

Approved Monday, March 19, 1990
Date

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION

The meeting was called to order by SENATOR DAN THIESSEN at
Chairperson

11:00 a.m./~~p.m.~~ on Wednesday, February 21, 1990 in room 519-S of the Capitol.

All members were present except:

Committee staff present:

Don Hayward, Revisor's Office
Chris Courtwright, Research Department
Tom Severn, Research Department
Marion Anzek, Committee Secretary

Conferees appearing before the committee:

Senator Marge Petty
Charles Warren, KS Inc.
Dr. Glenn Fisher, Project Director, Wichita State University

Chairman Thiessen called the meeting to order at 11:00 a.m. and said yesterday we had an amendment offered for SB494 and he recognized Senator Petty to explain what the amendment does.

Senator Petty said she feels it is a good policy and would focus on that as an issue. She said, both the circuit breaker and the homestead has the language in it that a person has to be 55 years, disabled or have a dependent child under the age of 18 for the entire year. If a child turned 18 in October or a disability occurred late in the year, the issue is that they have to have that criteria for the entire year in order to apply for the homestead or circuit breaker.

She said, in checking with Mark Burghart, Department of Revenue, he said what they did was to review anybody that is turned down because of this particular issue, and there were very few. (ATTACHMENT 1)

Chairman Thiessen said apparently it is policy change and not monetary, and possibly due to the fact that income limitation is there which eliminates an awfully lot of people. Senator Petty agreed.

After committee discussion on the amendment for SB494, The Chairman said after the meeting yesterday he heard about some opposition to the amendment and also the bill.

The Chairman turned attention to the report by Dr. Glenn Fisher, Project Director, Wichita State University, and he recognized Charles Warren.

Charles Warren introduced Dr. Fisher to the committee and said he was going to turn the report over to him.

Dr. Glenn Fisher said the report has been challenging and difficult, the data keeps changing and so many things have changed since we started comparing in 1988 and 1989 which makes it difficult. For instance reappraisal itself is part of the process required in re-mapping parcels. That has meant that the number of parcels in counties have been reduced a great deal, which made it difficult at times to compare one year with the other. More important the classes of property by which data is reported, is changed. In the appendix of the report you have a copy of the old 1988 Statistical Report which shows the old classes which most of you are very familiar with. You also have a couple of pages which one shows the new constitutional classes and the land use classes which are used as part of the CAMA reappraisal software.

He said, the result is there are so many different ways in which class and sub-class can be used that it gets very confusing. We have tried to be consistent and you will just have to look at the context. Often we had to find classes using the land codes where that was possible and in general we have used the word "industrial" to mean those land use codes between 200 and 399, which are manufacturing and processing plants, and commercial being retail and wholesale trade, but we do have to watch that.

The CAMA reappraisal system is standardized in all the counties and is a very

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION,

room 519-S, Statehouse, at 11:00 a.m./p.m. on wednesday, February 21, 1990.

good and flexible system to create not only the data needed for appraisal but also for reports. Like the 1988 data is not on the same system, and in many counties is not on the computer at all and the other counties it is on there but a completely different system. In addition to that, I have the normal changes that is going on with new improvements and new buildings being built, land being replatted with values changing, etc. He said, it would be nice if we could sort this all out and say exactly what changes were the result of reappraisal and classification, and we haven't been able to do that, but he thought they have put together some very useful information.

He said, the methodology they used, they divided into (what they call) the main frame counties. Four of the counties that they have studied out of five, used main frame computers, which add a lot of property tax data from previous years in the computer. What we did there, was to ask them to write programs which would pick up each parcel in a given property class, which has an I.D. number and a land use code, but there were no land use codes in 1988 so the computer has to search through using the I.D. numbers to try to pick up the same parcels, so we can match the values and taxes of the two years for that class of property. Sometimes matches didn't occur because the parcels had been replatted or because they didn't exist, because there were mixed classes in 1988, as in the case of farms which are appraised as both use value and as the residence on the farmstead. There is only one parcel but two uses and two classifications. The data is not perfect but we think it is pretty good

In the non-frame counties we had help from the reappraisal staff with PVD, and they put together a program by which the counties could print out a list of all of their parcels with the land use codes. We then chose samples from the various classes of property and asked them to enter 1988 and 1989 appraised values, assessed values and tax values. In this report we have the results from six of those counties, 2 main frame and four non main frame. In addition we have data from the counties, which we have been able to use to analyze broad classes of property.

Dr. Fisher said the pages of the report are not numbered consecutively, so he will lead the committee thru it pages at a time. He reviewed the report with the committee.

The table of contents included, **1. Conclusions 2. executive summary 3. The origins of reappraisal and classification in Kansas 4. Statewide results of reappraisal and classification 5. County by county analysis: Ten selected Kansas Counties. 6. Technical Appendices: Kansas CAMA Land Use Codes-1988 Classifications.**

Acknowledgements of Dr. Fishers' Report.

The study of reappraisal and classification in Kansas was conducted at the request of Governor Mike Hayden and the Kansas Legislature. It has been conducted under a contract between Kansas Inc. and Wichita State University.

This report has been prepared under the direction of Dr. Glenn Fisher, Regents Professor in the Hugo Wall Center for Urban Studies at The Wichita State University. In addition to Dr. Fisher, the research team included research associates Jolene Grabill and Renfeng Ma and research assistant Timothy R. Johnson. Much of the data collection was graciously done by the offices of the county appraisers and county clerks in the counties studied.

This is a preliminary report submitted February 12, 1990 to Kansas Inc. A final report will be issued. Preliminary data presented here includes six of the ten counties studied. Complete County data will be included in the final report.

Dr. Fisher went through the report and explained to the committee, 1. Report on reappraisal and classification. 2. Summary and conclusions. 3. Shifts among major property classes on 78 counties. 4. Part I-the origins of reappraisal and classification in Kansas. 5. Part II-Statewide results of reappraisal and classification. 6. Part III-Results of reappraisal and classification on 10 selected counties. 6. Technical Appendix (temporary). (ATTACHMENT 2)

After committee discussion The Chairman thanked Dr. Fisher for briefing the committee on the report, and he asked for a motion on the minutes of February 7 and February 8, 1990.

Senator Langworthy moved to adopt the minutes of February 7 and February 8, 2nd by Senator Montgomery. The motion to adopt the minutes carried.

The Chairman adjourned the meeting at 12:14 p.m.

GUEST LIST

COMMITTEE: SENATE ASSESSMENT & TAXATION

DATE: Wednesday, 2-21-90

NAME (PLEASE PRINT)	ADDRESS	COMPANY/ORGANIZATION
DAVID A. FREEMAN	2605 BEACON HILL ST WICHITA 6720	PEOPLES NATURAL GAS
MAC STALLCUP	100 N. MAIN WICHITA	PEOPLES NATURAL GAS
David Hawley	Wichita	Ks. Ass. for Small Business
LISA GETZ	WICHITA	KS ASSO for Small Business
John D McNeal	Topeka	self
Cathy Holdeman	Wichita	City of Wichita
Har GILBREATH	TOPEKA	BOARD OF TAX APPEALS
Barbara Butts	"	Dept of Admin
Bill ERVIN	✓	✓ ✓ ✓
Hick Keller	✓	✓ ✓ ✓
James Stubbs	Topeka	NRBAK
Ram Somerville	Topeka	KDOT
Kay Goss	Topeka	K-NEA
Linton Bartlett	Kansas City, KS	City of Kansas City
Killei Mauldin	Wichita	Seelye Co.
Garry Ray	Oslatka	Johnson Co Comm
John Dehaver	Wichita	The Coleman Co.
D. WAYNE ZIMMERMAN	TOPEKA	K.DOC.
Paul E. Fleener	Manhattan	Kansas Farm Bureau
Robert Coakley	Ottawa	Wichita Oil & Gas
Kevin Kelley	OP	SUN
Dee Liber	Topeka	KLA
Calvin Smith	Wichita	WIBA
Jimmy Boucher	Wichita	Wichita Chamber
JERRY LOERGA	Topeka	Ks Inc

STATE OF KANSAS

SENATE CHAMBER

MR. PRESIDENT:

I move to amend Senate Bill No. 494, as amended by Senate Committee, as follows:

On page 1, after line 14, by inserting a new section to read as follows:

"Section 1. K.S.A. 79-3633 is hereby amended to read as follows: 79-3633. As used in K.S.A. 79-3620 and 79-3632 to 79-3639 and amendments thereto, unless the context clearly indicates otherwise:

(a) "Income" means the sum of adjusted gross income under the Kansas income tax act, maintenance, support money, cash public assistance and relief (not including relief granted under this act or refunds granted under the provisions of article 45 of chapter 79 of the Kansas Statutes Annotated), the gross amount of any pension or annuity (including all monetary retirement benefits from whatever source derived, including but not limited to railroad retirement benefits, all payments received under the federal social security act and veterans disability pensions), all dividends and interest from whatever source derived not included in adjusted gross income, workmen's compensation and the gross amount of "loss of time" insurance. It does not include gifts from nongovernmental sources or surplus food or other relief in kind supplied by a governmental agency.

(b) "Household" means a claimant, a claimant and spouse or a claimant and one or more individuals not related as husband and wife who together occupy a common residence.

(c) "Household income" means all income received by all persons of a household in a calendar year while members of such household.

(d) "Claimant" means a person who has filed a claim for a refund under the provisions of this act and was, during the entire calendar year ~~preceding-the-year-in~~ for which the claim was filed for relief under this act, domiciled in this state, was a member of a household having a household income of not more than \$13,000 in the calendar year for which a claim is filed and was: (1) A person having a disability; (2) a person other than a person included under (1), who has attained 55 years of age in the calendar year for which a claim is filed or (3) a person other than a person included under (1) or (2) having one or more dependent children under 18 years of age residing at the person's homestead during the calendar year for which a claim is filed.

(e) "Head of household" means the person filing a claim under the provisions of this act.

(f) "Disability" means (1) inability to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months, and an individual shall be determined to be under a disability only if the physical or mental impairment or impairments are of such severity that the individual is not only unable to do the individual's previous work but cannot, considering age, education and work experience, engage in any other kind of substantial gainful work which exists in the national economy, regardless of whether such work exists in the immediate area in which the individual lives or whether a specific job vacancy exists for the individual, or whether the individual would be hired if application was made for work. For purposes of the preceding sentence (with respect to any individual), "work which exists in the national economy" means work which exists in significant numbers either in the region where the individual lives or in several regions of the country; for purposes of this subsection, a "physical or mental impairment" is an impairment that results from anatomical, physiological or psychological abnormalities which are

demonstrable by medically acceptable clinical and laboratory diagnostic techniques; or

(2) blindness and inability by reason of blindness to engage in substantial gainful activity requiring skills or abilities comparable to those of any gainful activity in which the individual has previously engaged with some regularity and over a substantial period of time.

(g) "Blindness" means central visual acuity of 20/200 or less in the better eye with the use of a correcting lens. An eye which is accompanied by a limitation in the fields of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees shall be considered for the purpose of this paragraph as having a central visual acuity of 20/200 or less.";

Also, on page 1, in line 15, by striking "Section 1" and inserting "Sec. 2";

On page 2, after line 4, by inserting a new section to read as follows:

"Sec. 3. K.S.A. 79-4502 is hereby amended to read as follows: 79-4502. As used in this act, unless the context clearly indicates otherwise:

(a) "Income" means the sum of adjusted gross income under the Kansas income tax act, maintenance, support money, cash public assistance and relief (not including any refund granted under this act), the gross amount of any pension or annuity (including all monetary retirement benefits from whatever source derived, including but not limited to, railroad retirement benefits, all payments received under the federal social security act and veterans disability pensions), all dividends and interest from whatever source derived not included in adjusted gross income, workers compensation and the gross amount of "loss of time" insurance. It does not include gifts from nongovernmental sources or surplus food or other relief in kind supplied by a governmental agency.

(b) "Household" means a claimant, a claimant and spouse who

occupy the homestead or a claimant and one or more individuals not related as husband and wife who together own or rent and occupy a homestead.

(c) "Household income" means all income received by all persons of a household in a calendar year while members of such household.

(d) "Homestead" means the dwelling, or any part thereof, whether owned or rented, which is occupied as a residence by the household and so much of the land surrounding it, as defined as a home site for ad valorem tax purposes, and may consist of a part of a multi-dwelling or multi-purpose building and a part of the land upon which it is built or a mobile home and the land upon which it is situated. "Owned" includes a vendee in possession under a land contract, a life tenant, a beneficiary under a trust and one or more joint tenants or tenants in common.

(e) "Claimant" means a person who has filed a claim under the provisions of this act and was, during the ~~entire~~ calendar year ~~preceding--the--year--in~~ for which such claim was filed for refund under this act, except as provided in K.S.A. 79-4503, and amendments thereto, both domiciled in this state and was: (1) A person having a disability; (2) a person who is 55 years of age or older or (3) a person other than a person included under (1) or (2) having one or more dependent children under 18 years of age residing at the person's homestead during the calendar year ~~immediately-preceding-the-year-in~~ for which a claim is filed under this act.

When a homestead is occupied by two or more individuals and more than one of the individuals is able to qualify as a claimant, the individuals may determine between them as to whom the claimant will be. If they are unable to agree, the matter shall be referred to the secretary of revenue whose decision shall be final.

(f) "Property taxes accrued" means property taxes, exclusive of special assessments, delinquent interest and charges for service, levied on a claimant's homestead in 1979 or any calendar

year thereafter by the state of Kansas and the political and taxing subdivisions of the state. When a homestead is owned by two or more persons or entities as joint tenants or tenants in common and one or more of the persons or entities is not a member of claimant's household, "property taxes accrued" is that part of property taxes levied on the homestead that reflects the ownership percentage of the claimant's household. For purposes of this act, property taxes are "levied" when the tax roll is delivered to the local treasurer with the treasurer's warrant for collection. When a claimant and household own their homestead part of a calendar year, "property taxes accrued" means only taxes levied on the homestead when both owned and occupied as a homestead by the claimant's household at the time of the levy, multiplied by the percentage of 12 months that the property was owned and occupied by the household as its homestead in the year. When a household owns and occupies two or more different homesteads in the same calendar year, property taxes accrued shall be the sum of the taxes allocable to those several properties while occupied by the household as its homestead during the year. Whenever a homestead is an integral part of a larger unit such as a multi-purpose or multi-dwelling building, property taxes accrued shall be that percentage of the total property taxes accrued as the value of the homestead is of the total value. For the purpose of this act, the word "unit" refers to that parcel of property covered by a single tax statement of which the homestead is a part.

(g) "Disability" means:

(1) Inability to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months, and an individual shall be determined to be under a disability only if the physical or mental impairment or impairments are of such severity that the individual is not only unable to do the individual's previous work but cannot,

considering age, education and work experience, engage in any other kind of substantial gainful work which exists in the national economy, regardless of whether such work exists in the immediate area in which the individual lives or whether a specific job vacancy exists for the individual, or whether the individual would be hired if application was made for work. For purposes of the preceding sentence (with respect to any individual), "work which exists in the national economy" means work which exists in significant numbers either in the region where the individual lives or in several regions of the country; for purposes of this subsection, a "physical or mental impairment" is an impairment that results from anatomical, physiological or psychological abnormalities which are demonstrable by medically acceptable clinical and laboratory diagnostic techniques; or

(2) blindness and inability by reason of blindness to engage in substantial gainful activity requiring skills or abilities comparable to those of any gainful activity in which the individual has previously engaged with some regularity and over a substantial period of time.

(h) "Blindness" means central visual acuity of 20/200 or less in the better eye with the use of a correcting lens. An eye which is accompanied by a limitation in the fields of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees shall be considered for the purpose of this paragraph as having a central visual acuity of 20/200 or less.

(i) "Rent constituting property taxes accrued" means 15% of the gross rent actually paid in cash or its equivalent in 1979 or any taxable year thereafter by a claimant and claimant's household solely for the right of occupancy of a Kansas homestead on which ad valorem property taxes were levied in full for that year. When a household occupies two or more different homesteads in the same calendar year, rent constituting property taxes accrued shall be computed by adding the rent constituting

property taxes accrued for each property rented by the household while occupied by the household as its homestead during the year.

(j) "Gross rent" means the rental paid at arm's length solely for the right of occupancy of a homestead or space rental paid to a landlord for the parking of a mobile home, exclusive of charges for any utilities, services, furniture and furnishings or personal property appliances furnished by the landlord as a part of the rental agreement, whether or not expressly set out in the rental agreement. Whenever the director of taxation finds that the landlord and tenant have not dealt with each other at arms length and that the gross rent charge was excessive, the director may adjust the gross rent to a reasonable amount for the purposes of the claim.";

Also on page 2, in line 5, by striking "Section 2" and inserting "Sec. 4"; in line 14, after the stricken material, by inserting "79-3633,"; also, in line 14, before "and" by inserting ", 79-4502";

By renumbering existing sections 3 to 5, inclusive, as sections 5 to 7, respectively;

In the title, in line 10, after the semicolon by inserting "defining claimant;"; in line 11, after "K.S.A." by inserting "79-3633,"; in line 12, before "and" where it first appears by inserting ", 79-4502"

Senator _____

PETTY

REPORT ON REAPPRAISAL AND CLASSIFICATION

**HUGO WALL CENTER FOR URBAN STUDIES
THE WICHITA STATE UNIVERSITY**

PRELIMINARY REPORT



REPORT ON REAPPRAISAL AND CLASSIFICATION

Preliminary Report To:

KANSAS INC.

Submitted by:

Hugo Wall Center for Urban Studies
The Wichita State University

February 12, 1990

Project Director:
Glenn W. Fisher

Research Associates:
Jolene Grabill
Renfeng Ma

Research Assistant:
Timothy R. Johnson

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5. PART 3: COUNTY BY COUNTY ANALYSIS: TEN SELECTED KANSAS COUNTIES

JOHNSON
SEDGWICK
SALINE
SEWARD
THOMAS
WASHINGTON

6. TECHNICAL APPENDICES

KS CAMA Land Use Codes
1988 Classifications

ACKNOWLEDGEMENTS

This study of reappraisal and classification in Kansas was conducted at the request of Governor Mike Hayden and the Kansas Legislature. It has been conducted under a contract between Kansas Inc. and Wichita State University.

This report has been prepared under the direction of Dr. Glenn Fisher, Regents Professor in the Hugo Wall Center for Urban Studies at The Wichita State University. In addition to Dr. Fisher, the research team included research associates Jolene Grabill and Renfeng Ma and research assistant Timothy R. Johnson. Much of the data collection was graciously done by the offices of the county appraisers and county clerks in the counties studied.

This is a preliminary report submitted February 12, 1990 to Kansas Inc. A final report will be issued. Preliminary data presented here includes six of the ten counties studied. Complete county data will be included in the final report.

REPORT ON REAPPRAISAL AND CLASSIFICATION

SOME CONCLUSIONS

Taxes Levied:

- o Tax levies, measured in dollars, were higher in both 1988 and 1989 than would be expected on the basis of past experience, but there is considerable variation from county-to-county.
- o Increased levies explain only a small portion of the large increases that have been publicized.

Tax Shifts Among Major Classes of Property:

- o Taxes on personal property decreased about 54 percent statewide. This results from the exemption of inventories and changes in the assessment of machinery that were in the constitutional amendment. Personal property also benefitted from lower tax rates.
- o There has been a decrease of about 17 percent statewide in taxes on state assessed real property (e.g. utilities, railroads). This results from lower tax rates resulting from increased assessed value of real estate.
- o Taxes paid on real estate increased about 28 percent statewide.

Tax Shifts Among Parcels in the Same Class of Real Estate:

- o There have been very large shifts among parcels of real estate in the same class. This is the result of reappraisal and was inevitable given the great inequities of assessment that existed before reappraisal.
- o The number of parcels on which taxes have increased is much higher than the number on which taxes have fallen.

Report on Reappraisal and Classification
Conclusions
Page two

Tax Shifts Among Classes of Real Estate:

- o There have been huge, and widely varying, increases in taxes on vacant lots, especially in the more urban areas. This was the result of reappraisal. The median level of assessment of vacant lots before reappraisal was often very low--apparently vacant lots had been given only token assessments in some counties.
- o There has been a large increase in taxes on commercial and industrial real estate as a class. Classification is the major cause of this increase. Reappraisal moderated this increase somewhat in those counties in which commercial and industrial property was assessed higher than residential in 1988. (Not true in Johnson).
- o There have been some increases in taxes on the single family class of residential property. In Johnson County the 6.5 percent increase was less than the rise in taxes levied. Among the counties studied the highest increase was 25 percent.
- o Taxes on apartments in Johnson and Sedgwick County have declined substantially.
- o Taxes on unimproved agricultural land have declined as a result of use value assessment.
- o Taxes on improved agricultural land have risen by amounts roughly comparable with those on single-family residential property.

Note: Conclusions about taxes levied and shifts among major classes of property are based on the data from 78 Kansas counties. Conclusions regarding shifts among classes of real estate properties and among parcels in the same class of real estate property are based on data from sample counties analyzed as of February 10, 1990.

REPORT ON REAPPRAISAL AND CLASSIFICATION

SUMMARY AND CONCLUSIONS

January 1, 1989 was the effective date of the amendment to the Kansas Constitution that provided for the classification of property, the exemption of inventories and farm machinery and the assessment of business machinery on a depreciated cost basis. It was also the date on which the assessed values resulting from a three and one-half year reappraisal effort became effective and was the effective date of legislation implementing use value assessment of agricultural lands.

These were major changes in a property tax system that had seen no major change for over two decades. These changes created many large shifts in property tax bills and generated enormous controversy. Stories of individuals and businesses receiving tax bills that had increased several-fold over the previous year are common. There is concern both for the equity and the economic effects of the changes.

Because three major changes--reappraisal, classification and exemption of large classes of business personal property--occurred at the same time there is much confusion about the extent of the changes and their causes. This study is an effort to measure the changes that have occurred and, insofar as possible, to indicate the causes of these changes. Because of the concern for economic development, emphasis has been placed upon measuring the tax burden of business property.

Origins of Constitutional and Statutory Changes

The property tax is the major source of tax revenue to state and local governments in Kansas. It provides about 85 percent of the tax revenue received directly by local governments and about 38 percent of the tax revenue received by state and local governments combined. It produces almost as much revenue as the state sales and income taxes combined.

Prior to reappraisal the quality of appraisal of property for tax purposes was appalling. The statutes forbade counties to reassess property until the entire state had been reassessed. The assessment/ sales ratio studies showed that similar properties in the same localities were assessed at very different percentages of value. These conditions clearly violated the constitutionally mandated uniformity requirement and presented the possibility of a court-ordered reappraisal.

Summary

After considering the issue for many years, the legislature, in 1985, passed a package providing for the implementation of use-value assessment of agricultural land, reappraisal of all property, and a vote on the constitutional amendment. This package was, of course, a compromise among many interested groups, but it was believed that it would moderate tax shifts among classes of real estate and that it would aid economic development by encouraging those mobile, economically important industries that have large amounts of inventory and machinery to remain or to locate in Kansas.

Problems in Measuring Changes.

There are a number of difficulties involved in measuring the changes that occurred as a result of reappraisal and classification. Because reappraisal, classification and the exemption provisions became effective at the same time, it is difficult to measure separately the effects. Part of the problem is the change in the way property is classified for administrative and statistical purposes. The previous classification system has been replaced by a classification consistent with the constitutional classes established by the classification amendment. Reappraisal has brought changes in the way data is collected and reported. All counties use uniform computer software for appraisal purposes, but there is no uniform way of comparing 1988 and 1989 data. In fact 1988 data was not computerized in many counties.

We have been able to determine the changes in the amount of taxes levied and the shifts that have occurred among the three broadest classes of property--real estate, personal property, and state assessed utility property. The shifts among the various classes of real estate are difficult to measure because of the changing definitions. However, reasonable estimates of the shifts in the counties chosen for intensive study have been made.

Changes in Tax Levies.

Because local officials, citizens and the press often interpret a tax increase as an increase in the tax rate, any reappraisal offers an opportunity for a "tax windfall" to governments using the tax. This is because reappraisal normally results in higher assessed values and, as a result, additional taxes can be levied without increasing the mill rate--or even while decreasing rates.

To prevent this, the reappraisal bill included a tax lid that was intended to severely limit the tax levies that could be made in the year in which reappraisal became effective. In order to

measure the effectiveness of the tax lid, the tax levies for each type of government were projected using 1980-87 data. The actual levies for 1988 and 1989 were compared with these projections. Levies above projections in 1988 are consistent with the hypothesis that local units increased levies in order to establish a higher base for tax lid purposes. Levies above the 1989 projections are consistent with the hypothesis that the tax lid did not succeed in preventing levies in the year of reappraisal that were higher than normal. It is important to note, however, that there is much variation in local situations and care should be taken in applying our results in individual counties.

Table ES-1 summarizes the results. It shows that levies were higher than would have been expected on the basis of past trends. School districts that are subject to a different kind of tax and budget limitations have the smallest increase. It should be noted, however, that the magnitudes by which the levies exceeded the projection were not large enough to explain the large increase in taxes reported by many taxpayers. Such large increases can only be explained by shifts from parcel to parcel or from property class to property class.

TABLE ES-1
PERCENTAGES BY WHICH TAX
LEVIES EXCEED PROJECTIONS*

Unit	1988	1989
State Governments	-1.5	23.8
County Governments	4.8	11.2
Cities	6.8	9.3
School Districts	1.9	0.3
Townships	9.3	4.7
Special Districts	3.4	29.3
All Governments	2.6	4.0

* Projections are based on 78 counties except "all governments" which is based on 105 counties.

Shifts Among Major Classes

Because the property taxes levied against the three major classes of property--real estate, personal property, and state assessed property--has been reported in the past and because there has been little change in the definitions of these classes, it is possible to measure the shifts among these broad classes of

Summary

property. This was done by computing the amount of the 1989 levy that would have been levied against each type of property if it had constituted the same percentage it did in 1988. The results, summarized for 78 counties, is shown in Table ES-2. In those counties the levy against real estate was \$226.9 million greater than it would have been if real estate had been the same portion of the tax in 1989 as in 1988. This represents an increase of 27.9 percent. Personal property paid \$195.7 million or 54.2 percent less and state assessed utility property paid \$31.2 million or 16.6 percent less.

TABLE ES-2
 SHIFTS AMONG MAJOR PROPERTY CLASSES
 78 Counties

Class	No Shift Levy 1989	Actual Levy 1989	Amount Greater	Percent Greater
----- (Thousands) -----				
Real Estate	\$812,251	\$1,039,177	\$226,926	27.9
Personal Property	360,833	165,105	-195,728	-54.2
State Assessed Property	187,812	156,613	-31,199	-16.6
Total	\$1,360,896	\$1,360,896	\$0	0

Source: Calculated from data provide by county clerks. The "no shift" levy is the levy that would have resulted if each taxes on each class paid the same percentage of the total as it paid in 1988.

The reasons for these shifts are easy to understand:

(1) Because there was little change in the assessment procedures applied to state assessed property, the increase in assessed values was nominal. The decrease in taxes was the result of the lower tax rates that resulted from higher assessed values.

(2) The lower taxes on personal property reflect both the exemption of large amounts of that kind of property and the lower tax rates.

(3) The increase in real estate taxes resulted from the higher assessed values after reappraisal. This increase in total real estate values would have been much higher except for the provision in the classification amendment that residential property and vacant lots be assessed at 12 percent rather than at 30 percent. The increase in real estate taxes was less than the increase in assessed value because tax rates were lower.

Shifts Among Real Estate Classes

Measuring the shifts among classes of real estate was much more difficult than measuring shifts among major classes. In

Summary

Johnson and Sedgwick counties a computer "matched parcel" approach was used in an effort to match the parcels in 1989 property classes with the same parcels in 1988 to determine the change in the taxes levied on that class of property. This was supplemented by comparing 1988 and 1989 taxes on a sample of property drawn from various classes of real estate. In the other counties, stratified random samples were marked on parcel printouts and the 1988 and 1989 taxes were obtained from the records of the county appraiser or county clerk.

Because of county-to-county variations in methodology and class definitions data is not strictly comparable. The data from the counties studied in this report is not combined, but reported separately. These data should be considered approximations, but they are reliable enough to provide a general picture of the shifts that have occurred.

Table ES-3 summarizes the results from Johnson County. The "all property" section at the top is the shift by major classes. It is similar to the 78 county data shown in Table ES-2 and shows that the shift to real estate in Johnson County was much greater than in the 78 counties. The next section shows the results of the matched parcel approach with no attempt to exclude parcels on which new construction had occurred. This approach produces an estimate of the increase in real estate taxes which is almost identical with the actual shifts as shown in the first section.

Below that is another matched parcel calculation in which the computer was programmed to exclude parcels on which building permits had been issued. This, as expected, shows smaller shifts and may well be the most accurate data on real estate shifts that has been obtained for any county. Unfortunately, the classes are rather broad. Commercial and industrial property is lumped together and the residential class includes both single and multi-family properties. In interpreting this data, it should be noted that Johnson County is one of the few counties in which commercial and industrial property was assessed at a lower percentage of market value than residential property in 1988. This resulted in a larger shift from reappraisal.

The random sample section of Table ES-3 divides real estate into smaller classes. The extremely large increases in taxes on vacant lots result from the very low assessment levels that prevailed in 1988. The large decreases in taxes on apartments is one of the few instances of large decreases in real estate taxes discovered in this study. The large increases in taxes levied on both commercial and industrial real estate should be a matter of concern to those interested in economic development, but it should be remembered that some firms paying these large decreases benefitted from large decreases in inventory or machinery

exemptions. Unfortunately, we have not, to date, been very successful in matching real estate and personal property tax liabilities in a way that permits generalization about the number of firms that benefitted and the number that were hurt.

TABLE ES-3
SUMMARY TABLE - TAX SHIFTS
JOHNSON COUNTY

<u>ALL PROPERTY</u>	Increase (percent)
Real Estate, All Parcels	+ 47.3
Personal Property	- 69.7
State Assessed	- 35.4
<u>REAL ESTATE - MATCHED PARCELS</u> <u>(including those for which building</u> <u>permits were issued)</u>	
Residential	+ 12.5
Commercial & Industrial	+174.6
Ag. Land and Farm	+ 9.4
Vacant	+334.0
Total	+ 47.2
<u>REAL ESTATE - MATCHED PARCELS</u> <u>(excluding those for which building</u> <u>permits were issued)</u>	
Residential	+ 6.5
Commercial & Industrial	+160.2
Ag. Land and Farm	+ 6.7
Vacant	+332.2
Total	+ 39.5
<u>REAL ESTATE - RANDOM SAMPLES</u>	
Vacant Residential Lots	+121.9
Vacant Industrial Lots	+799.4
Vacant Commercial Lots	+409.0
Residential - Single Family	+ 13.0
Apartments	- 55.0
Industrial	+178.0
Commercial	+102.4

Source: Tables in Johnson County section of this report.

Summary

Table ES-4 shows similar data for Sedgwick County but there is no matched parcel data with building permits excluded. Sedgwick county had a somewhat smaller shift of taxes from personal property and state assessed property to real estate than did Johnson County data. Generally, the random samples in Sedgwick County show bigger shifts than do the matched parcel data. The apartment data in Sedgwick is for parcels, rather than for complexes as in Johnson, but it also shows a decline in 1989 taxes.

TABLE ES-4
TAX SHIFTS, SEDGWICK COUNTY

<u>ALL PROPERTY</u>	Increase (percent)
Real Estate, All Parcels	+ 37.9
Personal Property	- 60.5
State Assessed	- 13.6
<u>REAL ESTATE - MATCHED PARCELS</u>	
Residential	+ 15.2
Commercial	+ 94.0
Industrial	+ 62.1
Ag. Land and Farm	- 1.9
Vacant	+171.3
TOTAL	+ 38.1
<u>REAL ESTATE - RANDOM SAMPLES</u>	
Vacant Residential Lots	+401.7
Vacant Industrial Lots	+158.6
Vacant Commercial Lots	+131.8
Residential-Single Family	+ 14.3
Residential-Multi Family	+ 04.0
Apartments	- 27.0
Industrial	+ 68.0
Commercial	+115.0

SOURCE: Tables in Sedgwick County section.

Summary

Tables ES-4 through ES-7 show data from four non-mainframe counties. These data are based upon samples drawn from a printout of parcels. Not surprisingly there is considerable variation from county-to-county, but it is possible to draw some generalizations from these data.

ES-4
REAL ESTATE TAX CHANGES BY LAND USE CODE
SALINE COUNTY

Land Use	Description	Avg Tax 1988	Avg Tax 1989	Percent Increase	Number of Parcels	
					Increased	Decreased
111	Single Family	\$ 519.63	\$ 651.23	25.3	79	8
112-124	Other Residential	1,110.61	946.97	-14.7	3	4
200-399	Industrial	7,250.57	15,279.39	110.7	56	5
500-649	Commercial	2,552.56	5,533.98	116.8	138	8
800	Agricultural Land	347.38	262.67	-24.4	30	75
811-818	Improved Ag. Land	559.49	665.07	18.9	44	16

Source: Random sample from Saline County assessment rolls.

TABLE ES-5
REAL ESTATE TAX CHANGES BY LAND USE CLASS
SEWARD COUNTY

Land Use	Description	Avg Tax 1988	Avg Tax 1989	Percent Increase	Number of Parcels	
					Increased	Decreased
100	Vacant Lots	\$ 31.79	\$ 62.40	96.3	13	1
111	Single Family	633.39	701.56	10.8	48	16
112-124	Other Residential	444.96	511.01	14.8	6	6
200-399	Industrial	5,916.59	25,750.00	335.2	11	1
500-649	Commercial	1,855.45	3,815.62	105.6	63	6
800	Agricultural Land	376.43	288.09	(23.5)	8	50
811-818	Improved Ag. Land	705.70	935.70	32.6	27	15

Source: Random sample from Seward county assessment rolls.

TABLE ES-6
CHANGES IN REAL ESTATE TAXES BY LAND USE CODE
THOMAS COUNTY

Land Use	Description	Avg Tax		Percent Increase	Number of Parcels	
		1988	1989		Increased	Decreased
111	Single Family	\$ 486.34	\$ 553.42	13.8	55	13
211-399	Industrial	2,101.27	1,187.63	-43.5	9	5
500-649	Commercial	1,466.43	2,090.74	42.6	74	13
800	Agricultural Land	608.70	601.68	-1.2	39	99
811-818	Improved Ag. Land	1,077.40	1,051.74	-2.4	14	17

Source: Random sample from Thomas County assessment rolls.

TABLE ES-7
REAL ESTATE TAX CHANGES BY LAND USE CLASS
WASHINGTON COUNTY

Land Use	Description	Avg Tax		Percent Increase	Number of Parcels	
		1988	1989		Increased	Decreased
111	Single Family	\$258.87	\$ 292.52	13.0	50	26
200-649	Commercial & Industrial	663.32	1,185.19	78.7	119	10
800	Agricultural Land	384.01	375.23	-2.3	41	34
811-818	Improved Ag. Land	\$631.59	\$ 762.81	20.8	59	19

Source: Random sample from Washington county assessment rolls.

Taxes on single-family residential property have increased in all four counties. The increases range from 10.8 to 25.3 percent. In all counties there were far more increases than decreases.

Taxes on unimproved agricultural land decreased in all four counties. In two counties, the increase was very small and in two there were decreases of almost 25 percent. Taxes on improved agricultural land rose from 18.9 to 32.6 percent in three counties but declined by 2.4 percent in Thomas. Taxes on commercial and industrial property rose substantially in all counties except Thomas. There taxes on the relatively few industrial properties fell by 43.5 percent and taxes on commercial property rose by only 42.6 percent. This contrasts with much large increases in the other three counties. The largest increase in any of the four counties was a 335.2 percent increase in taxes paid on industrial properties in Seward County.

REPORT ON REAPPRAISAL AND CLASSIFICATION

**PART I
THE ORIGINS OF REAPPRAISAL AND CLASSIFICATION IN KANSAS**

**Report to:
Kansas, Inc.**

**Submitted by:
Hugo Wall Center for Urban Studies
The Wichita State University**

January 16, 1990

DRAFT

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PART I

THE ORIGINS OF REAPPRAISAL AND CLASSIFICATION IN KANSAS

Introduction

January 1, 1989 was the effective date of the constitutional amendment providing for the classification of property for the purposes of taxation. On the same date, property values established by the reappraisal law of 1985 became the basis of taxation in Kansas. These changes caused large shifts in the taxes paid by many taxpayers.

The purpose of this study is to identify the shifts in the tax burden on major classes of property and, insofar as possible, on specific types of businesses. The study also analyses the degree to which change is due to constitutional exemptions and classification, reappraisal or budgetary changes made by local governmental jurisdictions.

Historically the property tax was the major source of revenue for state and local governments in the United States. The concept of general property taxation (a uniformly levied, ad valorem tax upon all kinds of wealth) is an American development that permitted the growth of a uniquely American system of local government. Over the years, the general property tax was modified by the exemption of many kinds of tangible and intangible personal property. The property tax has been largely abandoned as a source of state tax revenue, but it remains a major source of revenue for local governments.

Table 1 shows the role that the property tax plays in local government finance in Kansas. The data are from the U. S. Census Bureau and show property tax collections and collections from all other taxes in fiscal years beginning in 1985 or 1986. In those years the property tax provided a very large part of the tax revenues collected by local governments. It provided all of the tax revenue for school districts and special districts and almost all of the revenue for townships. Cities, counties, and school districts received large amounts of non-tax revenue such as state and federal grants and earnings from fees and charges. However, earnings cannot provide all the needed local revenue and grants from state and federal governments carry various restrictions limiting the authority of local governments to respond to local needs and desires. Throughout the world, there is a close connection between the use of the property tax and the independence and vitality of local governments.¹

TABLE 1
PROPERTY TAX IN KANSAS REVENUE SYSTEM: 1985-86

Level of Government	PROPERTY TAXES	OTHER TAXES	PROPERTY TAXES AS PERCENT OF TOTAL TAXES
(Thousands)			
County	\$ 324,190	\$ 90,865	78.1
City	228,195	144,364	61.3
Township	24,249	22	99.9
School District	687,987	0	100.0
Special District	18,913	0	100.0
TOTAL LOCAL	\$1,283,534	\$ 235,251	84.5
State	27,291	1,884,257	1.4
STATE AND LOCAL	\$1,310,825	\$2,119,508	38.2

Source: U.S. Bureau of the Census, Government Finances in 1985-86 (November 1987) Table 29, p.63.

Another way of expressing the importance of the property tax in Kansas is to note that Kansas property taxes were equal to 90.5% of the amount collected from the general sales tax and income taxes combined. In other words, the rates of the state and local general sales tax, the corporate income tax and the individual income tax would need to be nearly doubled to replace the revenue received from property taxes.²

The property tax is important to local governments, not only because of the revenue it produces, but also because it is the balancing item in local government budgets. This is true because the property tax is levied by dollar amounts rather than by rate.* Each governmental unit prepares its budget, estimates revenue from other sources, and the carryover from the previous year, then imposes the property taxes needed to balance the budget. The tax levies (dollars) are certified to the county clerk by local governing bodies, assessed values are certified by the county appraiser and the county clerk computes the tax rate for each unit using the formula:

*. There are a few exception is Kansas, for example, the 1.5 mill state levy

$$\text{Tax Rate} = \frac{\text{Tax Levy (in dollars)}}{\text{Assessed Value in Governmental Unit}}$$

The rates computed for each governmental unit are then added to determine the total rate applying within a tax rate area. Because taxing units overlap each other in varying ways, there will be many different total tax rates in a given county.

Confusion regarding the way taxes are levied and the meaning of the terms used, has contributed to misunderstanding of property taxes and made it difficult to fix responsibility for the tax burdens imposed. Many taxpayers fail to understand that increases in assessed values during a reappraisal do not necessarily mean an increase in taxes.

Another terminological problem has to do with the terms "taxing district" and "taxing unit". The term "taxing district" is used in some counties to refer to the governmental unit such as school district, county or city that levies taxes. In these counties "tax (or taxing) unit" refers to the geographic area in which a common tax rate applies. In other counties the terms are exactly reversed! To avoid confusion in this report, neither term will be used. Instead "governmental unit" will be used to refer to the political bodies such as school districts, counties, cities, townships and special districts that levy taxes. The term "tax rate area" will be used to refer to the geographic areas which are subject to review by the same set of governments and thus have a uniform total tax rate. Figure 1 is a simplified illustration. In this figure the large rectangle represents a county. It contains two school districts and a city. Part of the city is in School District No. 1 and part in School District No. 2. The four tax rate areas are indicated by the shading or cross-hatching. Taxes within the county would be levied by five governmental bodies: The state, the county, two school districts and the city. The state rate of 1.5 mills is fixed by the legislature. Rates for the other units are computed by the county clerk. The results might be as follows:

Tax Rate Areas:

No. 1 -	(Mills)	No. 3 -	(Mills)
State:	1.500	State:	1.500
County:	20.432	County:	20.432
S.D. No. 1:	51.142	S.D. No. 2:	74.107
TOTAL:	73.074	TOTAL:	96.039

No. 2 -

State: 1.500
County: 20.432
S.D. No. 1: 51.432
City: 23.149

TOTAL: 96.223

No. 4 -

State: 1.500
County: 20.432
S.D. No. 2: 74,107
City: 23.149

TOTAL: 119.188

Because property taxes are levied in dollar amounts, rather than by rates, the quality or level of assessment has no effect on the total taxes levied. The total dollar amount of taxes needed is determined by local governmental boards, commissions or councils subject to such tax limits or lids as may be imposed by the state legislature. Assessments determine how those levies will be distributed among taxable properties. Unfortunately, this is not well understood and taxpayers often assume that increased assessment resulting from reappraisal means an automatic tax increase.

Although essential for local governments, the property tax is an unpopular tax. One of the reasons for its unpopularity is that it is paid in a lump sum and is therefore highly visible. Also, it is levied on an estimate or appraisal of value that is subject to dispute and may include large unrealized capital gains. Finally, the tax is poorly understood and is the largest tax paid by many individuals.

The property tax is still poorly administered even though modern appraisal theory and computer assisted methods permit accurate appraisal of many kinds of property. Often local assessors are not thoroughly trained in modern appraisal methods and some kinds of property are inherently difficult to appraise. Perhaps even more important, political forces encourage assessors, boards of equalization and other local tax officials to resist updating of assessments or to allow assessments to be influenced by factors other than the market value of the property. Failure to reappraise property periodically results in inequities becoming so large that eventually court, legislative or administrative actions are taken to require a complete reappraisal. Because valuations are so unequal and so out-of-date such long-delayed reappraisals typically result in large tax shifts and widespread discontent with the result.

The 1859 Kansas Constitution

The Kansas constitution of 1859, like most state constitutions adopted in the nineteenth century, contained a uniformity clause. This clause was an effort to achieve uniform taxation and to limit the taxing power of the legislature. It was intended that the

general property tax, levied upon all property--real and personal, tangible and intangible--be the major source of revenue for both state and local governments.

In fact, the property tax did serve as the major source of revenue for state and local governments in the nineteenth century. Probably no other form of taxation could have provided the revenue needed to support the extensive system of local schools, counties, and other local governments that developed in the frontier states. However, it soon became apparent that the general property tax did not result in the uniform taxation of wealth. Even in the earliest day of Kansas statehood, difficulties were encountered in taxing intangible property such as mortgages or the intangible wealth of banks and insurance companies. Taxing certain kinds of tangible personal property also was difficult. There was a tendency for tangible personalty such as merchants inventories and livestock to be moved in and out of the state to avoid assessment. Special provisions for taxing these types of property, such as providing that assessment be based on monthly averages, were made early in the state's history.

Real estate has proven to be a better base for local property taxation because it is, by definition, immovable. The principle problem of administering a real estate tax has always been obtaining accurate assessment. Township assessors soon realized that they could reduce the township share of state and county taxes by assessing property much below its market value. State legislatures responded by establishing county and state boards of equalization, but these were political bodies hampered by lack of expertise and information.

The 1907 State Tax Commission

In 1907 Kansas established a state tax commission with power to supervise local assessments. The commission was nationally acclaimed and the chairman became a nationally recognized authority on the property tax, but the legislature began to restrict the commission's power even before the law was fully implemented. The commission did supervise a reappraisal that increased assessed values by more than 300 percent and collected a great deal of information about sales of real estate. In 1924 a Kansas State professor used this data as the basis for the nation's first sales assessment ratio study using modern statistical methods. This first ratio study clearly showed that properties in the same class were assessed at widely varying percentages of market value. It also identified a tendency for more valuable properties within a class to be assessed at a higher percentage of value than less valuable properties.³

Constitutional Change - 1924-1963

In 1924 Kansas followed a nationwide trend toward alternative methods of taxing intangible property by approving a constitutional amendment providing that mineral products, money, mortgages, notes and other evidences of debt could be classified and taxed uniformly by class. It was believed that it would be possible to obtain more revenue by taxing mineral products and intangibles at a lower rate or on a basis other than ad valorem.

In 1932 a constitutional amendment permitting income taxation was adopted and, in the next few years, state government turned to sales and income taxes as a primary revenue source. The property tax became largely a local tax. In 1963 an amendment exempting all household goods and personal effects not used for the production of income replaced the provision that \$200 worth of such goods was exempt for each family.

Attempted Reappraisal in the 1950's

In the 1950's concern about the poor quality of property tax assessment was so widespread that Kansas conducted an elaborate "grass roots" study of the property tax. Impetus came from a broad-based coalition composed of several state-wide groups representing agriculture, business and government. This group asked the 1953 legislature to establish an official commission to study the situation and report to the 1955 legislature. With the support of the governor, such legislation was passed and signed. The bill established a commission consisting of four legislative leaders and 18 citizens appointed by the governor. The commission held hearings throughout the state and sponsored county committees in 104 counties. The commission developed a county manual to be used in organizing the county committees and conducting research. Copies of the National Association of Assessing Officers manual, Assessment Principles were placed in the hands of each county committee.

Ninety-nine of the 104 committees made reports to the commission and from these it formulated its final report. The report concluded that the statutory requirement that all tangible property be assessed at its true value in money was being violated in every county in the state and that inequalities widened with the passage of time. The report followed this general conclusion with a listing of 12 ways in which assessment was unequal-- among counties, among state assessed properties, between state assessed property and locally assessed property, etc.

Eleven different causes of the inequalities were spelled out. All had to do with assessment districts that were too small, assessors that were undertrained or underpaid and lack of central supervision. The recommendations for improvement centered around

proposals to professionalize assessors, provide additional state assistance and create a state property valuation department.⁴

The author of one article dealing with the work of the commission expressed the opinion that even the adoption of these recommendations would not result in obtaining adequately trained assessors because the recommended salaries were too low and specific job qualifications were not outlined.⁵

The next several sessions of the legislature enacted changes in Kansas property tax law. In 1961 a law was enacted providing that upon complaint of an assessor, deputy assessor, director of property valuation, or county commissioners, the State Board of Tax Appeals were to hold hearings and, if they determined the assessment laws were not being complied with, to order a reappraisal of a county or part of a county. The Board of Tax Appeals was also authorized to make such an order on their own motion.⁶ The 1963 legislature reduced the level of assessment to 30 percent of justifiable value and provided that any assessing official, including the members of the county boards of equalization, who willfully failed to assess at 30 percent of justifiable value was guilty of a misdemeanor and was subject to a \$500 fine or 90 days in jail.⁷ The change to 30 percent assessment had no effect on the way the taxes levied were distributed among taxpayers, but it was believed that there would be less opposition from taxpayers because assessments would be raised less than they would if the requirement for assessment at 100 percent were retained.

Subsequent to the passage of these acts, a Kansas Supreme Court decision held that uniformity of assessment must be present. The court said:

"Under the facts, as more fully set forth in the opinion, the rate of assessment fixed by the county clerk-assessor at more than thirty percent of the true value of the plaintiff's property, as compared to the rate of assessment of twelve percent of the market value of all other property located in the county and subject to the same tax levy, was so arbitrary, oppressive and grossly discriminatory that it constituted constructive fraud on the rights of the taxpayer and destroyed uniformity and equality in the manner of fixing the assessed valuation, and was illegal."⁸

Reappraisal in the 1960's

A student of the Kansas property tax, writing late in the 1950's, reported that no assessment in the previous 100 years had attained even approximate equality of assessment between state or local assessed properties, among classes of properties or among

individual properties. The normal situation, he reported, had been inequality and regressiveness. He added that use of the available techniques of review and equalization had done little to correct the inequalities of the original assessments and, in fact, had often resulted in greater inequalities.⁹

Between 1959 and 1970 all counties in Kansas were certified as having completed reappraisal. However, there is little evidence that the reappraisal job was well done. In a thesis written when the process was about one-half finished, a student examined the records in 55 counties in which reappraisal had occurred and pronounced the effort a failure. She said in part:

"The phrase "taxpayers revolt" has been used in connection with the reappraisal program. The court cases presented here substantiate that phraseology. The court cases, although many reasons are given, fail to indicate clearly what the taxpayers are revolting against. . . .

Chapter IV clearly indicates the wide disparity in assessment ratios. Rural property is consistently underassessed, and while urban property falls closer to the required assessment percentage, it too is underassessed. Further the coefficients of dispersion show the wide disparity that exists in assessing between property types as well as between individual properties of the same type. The evidence also shows the wide disparity between assessment jurisdictions (counties), and although the state levy of 1.5 mills is not a significant amount, relatively speaking, it has furnished a focal point for taxpayer resistance.

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The court cases also point out that county-clerk assessors are failing to record the results of reappraisal. Again, conjecture would center around the fact that county clerks are elected officials and not likely to institute programs that are extremely unpopular with the majority of the voting public. There is also evidence in the court cases that County Boards of Equalization are not allowing reappraisal values to be entered on the records or are arbitrarily reducing the values."¹⁰

A second study, by Robert Foster, reported similar results-- or lack of results. After a detailed examination of the results in Douglas and Sedgwick Counties, Foster reported:

"For the two counties, Sedgwick and Douglas, which had applied reappraisal, the results did not indicate that equity had been served. One of the two prime reasons for reappraisal was to insure that taxpayers would be treated equally as defined in this study.

None of the measures of dispersion showed that reappraisal had accomplished equity. It may be argued that the reappraisal firm simply did a poor job; on the other hand the disappointing results may be due to an attempt to correct a problem which had long-run implications by the use of reappraisal techniques which are applicable only to short run problems.

As the data showed, prior to reappraisal assessment was intolerable. This indicates that what was really needed was a professionalization of the assessing function, a complete revision of assessing procedures, and a training program which would probably have extended over a considerable time period. What actually happened, of course, was none of the latter, but a one-shot reappraisal, so to speak, leaving the local administrative machinery untouched."¹¹

Agricultural Use-Value Assessment

In the 1970's much attention was focused on the tax burden on farmland. Rising prices of many kinds of farmland, coupled with a failure to reassess property for tax purposes, caused the assessed value of farmland to fall well below the statutory 30 percent and well below the percentage at which urban property was assessed. This meant that a reappraisal of property would have resulted in a shift of taxes from farm to urban property. It was also argued that property taxes encouraged the premature conversion of agricultural land in the urban fringe to non-agricultural uses.

In November 1976 Kansas voters, by a vote of 433,347 to 343,259, approved a constitutional amendment permitting the use-value appraisal of agricultural land. The legislature devoted much time to drafting of bills to implement use-value, but none became law. These bills provided methodology for using soil classification data, crop yields data, farm price data and cost data to calculate the expected income from agricultural land. This income was then to be capitalized to determine the value of agricultural land for tax purposes.

Inequitable Assessment in the 1980's

Late in the 1970's it became increasingly evident that reappraisal was needed if Kansas local taxes were to comply with the constitutional mandate of uniform, ad valorem taxation. The 1978 Special Committee on Taxation made a study of property tax issues and recommended a bill that would have implemented a program to gather, but not apply, reappraised values. In 1979 the bill passed the Senate but not the House.

In the meantime, one county undertook action on its own. Atchison County undertook a complete reappraisal, but taxpayers in school districts which extended into other counties protested that increasing the assessed values of their property without increasing the value of property in the other counties would result in an unfair school tax burden on Atchison County taxpayers. The 1978 legislature responded to this complaint by enacting legislation that forbid any county from applying reappraised values until it was certified that all 105 counties had been reappraised.¹²

As the 1980's began, it was obvious that the failure to reassess property was resulting in greater and greater deviation from the constitutional requirement that taxable property be taxed uniformly on its value. Because Kansas collected and published one of the most comprehensive assessment/sales ratio studies in the nation, the inequities were well documented. State statutes required that no transfer of property could be recorded unless accompanied by a certificate of value by the grantor, grantee or agent. The certificates were screened to exclude all values which were not the result of valid sales. The assessed value of each property for which valid sales data existed was divided by the sales price to produce an assessment/sales ratio. These ratios were then analyzed statistically to provide measures of central tendency (medians) and measures of deviation (COD's) for various classes of property. The results were published annually by the director of property valuation.

These studies clearly indicated the poor quality of assessment in Kansas. Table 2 is a summary of the medians and the coefficients of deviation for the state in 1984. The median is a measure of central tendency. Differences in the medians show differences in the general levels at which classes of property are assessed. The coefficients of deviation (COD's) measure differences in the level of assessment of individual properties. The COD is the average percentage by which the individual ratios deviate from the median ratio. The smaller the COD the more accurate the assessment. A COD of ten indicates that the properties, on the average, have been over- or under-assessed by only ten percent as compared to the median for the class or area. A COD of 50 indicates the average property is over- or under-assessed by one-half.

TABLE 2
 STATISTICAL ANALYSIS OF SALES
 BY PROPERTY CLASS AND SUB-CLASS
 STATE SUMMARY, 1984

Class and Subclass	Median Ratio	Coefficient of Deviation	Number of Sales
Residential	7.70	47.77	45,843
Single-Family	8.04	38.14	35,889
Multi-Family	9.16	34.36	1,102
Condo	7.12	23.29	636
Vacant Lot	3.81	32.75	8,216
Commercial	10.02	88.65	3,067
Commercial	11.01	78.06	2,503
Industrial	12.01	67.84	77
Vacant Lot	3.83	12.36	487
Agricultural	5.47	47.51	4,742
Improved/Residence	6.29	41.91	1,396
Improved No/Residence	5.60	49.99	448
Unimproved	5.12	48.42	2,898
State Appraised and P. S	2.00	15.00	10
State Aggregate	6.95	52.31	53,662

Source: Kansas Department of Revenue, Division of Property Valuation, Real Estate Assessment/Sales Ratio Study, 1984.

The data in the table are state-wide numbers and do not indicate the inequities in taxation that existed in any particular location, but they do give a sense of the great variation that existed. For example, the median single family residential ratio was 8.04 percent as compared with a median of 3.81 for residential vacant lots and 11.01 for the median commercial property. If properties assessed at these medians had been located so that they were subject to a tax levy of 100 mills, a commercial property would have paid \$11.01 per \$100.00 of true value, a single family residence would have paid \$8.04 per \$100 of true value and a vacant lot would have paid only \$3.81.

The inequities revealed by the 1984 COD's are difficult to overstate. Table 3 shows that the ratio of assessment of the average property in Ford county varied from the median assessment ratio by 31.94 percent. The most uniform assessment of the ten counties shown was found in Johnson county where the average variation from the median was only 22.46 percent. At the other extreme the average assessment ratio in Washington County varied from the median ratio by an incredible 127.8 percent. The statewide the average was 52.31 percent.

TABLE 3
COEFFICIENT OF DEVIATION
SELECTED COUNTIES, 1984

Ford	31.94
Johnson	22.46
Montgomery	74.08
Saline	37.59
Sedgwick	35.32
Seward	26.86
Shawnee	41.44
Thomas	37.80
Washington	127.80
Wyandotte	65.78
State Aggregate	52.31

Source: Kansas Department of Revenue, Division of Property Valuation, Real Estate Assessment/Sales Ratio Study, 1984.

These abstract numbers can be made more meaningful by looking at the actual distribution of sales ratios in a single county. Table 4 shows the distribution of ratios in Butler county. Butler county was chosen because the COD was 52.22 or almost exactly the state aggregate ratio. Table 4 shows that much inequality existed. For the taxes levied by Butler County officials to have been distributed equally according to the value of property, all parcels should have been assessed at the median level of 7.30 percent. If it is assumed that the average assessment in the "under 2 percent bracket" was at the mid-point (one percent), then there were 32 parcels that were paying only one-seventh of the proper tax. A perfect reappraisal would have resulted in a 700 percent increase for these parcels. Similar reasoning suggests that 102 out of the 1,099 would have had a tax increase of about 250 percent. There would have been little change in the taxes of those parcels in the 6-8 percent bracket, but there would have been some major decreases for properties in the higher brackets. Those

parcels in the 16 to 18 percent bracket would have had their taxes cut by more than half. Some of those in the over-18 percent would have had their taxes cut much more because that is an open ended bracket. In fact, ten properties were assessed at more than 48 percent of sales price. These were being taxed at about seven times the proper amount.

TABLE 4
SALES RATIOS
BUTLER COUNTY, 1984

Ratio	Rural (Number of parcels)	Urban	Total
Under .2%	21	11	32
2% to 4%	63	39	102
4% to 6%	90	77	167
6% to 8%	104	167	271
8% to 10%	57	222	279
10% to 12%	26	90	116
12% to 14%	16	30	46
14% to 16%	6	13	19
16% to 18%	5	8	13
Over 18%	28	26	54
TOTAL	416	683	1,099
Median Ratio	6.54	8.37	7.30*

* Aggregate county ratio.

Source: Kansas Department of Revenue, Division of Property Valuation, Real Estate Assessment/Sales Ratio Study, 1984.

Political and Legal Pressures in the 1970's and 1980's

When assessed values go unchanged for long periods of time most taxpayers become accustomed to a particular level of taxation and complaints are few. Occasionally, however, an event within the tax system or the economy disturbs the status quo and sets off a chain that eventually results in a reappraisal. Often the chain of events begins when one group of taxpayers becomes aware that their property is over-assessed in comparison with others.

It appears that the short-lived farm prosperity and the inflationary psychology of the 1970s played a major role in bringing about the Kansas reappraisal of the 1980's. The inherent difficulties of assessing personal property was also a factor. Agricultural land prices well above those that seemed justified by current income raised the spectre of large increases in farm real estate taxes when reappraisal occurred. This led to demands for the constitutional amendment permitting use-value assessment of farm land. On February 1, 1977 the first bill to implement the amendment was introduced by the Senate Committee on Assessment and Taxation. Unable to agree on a bill an interim study committee was appointed. This committee not only encountered difficulties in working out procedures that would satisfy agricultural interests, but also discovered that there was an interrelation between use-value assessment and assessment of urban property. The final report of the committee stated:

"With the exception of the first meeting in May, the subject of reappraising locally assessed real property, other than agricultural lands became a topic of discussion, in one context or another, at every meeting of the Committee."¹³

Another component of the movement for reappraisal also had origins in the agriculture sector. During a period of rapidly rising farm machinery prices, representatives of Kansas farmers complained to the legislature that farm machinery was being taxed according to the inflated values reported in "bluebooks" while business property was being valued at depreciated cost.

On at least three occasions, the Kansas legislature responded to that complaint. In 1978 a bill was passed requiring a one year, 15 percent reduction in the value of farm machinery established in the Kansas Appraisal Guide. In 1979 the law was extended for one year and the reduction was increased to 20 percent.¹⁴ The 1981 legislature passed a law prescribing a depreciation schedule to be used in assessing farm machinery.¹⁵ All three acts were declared unconstitutional as violating the requirement of equal ad valorem taxation.¹⁶ Then the Kansas Division of Property Valuation attempted to correct the inequality between farm and business machinery assessment by bringing about an increase in the assessment of business machinery. It urged local assessors to utilize trending factors (which take account of both depreciation and inflation) when assessing business machinery. This resulted in large increases in the assessments of certain kinds of business machinery. This, in turn, led to complaints, particularly from owners of small manufacturing businesses in Sedgwick County, that personal property was appraised at fair market value because of the use of trending factors, but that real estate was assessed at 1964 values. Individual members of the Kansas Small Business Trust filed their complainants with the Kansas Board of Tax Appeals. The Board found against the complainants, ruling "the relief requested

is not in the best interest of the people of Kansas" and cited statewide reappraisal from the legislature as the answer to the recognizably valid concerns of the complainants. In response, suits were filed in Sedgwick and Rice Counties asking the court to order all real estate reassessed to conform with the constitutional uniformity provision. Kansas Small Business Trust sent a copy of the complaint and a letter detailing how small businesses were being injured by personal property taxation to the governor. They pledged to pursue their cause both in the courts and through the electoral process. The suit was dropped when the Kansas Legislature acted on legislation to order statewide reappraisal.

The Classification Amendments of the 1980's

Every legislative session from 1979 on considered a reappraisal bill. But, because reappraisal had been delayed so long, the shifts that would have resulted from a complete and accurate reappraisal would have been severe. Some large shifts were inherent in the process. Because the purpose of reappraisal is to substitute correct appraised values for those that are incorrect, a successful reappraisal always results in large changes within a class of property. This cannot be avoided if the well established legal requirement for tax uniformity within classes is to be followed. In addition, it was clear to those who were considering reappraisal that there would be large shifts among classes. Different classes of property were assessed, on the average, at different percentages of market value. This opened up the possibility of adopting a constitutional amendment that would permit the shifts among classes to be reduced by assessing different classes of property at different percentage of market value. A number of proposals for such an amendment were considered by the legislature in the early 1980's, but agreement was not reached until 1985. In that year representatives of important interest groups spent many days in negotiations before agreeing on a proposal that became the basis for legislative deliberations.

As the legislature considered the question they examined a number of alternatives. Computer printouts showed expected shifts in assessed value in each county and statewide. Estimates were made using the sales ratio for each class of property in each county to calculate what assessed values would be if the property of that type was reappraised at the legally required thirty percent of market value. Because state assessed property, other than railroads, was assessed at the state level and was believed to be at or near the legal requirement the assessed value of this type of property was left unchanged in making the calculation. Railroads were assumed to be assessed at, and remain at, 18 percent of market value as required by Federal laws forbidding discrimination against railroads. It was assumed that the values of personal property and oil and gas properties would remain unchanged. Personal property was largely self-assessed, but was revalued annually and it was

believed unlikely that any important changes in values would occur as a result of reappraisal. Oil and gas properties were assessed by a standardized formula which was believed unlikely to change.

Column 1 of Table 5 shows the percentage of the tax base made up of major classes of property and selected sub-classes. For example, in 1984 rural real estate made up 19.0 percent of the tax base, urban real estate 28.9 and state assessed 20.1. The residential (single-family) sub-class of urban real estate made up 18.7 percent of the statewide tax base.

TABLE 5

ASSESSED VALUE SHIFTS RESULTING FROM REAPPRAISAL AND CLASSIFICATION
AS ESTIMATED IN 1985, STATEWIDE
(As Percent of 1984 Tax Base)

CLASS	Assessed Value 1984 (1)	After Reappraisal (2)	Assessed Value After Class. (3)	Increase From Reapp. & Class. (4)
Rural Real Estate	19.0	39.2	25.4	33.7
Urban Real Estate	28.9	40.7	43.3	49.8
Residential	18.7	26.6	20.8	11.2
Multi-family	1.8	2.3	1.8	0.0
Commercial	7.1	8.8	17.3	143.7
Industrial	0.9	1.1	1.9	111.1
Vacant Lots	0.4	1.9	1.5	275.0
State Assessed	20.1	7.8	14.7	-26.9
Rural Personal (except				
Oil and Gas)	4.3	1.7	0.6	-86.0
Machinery and Equip.	1.5	0.6	0.6	-60.0
Merchants Inv.	0.4	0.2	0.0	-100.0
Manufacturers Inv.	1.1	0.4	0.0	-100.0
Livestock	1.3	0.5	0.0	-100.0
Oil and Gas	16.1	6.3	12.3	-23.6
Urban Personal	7.9	3.1	1.5	-81.0
Machinery and Equip.	4.0	1.5	1.5	-62.5
Merchants Inv.	2.7	1.1	0.0	-100.0
Manufacturers Inv.	1.2	0.5	0.0	-100.0

Source: Computer Printout from Kansas State Department of Education, Division of Financial Services and Legislative Research Department, April 23, 1985. For details of assumptions used see Technical Appendix.

Column 2 of Table 5 are estimates of what would have happened if reappraisal had occurred under the uniformity provision of the Constitution. The assessed value of rural real estate would have made up 39.2 percent of the tax base after reappraisal. This meant that property in an area subjected to the same dollar levy as in the year prior to reappraisal would have paid more than twice as much tax after reappraisal. Urban residential property would have gone from 18.7 percent of the tax base to 26.6 percent--an increase of 42.2 percent. State assessed property would have dropped from 20.1 percent of the base to 7.8 percent--a drop of 62.2 percent. Oil and gas property would have dropped from 16.1 to 6.3--a drop of 60.9 percent. All categories of personal property would have made up a smaller percentage of the base. The final classification proposal attempted to reduce the shift to farm and residential property by assessing certain classes of property at a lower percentage of appraised value. Use-value assessment of farm land was to be adopted, inventories were to be exempted and commercial and industrial machinery assessed according to a fixed depreciation schedule. The following tabulation shows the main features of the proposal.

Property Class	Percent of Appraised Value
Real Estate:	
Residential (urban and rural, including multi-family)	12
Agricultural land (use-value)	30
Vacant lots	12
All other (includes commercial, industrial and utility)	
Personal property	
Mobile homes	12
Mineral leaseholds, public utility, motor homes and other	30
Commercial and industrial machinery (cost less depreciation)	20
Farm machinery, merchants' and manufacturers' inventories, livestock	Exempt

(The text of the amendment, as adopted is found in the technical appendix.)

It was not possible to make exact calculations of the effect of this proposal or the other alternatives considered. It was known to those compiling and using the estimates that they were not perfect. They referred to assessed values, not taxes. Because of the variation in tax rates among tax rate areas within a county, tax shifts could differ considerably from assessed value shifts. It is possible for shifts in individual tax rate areas to differ from county or state averages. It was necessary to make estimates for those classes that would no longer be assessed on a market value basis. It was assumed, for example, that assessment of agricultural land at 30 percent of use-value would result in assessment at 8 percent of market value and that the provisions for depreciation of business machinery would result in assessment at 15 percent of market value.

Column 3 of Table 5 is an estimate of the composition of the 1984 tax base under the proposed classification amendment. Classification was estimated to reduce the shifts for most classes of real estate. For example, farm real estate and residential real estate were projected to make up an increased percentage of the tax base, but the increase was less than that which would have occurred with reappraisal under the existing constitutional provision. Important exceptions to the generalization that classification would moderate the shift among classes were commercial and industrial real estate. Under the proposed amendment the proportion of the tax base made up of commercial real estate was estimated to increase 143.7 percent, industrial real estate was to increase 111.1 percent. These increases are more than would have occurred with reappraisal under the uniformity clause.

The increased tax burden on commercial and industrial real estate was expected to be offset, to a considerable extent, by the exemption of inventories and the provision for valuing business machinery on a cost less depreciation basis. Table 6 shows data similar to that of Table 5, but rearranged and totaled by economic class. According to these estimates, there would be little change in the burden on agriculture, there would be some increase in the taxes imposed on commerce and industry and a slight increase in the residential tax burden. State assessed property and oil properties would pay lower taxes according to the estimates. The large increase in the tax on vacant lots resulted from the extremely low values at which they were assessed in 1984.

The classification proposal was adopted by the legislature as HR 5018 (1985) and was ratified at the November, 1986 election by a vote of 534,799 to 253,123.

TABLE 6
 PERCENTAGE OF 1984 STATEWIDE ASSESSED VALUATION
 BY ECONOMIC CLASS

Economic Class	Class of Property	(1) 1984 Reappraisal	(2) Uniform & Equal	(3) Proposed Ratio	(4) Classification Proposal
Agriculture		16.3	32.2		16.6
	Ag Land	15.1	31.7	8	16.6
	Livestock	1.3	0.5	0	0.0
	Farm Machinery	0.0	0.0	0	0.0
Commerce & Industry		21.8	17.1		26.8
	Rural Ind & Comml	1.4	2.5	30	4.9
	Urban Commercial	7.1	8.8	30	17.3
	Urban Industrial	0.9	1.0	30	1.9
	Rural Merch Inv	0.4	0.2	0	0.0
	Rural Manuf Inv	1.1	0.4	0	0.0
	Rural Mach & Eq	1.5	0.6	15	0.6
	All Other Rur Bus	0.3	0.1	15	0.1
	Urban Merch Inv	2.7	1.1	0	0.0
	Urban Manuf Inv	1.2	0.5	0	0.0
	Urban Mach & Eq	4.0	1.5	15	1.5
	All Other Urb Bus	1.1	0.4	15	0.4
	Business Aircraft	0.0	0.0	0	0.0
Residential		23.1	33.9		26.6
	Urb Single-Family	18.7	26.6	12	20.8
	Urb Multi-Family	1.8	2.3	12	1.8
	Rural Residences	2.6	5.0	12	3.9
State-Assessed Utilities		20.1	7.8		14.7
	Railroads	1.8	0.7	18	0.8
	Other Utilities	18.3	7.1	30	13.9
Other Properties		18.6	9.0		15.4
	Oil and Gas Prod	16.1	6.3	30	12.3
	Vacant Lots	0.4	1.9	12	1.5
	Vehicles	0.6	0.2	30	0.5
	Miscellaneous	1.5	0.6	30	1.1
	Grand Total	99.9	100.0		100.1

Note: Details may not add due to rounding. Ratios marked with an (*) are staff estimates. Other ratios are those in HCR5018.

Source: Computer Printout from Kansas State Department of Education, Division of Financial Services and Legislative Research Department, April 23, 1985. For details of assumptions used see Technical Appendix.

The Tax Lid

Because local officials and taxpayers often think of tax levies in terms of rates, rather than dollar amounts, reappraisals offer the opportunity for tax "windfalls." The higher assessed values that come about as a result of reappraisal permit local officials to make higher dollar levies and still point to stable or reduced tax rates as evidence that "taxes have not been increased." Traditional tax limits, stated as mill rates, do not prevent this practice. This problem was first recognized in Kansas when the 1907 tax commission was created. Anticipating much higher assessed values as the result of improved assessment, the legislature imposed a dollar lid on tax levies.

A tax lid imposed in 1970 and modified from time to time was in effect in 1985 but it applied only to cities and counties and contained many exceptions. A number of municipalities and counties had used home rule power to partially or completely exempt themselves from the provisions of the tax lid. A new tax lid law was included in the 1985 reappraisal act and amended in 1988. It generally provided that 1989 tax levies could not exceed actual dollar levies in the 1988 base year. It applied to all taxing subdivisions except unified school district funds under a budget lid. There was no provision for increasing 1989 levies by use of the home rule power, but it was possible to hold a referendum to authorize an excess levy or to ask the board of tax appeals to authorize an emergency increase. There were a number of exceptions to allow for uncontrollable costs such as debt service costs, social security increases, health care costs, county out-of-district tuition for community colleges, and federal and state mandated costs. There were also exemptions for purposes such as district court operation and economic development.

The law is permanent only with respect to cities and counties. There is some relaxation for years after the 1989 tax year. For example, after 1989, cities and counties will again be permitted to use home rule powers to modify the lid.

Implementing Reappraisal

Uniform Administration. During the long history of the property tax, two primary causes of the failure to achieve uniform administration were cited: (1) the inherent difficulties of administering the tax on intangible and tangible personal property, and (2) the failure to use professional assessors to appraise real estate.

Commonly proposed solutions to the first of these problems involved exempting personal property from taxation and, perhaps, subjecting the property to some kind of in lieu tax or using another tax, such as an income tax, to tax the economic interests

that gain from exemption. But, imposing other taxes is never popular and imposing a state tax to replace a local tax still leaves unsolved the problem of how, or if, the money will be returned to the governmental units that have lost revenue.

Professionalizing assessment poses a different kind of problem. Appraising property is a difficult art. To practice it successfully requires considerable training, good judgement, adequate staff and freedom from pressure to favor any individual, political or economic interest. Often this can be obtained only with larger assessment districts and salaries higher than normally paid to county employees. In the American context of popular democracy, local government autonomy, many locally elected officials, and general distrust of "experts" there has been considerable resistance to turning matters as important and sensitive as property tax over to professional appraisers. Thus, the history of property tax administration has been the history of a long struggle over this matter. Study commissions often recommend more professionalization, legislatures sometimes adopt some of these and then begin a period of retreat as complaints about the results multiply.

Computerization. During the several years that the Kansas Legislature worked on the bill that eventually became K. S. A. 79-1476, et. seq. there was a new element in the picture. The development of the computer resulted in a new approach to mass appraisal. Appraisal theory has been developed primarily by fee appraisers or others charged with appraising a single property and assessors adapted these methods to the mass appraisal techniques needed for property tax purposes, even though the situation is somewhat different. The fee appraiser has only one property to appraise, but can afford to spend a good deal of time in the process. The assessor, on the other hand, has many properties to assess and a limited amount of time and resources to devote to an individual property.

The availability of the computer turns what was formerly a handicap into something of an advantage. Computers make it possible to process data about the large number of parcels in a systematic way. A well developed mass appraisal system can apply a large amount of data using sophisticated econometric models to produce reliable estimates of value. Unfortunately, however, no computer model can give exact answers in every case. Often there is not enough data to properly calibrate the model or the property is so unique that reliable estimates of its value cannot be obtained. The computer must be regarded as a valuable assistant to the appraiser, but mass appraisal is not a mechanical process that can completely replace the knowledge and judgement of a competent person. This fact is acknowledged in the use of the term Computer Assisted Mass Appraisal (CAMA).

Attempts to Improve the Process. The reappraisal and use-value assessment provisions crafted by the Kansas Legislature were attempts to avoid some of the problems of the 1960's reappraisals and also to take advantage of the newest appraisal techniques.

Carrying out the reappraisal project was a massive undertaking. Prior to reappraisal, the state estimated that about one and one-half million parcels of property existed in Kansas. Every county had to have maps showing all parcels in that county. Some five to six million property improvements had to be measured and described. Data regarding property sales, income, and construction costs had to be gathered and analyzed. To implement use-value assessment of agricultural land, every acre of agricultural land had to be assigned a soil type and data regarding soil productivity, price, and production costs had to be obtained. All these data had to be entered into a computer and analyzed using the new sophisticated computer programs. These tasks had to be accomplished in a state in which except for assessing new property construction little actual appraisal for tax purposes had taken place for many years. Further, many counties had no experience with computers for any purpose.

To obtain the necessary maps, the state contracted with a number of firms to photograph and produce negatives of the entire state. These were then supplied to the counties where the negatives were enlarged and property ownership lines were placed. The Division of Property Valuation, with the aid of an advisory committee, developed a reappraisal manual and technical specifications for computer hardware and software and for procedures to be used in data collection. There was an extensive training program for state and county reappraisal staffs and a widespread public education program directed at both public officials and the general public was undertaken.

The computer software, known as Kansas Computer Assisted Mass Appraisal system (KSCAMA), was designed to provide the appraiser the data files, formulas, and reports needed to value real property. In 100 counties it was installed in IBM mini-computers and in five counties it was installed in mainframe computers.

KSCAMA is designed to help appraisers determine the value for the 1989 appraisals and to update values annually as required by the reappraisal law. It allows the appraiser to apply the cost, market, and income approaches to value. It is a flexible system that includes provisions for data edits, storage of data and report writing. Provisions are made for creating an audit trail and for preventing unauthorized changes in data. It also has a selection feature which allows the appraiser to select parcels with almost any combination of characteristics for the purposes of reviewing assessments or identifying systemic biases.

A computer assisted mass appraisal system requires large amounts of data. There must be complete descriptions of the properties to be appraised, and a great deal of data concerning prices of properties that have sold. The cost approach requires construction costs and depreciation schedules. The income approaches requires data which can be used to compute the rental values and operating expenses of properties of the same type. In the jargon of the appraiser, the models (provided in the software) must be "calibrated" using local market data. If property descriptions are wrong or the data for calibrating the model is missing, correct values cannot be determined.

The State Department of Revenue required that KSCAMA computer software be used, but county officials had authority to choose to contract with one of several state-approved mass appraisal firms or to conduct the reappraisal with county staff. County officials also had responsibility for interfacing the work of the appraiser and the county clerk and treasurer. In counties where the work of these officers is computerized, this required that data be passed from KSCAMA to the county computer system in a way that would facilitate the computation of tax rates and the preparation of tax bills. Some counties have found it necessary to replace or upgrade their basic computer systems to facilitate this coordination.

The State Department of Revenue monitored the reappraisal process to insure completion by the statutory deadlines. State authorities requested large amounts of data on assessed values and tax levies in each county. The Department of Revenue then struggled with the problem of compiling this data in useable form. To complicate matters further the four-stage appeals process provided in the original reappraisal bill was further lengthened by the 1989 special session of the legislature. This means that assessed values are constantly changing and preparation of tax bills and the gathering of statistics is difficult.

Conclusion

The American dream of financing government with a uniform tax upon wealth has never been realized. In the last century, provisions were written into the constitutions of many states, including Kansas, but uniform taxation of many kinds of tangible and intangible wealth proved impossible and there has been a long term trend toward exempting personal property. The uniform assessment of real property is difficult, but because of the importance of the property tax as a means of financing local government, real estate taxation has remained a major element in state and local government finance.

Kansas does not have a good record of taxing real estate uniformly. Reforms made early in this century were nationally hailed, but political pressures soon resulted in weakening of the

law and a return to the old system of copying last years tax rolls. In the 1950's citizens groups organized in 104 counties studied property tax inequities and a state commission recommended reform. Some of the commissions recommendations were adopted and in the 1960's counties were reassessed. Unfortunately it appears that reappraisal was often poorly done or was nullified by local action. Certainly, the reappraisals were not kept up to date and in 1978 the legislature forbid any county to reassess until all were.

In the later 1970's and early 1980's pressure for reappraisal again developed. Some groups demanded it as a way of easing their own over-taxation and court ordered reappraisal seemed a real possibility. The legislature responded by crafting a bill which seemed well designed to deal with the difficult problem. It provided for use of the latest computer technology, a reasonable distribution of responsibility between the state and local governments and an adequate amount of time to accomplish a difficult task. However, the best available estimates of the effect of reappraisal under the existing uniformity provision showed massive increases in taxes on farms and urban residences, as classes. The result was that, after a great deal of political maneuvering, the legislature accompanied the reappraisal bill with a resolution providing for a vote on a classification amendment. This amendment provided for preferential taxation of residential properties and it exempted merchants and manufacturers inventories, as well as farm machinery. It also placed business machinery in a separate class to be assessed on a depreciated cost basis.

Now that the results of reappraisal and classification are in, it is clear that classification did not eliminate the outcry. Complaints have been loud and long. Some have charged that reappraisal was badly done, others that classifications was the culprit. Others have suggested that most of the complaint comes from those who were under-assessed and under-taxed before reappraisal. Although it will not be easy to untangle causes, the next part of this report will be devoted to an attempt to determine what shifts have occurred, and, insofar as possible, to separating the causes of the tax increases that have caused complaint.

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REPORT ON REAPPRAISAL AND CLASSIFICATION

PART II
STATEWIDE RESULTS OF REAPPRAISAL AND CLASSIFICATION

Report To:

KANSAS INC.

Submitted by:

Hugo Wall Center for Urban Studies
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February 12, 1990

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PART II
RESULTS OF REAPPRAISAL AND CLASSIFICATION

Reasons for Changes in Individual Tax Bills

Many property owners have experienced drastic changes in their total property tax bills as a result of reappraisal and classification. Because so many changes occurred at one time the impact upon taxpayers has varied widely. The impact upon taxpayers owning the same kind of property has varied greatly as has the aggregate impact upon taxpayers owning different kinds of property. Describing, in an understandable way, all the factors that work together to cause these changes is difficult. Some may find it helpful to consider the steps in the process of determining an individual tax bill.

1. Define Taxable Property. The legislature writes the definition of value and specifies what property is exempt or can be exempted by local action. Previous to the adoption of the use value amendment, value was defined in relation to market. Now, the value of agricultural land is determined by the use value formula.

Exemptions in Kansas include the traditional charitable, educational, governmental and religious exemptions. Intangible property was exempted or subjected to "in lieu" taxation many years ago. Various other kinds of property such as young livestock, used farm machinery and business aircraft have been exempted by past legislative actions.

An important provision of the classification amendment was the exemption of merchants' and manufacturers' inventories, farm machinery and livestock. These exemptions are responsible for large shifts in the tax burdens. Smaller in magnitude are the reductions in the tax base resulting from exemption of property financed by industrial revenue bonds or exempted by local government under the provisions of the constitutional amendment adopted in 1986 allowing local governments to exempt certain manufacturing, warehousing and research property as an economic development incentive.

2. Determine Appraised (or Use) Value. Although the legislature writes the definition of appraised or use value, it is the assessing authorities--the county appraiser, the local appeal boards, the Division of Property Valuation and the State Board of Tax Appeals--that applies these definitions to determine the appraised or use value of individual items or parcels of property. Modern appraisal methods permit a well-trained and equipped appraiser to make very good estimates of the market value of some kinds of real estate. Others kinds are more difficult. It is realistic to expect that there will be some difference between the

appraised values established by even the best appraiser and market value as determined by analysis of actual sales data. This is recognized by appraisal organizations when they define the maximize coefficients of deviation that can be expected in various situations. Thus, for purposes of tracing changes in tax bills resulting from reappraisal it can be said that:

$$\text{Appraised Value} = \text{Market Value} + (\text{or } -) \text{ Appraisal Error}$$

The purpose of reappraisal was to reduce the very large appraisal errors that were present in Kansas before the reappraisal process. This was certain to result in large shifts in the taxes imposed on individual parcels. The reappraisal law also implemented the constitutional provision allowing use value assessment of agricultural lands and this, also, was certain to result in shifts in tax burdens.

3. Determine Assessed Value. Prior to the effective date of the classification amendment the Kansas Constitution required that property be assessed at a uniform percentage of value. The legislature set that rate at 30 percent of appraised value. The classification amendment established classes of property to be assessed at different percentages of appraised or use value. These changes were the major causes of the class-to-class shifts in tax burden that occurred between 1988 and 1989. This relationship can be expressed in the following way:

$$\text{Appraised Value} \times \text{Legal Assessment Ratio} = \text{Assessed Value}$$

4. Determine the Tax Rates for Each Jurisdiction. The next step in the process is to determine the tax rate that applies in each jurisdiction. Tax levies are made by the governing boards of the governmental units. The tax rate is determined by the total assessed value in the jurisdiction and the tax levy imposed by the local governmental body as shown in the following equation:

$$\frac{\text{Tax Levy (In dollars)}}{\text{Assessed Value in Jurisdiction}} = \text{Tax Rate in Jurisdiction}$$

The rate can rise either because the levy has increased or because the assessed value has decreased. The latter can occur because exemptions have been increased, appraised values have declined or because classification reduces the assessed value. The tax levy (dollars) is subject to the tax lid law. Limitations upon the mill rates that can be levied for particular funds were suspended by the tax lid.

5. Sum the Jurisdiction Rates to Obtain Total Rate. The tax rates of all the governmental units that have jurisdiction to tax property in the tax rate area are summed to obtain the total tax rate to be applied to each parcel:

$$\text{Sum of Jurisdiction Tax Rates} = \text{Total Tax Rate}$$

6. Compute the Tax Bill. The total tax rate is multiplied by the assessed value of a parcel to determine the total amount of taxes due:

$$\text{Total Tax Rate} \times \text{Assessed Value of Parcel} = \text{Total Tax}$$

The equations that describe these steps could be combined into a mathematical model that would define the interrelations among the various elements and facilitate tracing the result of a changes. Unfortunately the model would be very large and the data required to make it useful are not available. Nevertheless, a great deal can be learned about the shifts that have occurred and the major reasons for the shifts can be identified.

Individual property owners can determine how much appraised values, assessed values and taxes have increased on a particular parcel. The increase in appraised value, if there was no physical change in the property, is a result of reappraisal. Whether the assessed value is 30 percent or 12 percent of the appraised value is the result of classification.

Determining the causes of changes in the tax rate is much more difficult. These causes include the tax levy of governmental units, the assessed value of other parcels of taxable property in the tax rate area, and the exemptions that have been granted by the constitution or by local government action. The easiest to quantify are the changes resulting from changes in the tax levy.

Changes in Tax Levies--1988 to 1989

The tax levy process in Kansas is closely related to the budget process. Local units prepare budgets by weighing the benefits that can be provided by the governmental unit against the distress caused by the taxes required to provide them. Once the budget is determined, expected carryovers, allowances for uncollected taxes and revenues from other sources are subtracted from the budget for a particular fund to determine the tax levy.

Theoretically and legally these calculations are made in dollar amounts by the local governments and the tax rate is calculated by the county clerk. In fact, local governmental officials are very aware of the tax rates. By analogy to taxes such as sales or income taxes, which are levied by rate, a tax

increase is often defined in the press and the public as an increase in the rate or mill levy. Thus, a reappraisal, which usually results in increased assessed values, offers the opportunity for local governments to increase tax levies while pointing to stable or lowered mill levies as proof that taxes have not increased.

It was to prevent this that the 1985 legislature followed the example of the 1907 legislature and enacted a dollar lid on taxes. Unfortunately, it is not easy to write a state-wide tax lid that accomplishes its purposes without restricting essential local government operations. The need for tax revenue varies from time-to-time and from place-to-place. Some units may have extra funds because they have just paid off a bond issue, others may need to make the first payment on an issue. Social security taxes, health insurance premiums or other expenditures over which the local units have little control may increase. State or federal governments may mandate expenditures such as the construction of health-related facilities or correctional facilities, and courts may order damage payments. Some local governments serve rapidly growing areas where the need for governmental expenditures is rising rapidly. Some may have an accumulation of infrastructure needs. Others may be in declining areas where reductions in government expenditures are appropriate.

In an attempt to take account of these differences, the tax lid enacted by the 1985 legislature and amended in 1988 is fairly complex. Provisions were included to allow for the circumstances described in the last paragraph. Without going into detail it is sufficient for the present purpose to say that the 1989 tax lid attempted to freeze the tax levies of all units of local government, except school districts, at the 1988 levy--subject to a number of exceptions for the reasons cited. After 1989 the lid applies only to cities and counties. Even these units are again permitted to use home rule provisions to remove or increase the lid. School districts are subject to a budget-tax lid related to per pupil expenditure rather than last year's levy.

Local governments were aware of the tax lid and took it into account in preparing their 1988 and 1989 budgets. Because 1988 became the base for 1989, many of them considered the needs for both years when preparing the 1988 budget. This could result in increases in the 1988 budget in anticipation of 1989 needs. Also, because exceptions to the lid were stated by purpose rather than by fund, there was room for exercising judgment in ways that would make the lid less onerous.

In order to measure the success of the tax lid in preventing a "reappraisal windfall" the tax levies made by each kind of governmental unit in each county have been projected on the basis of 1980-87 levies. These are straight line projections which assume that levies will grow by a constant amount each year. The

actual levies made in 1988 and 1989 are then compared with the projections. If the actual levies in 1988 were greater than the projections it suggests that local governments prepared for the tax lid by increasing 1988 levies more than normally to increase the tax lid base. Levies greater than the projected amount in 1989 indicate that the tax lid failed to prevent increases greater than normal. The results for 78 counties are shown in the appendix, but care should be observed in using the results for a single county. There are many local variations which may account for irregular growth in levies. If these variations occurred during the 1980-87 period, the trend line may not fit well or unusual circumstances in 1988 or 1989 may result in levies for those years that vary greatly from the projections. In short, the results are not an indication that particular local governments have, or have not, acted illegally or unwisely, but the state-wide results are an indication of the effectiveness of the tax lid.

Figure 2 is a diagram showing the actual levies for state government purposes in those counties for the years 1980 to 1989. The numbers on which this diagram is based are in Table 7. The levies for 1988 and 1989 are compared with projections based upon 1980-87. The state levy for 1988 was 1.5 percent below the projections for 1988 and 23.8 percent above in 1989. This is a result of the state levy, unlike most other levies, being stated in mills. The state levy is always 0.15 of one percent of the assessed value in the county and the changes in the state levies are exactly parallel to the changes in the tax base.

PROJECTED AND ACTUAL TAX LEVY-STATE
Based On Data Of 78 Counties

TAX LEVY
Millions

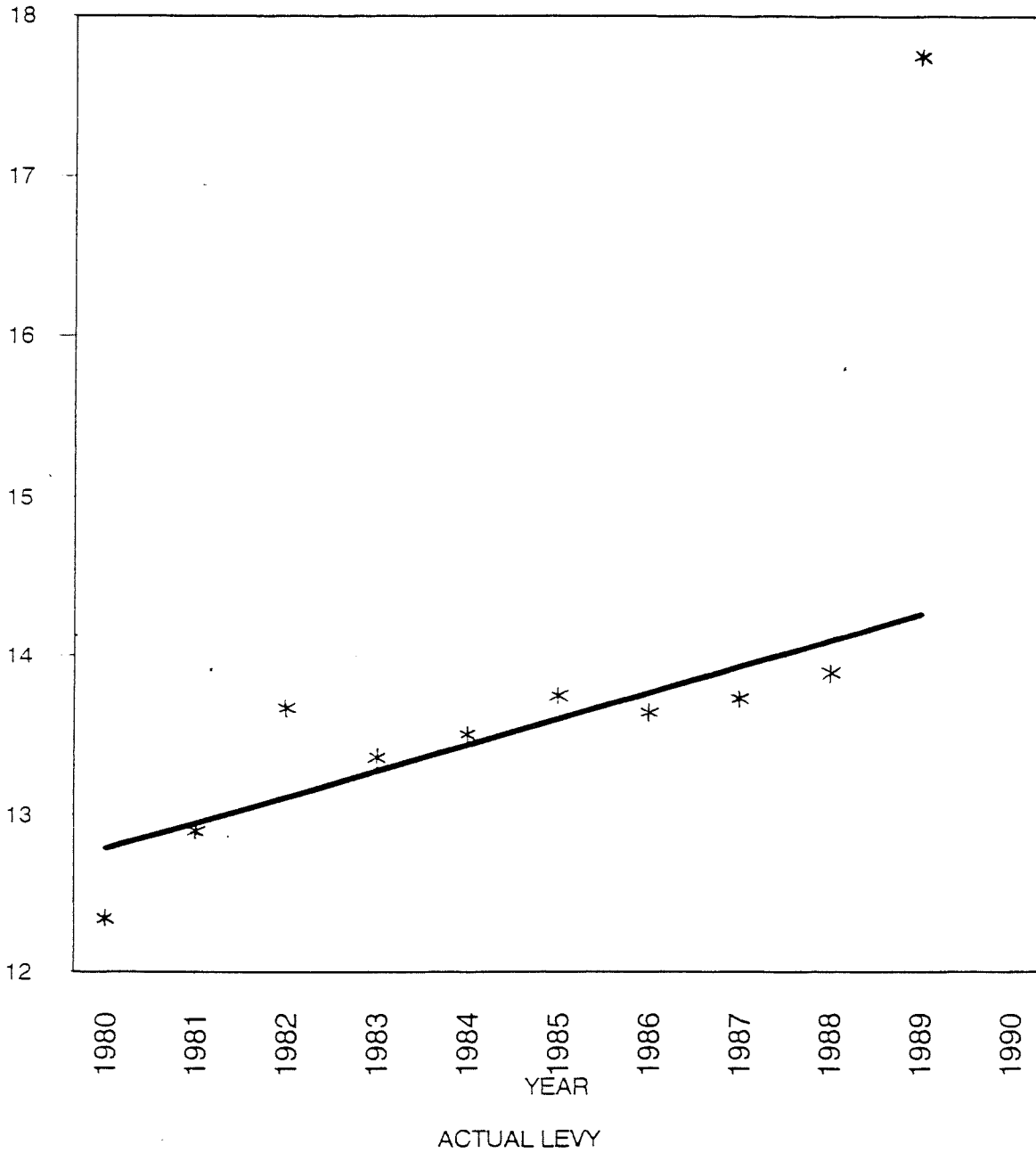


TABLE 7
STATE GOVERNMENT
ACTUAL AND PROJECTED TAX LEVIES, 78 COUNTIES

Year	Actual Levy (Thousands)	Projected Levy	Percent Over Projection
1980	\$12,339		
1981	12,895		
1982	13,673		
1983	13,350		
1984	13,498		
1985	13,740		
1986	13,639		
1987	13,721		
1988	13,948	\$14,157	-1.5
1989	17,730	14,322	23.8

Source: Projections are based on 1980-87 data from Kansas Division of Property Valuation, "Statistical Reports". The 1988 actual values are from the same source. The 1989 actual values were provided by the county clerks.

Figure 3 shows the same kind of information for the county levies in the 78 counties. 1988 levies were 4.8 percent above the projections and were 11.2 percent above in 1989. This is consistent with the hypothesis that the tax lid was not successful in preventing tax levy increases.

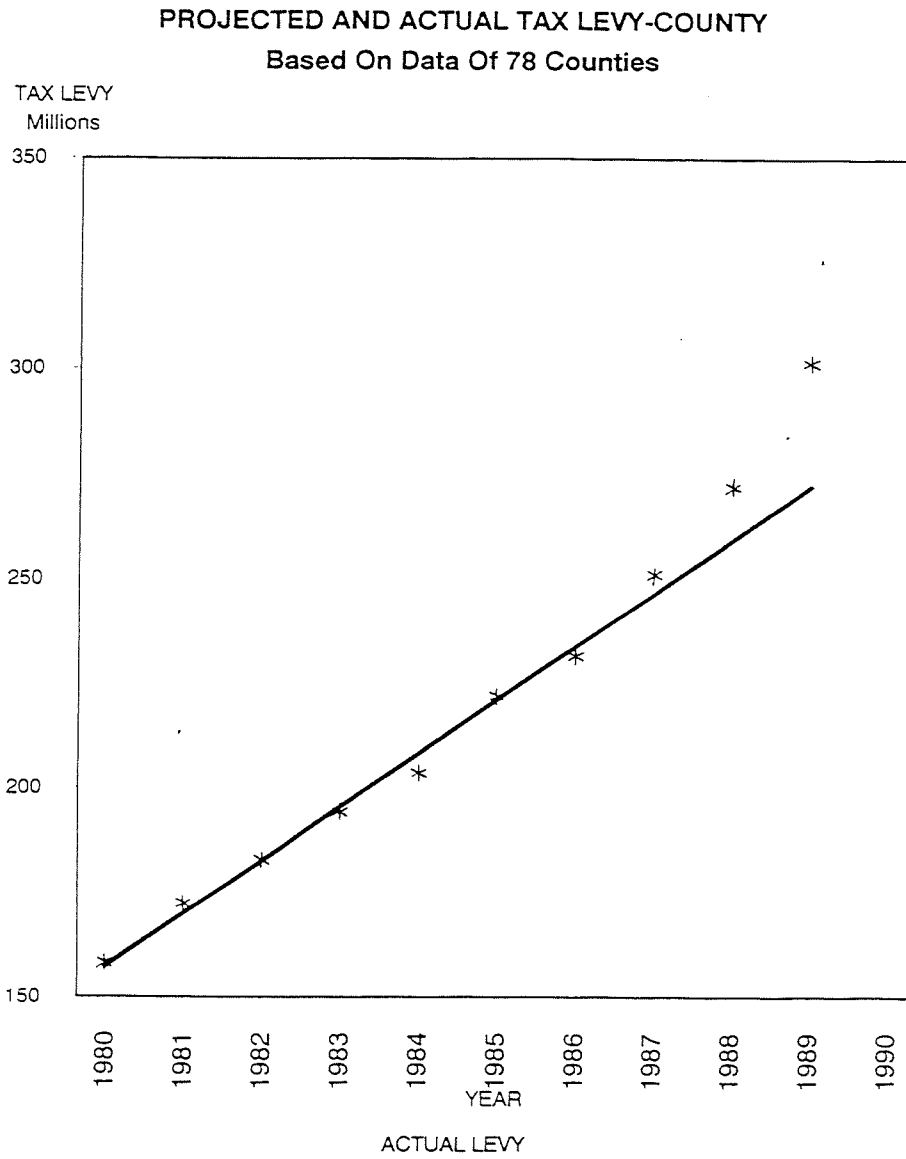


TABLE 8
COUNTY GOVERNMENT
ACTUAL AND PROJECTED LEVIES, 78 COUNTIES

Year	Actual Levy (Thousands)	Projected Levy	Percent Over Projection
1980	\$158,005		
1981	172,410		
1982	182,889		
1983	194,185		
1984	203,507		
1985	221,754		
1986	231,026		
1987	250,896		
1988	271,635	\$259,092	4.8
1989	302,206	271,821	11.2

Source: Same as Table 7.

City levies exceeded the projections by 6.8 percent in 1988 and 9.3 percent in 1989. The trend lines and the actual levies are shown in Figure 4.

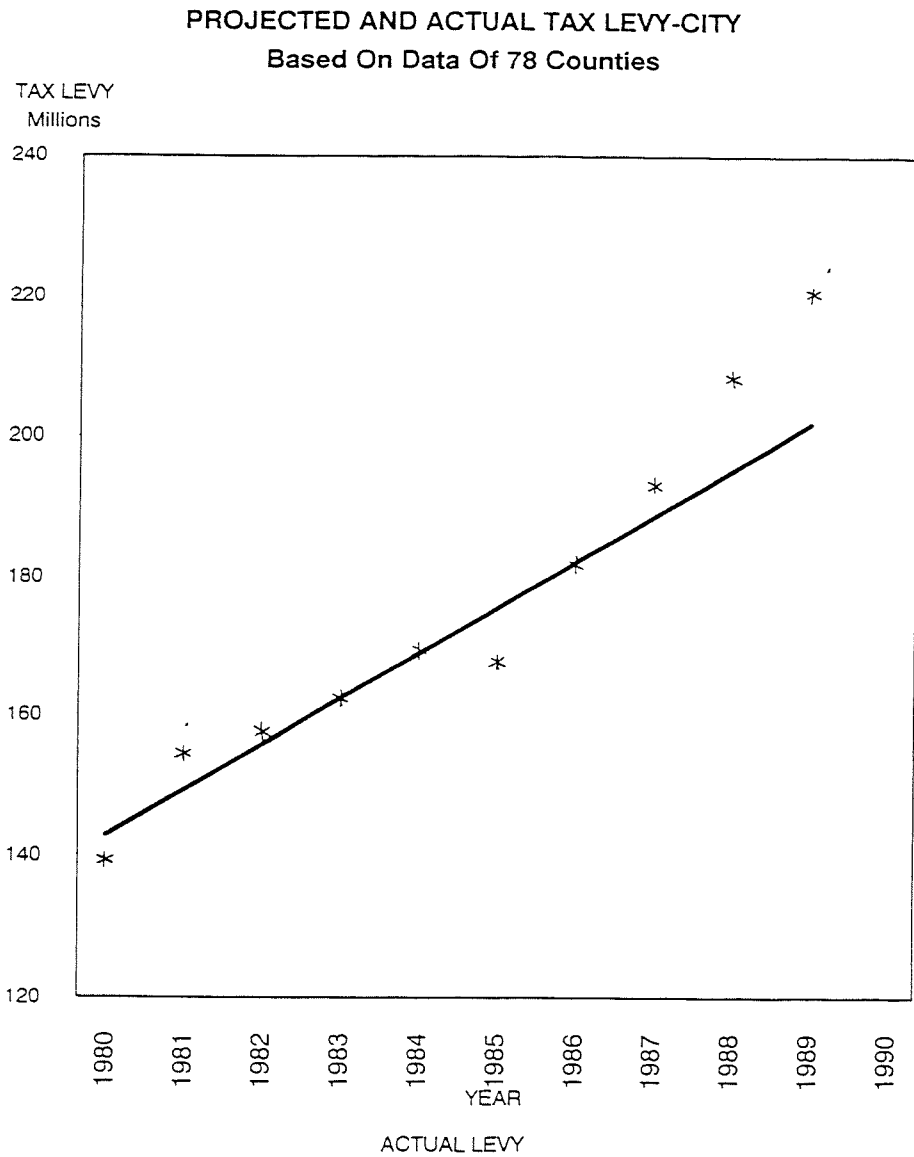


TABLE 9
CITIES
ACTUAL AND PROJECTED LEVIES, 78 COUNTIES

Year	Actual Levy (Thousands)	Projected Levy	Percent Over Projection
1980	\$139,303		
1981	154,466		
1982	157,566		
1983	162,235		
1984	169,435		
1985	167,696		
1986	181,742		
1987	193,057		
1988	208,355	\$195,165	6.8
1989	220,388	201,716	9.3

Source: Same as Table 7.

Figure 5 shows the trend line and actual levies for school districts in the 78 counties for which data were available. Because school districts are subject to a different kind of budget/tax limit, there was no particular reason that 1988 levies should have been increased in anticipation of the 1989 budget. In fact, 1988 levies were 1.9 percent above projections and 1989 levies were only very slightly above.

PROJECTED AND ACTUAL TAX LEVY-SCHOOL
Based On Data Of 78 Counties

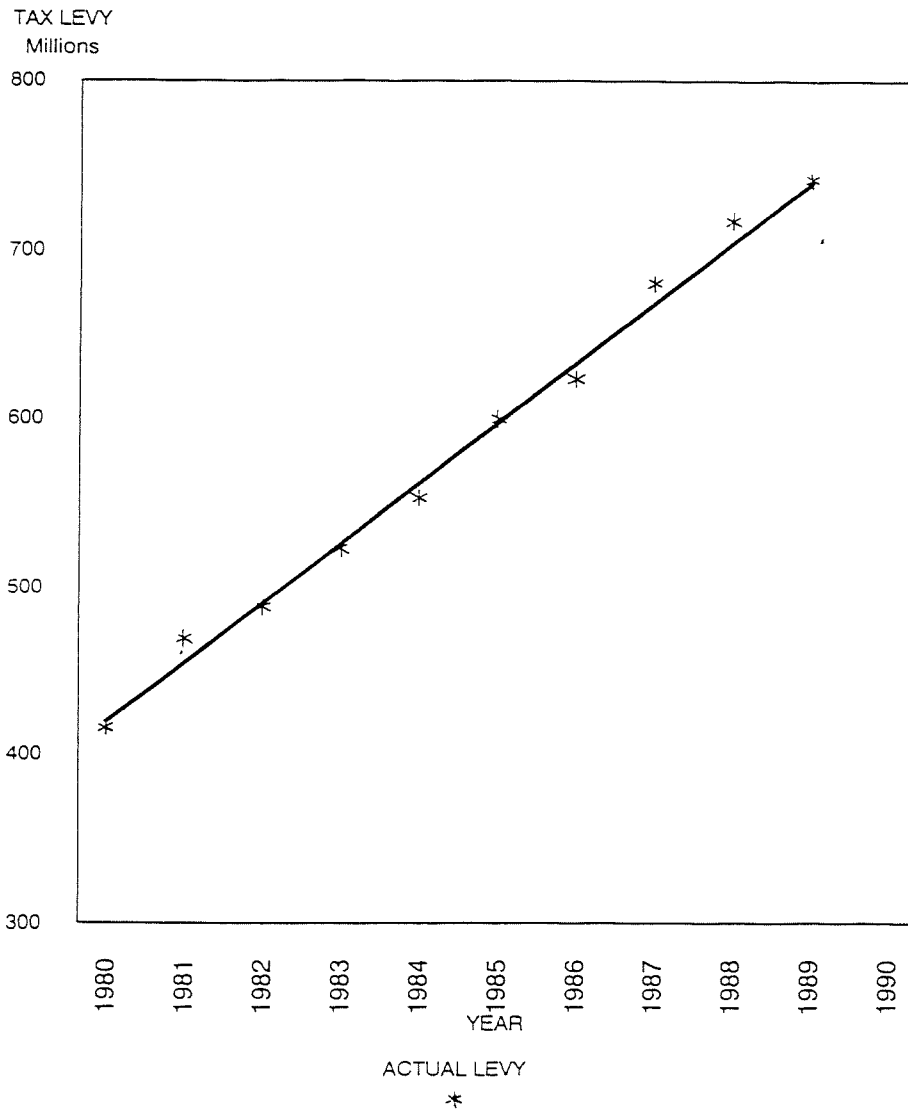


TABLE 10
SCHOOL DISTRICTS
ACTUAL AND PROJECTED LEVIES, 78 COUNTIES

Year	Actual Levy (Thousands)	Projected Levy	Percent Over Projection
1980	\$415,546		
1981	469,180		
1982	488,101		
1983	522,959		
1984	552,655		
1985	599,645		
1986	623,445		
1987	680,142		
1988	721,519	\$708,033	1.9
1989	746,095	743,814	0.3

Source: Same as Table 7.

Because townships are small and some do not make tax levies every year, the trend line does not fit well. This is apparent from Figure 6. However, levies in 1988 and 1989 were well above the trend.

PROJECTED AND ACTUAL TAX LEVY-TOWNSHIP
Based On Data Of 78 Counties

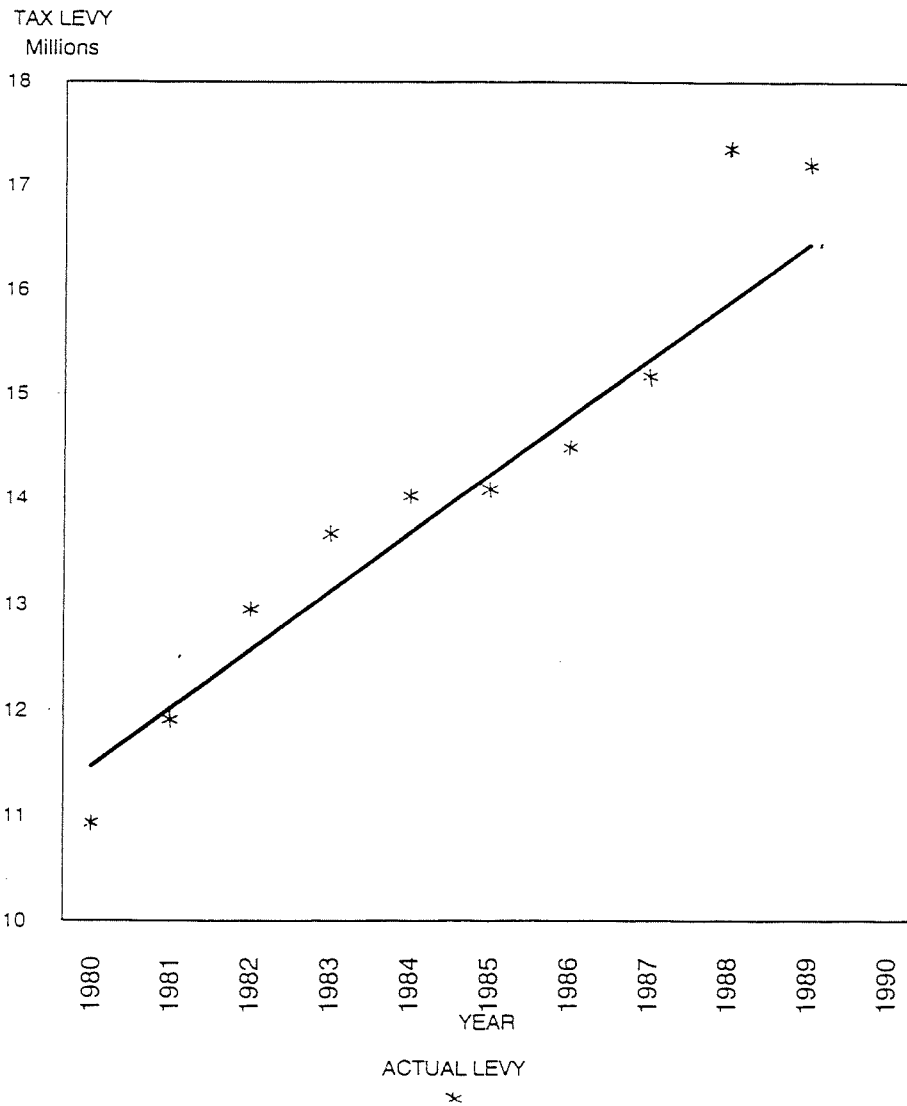


TABLE 11
TOWNSHIPS
ACTUAL AND PROJECTED LEVIES, 78 COUNTIES

Year	Actual Levy (Thousands)	Projected Levy	Percent Over Projection
1980	\$10,927		
1981	11,907		
1982	12,949		
1983	13,658		
1984	14,013		
1985	14,075		
1986	14,484		
1987	15,161		
1988	17,336	\$15,863	9.3
1989	17,184	16,413	4.7

Source: Same as Table 7.

Like township levies, special district levies tend to be somewhat erratic and for some reason there was a big increase in 1989 levies. Figure 7 and Table 12 show this.

PROJECTED AND ACTUAL TAX LEVY-SPEC. D.
Based On Data Of 78 Counties

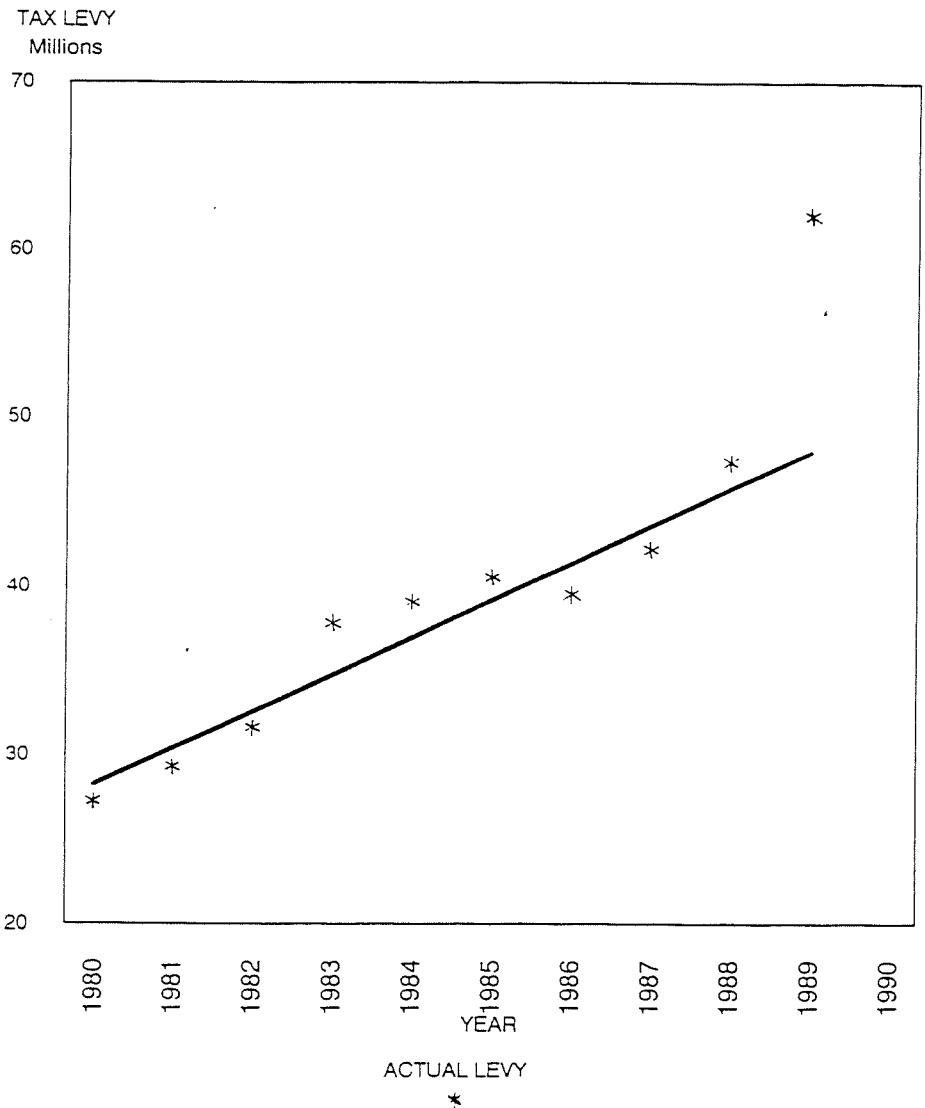


TABLE 12
SPECIAL DISTRICTS
ACTUAL AND PROJECTED LEVIES, 78 COUNTIES

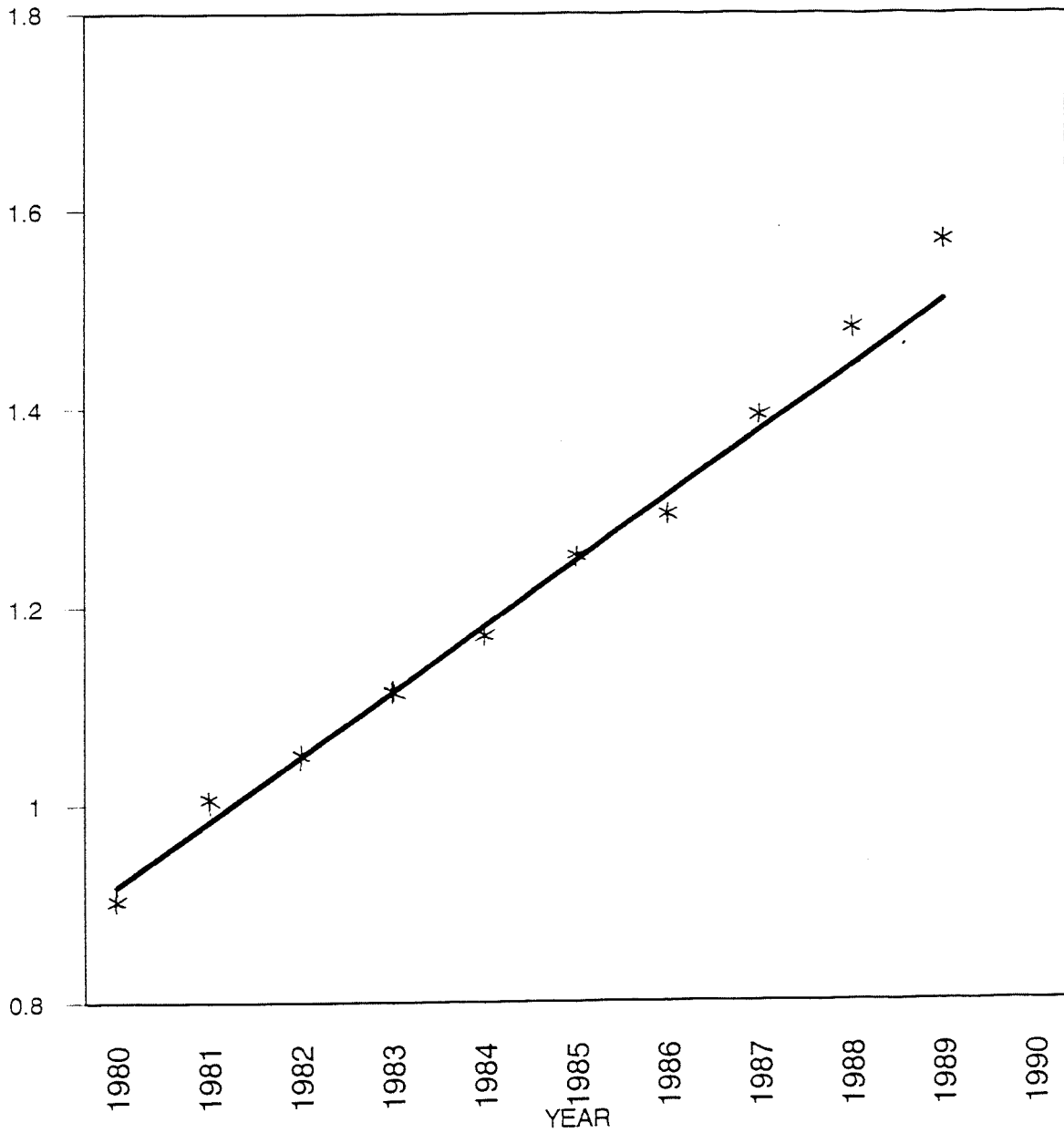
Year	Actual Levy (Thousands)	Projected Levy	Percent Over Projection
1980	\$27,186		
1981	29,267		
1982	31,605		
1983	37,784		
1984	39,056		
1985	40,506		
1986	39,493		
1987	42,141		
1988	47,523	\$44,800	3.8
1989	62,181	47,991	29.6

Source: Same as Table 7.

In the 78 counties for which data have been presented levies for all governments together exceeded the projections by 3.4 percent in 1988 and 5.4 percent in 1989. Fortunately, county-wide levy data were available for all 105 counties and Figure 8 and Table 13 are based on that data. These data show that total property tax levies in 1988 exceeded projections by \$37.9 million or 2.6 percent. In 1989 levies exceeded projections by 60.4 million dollars or 4.0 percent. This suggests not only that the tax lid was not completely effective, but that it may have encouraged higher levies in 1988. It is important to note, however, that the amounts involved are far too small to account for the very large tax increases upon some individual parcels or real estate. The reason for large tax increases is not to be found in higher tax levies, but in the shift of taxes from one class to another.

PROJECTED AND ACTUAL TAX LEVY-TOTAL Based On Data Of 105 Counties

TAX LEVY
Billions



ACTUAL LEVY

TABLE 13
ALL UNITS OF GOVERNMENT
105 COUNTIES

Year	Actual Levy (Thousands)	Projected Levy	Percent Over Projection
1980	\$903,311		
1981	1,005,498		
1982	1,049,866		
1983	1,113,945		
1984	1,170,077		
1985	1,250,580		
1986	1,291,393		
1987	1,392,368		
1988	1,480,261	\$1,442,308	2.6
1989	1,568,362	1,507,907	4.0

Source: Projections are based on 1980-87 data from Kansas Division of Property Valuation, "Statistical Reports". The 1988 actual values are from the same source. The 1989 actual values are provided by the State Department of Revenue.

Shifts in Major Classes

The definitions of three very broadly defined classes of property: real estate, personal property, and state assessed property, did not change between 1988 and 1989.* Therefore, it is possible to determine the shifts that have occurred as a result of reappraisal and classification.

Table 14 shows the shifts that occurred in the 78 counties for which data was available in time for processing for this report. The first column shows the total taxes (in \$1,000) that would have been levied if the tax had been distributed among the classes in the same way that the 1988 levy was. (That is, each class pays the same percent of total taxes levied as they did in 1988.) The second column shows the actual taxes levied on the class and the third column shows the difference. It reveals that real estate owners in the 78 counties paid \$226.9 million more in taxes as a result of the tax burden shifting from personal property

*The major exception to that statement is the exemption of utility inventories in the constitutional exemption of merchants' and manufacturers' inventories. There is controversy over whether or not this was intended. It has a very big effect in some counties.

real estate owners in the 78 counties paid \$226.9 million more in taxes as a result of the tax burden shifting from personal property and state assessed property to real estate. Owners of personal property paid \$195.7 million less and owners of state assessed property paid \$31.2 million less.

TABLE 14
SHIFTS AMONG MAJOR PROPERTY CLASSES
78 Counties

Class	No Shift Levy, 1989	Actual Levy, 1989	Amount Greater	Percent Greater
----- (Thousands) -----				
Real Estate	\$812,251	\$1,039,177	\$226,926	27.9
Personal Property	360,833	165,105	(195,728)	(54.2)
State Assessed Property	187,812	156,613	(31,199)	(16.6)
Total	\$1,360,896	\$1,360,896	\$0	0

Source: Distribution of "no shift levy" based on 1988 data from Kansas Division of Property Valuation, Statistical Reports." The 1989 actual values were provided by the county clerks, and were current as of January 17, 1990.

The large increase in taxes levied on real estate resulted from increases in assessed value of real estate as a result of reappraisal and the decrease in value of personal property as a result of exemption of inventories and the change in the method of appraising machinery. The median assessment ratio for real estate in 1988 was 7.67 percent. In accordance with the provisions of the classification amendment, residential property and vacant lots were reassessed at 12 percent of value. "Other property", which includes commercial and industrial property, was reassessed at 30 percent. As a result, the assessed value of real estate increased and produced an increase in the total assessed value. Tax rates fell but not enough to offset the rise in the assessed values.

Because there was no substantial change in the law or procedures governing the assessment of state assessed (utility and railroad) properties, there was little change in the assessed value of these properties except in those counties affected by the elimination of utility inventories. The shift in taxes levied

against state assessed properties resulted largely from the decline in the tax rate resulting from increased values of real estate.

The decline in the taxes levied on personal property, was partly the result of the lower tax rates, but the biggest factors were the exemption of merchants and manufacturers inventories and livestock and the new procedures for assessing business machinery. This decline plus the decline in tax rates produced the large reduction in taxes on personal property.

Research Procedure: Shifts Among Real Estate Classes

Although it is clear that taxes on locally assessed real estate have greatly increased, it is much more difficult to determine how this increase has affected the various classes of real estate. To measure shifts among real estate classes it is necessary to have data from consistently defined classes for the period before reappraisal and classification and for a period afterward.

The first problem in obtaining such data, is that the classes for which property tax statistics are gathered have changed. Prior to 1989, property was classified, for statistical purposes, according to a statutorily prescribed system. Property tax data published by the Division of Property Valuation followed that system, but additional detail was provided. A page from the 1988 annual statistical report of the division showing classes prior to 1980 is included in the technical appendix of this report.

On the effective date of the classification amendment, this method of reporting data became obsolete. It was necessary that property be classified into the classes and subclasses prescribed by the constitutional amendment in order to insure that each property was assessed at the proper percentage of appraised value, use value or depreciated cost. In addition, the KSCAMA system included a long list of "land-use codes" which were used to classify property in the assessment process. A copy of this list is included in the technical appendix.

The result is terminological confusion and research problems. The terms "class" and "sub-class" were defined differently in the pre-1985 statutes and the post-1985 constitutional provisions. It is possible to speak of property in one land use code or group of codes as a class. Because of this confusion, the term "class" does not have a consistent meaning in this report and is are not necessarily consistent with either constitutional or statutory terminology. The meaning will be provided by the context or table headings. Because land use codes provided the most detailed classification of property types, they are often used in this report as an operational definition. For example, in many tables the term "commercial property" will be used to identify property

that was assigned land use codes 511-649. In some cases vacant commercial property (land use code 500) may be included. The exact usage in each case is indicated in the table headings or text.

Although 1988 and 1989 real estate property classes are not the same, it was hoped that data available from the July and November tax abstracts, filed with the Division of Property Valuation, could be used to make estimates of the shifts. However, this data has not become available in a useable form in time to permit such an analysis. As a result, our analysis of shifts within the real estate class depends entirely on data obtained from county-level sources.

Ten counties were chosen for this analysis. Four were "mainframe" counties. These counties had used computers for appraisal purposes prior to 1989 and had the KSCAMA system installed on large or mainframe computers. The other six counties used mini-computers for reappraisal. The ten counties in which shifts among real estate classes were studied are:

Mainframe Counties:	Johnson
	Sedgwick
	Shawnee
	Wyandotte
Non-Mainframe Counties:	Ford
	Montgomery
	Saline
	Seward
	Thomas
	Washington

Matched Parcel Approach. In the mainframe counties the county appraisers working with their computer programers were asked to develop a program that would record the assessed value and/or taxes on each parcel in a class of property and then attempt to locate the corresponding figures for the same parcel in 1988. If a match could not be made because the parcel had been split or combined, because the parcel did not exist in 1988 or for other reasons, it was to be excluded. This approach, which we came to call the "matched parcel" approach provided a reasonably good estimate of the shift among the classes of real estate between the two years. Unfortunately, the procedures used in the four counties were not identical. For example, in some of the counties, mixed parcels were excluded. In others the values of mixed parcels were assigned to the primary class.⁶ Reasons for this include differences in

⁶ Mixed use parcels exist when the same parcel is subject to more than one assessment level or method. For example, if a building is used for both residential and commercial purposes the residential part will be assessed at 12 percent of appraised value

computer capability and differences in the way the data, particularly 1988 data, had been entered.

Random Sample Approach. In addition to the matched parcel runs, Sedgwick and Johnson counties were also asked to draw a random sample of parcels from selected groups of land-use codes for further analysis.

In the non-mainframe counties, it was not possible to obtain computer runs containing both 1988 and 1989 data. Instead we asked the reappraisal staff of the Division of Property Valuation to develop a program which local appraisers could use to print out a list of parcels in their files. To limit the size of the residential print-out, only parcels number five in each block was printed. From these printouts the study staff marked random samples from several classes of property and returned the information to the county appraisers who manually entered 1988 and 1989 taxes. They were instructed to omit, but explain, any cases that were not comparable because of changes in parcel dimensions, new construction, etc.

Acknowledgement. The study staff received excellent cooperation from all the counties. Conditions, including the availability of staff, differed from county to county and there was some difference in the time required to complete the work, but many were extremely helpful in spite of the many other demands upon them. The study could not have been completed without their help. The results of the studies of the individual counties are reported in Part III of this report.

and the commercial part at 30 percent. Agricultural lands are assessed at 30 percent of use value, but a residence on the land is assessed at 12 percent of appraised value.

APPENDIX 1
STATE TAX LEVIES
PROJECTED AND ACTUAL, 78 COUNTIES
(Thousands of Dollars)

COUNTY	1988 Projected	1989 Projected	1988 Actual	1989 Actual	Pct Over 1988	Pct Over 1989
ALLEN	\$ 89	\$ 88	\$ 84	\$ 86	(5.2)	(2.2)
ATCHISON	73	73	74	84	1.0	14.5
BOURBON	70	70	72	80	2.3	14.2
BROWN	62	60	69	83	11.2	37.2
CLARK	62	59	55	53	(11.2)	(10.2)
CLAY	55	54	57	60	2.9	11.0
CLOUD	72	71	74	70	2.3	(1.5)
COMANCHE	44	41	38	39	(12.9)	(4.7)
COWLEY	200	197	194	205	(3.0)	4.1
CRAWFORD	124	125	124	158	0.1	26.1
DECATUR	40	38	39	43	(2.4)	13.1
DONIPHAN	42	41	44	52	5.0	26.0
DOUGLAS	333	340	345	491	3.5	44.5
EDWARDS	45	38	48	60	7.7	56.1
ELK	29	28	29	25	1.5	(9.7)
ELLIS	196	186	175	212	(10.6)	14.2
ELLSWORTH	78	75	75	64	(3.4)	(14.3)
FINNEY	446	460	397	406	(11.0)	(11.8)
FRANKLIN	96	96	97	117	1.1	22.2
GEARY	102	104	104	130	2.0	24.7
GOVE	53	52	51	52	(4.3)	0.3
GRAHAM	57	53	52	55	(9.5)	4.1
GRANT	242	239	271	308	12.0	29.0
GRAY	60	58	65	70	7.6	21.1
GREELEY	53	53	39	38	(26.8)	(27.8)
GREENWOOD	65	63	64	65	(2.1)	3.1
HAMILTON	54	52	49	59	(8.7)	13.1
HARPER	95	94	82	85	(14.1)	(9.4)
HARVEY	160	158	165	189	3.3	19.7
JACKSON	48	48	48	61	(0.6)	26.2
JEWELL	36	34	39	43	9.2	26.8
JOHNSON	1,934	2,021	1,941	3,714	0.4	83.8
KINGMAN	113	108	108	113	(4.8)	5.1
LABETTE	108	109	107	113	(1.0)	3.7
LANE	57	58	43	40	(25.0)	(30.8)
LEAVENWORTH	190	196	193	291	1.4	48.4

APPENDIX 1 (CON'T)
STATE TAX LEVIES
PROJECTED AND ACTUAL, 78 COUNTIES
(Thousands of Dollars)

COUNTY	1988 Projected	1989 Projected	1988 Actual	1989 Actual	Pct Over 1988	Pct Over 1989
LINN	170	169	177	184	4.2	9.2
LOGAN	41	40	39	42	(4.9)	4.4
LYON	178	181	174	188	(2.4)	4.1
MARION	84	82	84	89	0.3	9.0
MARSHALL	72	70	76	84	6.1	19.7
LOGAN	41	40	39	42	(4.9)	4.4
LYON	178	181	174	188	(2.4)	4.1
MARION	84	82	84	89	0.3	9.0
MARSHALL	72	70	76	84	6.1	19.7
MCPHERSON	229	228	217	228	(5.4)	0.1
MEADE	141	146	119	110	(15.4)	(24.6)
MIAMI	111	112	115	52	3.3	(53.6)
MITCHELL	51	50	53	53	3.2	5.8
MONTGOMERY	188	189	188	212	0.0	12.5
MORTON	175	176	151	159	(13.7)	(9.5)
NEMAHA	71	71	69	83	(2.9)	16.9
NEOSHO	95	95	88	85	(7.4)	(10.8)
OSAGE	70	70	72	78	2.5	11.7
OTTAWA	52	51	55	51	5.2	(0.7)
PHILLIPS	62	59	62	62	0.0	5.5
POTTAWATOMIE	426	444	395	397	(7.4)	(10.6)
PRATT	129	128	109	111	(15.2)	(13.4)
RENO	372	373	370	453	(0.5)	21.4
RICE	127	123	115	110	(9.4)	(10.8)
RILEY	198	202	202	252	2.2	24.5
RUSH	58	57	52	45	(10.3)	(21.1)
RUSSELL	113	110	86	91	(24.1)	(17.2)
SALINE	259	262	264	327	2.1	24.6
SCOTT	53	51	52	61	(1.1)	18.6
SEDGWICK	2,313	2,382	2,306	2,801	(0.3)	17.6
SEWARD	219	224	195	229	(11.1)	2.2
SHAWNEE	849	878	848	1,177	(0.1)	34.1
SHERIDAN	34	32	34	46	0.1	42.6
SHERMAN	57	55	58	74	2.2	34.2
SMITH	41	39	43	45	5.9	14.1
STANTON	88	87	94	97	6.4	11.4

APPENDIX 1 (CON'T) _
STATE TAX LEVIES
PROJECTED AND ACTUAL, 78 COUNTIES
(Thousands of Dollars)

COUNTY	1988 Projected	1989 Projected	1988 Actual	1989 Actual	Pct Over 1988	Pct Over 1989
STEVENS	320	320	347	387	8.4	21.0
SUMNER	132	128	131	165	(0.7)	28.6
THOMAS	82	81	77	92	(6.1)	13.2
WABAUNSEE	47	47	46	49	(2.2)	4.3
WALLACE	28	28	33	37	16.2	34.2
WASHINGTON	62	60	65	67	5.4	12.3
WICHITA	41	39	41	40	0.0	1.9
WILSON	64	63	63	63	(0.9)	0.5
WOODSON	35	33	34	34	(3.9)	2.8
WYANDOTTE	636	647	638	906	0.4	39.9
TOTAL	\$14,157	\$14,322	\$13,948	\$17,730	(1.5)	23.8

Source: Projections based on 1980-87 data from Kansas Division of Property Valuation, "Statistical Reports". The 1988 actual values are from the same source. The 1989 actual values were provided by the county clerks, and were current as of January 29, 1990.

APPENDIX 2
COUNTY TAX LEVIES
PROJECTED AND ACTUAL, 78 COUNTIES
(Thousands of Dollars)

County	1988 Projected	1989 Projected	1988 Actual	1989 Actual	Pct Over 1988	Pct Over 1989
ALLEN	\$ 1,648	\$ 1,702	\$1,632	\$1,754	(1.0)	3.1
ATCHISON	1,334	1,368	1,475	1,623	10.6	18.6
BOURBON	1,684	1,746	1,718	1,781	2.0	2.0
BROWN	1,414	1,414	1,495	1,551	5.7	9.7
CLARK	1,157	1,221	1,173	1,222	1.3	0.1
CLAY	1,655	1,715	1,614	1,651	(2.5)	(3.7)
CLOUD	2,341	2,422	2,368	2,303	1.1	(4.9)
COMANCHE	1,202	1,231	1,183	1,197	(1.6)	(2.7)
COWLEY	2,993	3,110	2,908	2,651	(2.8)	(14.8)
CRAWFORD	3,444	3,562	3,457	3,384	0.4	(5.0)
DECATUR	812	818	979	900	20.6	10.0
DONIPHAN	1,088	1,114	1,001	1,117	(8.0)	0.3
DOUGLAS	7,421	7,694	7,647	8,871	3.0	15.3
EDWARDS	899	897	1,088	1,213	21.0	35.3
ELK	1,137	1,182	1,166	1,208	2.6	2.2
ELLIS	3,911	3,971	4,031	3,410	3.1	(14.1)
ELLSWORTH	1,072	1,091	1,445	1,187	34.8	8.8
FINNEY	7,203	7,560	7,405	7,757	2.8	2.6
FRANKLIN	2,269	2,316	2,329	2,866	2.7	23.8
GEARY	2,431	2,607	2,681	2,669	10.3	2.4
GOVE	965	962	1,042	1,104	7.9	14.8
GRAHAM	2,452	2,563	2,295	2,396	(6.4)	(6.5)
GRANT	4,032	4,243	4,216	4,037	4.6	(4.8)
GRAY	1,650	1,680	1,701	1,979	3.1	17.8
GREELEY	971	995	976	820	0.5	(17.6)
GREENWOOD	2,144	2,245	2,508	2,309	17.0	2.9
HAMILTON	1,861	1,957	1,693	1,821	(9.0)	(7.0)
HARPER	1,999	2,085	2,213	2,365	10.7	13.4
HARVEY	2,483	2,518	2,955	3,736	19.0	48.4
JACKSON	2,224	2,341	1,984	2,058	(10.8)	(12.1)
JEWELL	1,364	1,406	1,251	1,380	(8.3)	(1.8)
JOHNSON	23,861	26,059	30,297	37,009	27.0	42.0
KINGMAN	2,095	2,179	1,975	2,423	(5.7)	11.2
LABETTE	2,302	2,344	2,322	2,254	0.9	(3.9)
LANE	1,294	1,344	1,279	1,413	(1.2)	5.1
LEAVENWORTH	4,146	4,310	4,501	6,295	8.6	46.1
LINN	2,879	2,916	3,041	2,995	5.6	2.7

APPENDIX 2 (CON'T)
COUNTY TAX LEVIES
PROJECTED AND ACTUAL, 78 COUNTIES
(Thousands of Dollars)

County	1988 Projected	1989 Projected	1988 Actual	1989 Actual	Pct Over 1988	Pct Over 1989
LOGAN	622	644	716	758	15.1	17.7
LYON	4,447	4,720	5,221	5,278	17.4	11.8
MARION	2,113	2,147	1,995	2,023	(5.6)	(5.8)
MARSHALL	2,050	2,124	2,188	2,227	6.7	4.8
MCPHERSON	3,856	3,933	3,872	4,187	0.4	6.4
MEADE	1,670	1,788	2,002	2,178	19.9	21.8
MITCHELL	1,421	1,455	1,419	1,505	(0.1)	3.4
MONTGOMERY	3,797	3,945	3,845	4,330	1.3	9.8
MORRIS	1,277	1,315	1,341	1,504	5.0	14.3
MORTON	3,241	3,448	3,119	3,248	(3.8)	(5.8)
NEMAHA	1,407	1,452	1,603	1,558	14.0	7.3
NEOSHO	2,030	2,088	1,706	1,880	(16.0)	(10.0)
OSAGE	1,512	1,584	1,396	1,591	(7.7)	0.4
OTTAWA	1,758	1,820	1,717	1,777	(2.3)	(2.4)
PHILLIPS	2,130	2,226	2,135	2,409	0.2	8.2
POTTAWATOMIE	4,355	4,567	4,425	4,613	1.6	1.0
PRATT	2,394	2,465	2,287	2,190	(4.5)	(11.2)
RENO	5,849	6,212	5,968	6,138	2.0	(1.2)
RICE	2,671	2,803	2,669	2,579	(0.1)	(8.0)
RILEY	3,227	3,323	3,792	4,711	17.5	41.8
RUSH	1,555	1,610	1,828	1,633	17.5	1.4
RUSSELL	2,052	2,036	1,816	1,881	(11.5)	(7.6)
SALINE	3,460	3,535	3,999	4,153	15.6	17.5
SCOTT	1,190	1,245	1,494	1,400	25.6	12.4
SEDGWICK	32,543	34,354	34,909	43,160	7.3	25.6
SEWARD	2,679	2,882	2,775	2,777	3.6	(3.6)
SHAWNEE	21,049	22,269	21,227	22,276	0.8	0.0
SHERIDAN	1,051	1,064	1,042	1,134	(0.9)	6.5
SHERMAN	1,470	1,531	1,551	1,716	5.5	12.1
SMITH	1,311	1,355	1,379	1,479	5.2	9.1
STANTON	2,126	2,252	2,672	2,380	25.7	5.7
STEVENS	3,665	3,885	3,556	3,838	(3.0)	(1.2)
SUMNER	3,919	4,079	3,514	3,469	(10.3)	(14.9)
THOMAS	1,302	1,341	1,367	1,350	5.0	0.6
WABAUNSEE	953	975	971	814	1.9	(16.5)
WALLACE	897	952	931	708	3.8	(25.6)
WASHINGTON	1,799	1,907	1,858	2,018	3.3	5.8

APPENDIX 2 (CON'T)
COUNTY TAX LEVIES
PROJECTED AND ACTUAL, 78 COUNTIES
(Thousands of Dollars)

County	1988 Projected	1989 Projected	1988 Actual	1989 Actual	Pct Over 1988	Pct Over 1989
WICHITA	1,117	1,151	1,137	1,141	1.8	(0.9)
WILSON	1,935	2,002	1,849	2,045	(4.5)	2.2
WOODSON	1,199	1,225	1,182	1,212	(1.4)	(1.1)
WYANDOTTE	14,155	15,225	12,118	18,229	(14.4)	19.7
TOTAL	\$259,092	\$271,821	\$271,635	\$302,206	4.8	11.2

Source: Projections based on 1980-87 data from Kansas Division of Property Valuation, "Statistical Reports". The 1988 actual values are from the same source. The 1989 actual values were provided by the county clerks, and were current as of January 29, 1990.

APPENDIX 3
CITY TAX LEVIES
PROJECTED AND ACTUAL, 78 COUNTIES
(Thousands of Dollars)

County	1988 Projected	1989 Projected	1988 Actual	1989 Actual	Pct Over 1988	Pct Over 1989
ALLEN	\$ 913	\$ 922	\$ 789	828	(13.6)	(10.2)
ATCHISON	1,651	1,730	1,634	1,642	(1.0)	(5.1)
BOURBON	1,006	1,032	996	992	(1.0)	(3.8)
BROWN	611	641	541	566	(11.4)	(11.7)
CLARK	179	181	231	240	29.3	32.7
CLAY	556	556	572	652	2.9	17.4
CLOUD	779	777	853	850	9.5	9.4
COMANCHE	264	283	275	289	4.2	2.2
COWLEY	2,833	2,993	2,914	2,918	2.9	(2.5)
CRAWFORD	2,527	2,617	2,518	2,590	(0.4)	(1.0)
DECATUR	200	205	171	161	(14.5)	(21.6)
DONIPHAN	265	268	283	298	6.7	11.1
DOUGLAS	6,839	7,088	7,080	7,343	3.5	3.6
EDWARDS	295	312	315	325	6.7	4.1
ELK	215	228	206	183	(4.2)	(19.8)
ELLIS	2,134	2,241	2,453	2,458	15.0	9.7
ELLSWORTH	380	386	471	523	23.9	35.6
FINNEY	1,750	1,756	1,830	2,047	4.6	16.6
FRANKLIN	1,602	1,670	1,556	1,650	(2.9)	(1.2)
GEARY	1,990	2,082	2,803	2,733	40.9	31.3
GOVE	159	160	198	196	24.9	22.7
GRAHAM	177	181	159	172	(10.2)	(5.2)
GRANT	426	439	480	474	12.7	7.9
GRAY	247	245	261	271	5.8	10.8
GREELEY	253	264	215	154	(14.9)	(41.6)
GREENWOOD	486	493	516	508	6.1	3.1
HAMILTON	103	104	95	94	(7.7)	(9.6)
HARPER	509	528	591	598	16.0	13.2
HARVEY	2,952	2,979	3,322	3,576	12.5	20.0
JACKSON	293	308	363	347	23.9	12.8
JEWELL	173	171	167	160	(3.5)	(6.6)
JOHNSON	30,300	32,696	34,313	37,949	13.2	16.1
KINGMAN	708	737	659	655	(6.9)	(11.2)
LABETTE	1,901	1,932	1,961	1,979	3.1	2.5
LANE	113	123	168	181	49.2	47.5
LEAVENWORTH	3,455	3,587	3,534	4,568	2.3	27.3
LINN	313	325	328	283	4.8	(12.9)

APPENDIX 3 (CON'T)
CITY TAX LEVIES
PROJECTED AND ACTUAL, 78 COUNTIES
(Thousands of Dollars)

County	1988 Projected	1989 Projected	1988 Actual	1989 Actual	Pct Over 1988	Pct Over 1989
LOGAN	254	243	278	287	9.7	18.3
LYON	3,335	3,389	3,384	3,532	1.5	4.2
MARION	726	735	673	686	(7.3)	(6.7)
MARSHALL	741	760	689	828	(7.0)	8.9
MCPHERSON	2,038	2,120	2,213	2,595	8.6	22.4
MEADE	566	599	526	512	(7.1)	(14.6)
MITCHELL	505	521	539	544	6.6	4.4
MONTGOMERY	2,687	2,718	2,853	3,159	6.2	16.2
MORRIS	316	336	324	329	2.5	(2.0)
MORTON	291	299	339	299	16.3	(0.0)
NEMAHA	447	452	490	526	9.6	16.3
NEOSHO	1,175	1,215	1,184	1,320	0.7	8.7
OSAGE	573	580	649	638	13.2	10.0
OTTAWA	217	217	233	241	7.6	11.2
PHILLIPS	449	471	437	539	(2.6)	14.4
POTTAWATOMIE	833	869	1,001	1,039	20.1	19.6
PRATT	475	463	613	662	29.0	43.1
RENO	4,181	4,059	4,379	5,149	4.7	26.9
RICE	580	582	648	634	11.8	8.9
RILEY	3,534	3,649	4,527	4,704	28.1	28.9
RUSH	322	330	303	287	(5.8)	(13.1)
RUSSELL	894	941	664	706	(25.7)	(24.9)
SALINE	4,237	4,273	4,376	4,783	3.3	11.9
SCOTT	533	560	584	575	9.6	2.6
SEDGWICK	40,207	40,633	43,304	44,467	7.7	9.4
SEWARD	1,807	1,944	1,745	1,767	(3.4)	(9.1)
SHAWNEE	17,018	17,502	18,770	19,979	10.3	14.2
SHERIDAN	304	325	278	303	(8.6)	(6.7)
SHERMAN	525	533	536	600	2.1	12.7
SMITH	270	277	342	402	26.7	45.1
STANTON	140	141	156	137	11.1	(3.0)
STEVENS	321	313	266	298	(17.2)	(4.7)
SUMNER	1,800	1,881	1,759	1,765	(2.3)	(6.2)
THOMAS	508	508	613	613	20.7	20.7
WABAUNSEE	225	231	196	163	(12.8)	(29.3)
WALLACE	56	54	60	59	7.7	9.9
WASHINGTON	352	351	362	361	2.9	2.9

APPENDIX 3 (CON'T)
 CITY TAX LEVIES
 PROJECTED AND ACTUAL, 78 COUNTIES
 (Thousands of Dollars)

County	1988 Projected	1989 Projected	1988 Actual	1989 Actual	Pct Over 1988	Pct Over 1989
WICHITA	244	252	253	225	3.7	(10.5)
WILSON	461	469	426	436	(7.6)	(7.1)
WOODSON	277	288	264	249	(4.8)	(13.6)
WYANDOTTE	31,187	32,396	31,298	32,537	0.4	0.4
TOTAL	\$195,166	\$201,717	\$208,355	\$220,388	6.8	9.3

Source: Projections based on 1980-87 data from Kansas Division of Property Valuation, "Statistical Reports". The 1988 actual values are from the same source. The 1989 actual values were provided by the county clerks, and were current as of January 29, 1990.

APPENDIX 4
SCHOOL TAX LEVIES
PROJECTED AND ACTUAL, 78 COUNTIES
(Thousands Of Dollars)

County	1988 Projected	1989 Projected	1988 Actual	1989 Actual	Pct Over 1988	Pct Over 1989
ALLEN	\$ 4,180	\$ 4,272	\$ 4,169	\$ 4,568	(0.3)	6.9
ATCHISON	3,732	3,862	4,044	4,214	8.4	9.1
BOURBON	4,185	4,303	4,183	4,196	(0.1)	(2.5)
BROWN	3,273	3,316	3,396	3,369	3.8	1.6
CLARK	1,811	1,825	1,652	1,655	(8.8)	(9.3)
CLAY	1,766	1,696	1,861	2,067	5.4	21.9
CLOUD	3,995	4,077	3,749	2,640	(6.2)	(35.2)
COMANCHE	1,525	1,534	1,334	1,343	(12.5)	(12.4)
COWLEY	12,093	12,526	11,971	12,857	(1.0)	2.6
CRAWFORD	6,116	6,354	6,183	5,880	1.1	(7.5)
DECATUR	1,586	1,585	1,403	1,428	(11.6)	(9.9)
DONIPHAN	2,800	2,844	2,777	2,695	(0.8)	(5.2)
DOUGLAS	17,620	18,806	20,617	21,718	17.0	15.5
EDWARDS	2,059	2,048	1,987	2,051	(3.5)	0.1
ELK	1,040	1,030	953	745	(8.4)	(27.7)
ELLIS	10,159	10,635	8,596	8,557	(15.4)	(19.5)
ELLSWORTH	3,443	3,586	3,369	3,115	(2.2)	(13.1)
FINNEY	19,173	20,399	18,408	18,488	(4.0)	(9.4)
FRANKLIN	4,323	4,387	4,494	4,587	3.9	4.6
GEARY	2,632	2,695	3,408	4,260	29.5	58.1
GOVE	2,496	2,538	2,212	2,148	(11.4)	(15.4)
GRAHAM	2,484	2,492	1,927	1,930	(22.4)	(22.6)
GRANT	5,687	5,937	6,395	6,547	12.5	10.3
GRAY	3,123	3,189	2,806	2,839	(10.2)	(11.0)
GREELEY	1,557	1,620	1,590	1,614	2.1	(0.4)
GREENWOOD	3,722	3,842	3,042	2,903	(18.3)	(24.4)
HAMILTON	1,806	1,865	1,706	1,788	(5.5)	(4.1)
HARPER	4,288	4,384	3,442	3,133	(19.7)	(28.5)
HARVEY	9,022	9,423	9,184	9,190	1.8	(2.5)
JACKSON	1,930	1,945	1,898	2,043	(1.6)	5.0
JEWELL	2,233	2,269	1,724	1,838	(22.8)	(19.0)
JOHNSON	130,947	139,705	143,584	164,031	9.7	17.4
KINGMAN	4,635	4,729	4,154	4,362	(10.4)	(7.8)
LABETTE	6,339	6,566	6,130	6,365	(3.3)	(3.1)
LANE	2,350	2,462	1,869	1,731	(20.5)	(29.7)
LEAVENWORTH	10,033	10,623	10,940	12,275	9.0	15.6
LINN	4,482	4,662	4,564	4,708	1.8	1.0

APPENDIX 4 (CON'T)
 SCHOOL TAX LEVIES
 PROJECTED AND ACTUAL, 78 COUNTIES
 (Thousands Of Dollars)

County	1988 Projected	1989 Projected	1988 Actual	1989 Actual	Pct Over 1988	Pct Over 1989
LOGAN	1,678	1,698	1,558	1,692	(7.2)	(0.4)
LYON	8,383	8,782	8,212	8,511	(2.0)	(3.1)
MARION	3,419	3,407	3,220	3,250	(5.8)	(4.6)
MARSHALL	3,326	3,346	3,331	3,360	0.1	0.4
MCPHERSON	10,223	10,601	9,697	9,970	(5.1)	(6.0)
MEADE	3,380	3,519	3,261	3,335	(3.5)	(5.2)
MIAMI	5,694	5,909	6,150	6,407	8.0	8.4
MITCHELL	1,848	1,762	1,893	1,789	2.4	1.5
MONTGOMERY	11,404	11,845	11,923	12,131	4.5	2.4
MORTON	3,577	3,747	3,437	3,625	(3.9)	(3.2)
NEMAHA	2,800	2,828	2,402	2,602	(14.2)	(8.0)
NEOSHO	6,514	6,842	6,575	5,826	0.9	(14.8)
OSAGE	2,556	2,569	2,606	2,509	2.0	(2.3)
OTTAWA	1,777	1,796	1,696	1,565	(4.5)	(12.9)
PHILLIPS	2,501	2,513	2,225	2,185	(11.0)	(13.0)
POTTAWATOMIE	9,018	9,408	8,724	9,393	(3.3)	(0.2)
PRATT	6,496	6,765	6,092	6,379	(6.2)	(5.7)
RENO	23,603	24,790	21,296	17,487	(9.8)	(29.5)
RICE	4,739	4,860	4,135	4,141	(12.7)	(14.8)
RILEY	10,367	11,066	10,885	11,075	5.0	0.1
RUSH	1,940	1,922	1,670	1,421	(13.9)	(26.1)
RUSSELL	5,092	5,281	3,676	3,672	(27.8)	(30.5)
SALINE	14,372	15,159	15,250	15,816	6.1	4.3
SCOTT	2,414	2,447	2,570	2,458	6.5	0.5
SEDGWICK	125,014	133,880	127,886	127,036	2.3	(5.1)
SEWARD	11,117	11,647	11,376	10,944	2.3	(6.0)
SHAWNEE	48,868	51,772	52,449	53,604	7.3	3.5
SHERIDAN	1,802	1,790	1,707	1,741	(5.3)	(2.7)
SHERMAN	3,393	3,452	2,828	2,780	(16.7)	(19.5)
SMITH	1,989	1,990	1,885	1,716	(5.2)	(13.8)
STANTON	2,391	2,455	2,063	2,342	(13.7)	(4.6)
STEVENS	4,603	4,695	4,851	5,085	5.4	8.3
SUMNER	7,434	7,573	7,066	7,276	(5.0)	(3.9)
THOMAS	5,394	5,615	4,411	4,341	(18.2)	(22.7)
WABAUNSEE	1,911	1,938	1,889	1,951	(1.1)	0.7
WALLACE	1,189	1,194	1,016	1,282	(14.5)	7.4
WASHINGTON	2,463	2,451	2,264	2,345	(8.1)	(4.3)

APPENDIX 4 (CON'T)
 SCHOOL TAX LEVIES
 PROJECTED AND ACTUAL, 78 COUNTIES
 (Thousands Of Dollars)

County	1988 Projected	1989 Projected	1988 Actual	1989 Actual	Pct Over 1988	Pct Over 1989
WICHITA	1,976	2,043	1,796	1,790	(9.1)	(12.4)
WILSON	2,624	2,691	2,502	2,364	(4.6)	(12.2)
WOODSON	1,238	1,197	1,058	983	(14.5)	(17.9)
WYANDOTTE	32,860	34,539	36,267	38,038	10.4	10.1
TOTAL	\$708,033	\$743,814	\$721,519	\$746,095	1.9	0.3

Source: Projections based on 1980-87 data from Kansas Division of Property Valuation, "Statistical Reports". The 1988 actual values are from the same source. The 1989 actual values were provided by the county clerks, and were current as of January 29, 1990.

APPENDIX 5
TOWNSHIP TAX LEVIES
PROJECTED AND ACTUAL, 78 COUNTIES
(Thousands of Dollars)

County	1988 Projected	1989 Projected	1988 Actual	1989 Actual	Pct Over 1988	Pct Over 1989
ALLEN	\$ 31	\$ 32	\$ 44	\$ 40	42.2	24.0
ATCHISON	228	235	236	225	3.4	(4.2)
BOURBON	18	19	19	21	8.0	10.9
BROWN	530	557	489	460	(7.7)	(17.4)
CLAY	303	305	310	295	2.3	(3.4)
CLOUD	24	26	36	28	50.0	9.8
COMANCHE	18	20	16	7	(11.5)	(64.5)
COWLEY	562	580	627	555	11.6	(4.3)
CRAWFORD	66	72	52	51	(21.2)	(29.6)
DECATUR	218	227	245	236	12.3	4.0
DONIPHAN	48	46	72	49	51.2	6.1
DOUGLAS	793	830	878	891	10.7	7.3
EDWARDS	273	267	311	289	13.8	8.1
ELK	3	4	3	2	(12.5)	(43.8)
ELLIS	7	7	4	4	(40.2)	(42.1)
ELLSWORTH	364	379	336	334	(7.6)	(11.9)
FINNEY	116	125	88	87	(24.2)	(30.4)
FRANKLIN	46	49	77	51	69.0	3.7
GEARY	9	10	9	9	(3.4)	(10.8)
GOVE	15	15	13	8	(13.2)	(47.6)
GRAHAM	40	45	39	37	(3.4)	(17.5)
GRAY	44	47	44	44	(0.2)	(6.8)
GREENWOOD	355	366	347	339	(2.3)	(7.5)
HAMILTON	24	27	20	19	(16.7)	(28.3)
HARPER	(3)	(7)	8	4	(361.7)	(157.3)
HARVEY	423	438	417	368	(1.5)	(16.0)
JEWELL	2	2	14	12	483.4	560.7
JOHNSON	67	66	101	101	50.0	52.3
KINGMAN	639	674	788	784	23.4	16.3
LABETTE	42	43	59	47	41.4	10.2
LANE	18	20	16	12	(12.9)	(39.5)
LEAVENWORTH	102	106	155	631	51.5	496.2
LINN	77	86	130	112	67.9	30.9
LOGAN	138	142	141	133	1.9	(6.2)
LYON	26	25	36	34	40.6	33.7
MARION	19	20	36	30	89.2	50.1
MARSHALL	451	466	421	416	(6.6)	(10.8)

APPENDIX 5 (CON'T)
TOWNSHIP TAX LEVIES
PROJECTED AND ACTUAL, 78 COUNTIES
(Thousands of Dollars)

County	1988 Projected	1989 Projected	1988 Actual	1989 Actual	Pct Over 1988	Pct Over 1989
MCPHERSON	803	823	905	766	12.7	(6.9)
MEADE	286	287	295	318	3.3	10.6
MITCHELL	197	205	180	180	(8.5)	(12.3)
MONTGOMERY	33	36	30	29	(8.1)	(19.3)
MORRIS	7	7	8	8	21.2	15.4
NEMAHA	312	316	335	332	7.3	5.0
NEOSHO	47	51	41	39	(13.4)	(22.9)
OSAGE	464	479	469	455	1.1	(5.1)
OTTAWA	148	152	161	144	8.8	(5.1)
PHILLIPS	10	10	19	16	91.1	63.9
POTTAWATOMIE	(31)	(103)	50	45	(261.3)	(143.6)
PRATT	73	77	51	46	(30.1)	(40.1)
RENO	888	917	1,077	1,072	21.3	17.0
RICE	553	572	546	540	(1.3)	(5.6)
RILEY	186	193	187	186	0.5	(3.6)
RUSH	86	94	87	83	1.3	(11.3)
RUSSELL	600	618	598	588	(0.3)	(4.8)
SALINE	9	10	11	10	26.6	3.5
SCOTT	9	9	11	11	21.1	19.2
SEDGWICK	1,091	1,155	1,443	1,152	32.2	(0.2)
SHAWNEE	1,935	2,028	2,199	2,374	13.7	17.1
SHERIDAN	6	7	6	44	0.0	576.9
SMITH	5	5	9	9	82.1	88.9
SUMNER	881	931	991	976	12.5	4.8
THOMAS	370	387	276	275	(25.5)	(28.9)
WABAUNSEE	375	394	316	322	(15.8)	(18.2)
WALLACE	9	10	9	9	0.3	(5.3)
WASHINGTON	343	343	351	354	2.3	3.4
WILSON	10	11	14	13	35.7	14.7
WOODSON	2	1	3	3	78.0	112.5
WYANDOTTE	20	19	21	20	6.4	3.1
TOTAL	\$15,863	\$16,413	\$17,336	\$17,184	9.3	4.7

Source: Projections based on 1980-87 data from Kansas Division of Property Valuation, "Statistical Reports". The 1988 actual values are from the same source. The 1989 actual values were provided by the county clerks, and were current as of January 29, 1990. In ten of the counties, township tax data were so erratic that it was not possible to make reasonable projections.

APPENDIX 6
SPECIAL DISTRICT TAX LEVIES
PROJECTED AND ACTUAL, 78 COUNTIES
(Thousands of Dollars)

County	1988 Projected	1989 Projected	1988 Actual	1989 Actual	Pct Over 1988	Pct Over 1989
ALLEN	\$ 83	\$ 83	\$120	\$ 134	44.7	61.4
ATCHISON	126	128	134	125	6.4	(2.2)
BOURBON	131	137	136	125	4.2	(9.1)
BROWN	86	86	94	83	9.4	(3.8)
CLARK	503	497	524	516	4.2	3.8
CLAY	173	174	326	318	88.4	82.5
CLOUD	119	124	131	1,302	10.1	947.8
COMANCHE	38	39	36	43	(4.3)	10.5
COWLEY	400	394	394	375	(1.5)	(4.9)
CRAWFORD	157	163	139	143	(11.7)	(12.2)
DECATUR	43	43	45	41	4.6	(5.4)
DONIPHAN	209	217	177	177	(15.4)	(18.5)
DOUGLAS	144	147	147	115	2.1	(21.6)
EDWARDS	51	50	55	62	7.7	23.4
ELK	87	85	96	93	9.8	9.0
ELLIS	176	174	174	158	(1.1)	(9.3)
ELLSWORTH	93	100	84	74	(9.3)	(25.8)
FINNEY	73	73	63	82	(13.3)	11.7
FRANKLIN	80	81	97	90	21.2	11.5
GEARY	95	104	96	93	0.6	(10.2)
GOVE	38	39	31	28	(17.7)	(29.0)
GRAHAM	41	40	41	42	(0.8)	4.1
GRANT	1	(13)	49	49	4,415.3	(469.2)
GRAY	106	104	154	152	45.8	45.5
GREELEY	11	10	15	14	40.4	37.8
GREENWOOD	143	143	136	145	(4.7)	1.3
HAMILTON	7	0	29	39	309.3	16,997.8
HARPER	687	720	676	605	(1.5)	(16.0)
HARVEY	98	94	100	96	2.0	2.1
JACKSON	155	157	189	162	22.2	3.1
JEWELL	42	45	43	46	1.6	3.2
JOHNSON	19,472	20,364	19,517	21,524	0.2	5.7
KINGMAN	106	108	118	102	11.7	(5.9)
LABETTE	97	99	106	104	9.2	4.5
LANE	81	74	95	89	17.2	19.9
LEAVENWORTH	497	515	558	99	12.3	(80.8)
LINN	199	200	276	233	38.4	16.6
LOGAN	49	50	40	38	(17.9)	(24.2)

APPENDIX 6 (CON'T)
SPECIAL DISTRICT TAX LEVIES
PROJECTED AND ACTUAL, 78 COUNTIES
(Thousands of Dollars)

County	1988 Projected	1989 Projected	1988 Actual	1989 Actual	Pct Over 1988	Pct Over 1989
LYON	172	176	187	165	8.5	(6.3)
MARION	255	266	265	260	3.9	(2.3)
MARSHALL	114	117	123	116	7.8	(0.6)
MCPHERSON	351	370	328	280	(6.4)	(24.3)
MEADE	401	413	412	359	2.6	(13.0)
MIAMI	158	162	325	293	105.7	80.3
MITCHELL	96	100	111	259	15.1	159.5
MONTGOMERY	187	188	199	252	6.4	34.2
MORTON	189	198	141	124	(25.2)	(37.4)
NEMAHA	136	141	144	135	6.2	(4.2)
NEOSHO	67	69	66	58	(1.6)	(16.2)
OSAGE	289	310	250	217	(13.5)	(30.1)
OTTAWA	153	159	150	144	(2.2)	(9.2)
PHILLIPS	88	91	103	109	17.1	20.4
POTTAWATOMIE	2,216	2,456	2,271	2,200	2.5	(10.4)
PRATT	7	7	7	8	5.1	20.0
RENO	1,408	1,479	1,729	5,996	22.8	305.4
RICE	328	318	362	598	10.2	88.2
RILEY	129	135	145	143	12.4	5.9
RUSH	159	164	127	118	(20.1)	(28.3)
RUSSELL	163	165	116	119	(29.0)	(27.8)
SALINE	891	936	953	947	6.9	1.1
SCOTT	13	14	8	10	(38.5)	(27.3)
SEDGWICK	4,804	5,010	5,322	4,975	10.8	(0.7)
SEWARD	226	237	300	103	32.7	(56.6)
SHAWNEE	5,747	6,216	5,296	13,779	(7.8)	121.7
SHERIDAN	61	63	62	66	1.1	5.5
SHERMAN	67	70	77	69	15.4	(0.9)
SMITH	38	39	38	40	1.1	1.4
STANTON	39	35	90	84	128.8	137.8
STEVENS	17	2	105	48	503.5	2,964.5
SUMNER	294	310	360	353	22.4	14.0
THOMAS	150	156	143	121	(4.5)	(22.3)
WABAUNSEE	158	161	172	141	9.1	(12.7)
WALLACE	27	26	25	25	(6.3)	(5.3)
WASHINGTON	120	120	134	133	11.6	11.1

APPENDIX 6 (CON'T)
 SPECIAL DISTRICT TAX LEVIES
 PROJECTED AND ACTUAL, 78 COUNTIES
 (Thousands of Dollars)

County	1988 Projected	1989 Projected	1988 Actual	1989 Actual	Pct Over 1988	Pct Over 1989
WICHITA	45	48	35	43	(21.8)	(10.2)
WILSON	79	82	77	69	(3.1)	(15.9)
WOODSON	75	74	61	58	(18.6)	(21.9)
WYANDOTTE	1,188	1,257	1,463	1,448	23.2	15.2
TOTAL	\$45,800	\$47,991	\$47,523	\$62,181	3.8	29.6

Source: Projections based on 1980-87 data from Kansas Division of Property Valuation, "Statistical Reports". The 1988 actual values are from the same source. The 1989 actual values were provided by the county clerks, and were current as of January 17, 1990.

APPENDIX 7
TOTAL TAX LEVIES--ALL GOVERNMENTS
PROJECTED AND ACTUAL, 105 COUNTIES
(Thousands of Dollars)

County	1988 Projected	1989 Projected	1988 Actual	1989 Actual	Pct Over 1988	Pct Over 1989
ALLEN	\$ 6,943	\$ 7,098	\$ 6,838	\$ 7,411	(1.5)	4.4
ANDERSON	4,081	4,166	3,857	4,078	(5.5)	(2.1)
ATCHISON	7,144	7,395	7,597	7,910	6.3	7.0
BARBER	7,586	7,936	6,761	6,209	(10.9)	(21.8)
BARTON	22,032	22,800	20,687	20,687	(6.1)	(9.3)
BOURBON	7,094	7,307	7,124	7,194	0.4	(1.5)
BROWN	5,976	6,075	6,084	6,112	1.8	0.6
BUTLER	23,916	24,828	25,259	26,914	5.6	8.4
CHASE	2,479	2,451	2,716	2,529	9.5	3.2
CHAUTAUQUA	2,484	2,523	2,351	2,305	(5.3)	(8.6)
CHEROKEE	7,150	7,408	7,497	7,177	4.9	(3.1)
CHEYENNE	2,833	2,917	2,689	2,761	(5.1)	(5.4)
CLARK	3,716	3,784	3,635	3,685	(2.2)	(2.6)
CLAY	4,509	4,500	4,740	5,042	5.1	12.0
CLOUD	7,331	7,497	7,211	7,192	(1.6)	(4.1)
COFFEY	23,978	26,206	22,825	25,360	(4.8)	(3.2)
COMANCHE	3,091	3,147	2,882	2,918	(6.8)	(7.3)
COWLEY	19,080	19,800	19,008	19,500	(0.4)	(1.5)
CRAWFORD	12,434	12,893	12,473	12,204	0.3	(5.3)
DECATUR	2,899	2,917	2,882	2,808	(0.6)	(3.7)
DICKINSON	8,662	8,817	8,955	9,372	3.4	6.3
DONIPHAN	4,452	4,530	4,354	4,389	(2.2)	(3.1)
DOUGLAS	33,151	34,904	36,714	39,428	10.7	13.0
EDWARDS	3,623	3,613	3,804	3,999	5.0	10.7
ELK	2,511	2,557	2,453	2,255	(2.3)	(11.8)
ELLIS	16,582	17,214	15,433	14,799	(6.9)	(14.0)
ELLSWORTH	5,430	5,616	5,780	5,298	6.5	(5.7)
FINNEY	28,761	30,374	28,191	28,865	(2.0)	(5.0)
FORD	17,589	18,219	17,862	14,340	1.5	(21.3)
FRANKLIN	8,415	8,598	8,650	9,361	2.8	8.9
GEARY	7,259	7,602	9,101	9,895	25.4	30.2
GOVE	3,726	3,766	3,547	3,535	(4.8)	(6.1)
GRAHAM	5,252	5,374	4,513	4,632	(14.1)	(13.8)
GRANT	10,387	10,845	11,411	11,415	9.9	5.3
GRAY	5,230	5,323	5,031	5,355	(3.8)	0.6
GREELEY	2,845	2,942	2,835	2,640	(0.3)	(10.3)
GREENWOOD	6,916	7,152	6,613	6,269	(4.4)	(12.3)

APPENDIX 7 (CON'T)
TOTAL TAX LEVIES--ALL GOVERNMENTS
PROJECTED AND ACTUAL, 105 COUNTIES
(Thousands of Dollars)

County	1988 Projected	1989 Projected	1988 Actual	1989 Actual	Pct Over 1988	Pct Over 1989
HAMILTON	3,855	4,005	3,592	3,821	(6.8)	(4.6)
HARPER	7,575	7,804	7,012	6,791	(7.4)	(13.0)
HARVEY	15,139	15,609	16,143	17,156	6.6	9.9
HASKELL	6,625	6,884	6,681	7,244	0.8	5.2
HODGEMAN	3,916	4,022	3,367	3,245	(14.0)	(19.3)
JACKSON	4,649	4,800	4,487	4,677	(3.5)	(2.6)
JEFFERSON	6,108	6,353	6,124	6,485	0.3	2.1
JEWELL	3,851	3,926	3,238	3,479	(15.9)	(11.4)
JOHNSON	206,582	220,911	229,753	264,328	11.2	19.7
KEARNY	8,120	8,411	8,544	8,870	5.2	5.5
KINGMAN	8,296	8,536	7,802	8,439	(6.0)	(1.1)
KIOWA	4,375	4,449	4,255	4,197	(2.7)	(5.7)
LABETTE	10,789	11,093	10,685	10,863	(1.0)	(2.1)
LANE	3,914	4,081	3,470	3,467	(11.3)	(15.0)
LEAVENWORTH	18,424	19,336	19,881	24,159	7.9	24.9
LINCOLN	2,844	2,841	3,039	3,073	6.9	8.2
LINN	8,121	8,356	8,516	8,515	4.9	1.9
LOGAN	2,782	2,817	2,772	2,950	(0.4)	4.7
LYON	16,541	17,273	17,214	17,709	4.1	2.5
MARION	6,616	6,657	6,273	6,375	(5.2)	(4.2)
MARSHALL	6,754	6,884	6,828	7,032	1.1	2.2
MCPHERSON	17,500	18,075	17,232	18,026	(1.5)	(0.3)
MEADE	6,444	6,753	6,615	6,811	2.7	0.9
MIAMI	9,199	9,506	10,067	10,979	9.4	15.5
MITCHELL	4,119	4,093	4,195	4,330	1.9	5.8
MONTGOMERY	18,295	18,920	19,038	20,112	4.1	6.3
MORRIS	3,411	3,474	3,478	3,682	2.0	6.0
MORTON	7,473	7,867	7,187	7,463	(3.8)	(5.1)
NEMAHA	5,173	5,261	5,043	5,235	(2.5)	(0.5)
NEOSHO	9,929	10,360	9,660	9,209	(2.7)	(11.1)
NESS	6,406	6,599	5,645	5,228	(11.9)	(20.8)
NORTON	3,841	3,914	3,645	3,610	(5.1)	(7.8)
OSAGE	5,464	5,592	5,442	5,485	(0.4)	(1.9)
OSBORNE	3,313	3,327	3,379	3,218	2.0	(3.3)
OTTAWA	4,104	4,195	4,012	3,923	(2.3)	(6.5)
PAWNEE	5,612	5,746	5,410	5,412	(3.6)	(5.8)
PHILLIPS	5,240	5,369	4,981	5,319	(4.9)	(0.9)

APPENDIX 7 (CON'T)
TOTAL TAX LEVIES--ALL GOVERNMENTS
PROJECTED AND ACTUAL, 105 COUNTIES
(Thousands of Dollars)

County	1988 Projected	1989 Projected	1988 Actual	1989 Actual	Pct Over 1988	Pct Over 1989
POTTAWATOMIE	16,817	17,641	16,866	17,687	0.3	0.3
PRATT	9,573	9,904	9,159	9,396	(4.3)	(5.1)
RAWLINS	3,799	3,880	3,645	3,905	(4.1)	0.7
RENO	36,302	37,830	34,819	36,294	(4.1)	(4.1)
REPUBLIC	4,360	4,378	4,428	4,615	1.5	5.4
RICE	8,998	9,259	8,475	8,602	(5.8)	(7.1)
RILEY	17,640	18,568	19,738	21,072	11.9	13.5
ROOKS	7,065	7,419	5,578	5,735	(21.1)	(22.7)
RUSH	4,120	4,178	4,067	3,586	(1.3)	(14.2)
RUSSELL	8,914	9,150	6,956	7,058	(22.0)	(22.9)
SALINE	23,227	24,176	24,853	26,035	7.0	7.7
SCOTT	4,211	4,327	4,719	4,514	12.1	4.3
SEDGWICK	205,971	217,414	215,170	223,590	4.5	2.8
SEWARD	16,047	16,934	16,396	15,830	2.2	(6.5)
SHAWNEE	95,465	100,665	100,789	113,189	5.6	12.4
SHERIDAN	3,259	3,280	3,129	3,263	(4.0)	(0.5)
SHERMAN	5,512	5,640	5,050	5,238	(8.4)	(7.1)
SMITH	3,653	3,706	3,696	3,692	1.2	(0.4)
STAFFORD	6,058	6,212	5,869	6,393	(3.1)	2.9
STANTON	4,785	4,971	5,075	5,039	6.1	1.4
STEVENS	8,927	9,214	9,125	9,655	2.2	4.8
SUMNER	14,460	14,901	13,821	14,004	(4.4)	(6.0)
THOMAS	7,806	8,088	6,887	6,793	(11.8)	(16.0)
TREGO	3,913	3,983	3,585	3,631	(8.4)	(8.8)
WABAUNSEE	3,669	3,746	3,590	3,442	(2.2)	(8.1)
WALLACE	2,206	2,263	2,074	2,121	(6.0)	(6.3)
WASHINGTON	5,139	5,231	5,034	5,278	(2.0)	0.9
WICHITA	3,422	3,533	3,262	3,238	(4.7)	(8.3)
WILSON	5,174	5,318	4,931	4,990	(4.7)	(6.2)
WOODSON	2,826	2,819	2,602	2,540	(7.9)	(9.9)
WYANDOTTE	80,045	84,084	81,805	91,177	2.2	8.4
TOTAL	\$1,442,308	\$1,507,907	\$1,480,261	\$1,568,362	2.6	4.0

Source: Projections based on 1980-87 data from Kansas Division of Property Valuation, "Statistical Reports". The 1988 actual values are from the same source. The 1989 actual values were provided by the Division of Property Valuation, and were current as of December 14, 1989.

APPENDIX 8
REAL ESTATE TAX SHIFTS
78 Counties

County	"No Shift" Levy 1989	Actual Levy 1989	Percent Greater
ALLEN	\$3,983,115	\$5,272,069	32.4
ATCHISON	4,631,704	5,866,625	26.7
BOURBON	4,693,721	5,644,184	20.2
BROWN	3,874,053	4,751,639	22.7
CLARK	1,522,331	1,625,491	6.8
CLAY	3,559,492	4,068,542	14.3
CLOUD	4,525,084	5,173,909	14.3
COMANCHE	1,472,022	1,579,463	7.3
COWLEY	11,322,919	13,807,725	21.9
CRAWFORD	7,023,161	9,382,090	33.6
DECATUR	1,817,665	2,121,429	16.7
DONIPHAN	2,710,128	3,582,917	32.2
DOUGLAS	24,984,345	31,581,266	26.4
EDWARDS	2,218,458	2,688,010	21.2
ELK	1,424,334	1,544,675	8.4
ELLIS	7,307,335	10,172,509	39.2
ELLSWORTH	3,250,870	3,153,046	(3.0)
FINNEY	11,372,288	13,961,866	22.8
FRANKLIN	5,540,437	6,809,153	22.9
GEARY	6,499,060	7,953,206	22.4
GOVE	1,775,712	2,271,060	27.9
GRAHAM	1,799,972	2,334,601	29.7
GRANT	2,060,232	2,112,652	2.5
GRAY	3,721,356	4,320,987	16.1
GREELEY	1,831,718	1,822,985	(0.5)
GREENWOOD	3,062,613	3,617,966	18.1
HAMILTON	1,825,371	2,044,434	12.0
HARPER	3,769,874	4,539,083	20.4
HARVEY	10,765,089	13,737,691	27.6
JACKSON	2,971,553	3,682,427	23.9
JEWELL	2,546,602	2,904,607	14.1
JOHNSON	185,362,816	237,108,400	27.9
KINGMAN	3,674,748	4,786,887	30.3
LABETTE	6,428,491	7,794,921	21.3
LANE	1,899,999	2,150,279	13.2
LEAVENWORTH	16,229,932	20,398,656	25.7
LINN	1,788,201	2,153,816	20.4
LOGAN	1,939,839	2,270,528	17.0
LYON	11,245,953	13,828,044	23.0
MARION	4,256,279	4,887,750	14.8
MARSHALL	4,615,646	5,525,794	19.7
MCPHERSON	10,177,557	12,946,817	27.2
MEADE	2,503,458	3,072,595	22.7
MITCHELL	3,189,359	3,606,764	13.1
MONTGOMERY	10,331,968	13,927,152	34.8

APPENDIX 8 (CON'T)
REAL ESTATE TAX SHIFTS
78 Counties

County	"No Shift" Levy 1989	Actual Levy 1989	Percent Greater
MORRIS	2,121,423	2,634,089	24.2
MORTON	1,269,619	1,358,488	7.0
NEMAHA	3,414,782	4,215,543	23.4
NEOSHO	5,862,542	7,163,124	22.2
OSAGE	3,662,302	4,124,112	12.6
OTTAWA	2,672,719	2,826,422	5.8
PHILLIPS	2,938,071	3,559,263	21.1
POTTAWATOMIE	3,752,769	5,411,407	44.2
PRATT	4,719,695	5,857,657	24.1
RENO	22,371,479	28,128,764	25.7
RICE	4,221,325	4,690,696	11.1
RILEY	15,872,395	18,259,930	15.0
RUSH	2,225,418	2,345,383	5.4
RUSSELL	2,754,484	3,850,500	39.8
SALINE	15,138,123	20,881,895	37.9
SCOTT	2,730,096	3,309,023	21.2
SEDGWICK	136,787,484	181,581,106	32.7
SEWARD	6,058,004	8,630,692	42.5
SHAWNEE	69,593,265	91,382,700	31.3
SHERIDAN	1,994,397	2,552,826	28.0
SHERMAN	3,974,921	4,538,946	14.2
SMITH	2,700,173	3,102,900	14.9
STANTON	1,548,873	1,662,373	7.3
STEVENS	1,179,591	1,259,989	6.8
SUMNER	8,687,604	10,838,527	24.8
THOMAS	4,279,985	5,275,006	23.2
WABAUNSEE	2,179,607	2,516,943	15.5
WALLACE	1,383,087	1,505,016	8.8
WASHINGTON	3,342,727	3,905,737	16.8
WICHITA	2,514,533	2,639,075	5.0
WILSON	2,974,627	3,641,155	22.4
WOODSON	1,503,775	1,652,299	9.9
WYANDOTTE	52,314,035	75,288,500	43.9
TOTAL	\$812,250,787	\$1,039,176,796	27.9

Source: Calculated from data provided by county clerks. The "No Shift" levy is the amount that would have been levied on real estate if real estate had paid the same percentage of total tax as it did in 1988.

APPENDIX 9
PERSONAL PROPERTY TAX SHIFTS
78 Counties

County	"No Shift" Levy 1988	Actual Levy 1989	Percent Greater
ALLEN	\$ 2,110,717	\$ 866,069	(59.0)
ATCHISON	2,087,711	937,715	(55.1)
BOURBON	1,440,966	501,010	(65.2)
BROWN	1,014,307	311,106	(69.3)
CLARK	1,331,901	1,114,424	(16.3)
CLAY	707,715	218,948	(69.1)
CLOUD	1,107,643	358,030	(67.7)
COMANCHE	861,313	789,028	(8.4)
COWLEY	5,981,153	3,515,809	(41.2)
CRAWFORD	3,152,113	1,151,188	(63.5)
DECATUR	569,532	283,741	(50.2)
DONIPHAN	1,187,422	407,419	(65.7)
DOUGLAS	8,066,419	3,233,884	(59.9)
EDWARDS	923,777	641,955	(30.5)
ELK	395,289	195,810	(50.5)
ELLIS	5,129,076	2,809,751	(45.2)
ELLSWORTH	1,074,535	1,046,524	(2.6)
FINNEY	10,586,539	8,921,693	(15.7)
FRANKLIN	2,089,689	784,398	(62.5)
GEARY	1,936,016	819,121	(57.7)
GOVE	1,352,963	855,011	(36.8)
GRAHAM	2,040,456	1,566,560	(23.2)
GRANT	8,091,865	8,190,621	1.2
GRAY	775,137	313,643	(59.5)
GREELEY	459,710	482,975	5.1
GREENWOOD	1,582,841	962,390	(39.2)
HAMILTON	1,433,777	1,299,414	(9.4)
HARPER	1,945,865	1,216,418	(37.5)
HARVEY	4,177,661	1,554,487	(62.8)
JACKSON	788,651	286,736	(63.6)
JEWELL	470,957	146,417	(68.9)
JOHNSON	57,936,995	15,238,907	(73.7)
KINGMAN	3,030,619	2,199,554	(27.4)
LABETTE	2,146,089	812,634	(62.1)
LANE	1,227,877	982,721	(20.0)
LEAVENWORTH	4,255,666	1,288,067	(69.7)
LINN	663,529	336,626	(49.3)
LOGAN	626,536	306,215	(51.1)
LYON	3,974,599	1,642,128	(58.7)
MARION	1,131,176	560,352	(50.5)
MARSHALL	1,207,942	382,427	(68.3)
MCPHERSON	5,364,009	2,618,934	(51.2)
MEADE	1,251,764	1,321,714	5.6
MITCHELL	663,838	231,586	(65.1)
MONTGOMERY	6,301,862	3,113,240	(50.6)
MORRIS	724,191	305,609	(57.8)

APPENDIX 9 (CON'T)
PERSONAL PROPERTY TAX SHIFTS
78 Counties

County	"No Shift" Levy 1988	Actual Levy 1989	Percent Greater
MORTON	4,785,010	4,963,056	3.7
NEMAHA	1,136,284	425,186	(62.6)
NEOSHO	2,280,279	930,573	(59.2)
OSAGE	797,900	318,413	(60.1)
OTTAWA	395,835	108,782	(72.5)
PHILLIPS	1,697,236	1,037,724	(38.9)
POTTAWATOMIE	1,499,563	445,783	(70.3)
PRATT	2,130,870	1,417,404	(33.5)
RENO	7,699,518	3,045,028	(60.5)
RICE	1,855,867	1,343,192	(27.6)
RILEY	3,461,571	1,360,473	(60.7)
RUSH	725,892	585,387	(19.4)
RUSSELL	3,404,374	2,375,088	(30.2)
SALINE	7,943,920	2,679,167	(66.3)
SCOTT	735,899	306,063	(58.4)
SEDGWICK	66,814,630	25,384,454	(62.0)
SEWARD	7,112,044	5,046,736	(29.0)
SHAWNEE	28,687,137	10,697,793	(62.7)
SHERIDAN	702,161	303,202	(56.8)
SHERMAN	680,494	203,417	(70.1)
SMITH	558,695	180,452	(67.7)
STANTON	3,181,546	3,072,720	(3.4)
STEVENS	7,665,740	7,704,710	0.5
SUMNER	3,072,978	1,384,837	(54.9)
THOMAS	1,268,785	481,374	(62.1)
WABAUNSEE	484,772	221,670	(54.3)
WALLACE	469,869	353,221	(24.8)
WASHINGTON	727,742	189,124	(74.0)
WICHITA	355,894	247,360	(30.5)
WILSON	1,165,804	487,068	(58.2)
WOODSON	594,796	381,786	(35.8)
WYANDOTTE	31,359,191	10,300,805	(67.2)
TOTAL	\$360,832,706	\$165,105,056	(54.2)

Source: Calculated from data provided by county clerks. The "No Shift" levy is the amount that would have been levied on personal property if personal property had paid the same percentage of the total tax in 1989 as it did in 1988.

APPENDIX 10
STATE ASSESSED PROPERTY TAX SHIFTS
78 Counties

County	"No Shift" Levy 1988	Actual Levy 1989	Percent Greater
ALLEN	\$ 1,317,500	\$ 1,273,194	(3.4)
ATCHISON	1,194,369	1,109,444	(7.1)
BOURBON	1,059,477	1,048,970	(1.0)
BROWN	1,223,146	1,048,762	(14.3)
CLARK	831,033	945,350	13.8
CLAY	805,577	785,295	(2.5)
CLOUD	1,559,119	1,659,907	6.5
COMANCHE	584,810	549,655	(6.0)
COWLEY	2,256,355	2,236,893	(0.9)
CRAWFORD	2,028,992	1,670,989	(17.6)
DECATUR	420,934	402,961	(4.3)
DONIPHAN	491,026	398,239	(18.9)
DOUGLAS	6,377,348	4,612,962	(27.7)
EDWARDS	856,833	669,103	(21.9)
ELK	435,809	514,947	18.2
ELLIS	2,362,472	1,816,622	(23.1)
ELLSWORTH	972,508	1,098,342	12.9
FINNEY	6,909,282	5,984,549	(13.4)
FRANKLIN	1,730,805	1,767,379	2.1
GEARY	1,459,953	1,122,703	(23.1)
GOVE	406,726	409,330	0.6
GRAHAM	791,982	731,249	(7.7)
GRANT	1,263,389	1,112,212	(12.0)
GRAY	858,592	720,455	(16.1)
GREELEY	348,773	334,241	(4.2)
GREENWOOD	1,622,166	1,687,265	4.0
HAMILTON	561,776	477,077	(15.1)
HARPER	1,074,801	1,035,039	(3.7)
HARVEY	2,212,798	1,863,370	(15.8)
JACKSON	917,426	708,467	(22.8)
JEWELL	461,304	427,838	(7.3)
JOHNSON	21,028,680	11,981,184	(43.0)
KINGMAN	1,733,852	1,452,778	(16.2)
LABETTE	2,288,840	2,255,865	(1.4)
LANE	338,633	333,509	(1.5)
LEAVENWORTH	3,673,274	2,472,148	(32.7)
LINN	6,062,835	6,024,123	(0.6)
LOGAN	383,398	373,031	(2.7)
LYON	2,488,196	2,238,576	(10.0)
MARION	950,650	890,003	(6.4)
MARSHALL	1,208,558	1,123,924	(7.0)
MCPHERSON	2,484,901	2,460,717	(1.0)
MEADE	3,055,692	2,416,604	(20.9)
MITCHELL	477,238	492,086	3.1
MONTGOMERY	3,478,514	3,071,953	(11.7)

APPENDIX 10 (CON'T)
STATE ASSESSED PROPERTY TAX SHIFTS
78 Counties

County	"No Shift" Levy 1988	Actual Levy 1989	Percent Greater
MORRIS	836,114	742,030	(11.3)
MORTON	1,400,823	1,133,908	(19.1)
NEMAHA	684,109	594,446	(13.1)
NEOSHO	1,066,499	1,115,624	4.6
OSAGE	1,027,443	1,045,120	1.7
OTTAWA	853,965	987,314	15.6
PHILLIPS	683,212	721,531	5.6
POTTAWATOMIE	12,434,560	11,829,701	(4.9)
PRATT	2,545,381	2,120,886	(16.7)
RENO	6,222,875	5,120,080	(17.7)
RICE	2,525,144	2,568,448	1.7
RILEY	1,738,429	1,451,992	(16.5)
RUSH	635,012	655,552	3.2
RUSSELL	898,722	831,993	(7.4)
SALINE	2,953,384	2,474,365	(16.2)
SCOTT	1,049,715	900,623	(14.2)
SEDGWICK	19,988,952	16,625,506	(16.8)
SEWARD	2,655,394	2,148,015	(19.1)
SHAWNEE	14,908,735	11,108,644	(25.5)
SHERIDAN	637,411	477,940	(25.0)
SHERMAN	583,035	496,088	(14.9)
SMITH	433,088	408,603	(5.7)
STANTON	308,788	304,114	(1.5)
STEVENS	809,787	690,418	(14.7)
SUMNER	2,243,030	1,780,248	(20.6)
THOMAS	1,243,762	1,036,152	(16.7)
WABAUNSEE	777,137	702,904	(9.6)
WALLACE	246,774	241,494	(2.1)
WASHINGTON	1,207,356	1,182,964	(2.0)
WICHITA	367,817	351,809	(4.4)
WILSON	849,487	861,696	1.4
WOODSON	441,077	505,563	14.6
WYANDOTTE	7,503,835	5,587,756	(25.5)
TOTAL	\$187,811,195	\$156,612,837	(16.6)

Source: Calculated from data provided by county clerks. The "No Shift levy is the amount that would have been levied on state assessed property if state assessed property had paid the same percentage of the property tax in 1989 as it did in 1988.

REPORT ON REAPPRAISAL AND CLASSIFICATION

PART III
RESULTS OF REAPPRAISAL AND CLASSIFICATION
TEN SELECTED COUNTIES

Report To:

KANSAS INC.

Submitted by:

Hugo Wall Center for Urban Studies
The Wichita State University

February 12, 1990

Project Director:
Glenn W. Fisher

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JOHNSON COUNTY

County Population:	270,269
Major Cities:	Overland Park (Pop: 81,784)
Location:	Northeast Kansas bordering Missouri
1988 Median Assessment Ratio:	6.10%
Residential	6.14%
Commercial	5.09%
Agricultural	2.91%
1988 Coefficient of Deviation:	25.87

Johnson County is a rapidly growing part of the Kansas City metropolitan area. Although second to Sedgwick County in population, Johnson County governments levy more property taxes than are levied in any other county in the state.

Assessment Quality, 1988

Table JO-1 shows some measures of assessment quality in the county before reappraisal. Levels of assessment in the county were lower than in most counties. The median assessment ratio of 6.10 was only eighty percent of the state median of 7.67. The median ratio for commercial property was 5.09 percent or less than half the state-wide commercial ratio of 10.61. Another unusual feature of Johnson County assessment in 1988 is that, unlike most counties, the median assessment ratio for commercial property was less than the ratio for residential property.

Uniformity of assessment within classes, as indicated by the coefficients of deviation, was generally much better than the state averages. For example the COD for single family residence was 24.41 as compared with the state average of 56.99. The COD's for commercial property were about half the state average for the same classes of property.

TABLE JO-1
JOHNSON COUNTY
1988 MEASURES OF ASSESSMENT QUALITY

Property Class	Median Ratio	Coefficient of Deviation	Number of Sales
Residential	6.14	24.41	9,213
Single Family	6.41	16.68	7,105
Multi-Family	7.67	24.49	114
Condo	5.98	20.55	188
Vacant Lot	3.35	47.73	1,806
Commercial	5.09	61.24	246
Commercial	5.42	53.32	220
Industrial	11.36	0.00	1
Vacant Lot	1.30	182.37	25
Agricultural	2.91	75.89	181
Improved w/Res.	4.22	46.66	88
Improved No Res.	0.56	0.00	1
Unimproved	1.49	115.28	92
County Total	6.10	25.87	9,643

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

As of July 12, 1989 there were 136 thousand parcels of real estate on the appraiser's books. As shown in Table JO-2 about two-thirds of these were single family residences and another 10 percent were vacant residential lots.

TABLE JO-2
JOHNSON COUNTY TAX BASE BY CLASS OF PROPERTY
JULY 12, 1989

Land Use Code		Number of Parcels	Percent of Parcels
100	Vacant Residential Lots	13,618	10.0
111	Single Family Res.	91,654	67.2
112-124	Other Residential	12,023	8.8
170-199	Hotel and Motel	1,100	0.8
200	Vacant Indust. Land	94	0.1
211-399	Industrial	274	0.2
400	Vacant Trans, Comm, Utility	162	0.1
405		1,214	0.9
411-499.6	Trans, Comm, Utility	4,352	3.2
500	Vacant Commercial	1,200	0.9
511-649	Commercial	3,597	2.6
650-699	Institutional/Governmental	1,313	1.0
700	Vacant, Cult, Enter, Rec	68	0.0
708-799	Cultural, Enter, Rec	480	0.4
800	Unimproved Ag Land	3,185	2.3
811-812	Improved Ag Land	1,750	1.3
814-818	Other Agricultural	40	0.0
900-999	Resource Production	272	0.2
TOTAL		136,396	100.0

Source: Printout provided by Johnson County appraiser July 12, 1989.

Shifts in Assessed Values

Given the low median assessment ratios in Johnson County it is not surprising that reassessment resulted in very large shifts in assessed value, especially of commercial and industrial property. The rapid growth in the area also contributed to that growth. A report on added valuation in the area indicates that \$101 million dollars of the 1989 assessed value resulted from new improvements on real estate.

Table JO-3 is a summary of valuation shifts for the entire county, by class, between 1988 and 1989. The real estate values are for matched parcels only. In the "matched parcel" approach computer programs were created by Johnson County computer programmers that attempted to match all parcels in a 1989 property class with the same parcel in 1988 and to then record the assessed value and taxes for each of the two years. Of course, there were instances where matches could not be made. As part of the mapping phase of reappraisal many parcels of property which were contiguous and under the same ownership were combined. There were also instances when parcels had been split. There were instances where parts of subdivisions had been replatted. The classification

Johnson County

amendment resulted in the creation of parcels, known as mixed use, for which assessed values were split among classes. This could happen, for example, when a commercial building also contains residential space. The program used in Johnson county assigned mixed use parcels to the primary use.

The values for personal property and state assessed property are county totals. For all the property represented in this table, the total assessed valuation increased by 90 percent. Residential property valuation increased by 92 percent. Previous to reappraisal residential property was assessed at a median ratio of 6.14, but was to be assessed at 12 percent under the statutory requirement. Residential property made up about the same percentage of the tax base in 1988 as in 1989. This means that residential property paid about the same percentage of the total tax in the two years. The constitutional class "other" which includes commercial and industrial property increased by 351.9 percent. This is a very large increase, but is should be recalled that the median assessment in 1988 for the total commercial class was only 5.09 percent and the 1989 reappraisal was to be at 30 percent.

TABLE JO-3
JOHNSON COUNTY, KANSAS
VALUATION SHIFTS, 1988-89

Class	1988 Assessed	Percent 1988	1989 Assessed	Percent 1989	Percent Change
<u>Real Estate, Matched Parcels Only:</u>					
Res.	\$686,809,638	53.3	\$1,319,030,130	53.6	92.0
Other	173,832,220	13.5	785,629,020	32.0	351.9
A & F	15,279,580	1.2	26,591,570	1.1	74.0
Vacant	9,863,095	0.8	66,630,460	2.7	575.5
Personal	293,778,590	22.8	144,060,175	5.9	-51.0
State A.	108,022,542	8.4	116,450,794	4.7	7.8
Total	\$1,287,585,665	100.0	\$2,458,392,149	100.0	90.9

Res. = Residential Property

Other = Includes Commercial & Industrial Property

A & F = Agricultural and Farm Property

Vacant = Vacant Property

Personal = Personal Property

S.A. = State Assessed Property

Source: Johnson County Appraiser, November 28, 1989. Comparison based on property classification of 1989 and respective value for the same parcels if they existed in 1988. This sample represents 127,193 property records. The personal property and state assessed figures are totals.

Table JO-4 shows the percentage shifts in assessed values for cities and townships in Johnson County. These percentages correspond to the percentages shown in the last column of Table JO-3. There is considerable variation, but with one minor exception personal property values declined in every city and township. Surprisingly, the assessed value of state assessed property declined in several cities or townships. This emphasizes the place to place variation that occurs, especially when the place is small. The data for Bonner Springs, is from a small area of that city included in Johnson County.

Johnson County

TABLE JO-4
 SHIFTS IN ASSESSED VALUES, 1988-89
 JOHNSON COUNTY, CITIES AND TOWNSHIPS

Unit Type	Residential	Other	Ag/Farm	Vacant	Personal	State Assessed
<u>City:</u>	(Percent)					
Bonner Springs	0.0	1,257.6	48.6	0.0	-60.5	188.7
Countryside	125.2	0.0	0.0	-11.3	-24.5	-19.9
Desoto	145.2	562.0	161.7	605.0	-14.0	35.8
Edgerton	100.5	109.4	58.8	231.6	-32.8	-10.4
Fairway	137.6	286.7	0.0	13.0	-24.3	-9.3
Gardner	86.6	286.3	103.0	81.3	0.8	5.4
Lake Quivira	174.1	3,630.5	-88.4	531.0	-58.7	0.7
Leawood	107.4	457.9	208.9	549.6	-23.5	-12.0
Lenexa	81.2	324.1	58.9	826.1	-55.2	10.4
Merriam	71.8	259.4	0.0	269.6	-63.8	60.4
Mission	63.7	254.6	0.0	464.1	-42.9	38.9
Mission Hills	214.1	264.0	0.0	139.1	-43.1	-15.7
Mission Woods	227.2	190.0	0.0	111.3	-30.5	-13.7
Olathe	81.1	312.6	28.5	506.6	-53.4	6.3
Overland Park	82.5	399.5	32.5	723.9	-48.5	5.2
Prairie Village	90.5	213.5	0.0	217.4	-48.5	-5.2
Roeland Park	88.4	170.6	0.0	160.8	-47.6	-7.2
Shawnee	83.3	341.4	86.6	518.4	-53.1	0.1
Spring Hill	126.0	390.7	10.2	427.6	-45.1	10.3
Westwood	133.7	325.5	0.0	164.6	-43.8	57.0
Westwood Hills	253.5	194.1	0.0	265.2	-45.8	-16.0

Johnson County

TABLE JO-4 (CON'T)
 SHIFTS IN ASSESSED VALUES, 1988-89
 JOHNSON COUNTY, CITIES AND TOWNSHIPS

Unit Type	Residential	Other	Ag/Farm	Vacant	Personal	State Assessed
<u>Township:</u>						
Aubry	143.1	608.1	108.9	352.6	-9.6	-9.6
Gardner	140.9	590.4	69.6	609.5	-59.2	15.0
Lexington	178.8	2,420.0	93.9	641.9	-18.1	11.6
McCamish	140.4	180.5	67.0	770.7	-11.6	-5.3
Monticello	122.7	1,310.1	94.6	324.7	25.6	-44.2
Olathe	164.1	610.7	46.4	1,185.6	-10.0	-5.5
Oxford	131.7	678.3	79.4	879.6	-36.9	-17.3
Shawnee	0.0	719.0	0.0	0.0	-18.6	-97.5
Spring Hill	133.6	207.7	54.7	551.9	-24.4	20.8

Source: Johnson County appraiser, November 28, 1989. Real estate comparisons based on property classification of 1989 and respective value for the same parcels if they existed in 1988. The personal property and state assessed figures are totals.

Tax Levies

Johnson County is a rapidly growing area and taxes have likewise been increasing rapidly. In Table JO-5 the 1988 and 1989 levies are compared with projections based on levies for the years 1980-87. The very large increase in the state levy in 1989 results from the increase in assessed values discussed above. Because the state levy is fixed at 1.5 mills, a trend line fitted to the state levy and assessed value have exactly the same slope.

The levies by Johnson County local governments all exceed the projected amounts for both 1988 and 1989. This results from decisions of local governing boards to increase the dollar amount of taxes which they levied. It is beyond the scope of this report to analyze the reasons for this, but it is obvious that the tax lid did not prevent the governmental units from increasing their levies at a rate greater than they increased in 1980-87.

TABLE JO-5
ACTUAL AND PROJECTED LEVIES
JOHNSON COUNTY

Unit	1988			1989		
	Tax Levied	Projected Levy	Exceeds Projection (Percent)	Tax Levied	Projected Levy	Exceeds Projection (Percent)
State	\$ 1,941	\$ 1,934	0.4	\$ 3,714	\$ 2,021	83.8
County	30,297	23,861	27.0	37,09	26,059	42.0
Cities	34,313	30,300	13.2	37,949	32,696	16.1
Townships	101	67	50.0	101	66	52.3
Schools	143,584	130,947	9.7	164,031	139,705	17.4
Other	19,517	19,472	0.2	21,524	20,364	5.7
TOTAL	\$229,753	\$206,582	11.2	\$264,328	\$220,911	19.7

Source: Projections based on 1880-87 data published by the Property Valuation Department. 1988 levies from the same source. 1989 levies furnished by the Johnson county clerk.

Tax Shifts

Although total tax levies in Johnson County rose by fifteen percent, taxes on real estate rose by 47.3 percent. Taxes on personal property and state assessed declined as shown in Table JO-6.

TABLE JO-6 TAX SHIFT BY MAJOR CLASS
JOHNSON COUNTY

Property Class	Levy 1988	Levy 1989	Percent Change
Real Estate	\$161,116,729	\$237,282,009	47.3
Personal	50,358,637	15,238,905	-69.7
Regular	1,139,067	784,271	-31.1
Business	48,160,501	13,808,214	-71.3
Company Car	963,604	637,744	-33.8
Farm	95,465	8,676	-90.9
State Assessed	18,278,637	11,807,577	-35.4
TOTAL	\$229,754,003	\$264,328,491	15.0

Source: Calculated from data provided by Johnson county clerk.

Johnson County

Table JO-7 is an attempt to separate the effect of the increase in total taxes from the class-to-class shifts resulting from reappraisal. The first column of that table shows the amounts that would have been levied on each class of property if the 1989 levy had been distributed among the classes of property in the same way that the 1988 levy was. It shows that the tax on real estate was 28.0 percent greater. Taxes on personal property were 73.3 percent less and on state assessed property they were 43.9 percent less than they would have been if the distribution among classes had remained unchanged.

TABLE JO-7
CHANGES IN ASSUMED NO SHIFT LEVY
Johnson County

Property Class	"No Shift" Levy 1989	Actual Levy 1989	Percent Greater
Real Estate	\$185,362,350	\$237,282,009	28.0
Personal	57,936,847	15,238,905	-73.7
Regular	1,310,479	784,271	-40.2
Business	55,407,925	13,808,214	-75.1
Company Car	1,108,612	637,744	-42.5
Farm	109,831	8,676	-92.1
State Assessed	21,029,294	11,807,577	-43.9
TOTAL	\$264,328,491	\$264,328,491	0.0

Source: Calculated from data provided by Johnson county clerk. "No Shift" levy is the amount that would have been levied if the 1989 tax levy had been distributed among property classes in the same way that 1988 levies were distributed.

Table JO-8 shows the results of three different calculations of real estate tax shifts. The top section of the table shows the increase in taxes levied on all real estate in the county between 1988 and 1989. These are actual totals and indicate that taxes on real estate in the county increased by 47.3 percent. The center section is based upon a "matched-parcel" approach that excluded parcels that could not be matched because of splits, replatting, etc. It may include parcels which were vacant lots in 1988 but contained buildings in 1989. This means that some of the increase in taxes shown for each class was not due to reappraisal and classification, but to physical changes in the property, such as new construction or improvements.

Johnson County

The bottom section of the table is based upon a similar run in which the computer was programed to exclude all parcels on which building permits were issued. This should have excluded most of the parcels in which there was a physical change due to new construction. These data are the most accurate estimates of the increase in taxes resulting from reappraisal and classification that can be obtained by the marched parcel approach. The smaller shifts revealed by this computer run are the result of excluding parcels which were taxed higher because improvements were made. The very small change in the shift on vacant lots is not surprising because the initial selection was made from 1989 records. There are likely to be few lots that were vacant in 1989 that were not also vacant in 1988.

TABLE JO-8
REAL ESTATE TAX SHIFTS
JOHNSON COUNTY

Class	1988 Tax	1989 Tax	Percent Change
<u>Shifts, All Real Estate</u>			
Real Estate	\$161,116,729	\$237,282,009	47.3
<u>Shifts, Matched Real Estate Parcels, Including Those for Which Building Permits Were Issued</u>			
Residential	\$123,102,544	\$138,437,277	12.5
Other	30,884,797	84,824,547	174.6
Ag. Land and Farm	2,714,600	2,968,818	9.4
Vacant	1,555,568	6,750,490	334.0
Total	\$158,257,509	\$232,981,132	47.2
<u>Shifts, Matched Real Estate Parcels, Excluding Those for Which Building Permits Were Issued</u>			
Residential	\$112,837,069	\$120,173,770	6.5
Other	28,024,611	72,911,096	160.2
Ag. Land and Farm	2,604,918	2,778,989	6.7
Vacant	1,450,561	6,269,822	332.2
Total	\$144,917,159	\$202,133,677	39.5

Source: Compiled from data provided by Johnson County appraiser. The marched parcel computer runs were made on November 20, 1989 and November 21, 1989.

Johnson County

An analysis of the composition of Johnson County 1989 mill levies by tax rate area illustrates the variations in the rates among tax rate areas. For example, there are 21 cities in Johnson County. The city mill levies vary from a low of 4.72 in Mission Woods to a high of 48.13 in Edgerton. There are eight school districts in Johnson County with varying tax rates from a low of 45.28 in Shawnee Mission School District No. 512 to a high of 88.638 in School District No. 231. There are eight fire districts in Johnson County varying from a low mill levy of 0.0 to a high mill levy of 6.493. The rates determined for the various governmental units are added to determine the total tax rate for each tax rate area. As an example, the 1989 taxes levied by Overland Park tax rate area 0665I were based on the following rates.

State of Kansas	1.5
Johnson County	14.95
Johnson County Library	2.07
Johnson Co Junior College	8.45
Johnson County Park	1.32
229 Unified School Dist	74.50
Overland Park City	8.77
<u>Unified Wastewater</u>	<u>6.67</u>
TOTAL	118.24

Table JO-9 shows real estate tax shifts for four large tax rate areas in Johnson County. Two, 0665I and 0660I, are in Overland Park and two, 0008 and 0612PP, are in Olathe. These data, like much other data presented in this report, show there is considerable variation in tax from place to place within a county. Table JO-9 shows that taxes on residential property declined by 7.7 percent in tax rate areas 0660I and rose by 14.7 percent in area 0008. Taxes on the "other property" (includes commercial and industrial) class rose by 132.9 percent in area 0008 and by 242.7 percent in area 0665I.

All four tax rate areas pay levies for the State of Kansas, Johnson County, Johnson County Junior College, and Johnson County Park. The only distinction between the two Overland Park tax rate areas is the different tax rates applied by the two school districts. Area 0665I contains Blue Valley School District No. 229 which has a 1989 rate of 74.51. Area 0660I contains Shawnee Mission School District No. 512 with a 1989 rate of 45.27.

Both the Olathe tax rate areas pay the same 1989 total rate of 102.30. The distinction between the two areas is a special district that made no levy for 1989. These two tax rate areas pay Olathe city and Olathe school district levies. The differences in the tax shifts between these two tax rate areas is undoubtedly due to a difference in the composition of their respective tax bases.

TABLE JO-9
JOHNSON COUNTY REAL ESTATE TAX SHIFTS
SELECTED AREA, MATCHED PARCELS
1988-1989

Type	1988 Tax	1989 Tax	Percent Change	No of Parcel	Percent of Parcels Increase Decreased	
TAX RATE AREA 0660I (Part of City of Overland Park)						
Residential	\$16,019,870	\$14,788,859	-7.7	14,182	44.2	55.8
Other	3,092,482	7,691,983	148.7	336	97.0	3.0
Farm L & Homes	22,263	7,085	-68.2	6	0.0	100.0
Vacant	116,979	280,326	139.6	312	81.4	18.6
Total R. E.	\$19,251,594	\$22,768,253	18.3	14,836	46.2	53.8
TAX RATE AREA 0665I (Part of City of Overland Park)						
Residential	\$ 2,300,404	\$ 2,394,763	4.1	1,195	82.3	17.7
Other	3,442,159	11,797,336	242.7	130	97.7	2.3
Farm L & Homes	4,719	4,793	1.6	5	40.0	60.0
Vacant	28,347	627,670	2114.2	90	88.9	11.1
Total R. E.	\$ 5,775,629	\$14,824,562	156.7	1,420	84.0	16.0
TAX RATE AREA 0612PP (Part of City of Olathe)						
Residential	\$ 9,299,986	\$10,099,854	8.6	7,154	80.8	19.2
Other	1,187,846	3,389,041	185.3	198	99.0	1.0
Farm L & Homes	22,319	27,795	24.5	101	72.3	27.7
Vacant	85,283	323,809	279.7	630	90.2	9.8
Total R.E.	\$10,595,434	\$13,840,499	30.6	8,083	81.9	18.1
TAX RATE AREA 0008 (Part of City of Olathe)						
Residential	\$ 5,815,571	\$ 6,669,902	14.7	6,025	83.4	16.5
Other	2,061,309	4,800,236	132.9	535	95.5	4.5
Farm L & Homes	59,904	35,391	-40.9	113	14.2	85.8
Vacant	96,862	334,968	245.8	879	91.7	8.3
Total R. E.	\$ 8,033,646	\$11,840,497	47.4	7,552	84.2	15.8

Source: Johnson County computer run November 21, 1989. Parcels which been split or on which building permits have been issued are excluded. Parcels which have been combined or on which "inventories" have changed may be included. The agricultural (land) and farm classes have been combined.

The Sample Approach

The sample approach is an alternative approach to the matched parcel approach to determine the shift by classes of real estate. The samples were drawn by Johnson County computer personnel, using a random-number generating program. Appraised values were entered by the computer. Parcels with building permits were excluded. Tax values were later entered by project personnel and personnel from the Johnson County appraisers office. In contrast to the procedure generally followed in this report, appraised, not assessed value, is shown.

Vacant Residential Lots. Table JO-10 shows the sample of vacant residential lots. As usual with vacant lots data, there is a great deal of variation in the percentage increases. The appraised value of the total sample increased by 642.6 percent, but because, under the classification amendment, vacant lots are assessed at 12 percent the actual taxes levied increased much less --121.9 percent--than the increase in value.

TABLE JO-10
SHIFTS IN APPRAISED VALUE AND TAXES
JOHNSON COUNTY, VACANT RESIDENTIAL LOTS

Parcel	1988 Appraised Value	1989 Appraised Value	Percent Increase	1988 Taxes	1989 Taxes	Percent Increase
1	\$ 200	\$ 7,520	3,660.0	\$ 10.13	\$ 119.07	1,075.4
2	1,000	20,200	1,920.0	45.17	248.09	449.2
3	700	14,400	1,957.1	27.17	213.21	684.7
4	2,600	22,080	749.2	103.71	265.13	155.6
5	100	300	200.0	3.74	4.09	9.4
6	2,800	19,680	602.9	109.33	212.22	94.1
7	1,100	21,400	1,845.5	48.89	263.45	438.9
8	75	400	433.3	3.51	4.97	41.6
9	60	8,600	14,233.3	2.00	136.28	6,714.0
10	700	100	(85.7)	34.36	1.30	(96.2)
11	8,650	19,120	121.0	348.02	229.12	(34.2)
12	2,300	62,080	2,599.1	111.21	985.67	786.3
13	3,000	21,000	600.0	169.85	333.41	96.3
14	40	25,700	64,150.0	1.74	305.90	17,480.5
15	30	100	233.3	1.54	0.87	(43.5)
16	3,900	16,640	326.7	190.06	264.63	39.2
17	9,000	13,700	52.2	392.57	177.90	(54.7)
18	310	27,900	8,900.0	12.33	332.70	2,598.3
19	300	6,400	2,033.3	11.27	71.33	532.9

TABLE JO-10 (CON'T)
 SHIFTS IN APPRAISED VALUE AND TAXES
 JOHNSON COUNTY, VACANT RESIDENTIAL LOTS

Parcel	1988 Appraised Value	1989 Appraised Value	Percent Increase	1988 Taxes	1989 Taxes	Percent Increase
20	12,800	56,640	342.5	607.67	681.22	12.1
21	1,800	8,000	344.4	71.98	96.04	33.4
22	30	300	900.0	1.58	4.92	211.4
23	3,100	17,040	449.7	139.67	281.80	101.8
24	800	18,080	2,160.0	31.16	216.21	593.9
25	3,100	27,000	771.0	123.83	324.16	161.8
TOTAL	\$58,495	\$434,380	642.6	\$2,602.49	\$5,773.69	121.9

Source: Random sample generated by Johnson County computer November 14, 1989. Lots with building permits activity excluded. Tax data entered manually by WSU personnel.

Vacant Industrial Lots. There were 41 vacant industrial lots in a sample of 200 parcels in land use codes 200-399. These are listed in Appendix JO-1. In 1988 the average appraised value of these vacant lots was \$2,270, but the great majority of them were appraised at less than \$1,000. In 1989 the appraised value averaged \$62,561, an increase of more than 2,600 percent. These lots were assessed at 12 percent of these values and the resulting tax increase on the lots was almost 800 percent.

Table JO-11 is a frequency distribution of the tax changes on these lots. Not surprisingly, the amount of increases vary greatly.

TABLE JO-11
 FREQUENCY DISTRIBUTION OF TAX SHIFTS
 VACANT INDUSTRIAL PROPERTY PARCELS
 JOHNSON COUNTY

Range	Number of Parcels
Over 5000.0% Increase	7
4000.1% to 5000.0% Increase	8
3000.1% to 4000.0% Increase	4
2000.1% to 3000.0% Increase	6
1000.1% to 2000.0% Increase	3
0.1% to 1000.0% Increase	13
Decrease	0
TOTAL	41

Source: Appendix JO-1

Vacant Commercial Property. There were 56 vacant lots in the sample drawn from land use code 500-649. These are listed in Appendix JO-2. The average appraised values of these parcels in 1988 was \$7,389. In 1989 the average increased to \$117,029, an increase of 1,484 percent. Taxes increased in the same period by 409 percent. Table JO-12 shows the distribution of the shifts.

TABLE JO-12
 FREQUENCY DISTRIBUTION OF TAX SHIFTS
 VACANT COMMERCIAL PARCELS
 JOHNSON COUNTY

Range	Number of Parcels
Over 3000.0% Increase	5
2000.1% to 3000.0% Increase	7
1000.1% to 2000.0% Increase	8
400.1% to 1000.0% Increase	9
100.1% to 400.0% Increase	10
0.1% to 100.0% Increase	10
0.0% to 80.0% Decrease	7
TOTAL	56

Source: Appendix JO-2

Single Family Residential Parcels. The random sample of Johnson County single family residential parcels contained 75 parcels. Taxes on these parcels increased by 13 percent. This compares with increases of 6.5 percent and 12.5 percent for all residential property (not just single-family) obtained from the matched parcel approach. (Table JO-8)

Table JO-13 is a frequency distribution showing single family tax shifts. About ten percent of the parcels had tax increases of more than 40 percent. About 17 percent had decreases. The remainder had increases ranging up to 30 percent.

TABLE JO-13
 FREQUENCY DISTRIBUTION OF TAX SHIFTS
 SINGLE FAMILY RESIDENTIAL PARCELS
 JOHNSON COUNTY

Range	Number of Parcels
Over 40.0% Increase	7
20.1% to 40.0% Increase	13
10.1% to 20.0% Increase	17
0.1% to 10.0% Increase	25
0.0% to 9.9% Decrease	8
Decrease of 10.0% or Over	5
TOTAL	75

Source: Appendix JO-3.

Gathering satisfactory data on a sample of apartments proved unusually difficult. Many apartment complexes are carried in the appraisers records as more than one parcel. Each parcel is assigned a land value, but buildings are valued as a unit and building values may not be distributed to every parcel. It is a difficult and time consuming task to trace this information so as to be sure that comparable properties are included in each parcel.

At the request of the project director, the Johnson county appraiser compiled the information shown in Table JO-14. These data are for a sample of apartment complexes and show the taxes levied in 1988 and 1989. These data show that each of the 30 complexes paid less taxes in 1989 than in 1988. The complexes, as a group, paid 55.0 percent less in 1989. The reasons for this are not clear. Prior to reappraisal multi-family property in Johnson County was assessed higher than residential property and should, therefore, have fared better than single-family residences, but this would explain only a small portion of the decreases in tax shown in Table JO-14.

TABLE JO-14
TAX SHIFTS JOHNSON COUNTY
APARTMENT COMPLEXES

Parcel	1988 Tax	1989 Tax	Percent Increase
1	6,152.75	5,092.40	(17.23)
2	16,139.03	13,051.82	(19.13)
3	141,909.15	106,920.19	(24.66)
4	67,879.14	48,988.87	(27.81)
5	101,976.50	72,323.80	(29.08)
6	3,912.55	2,680.28	(31.50)
7	61,180.02	41,416.12	(32.30)
8	27,760.00	18,536.03	(33.23)
9	8,766.90	5,717.40	(34.78)
10	8,028.26	4,982.20	(37.94)
11	143,757.17	85,577.23	(40.47)
12	3,197.61	1,889.48	(40.91)
13	9,453.61	5,300.87	(43.93)
14	10,358.40	5,768.27	(44.31)
15	69,918.42	38,319.21	(45.19)
16	3,917.43	1,973.88	(49.61)
17	170,460.50	82,178.41	(51.79)
18	8,160.34	3,799.18	(53.44)
19	110,130.12	51,180.97	(53.53)
20	3,361.08	1,514.14	(54.95)
21	11,971.06	5,237.12	(56.25)

TABLE JO-14 (CON'T)
TAX SHIFTS JOHNSON COUNTY
APARTMENT COMPLEXES

Parcel	1988 Tax	1989 Tax	Percent Increase
22	772.37	314.91	(59.23)
23	5,999.05	2,390.07	(60.16)
24	52,247.35	19,773.56	(62.15)
25	7,161.90	2,580.54	(63.97)
26	194,765.44	68,387.46	(64.89)
27	33,525.56	10,173.51	(69.65)
28	121,368.86	74,589.06	(38.54)
29	6,219.48	3,033.73	(51.22)
30	9,315.07	4,208.62	(54.82)
Total	1,419,765.12	787,899.33	(55.00)

Source: Data from printout provided by Johnson County
Appraiser's Office, January 30, 1990.

Industrial Parcels. A random sample of 156 industrial parcels is listed in Appendix JO-4. The average tax paid on these parcels in 1988 was \$7,216. In 1989 the average tax paid was \$20,061,--an increase of 178 percent. Table JO-15 shows the distribution of the increases. It shows that only six parcels had a tax decrease. The other 150 had increases ranging up to and beyond 4,000 percent.

TABLE JO-15
 FREQUENCY DISTRIBUTION OF TAX SHIFTS
 INDUSTRIAL PROPERTY PARCELS
 JOHNSON COUNTY

Range	Number of Parcels
Over 4000.0% Increase	5
2000.1% to 5000.0% Increase	5
1000.1% to 2000.0% Increase	8
400.1% to 1000.0% Increase	11
200.1% to 400.0% Increase	30
100.1% to 200.0% Increase	52
0.1% to 100.0% Increase	39
0.0% to 80.0% Decrease	6
TOTAL	156

Source: Appendix JO-4.

Commercial Properties. The 144 parcels of commercial property listed in Appendix JO-5 were subject to 1989 taxes that were 102.4 percent higher than the 1988 taxes on the same parcels. Table JO-16 shows the distribution of increases. As in the case of industrial parcels, most parcels were subject to increased taxes. Only ten of the 144 commercial parcels were subject to lower taxes.

In interpreting this data, it is important to remember that both commercial and industrial real estate increases may be offset by lower personal property taxes paid by the same firm. Unfortunately, we have not been able to obtain data showing the distribution of total (real estate and personal) taxes on individual firms.

TABLE JO-16
 FREQUENCY DISTRIBUTION OF TAX SHIFTS
 COMMERCIAL PROPERTY PARCELS
 JOHNSON COUNTY

Range	Number of Parcels
Over 1000.0% Increase	8
400.1% to 1000.0% Increase	8
200.1% to 400.0% Increase	23
100.1% to 200.0% Increase	42
0.1% to 100.0% Increase	53
0.0% to 80.0% Decrease	10
TOTAL	144

Source: Appendix JO-5.

Summary

Table JO-17 summarizes the estimates of tax shifts that have been presented in this chapter. The first section headed, "all property" is based upon totals as compiled by the Johnson County clerk. It reveals that total taxes on real estate rose by 47.3 percent. Taxes on personal property declined by 69.7 percent and taxes on state assessed property declined by 35.4 percent.

The next two sections of the table are based on data from computer matched samples. The first of these two sections reports data generated by a computer program that did not exclude parcels on which new construction had occurred. It shows an increase in real estate taxes of 47.2 percent.

The next section shows the results of computer-matching of parcels, excluding those parcels for which building permits had been issued. It shows a real estate tax increase of 39.5 percent. The tax increases shown are smaller than those shown when building permits were not excluded, except for vacant lots. This is as expected because the 1989 taxes in the first run would include taxes on new construction which was not on the tax rolls in 1988. This would not affect vacant lots, so little change would be expected on that type of property.

The last section of Table JO-17 is based upon a sampling process. It shows very large increases in the taxes on vacant lots--a result of the very low 1988 assessments on this class of property. There is also a great deal of variation in increases. As indicated by tables earlier in the chapter some individual parcels have increases measured in thousands of percent.

Johnson County

The increases in taxes on industrial and commercial property were 178.0 and 102.4 percent respectively. Because these two classes were combined in the matched parcel approach it is not possible to make exact comparisons, but the matched parcel shift of 160.2 percent for the "other" category does fall between the values found for commercial and industrial property by sample approach.

TABLE JO-17
SUMMARY TABLE - TAX SHIFTS
JOHNSON COUNTY

<u>ALL PROPERTY</u>	Increase (percent)
Real Estate, All Parcels	+ 47.3
Personal Property	- 69.7
State Assessed	- 35.4
<u>REAL ESTATE - MATCHED PARCELS</u> <u>(including those for which building permits were issued)</u>	
Residential	+ 12.5
Commercial & Industrial	+174.6
Ag. Land and Farm	+ 9.4
Vacant	+334.0
Total	+ 47.2
<u>REAL ESTATE - MATCHED PARCELS</u> <u>(excluding those for which building permits were issued)</u>	
Residential	+ 6.5
Commercial & Industrial	+160.2
Ag. Land and Farm	+ 6.7
Vacant	+332.2
Total	+ 39.5
<u>REAL ESTATE - RANDOM SAMPLES</u>	
Vacant Residential Lots	+121.9
Vacant Industrial Lots	+799.4
Vacant Commercial Lots	+409.0
Residential - Single Family	+ 13.0
Apartments	- 55.0
Industrial	+178.0
Commercial	+102.4

Source: Tables and appendices for Johnson County in this chapter.

APPENDIX JO-1
JOHNSON COUNTY TAX CHANGES BY PARCEL
VACANT INDUSTRIAL PROPERTY
(Land Use Code 200)

Parcel	1988 Appraisal	1989 Appraisal	Percent Change	1988 Tax	1989 Tax	Percent Change
1	\$ 200	\$ 5,200	2,500.0	\$ 8.41	\$ 63.11	650.4
2	760	134,800	17,636.8	36.83	1,932.51	5,147.1
3	250	3,600	1,340.0	10.90	46.62	327.7
4	205	36,000	17,461.0	10.25	515.95	4,933.7
5	4,225	71,900	1,601.8	204.21	1,141.81	459.1
6	230	3,300	1,334.8	10.90	43.41	298.3
7	405	43,800	10,714.8	20.52	625.52	2,948.3
8	480	7,500	1,462.5	22.91	127.41	456.1
9	425	75,100	17,570.6	20.47	1,076.15	5,157.2
10	400	42,900	10,625.0	20.84	695.07	3,235.3
11	700	36,500	5,114.3	28.59	446.07	1,460.2
12	1,465	77,800	5,210.6	71.57	1,115.56	1,458.7
13	680	103,300	15,091.2	32.75	1,481.08	4,422.4
14	405	48,800	11,949.4	20.52	696.85	3,296.0
15	1,200	5,300	341.7	52.46	65.22	24.3
16	295	4,200	1,323.7	12.70	54.27	327.3
17	12,200	424,100	3,376.2	634.62	7,072.59	1,014.5
18	620	110,000	17,641.9	30.73	1,576.58	5,030.4
19	405	40,000	9,776.5	20.52	570.81	2,681.7
20	420	74,100	17,542.9	20.47	1,061.85	5,087.3
21	290	4,000	1,279.3	12.70	52.10	310.2
22	405	43,500	10,640.7	20.52	620.76	2,925.1
23	350	39,200	11,100.0	16.68	634.36	3,703.1
24	55,800	230,100	312.4	2,240.25	2,762.21	23.3
25	290	4,000	1,279.3	12.70	52.10	310.2
26	250	3,600	1,340.0	10.90	46.62	327.7
27	630	56,300	8,836.5	30.73	807.40	2,527.4
28	395	70,000	17,621.5	20.47	1,003.29	4,801.3
29	190	34,100	17,847.4	10.25	488.53	4,666.1
30	405	43,600	10,665.4	20.52	621.99	2,931.1
31	305	49,600	16,162.3	14.32	707.59	4,841.3
32	390	68,800	17,541.0	18.43	986.60	5,253.2
33	365	64,800	17,653.4	18.43	929.24	4,942.0
34	4,225	83,000	1,864.5	204.21	1,317.75	545.3
35	500	70,700	14,040.0	24.54	1,012.87	4,027.4
36	715	126,700	17,620.3	34.78	1,015.49	2,819.8
37	275	48,700	17,609.1	14.30	697.52	4,777.8
38	410	52,600	12,729.3	20.52	750.38	3,556.8
39	330	58,700	17,687.9	16.39	840.86	5,030.3
40	225	3,200	1,322.2	9.12	41.25	352.3
41	350	61,600	17,500.0	16.39	882.64	5,285.2
TOTAL	\$93,065	\$2,565,000	2,656.1	\$4,078.32	\$36,679.99	799.4

Source: Vacant parcels drawn as part of sample from parcels with land use code 200-399.

Johnson County

APPENDIX JO-2
JOHNSON COUNTY TAX CHANGES BY PARCEL
VACANT COMMERCIAL PROPERTY
(Land Use Code 500)

Parcel	1988 Appraise	1989 Appraise	Percent Change	1988 Tax	1989 Tax	Percent Change
1	\$ 100	\$ 7,900	7,800.0	\$ 4.34	\$ 131.98	2,941.0
2	5,800	54,600	841.4	233.63	667.04	185.5
3	19,800	225,900	1,040.9	775.33	2,461.48	217.5
4	11,700	77,700	564.1	568.21	1,233.06	117.0
5	80,750	495,600	513.7	3,121.15	5,293.72	69.6
6	1,605	261,300	16,180.4	71.18	3,346.67	4,601.7
7	5,250	81,200	1,446.7	254.76	1,288.66	405.8
8	100	200	100.0	5.02	2.98	(40.6)
9	300	1,400	366.7	11.74	17.32	47.5
10	600	10,000	1,566.7	25.35	122.25	382.2
11	300	12,700	4,133.3	14.14	201.06	1,321.9
12	400	29,400	7,250.0	20.25	467.03	2,206.3
13	800	229,000	28,525.0	38.73	3,249.36	8,289.8
14	600	31,600	5,166.7	29.16	511.55	1,654.3
15	10,900	63,500	482.6	438.35	762.31	73.9
16	11,900	15,100	26.9	460.18	168.38	(63.4)
17	1,600	5,900	268.8	88.87	121.67	36.9
18	7,900	207,900	2,531.6	317.92	2,496.11	685.1
19	88,800	193,400	117.8	3,888.19	2,476.93	(36.3)
20	800	239,000	29,775.0	38.73	3,391.28	8,656.2
21	12,600	28,300	124.6	610.62	449.82	(26.3)
22	1,495	37,300	2,395.0	72.79	592.69	714.2
23	10,100	215,300	2,031.7	404.88	2,585.13	538.5
24	3,400	20,700	508.8	132.03	220.75	67.2
25	10,900	33,900	211.0	533.69	481.26	(9.8)
26	5,000	132,400	2,548.0	200.77	1,589.69	691.8
27	11,800	962,700	8,058.5	615.86	16,049.58	2,506.0
28	1,300	55,500	4,169.2	67.39	925.63	1,273.5
29	2,315	27,400	1,083.6	141.63	506.60	257.7
30	200	27,200	13,500.0	10.21	385.51	3,675.8
31	1,100	47,600	4,227.3	56.50	793.61	1,304.6
32	2,400	69,400	2,791.7	105.40	903.83	757.5
33	520	36,200	6,861.5	27.08	585.78	2,063.1
34	11,000	8,300	(24.5)	430.95	90.81	(78.9)
35	1,585	38,000	2,297.5	76.87	603.29	684.8
36	600	11,200	1,766.7	30.45	186.21	511.5
37	100	1,300	1,200.0	3.25	14.53	347.1
38	2,900	18,100	524.1	301.44	152.35	(49.5)

Johnson County

APPENDIX JO-2 (CON'T)
 JOHNSON COUNTY TAX CHANGES BY PARCEL
 VACANT COMMERCIAL PROPERTY
 (Land Use Code 500)

Parcel	1988 Appraise	1989 Appraise	Percent Change	1988 Tax	1989 Tax	Percent Change
39	12,500	54,500	336.0	606.57	865.26	42.6
40	305	20,500	6,621.3	11.25	218.98	1,846.5
41	4,400	959,100	21,697.7	215.91	13,608.81	6,203.0
42	600	46,800	7,700.0	28.23	743.53	2,533.8
43	10,600	71,000	569.8	409.08	758.42	85.4
44	2,250	13,000	477.8	95.24	154.94	62.7
45	2,370	96,900	3,988.6	144.13	1,790.78	1,142.5
46	2,315	22,100	854.6	141.63	408.06	188.1
47	1,475	37,100	2,415.3	70.75	588.74	732.1
48	16,500	90,000	445.5	637.76	961.37	50.7
49	8,200	598,600	7,200.0	401.29	8,493.56	2,016.6
50	1,100	13,200	1,100.0	43.50	158.04	263.3
51	1,900	80,800	4,152.6	99.98	1,348.10	1,248.4
52	3,800	288,200	7,484.2	178.59	4,192.12	2,247.3
53	11,600	49,500	326.7	562.10	785.90	39.8
54	2,800	41,300	1,375.0	107.89	441.48	309.2
55	1,100	47,500	4,218.2	56.50	792.19	1,302.1
56	675	9,400	1,292.6	29.09	115.60	297.4
TOTAL	\$413,810	\$6,553,600	1,483.7	\$18,066.53	\$91,953.79	409.0

Source: Vacant parcels drawn as part of sample from parcels with land use code 500-649.

Johnson County

APPENDIX JO-3
JOHNSON COUNTY
SINGLE FAMILY RESIDENTIAL REAL ESTATE SAMPLE

Parcel	1988 Tax	1989 Tax	Percent Change
1	\$1,930.74	\$3,225.83	67.1
2	389.74	581.27	49.1
3	1,393.32	2,019.62	45.0
4	1,839.80	2,661.99	44.7
5	1,014.85	1,463.89	44.2
6	1,489.06	2,111.92	41.8
7	438.68	615.04	40.2
8	1,284.92	1,773.81	38.0
9	820.94	1,112.68	35.5
10	1,217.21	1,578.38	29.7
11	511.37	660.44	29.2
12	1,328.41	1,713.34	29.0
13	1,961.63	2,506.77	27.8
14	645.79	823.38	27.5
15	731.94	926.12	26.5
16	640.96	797.80	24.5
17	1,051.85	1,304.94	24.1
18	1,002.91	1,234.40	23.1
19	1,047.33	1,281.66	22.4
20	1,267.13	1,542.65	21.7
21	829.00	984.36	18.7
22	1,037.33	1,229.56	18.5
23	413.89	486.94	17.6
24	946.28	1,106.09	16.9
25	549.17	641.80	16.9
26	859.33	992.32	15.5
27	1,043.29	1,198.70	14.9
28	1,112.04	1,270.12	14.2
29	1,503.63	1,704.56	13.4
30	613.59	690.78	12.6
31	916.84	1,031.46	12.5
32	1,192.83	1,339.62	12.3
33	884.17	991.63	12.2
34	1,253.96	1,402.29	11.8
35	569.75	636.54	11.7
36	1,115.92	1,243.54	11.4
37	1,700.68	1,879.09	10.5
38	1,565.11	1,717.59	9.7
39	541.14	591.96	9.4
40	1,206.34	1,312.93	8.8

APPENDIX JO-3 (CON'T)
JOHNSON COUNTY
SINGLE FAMILY RESIDENTIAL REAL ESTATE SAMPLE

Parcel	1988 Tax	1989 Tax	Percent Change
41	945.23	1,028.39	8.8
42	1,124.35	1,216.54	8.2
43	1,136.72	1,225.80	7.8
44	1,053.40	1,133.88	7.6
45	399.67	427.77	7.0
46	823.20	880.42	7.0
47	421.95	448.67	6.3
48	1,073.69	1,140.46	6.2
49	736.43	779.51	5.8
50	864.87	902.59	4.4
51	823.32	854.48	3.8
52	1,296.64	1,345.59	3.8
53	1,237.41	1,267.49	2.4
54	1,264.53	1,293.07	2.3
55	930.85	948.89	1.9
56	1,490.17	1,516.22	1.7
57	819.37	832.60	1.6
58	1,929.24	1,960.23	1.6
59	1,380.22	1,399.33	1.4
60	715.07	721.93	1.0
61	742.42	745.97	0.5
62	917.79	918.64	0.1
63	603.97	592.88	(1.8)
64	1,325.07	1,295.61	(2.2)
65	1,125.74	1,086.00	(3.5)
66	653.88	630.22	(3.6)
67	1,310.94	1,237.30	(5.6)
68	1,132.97	1,067.19	(5.8)
69	839.47	777.68	(7.4)
70	1,183.37	1,075.04	(9.2)
71	790.08	700.48	(11.3)
72	753.75	659.61	(12.5)
73	1,524.54	1,321.75	(13.3)
74	1,090.84	938.44	(14.0)
75	1,269.79	900.75	(29.1)
TOTAL	\$77,593.82	\$87,659.23	13.0

Source: Office of County Appraiser, Johnson
County, Kansas, January 16, 1990.

Johnson County

APPENDIX JO-4
JOHNSON COUNTY TAX CHANGES BY PARCEL
INDUSTRIAL PROPERTY
(Land Use Code 211-399)

Land Use Code Description	1988 Tax	1989 Tax	Percent Change
211 Meat Products-Manufacturing	\$13,359.61	\$16,084.54	20.4
211 Meat Products-Manufacturing	1,408.48	3,424.43	143.1
211 Meat Products-Manufacturing	3,654.55	5,523.48	51.1
211 Meat Products-Manufacturing	2,259.19	4,167.63	84.5
211 Meat Products-Manufacturing	508.44	2,152.47	323.3
211 Meat Products-Manufacturing	1,206.34	5,038.99	317.7
214 Grain Mill Products-Manuf.	3,538.31	6,642.20	87.7
214 Grain Mill Products-Manuf.	4,078.98	11,710.35	187.1
214 Grain Mill Products-Manuf.	1,446.94	4,309.63	197.8
214 Grain Mill Products-Manuf.	8.06	33.49	315.5
215 Bakery Products-Manufacturing	15,105.01	17,134.61	13.4
215 Bakery Products-Manufacturing	2,461.05	5,108.57	107.6
215 Bakery Products-Manufacturing	2,454.41	4,240.68	72.8
215 Bakery Products-Manufacturing	19,038.11	366,555.14	1,825.4
215 Bakery Products-Manufacturing	2,794.32	5,291.65	89.4
218 Beverage-Manufacturing	63,395.09	131,415.79	107.3
218 Beverage-Manufacturing	35,560.90	102,206.93	187.4
236 Leather & Leather Prdts-Manuf.	2,654.83	5,640.13	112.4
236 Leather & Leather Prdts-Manuf.	1,209.09	2,968.89	145.5
238 Textile Products-Manufacturing	1,055.43	7,337.58	595.2
242 Sawmills and Planing Mills	390.60	4,831.32	1,136.9
243 Millwork, Veneer, Plywood, etc	821.53	2,068.13	151.7
243 Millwork, Veneer, Plywood, etc	2,920.99	6,046.04	107.0
243 Millwork, Veneer, Plywood, etc	1,137.50	1,865.12	64.0
243 Millwork, Veneer, Plywood, etc	1,584.54	6,248.50	294.3
243 Millwork, Veneer, Plywood, etc	10,451.00	27,101.92	159.3
259 Furniture and Fixtures-Manuf.	1,214.31	2,582.33	112.7
259 Furniture and Fixtures-Manuf.	1,460.87	3,859.74	164.2
259 Furniture and Fixtures-Manuf.	3,202.76	7,815.20	144.0
262 Paper-Manufacturing	424.51	1,130.07	166.2
262 Paper-Manufacturing	8,262.94	22,674.15	174.4
265 Paperboard Containers & Boxes	690.90	155.80	(77.4)
265 Paperboard Containers & Boxes	4,319.90	11,558.79	167.6
271 Newspapers- Publishing & Printi	2,380.85	2,755.20	15.7
272 Periodicals-Publishing & Printi	990.81	1,356.52	36.9
272 Periodicals-Publishing & Printi	23,639.11	84,097.01	255.8
272 Periodicals-Publishing & Printi	12,591.51	31,355.76	149.0
274 Commercial Printing	8,488.34	15,862.98	86.9

Johnson County

APPENDIX JO-4 (CON'T)
 JOHNSON COUNTY TAX CHANGES BY PARCEL
 INDUSTRIAL PROPERTY
 (Land Use Code 211-399)

Land Use Code Description	1988 Tax	1989 Tax	Percent Change
274 Commercial Printing	3,213.42	7,118.37	121.5
274 Commercial Printing	16,660.70	35,444.23	112.7
274 Commercial Printing	1,360.35	2,550.21	87.5
274 Commercial Printing	4,363.09	12,399.12	184.2
274 Commercial Printing	803.10	6,959.53	766.6
281 Industrial Chemicals-Manuf.	210.35	69.83	(66.8)
281 Industrial Chemicals-Manuf.	18,264.22	19,906.87	9.0
281 Industrial Chemicals-Manuf.	39.64	507.29	1,179.7
281 Industrial Chemicals-Manuf.	6,480.74	12,908.27	99.2
281 Industrial Chemicals-Manuf.	50,954.44	212,536.37	317.1
282 Plastic Materials-Manufacturing	1,100.73	4,236.62	284.9
282 Plastic Materials-Manufacturing	2,142.82	7,658.42	257.4
282 Plastic Materials-Manufacturing	25,711.81	58,235.16	126.5
282 Plastic Materials-Manufacturing	9,486.88	14,852.44	56.6
282 Plastic Materials-Manufacturing	5,836.72	28,353.37	385.8
282 Plastic Materials-Manufacturing	2,431.82	8,694.65	257.5
282 Plastic Materials-Manufacturing	4,009.94	61,178.19	1,425.7
282 Plastic Materials-Manufacturing	19,700.11	33,371.83	69.4
282 Plastic Materials-Manufacturing	571.43	1,842.23	222.4
282 Plastic Materials-Manufacturing	48.55	1,428.89	2,843.1
282 Plastic Materials-Manufacturing	32,091.56	55,651.50	73.4
283 Drugs-Manufacturing	1,160.46	11,834.03	919.8
283 Drugs-Manufacturing	11,624.62	18,728.25	61.1
283 Drugs-Manufacturing	3,224.01	9,228.40	186.2
292 Paving and Roofing Materials	466.21	2,622.94	462.6
319 Rubber Products-Manufacturing	2,306.31	6,000.92	160.2
321 Flat Glass-Manufacturing	1,572.77	39,314.96	2,399.7
322 Glass and Glassware-Manuf.	2,270.60	4,806.62	111.7
323 Cement (Hydraulic)-Manuf.	857.56	16,664.01	1,843.2
323 Cement (Hydraulic)-Manuf.	264.32	18,350.10	6,842.4
323 Cement (Hydraulic)-Manuf.	796.60	19,583.56	2,358.4
323 Cement (Hydraulic)-Manuf.	2,949.96	8,089.08	174.2
326 Concrete, Gypsum, etc. Manuf.	80.91	5,286.87	6,434.3
326 Concrete, Gypsum, etc. Manuf.	6,698.84	10,331.69	54.2
326 Concrete, Gypsum, etc. Manuf.	325.54	3,873.83	1,090.0
326 Concrete, Gypsum, etc. Manuf.	1,063.87	1,613.08	51.6
326 Concrete, Gypsum, etc. Manuf.	359.64	2,016.35	460.7
326 Concrete, Gypsum, etc. Manuf.	6,387.24	9,934.67	55.5

Johnson County

APPENDIX JO-4 (CON'T)
 JOHNSON COUNTY TAX CHANGES BY PARCEL
 INDUSTRIAL PROPERTY
 (Land Use Code 211-399)

Land Use Code Description	1988 Tax	1989 Tax	Percent Change
326 Concrete, Gypsum, etc. Manuf.	12,204.37	18,504.07	51.6
326 Concrete, Gypsum, etc. Manuf.	4,889.02	6,736.45	37.8
326 Concrete, Gypsum, etc. Manuf.	208.27	1,020.06	389.8
326 Concrete, Gypsum, etc. Manuf.	443.72	1,768.90	298.7
326 Concrete, Gypsum, etc. Manuf.	510.26	1,914.82	275.3
326 Concrete, Gypsum, etc. Manuf.	1,152.77	6,437.85	458.5
326 Concrete, Gypsum, etc. Manuf.	3,785.04	9,790.31	158.7
326 Concrete, Gypsum, etc. Manuf.	1,730.74	7,832.97	352.6
327 Cut Stone & Stone Products	2,094.72	4,755.02	127.0
332 Iron and Steel Foundries	74.85	25,603.03	34,105.8
332 Iron and Steel Foundries	2,450.57	4,088.19	66.8
333 Steel Fabricating	80.33	444.21	453.0
333 Steel Fabricating	3,482.04	11,164.15	220.6
333 Steel Fabricating	14.14	650.94	4,503.5
333 Steel Fabricating	6,984.67	16,044.09	129.7
333 Steel Fabricating	1,985.52	3,988.96	100.9
333 Steel Fabricating	8,482.23	36,807.02	333.9
333 Steel Fabricating	1,759.62	3,861.64	119.5
333 Steel Fabricating	1,021.16	1,027.88	0.7
333 Steel Fabricating	5,201.81	6,531.13	25.6
333 Steel Fabricating	107.66	106.73	(0.9)
333 Steel Fabricating	1,838.38	3,715.43	102.1
333 Steel Fabricating	344.63	2,350.05	581.9
333 Steel Fabricating	4,286.50	9,891.03	130.7
333 Steel Fabricating	3,018.77	9,744.22	222.8
333 Steel Fabricating	4,190.36	13,308.81	217.6
333 Steel Fabricating	1,120.67	3,532.47	215.2
333 Steel Fabricating	3,670.55	6,182.48	68.4
333 Steel Fabricating	364.30	1,909.29	424.1
333 Steel Fabricating	8,142.30	9,990.28	22.7
333 Steel Fabricating	1,884.64	5,673.74	201.1
334 Automobile-Manufacturing	4,374.93	10,648.35	143.4
335 Aircraft-Manufacturing	16,347.59	37,807.85	131.3
336 Instrument, High Tech-Manuf.	7,724.69	33,935.91	339.3
336 Instrument, High Tech-Manuf.	2,058.34	3,326.14	61.6
336 Instrument, High Tech-Manuf.	2,333.26	10,835.71	364.4
336 Instrument, High Tech-Manuf.	72,633.79	175,399.40	141.5
340 Machinery Manufacturing	393.35	487.31	23.9

Johnson County

APPENDIX JO-4 (CON'T)
 JOHNSON COUNTY TAX CHANGES BY PARCEL
 INDUSTRIAL PROPERTY
 (Land Use Code 211-399)

Land Use Code Description	1988 Tax	1989 Tax	Percent Change
340 Machinery Manufacturing	34,904.58	35,686.38	2.2
340 Machinery Manufacturing	3,336.08	6,983.89	109.3
340 Machinery Manufacturing	393.35	487.31	23.9
340 Machinery Manufacturing	10.13	1,000.23	9,773.9
340 Machinery Manufacturing	11,773.26	26,966.92	129.1
340 Machinery Manufacturing	11,615.98	54,242.02	367.0
340 Machinery Manufacturing	24,689.80	79,279.23	221.1
340 Machinery Manufacturing	17,950.69	51,412.03	186.4
340 Machinery Manufacturing	11,714.45	27,771.32	137.1
341 Electrical Equipment-Manuf.	1,435.58	2,742.68	91.1
341 Electrical Equipment-Manuf.	1,188.41	6,459.44	443.5
341 Electrical Equipment-Manuf.	12,001.76	36,332.35	202.7
341 Electrical Equipment-Manuf.	2,707.33	4,973.32	83.7
341 Electrical Equipment-Manuf.	4,945.64	5,509.11	11.4
341 Electrical Equipment-Manuf.	4,609.53	12,197.57	164.6
341 Electrical Equipment-Manuf.	10,346.22	23,243.18	124.7
341 Electrical Equipment-Manuf.	262.54	659.61	151.2
341 Electrical Equipment-Manuf.	3,514.11	4,520.84	28.6
399 Other Industrial Uses N.E.C.	58,887.62	13,232.80	(77.5)
399 Other Industrial Uses N.E.C.	37.74	874.33	2,216.7
399 Other Industrial Uses N.E.C.	1,063.52	2,373.56	123.2
399 Other Industrial Uses N.E.C.	438.94	8,344.77	1,801.1
399 Other Industrial Uses N.E.C.	4,873.46	22,836.57	368.6
399 Other Industrial Uses N.E.C.	1,372.90	3,393.60	147.2
399 Other Industrial Uses N.E.C.	6,259.02	24,538.79	292.1
399 Other Industrial Uses N.E.C.	25,541.40	88,722.04	247.4
399 Other Industrial Uses N.E.C.	911.88	1,857.52	103.7
399 Other Industrial Uses N.E.C.	5,031.59	7,815.82	55.3
399 Other Industrial Uses N.E.C.	8,083.07	5,562.59	(31.2)
399 Other Industrial Uses N.E.C.	5,131.85	20,418.22	297.9
399 Other Industrial Uses N.E.C.	479.20	1,373.32	186.6
399 Other Industrial Uses N.E.C.	167.67	5,183.12	2,991.3
399 Other Industrial Uses N.E.C.	3,871.98	5,032.83	30.0
399 Other Industrial Uses N.E.C.	738.01	1,849.60	150.6
399 Other Industrial Uses N.E.C.	5,842.47	17,203.57	194.5
399 Other Industrial Uses N.E.C.	39,454.48	95,213.60	141.3
399 Other Industrial Uses N.E.C.	2,853.79	3,470.10	21.6
399 Other Industrial Uses N.E.C.	297.26	3,139.55	956.2

Johnson County

APPENDIX JO-4 (CON'T)
 JOHNSON COUNTY TAX CHANGES BY PARCEL
 INDUSTRIAL PROPERTY
 (Land Use Code 211-399)

Land Use Code Description	1988 Tax	1989 Tax	Percent Change
399 Other Industrial Uses N.E.C.	5,833.20	12,380.38	112.2
399 Other Industrial Uses N.E.C.	438.94	8,344.77	1,801.1
399 Other Industrial Uses N.E.C.	64,477.33	163,019.69	152.8
399 Other Industrial Uses N.E.C.	22,691.45	10,564.59	(53.4)
TOTAL	\$1,125,630.76	\$3,129,564.56	178.0

Source: Random sample generated from Johnson County reappraisal staff working with the Johnson County Computer. Random sample program exclude any parcel with either mixed use or building permit activity within either 1988 or 1989.

Johnson County

APPENDIX JO-5
 JOHNSON COUNTY TAX CHANGES BY PARCEL
 COMMERCIAL PROPERTY
 (Land Use Code 511 to 649)

Land Use Code Description	1988 Tax	1989 Tax	Percent Change
511 Warehouse, Distribution Facility	\$16,233.92	\$29,917.74	84.3
511 Warehouse, Distribution Facility	4,955.74	18,809.61	279.6
511 Warehouse, Distribution Facility	67.39	5,983.01	8,778.2
512 Warehouse-Office Strip or Combo	6,148.84	9,832.61	59.9
512 Warehouse-Office Strip or Combo	7,303.81	14,736.71	101.8
512 Warehouse-Office Strip or Combo	5,102.95	9,018.89	76.7
513 Warehouse-Retail Combination	4,284.47	6,926.14	61.7
513 Warehouse-Retail Combination	2,774.13	3,917.51	41.2
513 Warehouse-Retail Combination	7,065.23	13,747.48	94.6
513 Warehouse-Retail Combination	4,731.31	10,510.23	122.1
513 Warehouse-Retail Combination	2,092.42	2,349.36	12.3
513 Warehouse-Retail Combination	1,281.91	3,766.70	193.8
513 Warehouse-Retail Combination	9,496.46	18,758.29	97.5
513 Warehouse-Retail Combination	5,040.39	5,383.72	6.8
514 Warehouse-Office Combination	4,027.79	5,391.63	33.9
514 Warehouse-Office Combination	132.03	178.90	35.5
514 Warehouse-Office Combination	955.02	2,002.34	109.7
514 Warehouse-Office Combination	24,093.59	38,885.93	61.4
514 Warehouse-Office Combination	1,631.45	3,816.07	133.9
514 Warehouse-Office Combination	1,592.39	1,866.61	17.2
514 Warehouse-Office Combination	7,358.32	14,855.71	101.9
514 Warehouse-Office Combination	10,898.43	24,349.41	123.4
514 Warehouse-Office Combination	1,766.78	3,506.90	98.5
514 Warehouse-Office Combination	3,293.46	5,570.59	69.1
514 Warehouse-Office Combination	18,181.50	41,793.39	129.9
514 Warehouse-Office Combination	861.07	2,119.19	146.1
514 Warehouse-Office Combination	70.75	2,976.85	4,107.6
514 Warehouse-Office Combination	2,643.56	5,429.82	105.4
514 Warehouse-Office Combination	3,894.82	10,024.42	157.4
514 Warehouse-Office Combination	1,176.32	1,263.23	7.4
514 Warehouse-Office Combination	1,486.11	2,044.10	37.5
514 Warehouse-Office Combination	28.33	1,246.30	4,299.2
514 Warehouse-Office Combination	3,896.68	9,478.89	143.3
515 Mini-Storage	15,198.56	56,447.07	271.4
516 Cold-Storage Facility	134,323.89	217,064.14	61.6
521 Lumber Yard- Building Supply	3,900.62	16,407.23	320.6
522 Nursery-Greenhouse-Garden Center	1,596.10	3,027.06	89.7

Johnson County

APPENDIX JO-5 (CON'T)
 JOHNSON COUNTY TAX CHANGES BY PARCEL
 COMMERCIAL PROPERTY
 (Land Use Code 511 to 649)

Land Use Code Description	1988 Tax	1989 Tax	Percent Change
531 Downtown Row-Type Store	860.63	2,767.24	221.5
531 Downtown Row-Type Store	979.57	3,080.66	214.5
531 Downtown Row-Type Store	1,236.27	4,260.16	244.6
531 Downtown Row-Type Store	1,341.42	1,860.85	38.7
531 Downtown Row-Type Store	64.44	58.74	(8.8)
531 Downtown Row-Type Store	141.17	177.15	25.5
532 Retail Store (Free Standing)	1,824.67	2,993.58	64.1
532 Retail Store (Free Standing)	2,745.51	5,123.63	86.6
532 Retail Store (Free Standing)	383.20	705.73	84.2
532 Retail Store (Free Standing)	2,121.01	2,901.42	36.8
532 Retail Store (Free Standing)	1,650.76	3,674.52	122.6
532 Retail Store (Free Standing)	1,504.97	1,421.83	(5.5)
532 Retail Store (Free Standing)	137.16	765.34	458.0
532 Retail Store (Free Standing)	583.89	4,267.68	630.9
532 Retail Store (Free Standing)	376.46	1,791.81	376.0
533 Strip Store	194.11	3,679.37	1,795.5
533 Strip Store	1,252.96	421.93	(66.3)
533 Strip Store	220.63	1,281.81	481.0
533 Strip Store	1,101.61	2,045.58	85.7
533 Strip Store	2,561.02	2,974.47	16.1
533 Strip Store	2,331.54	2,863.14	22.8
533 Strip Store	945.16	2,004.38	112.1
536 Department Store	105,279.32	105,140.96	(0.1)
537 Convenience Store	1,444.12	3,777.17	161.6
538 Convenience Retail Center	1,701.91	2,320.90	36.4
538 Convenience Retail Center	3,430.36	3,500.92	2.1
539 Super Market (Free Standing)	26,123.65	63,703.02	143.9
540 Neighborhood Shopping Center	3,841.69	8,954.12	133.1
540 Neighborhood Shopping Center	14,556.62	25,299.42	73.8
540 Neighborhood Shopping Center	38,637.43	82,844.91	114.4
541 Community Shopping Center	55,275.20	124,162.63	124.6
542 Regional Shopping Center	296,188.43	648,532.13	119.0
551 Automobile Dealership (Full Serv	48.73	7,084.76	14,438.8
551 Automobile Dealership (Full Serv	5,055.35	4,953.68	(2.0)
552 Automobile Dealership (Car Lot)	869.99	999.68	14.9
554 Farm Implement-Dealership	44.47	349.29	685.5
581 Restaurant (Free Standing)	1,661.41	10,276.51	518.5
581 Restaurant (Free Standing)	2,170.90	3,127.02	44.0

Johnson County

APPENDIX JO-5 (CON'T)
 JOHNSON COUNTY TAX CHANGES BY PARCEL
 COMMERCIAL PROPERTY
 (Land Use Code 511 to 649)

Land Use Code Description	1988 Tax	1989 Tax	Percent Change
583 Fast Food Restaurant	3,249.25	16,519.46	408.4
583 Fast Food Restaurant	1,922.67	4,347.39	126.1
583 Fast Food Restaurant	2,367.68	3,234.82	36.6
583 Fast Food Restaurant	126.97	526.35	314.5
611 Bank-Savings and Loan	1,591.17	1,231.07	(22.6)
611 Bank-Savings and Loan	11,026.09	24,183.55	119.3
611 Bank-Savings and Loan	20,378.24	43,480.11	113.4
612 Branch Bank-Savings and Loan	20,876.20	42,986.56	105.9
612 Branch Bank-Savings and Loan	1,502.59	5,651.83	276.1
631 Office Building-Low Rise	23,197.25	84,465.96	264.1
631 Office Building-Low Rise	7,955.67	13,589.96	70.8
631 Office Building-Low Rise	2,838.63	6,701.11	136.1
631 Office Building-Low Rise	1,690.32	1,639.26	(3.0)
631 Office Building-Low Rise	1,631.45	2,881.43	76.6
631 Office Building-Low Rise	3,188.78	4,227.32	32.6
631 Office Building-Low Rise	883.60	1,131.23	28.0
631 Office Building-Low Rise	42,060.59	62,702.39	49.1
631 Office Building-Low Rise	620.17	2,899.27	367.5
631 Office Building-Low Rise	19.98	1,669.58	8,256.3
631 Office Building-Low Rise	3,264.44	9,489.30	190.7
631 Office Building-Low Rise	44.47	10,769.01	24,116.3
631 Office Building-Low Rise	1,864.24	7,819.17	319.4
631 Office Building-Low Rise	625.75	1,434.66	129.3
631 Office Building-Low Rise	4,525.45	9,837.96	117.4
631 Office Building-Low Rise	16,581.60	27,839.43	67.9
631 Office Building-Low Rise	2,845.78	5,766.92	102.6
631 Office Building-Low Rise	5,213.57	10,910.82	109.3
631 Office Building-Low Rise	26,258.32	35,565.68	35.4
632 Office Building-High Rise	2,125.04	6,541.11	207.8
632 Office Building-High Rise	37,592.07	79,258.95	110.8
633 Strip Office Center	5,924.24	9,790.23	65.3
634 Office Condominium Unit	226.44	916.24	304.6
634 Office Condominium Unit	226.44	898.28	296.7
634 Office Condominium Unit	389.74	1,145.62	193.9
634 Office Condominium Unit	1,492.49	5,583.48	274.1
634 Office Condominium Unit	355.93	1,049.48	194.9
634 Office Condominium Unit	568.52	1,888.01	232.1

Johnson County

APPENDIX JO-5 (CON'T)
 JOHNSON COUNTY TAX CHANGES BY PARCEL
 COMMERCIAL PROPERTY
 (Land Use Code 511 to 649)

Land Use Code Description	1988 Tax	1989 Tax	Percent Change
634 Office Condominium Unit	816.11	2,242.38	174.8
634 Office Condominium Unit	821.98	2,616.98	218.4
634 Office Condominium Unit	1,063.52	2,675.18	151.5
634 Office Condominium Unit	175.70	627.30	257.0
634 Office Condominium Unit	1,219.39	4,012.29	229.0
634 Office Condominium Unit	783.44	2,292.40	192.6
635 Medical-Dental Office	1,330.42	607.27	(54.4)
635 Medical-Dental Office	4,972.96	10,800.23	117.2
636 Veterinary Office	3,130.73	4,853.97	55.0
636 Veterinary Office	2,217.66	3,014.91	36.0
638 Automobile Service Garage	1,811.63	2,945.08	62.6
638 Automobile Service Garage	3,654.70	6,011.60	64.5
638 Automobile Service Garage	2,678.28	3,658.50	36.6
638 Automobile Service Garage	247.98	1,009.41	307.1
638 Automobile Service Garage	1,472.28	3,125.34	112.3
638 Automobile Service Garage	2,149.33	6,104.51	184.0
638 Automobile Service Garage	2,121.01	2,144.39	1.1
638 Automobile Service Garage	2,283.69	3,375.46	47.8
638 Automobile Service Garage	1,779.61	3,170.38	78.2
638 Automobile Service Garage	301.40	1,184.44	293.0
639 Automobile Service Center	4,620.10	28,172.82	509.8
639 Automobile Service Center	440.27	1,489.09	238.2
639 Automobile Service Center	1,941.74	3,867.23	99.2
640 Full Service Station	988.71	2,960.01	199.4
640 Full Service Station	31.47	181.17	475.7
642 Self Service Station	1,270.58	2,795.40	120.0
644 Car Wash (Self Service)	2,357.73	5,936.40	151.8
644 Car Wash (Self Service)	606.66	956.36	57.6
649 Other Commercial Uses N.E.C.	858.57	476.66	(44.5)
649 Other Commercial Uses N.E.C.	126.45	33.02	(73.9)
649 Other Commercial Uses N.E.C.	561.60	1,041.64	85.5
649 Other Commercial Uses N.E.C.	752.20	9,013.86	1,098.3
TOTAL	\$1,207,314.01	\$2,443,520.60	102.4

Source: Random sample generated from Johnson County reappraisal staff working with the Johnson County Computer. Random sample program excluded any parcel with either mixed use or building permit activity within either 1988 or 1989.

SEDGWICK COUNTY

Population:	367,088
Major City:	Wichita (Pop: 279,835)
1988 assessed value:	\$1.5 Billion
1988 tax levies:	\$215 Million
1988 Median assessment ratio:	7.57%
Residential:	7.57%
Commercial:	10.35%
Industrial:	12.84%
Agricultural:	4.71%
1988 Coefficient of deviation:	37.76

Sedgwick County is the most populous county in the state and contains Wichita, the state's largest city. The Sedgwick County economy is highly concentrated in the aircraft manufacturing industry. In 1988 the assessed value of property in the county was \$1.5 billion and total tax levies were \$215 million. The median assessment ratio was 7.57 percent, but ratios for classes of property varied from 0.33 percent for vacant residential lots to 12.84 percent for industrial property. The aggregate coefficient of deviation was 37.76 percent but varied from 22.35 for single family houses to 381.38 for vacant residential lots. Other measures of assessment quality are shown in Table SG-1.

TABLE SG-1
1988 MEASURES OF ASSESSMENT QUALITY
SEDGWICK COUNTY

Property Class	Median Ratio	Coefficient of Deviation	Number of Sales
Residential	7.57	36.29	7,337
Single Family	8.00	22.12	5,646
Multi-Family	10.35	36.60	201
Condo	8.45	22.94	164
Vacant Lot	0.33	381.38	1,326
Commercial	10.35	48.46	283
Commercial	10.96	42.05	248
Industrial	12.84	0.00	1
Vacant Lot	1.32	230.18	34
Agricultural	4.71	55.94	166
Improved w/Res.	7.40	32.16	41
Improved No Res.	3.98	60.68	110
Unimproved	3.91	69.78	15
County Total	7.57	37.76	7,787

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

Sedgwick County

On August 15, 1989 there were 173,169 real estate parcels in Sedgwick County with an assessed value of about \$1.5 billion dollars. Table SG-2 shows the number of parcels and assessed values, as of that date. These data have been aggregated into classes using the land use codes of the KSCAMA system. About 47 percent of the assessed value of real property was single family houses and 7.4 percent was other residential property. Industrial real estate including vacant industrial land made up 5.5 percent of the real tax base and commercial real estate accounted for 29.5 percent.

TABLE SG-2
TAX BASE BY CLASS OF PROPERTY
SEDGWICK COUNTY
AUGUST 15, 1989

Land Code	Use Description	Number Of Parcels	Assessed Value	Average Assessed Value	Percent Of Value
100	Vacant Residential	18,058	\$ 1,853,777	\$ 103	0.1
111	Single Family	109,911	703,863,881	6,404	46.9
112-124	Other Residential	11,864	111,379,281	9,388	7.4
170-199	Hotel & Motel	215	28,602,984	133,037	1.9
200	Vacant Industrial	738	2,915,014	3,950	0.2
211-399	Industrial	1,539	80,348,415	52,208	5.3
400	Vacant Trans, Com, Util	74	13,727	186	0.0
411-499	Trans, Comm, Utility	1,824	15,988,444	8,766	1.1
500	Vacant Commercial	1,157	8,352,428	7,219	0.6
511-649	Commercial	10,136	434,177,897	42,835	28.9
650-699	Industrial/Governmental	2,816	40,399,499	14,346	2.7
700	Vacant, Cult, Enter, Rec	176	39,702	226	0.0
708-799	Cultural, Enter, Rec	994	12,954,469	13,033	0.9
800	Unimproved Ag. Land	10,422	15,360,894	1,474	1.0
811-812	Improved Ag. Land	3,173	28,815,233	9,081	1.9
814-816	Other Agricultural	34	196,560	5,781	0.0
900-999	Resource Production	38	799,469	21,039	0.1
TOTAL		173,169	\$1,502,061,674	\$ 8,674	100.0

Source: Printout provided by Sedgwick county appraiser 8/15/89.

Total Tax Levies

In 1989 property tax levies increased by 3.7 percent to \$224 million. In an effort to determine how effective the tax lid had been the levies for each kind of government (cities, county, school district, etc) were projected from a 1980-87 base. The 1988 and

Sedgwick County

1989 projected levies were then compared with the actual levies. The results are shown in Table SG-3. The state levy, which was fixed at 1.5 percent fell slightly below the projection in 1988, but, because the increase in assessed value exceeded projections, that same levy increased by 17.6 percent in 1989. Because this levy was at a fixed rate, the state levy is directly proportional to the assessed value in the county. The fact that the 1988 state levy was slightly below the projection indicates that the 1988 growth in assessed value was slightly below what would have been expected on the base of the 1980-87 experience.

The county levies and the levies by cities exceeded the projections for both years. Township levies were much above projections in 1988, but fell slightly below in 1989. School district levies were 2.3 percent above projections in 1989, but 5.1 percent below in 1989. This is probably due to greater amounts of state aid received by Sedgwick County school districts, but that has not been analyzed in this report.

There are many circumstances that affect tax levies in a particular year and fluctuations are normal. The data presented here do not indicate whether or not local expenditures were wise. Neither do they indicate whether or not there has been a violation of the letter or the spirit of the tax lid law. They do show that tax levies were moderately higher than would have been expected on the basis of recent history. But, only a small part of the large increase in taxes experienced by some taxpayers can be blamed on increases in local spending. To determine the reasons for such increases it is necessary to examine tax shifts that occurred among classes of property and among individual property owners.

TABLE SG-3
ACTUAL AND PROJECTED LEVIES
SEDGWICK COUNTY

Unit	1988			1989		
	Tax Levied	Projected Levy	Exceeds Projection (Percent)	Tax Levied	Projected Levy	Exceeds Projection (Percent)
State	\$ 2,306	\$ 2,313	-0.3	\$ 2,801	\$ 2,382	17.6
County	34,909	32,543	7.3	43,160	34,354	25.6
City	43,304	40,207	7.7	44,467	40,633	9.4
Township	1,443	1,091	32.2	1,152	1,155	-0.2
School	127,886	125,014	2.3	127,036	133,880	-5.1
Other	5,322	4,804	10.8	4,975	5,010	-0.7
TOTAL	\$215,170	\$205,971	4.5	\$223,591	\$217,414	2.8

Source: Projected levies are straight-line projections based on levies for years 1980-87 as published in, Kansas Department of Revenue, Statistical Report of Property Assessment and Taxation for the years 1980-87. 1989 levies were provided by the Sedgwick county clerk.

Tax Shifts-Major Classes

One result of classification and reappraisal was large shifts of taxes from personal property and state assessed property to real estate as shown in Table SG-4. The reasons for this are easy to identify. The exemption of inventories and the change in the method of valuing machinery that was provided in the classification amendment meant large reductions in the assessed value of personal property. In Sedgwick County the assessed value of personal property declined from \$492 million* to \$219 million, a decline of 55.5 percent. This combined with the increase in total assessed valuation and the subsequent reductions in the mill rates meant a substantial reduction in taxes imposed on personal property.

The reduction in taxes on state assessed property has a different cause. These properties, mostly utilities and railroad properties, are assessed by the Kansas Property Valuation Division.

* Kansas Department of Revenue 1988 Statistical Report of Property Assessment and Taxation

Sedgwick County

It was not expected that the constitutional amendment or the reappraisal bill would make any substantive change in the assessed values of these properties.* In fact, the assessed value of state assessed properties rose from \$140 million** to \$143.7 million, or by 2.8 percent. Because the tax rates declined this means that taxes on state assessed property declined by 13.6 percent.

TABLE SG-4
TAX SHIFT BY MAJOR CLASS
SEDGWICK COUNTY

Property Class	Tax Levy 1988	Tax Levy 1989	Percent Change
Real Estate	\$131,635,452	\$181,581,106	37.9
Personal	64,298,091	25,384,454	(60.5)
State Assessed	19,236,078	16,625,506	(13.6)
TOTAL	\$215,169,621	\$223,591,066	3.9

Source: Calculated from data provided by Sedgwick county clerk and data from the Kansas Department of Revenue 1988 Statistical Report of Property Assessment and Taxation.

Table SG-5 compares the taxes resulting from reappraisal and classification with the taxes that would have occurred without reappraisal and classification, assuming that the tax burden would fall upon major classes of property in the same way it did in 1988. The first column shows the "no shift" levy, or what the taxes on each major class would have been in 1989 if the tax burden had been distributed among the three classes in the same way that it was in 1988. These values are 3.9 percent greater than the 1988 values because total taxes levied increased by 3.9 percent. The second column shows the actual tax levy for 1989. Thus, it can be said

* Since reappraisal has been implemented a controversy has arisen over whether or not certain utilities were entitled to a reduction in assessment because of the inventory exemption. This has had little effect in Sedgwick county.

** Kansas Department of Revenue, 1988 Statistical Report of Property Assessment and Taxation.

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that taxes on real estate went up 32.7 percent as a result of reappraisal and classification. Taxes on personal property and state assessed property were 62.0 percent and 16.8 percent less than they would have been without reappraisal and classification. Of course the dollar amount of the shifts total zero so that the percentage on the last line is also zero.

TABLE SG-5
CHANGES IN ASSUMED NO SHIFT LEVY
SEDGWICK COUNTY

Property Class	"No Shift" Levy 1989	Actual Levy 1989	Percent Greater
Real Estate	\$136,787,484	\$181,581,106	32.7
Personalty	66,814,630	25,384,454	(62.0)
State Assessed	19,988,952	16,625,506	(16.8)
TOTAL	\$223,591,066	\$223,591,066	0.0

Source: Calculated from data provided by Sedgwick county clerk. "No shift" levy is the amount that would have been levied if the 1989 tax levy had been distributed among property classes in the same way that 1988 levies were distributed.

Tax Shifts--Real Estate

Determining the shifts by major classes, as shown in Table SG-4, is relatively easy, because neither the constitutional amendment nor the reappraisal law changed the definition of real estate, personal property or state assessed property.* Data concerning the assessed value of these three classes has long been gathered by the county and the Division of Property Valuation and will continue to be collected. It is much more difficult to analyze shifts within real estate classes. The statutory and administratively established classes of property which were in existence prior to the 1989 assessment have been replaced by a new system--mandated in part by the constitutional provision and in part by the

* With the exception of the possible exemption of inventories from state assessed property, as indicated in previous footnote.

Sedgwick County

specifications established for the KSCAMA system. None of the classes of real property for which data are available are the same in 1988 and 1989, and there is no way of combining the classes in ways that will produce exactly comparable classes. This means that determining the class-to-class shifts requires individual parcels to be reclassified so that assessed values or taxes can be compared for the same group of parcels.

Matched Parcel Approach

Two different approaches to solving this problem were used in Sedgwick County. In the "matched parcel" approach computer programs were created by Sedgwick County computer programmers that attempted to match all parcels in a 1989 property class with the same parcel in 1988 and to then record the assessed value and taxes for each of the two years. Of course, there were instances where matches could not be made. As part of the mapping phase of reappraisal many parcels of property which were contiguous and under the same ownership were combined. There were also instances when parcels had been split. There were instances where parts of subdivisions had been replatted. The classification amendment resulted in the creation of parcels, known as mixed use, for which assessed values were split among classes. This could happen, for example, when a commercial building also contains residential space. The program used in Sedgwick county and several other counties assigned mixed use parcels to the primary use. There was no provision for excluding parcels on which new construction or demolition of improvements had occurred.

The class definitions used under the CAMA system were modifications of the constitutional classes. The "other" class established by the constitution was subdivided into "commercial" and "industrial". Industrial was defined as parcels in land use codes 200 through 399 and commercial as all other parcels in the "other" class. The agricultural land and farmstead class is a combination of the agricultural lands class which is assessed by use value and the farmstead class which includes farm residences and is assessed as residential property. This combination was necessary because parcels of improved agricultural lands are mixed use and assigning all the value to the primary presents a very distorted picture.

Table SG-6 shows the shifts in assessed values and taxes that occurred in Sedgwick County. These data are for all units of government levying taxes on property in the county. The top section of the table shows the shifts by classes of real estate for computer matched parcels only. Parcels which could not be matched

Sedgwick County

because they did not exist in both years were excluded, but there was no procedure for eliminating parcels on which new construction occurred. As a result increases in taxes include increases because of economic growth as well as from reappraisal and classification.

The matched parcel data generated by this computer run indicate that taxes on residential property increased by 15.2 percent as compared with 94.0 percent on commercial property and 62.1 percent on industrial property. The agricultural and farm class, which includes both improved and unimproved land, had a slight decrease and the taxes on vacant lots increased by 171.3 percent. The total increase in real estate taxes, as estimated by the matched parcel methods is 38.1 percent. This is 0.2 of one percent more than the actual shift as shown in the second part of the table.

The data in the second section of the table is complete data. It shows that the assessed value of real estate increased by 66.2 percent. This includes increases caused by reappraisal, by classification and by economic growth. Taxes on real estate rose by 37.9 percent. The assessed value of personal property decreased by 55.5 percent. This, of course, was due to the exemption of merchants' and manufacturers' inventories and the cost-less-depreciation method of valuing business machinery and it resulted in a 60.5 percent decrease in taxes levied on personal property. The assessed value of state assessed utility property rose by 2.8 percent, but because of reduced tax rates taxes on this kind of property fell by 13.6 percent.

As a result of the overall increase in assessed value for the county the aggregate tax rate, computed by dividing total tax levies in the county by total assessed value fell from 139.95 mills to 111.73 mills.

Sedgwick County

TABLE SG-6
 SHIFTS IN ASSESSED VALUES AND TAXES
 COUNTY-WIDE
 SEDGWICK COUNTY

	Assessed Value			Taxes		
	1988	1989	Percent Change	1988	1989	Percent Change
<u>Real Estate--Matched Parcels Only:</u>						
Res.	\$582,047,818	\$ 813,242,577	39.7	\$ 85,396,482	98,366,776	15.2
Com.	223,406,049	525,523,108	135.2	33,082,650	64,180,505	94.0
Ind.	40,890,720	76,857,133	88.0	5,617,057	9,104,753	62.1
A.F.	38,684,514	43,850,691	13.4	4,603,324	4,514,895	(1.9)
Vac.	8,075,010	26,544,167	228.7	1,171,169	3,177,170	171.3
TOTAL	\$893,104,111	\$1,486,017,676	66.4	\$129,870,682	\$179,344,099	38.1
<u>All Parcels--All Units of Government:</u>						
R.E.	\$ 905,399,150	\$1,504,651,166	66.2	\$131,635,452	\$181,581,060	37.9
Per.	492,268,910	219,099,542	(55.5)	64,298,091	25,384,454	(60.5)
S.A.	139,905,519	143,761,081	2.8	19,236,078	16,625,506	(13.6)
TOT.	\$1,537,573,579	\$1,867,511,789	21.5	\$215,169,621	\$223,591,020	3.9
Aggregate Tax Rate (mills)				139.95	119.73	(14.4)

Res. = Residential
 Com. = Commercial
 Ind. = Industrial
 A.F. = Agricultural & Farm
 Vac. = Vacant
 R.E. = Real Estate
 Per. = Personal Property
 S.A. = State Assessed

Source: Sedgwick county appraiser and county clerk.

Tables SG-7 through SG-11 show similar data for specific governmental units in specific tax rate areas. SG-7 shows assessed values and City of Wichita taxes in tax rate area 518 which includes most of Wichita. The matched parcel data shows that the assessed value of residential property in that area increased by

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about 38.7 percent and city taxes by 4.2 percent. The assessed value of industrial real estate increased by 137.2 percent and city taxes by 78.2 percent. The corresponding numbers for commercial real estate were 114.2 and 60.8 percent. The all parcel data at the bottom of the table show the usual pattern for personal property and state assessed property; that is, a large decline in the assessed values and taxes of personal property. In contrast the assessed value of state assessed property rose slightly, but taxes declined because of a lower tax rate.

TABLE SG-7
 SHIFTS IN ASSESSED VALUES AND TAXES
 CITY OF WICHITA, SEDGWICK CO., TAX RATE AREA 518

	Assessed Value			Taxes		
	1988	1989	Percent Change	1988	1989	Percent Change
<u>Real Estate--Matched Parcels Only:</u>						
Res.	\$450,703,708	\$ 625,315,267	38.7	\$16,812,139	\$17,517,746	4.2
Com.	201,238,889	477,427,996	137.2	7,506,772	13,375,103	78.2
Ind.	20,749,490	44,438,003	114.2	774,013	1,244,926	60.8
A.F.	740,884	545,447	(26.4)	27,626	15,279	(44.7)
Vac.	6,117,290	19,952,208	226.2	228,127	558,899	145.0
TOT.	\$679,550,261	\$1,167,678,921	71.8	\$25,348,677	\$32,711,953	29.0
<u>All Parcels--City Taxes Only:</u>						
R.E.	\$ 687,344,620	\$1,181,698,735	71.9	\$25,640,016	\$33,105,290	29.1
Per.	259,598,935	129,008,634	(50.3)	9,683,819	3,614,177	(62.7)
S.A.	85,536,257	89,929,925	5.1	3,190,759	2,519,387	(21.0)
TOT.	\$1,032,479,812	\$1,400,637,294	35.7	\$38,514,594	\$39,238,854	1.9
City Tax Rate (mills)				37.303	28.015	(24.9)

Res. = Residential
 Com. = Commercial
 Ind. = Industrial
 A.F. = Agricultural & Farm
 Vac. = Vacant
 R.E. = Real Estate
 Per. = Personal Property
 S.A. = State Assessed
 Source: Sedgwick county appraiser and county clerk

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The Haysville data, shown in Table SG-8, shows a smaller decline in taxes on personal property and taxes than did the data for Sedgwick county as a whole or the data for the City of Wichita and residential taxes increased by 21.0 percent as compared with 4.2 percent in Wichita.

TABLE SG-8
 SHIFTS IN ASSESSED VALUES AND TAXES
 CITY OF HAYSVILLE, SEDGWICK CO., TAX RATE AREA 510

	Assessed Value			Taxes		
	1988	1989	Percent Change	1988	1989	Percent Change
<u>Real Estate--Matched Parcels Only:</u>						
Res.	\$9,903,850	\$13,676,791	38.1	\$359,735	\$435,347	21.0
Com.	1,009,110	2,706,420	168.2	36,654	86,150	135.0
Ind.	78,640	209,790	166.8	2,856	6,678	133.8
A.F.	41,620	52,944	27.2	1,511	1,685	11.5
Vac.	75,420	229,999	205.0	2,738	7,320	167.3
TOT.	\$11,108,640	\$16,875,944	51.9	\$403,494	\$537,180	33.1
<u>All Parcels--City Taxes Only:</u>						
R.E.	\$11,342,052	\$16,909,625	49.1	\$411,988	\$538,267	30.7
Per.	1,216,670	909,750	(25.2)	44,194	28,959	(34.5)
S.A.	727,414	784,830	7.9	26,423	24,983	(5.4)
TOT.	\$13,286,136	\$18,604,205	40.0	\$482,605	\$592,209	22.7
City Tax Rate (mills)				36.324	31.832	(12.4)

Res. = Residential
 Com. = Commercial
 Ind. = Industrial
 A.F. = Agricultural & Farm
 Vac. = Vacant
 R.E. = Real Estate
 Per. = Personal Property
 S.A. = State Assessed

Source: Sedgwick county appraiser and county clerk

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Table SG-9 includes data for Afton Township. It is unlike the other areas shown in that there was a substantial decline in tax levies. This is not unusual among Kansas townships. Year-to-year variations in tax levies are common. The general pattern showing tax shifts from personal and state assessed property to real estate is found in this township.

TABLE SG-9
 SHIFTS IN ASSESSED VALUES AND TAXES
 AFTON TOWNSHIP, SEDGWICK CO., TAX RATE AREA 401

Assessed Value			Taxes		
1988	1989	Percent Change	1988	1989	Percent Change
<u>Real Estate--Matched Parcels Only:</u>					
Res.	\$1,684,120	\$2,119,584	25.9	\$16,431	\$12,421 (24.4)
Com.	94,290	172,800	83.3	920	1,013 10.1
A.F.	1,435,770	1,605,494	11.8	14,007	9,408 (32.8)
Vac.	18,550	87,660	372.6	180	513 185.0
TOTAL	\$3,232,730	\$3,985,538	23.3	\$31,538	\$23,355 (25.9)
<u>All Parcels--Township Taxes Only:</u>					
R.E.	\$3,245,300	\$4,026,788	24.1	\$31,664	\$23,601 (25.5)
Per.	162,420	82,037	(49.5)	1,585	481 (69.7)
S.A.	823,104	867,642	5.4	8,031	5,085 (36.7)
TOTAL	\$4,230,824	\$4,976,467	17.6	\$41,280	\$29,167 (29.3)
Township Tax Rate (mills)			9.757	5.861	(39.9)

Res. = Residential
 Com. = Commercial
 A.F. = Agricultural & Farm
 Vac. = Vacant
 R.E. = Real Estate
 Per. = Personal Property
 S.A. = State Assessed

Source: Sedgwick county appraiser and county clerk

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Table SG-10 shows data for USD-259, the Wichita school district. The percentage shifts are very similar to those for the county as a whole shown in Table SG-6. This is not surprising when it is noted that this district levies almost 45 percent of all the taxes levied by Sedgwick county local governments.

TABLE SG-10
SHIFTS IN ASSESSED VALUES AND TAXES
USD 259 WICHITA, TAX RATE AREA 602

	Assessed Value			Taxes		
	1988	1989	Percent Change	1988	1989	Percent Change
<u>Real Estate--Matched Parcels Only:</u>						
Res.	\$454,355,384	\$ 629,676,734	38.6	\$38,131,314	\$43,045,497	12.9
Com.	206,741,949	484,562,318	134.4	17,350,775	33,125,606	90.9
Ind.	34,454,000	64,417,436	87.0	2,891,546	4,403,699	52.3
A.F.	2,634,644	2,358,343	(10.5)	221,102	161,217	(27.1)
Vac.	6,346,890	18,729,106	195.1	532,596	1,280,306	140.4
TOT.	\$704,532,867	\$1,199,743,937	70.3	\$59,127,333	\$82,016,325	38.7
<u>All Parcels--School District Only:</u>						
R.E.	\$ 712,833,080	\$1,211,559,469	70.0	\$59,824,516	\$82,824,629	38.4
Per.	321,479,415	152,263,112	(52.6)	26,980,160	10,409,011	(61.4)
S.A.	91,283,707	94,784,301	3.8	7,660,985	6,479,644	(15.4)
TOT.	\$1,125,596,202	\$1,458,606,882	29.6	\$94,465,661	\$99,713,284	5.6
School Tax Rate (mills)				83.925	68.362	(18.5)

Res. = Residential
Com. = Commercial
Ind. = Industrial
A.F. = Agricultural & Farm
Vac. = Vacant
R.E. = Real Estate
Per. = Personal Property
S.A. = State Assessed

Source: Sedgwick county appraiser and county clerk

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Table SG-11 shows taxes and assessed values for USD-260 in Derby. This district has received a lot of attention because of the large amount of inventory included in the personal property assessed in the district prior to 1989. In 1988 personal property made up 77.1 percent of the assessed value in the district. In 1989 the assessed value of personal property declined by 68.8 percent and now makes up only 32.8 percent of the tax base. This resulted in a decline of 32.4 percent in the total tax base. The amount levied by the school district fell by 27.3 percent, probably as a result of additional state aid to the district, but there was still a rise of 7.4 percent in the tax rate. It should be noted, however, that the rate is still below the rate of neighboring USD 259.

The Derby school district case, is a good example of how state-wide policy can have differing effects on different areas. Because of a concentration of personal property in a single area, its exemption by the constitutional amendment had a much greater effect than it did in other areas. The 58.5 percent increase in residential property taxes is one of the largest residential increases that was encountered by the project personnel. Undoubtedly, much of the tax relief resulting from the reduction in personal property taxation went to firms that paid additional real estate taxes, but even within the area there were probably some firms with little inventory or machinery that experienced large total tax increases.

TABLE SG-11
 SHIFTS IN ASSESSED VALUES AND TAXES
 USD 260 DERBY, TAX RATE AREA 603

Assessed Value			Taxes		
1988	1989	Percent Change	1988	1989	Percent Change

Real Estate--Matched Parcels Only:

Res.	\$32,190,720	\$47,483,636	47.5	\$1,719,948	\$2,725,717	58.5
Com.	3,736,670	11,384,550	204.7	199,653	653,518	227.3
Ind.	2,638,410	4,095,120	55.2	140,973	235,076	66.8
A.F.	1,807,990	2,176,080	20.4	96,596	124,911	29.3
Vac.	422,720	1,607,542	280.3	22,579	92,272	308.7
TOT.	\$40,796,510	\$66,746,928	63.6	\$2,179,749	\$3,831,494	75.8

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TABLE SG-11 (CON'T)
 SHIFTS IN ASSESSED VALUES AND TAXES
 USD 260 DERBY, TAX RATE AREA 603

Assessed Value			Taxes			
1988	1989	Percent Change	1988	1989	Percent Change	
<u>All Parcels--School District Taxes Only:</u>						
R.E.	\$ 41,585,800	\$ 68,649,916	65.1	\$2,221,971	\$3,940,780	77.4
Per.	116,409,980	36,334,263	(68.8)	6,219,902	2,085,732	(66.5)
S.A.	5,795,317	5,791,492	(0.1)	309,650	332,455	7.4
TOT.	\$163,791,097	\$110,775,671	(32.4)	\$8,751,523	\$6,358,967	(27.3)
School Tax Rates (mills)			53.431	57.404	7.4	

Res. = Residential
 Com. = Commercial
 Ind. = Industrial
 A.F. = Agricultural & Farm
 Vac. = Vacant
 R.E. = Real Estate
 Per. = Personal Property
 S.A. = State Assessed

Source: Sedgwick county appraiser and county clerk

Sample approach

A second approach to estimating the shifts in tax burden resulting from reappraisal and classification is the sample approach. Computer generated samples of specified classes of real estate were drawn. These samples were then edited by project personnel. The 1989 and 1988 assessment records were examined for anything that might make the parcels non-comparable or for changes in the property that were not the result of classification or reappraisal. Mixed use properties were excluded as were properties where new construction or demolitions had occurred. Parcels which had been split, combined or replatted were excluded unless it was possible to be sure that identical properties were being compared.

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One side benefit of the procedure, for the project personnel, was to experience first-hand how dynamic the process of appraisal really is. The number of changes in parcel definition or in the property itself were surprisingly large. Some of the changes resulted from the mapping of parcels that accompanied the reappraisal process, but some appear to be the result of the normal commercial and industrial activity of metropolitan areas.

Vacant lots. Because of the controversy and confusion which has centered around the reappraisal of vacant lots in Sedgwick County, samples of three different kinds of vacant lots were drawn. Table SG-12 is based on the sample of vacant residential lots. In examining that table it is necessary to remember that Table SG-1 shows that the median assessment ratio of vacant residential lots in 1988 was 0.33 percent and that the coefficient of deviation was 381. This means that if reappraisal was carried out successfully there must be huge changes in assessed values. If the numbers from the 1988 assessment/sales ratio are correct, then there should be a 36 fold increase in the median ratio*, but individual assessments would need to change more or less than 36 fold. Against this background the changes shown in Table SG-12 are relatively small. The increase in assessed valuation was only 677 percent. Examination of the 1988 values reveals assessed values as low as \$6.00. Fifteen of the 21 parcels that survived the editing were assessed at less than \$100.00. The result is that spectacular percentage increases in valuation or taxes sometimes represent increases from a base of a only a few dollars. These data suggest that vacant residential lots had been given only token assessments and that little effort had been made to upgrade values. It is not known how many of these lots are newly platted lots awaiting development and how many are lots in older areas that are being held for speculation or used as an addition of residential lawn-space.

* This increase is calculated by multiplying the 0.33 median ratio for vacant residential lots by the 12 percent assessment rate under the new classification system to equal a 36 fold increase.

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TABLE SG-12
 SHIFTS IN ASSESSED VALUATION AND TAXES
 VACANT RESIDENTIAL LOTS
 SEDGWICK COUNTY

Parcel	1988 Value	1989 Value	Percent Change	1988 Tax	1989 Tax	Percent Change
1	\$ 360	\$ 540	50.0	\$ 53.89	\$ 66.20	22.8
2	159	1,800	1,032.1	23.95	220.68	821.4
3	33	108	227.3	4.52	13.33	194.9
4	1,017	1,404	38.1	152.67	172.13	12.7
5	24	120	400.0	3.00	14.74	391.3
6	54	4,320	7,900.0	7.51	345.22	4,496.8
7	120	1,296	980.0	17.96	158.89	784.7
8	12	108	800.0	1.56	13.60	771.8
9	12	108	800.0	1.56	13.60	771.8
10	21	108	414.3	2.95	13.17	346.4
11	12	3,024	25,100.0	1.50	171.00	11,300.0
12	21	1,404	6,585.7	3.00	172.47	5,649.0
13	18	132	633.3	2.95	16.10	445.8
14	24	2,484	10,250.0	2.99	207.87	6,852.2
15	15	72	380.0	2.97	9.19	209.4
16	54	936	1,633.3	5.64	99.81	1,669.7
17	6	12	100.0	1.30	1.34	3.1
18	612	780	27.5	79.23	87.24	10.1
19	102	1,128	1,005.9	12.99	126.17	871.3
20	81	1,038	1,181.5	10.39	116.10	1,017.4
21	39	108	176.9	6.08	13.90	128.6
TOTAL	\$1,845	\$14,340	677.2	\$274.07	\$1,375.03	401.7

Source: Random sample of 25 vacant residential parcels drawn from Sedgwick county assessment rolls. Data was unavailable for four parcels. Two were exempt IRB parcels. One was an exempt urban renewal property. One had been replatted.

Table SG-13 shows the results from the sample of industrial vacant lots. These results differ considerably from those for the residential lots. The increases here are much more modest than those for residential lots, but still are substantial. The increase in the assessed value of the 20 lots in the sample was 233.2 percent and the increase in taxes was 158.6 percent. One lot had a spectacular increase of almost 14,000 percent in taxes, but that was from a \$2.99 tax in 1988.

TABLE SG-13
 SHIFTS IN ASSESSED VALUATION AND TAXES
 VACANT INDUSTRIAL LOTS
 SEDGWICK COUNTY

Parcel	1988 Value	1989 Value	Percent Change	1988 Tax	1989 Tax	Percent Change
1	\$ 906	\$ 912	0.7	\$ 136.21	\$ 111.81	(17.9)
2	57	120	110.5	8.98	14.71	63.8
3	207	168	(18.8)	31.43	20.60	(34.5)
4	174	144	(17.2)	25.45	17.65	(30.6)
5	1,548	1,116	(27.9)	218.22	146.21	(33.0)
6	267	1,272	376.4	38.01	166.65	338.4
7	180	2,448	1,260.0	18.94	238.06	1,156.9
8	402	5,532	1,276.1	42.10	537.98	1,177.9
9	117	3,732	3,089.7	14.09	411.54	2,820.8
10	21	3,420	16,185.7	2.99	419.30	13,923.4
11	102	3,432	3,264.7	10.70	336.45	3,044.4
12	327	4,572	1,298.2	34.73	444.62	1,180.2
13	312	4,320	1,284.6	32.63	420.11	1,187.5
14	894	1,512	69.1	134.71	185.37	37.6
15	78	372	376.9	11.97	45.61	281.0
16	1,101	1,656	50.4	164.80	203.03	23.2
17	2,280	3,336	46.3	330.80	409.00	23.6
18	2,763	4,428	60.3	413.12	542.88	31.4
19	2,283	2,976	30.4	341.27	364.86	6.9
20	657	3,432	422.4	98.79	420.77	325.9
TOTAL	\$14,676	\$48,900	233.2	\$2,109.94	\$5,457.21	158.6

Source: Random sample of 25 vacant industrial parcels drawn from Sedgwick county assessment rolls. Data was unavailable for five parcels. Three were exempt IRB parcels. One was an exempt urban renewal property. One had been replatted.

Table SG-14 is a similar sample of commercial vacant lots. The number of parcels rejected from the originally drawn 25 parcel sample was larger than in the other sample. This is largely because some parcels did not exist in 1988 or there had been replats which changed the boundaries of the lots. The increase in values and taxes was generally smaller than for either residential or industrial lots, but there were still some rather large shifts in tax burden. Actually, however, the shifts were not as large as might be expected in light of the results of the 1988 assessment/sales ratio study. Commercial and industrial lots were

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not reported separately in that study, but for the two classes combined the median ratio was 1.37 percent and the coefficient of deviation was 252.35.

TABLE SG-14
SHIFTS IN VALUATION AND TAXES
VACANT COMMERCIAL LOTS
SEDGWICK COUNTY

Parcel	1988 Value	1989 Value	Percent Change	1988 Tax	1989 Tax	Percent Change
1	\$ 1,170	\$ 2,940	151.3	\$ 175.13	360.45	105.8
2	405	408	0.7	61.37	50.02	(18.5)
3	1,545	2,100	35.9	232.01	257.46	11.0
4	3,240	3,468	7.0	484.97	425.18	(12.3)
5	198	996	403.0	29.94	122.11	307.8
6	1,002	756	(24.6)	149.68	92.69	(38.1)
7	309	1,044	237.9	46.40	255.99	451.7
8	72	2,256	3,033.3	8.22	248.77	2,926.4
9	363	12	(96.7)	53.89	1.47	(97.3)
10	462	1,620	250.6	68.85	198.61	188.5
11	132	3,660	2,672.7	19.20	446.82	2,227.2
12	1,314	1,572	19.6	196.08	192.73	(1.7)
13	1,686	2,880	70.8	252.96	353.09	39.6
14	357	6,876	1,826.1	53.89	843.00	1,464.3
15	1,863	19,128	926.7	278.41	2,345.11	742.3
16	18,759	42,612	127.2	2,829.16	5,258.36	85.9
TOTAL	\$32,877	\$92,328	180.8	\$4,940.16	\$11,451.86	131.8

Source: Random sample of 25 vacant commercial parcels drawn from Sedgwick county assessment rolls. Data was unavailable for eight parcels. One was combined. One did not exist in 1988. Six had been replatted. One parcel was left out due to change in use.

Single Family Residences. For a sample of 172 residential parcels the assessed value increased by 38.1 percent from 1988 to 1989. Taxes increased by 14.27 percent. This result is quite close to the results obtained for residential property from the matched parcel analysis shown in Table SG-6.

Table SG-15 shows the frequency of tax shifts in the single-family sample. There are relatively few cases of taxes increasing by as much as 100 percent, but taxes on 138 of the parcels increased as compared with 34 on which taxes decreased. The

complete list of parcels in the sample is reproduced in Appendix SG-1.

TABLE SG-15
FREQUENCY OF TAX SHIFTS
SINGLE FAMILY RESIDENTIAL PARCELS
SEDGWICK COUNTY

Range	Number Of Parcels
Over 100% Increase	4
75.1% to 100% Increase	7
50.1% to 75.0% Increase	15
25.1% to 50.0% Increase	46
0.1% to 25.0% Increase	66
0.0% to 24.9% Decrease	32
25% and Over Decrease	2
TOTAL	172

Source: Appendix SG-1, this chapter.

Apartments. Gathering satisfactory data on a sample of apartments proved unusually difficult. Many apartment complexes are carried in the appraiser's records as more than one parcel. Each parcel is assigned a land value, but buildings are valued as a unit and building values may not be distributed on every parcel. Sometimes building value was not placed on the same parcel in the two years in question. It is a difficult and time consuming task to trace this information so as to be sure that comparable properties are included in each year's totals.

Table SG-16 is the result of many hours of work by a member of the project team and an employee of the Sedgwick County appraiser's office. Following the procedures described in the source note, 30 parcels which are believed to be comparable were obtained. These values are for parcels that may, or may not, represent an entire apartment complex.

The assessed values of these parcels declined by 6.0 percent from 1988 to 1989 and taxes declined by 27.0 percent. In interpreting the data, it should be remembered that multi-family housing was assessed higher than single-family residential property in Sedgwick County in 1988. The results differ somewhat from a smaller sample drawn as part of the 200 parcel sample of all residential property (Appendix SG-2). The smaller sample is not

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confined to apartments but included all types of residential property except single family residential.

TABLE SG-16
 SHIFTS IN VALUATION AND TAXES
 APARTMENT PARCELS
 SEDGWICK COUNTY

Parcel	Land Use	1988 Assess	1989 Assess	Percent Change	1988 Tax	1989 Tax	Percent Change
1	119	\$ 15,590	\$ 19,752	26.7	2,333.53	2,421.61	3.8
2	119	47,160	36,000	(23.7)	7,058.96	4,413.64	(37.5)
3	119	9,360	9,840	5.1	1,401.01	1,206.39	(13.9)
4	119	9,240	9,216	(0.3)	1,383.05	1,129.89	(18.3)
5	119	15,000	20,280	35.2	2,245.22	2,486.35	10.7
6	119	23,490	24,588	4.7	3,516.01	3,014.51	(14.3)
7	119	8,030	10,404	29.6	1,201.94	1,275.54	6.1
8	119	38,520	25,632	(33.5)	5,765.71	3,142.51	(45.5)
9	119	6,190	10,200	64.8	926.53	1,250.53	35.0
10	119	68,160	73,800	8.3	10,202.26	9,047.95	(11.3)
11	119	141,330	121,380	(14.1)	21,154.42	14,881.31	(29.7)
12	119	11,700	11,520	(1.5)	1,751.27	1,412.36	(19.4)
13	119	15,370	14,928	(2.9)	2,300.60	1,830.19	(20.4)
14	119	17,780	14,400	(19.0)	2,661.33	1,765.45	(33.7)
15	119	53,390	51,708	(3.2)	7,991.47	6,339.45	(20.7)
16	119	49,010	50,940	3.9	7,335.87	6,245.29	(14.9)
17	119	171,530	156,000	(9.1)	25,674.78	19,125.76	(25.5)
18	119	25,420	7,260	(71.4)	3,833.54	895.89	(76.6)
19	119	52,760	53,868	2.1	7,897.17	6,604.27	(16.4)
20	119	5,690	5,964	4.8	851.68	731.19	(14.1)
21	119	40,490	30,324	(25.1)	6,060.58	3,717.75	(38.7)
22	119	39,610	23,808	(39.9)	5,928.86	2,918.88	(50.8)
23	119	17,240	22,356	29.7	1,290.25	2,740.87	112.4
24	120	10,030	7,848	(21.8)	1,501.30	962.17	(35.9)
25	120	5,250	6,708	27.8	785.83	822.41	4.7
26	120	961,870	772,320	(19.7)	166,560.14	94,687.20	(43.2)
27	120	739,140	845,700	14.4	110,635.21	103,683.67	(6.3)
28	124	3,020	6,288	108.2	452.04	770.92	70.5
29	124	8,080	8,712	7.8	1,209.42	1,068.10	(11.7)
30	124	3,600	5,220	45.0	538.85	639.98	18.8
TOTAL		\$2,613,050	\$2,456,964	(6.0)	\$412,449	\$301,232	(27.0)

SOURCE: Sedgwick county apartment sample drawn on 18-Dec-89. Revised on 23-Jan-90. The sample was checked by a ten year employee of the Sedgwick county

appraiser's office and project staff to determine which parcels were in fact comparable for purposes of this study. Indicators checked included, square footage, year of structure construction, and the number of structures on the parcel. Either actual construction dates or "effective dates" of construction were recorded by Sedgwick county appraisal staff. Some parcels for which these dates did not agree were retained for this study, however, all other indicators matched. Three substitutions of parcels were made. In these cases a related parcel in the same apartment complex carried the value of all improvements and was substituted for the initially drawn parcel which carried only the value of vacant land. Four of the deleted parcels had building permits. The others were excluded either because the number of structures recorded on the parcel differed between 1988 and 1989, or because improvements had been shifted to a different parcel in the complex rather than the randomly selected parcel.

Industrial Parcels. A sample of 200 parcels from land use codes 200-399 was drawn by the Sedgwick County appraiser. Parcel-by-parcel edits resulted in discarding 77. Another 39 vacant parcels were removed because a separate sample of land use code 200 had been drawn. The remaining 84 is the usable sample of industrial parcels with improvements. Taxes on these 84 rose by 67.7 percent. This compares with the 62.1 percent increase obtained by the computer matching method as shown in Table SG-6. Appendix G-3 is a list of all the parcels and Table SG-17 is a frequency distribution. It shows that there was a wide variation in the shifts. Three parcels had increases of more than 1,000 percent. Only 13 of the 84 had tax decreases. Unfortunately, no data are available to determine the reduction in inventory or machinery taxes received by firms owning or leasing these parcels.

TABLE SG-17
 FREQUENCY OF TAX SHIFTS
 INDUSTRIAL PROPERTY PARCELS
 SEDGWICK COUNTY

Range		Number Of Parcels
Over 1000.0%	Increase	3
600.1% to 100.0%	Increase	8
300.1% to 600.0%	Increase	10
100.1% to 300.0%	Increase	25
0.1% to 100.0%	Increase	25
0.0% to 100.0%	Decrease	13
TOTAL		84

Source: Appendix SG-3, this chapter.

Commercial Parcels. A random sample of 200 properties from land use codes, 500-649 yielded 99 useable properties that were not vacant lots. The taxes levied on these parcels increased 115.0 percent from 1988 to 1989. This compares with a 94.0 percent increase computed from the computer matched parcel approach and shown in Table SG-6.

TABLE SG-18
 FREQUENCY OF TAX SHIFTS
 COMMERCIAL PROPERTY PARCELS
 SEDGWICK COUNTY

Range		Number Of Parcels
Over 1000.0%	Increase	7
400.1% to 1000.0%	Increase	7
200.1% to 400.0%	Increase	12
100.1% to 200.0%	Increase	37
0.1% to 100.0%	Increase	34
0.0% to 50.0%	Decrease	2
TOTAL		99

Source: Appendix SG-4, this chapter.

Sedgwick County

Summary. Table SG-19 summarizes the major findings regarding shifts in Sedgwick County taxes. The "all property" section is based on complete data. It clearly shows that there were large shifts among the three major classes of property. Taxes on real estate increased by 37.9 percent. A small part of this is due to increased tax levies in 1989, (See Table SG-3 and SG-4) but the bulk of the shift resulted from lower taxes on personal property and state assessed property. The decrease in personal property was largely the result of the exemption of inventories and reductions in the assessed value of business machinery, but the decrease in tax rates also contributed. The decrease in the taxes paid by state assessed property is not the result of lower assessments, but resulted entirely from the lower tax rates resulting from the increased assessed values of real estate.

The second and third parts of the table summarize our efforts to estimate shifts for particular classes of real estate. The computerized matched parcel approach yields an estimate for the real estate shift of 38.1 percent. This is very close to the actual shift of 37.9 percent. The matched parcel approach yields estimates for both industrial and commercial real estate which are higher than the estimates yielded by the sample approach. The explanation for this is not obvious because the sample data was edited in an attempt to remove all parcels on which construction had occurred while the matched parcel data was not so edited.

Both approaches show large increases in the taxes levied on vacant lots, but the sample approach provides data separately for residential, commercial and industrial lots. The increases are large in every case, but, even so, are less than might have been expected in view of the very low level of assessment indicated by the 1988 assessment ratio study.

Finally, it should be noted that shifts in individual parcels are often much greater than the averages shown in Table SG-19. Given the very large coefficients of deviation that existed prior to reappraisal, this is not unexpected. Unfortunately, it is not possible from the data we have presented to determine whether or not reappraisal reduced these coefficients to an acceptable level.

Sedgwick County

TABLE SG-19
SUMMARY TABLE - TAX SHIFTS
SEDGWICK COUNTY

<u>ALL PROPERTY</u>	Increase (percent)
Real Estate, All Parcels	+ 37.9
Personal Property	- 60.5
State Assessed	- 13.6
 <u>REAL ESTATE - MATCHED PARCELS</u>	
Residential	+ 15.2
Commercial	+ 94.0
Industrial	+ 62.1
Ag. Land and Farm	- 1.9
Vacant	+171.3
 TOTAL	 + 38.1
 <u>REAL ESTATE - RANDOM SAMPLES</u>	
Vacant Residential Lots	+401.7
Vacant Industrial Lots	+158.6
Vacant Commercial Lots	+131.8
Residential-Single Family	+ 14.3
Residential-Multi Family	+ 04.0
Apartments	- 27.0
Industrial	+ 68.0
Commercial	+115.0

SOURCE: Tables in Sedgwick County chapter.

Sedgwick County

APPENDIX SG-1
 SHIFTS IN ASSESSED VALUATION AND TAXES
 RESIDENTIAL PROPERTY - SINGLE FAMILY
 SEDGWICK COUNTY

Parcel	1988 Assess	1989 Assess	Percent Change	1988 Tax	1989 Tax	Percent Change
1	\$ 2,290	\$ 3,864	68.7	\$ 342.77	\$ 473.73	38.2
2	2,670	4,104	53.7	399.65	503.15	25.9
3	2,930	6,588	124.8	438.57	807.70	84.2
4	1,680	3,636	116.4	251.46	445.78	77.3
5	3,650	5,520	51.2	546.34	676.76	23.9
6	2,750	4,680	70.2	411.62	573.77	39.4
7	6,050	8,940	47.8	905.57	1,096.05	21.0
8	14,550	16,260	11.8	2,177.86	1,993.49	(8.5)
9	1,590	3,408	114.3	237.99	417.82	75.6
11	1,930	3,528	82.8	288.88	432.54	49.7
12	5,050	7,452	47.6	615.54	841.37	36.7
13	5,420	7,356	35.7	811.27	901.85	11.2
14	2,460	3,972	61.5	368.22	486.97	32.2
15	4,400	5,700	29.5	658.60	698.83	6.1
16	2,010	3,420	70.1	300.86	419.30	39.4
17	3,150	5,952	89.0	471.50	729.72	54.8
18	1,620	4,680	188.9	242.48	573.77	136.6
19	5,450	6,120	12.3	808.14	708.82	(12.3)
20	2,610	4,884	87.1	390.67	598.78	53.3
21	2,350	3,204	36.3	351.75	392.81	11.7
22	1,680	4,128	145.7	251.46	506.10	101.3
23	2,430	3,324	36.8	363.72	407.53	12.0
24	7,390	10,740	45.3	1,106.14	1,316.73	19.0
25	5,770	6,240	8.1	711.20	638.65	(10.2)
26	2,640	4,392	66.4	395.16	538.46	36.3
27	3,000	4,476	49.2	449.04	548.76	22.2
28	3,100	5,076	63.7	464.01	622.32	34.1
29	5,270	7,416	40.7	788.82	909.21	15.3
30	4,550	5,172	13.7	681.05	634.09	(6.9)
31	5,990	6,756	12.8	903.34	833.70	(7.7)
32	2,930	4,368	49.1	438.57	535.52	22.1
33	1,910	2,172	13.7	285.89	266.29	(6.9)
34	1,330	2,448	84.1	199.08	300.13	50.8
35	2,360	2,748	16.4	353.25	336.91	(4.6)
36	3,160	4,248	34.4	472.99	520.81	10.1
37	2,370	5,220	120.3	354.74	639.98	80.4
38	2,120	3,948	86.2	317.32	484.03	52.5
39	2,410	3,936	63.3	360.73	482.56	33.8

Sedgwick County

APPENDIX SG-1 (CON'T)
 SHIFTS IN ASSESSED VALUATION AND TAXES
 RESIDENTIAL PROPERTY - SINGLE FAMILY
 SEDGWICK COUNTY

Parcel	1988 Assess	1989 Assess	Percent Change	1988 Tax	1989 Tax	Percent Change
40	2,090	3,372	61.3	312.83	413.41	32.2
41	4,160	6,384	53.5	622.67	782.68	25.7
42	2,620	4,632	76.8	392.16	567.89	44.8
43	3,780	6,552	73.3	565.79	803.28	42.0
44	3,460	4,512	30.4	521.80	556.79	6.7
45	6,350	10,368	63.3	950.47	1,271.13	33.7
46	2,520	4,464	77.1	380.04	550.86	44.9
47	2,660	5,172	94.4	398.15	634.09	59.3
48	2,930	3,804	29.8	441.87	469.42	6.2
49	3,090	3,372	9.1	462.51	413.41	(10.6)
50	2,540	4,044	59.2	380.19	495.80	30.4
51	4,320	6,120	41.7	646.62	750.32	16.0
52	3,700	5,304	43.4	557.99	654.52	17.3
53	2,850	4,512	58.3	426.59	553.18	29.7
54	3,860	5,388	39.6	577.77	660.57	14.3
55	3,210	5,112	59.3	480.48	626.74	30.4
56	3,210	5,208	62.2	480.48	638.51	32.9
57	4,560	6,660	46.1	682.55	816.52	19.6
58	3,480	5,028	44.5	520.89	616.44	18.3
59	3,300	4,800	45.5	493.95	588.48	19.1
60	4,300	5,712	32.8	648.47	704.87	8.7
61	5,770	7,068	22.5	863.66	866.54	0.3
62	2,960	4,224	42.7	443.06	517.87	16.9
63	4,560	6,360	39.5	682.55	779.74	14.2
64	5,610	6,672	18.9	839.71	817.99	(2.6)
65	3,540	5,940	67.8	529.87	728.25	37.4
66	4,180	6,228	49.0	625.67	763.56	22.0
67	3,160	4,812	52.3	466.35	584.12	25.3
68	1,930	4,272	121.3	288.88	523.75	81.3
69	1,520	3,408	124.2	224.32	413.69	84.4
70	6,380	9,048	41.8	954.96	1,109.29	16.2
71	4,180	4,596	10.0	625.67	563.47	(9.9)
72	9,200	11,760	27.8	1,117.83	1,324.92	18.5
73	11,130	14,736	32.4	1,665.95	1,806.65	8.4
74	4,870	6,192	27.1	728.95	759.15	4.1
75	7,970	7,512	(5.7)	1,192.96	920.98	(22.8)
76	6,380	7,116	11.5	954.96	872.43	(8.6)
77	8,890	13,152	47.9	1,330.66	1,612.45	21.2
78	5,360	5,616	4.8	802.29	688.53	(14.2)
79	8,920	10,188	14.2	1,335.16	1,249.06	(6.4)
80	5,770	7,032	21.9	863.66	862.13	(0.2)

Sedgwick County

APPENDIX SG-1 (CON'T)
 SHIFTS IN ASSESSED VALUATION AND TAXES
 RESIDENTIAL PROPERTY - SINGLE FAMILY
 SEDGWICK COUNTY

Parcel	1988 Assess	1989 Assess	Percent Change	1988 Tax	1989 Tax	Percent Change
81	3,590	4,932	37.4	565.31	650.10	15.0
82	10,360	12,336	19.1	1,550.70	1,512.41	(2.5)
83	3,890	6,204	59.5	582.26	760.62	30.6
84	2,180	3,780	73.4	328.76	466.46	41.9
85	4,060	6,240	53.7	607.70	765.03	25.9
86	2,690	3,720	38.3	402.64	456.08	13.3
87	9,990	14,136	41.5	1,495.31	1,733.09	15.9
88	4,390	7,584	72.8	657.10	929.81	41.5
89	4,530	5,496	21.3	715.56	603.27	(15.7)
90	10,200	10,152	(0.5)	1,526.75	1,244.65	(18.5)
91	1,620	2,556	57.8	254.97	336.86	32.1
92	2,860	5,640	97.2	428.09	691.47	61.5
93	2,870	4,776	66.4	429.58	585.54	36.3
94	4,090	5,460	33.5	612.20	669.40	9.3
95	1,360	1,956	43.8	203.57	239.81	17.8
96	6,090	9,156	50.3	911.56	1,122.53	23.1
97	6,580	7,620	15.8	811.04	779.88	(3.8)
98	10,010	12,072	20.6	1,498.31	1,480.04	(1.2)
99	2,370	3,744	58.0	354.74	459.02	29.4
100	6,370	7,920	24.3	953.47	971.00	1.8
101	1,560	2,952	89.2	233.50	361.92	55.0
102	6,910	8,844	28.0	1,034.30	1,084.28	4.8
103	4,450	5,736	28.9	671.10	707.83	5.5
104	6,170	8,268	34.0	923.53	1,013.67	9.8
105	2,110	4,104	94.5	315.83	503.15	59.3
106	8,260	9,300	12.6	1,285.12	1,171.46	(8.8)
107	2,570	4,680	82.1	384.68	573.77	49.2
108	6,610	9,096	37.6	972.21	1,107.37	13.9
109	1,610	1,620	0.6	240.99	198.61	(17.6)
110	6,420	8,292	29.2	944.26	1,009.48	6.9
111	2,860	3,492	22.1	428.09	428.12	0.0
112	6,670	8,556	28.3	1,037.74	1,077.74	3.9
113	5,030	6,348	26.2	752.90	778.27	3.4
114	4,610	7,056	53.1	690.03	865.07	25.4
115	3,160	4,776	51.1	472.99	585.54	23.8
116	7,220	13,272	83.8	1,080.70	1,627.16	50.6
117	2,830	4,548	60.7	423.60	557.59	31.6
118	9,480	13,008	37.2	1,418.98	1,594.79	12.4
119	4,790	5,652	18.0	716.97	692.94	(3.4)
120	6,730	8,268	22.9	989.86	1,006.56	1.7
121	900	1,692	88.0	134.71	207.44	54.0

Sedgwick County

APPENDIX SG-1 (CON'T)
 SHIFTS IN ASSESSED VALUATION AND TAXES
 RESIDENTIAL PROPERTY - SINGLE FAMILY
 SEDGWICK COUNTY

Parcel	1988 Assess	1989 Assess	Percent Change	1988 Tax	1989 Tax	Percent Change
122	3,640	6,228	71.1	544.84	763.56	40.1
123	5,350	8,340	55.9	800.79	1,022.49	27.7
124	5,810	7,572	30.3	856.78	923.66	7.8
125	8,840	14,592	65.1	1,323.18	1,788.99	35.2
126	5,700	8,316	45.9	855.38	1,021.56	19.4
127	5,910	7,656	29.5	882.09	1,039.32	17.8
128	8,100	9,852	21.6	1,180.83	1,205.58	2.1
129	8,110	6,876	(15.2)	1,213.91	843.00	(30.6)
130	930	1,488	60.0	134.04	180.75	34.8
131	4,380	6,864	56.7	655.60	841.53	28.4
132	4,210	7,056	67.6	408.96	702.89	71.9
133	2,340	3,936	68.2	350.25	482.56	37.8
134	8,330	10,860	30.4	1,230.23	1,340.47	9.0
135	6,810	9,120	33.9	1,019.33	1,118.12	9.7
136	3,700	5,616	51.8	454.50	570.50	25.5
137	3,080	4,080	32.5	461.02	500.21	8.5
138	3,070	6,132	99.7	398.77	685.87	72.0
139	3,420	3,864	13.0	511.91	473.73	(7.5)
140	6,480	7,872	21.5	915.08	944.95	3.3
141	4,370	9,240	111.4	654.11	1,132.83	73.2
142	6,310	5,544	(12.1)	958.43	713.67	(25.5)
143	3,260	5,268	61.6	487.96	645.86	32.4
144	7,350	11,412	55.3	1,116.39	1,469.04	31.6
145	2,910	4,344	49.3	435.57	532.58	22.3
146	5,310	7,500	41.2	645.18	844.97	31.0
147	10,800	12,996	20.3	1,616.55	1,593.32	(1.4)
148	15,250	16,332	7.1	2,246.69	1,924.33	(14.3)
149	3,010	5,832	93.8	450.54	715.01	58.7
150	7,600	10,296	35.5	923.42	1,159.98	25.6
151	2,700	3,660	35.6	358.64	393.49	9.7
152	11,250	11,952	6.2	1,657.40	1,408.26	(15.0)
153	4,220	5,868	39.1	674.61	651.60	(3.4)
154	10,980	13,608	23.9	1,617.62	1,603.38	(0.9)
155	1,600	3,636	127.3	239.49	445.78	86.1
156	8,870	9,300	4.8	1,186.14	1,150.01	(3.0)
157	3,160	4,368	38.2	472.99	535.52	13.2
158	5,130	6,504	26.8	743.27	725.92	(2.3)
159	3,620	4,620	27.6	541.85	566.42	4.5
160	9,530	12,180	27.8	1,167.83	1,236.53	5.9
161	7,720	9,636	24.8	1,155.54	1,181.38	2.2
162	18,790	27,132	44.4	1,775.15	2,489.61	40.2

Sedgwick County

APPENDIX SG-1 (CON'T)
 SHIFTS IN ASSESSED VALUATION AND TAXES
 RESIDENTIAL PROPERTY - SINGLE FAMILY
 SEDGWICK COUNTY

Parcel	1988 Assess	1989 Assess	Percent Change	1988 Tax	1989 Tax	Percent Change
163	9,490	13,200	39.1	1,420.47	1,618.33	13.9
164	7,640	8,700	13.9	928.28	980.17	5.6
165	2,980	4,824	61.9	446.05	591.43	32.6
166	1,210	3,480	187.6	113.50	355.06	212.8
167	2,460	3,384	37.6	368.22	414.88	12.7
168	5,400	7,464	38.2	656.12	840.92	28.2
169	3,990	5,664	42.0	597.23	694.41	16.3
170	8,200	8,736	6.5	1,227.38	1,071.04	(12.7)
171	1,980	3,672	85.5	292.21	445.74	52.5
172	5,290	6,828	29.1	832.58	899.88	8.1
TOTAL	\$821,930	\$1,135,068	38.1%	\$ 119,644	\$136,719.19	14.27%

SOURCE: Random sample of 200 residential parcels drawn by Sedgwick county appraiser. Ten parcels were excluded from original sample for construction activities. Eighteen multi-family parcels are shown separately in Appendix SG-2.

Sedgwick County

APPENDIX SG-2
 SHIFTS IN ASSESSED VALUATION AND TAXES
 RESIDENTIAL PROPERTY - MULTI-FAMILY (Land Use Codes 112-124)
 SEDGWICK COUNTY

Parcel	1988 Assess	1989 Assess	Percent Change	1988 Tax	1989 Tax	Percent Change
173	\$ 6,740	\$ 8,160	21.1	1,008.85	1,000.42	(0.8)
174	1,470	1,932	31.4	220.03	236.87	7.7
175	9,330	11,088	18.8	1,396.52	1,359.40	(2.7)
176	1,080	1,536	42.2	161.66	188.32	16.5
177	15,530	17,604	13.4	2,324.55	2,158.27	(7.2)
178	4,080	7,032	72.4	610.70	862.13	41.2
179	3,510	6,504	85.3	525.38	797.40	51.8
180	23,490	18,204	(22.5)	3,516.01	2,231.83	(36.5)
181	16,610	18,240	9.8	2,486.20	2,236.24	(10.1)
182	3,220	4,308	33.8	376.77	474.01	25.8
183	6,630	10,800	62.9	992.39	1,324.09	33.4
184	10,520	14,832	41.0	1,720.00	1,766.92	2.7
185	3,090	4,152	34.4	361.56	456.84	26.4
186	4,280	6,900	61.2	642.29	847.62	32.0
187	390	828	112.3	50.12	92.66	84.9
188	300	1,476	392.0	37.39	155.13	314.9
189	640	1,188	85.6	79.04	123.91	56.8
190	700	3,612	416.0	66.13	331.43	401.2
TOTAL	\$111,610	\$138,396	24.0	\$16,575.59	\$16,643.49	0.4

Source: Sample drawn as part of the Sedgwick county residential property sample, 11/16/89. Ten parcels were excluded from the sample of 200 due to construction activities.

Sedgwick County

APPENDIX SG-3
TAX CHANGES BY PARCEL
INDUSTRIAL PROPERTY (Land Use Code 211-399)
SEDGWICK COUNTY

Land Code	Use Description	1988 Tax	1989 Tax	Percent Change
211	Meat Products-Manufacturing	\$48,917.16	\$34,945.36	(28.6)
211	Meat Products-Manufacturing	5,867.50	8,018.11	36.7
211	Meat Products-Manufacturing	3,159.77	4,336.40	37.2
212	Dairy Products-Manufacturing	52.39	297.92	468.7
212	Dairy Products-Manufacturing	74.84	191.26	155.6
212	Dairy Products-Manufacturing	4,768.84	1,338.80	(71.9)
212	Dairy Products-Manufacturing	2,695.75	2,280.38	(15.4)
212	Dairy Products-Manufacturing	64.36	239.07	271.5
212	Dairy Products-Manufacturing	7,719.05	5,572.22	(27.8)
215	Bakery Products-Manufacturing	2,617.92	3,409.53	30.2
215	Bakery Products-Manufacturing	118.25	275.85	133.3
243	Millwork, Veneer, Plywood, etc	1,059.52	3,325.42	213.9
259	Furniture and Fixtures-Manuf.	208.06	993.07	377.3
259	Furniture and Fixtures-Manuf.	7,871.72	10,353.65	31.5
274	Commercial Printing	14.97	176.55	1,079.4
274	Commercial Printing	1,390.54	5,149.24	270.3
274	Commercial Printing	2,387.41	2,637.15	10.5
274	Commercial Printing	4,682.02	6,646.20	42.0
281	Industrial Chemicals-Manuf.	123.89	841.11	578.9
281	Industrial Chemicals-Manuf.	37.42	286.89	666.7
282	Plastic Materials-Manufacturing	3,915.65	6,554.25	67.4
282	Plastic Materials-Manufacturing	91.31	621.59	580.7
291	Petroleum Refining	463.18	943.30	103.7
323	Cement (Hydraulic)-Manuf.	236.50	386.19	63.3
326	Concrete, Gypsum, etc. Manuf.	913.39	4,302.71	371.1
332	Iron and Steel Foundries	163.15	503.89	208.9
333	Steel Fabricating	125.73	356.77	183.8
333	Steel Fabricating	9,253.28	117.70	(98.7)
333	Steel Fabricating	83.82	172.87	106.2
333	Steel Fabricating	4,419.47	12,743.73	188.4
333	Steel Fabricating	34.43	51.49	49.5
333	Steel Fabricating	192.88	187.09	(3.0)
333	Steel Fabricating	44.90	51.49	14.7
333	Steel Fabricating	584.26	601.35	2.9
333	Steel Fabricating	260.44	283.21	8.7
333	Steel Fabricating	94.30	419.30	344.6
333	Steel Fabricating	1,667.80	2,788.45	67.2
333	Steel Fabricating	10,634.84	19,817.23	86.3
333	Steel Fabricating	3,498.04	9,463.57	170.5
333	Steel Fabricating	97.29	268.50	176.0

Sedgwick County

APPENDIX SG-3 (CON'T)
 TAX CHANGES BY PARCEL
 INDUSTRIAL PROPERTY (Land Use Code 211-399)
 SEDGWICK COUNTY

Land Code	Use Description	1988 Tax	1989 Tax	Percent Change
333	Steel Fabricating	384.68	2,523.13	555.9
335	Aircraft-Manufacturing	10,759.64	11,753.38	9.2
335	Aircraft-Manufacturing	128.14	845.15	559.6
335	Aircraft-Manufacturing	35.09	203.32	479.4
335	Aircraft-Manufacturing	63.68	186.37	192.7
335	Aircraft-Manufacturing	13.00	196.54	1,411.8
335	Aircraft-Manufacturing	194.95	1,846.78	847.3
335	Aircraft-Manufacturing	18,102.92	35,952.01	98.6
335	Aircraft-Manufacturing	374.31	2,954.85	689.4
335	Aircraft-Manufacturing	301.59	181.83	(39.7)
335	Aircraft-Manufacturing	2,378.41	1,253.78	(47.3)
335	Aircraft-Manufacturing	18,191.11	39,015.50	114.5
336	Instrument, High Tech-Manuf.	5,765.71	54,379.67	843.2
336	Instrument, High Tech-Manuf.	9,178.44	17,330.88	88.8
336	Instrument, High Tech-Manuf.	1,965.31	3,115.29	58.5
336	Instrument, High Tech-Manuf.	2,364.96	6,068.75	156.6
340	Machinery Manufacturing	508.92	1,335.12	162.3
341	Electrical Equipment-Manuf.	61.37	489.18	697.1
399	Other Industrial Uses N.E.C.	49.39	408.26	726.6
399	Other Industrial Uses N.E.C.	?,800.53	10,758.24	284.2
399	Other Industrial Uses N.E.C.	242.48	389.87	60.8
399	Other Industrial Uses N.E.C.	4,882.59	11,931.53	144.4
399	Other Industrial Uses N.E.C.	597.23	1,629.37	172.8
399	Other Industrial Uses N.E.C.	197.58	323.67	63.8
399	Other Industrial Uses N.E.C.	1,821.62	2,714.39	49.0
399	Other Industrial Uses N.E.C.	208.06	224.36	7.8
399	Other Industrial Uses N.E.C.	89.81	305.28	239.9
399	Other Industrial Uses N.E.C.	805.28	323.67	(59.8)
399	Other Industrial Uses N.E.C.	23.95	250.11	944.3
399	Other Industrial Uses N.E.C.	1,779.71	3,597.11	102.1
399	Other Industrial Uses N.E.C.	6,138.42	8,382.23	36.6
399	Other Industrial Uses N.E.C.	1,474.36	2,236.24	51.7
399	Other Industrial Uses N.E.C.	140.70	573.77	307.8
399	Other Industrial Uses N.E.C.	77.37	711.50	819.6
399	Other Industrial Uses N.E.C.	3,581.87	1,677.18	(53.2)
399	Other Industrial Uses N.E.C.	2,442.79	2,162.68	(11.5)
399	Other Industrial Uses N.E.C.	202.07	327.34	62.0
399	Other Industrial Uses N.E.C.	8.98	150.80	1,579.3
399	Other Industrial Uses N.E.C.	2,650.85	1,471.21	(44.5)
399	Other Industrial Uses N.E.C.	492.75	1,528.93	210.3

Sedgwick County

APPENDIX SG-3 (CON'T)
 TAX CHANGES BY PARCEL
 INDUSTRIAL PROPERTY (Land Use Code 211-399)
 SEDGWICK COUNTY

Land Code	Use Description	1988 Tax	1989 Tax	Percent Change
399	Other Industrial Uses N.E.C.	1,698.88	5,333.14	213.9
399	Other Industrial Uses N.E.C.	393.66	386.19	(1.9)
399	Other Industrial Uses N.E.C.	1,889.33	6,591.31	248.9
399	Other Industrial Uses N.E.C.	9.89	20.15	103.7
TOTAL		\$236,078.42	\$395,988.92	67.7

Source: Random sample of 200 industrial property parcels drawn from Sedgwick county assessment rolls. Data was unavailable for seventy seven parcels. Of these, sixteen were combined. Two were mixed use. Six had building permits. Twenty-one were exempted. One was in the wrong class. One was on the utility roll. Twenty-three had been replatted. Seven were excluded for other reasons. Thirty-nine vacant industrial parcels were removed from the table.

Sedgwick County

APPENDIX SG-4
TAX CHANGES BY PARCEL
COMMERCIAL PROPERTY (Land Use Code 511-649)
SEDGWICK COUNTY

Land Use Code Description	1988 Tax	1989 Tax	Percent Change
511 Warehouse, Distribution Facility	\$ 691.53	\$ 827.56	19.7
511 Warehouse, Distribution Facility	3,382.79	3,082.19	(8.9)
511 Warehouse, Distribution Facility	3,348.36	4,924.88	47.1
511 Warehouse, Distribution Facility	302.36	312.63	3.4
511 Warehouse, Distribution Facility	56.88	136.09	139.3
511 Warehouse, Distribution Facility	1,303.22	1,706.93	31.0
511 Warehouse, Distribution Facility	49.14	862.45	1,655.1
511 Warehouse, Distribution Facility	136.21	161.83	18.8
511 Warehouse, Distribution Facility	179.62	367.80	104.8
511 Warehouse, Distribution Facility	121.24	121.37	0.1
512 Warehouse-Office Strip or Combo	3,150.79	7,826.85	148.4
512 Warehouse-Office Strip or Combo	245.48	386.19	57.3
513 Warehouse-Retail Combination	793.31	993.07	25.2
514 Warehouse-Office Combination	95.80	125.05	30.5
514 Warehouse-Office Combination	242.48	522.28	115.4
514 Warehouse-Office Combination	2,307.47	5,164.57	123.8
514 Warehouse-Office Combination	4,659.57	4,660.06	0.0
514 Warehouse-Office Combination	252.96	529.64	109.4
517 Truck Terminal-Transit Warehouse	125.73	194.94	55.0
521 Lumber Yard- Building Supply	49.39	176.55	257.5
531 Downtown Row-Type Store	480.48	834.91	73.8
531 Downtown Row-Type Store	841.21	2,188.43	160.2
532 Retail Store (Free Standing)	543.34	551.7	1.5
532 Retail Store (Free Standing)	22.10	182.45	725.6
532 Retail Store (Free Standing)	1,176.49	1,791.2	52.2
532 Retail Store (Free Standing)	153.18	365.48	138.6
532 Retail Store (Free Standing)	3,557.92	4,880.75	37.2
532 Retail Store (Free Standing)	3,752.50	5,300.04	41.2
532 Retail Store (Free Standing)	4,083.30	8,698.54	113.0
532 Retail Store (Free Standing)	369.71	411.94	11.4
532 Retail Store (Free Standing)	1,933.88	2,548.87	31.8
532 Retail Store (Free Standing)	770.86	1,287.31	67.0
532 Retail Store (Free Standing)	642.13	971.00	51.2
533 Strip Store	1,040.28	1,287.31	23.7
533 Strip Store	456.53	886.41	94.2
533 Strip Store	2,836.45	5,884.85	107.5
533 Strip Store	223.02	559.06	150.7
533 Strip Store	1,665.95	2,353.94	41.3
537 Convenience Store	1,815.73	4,442.44	144.7
539 Super Market (Free Standing)	17.96	415.62	2,214.1

Sedgwick County

APPENDIX SG-4 (CON'T)
TAX CHANGES BY PARCEL
COMMERCIAL PROPERTY (Land Use Code 511-649)
SEDGWICK COUNTY

Land Use Code Description	1988 Tax	1989 Tax	Percent Change
539 Super Market (Free Standing)	6,277.62	8,742.68	39.3
540 Neighborhood Shopping Center	7,828.32	15,447.73	97.3
541 Community Shopping Center	508.92	717.22	40.9
551 Automobile Dealership (Full Serv	483.47	842.27	74.2
552 Automobile Dealership (Car Lot)	100.29	261.14	160.4
553 Mobile Home Dealership	36.19	1,525.24	4,114.5
581 Restaurant (Free Standing)	1,444.42	3,137.36	117.2
582 Drive-In Restaurant	1,535.73	3,310.23	115.5
583 Fast Food Restaurant	5,984.25	15,259.45	155.0
583 Fast Food Restaurant	2,643.37	6,179.09	133.8
583 Fast Food Restaurant	10.48	533.31	4,988.8
583 Fast Food Restaurant	1,439.93	3,126.33	117.1
583 Fast Food Restaurant	2,088.05	8,058.56	285.9
584 Bar-Lounge-Disco-Club-Tavern	657.10	1,419.72	116.1
584 Bar-Lounge-Disco-Club-Tavern	554.97	4,294.35	673.8
611 Bank-Savings and Loan	2,200.31	5,509.69	150.4
612 Branch Bank-savings and Loans	2,191.33	5,333.14	143.4
624 Funeral Home	3,721.07	16,301.03	338.1
631 Office Building-Low Rise	200.59	463.71	131.2
631 Office Building-Low Rise	315.83	1,382.94	337.9
631 Office Building-Low Rise	182.61	610.55	234.3
631 Office Building-Low Rise	5,994.72	10,077.80	68.1
631 Office Building-Low Rise	1,826.11	4,965.34	171.9
631 Office Building-Low Rise	922.03	1,750.74	89.9
631 Office Building-Low Rise	1.50	18.39	1,126.0
631 Office Building-Low Rise	109.27	923.19	744.9
631 Office Building-Low Rise	2,903.81	4,461.45	53.6
631 Office Building-Low Rise	588.25	1,846.37	213.9
631 Office Building-Low Rise	1,709.36	5,609.00	228.1
631 Office Building-Low Rise	136.21	331.02	143.0
631 Office Building-Low Rise	3,177.73	6,583.67	107.2
631 Office Building-Low Rise	1,155.54	2,607.72	125.7
631 Office Building-Low Rise	2,737.67	3,575.05	30.6
633 Strip Office Center	3,393.27	5,700.95	68.0
634 Office Condominium Unit	1,609.07	3,689.06	129.3
634 Office Condominium Unit	4,451.51	10,169.75	128.5
635 Medical-Dental Office	7,271.50	19,688.49	170.8
635 Medical-Dental Office	571.78	4,825.58	744.0
636 Department Store	1,195.95	2,784.27	132.8
636 Department Store	868.15	2,924.03	236.8

Sedgwick County

APPENDIX SG-4 (CON'T)
 TAX CHANGES BY PARCEL
 COMMERCIAL PROPERTY (Land Use Code 511-649)
 SEDGWICK COUNTY

Land Use Code Description	1988 Tax	1989 Tax	Percent Change
636 Department Store	2,825.98	4,009.05	41.9
636 Department Store	452.10	1,248.35	176.1
638 Automobile Service Garage	743.91	1,519.03	104.2
638 Automobile Service Garage	58.38	1,989.81	3,308.4
638 Automobile Service Garage	173.63	1,114.44	541.8
638 Automobile Service Garage	304.81	1,242.63	307.7
638 Automobile Service Garage	510.41	1,493.28	192.6
638 Automobile Service Garage	100.29	408.26	307.1
638 Automobile Service Garage	202.79	1,692.56	734.6
638 Automobile Service Garage	1,231.87	1,710.28	38.8
638 Automobile Service Garage	1,667.45	3,736.88	124.1
638 Automobile Service Garage	140.70	492.86	250.3
640 Full Service Station	841.79	2,002.32	137.9
640 Full Service Station	764.87	445.04	(41.8)
644 Car Wash (Self Service)	64.36	592.16	820.1
649 Other Commercial Uses N.E.C.	299.36	654.69	118.7
649 Other Commercial Uses N.E.C.	125.73	268.50	113.6
649 Other Commercial Uses N.E.C.	61.05	281.86	361.7
649 Other Commercial Uses N.E.C.	16.33	1,071.93	6,464.2
TOTAL	\$139,491.44	\$299,886.72	115.0

Source: Random sample of 200 commercial property parcels drawn from Sedgwick county assessment rolls. Data was unavailable for ninety two parcels. Of these, twenty-seven had been replatted. Twenty-eight had been annexed. Eleven were exempt parcels. Four were either combined or split. One did not exist in 1988. Thirteen had building permits. Two were mixed use. Six were excluded for other reasons.

Nine vacant commercial parcels were removed from the table.

SALINE COUNTY

County Population: 48,905
 Major City: Salina (Pop: 41,843)
 Location: North Central Kansas
 Intersection of I-70 and I35
 1988 Assessed Value: \$175,749,536
 1988 Tax Levies: \$ 24,853,000
 1988 Median Assessment Ratio: 7.79%
 Residential: 7.80%
 Commercial: 9.47%
 Agricultural: 7.00%
 1988 Coefficient of deviation: 27.96

Compared to many other counties the quality of assessment in 1988 was good. In addition to the measures of assessment quality outlined above, other measures of assessment quality are given in Table SA-1.

TABLE SA-1
 1988 MEASURES OF ASSESSMENT QUALITY
 SALINE COUNTY

Property Class	Median Ratio	Coefficient of Deviation	Number of Sales
Residential	7.80	25.09	1,042
Single Family	7.94	21.01	885
Multi-Family	7.99	30.26	46
Condo	8.22	18.48	11
Vacant Lot	4.39	66.24	100
Commercial	9.47	53.82	59
Commercial	10.35	48.88	54
Industrial	--	--	0
Vacant Lot	4.80	11.87	5
Agricultural	7.00	41.85	71
Improved w/Res.	5.85	38.63	23
Improved No Res.	8.61	40.14	6
Unimproved	7.47	39.34	42
County Total	7.79	27.96	1,172

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

Tax Levies

Tax levies by Saline county governments increased in 1989. In 1988 levies totaled almost \$25 million and in 1989 they were over \$26 Million. Table SA-2 shows the actual and projected levies for Saline county governments for 1988 and 1989. The projections are straight line projections from a 1980-87 base. This table shows that the 1988 levies exceed the projections by 7 percent, but that 1989 levies exceeded projections by 7.7 percent. All types of local governments, county, city, townships, schools and special districts were above projections.

TABLE SA-2
ACTUAL AND PROJECTED LEVIES
SALINE COUNTY
(In thousands)

Unit	1988			1989		
	Tax Levied	Projected Levy	Exceeds Projected (percent)	Tax Levied	Projected Levy	Exceeds Projected (percent)
State	\$ 264	\$ 259	2.1	\$ 327	\$ 262	24.6
County	3,999	3,460	15.6	4,153	3,535	17.5
City	4,376	4,237	3.3	4,783	4,273	11.9
Township	11	9	26.6	10	10	3.5
School	15,250	14,372	6.1	15,816	15,159	4.3
Other	953	891	6.9	947	936	1.1
TOTAL	\$24,853	\$23,227	7.0	\$26,035	\$24,176	7.7

Source: Projected levies are straight-line projections based on levies for years 1980-87 as published in, Kansas Department of Revenue, Statistical Report of Property Assessment and Taxation for the years 1980-87. 1989 levies were provided by the Saline county clerk.

Tax Shifts

Table SA-3 shows the changes in the taxes levied on the three major classes of property from tax year 1988 to 1989. It shows that taxes on real estate increased by 44.5 percent, while taxes on personal property decreased by 64.7 percent and on state assessed by 12.2 percent. Total taxes increased by 4.8 percent.

TABLE SA-3
TAX SHIFT BY MAJOR CLASS
SALINE COUNTY

Property Class	Levy 1988	Levy 1989	Percent Change
Real Estate	\$14,450,430	\$20,881,895	44.5
Personalty	7,583,044	2,679,167	-64.7
State Assessed	2,819,218	2,474,365	-12.2
TOTAL	\$24,852,692	\$26,035,427	4.8

Source: Calculated from data provided by Saline county clerk.

Table SA-4 is a table showing the levies that would have resulted if the 1989 tax levy had been distributed among the three classes in the same way that the 1988 taxes were distributed. Comparing this with the actual levy shows that real estate paid 37.9 percent more taxes as a result of reappraisal and classification. Personal property paid 66.3 percent less. This reduction is due, in large part, to the reduction in the assessed value of machinery and the elimination of the tax on inventories. State assessed property paid 16.2 less, due largely to the fact that the increased assessed value of real estate caused a reduction in tax rates.

TABLE SA-4
CHANGES IN ASSUMED NO SHIFT LEVY
SALINE COUNTY

Property Class	"No Shift" Levy 1989	Actual Levy 1989	Percent Greater
Real Estate	\$15,138,123	\$20,881,895	37.9
Personal	7,943,920	2,679,167	-66.3
State Assessed	2,953,384	2,474,365	-16.2
TOTAL	\$26,035,427	\$26,035,427	0.0

Source: Calculated from data provided by County Clerk. "No Shift" levy is the amount that would have been levied if the 1989 tax levy had been distributed among property classes in the same way that 1988 levies were distributed.

Sampling Procedure

To estimate the shifts between specific classes of real estate a sampling procedure was used. From printouts listing parcel identification numbers and land use codes, the project staff drew stratified random samples, designed to provide reasonable sized samples of important property classes. This was returned to the Saline county appraiser who entered 1988 and 1989 taxes. The appraiser was instructed to omit parcels for which the 1988 and 1989 data appeared to be non-comparable because of new construction, changes in parcel boundaries, etc. After this data was received, it was entered on the computer and edited by project staff.

Table SA-5 summarizes the results. Single family residential taxes on sample property increased by 25.3 percent. Taxes on industrial property increased by 110.7 percent and on commercial property by 116.8 percent. The taxes on parcels of unimproved agricultural land decreased by 24.4 percent and on improved agricultural land taxes increased by 18.9 percent. The taxes decreased by 14.7 percent for other residential property, a category that includes apartments and mobile homes.

SA-5
REAL ESTATE TAX CHANGES BY LAND USE CODE
SALINE COUNTY

Land Use	Description	Avg Tax 1988	Avg Tax 1989	Percent Increase	Number of Parcels Increase	Parcels Decrease
111	Single Family	\$ 519.63	\$ 651.23	25.3	79	8
112-124	Other Residential	1,110.61	946.97	-14.7	3	4
200-399	Industrial	7,250.57	15,279.39	110.7	56	5
500-649	Commercial	2,552.56	5,533.98	116.8	138	8
800	Agricultural Land	347.38	262.67	-24.4	30	75
811-818	Improved Ag. Land	\$ 559.49	\$ 665.07	18.9	44	16

Source: Random Sample from Saline County Assessment Rolls.

The size of the sample for each category of property can be determined by adding the number of parcels for which taxes decreased and the number for which they decreased. For all categories of property except "unimproved agricultural land" and "other residential" there were more increases than decreases.

Saline County

Table SA-6 is a frequency distribution showing the distribution of increases and decreases for industrial real estate. It shows that three parcels received increases over 1,000 percent and another three had increases of more than 400 percent. Given the difficulty of determining that identical parcels of real estate have been compared there is always the possibility that some of these large increases may have resulted from additional construction or change in parcel description although screening for such changes in parcels was done. Nevertheless, it is clear from the table that almost all industrial parcels paid increased property tax bills in 1989 and that many of the increases were substantial. Appendix SA-1 lists each industrial parcel in the sample by land use code. It should be remembered that many of the firms owning or using the real estate were beneficiaries of reductions in personal property taxes, because of the new constitutional provision exempting manufacturers' inventories and providing that machinery be appraised on a depreciated cost basis. Unfortunately, it has not been possible to match personal property and real property tax bills to obtain accurate estimates of the total property tax bills of firms.

TABLE SA-6
 FREQUENCY OF TAX SHIFTS
 INDUSTRIAL PROPERTY PARCELS
 SALINE COUNTY

Range	Number Of Parcels
Over 1000.0% Increase	3
400.1% to 1000.0% Increase	3
200.1% to 400.0% Increase	18
100.1% to 200.0% Increase	18
0.1% to 100.0% Increase	14
0.0% to 100.0% Decrease	5

Source: Appendix SA-1.

Table SA-7 is a similar frequency distribution for commercial property. It also shows that most commercial parcels were subject to higher tax bills--many much higher. Some of the firms responsible for taxes on these parcels may have received benefit from the elimination of the tax on inventory, but it has not been possible to obtain that information.

TABLE SA-7
FREQUENCY OF TAX SHIFTS
COMMERCIAL PROPERTY PARCELS
SALINE COUNTY

Range	Number Of Parcels
Over 1000.0% Increase	8
400.1% to 1000.0% Increase	13
200.1% to 400.0% Increase	31
100.1% to 200.0% Increase	43
0.1% to 100.0% Increase	43
0.0% to 100% Decrease	8

Source: Appendix SA-2

Saline County

APPENDIX SA-1
TAX CHANGES BY PARCELS
INDUSTRIAL PROPERTY
SALINE COUNTY

Land Code	Use Description	1988 Tax	1989 Tax	Percent Change
211	Meat Products-Manufacturing	\$ 1,058.59	\$ 4,053.46	282.9
211	Meat Products-Manufacturing	1,621.12	2,735.10	68.7
214	Grain Mill Products-Manuf.	9,760.76	3,427.73	(64.9)
215	Bakery Products-Manufacturing	1,319.59	1,231.78	(6.7)
215	Bakery Products-Manufacturing	83,785.97	247,938.07	195.9
229	Textile Mill Products-Manuf.	23.73	681.17	2,770.5
229	Textile Mill Products-Manuf.	762.59	2,112.33	177.0
243	Millwork, Veneer, Plywood, etc.	2,799.68	6,603.60	135.9
259	Furniture and Fixtures-Manuf.	4,621.08	44,327.22	859.2
259	Furniture and Fixtures-Manuf.	742.47	1,113.72	50.0
259	Furniture and Fixtures-Manuf.	544.70	948.43	74.1
265	Paperboard Containers & Boxes	2.05	2,703.35	131,770.7
265	Paperboard Containers & Boxes	17,534.03	42,577.09	142.8
271	Newspaper-Publishing & Print.	10,679.94	20,082.35	88.0
274	Commercial Printing	338.81	810.69	139.3
274	Commercial Printing	894.86	2,762.65	208.7
281	Industrial Chemicals-Manuf.	3,136.87	2,766.59	(11.8)
281	Industrial Chemicals-Manuf.	2,452.76	7,005.01	185.6
282	Plastic Materials-Manuf.	1,103.98	5,293.11	379.5
282	Plastic Materials-Manuf.	40,219.21	77,379.86	92.4
282	Plastic Materials-Manuf.	1,925.89	3,219.16	67.2
292	Paving and Roofing Materials	788.91	3,878.20	391.6
322	Glass and Glassware-Manuf.	138,407.15	150,965.30	9.1
323	Cement (Hydraulic)-Manuf.	1,611.39	6,796.44	321.8
326	Concrete, Gypsum, etc. Manuf.	1,336.00	5,178.03	287.6
327	Cut Stone & Stone Products	713.29	893.34	25.2
332	Iron and Steel Foundries	507.41	1,176.68	131.9
332	Iron and Steel Foundries	2,272.81	5,462.34	140.3
332	Iron and Steel Foundries	12,840.01	5,276.73	(58.9)
333	Steel Fabricating	8,930.75	13,754.22	54.0
333	Steel Fabricating	427.43	2,031.83	375.4
333	Steel Fabricating	3,966.88	9,787.34	146.7
333	Steel Fabricating	331.00	3,244.91	880.3
333	Steel Fabricating	1,737.84	2,447.82	40.9
333	Steel Fabricating	7,318.03	27,546.62	276.4
333	Steel Fabricating	421.49	1,585.97	276.3
333	Steel Fabricating	935.39	2,396.66	156.2
333	Steel Fabricating	69.71	5,796.84	8,215.7
333	Steel Fabricating	2,796.43	6,784.63	142.6
333	Steel Fabricating	5,678.78	18,476.70	225.4
333	Steel Fabricating	1,356.88	3,620.57	166.8

Saline County

APPENDIX SA-1 (CON'T)
TAX CHANGES BY PARCELS
INDUSTRIAL PROPERTY
SALINE COUNTY

Land Code	Use Description	1988 Tax	1989 Tax	Percent Change
333	Steel Fabricating	546.32	1,460.03	167.2
333	Steel Fabricating	2,018.55	8,092.65	300.9
333	Steel Fabricating	890.00	1,731.44	94.5
333	Steel Fabricating	1,695.69	4,010.17	136.5
333	Steel Fabricating	697.08	4,458.81	539.6
333	Steel Fabricating	1,462.25	5,655.17	286.7
333	Steel Fabricating	415.01	1,369.52	230.0
333	Steel Fabricating	1,597.63	4,913.14	207.5
333	Steel Fabricating	567.39	1,097.98	93.5
333	Steel Fabricating	6,951.26	33,604.49	383.4
333	Steel Fabricating	828.39	916.95	10.7
334	Automobile-Manufacturing	17,009.20	47,089.59	176.8
340	Machinery Manufacturing	7,996.99	19,956.41	149.5
340	Machinery Manufacturing	1,238.54	3,171.93	156.1
340	Machinery Manufacturing	2,926.30	9,433.15	222.4
341	Electrical Equipment-Manuf.	4,947.66	6,044.77	22.2
341	Electrical Equipment-Manuf.	4,021.62	12,453.24	209.7
341	Electrical Equipment-Manuf.	867.30	3,199.48	268.9
399	Other Industrial Uses N.E.C.	6,204.03	2,826.93	(54.4)
399	Other Industrial Uses N.E.C.	1,627.60	3,683.53	126.3
TOTAL		\$442,285.07	\$932,043.02	110.7

Source: Random sample from Saline County assessment rolls. Six parcels were excluded for missing either or both 1988 and 1989 tax figures.

Saline County

APPENDIX SA-2
TAX CHANGES BY PARCELS
COMMERCIAL PROPERTY
SALINE COUNTY

Land Code	Use Description	1988 Tax	1989 Tax	Percent Change
511	Warehouse, Distribution Fac.	\$ 99.12	\$ 581.15	486.3
511	Warehouse, Distribution Fac.	53.11	109.76	106.7
511	Warehouse, Distribution Fac.	351.78	1,609.58	357.6
511	Warehouse, Distribution Fac.	2,073.41	5,438.72	162.3
511	Warehouse, Distribution Fac.	113.48	716.24	531.2
511	Warehouse, Distribution Fac.	1,862.67	2,105.44	13.0
511	Warehouse, Distribution Fac.	1,710.28	1,743.38	1.9
511	Warehouse, Distribution Fac.	290.18	909.08	213.3
511	Warehouse, Distribution Fac.	237.76	1,726.04	626.0
511	Warehouse, Distribution Fac.	781.38	3,502.51	348.2
511	Warehouse, Distribution Fac.	1,176.93	4,317.43	266.8
511	Warehouse, Distribution Fac.	598.19	1,885.06	215.1
511	Warehouse, Distribution Fac.	147.52	476.18	222.8
511	Warehouse, Distribution Fac.	962.95	2,467.50	156.2
511	Warehouse, Distribution Fac.	248.03	358.12	44.4
511	Warehouse, Distribution Fac.	108.62	145.61	34.1
511	Warehouse, Distribution Fac.	1,590.32	7,390.68	364.7
511	Warehouse, Distribution Fac.	59,562.94	165,975.87	178.7
513	Warehouse-Retail Combination	4,411.07	9,019.94	104.5
513	Warehouse-Retail Combination	442.57	515.54	16.5
513	Warehouse-Retail Combination	523.62	1,495.45	185.6
513	Warehouse-Retail Combination	744.09	3,101.09	316.8
514	Warehouse-Office Combination	611.71	2,310.64	277.7
514	Warehouse-Office Combination	483.09	2,837.42	487.3
514	Warehouse-Office Combination	24,191.97	20,601.82	(14.8)
514	Warehouse-Office Combination	953.22	14,332.73	1,403.6
514	Warehouse-Office Combination	1,586.44	463.10	(70.8)
514	Warehouse-Office Combination	16.21	928.75	5,629.5
514	Warehouse-Office Combination	393.93	1,881.12	377.5
514	Warehouse-Office Combination	1,022.93	10,755.45	951.4
514	Warehouse-Office Combination	2,125.29	3,935.40	85.2
514	Warehouse-Office Combination	2,018.30	3,679.60	82.3
514	Warehouse-Office Combination	1,149.37	2,192.02	90.7
514	Warehouse-Office Combination	311.26	1,129.46	262.9
514	Warehouse-Office Combination	385.72	6,153.04	1,495.2
515	Mini-Storage	797.59	2,022.80	153.6
518	Grain Storage (Elevator)	1,878.84	1,607.48	(14.4)
518	Grain Storage (Elevator)	15,344.35	5,506.15	(64.1)
518	Grain Storage (Elevator)	268.43	256.30	(4.5)
518	Grain Storage (Elevator)	1,195.29	907.21	(24.1)
518	Grain Storage (Elevator)	2,226.39	2,827.76	27.0

Saline County

APPENDIX SA-2 (CON'T)
TAX CHANGES BY PARCELS
COMMERCIAL PROPERTY
SALINE COUNTY

Land Code	Use Description	1988 Tax	1989 Tax	Percent Change
518	Grain Storage (Elevator)	7,282.07	7,740.93	6.3
521	Lumber Yard-Building Supply	1,139.10	2,901.86	154.8
531	Downtown Row-Type Store	1,034.28	5,017.64	385.1
531	Downtown Row-Type Store	1,839.97	3,034.19	64.9
531	Downtown Row-Type Store	1,856.18	3,313.61	78.5
531	Downtown Row-Type Store	457.16	1,507.26	229.7
531	Downtown Row-Type Store	4,013.89	9,917.21	147.1
531	Downtown Row-Type Store	167.88	321.39	91.4
531	Downtown Row-Type Store	885.13	1,711.90	93.4
531	Downtown Row-Type Store	216.17	316.37	46.4
531	Downtown Row-Type Store	5,842.52	2,664.27	(54.4)
531	Downtown Row-Type Store	57.49	155.67	170.8
531	Downtown Row-Type Store	1,403.89	1,688.29	20.3
531	Downtown Row-Type Store	757.06	1,955.89	158.4
531	Downtown Row-Type Store	972.67	1,822.09	87.3
531	Downtown Row-Type Store	794.35	1,298.68	63.5
531	Downtown Row-Type Store	96.59	195.85	102.8
531	Downtown Row-Type Store	6,982.16	11,605.49	66.2
531	Downtown Row-Type Store	500.93	3,754.37	649.5
532	Retail Store (Free Standing)	332.33	1,078.30	224.5
532	Retail Store (Free Standing)	5,284.85	10,586.23	100.3
532	Retail Store (Free Standing)	225.34	1,137.33	404.7
532	Retail Store (Free Standing)	8,248.26	18,248.45	121.2
532	Retail Store (Free Standing)	308.01	936.63	204.1
532	Retail Store (Free Standing)	429.60	2,148.73	400.2
532	Retail Store (Free Standing)	1,423.34	3,211.29	125.6
532	Retail Store (Free Standing)	39.42	99.35	152.0
532	Retail Store (Free Standing)	1,642.20	3,526.12	114.7
532	Retail Store (Free Standing)	191.29	586.37	206.5
532	Retail Store (Free Standing)	270.73	728.05	168.9
532	Retail Store (Free Standing)	465.26	531.28	14.2
532	Retail Store (Free Standing)	1,292.03	4,380.10	239.0
532	Retail Store (Free Standing)	1,420.10	2,779.18	95.7
532	Retail Store (Free Standing)	2,099.35	3,813.40	81.6
532	Retail Store (Free Standing)	1,956.69	3,844.89	96.5
532	Retail Store (Free Standing)	810.69	2,727.23	236.4
533	Strip Store	2,952.06	6,619.34	124.2
533	Strip Store	1,564.38	2,644.59	69.1
533	Strip Store	4,007.41	5,471.92	36.5
533	Strip Store	2,786.71	7,630.74	173.8
533	Strip Store	958.08	3,663.86	282.4

Saline County

APPENDIX SA-2 (CON'T)
 TAX CHANGES BY PARCELS
 COMMERCIAL PROPERTY
 SALINE COUNTY

Land Code	Use Description	1988 Tax	1989 Tax	Percent Change
533	Strip Store	687.36	2,672.14	288.8
533	Strip Store	2,300.37	4,557.19	98.1
537	Convenience Store	2,190.13	4,789.38	118.7
537	Convenience Store	1,470.36	2,443.88	66.2
537	Convenience Store	1,929.13	4,132.17	114.2
537	Convenience Store	2,520.84	4,053.46	60.8
538	Convenience Retail Center	2,303.61	5,143.57	123.3
539	Super Market (Free Standing)	13,419.63	23,828.85	77.6
551	Auto. Dealership-Full Serv.	4,057.66	16,930.09	317.2
551	Auto. Dealership-Full Serv.	870.54	2,125.12	144.1
552	Auto. Dealership (Car Lot)	4,500.23	10,491.78	133.1
552	Auto. Dealership (Car Lot)	218.85	1,216.04	455.6
581	Restaurant (Free Standing)	820.29	4,486.36	446.9
581	Restaurant (Free Standing)	1,826.59	4,357.45	138.6
581	Restaurant (Free Standing)	2,297.13	2,790.20	21.5
581	Restaurant (Free Standing)	5,408.06	16,737.26	209.5
583	Fast Food Restaurant	1,721.63	6,658.70	286.8
583	Fast Food Restaurant	2,237.15	3,443.48	53.9
584	Bar-Lounge-Disco-Club-Tavern	723.02	1,263.26	74.7
584	Bar-Lounge-Disco-Club-Tavern	1,048.87	3,443.48	228.3
611	Bank-Savings and Loan	201.02	3,506.44	1,644.3
611	Bank-Savings and Loan	11,707.73	21,196.06	81.0
611	Bank-Savings and Loan	23,887.20	36,784.18	54.0
612	Branch Bank-Savings and Loans	6,466.65	14,065.12	117.5
624	Funeral Home	5,095.18	10,794.80	111.9
631	Office Building-Low Rise	346.92	3,553.67	924.3
631	Office Building-Low Rise	5,386.98	7,288.36	35.3
631	Office Building-Low Rise	1,765.40	1,759.12	(0.4)
631	Office Building-Low Rise	2,564.61	6,194.32	141.5
631	Office Building-Low Rise	10,292.49	13,970.67	35.7
631	Office Building-Low Rise	496.06	1,676.48	238.0
631	Office Building-Low Rise	32.42	1,668.61	5,046.9
631	Office Building-Low Rise	633.86	964.17	52.1
631	Office Building-Low Rise	1,932.38	3,793.73	96.3
635	Medical-Dental Office	7,225.33	17,181.96	137.8
635	Medical-Dental Office	1,741.08	4,840.54	178.0
635	Medical-Dental Office	2,290.64	5,139.63	124.4
635	Medical-Dental Office	1,710.28	4,809.06	181.2
635	Medical-Dental Office	771.62	2,089.69	170.8
635	Medical-Dental Office	1,095.88	5,285.24	382.3
636	Department Store	432.51	876.82	102.7

Saline County

APPENDIX SA-2 (CON'T)
TAX CHANGES BY PARCELS
COMMERCIAL PROPERTY
SALINE COUNTY

Land Code	Use Description	1988 Tax	1989 Tax	Percent Change
636	Department Store	624.39	1,342.74	115.0
638	Automobile Service Garage	450.67	629.66	39.7
638	Automobile Service Garage	1,139.65	3,585.15	214.6
638	Automobile Service Garage	228.58	791.02	246.1
638	Automobile Service Garage	7,327.46	12,380.77	69.0
638	Automobile Service Garage	213.99	1,467.90	586.0
638	Automobile Service Garage	1,128.30	2,270.73	101.3
638	Automobile Service Garage	552.80	2,278.60	312.2
638	Automobile Service Garage	1,031.03	2,132.99	106.9
638	Automobile Service Garage	1,029.41	3,707.15	260.1
639	Automobile Service Center	2,195.00	2,388.79	8.8
639	Automobile Service Center	684.11	15,174.90	2,118.2
640	Full Service Station	633.86	1,794.54	183.1
640	Full Service Station	802.46	1,924.41	139.8
640	Full Service Station	1,175.31	2,093.63	78.1
642	Self Service Station	1,207.74	1,845.70	52.8
642	Self Service Station	1,591.94	4,234.49	166.0
642	Self Service Station	35.38	678.85	1,818.7
649	Other Commercial Uses N.E.C.	30.80	1,282.94	4,065.4
649	Other Commercial Uses N.E.C.	121.41	1,155.80	852.0
649	Other Commercial Uses N.E.C.	431.22	924.82	114.5
649	Other Commercial Uses N.E.C.	10.07	33.42	231.9
649	Other Commercial Uses N.E.C.	1,342.29	3,604.83	168.6
TOTAL		\$372,673.56	\$807,961.32	116.8

Source: Random sample from Saline County Assessment Rolls.
Four parcels were excluded for missing any or both
of 1988 and 1989 tax figures.

SEWARD COUNTY

County Population: 17,071
 Major City: Liberal (Pop: 14,911)
 Location: SW Kansas bordering Oklahoma
 1988 Assessed Value: \$130 Million
 1988 Tax Levies: \$16.4 Million
 1988 Median Assessment Ratio: 8.02%
 Residential: 8.04%
 Commercial: 9.99%
 Agriculture: 6.93%
 1988 Coefficient of deviation: 35.65

Seward County is a mid-size Kansas county which shares a southern border with Oklahoma. About one-third of the 1988 tax base of 130 million was oil and gas property. In addition to the measures of assessment quality outlined above, other measures of assessment quality are shown in Table SW-1.

TABLE SW-1
 1988 MEASURES OF ASSESSMENT QUALITY
 SEWARD COUNTY

Property Class	Median Ratio	Coefficient of Deviation	Number of Sales
Residential	8.04	33.29	309
Single Family	8.19	28.31	270
Multi-Family	8.54	10.52	4
Condo	8.97	2.67	2
Vacant Lot	1.25	264.80	33
Commercial	9.98	36.94	17
Commercial	9.99	35.53	15
Industrial	--	--	0
Vacant Lot	5.28	88.89	2
Agriculture	6.93	60.15	28
Improved w/Res.	7.05	74.38	8
Improved No Res.	11.65	32.00	7
Unimproved	5.07	53.83	13
County Total	8.02	35.65	354

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

Seward County

Tax Levies

Tax levies by Seward county governments declined in 1989. In 1988 levies totaled \$16.4 million and in 1989 they were reduced to \$15.8 million. Table SW-2 shows the actual and projected levies for Seward county governments for 1988 and 1989. The projections are straight line projections from a 1980-87 base. This table shows that the 1988 levies exceeded the projections by 2.2 percent, but that 1989 levies were 6.6 percent below projections. County, city, township, school and special district levies were below projections. Only the state levy, which was fixed at 1.5 mills was above the 1989 projections.

TABLE SW-2
ACTUAL AND PROJECTED LEVIES
SEWARD COUNTY
(In Thousands)

Unit	1988			1989		
	Tax Levied	Projected Levy	Exceeds Projection Percent	Tax Levied	Projected Levy	Exceeds Projection Percent
State	\$ 195	\$ 219	(11.1)	\$ 229	\$ 224	2.2
County	2,775	2,679	3.6	2,777	2,882	(3.6)
Cities	1,745	1,807	(3.4)	1,767	1,944	(9.1)
Townships	5		N/A	5		N/A
Schools	11,376	11,117	2.3	10,944	11,647	(6.0)
Spec. D.	300	226	32.7	103	237	(56.6)
TOTAL	\$16,396	\$16,047	2.2	\$15,825	\$16,934	(6.6)

Source: Projected levies are straight-line projections based on levies for years 1980-87 as published in, Kansas Department of Revenue, Statistical Report of Property Assessment and Taxation. 1989 levies were provided by the Seward county clerk.

Tax Shifts

Taxes on real estate increased by 37.5 percent between 1988 and 1989. Taxes on personal property and state assessed property declined as shown in Table SW-3.

TABLE SW-3
TAX SHIFT BY MAJOR CLASS
SEWARD COUNTY

Property Class	Levy 1988	Levy 1989	Percent Change
Real Estate	\$ 6,276,284	\$ 8,630,692	37.5
Personalty	7,368,304	5,046,736	(31.5)
State Assessed	2,751,072	2,148,015	(21.9)
TOTAL	\$16,395,660	\$15,825,442	(3.5)

Source: Calculated from data provided by county clerk.

Table SW-4 shows the shifts that would have occurred in the taxes levies on the three major classes of property if 1989 taxes had been distributed among the major classes in 1989 in the same way they were distributed in 1988. The first column shows the taxes that would have been paid on each class if each class had borne the same percentage of the tax as in 1988. The second column is the actual levy. Real estate paid 42.5 percent more tax, personal property 29.0 percent less and state assessed property 19.1 percent less.

TABLE SW-4
CHANGES IN ASSUMED NO SHIFT LEVY
SEWARD COUNTY

Property Class	"No Shift" Levy 1989	Actual Levy 1989	Percent Greater
Real Estate	\$ 6,058,004	\$ 8,630,692	42.5
Personalty	7,112,044	5,046,736	(29.0)
State Assessed	2,655,394	2,148,015	(19.1)
TOTAL	\$15,825,442	\$15,825,442	0.0

Source: Calculated from data provided by county clerk. "No shift" levy is the amount that would have been levied if the 1989 tax levy had been distributed among property classes in the same way that 1988 levies were distributed.

Sampling procedure

To estimate the shifts between specific classes of real estate a sampling procedure was used. From printouts listing parcel identification numbers and land use codes, the project staff drew stratified random samples, designed to provide reasonably sized samples of important property classes. These were returned to the Seward county appraiser who entered 1988 and 1989 taxes, unless the 1988 and 1989 data appeared to be non-comparable because of new construction, change in parcel boundaries, etc. After the tax data was received, it was entered on the computer and edited by project staff. Parcels on which there were very large changes were called to the appraiser's attention with the request that they be double checked and to give reasons why they believed any parcel should be omitted from the sample.

Table SW-5 summarized the results. Single family residential taxes on sample property increased by 10.8 percent. Taxes on industrial property increased by 335.2 percent and on commercial property by 105.6 percent. The taxes on parcels of unimproved agricultural land decreased by 23.5 percent and on improved agricultural land taxes increased by 32.6 percent.

TABLE SW-5
REAL ESTATE TAX CHANGES BY LAND USE CLASS
SEWARD COUNTY

Land Use	Description	Avg Tax 1988	Avg Tax 1989	Percent Increase	Number of Parcels	
					Increased	Decreased
100	Vacant Lots	\$ 31.79	\$ 62.40	96.3	13	1
111	Single Family	633.39	701.56	10.8	48	16
112-124	Other Residential	444.96	511.01	14.8	6	6
200-399	Industrial	5,916.59	25,750.00	335.2	11	1
500-649	Commercial	1,855.45	3,815.62	105.6	63	6
800	Agricultural Land	376.43	288.09	(23.5)	8	50
811-818	Improved Ag. Land	705.70	935.70	32.6	27	15

Source: Random Sample from Seward county assessment rolls.

Seward County

There are relatively few industrial properties in Seward county, but they appear to be large. Table SW-5 shows that 1988 taxes on twelve parcels of industrial property averaged almost \$6,000 dollars. In 1989 the average had increased to \$25,750 and increase of 335.2 percent. Eleven of the 12 parcels had tax increases. The average tax on commercial property was 105.6 percent and was lower than on industrial property. Table SW-6 shows the individual parcels in the industrial and commercial samples. Each is identified by land use code.

Taxes levied on agricultural land, which is assessed by use value, decreased by 23.5 percent, but taxes on parcels of improved land increased. This is undoubtedly due to increases in the assessed value of residences and other improvements on the land.

TABLE SW-6
TAX CHANGES BY PARCELS
COMMERCIAL AND INDUSTRIAL PROPERTY
SEWARD COUNTY

Land Use Code Description	1988 Tax	1989 Tax	Percent Change
211 Meat Products	\$ 48,369.30	\$249,218.18	415.2
211 Meat Products	1,334.92	1,882.20	41.0
274 Commercial Printing	488.84	683.40	39.8
333 Steel Fabricating	703.34	2,355.62	234.9
333 Steel Fabricating	15,399.44	42,397.44	175.3
333 Steel Fabricating	476.00	1,395.18	193.1
336 Instrument, High Tech	519.93	1,393.52	168.0
336 Instrument, High Tech	853.26	1,683.68	97.3
340 Machinery, Except Electric	833.32	4,214.92	405.8
399 Other Industrial Uses N.E.C.	1,492.82	3,760.60	151.9
399 Other Industrial Uses N.E.C.	527.91	15.28	(97.1)
500 Vacant Commercial Land	10,475.98	14,103.20	34.6
500 Vacant Commercial Land	11.96	54.98	359.7
500 Vacant Commercial Land	461.72	2,298.36	397.8
511 Warehouse Distribution	654.70	622.32	(4.9)
511 Warehouse Distribution	504.78	523.06	3.6
511 Warehouse Distribution	1,098.87	1,412.62	28.6
511 Warehouse Distribution	223.28	545.96	144.5
513 Warehouse, Retail	1,116.42	2,271.64	103.5
514 Warehouse, Office	230.14	565.04	145.5
514 Warehouse, Office	1,469.69	2,653.41	80.5
514 Warehouse, Office	326.96	1,645.50	403.3
514 Warehouse, Office	465.70	985.02	111.5
514 Warehouse, Office	6,873.14	13,339.60	94.1

Seward County

TABLE SW-6 (CON'T)
TAX CHANGES BY PARCELS
COMMERCIAL AND INDUSTRIAL PROPERTY
SEWARD COUNTY

Land Code	Use Description	1988 Tax	1989 Tax	Percent Change
514	Warehouse, Office	1,346.88	3,016.12	123.9
514	Warehouse, Office	733.64	1,534.78	109.2
514	Warehouse, Office	693.78	2,449.18	253.0
514	Warehouse, Office	2,316.80	5,595.92	141.5
514	Warehouse, Office	891.55	2,370.90	165.9
515	Mini-Storage	2,631.56	7,131.76	171.0
521	Lumber Yard	1,484.84	2,050.20	38.1
531	Downtown Row-Type Store	730.46	2,829.04	287.3
531	Downtown Row-Type Store	1,112.44	1,572.97	41.4
531	Downtown Row-Type Store	934.60	1,481.34	58.5
531	Downtown Row-Type Store	408.29	935.38	129.1
531	Downtown Row-Type Store	497.61	1,069.00	114.8
532	Retail Store	897.06	1,913.04	113.3
532	Retail Store	673.84	614.68	(8.8)
532	Retail Store	665.06	1,439.34	116.4
532	Retail Store	1,417.06	2,546.52	79.7
532	Retail Store	1,086.12	2,367.08	117.9
532	Retail Store	1,133.16	3,634.60	220.7
532	Retail Store	1,034.28	2,389.98	131.1
533	Strip Store	6,885.10	20,005.60	190.6
533	Strip Store	3,779.88	4,715.06	24.7
533	Strip Store	500.80	671.94	34.2
533	Strip Store	581.34	1,164.46	100.3
533	Strip Store	407.50	1,133.90	178.3
537	Convenience Store	1,082.92	3,333.00	207.8
537	Convenience Store	1,988.02	4,371.46	119.9
539	Supermarket	1,478.46	2,867.22	93.9
552	Automobile Dealership	216.90	901.02	315.4
552	Automobile Dealership	1,175.44	2,473.98	110.5
552	Automobile Dealership	386.76	2,577.06	566.3
552	Automobile Dealership	1,051.04	530.68	(49.5)
581	Restaurant	1,283.08	6,322.38	392.8
581	Restaurant	777.50	2,557.98	229.0
583	Fast Food Restaurant	4,667.42	9,495.02	103.4
583	Fast Food Restaurant	27,786.00	42,080.46	51.4
583	Fast Food Restaurant	959.32	2,447.26	155.1
583	Fast Food Restaurant	5,589.26	14,916.38	166.9
583	Fast Food Restaurant	1,122.00	3,634.60	223.9
584	Bar-Lounge-Disco-Club-Tavern	814.20	1,725.68	111.9
584	Bar-Lounge-Disco-Club-Tavern	393.94	1,466.06	272.2
584	Bar-Lounge-Disco-Club-Tavern	773.52	2,076.92	168.5
584	Bar-Lounge-Disco-Club-Tavern	413.88	389.42	(5.9)

Seward County

TABLE SW-6 (CON'T)
 TAX CHANGES BY PARCELS
 COMMERCIAL AND INDUSTRIAL PROPERTY
 SEWARD COUNTY

Land Use Code Description	1988 Tax	1989 Tax	Percent Change
612 Branch Bank	2,763.14	6,593.44	138.6
631 Office Building	1,678.62	3,325.36	98.1
631 Office Building	977.66	3,065.74	213.6
635 Medical - Dental Office	1,292.66	3,917.12	203.0
637 Stockyard	1,211.44	2,339.50	93.1
638 Automobile Service	2,217.68	3,035.20	36.9
638 Automobile Service	1,180.22	2,829.04	139.7
638 Automobile Service	767.14	2,073.10	170.2
638 Automobile Service	1,262.36	2,477.80	96.3
638 Automobile Service	473.69	320.70	(32.3)
640 Full Service Station	1,212.12	3,653.70	201.4
640 Full Service Station	2,405.18	5,539.30	130.3
642 Self Service Station	1,574.15	4,024.02	155.6
649 Other Commercial Uses N.E.C.	293.46	263.44	(10.2)
TOTAL	\$199,025.25	\$572,277.56	187.5

Source: Random sample from Seward county assessment rolls.

THOMAS COUNTY

County Population: 8,451
 Major City: Colby (Pop: 5,544)
 Location: Western Kansas on Interstate-70
 1988 Median Assessment Ratio: 8.43%
 Residential 8.78%
 Commercial 9.38%
 Agricultural 7.81%
 1988 Coefficient of Deviation: 33.90

Thomas County is a rural Kansas county. The major city, Colby, is located on Interstate 70, a major cross-country highway. Colby is one of the last major stops for food, service, and lodging on Interstate 70 before Denver. The median assessment ratio for all classes of property was 8.43 in 1988. In addition to the measures of assessment quality outlined above, other measures of assessment quality are shown in Table TH-1.

TABLE TH-1
 1988 MEASURES OF ASSESSMENT QUALITY
 THOMAS COUNTY

Property Class	Median Ratio	Coefficient of Deviation	Number of Sales
Residential	8.78	31.64	121
Single Family	8.79	31.38	118
Multi-Family	12.34	0.00	1
Condo	--	--	0
Vacant Lot	5.59	48.41	2
Commercial	9.38	54.33	24
Commercial	10.49	46.49	16
Industrial	--	--	0
Vacant Lot	5.91	84.60	8
Agriculture	7.81	19.05	40
Improved w/Res.	9.14	18.49	10
Improved No Res.	8.14	40.54	7
Unimproved	7.30	5.88	23
County Total	8.43	33.90	185

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

Tax Levies

Tax levies by Thomas County governments decreased in 1989. In 1988 levies totaled \$6,887,000 and in 1989 they decreased slightly to \$6,792,000. Table TH-2 shows the actual and projected levies for Thomas County governments for 1988 and 1989. The projections are straight line projections from a 1980-1987 base. In 1988 only the county and city levies were higher than the projected levy. In 1989 the state levy joined county and city governments in exceeding the projected levy. All other governments, township, school, and special districts had levies lower than projected amounts for both 1988 and 1989.

TABLE TH-2
ACTUAL AND PROJECTED LEVIES
THOMAS COUNTY
(In Thousands)

Unit	1988			1989		
	Tax Levied	Projected Levy	Exceeds Projected Percent	Tax Levied	Projected Levy	Exceeds Projected Percent
State	\$ 77	\$ 82	-6.1	\$ 92	\$ 81	13.2
Counties	1,367	1,302	5.0	1,350	1,341	0.6
Cities	613	508	20.7	613	508	20.7
Townships	276	370	-25.5	275	387	-28.9
Schools	4,411	5,394	-18.2	4,341	5,615	-22.7
Other	143	150	-4.5	121	156	-22.3
TOTAL	\$6,887	\$7,806	-11.8	\$6,792	\$8,088	-16.0

Source: Projected levies are straight-line projections based on levies for years 1980-87 as published in, Kansas Department of Revenue, Statistical Report of Property Assessment and Taxation for the years 1980-87. 1989 levies were provided by the Thomas county clerk.

Table TH-3 shows the shifts that occurred between 1988 and 1989. This table breaks the levies out by major classes. Personal property had the largest decrease at 62.6 percent. It was followed by a decrease of 17.8 percent in the state assessed levy. The only increase came in the real estate class, where an increase of 21.6 percent occurred.

TABLE TH-3
TAX SHIFTS BY MAJOR CLASS
THOMAS COUNTY

Property Class	Actual Levy 1988	Actual Levy 1989	Percent Change
Real Estate	\$4,339,679	\$5,275,006	21.6
Personal	1,286,481	481,374	-62.6
State Assessed	1,261,109	1,036,152	-17.8
TOTAL	\$6,887,270	\$6,792,532	- 1.4

Source: Kansas Department of Revenue 1988 Statistical Report of Property Assessment and Taxation. Data supplied by Thomas county clerk.

Table TH-4 describes the difference between actual 1989 levies and what the 1989 levy would have looked like if it had been spread across the tax base in the same manner that the 1988 levies were. This measure is called the "no shift" levy. The final column shows the difference between the actual and "no shift" levies. With this measure real estate carried 23.2 percent more of the tax levy, personal property carried 62.1 percent less of the tax levy and state assessed carried 16.7 percent less of the tax levy than it would have if the composition of the tax base had remained the same.

TABLE TH-4
CHANGES FROM ASSUMED "NO SHIFT" LEVIES BY MAJOR CLASS
THOMAS COUNTY

Property Class	"No Shift" Levy 1989	Actual Levy 1989	Percent Greater
Real Estate	\$4,279,985	\$5,275,006	23.2
Personalty	1,268,785	481,374	-62.1
State Assessed	1,243,762	1,036,152	-16.7
TOTAL	\$6,792,532	\$6,792,532	0.0

Source: Calculated from data provided by Thomas county clerk. "No shift" levy is the amount that would have been levied if the 1989 tax levy had been distributed among property classes in the same way that 1988 levies were distributed.

Sampling procedure

To make an estimate of the shifts which occurred as a result of reappraisal and classification, the Thomas County appraiser provided printouts of parcels. From these printouts stratified random samples were drawn by project staff. the appraiser was then asked to enter 1988 and 1989 taxes for the selected parcels. After editing and checking of extreme values, the information was sorted by land use code and Table TH-5 was prepared. This table shows that single family urban residences were taxed an average of 13.8 percent higher in 1989. The average tax on commercial property increased 42.6 percent. There were only 14 parcel in the industrial sample, but taxes on these parcels decreased by 43.5 percent. Taxes on unimproved agricultural land decreased by 1.2 percent and taxes on improved agricultural land decreased 2.4 percent. Overall, 191 parcels increased in tax and 147 parcels decreased in tax.

TABLE TH-5
CHANGES IN REAL ESTATE TAXES BY LAND USE CODE
THOMAS COUNTY

Land Use	Description	Avg Tax 1988	Avg Tax 1989	Percent Increase	Number of Parcels	
					Increased	Decreased
111	Single Family	\$ 486.34	\$ 553.42	13.8	55	13
211-399	Industrial	2,101.27	1,187.63	-43.5	9	5
500-649	Commercial	1,466.43	2,090.74	42.6	74	13
800	Agricultural Land	608.70	601.68	-1.2	39	99
811-818	Improved Ag. Land	\$1,077.40	1,051.74	-2.4	14	17

Source: Random sample from Thomas County assessment rolls.

Table TH-6 shows the tax changes by individual industrial parcels. It also describes the type of industrial parcel and indicates the specific land use code for each parcel. This sample reflects only 14 industrial parcels, a relatively small number to use in indicating the overall trend.

TABLE TH-6
 TAX CHANGES BY PARCEL
 INDUSTRIAL PROPERTY (Land Use Code 211-399)
 THOMAS COUNTY

Land Use Code Description	1988 Tax	1989 Tax	Percent Change
214 Grain Mill Products-Manuf.	\$10,399.00	\$ 601.93	(94.2)
214 Grain Mill Products-Manuf.	405.33	221.52	(45.3)
214 Grain Mill Products-Manuf.	1,133.82	980.25	(13.5)
214 Grain Mill Products-Manuf.	8,077.77	1,542.54	(80.9)
259 Furniture and Fixtures-Manuf.	261.48	621.52	137.7
271 Newspapers-Publishing & Printing	933.35	1,847.38	97.9
271 Newspapers-Publishing & Printing	988.61	1,661.96	68.1
274 Commercial Printing	530.53	1,194.96	125.2
274 Commercial Printing	545.49	1,425.03	161.2
282 Plastic Materials-Manufacturing	1,354.98	1,486.84	9.7
323 Cement (Hydraulic)-Manuf.	2,974.41	2,513.54	(15.5)
333 Steel Fabricating	133.29	345.29	159.1
333 Steel Fabricating	107.53	336.74	213.2
333 Steel Fabricating	1,572.17	1,847.38	17.5
TOTAL	\$29,417.76	\$16,626.88	(43.5)

Source: Random sample drawn by project staff from printout of assessment rolls provided by Thomas county appraiser November 22, 1989. Tax data supplied by Thomas county appraiser. Two grain elevator parcels were omitted from the original sample of 16 industrial properties. These parcels were either combined or carried the value of improvements for the same property on different parcels in 1988 and 1989.

Table TH-7 shows the tax changes by individual commercial parcels. It also describes the type of commercial parcel and indicates the specific land use code for each parcel. The range of tax changes reflected in this table is wide, a common result for the counties studied.

Thomas County

TABLE TH-7
TAX CHANGES BY PARCEL
COMMERCIAL PROPERTY (Land Use Codes 511-649)
THOMAS COUNTY

Land Use Code Description	1988 Tax	1989 Tax	Percent Change
500 Vacant Commercial Land	\$ 120.15	\$ 244.49	103.5
511 Warehouse, Distribution Facility	1,713.80	2,839.75	65.7
511 Warehouse, Distribution Facility	165.34	566.58	242.7
511 Warehouse, Distribution Facility	235.41	480.73	104.2
511 Warehouse, Distribution Facility	589.19	810.38	37.5
511 Warehouse, Distribution Facility	67.26	68.68	2.1
511 Warehouse, Distribution Facility	473.34	892.79	88.6
511 Warehouse, Distribution Facility	15.69	106.24	577.1
511 Warehouse, Distribution Facility	73.27	53.12	(27.5)
511 Warehouse, Distribution Facility	126.54	474.83	275.2
511 Warehouse, Distribution Facility	1,107.87	1,232.73	11.3
511 Warehouse, Distribution Facility	677.75	1,050.74	55.0
511 Warehouse, Distribution Facility	367.71	322.78	(12.2)
511 Warehouse, Distribution Facility	674.97	1,239.60	83.7
512 Warehouse-Office Strip or Combo	258.67	5,037.38	1,847.4
512 Warehouse-Office Strip or Combo	1,830.39	2,712.70	48.2
512 Warehouse-Office Strip or Combo	7,413.16	4,134.30	(44.2)
512 Warehouse-Office Strip or Combo	751.86	1,328.88	76.7
512 Warehouse-Office Strip or Combo	9,503.97	4,656.23	(51.0)
512 Warehouse-Office Strip or Combo	330.85	661.96	100.1
513 Warehouse-Retail Combination	1,134.83	2,286.91	101.5
513 Warehouse-Retail Combination	1,871.28	1,984.74	6.1
513 Warehouse-Retail Combination	467.20	752.78	61.1
515 Mini-Storage	352.00	497.90	41.4
515 Mini-Storage	1,030.98	1,157.19	12.2
518 Grain Storage (Elevator)	1,263.28	199.16	(84.2)
518 Grain Storage (Elevator)	10,237.44	19,118.64	86.8
518 Grain Storage (Elevator)	20,609.84	24,344.63	18.1
518 Grain Storage (Elevator)	115.50	359.86	211.6
521 Lumber Yard- Building Supply	1,882.39	2,798.55	48.7
531 Downtown Row-Type Store	978.38	528.81	(46.0)
531 Downtown Row-Type Store	353.34	762.30	115.7
531 Downtown Row-Type Store	1,089.35	2,262.87	107.7
531 Downtown Row-Type Store	1,534.83	2,880.96	87.7
531 Downtown Row-Type Store	888.75	1,411.29	58.8
531 Downtown Row-Type Store	4,173.39	4,907.59	17.6
531 Downtown Row-Type Store	856.51	1,188.09	38.7
531 Downtown Row-Type Store	492.60	683.33	38.7

Thomas County

TABLE TH-7 (CON'T)
 TAX CHANGES BY PARCEL
 COMMERCIAL PROPERTY (Land Use Codes 511-649)
 THOMAS COUNTY

Land Use Code Description	1988 Tax	1989 Tax	Percent Change
531 Downtown Row-Type Store	528.90	958.03	81.1
531 Downtown Row-Type Store	1,257.79	2,403.66	91.1
531 Downtown Row-Type Store	396.30	635.25	60.3
531 Downtown Row-Type Store	155.71	126.28	(18.9)
532 Retail Store (Free Standing)	2,361.66	3,708.50	57.0
532 Retail Store (Free Standing)	348.60	511.64	46.8
532 Retail Store (Free Standing)	2.54	9.36	268.5
532 Retail Store (Free Standing)	787.71	1,541.78	95.7
532 Retail Store (Free Standing)	3,755.90	3,698.20	(1.5)
534 Store-Office &/or Office Combo	226.97	377.04	66.1
544 Retail Condominium Unit	618.38	367.42	(40.6)
544 Retail Condominium Unit	613.49	260.97	(57.5)
552 Automobile Dealership (Car Lot)	335.41	1,153.76	244.0
581 Restaurant (Free Standing)	780.32	2,858.86	266.4
582 Drive-In Restaurant	1,166.53	1,462.80	25.4
583 Fast Food Restaurant	1,017.05	2,218.23	118.1
583 Fast Food Restaurant	662.23	2,396.79	261.9
583 Fast Food Restaurant	658.82	1,620.75	146.0
583 Fast Food Restaurant	2,087.88	6,149.94	194.6
584 Bar-Lounge-Disco-Club-Tavern	359.26	679.89	89.2
584 Bar-Lounge-Disco-Club-Tavern	2,886.55	4,024.41	39.4
584 Bar-Lounge-Disco-Club-Tavern	117.20	480.93	310.3
611 Bank-Savings and Loan	277.69	921.84	232.0
612 Branch Bank-savings and Loans	4,586.43	6,307.89	37.5
631 Office Building-Low Rise	1,942.43	3,475.01	78.9
631 Office Building-Low Rise	2,241.07	2,513.54	12.2
631 Office Building-Low Rise	1,267.87	2,098.05	65.5
631 Office Building-Low Rise	729.94	1,140.02	56.2
631 Office Building-Low Rise	2,131.43	1,809.61	(15.1)
631 Office Building-Low Rise	1,464.76	4,148.03	183.2
631 Office Building-Low Rise	176.96	262.12	48.1
634 Office Condominium Unit	1,333.79	614.65	(53.9)
638 Automobile Service Garage	702.97	844.71	20.2
638 Automobile Service Garage	1,035.86	1,225.87	18.3
638 Automobile Service Garage	232.15	1,109.12	377.8
638 Automobile Service Garage	2,401.36	3,993.51	66.3
638 Automobile Service Garage	34.52	79.97	131.7
638 Automobile Service Garage	72.11	231.02	220.4
639 Automobile Service Center	253.93	861.88	239.4

Thomas County

TABLE TH-7 (CON'T)
 TAX CHANGES BY PARCEL
 COMMERCIAL PROPERTY (Land Use Codes 511-649)
 THOMAS COUNTY

Land Use Code Description	1988 Tax	1989 Tax	Percent Change
640 Full Service Station	1,495.87	2,036.24	36.1
640 Full Service Station	1,173.05	1,459.37	24.4
640 Full Service Station	309.69	774.51	150.1
640 Full Service Station	2,304.46	6,932.84	200.8
642 Self-Service Station	2,041.04	708.22	(65.3)
644 Car Wash (Self Service)	1,559.72	1,764.97	13.2
644 Car Wash (Self Service)	200.89	339.95	69.2
645 Contract Construction Services	643.44	1,438.96	123.6
649 Other Commercial Uses N.E.C.	3.66	32.97	800.8
649 Other Commercial Uses N.E.C.	7.74	84.41	990.6
TOTAL	\$127,579.11	\$181,894.26	42.6

Source: Random sample drawn by project staff from computer run of Thomas county assessment rolls printed by Thomas county appraiser November 22, 1989. Five parcels were omitted from the random sample. Of these, one was Burger King that was under construction in 1988 and completed in 1989, therefore did not have comparable values for the two years; two parcels did not have 1988 tax values according to the Thomas County appraiser, and the remaining two were either combined or carried the value of improvements on the property on different parcels in 1988 and 1989.

Washington County

WASHINGTON COUNTY

County Population:	8,543
Major City:	Washington (Pop: 1,488)
Location:	N. Central Kansas
1988 Assessed Value:	\$43 Million
1988 Tax Levies:	\$ 5 Million
1988 Median Assessment Ratio:	12.65%
Residential:	15.92%
Commercial:	14.27%
Agricultural:	9.42%
1988 Coefficient of deviation:	85.40

Washington County is a rural county. It has the smallest population and tax levies of any of the ten counties studied. Coefficients of deviation were quite large for residential and commercial property, but were much lower for agricultural properties. Because of the small size of the county these measures are based upon a relatively small number of sales and therefore may be less reliable than those based upon a larger number of sales.

TABLE WS-1
1988 MEASURES OF ASSESSMENT QUALITY
WASHINGTON COUNTY

Property Class	Median Ratio	Coefficient of Deviation	Number of Sales
Residential	15.92	71.67	67
Single Family	16.37	72.41	60
Multi-Family	--	--	0
Condo	--	--	0
Vacant Lot	7.38	72.03	7
Commercial	14.27	146.60	20
Commercial	15.18	143.08	19
Industrial	--	--	0
Vacant Lot	9.33	0.00	1
Agricultural	9.42	26.96	38
Improved w/Res.	7.94	30.85	9
Improved No Res.	10.02	33.51	9
Unimproved	9.56	21.84	20
County Total	12.65	85.40	125

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

Washington County

Tax Levies

Tax levies by Washington County governments increased about five percent in 1989. In 1988 levies totaled \$5,034,000 and in 1989 they were \$5,278,000. Table WS-2 shows the actual and projected levies for Washington county governments for 1988 and 1989. The projections are straight line projections from a 1980-87 base. This table shows that the 1988 levies for all governments were lower than projections by 2 percent, but that 1989 levies were 0.9 percent higher than projected. County, city, townships, and special districts were above projections. Only the school levy was lower than the projected levy and it was lower in both 1988 and 1989.

TABLE WS-2
ACTUAL AND PROJECTED LEVIES
WASHINGTON COUNTY
(In Thousands)

Unit	1988			1989		
	Tax Levied	Projected Levy	Exceeds Projection (percent)	Tax Levied	Projected Levy	Exceeds Projection (percent)
State	\$ 65	\$ 62	5.4	\$ 67	\$ 60	12.3
County	1,858	1,799	3.3	2,018	1,907	5.8
City	362	352	2.9	361	351	2.9
Township	351	343	2.3	354	343	3.4
School	2,264	2,463	(8.1)	2,345	2,451	(4.3)
Other	134	120	11.6	133	120	11.1
TOTAL	\$5,034	\$5,139	(2.0)	\$5,278	\$5,231	0.9

Table WS-3 shows the shifts that occurred between 1988 and 1989, by major classes. The first column shows the 1988 levy on real estate, personal property and state assessed property. The second column shows the actual 1989 levy for the same classes. The third column shows the percent change between the actual levies for both years.

TABLE WS-3
TAX SHIFTS BY MAJOR CLASS
WASHINGTON COUNTY

Property Class	Levy 1988	Actual Levy 1989	Percent Change
Real Estate	\$3,188,257	\$3,905,737	22.5
Personalty	694,113	189,124	-72.8
State Assessed	1,151,563	1,182,964	2.7
TOTAL	\$5,033,933	\$5,277,825	4.8

Source: Data provided by Washington county clerk and from Kansas Department of Revenue 1988 Statistical Report of Property Assessment and Taxation.

Table WS-4 shows the difference between the actual 1989 tax shift under reappraisal and classification and how the same Washington county tax base would have fallen on the same classes of property if the taxes were distributed among the classes in the same way they were distributed in 1988. This measure is called a "no shift" levy. The first column shows how the 1989 levy would have fallen on those classes of property if it had been distributed among the classes in the same way as the 1988 levy. The second column shows the actual 1989 levy. The third column compares actual to "no shift" levies and shows that real estate was taxed 16.8 percent greater, personal property was taxed 74 percent less and state assessed property was taxed 2 percent less than the "no shift" levies.

TABLE WS-4
TAX CHANGES FROM ASSUMED "NO SHIFT" LEVIES, BY MAJOR CLASS
WASHINGTON COUNTY

Property Class	"No Shift" Levy 1989	Actual Levy 1989	Percent Greater
Real Estate	\$3,342,727	\$3,905,737	16.8
Personalty	727,742	189,124	-74.0
State Assessed	1,207,356	1,182,964	-2.0
TOTAL	\$5,277,825	\$5,277,825	0.0

Source: Calculated from data provided by the Washington county clerk. "No shift" levy is the amount that would have been levied if the 1989 tax levy had been distributed among property classes in the same way that 1988 levies were distributed.

Sampling procedure

To make an estimate of the shifts which occurred as a result of reappraisal and classification, the Washington county appraiser provided printouts of parcels. From these printouts stratified random samples were drawn by project staff. The appraiser was then asked to enter 1988 and 1989 taxes for the selected parcels. After editing and checking of extreme values, the information was sorted by land use code and Table WS-5 was prepared. This table shows that single family urban residences were taxed an average of 13 percent higher in 1989. Commercial and industrial property, as a class, was taxed 78.7 percent higher. Taxes on unimproved agricultural land decreased by 2.3 percent and taxes on improved agricultural land rose by 20.8 percent. There were more increases than decreases for all classes of real property.

TABLE WS-5
REAL ESTATE TAX CHANGES BY LAND USE CLASS
WASHINGTON COUNTY

Land Use	Description	Avg Tax 1988	Avg Tax 1989	Percent Increase	Number of Parcels	
					Increased	Decreased
111	Single Family	\$258.87	\$ 292.52	13.0	50	26
200-649	Commercial & Industrial	663.32	1,185.19	78.7	119	10
800	Agricultural Land	384.01	375.23	-2.3	41	34
811-818	Improved Ag. Land	\$631.59	\$ 762.81	20.8	59	19

Source: Random sample from Washington county assessment rolls.

Table WS-6 shows the data for each commercial and industrial parcel in the sample and also contains the land use code and description of each parcel. There are relatively few industrial properties in the sample. As in other counties there are wide variations in the percentage of tax increases. In view of the large 1988 coefficients of deviation this is not unexpected.

Washington County

TABLE WS-6
 TAX CHANGES BY PARCELS
 COMMERCIAL AND INDUSTRIAL PROPERTY (Land Use Codes 211 to 649)
 WASHINGTON COUNTY

Land Code	Description	1988 Tax	1989 Tax	Percent Change
211	Meat Products Manufacturing	\$ 490.78	\$ 932.62	90.0
212	Dairy Products Manufacturing	1,050.16	1,320.22	25.7
271	Newspapers	325.10	639.63	96.7
271	Newspapers	89.66	52.87	(41.0)
274	Commercial Printing	61.30	160.65	162.1
399	Other Industrial Uses N.E.C.	54.08	136.18	151.8
399	Other Industrial Uses N.E.C.	98.76	1,514.56	1,433.6
399	Other Industrial Uses N.E.C.	173.08	411.93	138.0
399	Other Industrial Uses N.E.C.	187.80	402.12	114.1
500	Vacant Commercial Land	106.46	61.35	(42.4)
500	Vacant Commercial Land	43.58	18.21	(58.2)
511	Warehouse - Storage	194.04	134.14	(30.9)
511	Warehouse - Storage	162.14	355.23	119.1
511	Warehouse - Storage	198.64	371.79	87.2
511	Warehouse - Storage	31.92	138.03	332.4
511	Warehouse - Storage	242.64	385.92	59.1
511	Warehouse - Storage	17.46	100.72	476.9
511	Warehouse - Storage	147.66	169.19	14.6
511	Warehouse - Storage	134.48	193.95	44.2
511	Warehouse - Storage	386.36	731.00	89.2
511	Warehouse - Storage	27.80	72.84	162.0
511	Warehouse - Storage	22.88	53.65	134.5
511	Warehouse - Storage	131.70	507.57	285.4
511	Warehouse - Storage	107.08	215.73	101.5
511	Warehouse - Storage	15.36	17.04	10.9
511	Warehouse - Storage	221.82	276.48	24.6
511	Warehouse - Storage	516.42	722.16	39.8
511	Warehouse - Storage	291.46	300.46	3.1
513	Warehouse - Retail Combination	1,075.70	1,302.00	21.0
513	Warehouse - Retail Combination	273.92	327.36	19.5
514	Warehouse - Office Combination	668.32	851.16	27.4
514	Warehouse - Office Combination	177.46	854.21	381.4
514	Warehouse - Office Combination	825.58	1,151.33	39.5
514	Warehouse - Office Combination	410.76	1,064.51	159.2
514	Warehouse - Office Combination	268.32	577.88	115.4
514	Warehouse - Office Combination	435.12	1,631.23	274.9

Washington County

TABLE WS-6 (CON'T)
 TAX CHANGES BY PARCELS
 COMMERCIAL AND INDUSTRIAL PROPERTY (Land Use Codes 211 to 649)
 WASHINGTON COUNTY

Land Code Description	1988 Tax	1989 Tax	Percent Change
518 Grain Storage	546.14	3,838.89	602.9
518 Grain Storage	14,314.84	18,053.83	26.1
518 Grain Storage	9,799.14	6,828.71	(30.3)
521 Lumber Yard	486.76	701.08	44.0
521 Lumber Yard	6.01	63.90	963.2
522 Nursery - Greenhouse	673.78	1,479.81	119.6
531 Downtown Row-Type Store	895.60	1,489.71	66.3
531 Downtown Row-Type Store	157.94	678.68	329.7
531 Downtown Row-Type Store	151.72	205.96	35.8
531 Downtown Row-Type Store	272.42	598.36	119.6
531 Downtown Row-Type Store	365.32	779.93	113.5
531 Downtown Row-Type Store	467.20	945.00	102.3
531 Downtown Row-Type Store	199.64	317.75	59.2
531 Downtown Row-Type Store	280.74	598.36	113.1
531 Downtown Row-Type Store	277.98	552.97	98.9
531 Downtown Row-Type Store	135.82	243.97	79.6
531 Downtown Row-Type Store	772.20	1,134.82	47.0
531 Downtown Row-Type Store	206.78	439.15	112.4
531 Downtown Row-Type Store	490.78	1,048.16	113.6
531 Downtown Row-Type Store	278.66	635.50	128.1
531 Downtown Row-Type Store	56.20	195.11	247.2
531 Downtown Row-Type Store	228.06	462.18	102.7
531 Downtown Row-Type Store	254.94	284.53	11.6
531 Downtown Row-Type Store	30.86	35.52	15.1
531 Downtown Row-Type Store	61.04	177.43	190.7
531 Downtown Row-Type Store	223.90	429.17	91.7
531 Downtown Row-Type Store	166.36	292.99	76.1
532 Retail Store	49.16	35.41	(28.0)
532 Retail Store	99.96	332.69	232.8
532 Retail Store	128.96	102.02	(20.9)
532 Retail Store	298.34	434.71	45.7
532 Retail Store	81.02	166.73	105.8
532 Retail Store	99.12	326.00	228.9
532 Retail Store	81.88	264.04	222.5
532 Retail Store	45.78	56.78	24.0
532 Retail Store	1,800.70	3,282.51	82.3
532 Retail Store	137.00	98.08	(28.4)
532 Retail Store	142.76	247.86	73.6
532 Retail Store	39.06	182.10	366.2
532 Retail Store	383.02	412.34	7.7
532 Retail Store	41.36	71.05	71.8

Washington County

TABLE WS-6 (CON'T)
 TAX CHANGES BY PARCELS
 COMMERCIAL AND INDUSTRIAL PROPERTY (Land Use Codes 211 to 649)
 WASHINGTON COUNTY

Land Code	Description	1988 Tax	1989 Tax	Percent Change
532	Retail Store	46.54	137.51	195.5
532	Retail Store	73.48	247.60	237.0
532	Retail Store	110.02	118.55	7.8
532	Retail Store	1,963.20	3,114.92	58.7
532	Retail Store	92.92	183.57	97.6
532	Retail Store	87.34	288.86	230.7
532	Retail Store	61.00	181.57	197.7
532	Retail Store	310.80	578.66	86.2
532	Retail Store	543.40	1,181.71	117.5
537	Convenience Store	354.92	891.35	151.1
537	Convenience Store	188.56	418.83	122.1
537	Convenience Store	395.70	1,161.26	193.5
539	Supermarket	711.90	1,166.62	63.9
539	Supermarket	2,474.66	4,708.47	90.3
541	Community Shopping Center	6,158.16	10,382.51	68.6
551	Automobile Dealership	646.04	1,225.61	89.7
554	Farm Implement Dealership	1,825.04	3,547.13	94.4
581	Restaurant	247.58	390.22	57.6
581	Restaurant	998.88	2,079.82	108.2
581	Restaurant	176.26	439.15	149.1
581	Restaurant	256.12	493.90	92.8
581	Restaurant	398.58	1,180.21	196.1
581	Restaurant	949.50	2,044.06	115.3
584	Bar-Lounge-Disco-Club-Tavern	86.18	248.58	188.4
584	Bar-Lounge-Disco-Club-Tavern	248.16	532.33	114.5
584	Bar-Lounge-Disco-Club-Tavern	143.48	386.05	169.1
584	Bar-Lounge-Disco-Club-Tavern	399.06	856.12	114.5
584	Bar-Lounge-Disco-Club-Tavern	112.43	457.98	307.3
611	Bank	399.36	607.18	52.0
612	Branch Bank	13,355.50	31,807.99	138.2
624	Funeral Home	584.24	1,018.97	74.4
624	Funeral Home	254.66	446.14	75.2
631	Office Building	1,172.18	4,861.16	314.7
631	Office Building	503.94	1,378.29	173.5
631	Office Building	117.94	312.12	164.6
636	Veterinary Office	124.64	203.78	63.5
636	Veterinary Office	286.44	650.20	127.0
638	Automobile Service Garage	515.94	729.17	41.3
638	Automobile Service Garage	313.16	426.67	36.2
638	Automobile Service Garage	261.66	336.00	28.4
638	Automobile Service Garage	88.46	146.88	66.0

Washington County

TABLE WS-6 (CON'T)
TAX CHANGES BY PARCELS
COMMERCIAL AND INDUSTRIAL PROPERTY (Land Use Codes 211 to 649)
WASHINGTON COUNTY

Land Code	Description	1988 Tax	1989 Tax	Percent Change
638	Automobile Service Garage	122.84	261.71	113.0
640	Full Service Station	588.48	826.46	40.4
640	Full Service Station	291.32	221.32	(24.0)
640	Full Service Station	184.68	508.10	175.1
640	Full Service Station	87.30	177.62	103.5
640	Full Service Station	116.36	102.98	(11.5)
640	Full Service Station	222.04	394.79	77.8
640	Full Service Station	311.00	610.03	96.2
640	Full Service Station	201.72	652.01	223.2
640	Full Service Station	456.12	689.15	51.1
649	Other Commercial Uses N.E.C.	53.38	198.08	271.1
TOTAL		\$85,568.02	\$152,889.66	78.7

Source: Information provided by county assessor for sample drawn by project staff. Twenty two parcels from the original sample were omitted. Three had new construction. Three parcels did not exist in 1988. One parcel was exempt property one year. Six parcels were vacant lots one year. Two parcels were classified as personal property one year. Seven parcels were grain elevators with some change of tax status.

TECHNICAL APPENDIX
(Temporary)

The next three pages show the KSCAMA Subclass codes used for the 1989 tax year.

The fourth page is from the 1988 Statistical Report of Property Assessment and Taxation. It shows the classes commonly used for reporting property tax data in 1988 and earlier years.

ASSESSMENT RELATED DATA

The county appraiser has an additional responsibility to prepare each record for processing by the tax administration system and reporting on the real property abstract. The subclass field (104) on the DCC will be used to determine the assessment level.

KSCAMA SUBCLASS CODES

<u>Field Code</u>	<u>Description</u>	<u>Assessment Level</u>
R	Residential: An improved parcel, or that portion of an improved parcel, intended for non-transient human habitation, along with the auxiliary yard plot. Includes mobile home parks and apartments.	12% of Market Value
A	Agricultural: Land and improvements devoted to the production of plants, animals or horticultural products.	Land: 30% of USE VALUE Imp's: 30% of Contributory (Market) Value
F	Farm/Ranch With Homesite: Agricultural land and improvements which include a residence and yard plot.	Farm/Ranch Land and Bldgs: at Agricultural Rate. Residential Improvements and yard plot: at Residential rate.
V	Vacant Lot: A parcel of land which is unimproved except or utility services.	12% of Market Value
O	Other: Land and improvements not otherwise classified as Residential, Agricultural, Vacant Lot, Utility, or Exempt. Includes Commercial, Industrial and Recreational.	30% of Market Value
U	State Appraised Utility Property.	(30% by State) No Local Assessment
E	Exempt property.	0

KSCAMA LAND USE CODES

A standard land use coding is used by all counties in Kansas. Values reported on the annual real property abstract will be grouped for each primary land use code found in the taxing unit. See the detail listing on the next two pages.

LAND USE CODES FOR THE KSCAMA SYSTEM

100	Vacant Residential Land	333	Steel Fabricating
111	Single Family Residential	334	Automobile - Manufacturing
112	Duplex	335	Aircraft - Manufacturing
113	Triplex	336	Instrument, High Tech - Manufacturing
114	Fourplex	340	Machinery, Except Electrical - Manufacturing
115	Condominium	341	Electrical Equipment - Manufacturing
116	Condominium - Common Element	399	Other Industrial Uses N.E.C.
117	Mobile Home Site (Not Mobile Home Park)		
118	Mobile Home Park or Court	400	Vacant Transportation, Communication, Utility Land
119	Garden Apartment - 1 to 3 stories	411	Railroad Transportation
120	Walk-Up Apartment - 1 to 4 stories	422	Motor Freight Transportation
121	Mid-Rise Apartment - 4 to 7 stories, Limited Elevator Service	423	Bus Transportation
122	High-Rise Apartment - 7 stories and over, Full Elevator Service	424	Taxicabs
123	Group Quarters - Rooming House	431	Airports and Flying Fields
124	Residential Dwelling Converted to Apartments	441	Marine Terminals
		460	Automobile Parking (Open)
170	Hotel-Motel with Restaurant	461	Automobile Parking Garage
171	Hotel-Motel without Restaurant	471	Telephone Communications
172	Hotel-Motel - High-Rise - 5 stories and up	472	Telegraph Communications
173	Resort Hotel-Motel	473	Radio Broadcast Studio
174	Health Resort	474	Television Broadcast Studio
199	Other Residential Uses N.E.C.	475	Radio and Television (Combined Systems)
		476	Radio-Television-Microwave Transmission Facility
200	Vacant Industrial Land	481	Electric Utility
211	Meat Products - Manufacturing	482	Gas Utility
212	Dairy Products - Manufacturing	483	Water Utility and Irrigation
214	Grain Mill Products - Manufacturing	484	Sewage Disposal
215	Bakery Products - Manufacturing	485	Solid Waste Disposal
218	Beverage - Manufacturing	486	Salvage - Reclamation Yard
229	Textile Mill Products - Manufacturing	499	Other Transportation, Communication, Utility Uses N.E.C.
236	Leather and Leather Products - Manufacturing		
238	Textile Products (Clothing) - Manufacturing	500	Vacant Commercial Land
241	Timber - Forest Products - Logging Camps	511	Warehouse, Distribution, or Storage Facility
242	Sawmills and Planing Mills	512	Warehouse - Office Strip or Complex Combination
243	Millwork, Veneer, Plywood, etc. - Manufacturing	513	Warehouse - Retail Combination
259	Furniture and Fixtures - Manufacturing	514	Warehouse - Office Combination
262	Paper - Manufacturing	515	Mini-Storage
265	Paperboard Containers and Boxes - Manufacturing	516	Cold Storage Facility
271	Newspapers - Publishing and Printing	517	Truck Terminal - Transit Warehouse
272	Periodicals - Publishing and Printing	518	Grain Storage (Elevator)
274	Commercial Printing	521	Lumber Yard - Building Supply Center
281	Industrial Chemicals - Manufacturing	522	Nursery - Greenhouse - Garden Center
282	Plastic Materials, etc. - Manufacturing	531	Downtown Row-Type Store
283	Drugs - Manufacturing	532	Retail Store (Free-Standing - Single Use)
285	Paints, Varnishes, Lacquers, etc. - Manufacturing	533	Strip Store
291	Petroleum Refining	534	Store - Office and/or Apartment Combination
292	Paving and Roofing Materials - Manufacturing	535	Discount Chain Store
319	Rubber Products - Manufacturing	536	Department Store
321	Flat Glass - Manufacturing	537	Convenience Store
322	Glass and Glassware - Manufacturing	538	Convenience Retail Center
323	Cement (Hydraulic) - Manufacturing	539	Supermarket (Free-Standing)
326	Concrete, Gypsum, and Plaster Products - Manufacturing	540	Neighborhood Shopping Center
327	Cut Stone and Stone Products - Manufacturing	541	Community Shopping Center
332	Iron and Steel Foundries	542	Regional Shopping Center
		543	Super Regional Shopping Center

- 64 Retail Condominium Unit
- 551 Automobile Dealership (Full Service)
- 552 Automobile Dealership (Car Lot)
- 553 Mobile Home - Motor Home Dealership
- 554 Farm Implement Dealership
- 555 Tractor - Trailer Dealership
- 556 Marine Dealership
- 557 Motorcycle Dealership (New and Used)
- 581 Restaurant (Free-Standing)
- 582 Drive-In Restaurant
- 583 Fast Food Restaurant (Franchise or Chain)
- 584 Bar - Lounge - Disco - Club - Tavern
- 585 Night Club - Dinner Theater
- 611 Bank - Savings and Loan (Full Service)
- 612 Branch Bank - Savings and Loan with Drive-Up Facility
- 613 Bank - Remote Facility Only
- 624 Funeral Home
- 631 Office Building - Low Rise - 1 to 4 stories
- 632 Office Building - High Rise - 5 stories and up
- 633 Strip Office Center - Professional Center
- 634 Office Condominium Unit
- 635 Medical - Dental Office
- 636 Veterinary Office
- 637 Stockyard
- 638 Automobile Service Garage
- 639 Automobile Service Center (National Chain)
- 640 Full Service Station
- 642 Self-Service Station
- 643 Car Wash (Automatic)
- 644 Car Wash (Self-Service)
- 645 Contract Construction Services
- 649 Other Commercial Uses N.E.C.

- 650 Vacant Institutional - Service Land
- 651 Governmental Offices
- 652 Post Office
- 653 Police Station
- 654 Fire Station
- 655 Correctional Institution
- 656 Military Base or Reservation
- 657 Hospital
- 658 Surgical Clinic - Health Center
- 659 Convalescent Home - Nursing Home
- 660 Cemetery
- 661 Day Care - Learning Center
- 662 Preschool - Nursery School
- 663 Elementary School
- 664 Junior High School - Middle School
- 665 High School
- 666 Junior College
- 667 College - University
- 668 Vocational - Trade School
- 670 Church - Place of Worship
- 671 Religious School
- 673 Religious Living Quarters
- 680 Charitable Institution
- 681 Civic Club
- 682 Union Hall
- 683 Fraternal Institution
- 692 Social Service Facility

- 699 Other Institutional - Service Uses N.E.C.
- 700 Vacant Cultural, Entertainment, Recreational Land
- 708 Sports Arenas - Playing Fields - Baseball Diamonds
- 709 Gymnasiums - Dance Schools
- 710 Health Clubs - Racquetball Clubs
- 711 Museum
- 712 Library
- 713 Art Gallery
- 714 Zoo - Aquarium
- 715 Motion Picture Theater
- 716 Cinema Complex - 2 or more projection screens
- 717 Legitimate Theater
- 718 Drive-In Theater
- 719 Amphitheater
- 720 Auditorium
- 721 Race Track
- 722 Fairground
- 723 Amusement Park
- 724 Family Arcade - Game Center
- 725 Bowling Alley
- 726 Skating Rink
- 727 Tennis Court
- 728 Golf Course with Country Club
- 729 Golf Course without Country Club
- 730 Driving Range
- 731 Miniature Golf
- 732 Playground
- 733 Swimming Pool
- 734 Marina
- 735 General Recreation Park - Wildlife Reserve
- 736 Leisure - Ornamental Park
- 737 Travel Trailer Park
- 738 Campground
- 739 Fishing - Hunting Camp
- 740 Indian Reservations
- 799 Other Cultural Entertainment, Recreational Uses N.E.C.

- 800 Farm - Ranch Land - No Improvements
- 811 Farm - Ranch with Residential and Farm Improvements
- 812 Farm - Ranch with Farm Improvements Only
- 813 Feedlot - Commercial Feed Yards
- 814 Orchards
- 815 Tree Farms - Nursery - Grass or Turf Farm
- 816 Poultry Confinement Facility
- 817 Swine Confinement Facility
- 818 Cattle Confinement Facility

- 900 Vacant Resource Production and Extraction Land
- 911 Metal Ore Mining
- 912 Coal Mining
- 913 Crude Petroleum Production
- 914 Natural Gas Production
- 915 Quarries - Stone, Gravel, Limestone, Sandstone, etc.
- 916 Sand Pit
- 999 Other Resource Production and Extraction Uses N.E.C.

DOLLARS
 ASSESSED VALUATION AS REPORTED TO THE DIRECTOR OF PROPERTY
 VALUATION BY THE COUNTY CLERK, AS OF NOVEMBER 1

DOLLARS
 TANGIBLE ASSESSED VALUATION AND TAXES
 AND IN LIEU OF TAXES (As of Nov. 1)

REAL ESTATE	Land	Improvements	Total	REAL ESTATE VALUATION (Locally Assessed)	GENERAL PROPERTY TAX	AVG RATE PER \$1000 ASSESSED VALUATION	
RURAL:							
Agri-Non-Investment	21,954,142	21,626,807	43,580,949	Rural \$2,153,917,843	\$247,347,535.16	114.84	
Homesites	21,431,939	147,498,444	168,930,383	Urban \$3,670,801,763	\$608,609,323.89	165.80	
Planned Subdivisions	24,934,889	129,653,436	154,588,325	Total \$5,824,719,606	\$855,956,859.05	146.95	
Spot Indust. & Commercial	10,200,251	145,160,751	155,361,002	PERSONAL PROPERTY (Locally Assessed)			
Recreational	1,369,043	2,672,910	4,041,953	Rural \$1,843,928,338	\$169,642,459.64	92.00	
Agricultural Investment	1,352,346,265	264,633,819	1,616,980,084	Urban \$1,349,442,532	\$222,280,044.48	164.72	
Mineral Interests				Total \$3,193,370,870	\$391,922,504.12	122.73	
Non-Severed	2,510,920	XXXXXXXXXX	2,510,920	PUBLIC SERVICE CO'S. (State Assessed)			
Severed	7,924,227	XXXXXXXXXX	7,924,227	Rural \$1,821,890,991	\$152,803,874.37	83.87	
TOTAL RURAL REAL ESTATE	1,442,671,676	711,246,167	2,153,917,843	Urban \$511,932,996	\$79,575,708.35	155.44	
URBAN:							
Residential	324,763,503	1,960,188,290	2,284,951,793	Total \$2,333,823,987	\$232,379,582.72	99.57	
Multifamily	23,211,795	217,793,527	241,005,322	TOTAL RURAL	\$5,819,737,172	\$569,793,869.17	97.91
Commercial	176,442,208	804,032,897	980,475,105	TOTAL URBAN			
Industrial	12,449,622	103,312,060	115,761,682	\$5,532,177,291	\$910,465,076.72	164.58	
Vacant Lots	48,591,731	XXXXXXXXXX	48,591,731	TOTAL			
Mineral Interests				\$11,351,914,463	\$1,480,258,945.89	130.40	
Non-Severed	1,320	XXXXXXXXXX	1,320	IN LIEU OF PROPERTIES TAX			
Severed	14,810	XXXXXXXXXX	14,810	MONEYS & CREDITS (Intangibles Tax)			
TOTAL URBAN REAL ESTATE	585,474,989	3,085,326,774	3,670,801,763	Total	\$8,760,254.67		
TOTAL REAL ESTATE	2,028,146,665	3,796,572,941	5,824,719,606	FINANCIAL INSTITUTIONS (5 mills on Capital Stock)			
				Total	\$1,194,502.57		
				INDUSTRIAL REVENUE BOND PROPERTIES			
				Total	\$3,777,125.79		
				FEEDLOT CATTLE			
				Total	\$910,475.23		
				GRAIN HANDLERS			
				Total	\$836,394.90		
				GRAND TOTAL IN LIEU OF TAX			
				Total	\$15,478,753.16		
				SPECIAL ASSESSMENTS TAX			
				Total	\$75,026,178.57		
				GRAND TOTAL ALL TAX			
				Total	\$1,570,763,877.62		
				TANGIBLE PERSONAL			
				Rural	Urban	Total	
				Farming/Ranching	169,020,441	657,926	169,678,367
				Non-Business	39,673,814	90,709,685	130,383,499
				Merchandising	45,288,748	378,328,948	423,617,696
				Manufacturing	301,734,849	343,099,712	644,834,561
				Professional	1,538,312	59,242,950	60,781,262
				Contractor	34,364,302	40,176,480	74,540,782
				Organization	726,846	1,797,525	2,524,371
				Bonded Warehouse	11,944,742	63,342,409	75,287,151
				Ser.Sta.Prop. & But.Plants	4,054,938	18,511,485	22,566,423
				Grain Elevator	6,299,177	18,417,012	24,716,189
				Banks, Trusts & Ins. Co's., and Savings & Loan Ass'n.	881,672	29,609,547	30,491,219
				Other Businesses	63,996,375	258,082,563	322,078,938
				Cable T.V.	2,848,054	14,829,167	17,677,221
				Oil Production:			
				Working Int.	283,249,024	3,001,498	286,250,522
				Royalty Int.	92,897,416	479,561	93,376,977
				Gas Production:			
				Working Int.	637,256,229	1,103,138	638,359,367
				Royalty Int.	114,254,329	300,385	114,554,714
				Refining & Processing	25,611,371	2,182,177	27,793,548
				TOTAL TANGIBLE PERSONAL PROPERTY (Before Penalty)	1,835,640,639	1,323,872,168	3,159,512,807
				Penalty	8,287,699	25,570,364	33,858,063
				TOTAL TANGIBLE PERSONAL PROPERTY (Taxable)	1,843,928,338	1,349,442,532	3,193,370,870
				STATE ASSESSED PUBLIC SERVICE CO'S.			
				1,821,890,991	511,932,996	2,333,823,987	
				GRAND TOTAL TANGIBLE TAXABLE VALUATION			
				5,819,737,172	5,532,177,291	11,351,914,463	

County Name	Distribution of Taxes Levied Nov. 1, 1988 for 1989 Expenditures - 'In Lieu of' Tax Distribution										County No.
STATEWIDE	In Dollars By Type of Taxing District										999
Taxing Districts	General Tax	Money & Credits (Intangibles Tax)	Financial Institutions	Industrial Revenue Bond Properties	Feedlot Cattle	Grain Tax	Col. 2 - 3 - 4 - 5 - 6 - Total in Lieu of Taxes	Special Assessments	Totals Col. 1 - 7 + 8 -		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
1. State	\$ 17,028,517.42	\$	\$ 11,756.76	\$ 33,440.26	\$ 12,726.45	\$	\$ 57,923.47	\$	\$ 17,086,440.89		
2. County	337,584,200.74	2,883,193.23	201,444.33	381,906.97	310,323.99	836,394.90	4,915,163.42	12,611,788.96	350,197,753.12		
3. Cities	227,754,080.36	3,566,212.83	150,225.27	1,174,937.70			4,991,975.80	56,036,261.54	286,18,711.70		
4. Townships	22,957,792.91	2,210,848.61	5,721.31	55,772.75	11,405.33		2,285,154.01	4,292,978.96	29,534,225.47		
5. Schools	825,800,921.52		765,805.61	1,756,282.83	545,190.09		3,087,278.53		828,888,200.05		
6. Cemeteries	2,194,209.80		5.17	164.18	2,221.06		2,390.41		2,196,600.22		
7. Drainages	2,054,791.08		44.84	45,493.39	1,000.49		46,538.72	12,682.57	2,094,012.47		
8. Fires	13,726,623.89		40,848.86	2,264.34	7,848.93		50,962.13		13,777,586.02		
9. Hospitals	5,439,085.31			23.37	15,335.30		15,358.67		5,454,443.98		
10. Improvements	157,385.92							887,753.27	1,045,139.19		
11. Libraries	11,996,015.89		13,480.10	19,012.40	3,458.03		35,950.53		12,035,466.42		
12. Lights	6,394.25								6,394.25		
13. Parks & Recreations	3,128,126.78		3,712.27				3,712.27		3,131,839.05		
14. Sewers	10,445,755.33							60,051.97	10,505,807.30		
15. Watersheds	1,724,763.05				465.56		465.56		1,725,228.61		
16. Airport Auth.	1,706,731.50		1,448.62	7,827.59			9,276.21		1,715,007.71		
17. Ambulances	44,682.96		3.43				3.43		44,686.39		
18. Community Bldg.	3,291.13								3,291.13		
19. Ground Water Mgt.	.00							922,193.20	922,193.20		
20. Industrials	93,859.44								93,859.44		
21. Irrigations	8,525.38							202,759.00	211,284.38		
22. Rural Hwy System	1,614,331.18								1,614,331.18		
23. Waters	1,510.87								1,510.87		
24. Zonings	6,749.39								6,749.39		
25. TOTAL	\$1,480,258,945.89	\$8,760,254.67	\$1,194,502.57	\$3,777,125.79	\$910,475.23	\$836,394.90	\$15,478,753.16	\$5,026,178.57	\$1,570,763,877.62		