				
FIELD CONTROL CODE	2				
INDICATOR					

\$41,600
\$40,800
\$41,500 *+29*
1
2

TESTIMONY
PRESENTED TO THE
HOUSE ASSESSMENT AND TAXATION COMMITTEE
ON FEBRUARY 20, 1990 AS A
PROPONENT ON SB 467
BY
ANN PAPAY
COUNTY APPRAISER
FOR
GRANT AND STANTON COUNTIES

2/20/90
Attachment 4

Mr. Chairman and Members of the Committee:

I appear before you in support of SB 467.

During the first week in February at the request of the Chairman of the Senate Committee on Taxation, I, in coordination with others, polled 101 of the 105 counties to see what support there was for the so called "moratorium" on maintenance of the recently completed reappraisal.

Webster's Ninth New Collegiate Dictionary defines moratorium as "a suspension of activity", "a waiting period set by an authority". No County Appraiser wants or supports a moratorium, they only request that you allow them some breathing room such as provided by SB 467.

If you will turn your attention to the survey, I will explain what questions were asked and the responses received from 96% of the 105 counties.

The wording asked by Question #2 we believe, is also represented in SB 467, as amended by the Senate Committee on Taxation and passed by the Senate by a vote of 39 to 0.

Questions Proposed To County Appraisers Relating To SB 467 And Proposed Wording Change

1. Would you support changing the wording in SB 467 which now states:

If such change in appraised valuation increases or decreases the value of any such property by 10% or less, no such notice need be mailed unless requested by the taxpayer.

The proposed change would be similar to the following:

After a review by the County Appraiser of any specific property or properties, if when in the appraiser's opinion there has been no substantial change in the market value of either the original appraised value found for 1989 or that value found to be correct during the appeals process, no notice would be required for the taxable year of 1990.

2. If you support similar wording would you be willing to contact your legislators and state your support?
3. What percentage of your properties would not need a change of value notice if the above language was adopted?
4. If in the event a percentage must be shown in SB 467, and understanding that the values fall within that range you would use the value found to be proper for 1989, what percentage would you choose—5% or 10%?

County

Appraiser

Allen County

Don Andrews

- #1. Yes
- #2. Yes
- #3. 90%
- #4. 10%

Anderson County

Don Harris

- #1. Yes and No
(mostly No)
- #2. Prefers County Option
- #3. 0%
- #4. If valuation changes, send a notice.

Atchinson County

- #1.
- #2.
- #3.
- #4.

Barber County

Rob Stickney

- #1. Yes
- #2. Yes
- #3. 25%
- #4. Leave changes for 1990

Barton County

Mark Hixon

- #1. Yes
- #2. Yes
- #3. 85%
- #4. 10%

Comments: Can't stand much more.

Bourbon County

Judy Brown

- #1. Yes
- #2. Yes
- #3. 50%
- #4. 10%

Comments: Save her lots of time for problem areas.

Brown County

Tom LaConte
(Reappraisal Coordinator)

- #1. Yes
- #2. Yes
- #3. 60%
- #4. 10%

Butler County

Kay Grochowsky

- #1. Yes
- #2. Yes
- #3. 75%
- #4. 10%

Comments: Mechanics of Cama system are so complicated that she believes Counties will lose so many people that the whole system will grind to a halt due to lack of trained personnel.

Chase County

Sharon Cahoone

- #1. Yes
- #2. Yes
- #3. 80%
- #4. 10%

Comments: She needs more time.

Chautauqua County

Connie Rogers

- #1. Yes
- #2. Yes
- #3. 75%
- #4. 5%

Comments: Wants County option - ag land has changed - because of new values - needs to be corrected.

Cherokee County

David Loselle

- #1. Yes
- #2. Yes
- #3. 94%
- #4. 10%

Comments: Needs to mail out 100%. Physically impossible to meet deadlines. With 40 new appraisers and as complicated as Cama is we need to stop for at least 3-4 years. Under order of BOTA to reappraise and doesn't have time. Will send only those with physical changes.

Cheyenne County

Jeff Felzien

- #1. Yes
- #2. Yes
- #3. 75%
- #4. 5%

Comments: will support "County Option".

Clark County

Ragene Heugotter

- #1. Yes
- #2. Yes
- #3. 95%
- #4. 5%

Comments: Her County is in good shape and her concern is that this will be for more than one year.

Clay County

Dave Galloway

- #1. Yes
- #2. Yes
- #3. 80%
- #4. 10%

Cloud County

Terry Fergerson

- #1. Yes
- #2. Yes
- #3. 80%
- #4. 5%

Comments: Is in favor of "County Option". Ag land is all up in value except grass--some irrigation up 50%.

Coffee County

Joseph Fritz

- #1. Yes
- #2. Yes
- #3. 90%
- #4. 5%

Comments: Can't meet deadlines.

Commanche County

Norman Sherman

- #1. Yes
- #2. Yes
- #3. 95%
- #4. 10%

Comments: 23 appeals--went pretty good.

Cowley County

Carl Mills

- #1. Yes
- #2. Yes
- #3. 90%
- #4. 10%

Comments: Wants to see this real bad--has 2,000 hearings and can't meet deadlines. Most complain of taxes--has no problem with value.

Crawford County

Mike Montgomery

- #1. Yes
- #2. Yes
- #3. 65%
- #4. 10%

Comments: Likes concept because it gives us the flexibility we need. Saves money on postage--never mind the hearings. Can't meet deadlines. Worried about funding.

Decatur County

Ruth Bainter

- #1. Yes
- #2. Yes
- #3. 50%
- #4. 10%

Comments: Busy working on hearings.

Dickinson County

Dale Curtis

- #1. Yes
- #2. Yes
- #3. 85%
- #4. 10%

Comments: Still has 1,000 hearings left--covered up-- can't meet deadlines. Get classification off our back. Separate school financing from property tax. Likes the Governor's 1% and 1.5% effective tax rates.

Doniphan County

- #1.
- #2.
- #3.
- #4.

Douglas County

Don Gordon

- #1. Yes
- #2. Yes
- #3. 90%
- #4. 5%

Comments: Leave 1990 alone and concentrate on 1989--give us some time. Leave Constitutional Amendment alone this year.

Edwards County

Cindy Croft

- #1. Yes
- #2. Yes
- #3. 25%
- #4. 10%

Comments: Many errors--new on job.

Elk County

Norma Allen

- #1. Yes
- #2. Yes
- #3. 90-95%
- #4. 10%

Comments: Can meet deadline--about through with protests.

Ellis County

Walter Staab

- #1. Yes
- #2. Yes
- #3. 85%
- #4. 10%

Comments: Wants limited moritorium--get off our back and let us do our job. Stop demands & paperwork.

Ellsworth County

Don Zvolanek

- #1. Yes
- #2. Yes
- #3. 75%
- #4. 10%

Comments: Covered up--hearing and tracking is unnecessary and time consuming.

Finney County

Alan Roop

- #1. Yes
- #2. Yes
- #3. 80%
- #4. 10%

Comments: If construction cost index changes will have to send out all notices. Short of staff. Will support this concept. Covered up with protests. Concentrate on problem areas.

Ford County

Marty Wood

- #1. Yes
- #2. Yes
- #3. 85%
- #4. 10%

Comments: Worn out and ready to quit. Fighting tax protests--not value.

Franklin County

Steve Brown

- #1. Yes
- #2. Yes
- #3. 90%
- #4. no opinion

Geary County

Jim Ruhnke

- #1. Yes
- #2. Yes
- #3. -0- will send out all
- #4. neither one

Comments: 450 hearings--can't meet deadlines. Market modeling is terrible--one ag category changed \$10 per acre.

Gove County

Ken Lawhon-Landmark

- #1. Yes
- #2. Yes
- #3. 50%
- #4. 10%

Comments: needs time to straighten out 1989--was employed to fix 1990--doesn't have time.

Graham County

Mark Niehaus

- #1. Yes
- #2. Yes
- #3. 50%
- #4. 10%

Comments: Needs to slow down process and fix what is broke. Head for 1991.

Grant County

Ann Papay

- #1. Yes
- #2. Yes
- #3. 90%
- #4. 10%

Comments: Can't meet deadlines due to complicated Cama system. Also, have many parcels of irrigated land to reclassify.

Gray County

Jerry Denney

- #1. Yes
- #2. Yes
- #3. 80-90%
- #4. 10%

Comments: Wants irrigated CRP as dryland. 335 hearings and can't meet deadlines.

Greeley County

Brad Welch

- #1. Yes
- #2. Yes
- #3. 95%
- #4. 10%

Comments: Have to fix irrigated land. No market change to justify new notices.

Greenwood County

Charles Clark

- #1. Yes
- #2. Yes
- #3. 80%
- #4. 10%

Comments: Some orders from BOE will put him out of compliance. Will hear last appeals tomorrow. Two changes in classes of ag values. One +\$5 and one -\$5/acre.

Hamilton County

Ken Lawhon-Landmark

- #1. Yes
- #2. Yes
- #3. 85%
- #4. 10%

Harper County

Leroy Leland

- #1. Yes
- #2. Yes
- #3. 85%
- #4. 10%

Comments: Can't meet deadline--hearings until June--no money and Commissioners want to cut budget.

Harvey County

John Showalter

- #1. Yes
- #2. Yes
- #3. 50%
- #4. 10%

Comments: Buried under 1500 appeals--help quit--PVD requests cut into time needed to do job.

Haskell County

Tim Hagemann

- #1. Yes
- #2. Yes
- #3. 80%
- #4. 10%

Comments: 1600 irrigation wells--can't reclassify in 1990 for 1991--will be in BOTA most of summer.

Hodgeman County

Cindy Goebel

- #1. Yes
- #2. Yes
- #3. 60%
- #4. 10%

Comments: She needs R.C. Walters to talk to her farmers (irrigation).

Jackson County

Tom Brown

- #1. Yes
- #2. Yes
- #3. 70%
- #4. 10%

Comments: Covered up. Can't meet deadlines.

Jefferson County

Carol Welborn

- #1. Yes
- #2. Yes
- #3. 60%
- #4. 5%

Comments: Can't meet deadline. Commissioners are ready to say no more--leave us alone. No staff, no money.

Jewell County

Carla Waugh

- #1. Yes
- #2. Yes
- #3. 75%
- #4. 10%

Comments: Irrigated CRP ground has caused problems.

Johnson County

Chuck Blow

- #1. No
- #2. Yes
- #3.
- #4.

Comments: Plans to send notices every year whether a change is made or not.

Kearney County

Brad Welch

- #1. Yes
- #2. Yes
- #3. 90%
- #4. 10%

Comments: No market indicators to justify change.

Kingman County

Jim Robinson

- #1. Yes
- #2. Yes
- #3. Will send out all
- #4. He wants county option--his county is in a mess--has already spoken with Senator Kerr. Can't meet deadlines because he has to reappraise.

Kiowa County

Norman Sherman

- #1. Yes
- #2. Yes
- #3. 80%
- #4. 10%

Comments: Having problems with poor irrigated sandy land. Is behind--get irrigated CRP changed to dry land.

Labette County

Chuck Ewing

- #1. Yes
- #2. Yes
- #3. 0%
- #4. 10%

Comments: 600+ hearings--covered up--can't meet deadlines--had loss of data--doesn't know what all data was --lost from computer bank.

Lane County

Ken Lawhon-Landmark

- #1. Yes
- #2. Yes
- #3. 90%
- #4. 10%

Comments: 90 irrigated ag appeals were filed in the last 2 days before the deadline--can't finish work for 1990.

Leavenworth County

Fred Hope

- #1. Yes
- #2. Yes
- #3. 70%
- #4. 10%

Comments: No way I can meet deadlines.

Lincoln County

Rhonda Rahmeier

- #1. Yes--if county option
- #2. Yes
- #3. 20%
- #4. 0%

Comments: Ag parcels are a grave problem.

Linn County

Stephanie O'Dell

- #1. Yes
- #2. Yes
- #3. 70%
- #4. 10%

Comments: Payments under protests will prohibit meeting March 31st deadline.

Logan County

Ken Lawhon-Landmark

- #1. Yes
- #2. Yes
- #3. 20%
- #4. 10%

Comments: It's a mess. Landmark was employed to straighten out values for 1990--can't get work done because of hearing 1989 protests.

Lyon County

Gene Bryan

- #1. Yes
- #2. Yes
- #3. 50%
- #4. 10%

Comments: "Amen"--Lots of work--needs to concentrate on problem areas.

Marion County

Max Hayen

- #1. No
- #2. No
- #3. 0%
- #4. 5%

Comments: Doesn't want any change--will send out all notices--no help from PVD--HTM won't work.

Marshall County

Mona Kennedy

- #1. Yes
- #2. Yes
- #3. 0%
- #4. 5%

Comments: Ag values changed and job is so screwed up that all parcels must have new notices. Can't meet deadlines--in hearings--not ready for 1990.

McPherson County

Cindy Simons

- #1. Yes
- #2. Yes
- #3. 40-50%
- #4. 10%

Comments: It would cost effective--can't meet deadlines--can't get work done.

Meade County

Mark Low

- #1. Yes
- #2. Yes
- #3. 90%
- #4. 10%

Comments: No problem with this concept

Miami County

Robert Nichols

- #1. Yes
- #2. Yes
- #3. 60%
- #4. 5%

Comments: Appeals into April--can't meet deadlines--rural residential is a problem.

Mitchell County

Larry Plymire

- #1. Yes
- #2. Yes
- #3. 60%
- #4. No opinion

Comments: Would save lot of money. Appeals into March. Will have to send notices because of poor job.

Montgomery County

Terry Brown

- #1. Yes
- #2. Yes
- #3. 85%
- #4. 10%

Comments: Heard Janice Markum is back in power and doesn't want that. Need to talk to Dan Thiesen and help him on income approach. Can't meet deadlines because we are not tax people--need better PR.

Morris County

Michelle Yadon

- #1. Yes
- #2. Yes
- #3. 20%
- #4. 10%

Comments: Never had guidelines on income and expense. Not too bad, but don't send guidelines on Monday and want answer by Friday.

Morton County

Tim Hagemann

- #1. Yes
- #2. Yes
- #3. 80%
- #4. 10%

Comments: Needs to send out ag changes.

Nemaha County

Ray Shinn

- #1. No
- #2.
- #3.
- #4.

Comments: No—everyone should get notice—all values will go down—
hearings into February.

Neosho County

Rodger Buskirk

- #1. Yes
- #2. Yes
- #3. 75% (depends on value of Ag.)
- #4. 10%

Comments: Has hearings into May. Only 2 on staff for hearings. May meet
deadlines. People are paying 2nd half under protest now.

Ness County

Judy Humburg

- #1. Yes
- #2. Yes
- #3. 25%
- #4. 10%

Comments: Extensive changes in residential and ag improvements. Can't
meet deadlines.

Norton County

David Stithem

- #1. Yes
- #2. Yes
- #3.
- #4.

Comments: Can't meet deadlines—will send all notices—need help.

Osage County

Melanie Herrman

- #1. Yes
- #2. Yes
- #3. 85%
- #4. 10%

Comments: 311 protests and 9 went to BOE.

Osborne County

Bruce Webb

- #1. Yes
- #2. Yes
- #3. 15%
- #4. 5% (really doesn't want percent change)

Comments: Ag use changes on 6000 parcels of 8000 total parcels is a problem.

Ottawa County

Robert D. Lott

- #1. Yes
- #2. Yes
- #3. 90-95%
- #4. Doesn't want percentage

Comments: Busy and doesn't need any more wild goose chases such as sales ratio study because if PVD continues--can't meet deadlines.

Pawnee County

Clara Lowery

- #1. Yes
- #2. Yes
- #3. 40%
- #4. 10%

Comments: Needs help on irrigation--covered up in appeals.

Phillips County

Jay Becker

- #1. Yes
- #2. Yes
- #3. 75%
- #4. 5%

Comments: Understaffed and overworked. Has 400 protests. Can't meet deadlines anymore. So far behind it's unbelievable.

Pottawatomie County

Pat Krause

- #1. Yes
- #2. Yes
- #3. 50%
- #4. 5%

Comments: Holding hearings 2 days a week--scheduled into March, no staff.

Pratt County

Alma Walker

- #1. No
- #2.
- #3.
- #4.

Comments: Her opinion is go right on as we are doing now.

Rawlins County

Audrey Dixson

- #1. Yes
- #2. Yes
- #3. 90%
- #4. 10%

Comments: 590 protests--snowed under--can't meet deadlines.

Reno County

Alice Bragg

- #1. Yes
- #2. Yes
- #3. 90%
- #4. 10%

Comments: Have had hearings booked into May--can't meet deadlines--over 3000 protests--many for no reason--not value related.

Republic County

Bob Villines

- #1. Yes
- #2. Yes
- #3. 0
- #4. none

Comments: Property owners should be notified but can't meet deadlines.

Rice County

Jack Duncan

- #1. Yes
- #2. Yes
- #3. 80-90%
- #4. 10%

Comments: Numerous changes in small towns and ag buildings.

Riley County

Sam Schmidt

- #1. Yes
- #2. Yes
- #3. 75%
- #4. 10%

Comments: Doesn't want 10%--get classification off his back--covered up.

Rooks County

Frances Austin

- #1. Yes
- #2. Yes
- #3. 90%
- #4. 5%

Comments: Working hard--sales ratio has been a problem--can't meet deadlines.

Rush County

Oscar McIntosh

- #1. Yes
- #2. Yes
- #3. 90-95%
- #4. 10%

Comments: Against "total moritorium"--if value goes up he will send notice. CLT messed up.

Russell County

Marvin Gallart

- #1. Yes
- #2. Yes
- #3. 75%
- #4. 10%

Comments: lots of ag changes.

Saline County

Darell Lemon

- #1. Yes
- #2. Yes
- #3. Uncertain--County is a mess
- #4. 10%

Comments: Can't meet deadlines--hurting bad--modeling will require more time.

Scott County--no contact

Janice Kuhlman

Sedgwick County

Pat Ismert

- #1. Yes
- #2. Yes
- #3. 90%
- #4. 10%

Comments: Save lots of money--Spent \$38,000 in postage and mailing 1989. Lately instructions requiring short notice turn-a-round is a problem.

Seward County

Gary Post

- #1. Yes
- #2. Yes
- #3. 65-75%
- #4. 10%

Comments: Need a minimum percentage in law. Working real hard--covered up.

Shawnee County

Gary Smith

- #1. Yes
- #2. Yes
- #3. 85%
- #4. 10%

Sheridan County

Ken Lawhon-Landmark

- #1. Yes
- #2. Yes
- #3. 20%
- #4. 10%

Comments: Sheridan is a mess--Landmark was contracted for 1990 but can't get work done because of 1989 mess.

Sherman County

Richard Batchellor

- #1. Yes
- #2. Doesn't know
- #3. 95%
- #4. 10%

Comments: none--worn out.

Smith County

Kathy Hansen

- #1. Yes
- #2. Yes
- #3. 15%
- #4. 5%

Comments: Made many changes in small town lot values and ag land--can't meet deadlines.

Stafford County

Sue Ragan

- #1. No
- #2. Yes
- #3. 25%
- #4. 10%

Comments: She wants to send out all notices even if no change.

Stanton County

Ann Papay

- #1. Yes
- #2. Yes
- #3. 95%
- #4. 10%

Comments: Will need to reclassify irrigation for 1991--let's leave the taxpayers alone who do not have a problem.

Stevens County

Tim Hagemann

- #1. Yes
- #2. Yes
- #3. 85%
- #4. 10%

Comments: Need to send sandy land ag changes. Cama was unable to handle situation.

Sumner County

Cheryl Downing

- #1.
- #2.
- #3.
- #4.

Thomas County

Mary Cech

- #1. Yes
- #2. Yes
- #3. 80%
- #4. 5%

Comments: Certification date is unreal. Get off our case so we can get work done.

Trego County

Ken Lawhon-Landmark

- #1. Yes
- #2. Yes
- #3. 25%
- #4. 10%

Comments: County is a mess--1989 protests have their hands tied--not enough time.

Wabaunsee County

Sheila Schuaff

- #1. Yes--after much explanation
- #2. Yes
- #3. 25%
- #4. 10%

Comments: Never polled before--favors a full moritorium--300 protests--mostly tax protests. Can't hire help and can't meet deadlines. Ag land values dropped will require new notices.

Wallace County

Randy Sangster-Landmark

- #1. Yes
- #2. Yes
- #3. 95%
- #4. 10%

Comments: In good shape.

Washington County

Ken Licht

- #1. Yes
- #2. Yes
- #3. Will send all notices
- #4. 10%

Comments: Many changes in OBY's and ag changes. Can't meet deadlines. On job 6 months and he is the "old hand" and has 5 new staff members.

Wichita County

Randy Sangster-Landmark

- #1. Yes
- #2. Yes
- #3. 90%
- #4. 10%

Comments: Good shape.

Wilson County

Terry Armstrong

- #1. Yes
- #2. Yes
- #3. 80%
- #4. 5%

Comments: No comments--very supportative of concept.

Woodson County

Cynthia Wilson

- #1. Yes
- #2. Yes
- #3. 50%
- #4. 10%

Comments: Need more time--still on 1989. Doesn't want an iron clad moritorium, just more time.

Wyandotte County

Larry Clark

- #1. Yes
- #2. Yes
- #3. 80%
- #4. 10%

Comments: Covered up--can't meet deadlines.

Based upon the results of the survey, I urge you to act favorably and expediently on SB 467 as time is critical to every County Appraiser.

I would be happy to respond to any questions you may have.



BOARD OF TAX APPEALS

Keith Farrar, Chairman

Docking State Office Building, 10th Floor
Topeka, Kansas 66612-1582
AC-913 296-2388

Victor M. Elliott, Member
Conrad Miller, Jr., Member
Charles F. Laird, Member
Maybelle Mertz, Member

Senate Bill 467
Outline

1. County Appraiser notifies taxpayer of changes in value or classification on or before:

April 1 - Real Property
May 1 - Personal Property

2. Except for 1990:

The notice shall be mailed on or before May 1 and No value changed (except for irrigated land) and notices need not be sent unless the value changes due to specific review of property that includes physical inspection and contact with owner or owner's representative. The proposed change should also allow the county or district appraiser's designee to make the physical inspection and contact the owner or owner's representative.

BOARD OF TAX APPEALS POSITION

1. The Board cannot support Senate Bill 647 in its current form. The Board believes it is inappropriate to stop the annual reappraisal throughout the State of Kansas given the expense incurred to date bringing values up to date. While the intent of Senate Bill 647 may be simply to limit the number of notices that are mailed, the language found in this bill for all practical purposes, freezes values at the 1989 level.
2. Additionally, this will create inequality between taxpayers as only those properties which are under protest will be subject to changes in value only for 1989. Even though the county or the Board may have corrected a 1989 value, the county could be precluded from addressing the 1990 value which should also be changed. While the language does allow the appraiser to change a value, it is only after a physical inspection and contact with the owner or the owner's representative. This is not practical for all properties since it has been determined that the counties can only

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physically inspect approximately one fourth of the property each year. Some of the major problems throughout the state are those properties which are significantly undervalued and the county appraiser must have the discretion to increase those values for subsequent years.

3. The Board also believes the legislature wants and needs correct up-to-date values as early as possible each year in the event changes are necessary in the school finance formula. If values are not updated, then even more inequality will exist because areas where values have increased will receive more aid than is appropriate and vice versa.
4. Further inequity is caused if changes are not allowed with commercial properties (a class of property owners that believe they are shouldering an unfair tax burden) because of the difference in capitalization rates. The following example illustrates the inequity:

In an income approach, typical expenses are subtracted from typical income for a given type of property to produce a net income. That net income is then capitalized into an estimate of value using a rate which includes the effective tax rate. The effective tax rate used in 1989 was 1.8% in Wyandotte County. It is calculated by multiplying the assessment rate by the mill rate. Since commercial property is assessed at 30 % and the aggregate mill rate for Wyandotte County is 151 mills, the new effective tax rate for 1990 will be 4.5% (.3 x .151). The net effect on commercial values may be illustrated as follows:

Assume a capitalization rate exclusive of the effective tax rate of 10.0% and property with a net income of \$40,000.

	<u>1989</u>	<u>1990</u>
Cap Rate	10.0	10.0
Effective Tax	<u>1.8</u>	<u>4.5</u>
Total Rate	11.8	14.5

$\$40,000 / .118 = \$338,983$ 1989 Value Estimate

$\$40,000 / .145 = \$275,862$ 1990 Value Estimate

Assuming the base rate is accurate, the 1990 value estimate more nearly reflects the current situation with regard to commercial property under the tax load that class of property has had to assume. If the county is

not allowed to implement this change in the effective tax rate, commercial property values will not reflect current economic conditions and will bear a disproportionate share of the tax burden. Similar, though not as significant, changes have occurred in the appraisal of other property classes. All of these need to be reflected in the appraisal roll currently used.

5. Finally, the Board would ask why language proposed, and accepted by county appraiser's is not satisfactory. The Board finds the following language to be acceptable with respect to the desire not to send notices, but to maintain current updated values. It reads as follows:

"After a review by the County Appraiser of any specific property or properties, if when in the appraiser's opinion there has been no substantial change in the market value of either the original appraised value found for 1989 or that value found to be correct during the appeals process, no notice would be required for the taxable year of 1990."

6. The Board would support language such as that suggested but cannot support Senate Bill 467 in its current form.



BOARD OF TAX APPEALS

*Keith Farrar, Chairman**Docking State Office Building, 10th Floor
Topeka, Kansas 66612-1582
AC-913 296-2388**Victor M. Elliott, Member
Conrad Miller, Jr., Member
Charles F. Laird, Member
Maybelle Mertz, Member*

BOARD OF TAX APPEALS PROPOSAL REGARDING NOTICES

1. Some counties are apparently interested in not sending 1990 notices.
2. An alternative to S.B. 467 would be to do away with the equalization appeals all together and that would eliminate the requirement for the county to send notices.
3. Equalization appeals have been utilized for years to address specific valuation issues. Equalization appeals are not, in theory, designed to address that type of issue. An equalization appeal should only address issues of whether or not the property is uniformly and equally appraised when compared to other similar properties. The Board could have dismissed virtually all equalization appeals for the last several years for this reason. The Board, however, chose not to do so and allow valuation issues to be considered in equalization appeals. The more appropriate valuation appeal, and certainly the more legally correct, is a protest.
4. It would be necessary to have a direct appeal to the Board on true equalization issues; however, no valuation issues would be allowed. The taxpayer would have to document there was an inequality and that the comparable property was valued at market value.
5. All valuation issues would be addressed as protests and, under the current procedures, that includes local appeals at all levels, i.e. appraiser, hearing officer/panel and board of county commissioners.
6. The Board believes this is the simplest method to accomplish several beneficial results. This proposal accomplishes the following:
 - a. Counties are not required to send notices in early 1990;
 - b. Taxpayers are not allowed two opportunities ("two bites at the apple") to contest value; and,

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Attachment 6

- c. The appeals process is simplified for everyone concerned. This will also eliminate confusion for taxpayers and county officials as to which appeal procedure should be used and which procedure takes precedence when appeals are filed under both procedures. For example, a county believed that it could take no action to change a value under the protest procedures if a taxpayer had filed an appeal pursuant to the equalization procedures.



"Service to County Government"

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

From: Bev Bradley, Legislative Coordinator
Kansas Association of Counties

Subject: SB 467

SB 467 has been amended to considerably change the application since the original bill was introduced. As we understand the bill in its current form, it would allow for corrections in property values to be made if mistakes become apparent. This seems to us to be of primary importance. For example, if a particular neighborhood were discovered to have been valued in error, everyone involved, the owners, the appraiser and property valuation would want it corrected. This bill provides the mechanism to make such corrections by having a specific review of the property, a physical inspection and contact with the owner or the owner's representative. We believe some procedure for making corrections is needed.

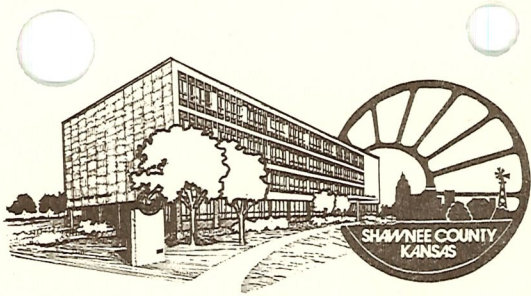
Change of value notices need not be sent unless an increase or decrease in value occurs. This provides some relief for appraisers who are still very busy with the extended appeals process.

This bill also provides for changing in value of irrigated land devoted to agriculture. We support this concept.

TSBSB467

2/20/90

Attachment 7



Shawnee County
Office of County Appraiser

GARY M. SMITH ASA, CKA
APPRAISER

ROOM 102
291-4100

COURTHOUSE
TOPEKA, KANSAS 66603-3960

February 20, 1990

Keith Roe, Chairman
House Assessment and Taxation Committee

RE: SB-467

Dear Members:

I have reviewed the contents of SB-467 and would like for you to consider the following points:

1. As written the Appraisers are extremely limited on making corrections in their counties. Contact with a property owner is difficult and we would not be able to lower the valuation, if the owner had not been contacted.
2. Does the physical inspection language require interior inspection or drive by review. The staff of most Appraiser offices are very limited and full inspections would severely limit any corrections, which could be made.

I believe the intent of SB-467 is good, however I would recommend the language be carefully considered to allow the Appraiser to correct inequities, high or low, which exist in each county.

Sincerely,

Gary M. Smith ASA, CKA
Shawnee County Appraiser

GMS/cl

2/20/90

Attachment 8

February 20, 1990
Hearing on House Bill 3000
House Committee on Taxation

One-tenth cent sales tax
Rev. Richard Taylor
KANSANS FOR LIFE AT ITS BEST!

"Legalized gambling is an inefficient and inequitable way to raise revenues."
BUSINESS WEEK

From REASONS, please read article from the Wall Street Journal

From REASONS, please read statement from the Attorney General of Florida

Legislators who want to keep Kansas in the gambling business give ^{me} two reasons for doing so: The lottery constitutional amendment carried in my district and we need the revenue.

To make it simple and easy to follow, you have been given charts indicating what the lottery has done during its first two years and what it may do during the next two years.

Replacing lost lottery taxes with a one-tenth cent sales tax does not cost - it pays! When has the legislature had an opportunity to raise an equal amount of revenue with an alternative tax and make the home town public richer with 120 million consumer dollars?

Concerned citizens believe a one-tenth cent sales tax is a small price to pay to clean up the mess outlined in the lottery PERFORMANCE AUDIT. It is a small price to pay so mothers will no longer reward good behavior in little children by giving them lottery tickets purchased from the state of Kansas. It is a small price to pay to keep 120 million additional consumer dollars on home town main street. It is a small price to pay so G-Tech and ticket printers will no longer laugh all the way to the bank as they take millions and millions of dollars out of Kansas. It is a small price to pay so our constitution will no longer permit state owned and operated casino gambling to come without a vote of the people.

EXPLANATION OF VOTE

Because a one-tenth cent sales tax will produce a bit more revenue than the lottery, I will vote YES on HB 3000 and NO on HCR 5038. Some say my voting record will not be received well with people back home. But the Governor has already intimidated and coerced me into voting for a one-fourth cent sales tax to build highways. That will be paid by many who don't even have a car! A lot of people in my district voted NO on the lottery because they believe the state should not be in this legalized criminal activity. Those voters joined by some who voted YES and are mighty mad because lottery revenue has not reduced their property taxes are probably a majority. The lottery tax is many times more regressive than a sales tax. Those who want the revenue should support the switch to a one-tenth cent sales tax. It is much more dependable than the lottery tax.

We have had the lottery for two years and the revenue has gone for good causes. To raise an equal amount of revenue that a one-tenth cent sales tax would produce during the next two years, 160 million consumer dollars must be spent for lottery tickets and sent to Topeka. HB 3000 would take 40 million consumer dollars off main street, but my home town public would be richer with 120 million additional consumer dollars not spent for lottery tickets. It makes cents to vote NO on HCR 5038, vote YES on HB 3000, and if the Governor vetos the one-tenth cent sales tax, those who want economic development revenue will know exactly who is to blame. Those who say I must vote to continue the lottery because the Governor has it in his budget are telling me the Governor makes my decisions. My people sent me here to think things through. I want to help my home town merchants.

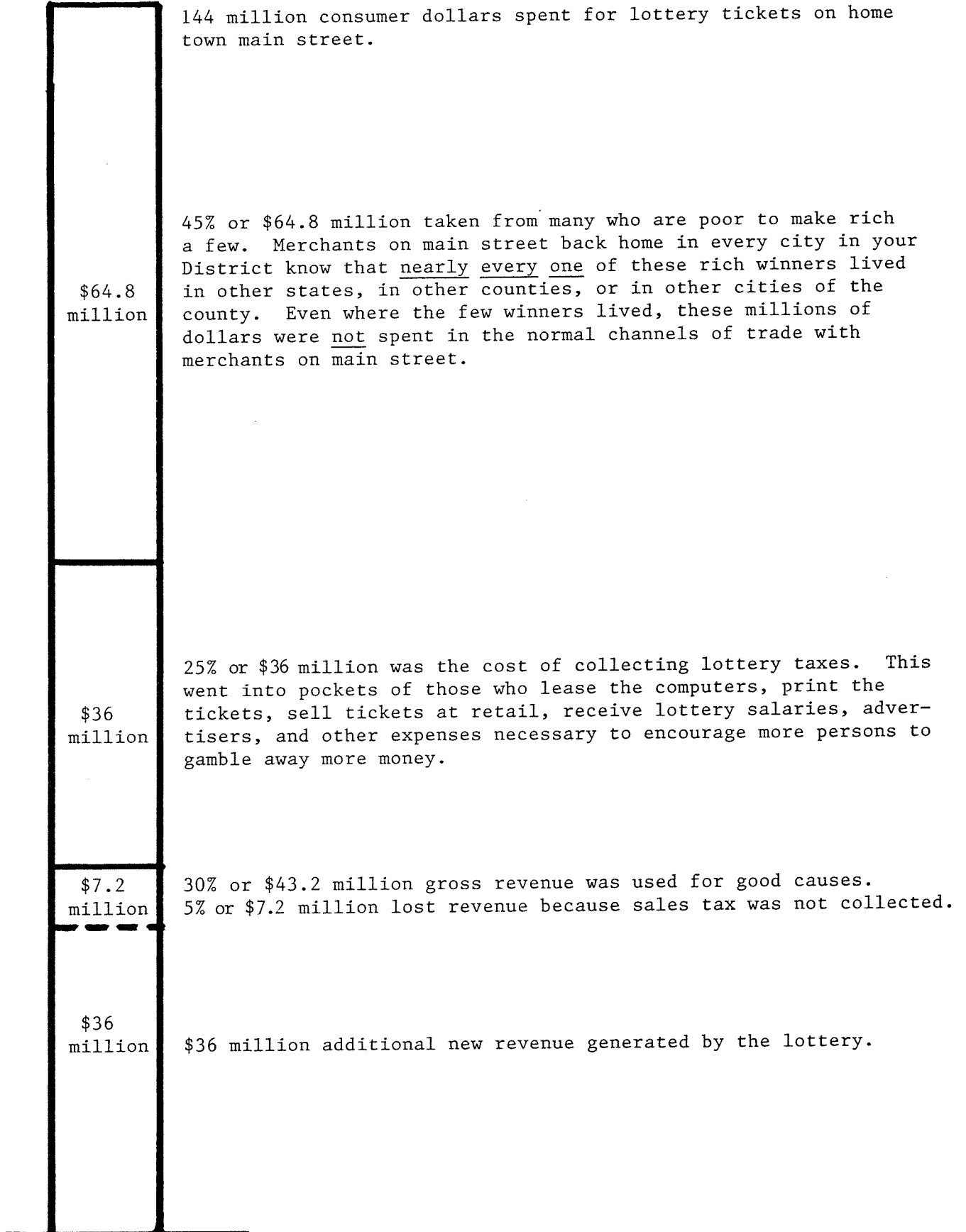
2/20/90

Attachment 9

A VOTE OF THE PEOPLE DETERMINED WHAT THE LAST TWO YEARS HAVE BEEN.

November 1987 - 1989

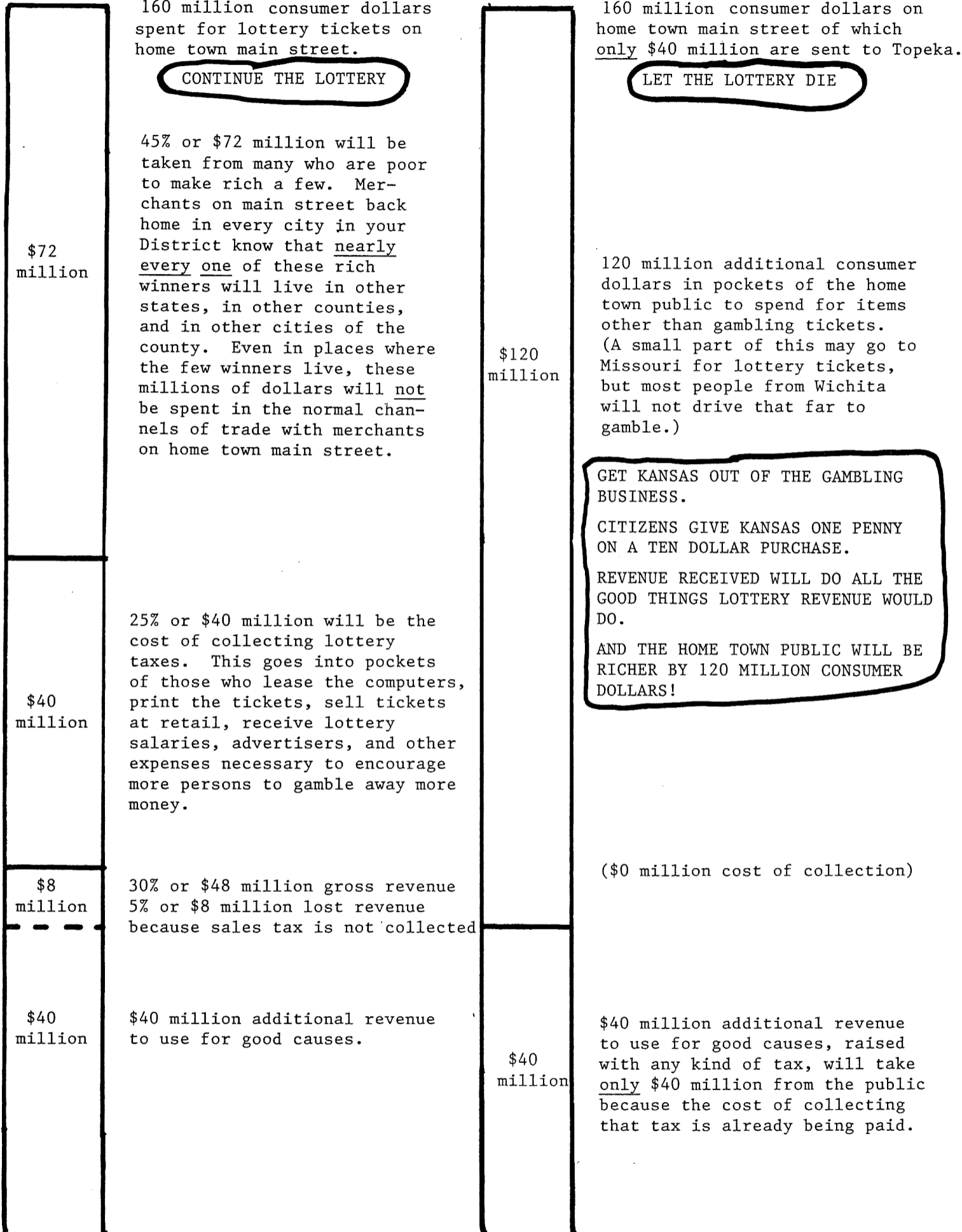
FOR THE FIRST TIME IN HISTORY, KANSAS HAS BEEN COMPETING FOR THE CONSUMER DOLLAR AGAINST MERCHANTS ON EVERY HOME TOWN MAIN STREET IN YOUR DISTRICT. KANSAS OPERATES A GAMBLING ENTERPRISE, A CRIMINAL ACTIVITY EXCEPT WHERE LEGALIZED. HERE ARE THE RESULTS OF THE FIRST TWO YEARS WITH KANSAS IN THE BOOKIE BUSINESS.



All the good that lottery revenue has done, could have been done with a one-tenth cent sales tax, and the home town public would have been richer with an additional 108 million consumer dollars. (144 less 36)
Why does the Kansas Chamber of Commerce & Industry support lottery gambling when they know it robs main street merchants of millions and millions of consumer dollars?

YOUR VOTE WILL DETERMINE WHAT THE NEXT TWO YEARS WILL BE.

HEADLINES IN KANSAS NEWSPAPERS HAVE PROCLAIMED THE BENEFITS OF THE FIRST TWO YEARS OF LOTTERY, SAYING \$43.2 MILLION HAS BEEN RETURNED TO THE STATE. A ONE-TENTH CENT SALES TAX WILL RETURN \$40 MILLION ADDITIONAL REVENUE TO THE STATE DURING THE NEXT TWO YEARS. IF THE LOTTERY WERE TO RAISE AN EQUAL AMOUNT, HERE IS THE DISTRIBUTION OF CONSUMER DOLLARS, BASED ON GENERAL PERCENTAGES. IF THE LOTTERY IS CONTINUED, IT SHOULD DO A BETTER JOB IN RETURNING MONEY TO THE STATE AND TO THE WINNERS. BUT PROMOTION OF GAMBLING IS THE ISSUE AND LOTTERY WOULD CONTINUE TO BE AN INEFFICIENT AND INEQUITABLE WAY TO RAISE REVENUE.



Will you vote for the home town public to spend 160 million consumer dollars on main street for lottery tickets? That will please those who lease the computers, print the tickets, receive lottery salaries, sell advertising, and others who make money promoting gambling. OR

Will you vote to make the home town public richer with 120 million additional consumer dollars to spend on main street in the normal channels of trade for items other than gambling tickets? That will please citizens who want Kansas out of the gambling business and merchants who want to keep 120 million consumer dollars from going to Topeka. Retailers who sell tickets will benefit by ending the lottery because items they sell have a larger markup than the 5% they now receive on lottery ticket sales.

TO RAISE AN EQUAL AMOUNT OF ADDITIONAL REVENUE, THE CHOICE IS YOURS.

Statewide Survey, January 1990

Summary of Lottery Results

Capital Research Services Inc. conducted a survey of registered voters in Kansas between the 5th and 10th of January. Interviews were completed with approximately 600 registered voters across the state. As a part of this survey, respondents were asked how they had voted on the 1986 constitutional amendment to establish a state lottery and why they had voted the way they did. The primary purpose of this research was to find out why Kansans voted for the lottery.

In order to avoid leading respondents, an open ended question was used to elicit the voters' rationale for their vote, i.e, respondents were asked to use their own words to explain why they voted the way they did.

The responses of those who voted for the amendment fell into 8 major categories. These are:

- 51% Would generate additional revenue for the state
- 15% Revenue would help to fund education, build highways and reduce property tax
- 9% Would promote economic development
- 1% A voluntary tax to generate revenue

- 12% For freedom to gamble, for the opportunity to win big money, for recreation & fun
- 6% To keep money for lottery tickets from going out of state
- 4% Nothing wrong with it, am not against it, not sure
- 2% To be like other states, help the image of Kansas

The first four categories all deal with the economics of the lottery. Seventy-six percent (76%) voted to authorize a lottery for economic reasons while the remaining 24% voted for it for non-economic (social or political) reasons. This means that support for the lottery was strongly tied to its ability to generate income for the state.

The results obtained in this survey suggest that many voters do not have strong feelings one way or the other about the lottery. For legislators, this means they are unlikely to feel strong pressure from constituents to vote for or against the continuation of the lottery. They will have an opportunity to consider the lottery on its own merits and make a reasoned decision without having to fear the electoral consequences of their decision.

Dr. John A. Shoemaker
President
Capital Research Services Inc.

GAMBLING PROMOTERS SAY -
We need the revenue.

CONCERNED CITIZENS RESPOND -

The Kansas lottery dollar is divided this way: 30% for the state, 25% for lottery gambling promoters, 45% player prizes. For Kansas to receive \$30 million revenue, 100 million consumer dollars must be spent for lottery tickets.

If lottery revenue is replaced with \$30 million from a one-tenth cent sales tax, people will have an additional 70 million consumer dollars in their pockets to spend on main street.

State sales tax is 4½ cents. Cities and counties may each add 1 cent. Therefore a person may pay from 4½ to 6½ cent sales tax on every dollar. Because sales tax is not collected, when 100 million consumer dollars are spent for lottery tickets, there is a sales tax loss of 4½ to 6½ million dollars. If that loss is rounded off to \$5 million, the net revenue gain from lottery is \$25 million for each \$100 million in ticket sales.

When Kansas receives 25 million dollars net lottery revenue, lottery salaries and expenses receive 25 million dollars. Lawmakers who vote to continue the lottery are voting to allow gambling promoters to pocket \$1.00 for every \$1.00 revenue turned in.

If they believe in being honest and fair, and do not believe in double standards, those same lawmakers will vote for new legislation that will allow merchants to pocket \$1.00 and turn in \$1.00 for each \$2.00 collected in sales tax.

Lottery is a cents-less way to raise revenue. When the media proclaims millions of dollars lottery revenue has been raised, remember an equal number of millions of dollars has been pocketed by gambling promoters.

Persons who go to Las Vegas can probably afford to lose what they are sure to lose. Poor people in Kansas go to the corner grocery store and lose what they can not afford to lose. Persons who love others hate lottery gambling because Kansas is hurting those it should be helping.

LOTTERY PROMOTERS CLAIM -
Gambling is just harmless recreation.

CONCERNED CITIZENS RESPOND -

When the rent money, grocery money, and car payment money is spent for lottery tickets, gambling is more than harmless recreation. For the former governor of Illinois, Otto Kerner, gambling was more than harmless recreation. In 1973, after he helped race track gambling promoters, he was the first U.S. Court of Appeals Judge to be indicted, tried, and convicted in the 189 year history of the nation's second highest court. Pete Rose, who has been barred from professional baseball for life, knows gambling is more than just harmless recreation. \$100,000 given to former Lt. Governor Dave Owen by Alabama gambling track promoter Paul Bryant Jr., shortly before Owen funneled \$32,000 to Governor Hayden's 1986 campaign, makes gambling more than just harmless recreation.

LAWMAKERS PROMOTING GAMBLING SAY -

Because voters approved lottery gambling, I will vote YES to continue it, but I will demand it be run properly.

CONCERNED CITIZENS RESPOND -

Edmund Burke said, "Your representative owes you, not his industry only, but his judgment; and he betrays instead of serving you if he sacrifices it to your opinion."

Voters approved lottery gambling because they believed it would reduce property taxes, build highways, and help pay teacher salaries. It has not done and will not do any of these.

It was the opinion of uninformed voters that lottery gambling would lower their tax burden. Lawmakers who serve Kansas will use good judgment and correct this voter error.

Lottery gambling makes the state a con artist, promoting fraud on the gullible, using fast talk and an appeal to human greed to bilk citizens out of millions of dollars. Those dollars make gambling promoters rich - persons who print the tickets, sell the computers, and get big pay checks. Rev. Jim Bakker and others go to jail for doing what Kansas lottery promoters do.

LAWMAKERS PROMOTING GAMBLING SAY -
Because a majority in my District voted for lottery, I must vote for it in 1990.

CONCERNED CITIZENS RESPOND -

It required a majority vote of the people to win approval of the sunset provision and the lottery amendment in 1986. If lawmakers from Districts that approved the amendment are required to vote YES in 1990, the lottery would automatically be continued and the sunset provision had no purpose. That would make it a sham, a cheap, meaningless trick used by gambling promoters to win legislative approval of the lottery in 1986.

Honest lawmakers know the sunset provision means the people tentatively approved lottery in 1986, subject to later approval by the legislature in 1990.

Lawmakers who vote to continue the lottery because their District voted for it make the sunset provision a big joke. Lawmakers who want lottery gambling should vote YES. Lawmakers who love Kansas more than gambling revenue should vote NO.

LOTTERY GAMBLING PROMOTERS SAY -

We will still have bingo and parimutuel gambling, so why end the lottery?

CONCERNED CITIZENS RESPOND -

Money lost on lottery, bingo, and parimutuel will cause many Kansans to become compulsive gamblers, a burden on society and their families. Ending the lottery will reduce the suffering. Total consumer dollars going to gambling promoters will decrease when grocery stores, quick shops, filling stations, and restaurants get out of the gambling business. Without the lottery, gamblers will be forced to attend bingo parlors or race tracks to lose their hard earned dollars. Some consumer dollars now lost on the lottery would probably become additional dollars lost to bingo and parimutuel, but there will be a reduction in total dollars gambled away in Kansas when there are fewer places promoting gambling.

Organized crime has always promoted gambling to raise revenue. CONCERNED VOTERS believe lawmakers should not stoop that low.

SOME LAWMAKERS SAY -
I'll vote yes because I want to be elected. A majority of voters in my district approved lottery gambling on November 4, 1986.

CONCERNED CITIZENS RESPOND -

291,411 Kansans voted NO on the lottery. They did not want state owned and operated gambling then and they do not want it now. In addition, many who voted YES realize a big mistake was made. Concerned citizens who want lawmakers to vote NO on lottery in 1990 may not be a majority, but they are enough to determine the outcome of the election for every Representative and Senator, every Republican and Democrat, in every District.

Unlike other forms of wagering, lottery play is universally available and easily accessible to millions who have never before participated in any form of gambling. The sanction of the state, the depiction of lottery play as entertainment and the glamorization of winners by the media clearly broaden the pervasiveness of gambling in society. Lotteries are said to increase by about 10 percent the level of addiction to gambling. Studies show that low-income families spend their limited resources disproportionately on lottery wagering, at about 2.8 times their income share nationally. A federal study found lottery wagering to be three times as regressive as sales tax in its impact on low-income families. As attorney general, I am very uncomfortable over the prospect of an immutable commitment to state-promoted gambling and the eternal necessity for the government of Florida to induce its citizens to bet.

December 11, 1984

Jim Smith, Attorney General, Florida

State owned and promoted gambling sends the wrong message to youth, telling them a good education is not needed. Why work hard to earn money with physical and mental effort? Just keep buying lottery tickets until you strike it rich! INTELLIGENT PERSONS want to send a better message.

LOVE KANSAS

FOR THE GAMBLING

LET THE LOTTERY DIE

"... such state-owned lottery shall not be operated after June 30, 1990, unless authorized to be operated after such date by a concurrent resolution approved by a majority of all of the members elected (or appointed) and qualified of each house and adopted in the 1990 regular session of the Legislature." - Kansas Constitution

Gambling is an activity criminal in nature.

Gambling is technically a swindle, theft by deception.

When sunset legislation in the state would end their lottery in 1987, a Seattle Times editorial said, "Washington would gain a touch of class by being one of the first to abandon a tacky and highly unreliable method for meeting budget responsibilities." This was the headline, "LET THE LOTTERY DIE AN UNMOURNED DEATH." May Kansas succeed where Washington failed.

With a personal letter, send one of these to the home addresses of your Representative and your Senator. Ask how they plan to vote on lottery during the 1990 session. Do it now.

Phone (913) 235-1866

Love Kansas!

Box 888, Topeka, Kansas 66601

REASONS

Why I want
my lawmakers
to love Kansas
more than
gambling revenue
and let the
lottery die
an unmourned
death
in 1990.

Respectfully yours,
A Concerned Voter

There would seem to be an inconsistency in demands for consumer protection agencies, coupled with demands for legalized gambling. As professor Irving Kristol pointed out on this page several months ago, gambling is "technically a swindle: the payoffs on bets must be less than fair, and the overwhelming majority of the 'investors' must eventually lose their money, if the gambling enterprise is to survive and prosper." Therefore, he noted, the case for legalized gambling is "simply an argument in favor of the government raising revenues by swindling its citizens rather than by taxing them." GAMBLING AND THE GOVERNMENT (The Wall Street Journal, Jan. 4, 1974)

Thomas E. Kelly, Director of the Kansas Bureau of Investigation, in his 1980 report on THE IMPACT OF PARI-MUTUEL WAGERING ON LAW ENFORCEMENT, quoted from an Illinois Legislative Report that called legal gambling "an activity which is otherwise criminal in nature."

Under Kansas law, three elements are present in a gambling activity - payment, chance, and prize. Gambling promoters claim the lottery is just like a TV game show. If all lottery tickets were given away, this claim would be true. Money needed for utility bills, groceries, and rent is not spent by persons to be on a TV game show, a non-gambling activity because payment is not required. The same is true for Reader's Digest Sweepstakes.

Lottery promoters want the public to believe that RISK, CHANCE, and GAMBLE have the same meaning. They claim farming and all sorts of legitimate activities are a GAMBLE.

GAMBLING is a swindle, theft by deception, an attempt to gain wealth by taking it from others. The farmer takes a RISK when he tills the land, buys the seed, and hopes for a good harvest. He works hard to feed the world and earn a profit.

He knows there is a CHANCE that rain will not come, hail may hit, or weeds and insects could hurt his crops. But he does not gamble. He does not seek financial gain by stealing it from someone else.

KANSAS LOTTERY - Nov. 1987 through June 1989
133.8 Million consumer dollars spent for tickets
\$ 35.7 Million gross revenue received
\$ -2.8 Million paid for start up money
\$ 32.9 Million net revenue state received from 20 months of lottery sales, or some \$1.6 million per month. This money was distributed by law - 60% for State Economic Development Initiatives, 30% to help counties with reappraisal, and 10% for youth and adult correctional facilities.

State receipts total nearly \$4.8 billion a year or about \$400 million a month.

To prove the lottery is a big swindle, consider those gullible persons who swallow slick lottery advertising and think the more tickets you buy, the greater your chances of winning. Some join lottery clubs to pool their money and buy thousands of tickets. Push that childish belief to the limit and see how dumb it is. If 100 million one dollar tickets will be sold for one lottery game, and if a lottery club buys all the tickets, that group of people will win all the prize money. The news media will gleefully report the group just won \$45 million. Intelligent persons will say the group just lost \$55 million. Smart lottery gamblers would buy one ticket once a month. They could lose very little and might win a lot. Of course the lottery would quickly die if all players were smart.

Gambling promoters say the poor and under-educated spend very little for lottery tickets. That claim is rejected by persons who experience great sadness as they watch ticket buyers in grocery stores, quick shops, and filling stations - people gambling away dollars needed for food and rent and utilities.

Young mothers are rewarding their children for good behavior with lottery tickets. Lawmakers who vote for the lottery must be held responsible for such sick education.

The motive for shoplifting and for buying a lottery ticket is the same, enrich yourself from the losses of others.

If lottery is a voluntary tax, why are millions and millions of dollars needed for advertising?

9-4

Linda Bobey

Chairman Roe, Members of the Committee:

I am Frances Wood, Topeka, President of the Capital City Woman's Christian Temperance Union. I am speaking for that organization and many other citizens who would like to see Kansas out of the gambling business.

Therefore, I am speaking as a proponent to HB 3000 - 1/10 of 1% sales tax to offset the amount of revenue the lottery produces.

I can hear you say "What another tax when we already have a real tax problem?" TAX is a dirty word." Well, I'll tell you a dirtier word - GAMBLING! And, that's what the state is promoting in the lottery. Mr. Simpson, head of the lottery, testified in the Federal and State Affairs Committee that "Everything is geared off of sales." That means in order for his projected sales to be fulfilled more and more Kansans must gamble more and more dollars.

Is that what you really want - For you, for your children, your grandchildren or your neighbor's family? Rest assured that some of those gamblers are going to come from some of our families.

I hold in my hand a penny. Its so small most people don't even bother to pick it up when they see one on the street. Yet, that's all ^{the tax} would be on a \$10.00 purchase. Well, how about a dime? You can't buy an ice cream cone or a postage stamp with it but that would qualify for the \$100.00 purchase. Let's talk big bucks \$1000.00 purchase - a dollar bill - The only place that is big money is, for some, the church collection plate.

One-tenth of 1% is all it would take to get us out of the gambling business, which by the way, hasn't been without its problems. Its true that there have been some worthwhile projects carried out with the state's portion. But it has been a pretty inefficient, degrading way to collect the revenue.

Let's do the honorable thing and get Kansas out of the gambling business this session. Adopt HB3000 to fund those projects and let the lottery end with the sunset provision.

2/20/90

Attachment 10