

Approved Monday, May 07, 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. ~~xxx~~ on Tuesday, March 13, 1990 in room 313-S of the Capitol.

All members were present except:

Committee staff present:

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

Conferees appearing before the committee:

Dale Dennis, Asst. Commissioner, Div. of Financial Services & Operations
John Koepke, Executive Dir. of KS Association of School Boards
Chuck Stewart, Legislative Liaison, United School Administrators of KS
Paul Fleener, Dir. of Public Affairs Div. KS Farm Bureau
Bob Corkins, Dir. of Taxation, KS Chamber of Commerce & Industry
Alan F. Alderson, Attorney-Western Retail Implement and Hardware Association
Mary Ellen Conlee, KS Association for Small Business
Dee Likes, Exec. Vice President, KS Livestock Association

Chairman Thiessen called the meeting to order at 11:12 a.m. and said we would be hearing SCR1640 a resolution which would impose a 1½¢ sales tax, to be submitted to the voters in the August primary and if approved by the voters it would be effective the 1st of October in collecting the tax, and that would be in time for the levies to be made to where it would reflect the reduction in the property taxes in the tax statements of November. The 1½¢ would be sent back to the school districts, dollar for dollar on the roll back and they would have a mandatory roll-back of approximately 49%. It would be more the 1st year, but 49% is where it would level out.

The reason for it being in the constitution amendment is, the people in Kansas would know that it would always be used for that purpose. If it was put in the statute, it could be changed at any future session of the State Legislature.

There is a lot of interest in this, and at a coffee last Saturday morning, we had the people vote on which plan they would like to see adopted and there were 50 plus people in the room and 25 voted for the Senate sales tax, which is what was mentioned there and the other option was to expand the base and start taxing a lot of things that were exempt and that only received three votes, and the increase in income tax only received 2 votes. There was a lot of interest at that meeting, and if you think that the property tax problem is diminishing, that is not true because, last Saturday night there was a meeting and about 600 people showed up. County zoning was also involved in that, and the meeting was called by the Citizens for Fair Taxation.

The Chairman recognized Senator Fred Kerr for comments.

Senator Kerr said he would address a couple of the concepts of the Resolution. He said, most people are aware that the House Speaker originated the concept that is in this resolution, and that is the constitutional amendment of some level, and in their case a 1¢ level, and this offering is 1½¢, with the money to be used to roll back property taxes for schools. In dealing with the over-all issue, we tried to reduce reliance on property tax, and it seemed this concept had more support than the other concepts that we have heard of, whether it has enough support, we do not know at this time. The others we have heard of, including the one introduced and offered by the Governor, which was local option and a lot of people complained about that and there has been one in this committee to remove sales tax exemptions and the list of opponents was about as long as the N.C.W.A. bracket and there was a proposal to return the windfall and that has not gone very far, there was a motion to bring that bill out of this committee and it will be voted on today in the Senate.

So, it seems if there is going to be some progress made on the ruling of rolling back property taxes, perhaps this has as much or more chance of adoption, than the others. This is the reason it is before this committee. The session is getting down towards the last part of the session and if the House were to adopt something like this, the feeling by the Chairman, Vice Chairman, and the Ranking Minority Leader and

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION

room 313-S, Statehouse, at 11:00 a.m./~~p.m.~~ on Tuesday, March 13, 1990

Myself, the feeling was that at least the Senate Committee should start thinking about the pros and cons of this issue, whether or not we might agree that this would be the way to go. This is the main reason why it is before this committee at the same time it is being heard in the House Committee.

That is the purpose of this meeting, giving people a chance to respond and if there are changes that people want, if you want a $\frac{1}{2}\text{¢}$, just as a suggestion, the idea was just to roll back the taxes for schools. There has been a distribution, a little memo that my staff put together last evening, based on the print out that Dale Dennis will have and it shows in rounded numbers the dollars in the 1st year that some of the counties would get around the State. The largest counties would get the most, the Sedgwick County School District, the 1st year, would get around \$63.M and the Johnson County School District would also get around \$63.M from this. This is not being billed as equalization at all, this is simply property tax roll back, equal across the State and not a part of the School Finance Equalization, it is just equal reduction in property taxes, according to how they are paid for schools across the State.

We felt we should get this before the Senate Committee because it does have some degree of support and we need to decide how the committee feels about it.

The Chairman told the members that they have the print-out for all districts and counties in Kansas, as to what the amount of money would be, as to what they could get in the amount of mills that would roll back the mill levy.

Dale Dennis, Asst. Commissioner, Division of Financial Services and Operations said he would briefly review how he thinks this would work. A school district would compute their budget like they always have in the past, and distribution would be based on the mill rate, with the procedure, all we do is add a line and reduce the property tax, to what ever it turns out to be. (ATTACHMENT 1)

On the print-out Column 1, the General Fund Tax Rate, Column 2, the Estimated 1990 Tax Rate, we have it as close to what is going to happen as possible, realizing in Column 2, we don't know what school finance, is going to adopt. The percentage won't change, but can be moved around a little bit on the dollar amount, this is based on the Governor's school finance plan, excluding the tax lid. There is no tax lid in these calculations. Column 3, shows the 1989 assessed valuation of the particular school district involved. Column 4, is estimated 1990 general tax levy, the amount of dollars that we think that school district would have to raise in order to fund their revenue, forgetting the part about this particular proposal. Then what we would do, is go in and reduce that by the amount that this particular plan would provide for budgeting. An example; Column 4 shows the property tax in dollars, and Column 5, shows the amount you would receive under that school districts portion of the sales tax, and that is about 49.9% reduction. Column 6, is the mill equivalency of that dollar amount, Column 7 is the estimated tax rate that particular school district would have, based on those different proposals. Money is distributed on percentage of your property tax, your schedule to levy it, is not an equalization formula.

Under this proposal we would be reducing the general fund mill rate on a statewide basis of 49.9%. It would kick-in on October 1. You can look at it on an 18 month basis and that produces about \$364.M. We project the property tax next year to be somewhere in the \$730.M range.

Senator Karr asked Mr. Dennis if this would have any impact on the wealth element, on local elements of changes and what does it do to the over-all equalization situation?

Mr. Dennis said it would not change the SDA at all. The committee could change the definition of wealth, but whenever you come down to the property tax, in essence it is going to reduce it 49.9%, indirectly it lowers the property tax by about 49% plus percentage point. The SDA computation and the budget controls will be exactly the same as they are right now and when you come down the line subtract all your taxing process, your state aid, your federal aid that goes to the general fund from the budget you come up with so many dollars to fund the budget and all this would do, is we subtract from that property tax amount, whatever revenue the school district would receive from this particular proposal.

Regarding the overall equalization, this is not equalized through the formula, it is just a property tax reduction, whether your rich or poor your property tax is going to be cut in half.

John Koepke, Executive Director of KS Association of School Boards said they believe

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION

room 313-S, Statehouse, at 11:00 a.m./~~pm~~ on Tuesday, March 13, 1990

this measure begins to take major steps in the right direction in the discussions that have occurred during this legislative session on the issue of property tax relief.

He said they would urge the committee to consider turning SCR1640 into a bill and enacting this much needed relief in a statute to be effective July 1, 1990. (ATTACHMENT 2)

After committee discussion The Chairman recognized Chuck Stuart.

Chuck Stewart, Legislative Liaison, United School Administrators of KS. said while they strongly support the concept of property tax relief through the distribution of funds through local school districts, they have some concerns about certain provisions of this resolution and about certain assumptions which seem to be surfacing in discussions of SCR1640. (1) We must emphasize that SCR1640 is a property tax relief measure which does not address the need for added funding for KS schools. (2) We appreciate the use of a statewide revenue source in SCR1640 rather than some of the local options discussed earlier in this session. Their organization has some concern that a single revenue source is being considered rather than a mix of tax sources which would be their preference. (ATTACHMENT 3)

Paul Fleener, Director of Public Affairs Division, KS Farm Bureau said the Bureau has policy positions on School Finance, and on State and Local Governmental Budgeting, Spending and Taxation which support the intent of SCR1640. (ATTACHMENT 4)

Bob Corkins, Director of Taxation, KS Chamber of Commerce and Industry said KCCI's membership support SCR1640. Its trade-off between sales and property taxes, they believe, is the most workable and even-handed response to the adverse effects or reappraisal and classification. (ATTACHMENT 5)

Alan F. Alderson, Attorney-Western Retail Implement and Hardware Association and the KS Lumber Dealers Association said both Associations he is representing believe the replacement of the property tax to some feasible degree with a general statewide sales tax is the most equitable approach to the problem. (ATTACHMENT 6)

Mary Ellen Conlee, representing KS Association for Small Business said they believe that the compromises that resulted in reappraisal and classification were reasonable. and they believe changes in the component parts of the States' economic development plan would send a "no growth" message to basic industry in KS. (ATTACHMENT 7)

Dee Likes, Executive Vice President, KS Livestock Association said they **oppose** reopening the classification section of the constitution; and they **oppose** reimposition of the tax on livestock; and they advocate less reliance on the property tax and more reliance on sales and income tax to fund local units of government and schools.

They believe SCR1640 is the best approach that has been proposed so far and they believe what the tax roll back for schools, would accomplish, would be of great benefit. (ATTACHMENT 8)

The Chairman adjourned the meeting at 12:10 p.m.

GUEST LIST

COMMITTEE: SENATE
ASSESSMENT & TAXATION

DATE: Room 313-S
Tuesday, 3-13-90

NAME (PLEASE PRINT)	ADDRESS	COMPANY/ORGANIZATION
Jim Ludwig	Topeka	KPL
Doc Likes	Topeka	:KLA
Paul E. Floener	Manhattan	Kansas Farm Bureau
Aran Anderson	Topeka	KANSAS LUMBER DEALERS W. PETHL IMPLEMENT
Art Brown	K.C.M.O	KS Lumber dealer
Pendell Strom	Topeka	Capital City Dash Tones A.A.R.P.
Bob Buehler	Buehler	Chairman, State Program AARP
Dani Anne Brewer	Topeka	ASK
Radwitz	Hutchinson	USD 308
Chuck Stuart	Topeka	United School Edn
Gerry Mullison	Topeka	USA of KS
Harold C. Pitts	Topeka	KRTA
Bill Curtis	Topeka	Ks. Assoc. of School Bds
Maureen Weiss	Topeka	USD 437
Mark Tallman	Topeka	:ASK-USD 437
Mary Ellen Conlee	Wichita	Ks. Assoc. for Small Business
John W. Kaefer	Topeka	KASBS
Craig Grant	Topeka	K-NEA
John T. Torbett	"	KAC
Jim Younger	Lawrence	Rep. Koenbaugh
David A. Hawley	Topeka	Ks. Ass. for Small Bus.
Mike Recht	Topeka	AT+T
Calvin Smith	Wichita	WIBA
Jim Froynd	Topeka	Revenue
Linton Bennett	Kansas City, KS	City of Kansas City

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DATE: 3-13-90

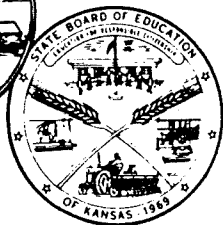
NAME (PLEASE PRINT)	ADDRESS	COMPANY/ORGANIZATION
Pappy Winkler	Topeka	KFFT
Jim Dale	Haven	Close up KS
Jerry Pitz	Haven	Close up Kansas
Kathy Studabaugh	Haven	close up KS.
Becky Esperson	Haven	Close up KS
Gina Pitzer	Haven	Close up KS.
Gaylene Viethalen	Haven	Close up KS
Chris Tamm	Haven	" "
Andy Aldrich	Haven	" "
Bill Fuller	Manhattan	Kansas Farm Bureau
Hal Gilbreath	Topeka	BOTA
Mike Goman	Wichita	Boeing Commercial Airframes Group - Wichita Division
Bernie Koch	Wichita	Wichita Area Chamber of Commerce
Cathy Aldeman	Wichita	City of Wichita
JEFF SONNICH	TOPEKA	KNCSI
KAREN FRANK	"	K.A.R
Ed. Walbour	"	Washburn U.
Ed Sanchez	"	KFFT INC.
Jerry McBride	Topeka	Observer
Chuck Tilman	Topeka	KNEA
Helen Stephens	"	Blue Valley USD 229
Julie Hein	Topeka	Hein & Ebert
Marlene Hallman-Frick	Topeka	K.F.F.T.
Don Taylor	Topeka	K.F.F.T.
Bob Corkins	Topeka	Ks. Chamber Com. & Ind.

ATT
18-90

Kansas State Department of Education

Kansas State Education Building

120 East 10th Street Topeka, Kansas 66612-1103



March 7, 1990

TO: Senator Fred Kerr

FROM: Dale M. Dennis, Asst. Commissioner
Division of Financial Services and Operations

SUBJECT: Property Tax Reduction Program
Sales Tax Effective Date--October 1, 1990

Attached is a computer printout (L9027) which shows the estimated effect on each unified school district if the state increased the sales tax by one and one-half cent effective October 1, 1990. The revenue from the sales tax increase would be deposited in the school districts' general fund for the purpose of reducing property tax.

The printout is based upon the assumption that all school districts would participate in the program and the general fund property tax rate would be lowered by 49.9 percent during the 1990-91 school year.

COLUMN EXPLANATION

- Column 1 - 1989-90 General fund tax rate
- 2 - 1990 Estimated general fund tax rate under current law (Governor's money)
- 3 - 1989 Assessed valuation
- 4 - 1990 Estimated general fund tax levy (dollars)
- 5 - Estimated property tax reduction for 1991 budget year
- 6 - Millage equivalency of Column 5
- 7 - 1990 Estimated revised general fund tax rate

SENATE ASSESSMENT AND TAXATION COMMITTEE
TUESDAY, MARCH 13, 1990 ATTACHMENT 1

An Equal Employment/Educational Opportunity Agency

GE 1

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
		L9004						
COUNTY NAME	#	1989 GEN FUND TAX RATE	EST.1990 GEN FUND TAX RATE	1989 ASSESSED VALUATION	EST 1990 GEN FUND TAX LEVY (2 * 3)	SALES/PROP TAX REDUCTION (.499 * 4)	MILL EQUIV. (5 / 3)	REV.1990 GEN-FUND TAX-RATE (2 - 6)
DISTRICT NAME	#							

ALLEN 001								
HARMATON VALLEY	D0256	45.01	45.66	11,683,765	533,481	266,207	22.78	22.88
IOLA	D0257	59.43	57.23	29,025,086	1,661,106	828,892	28.56	28.67
HUMBOLDT	D0258	31.49	31.56	16,269,377	513,462	256,218	15.75	15.81
ANDERSON 002								
GARNETT	D0365	48.44	48.21	31,439,050	1,515,677	756,323	24.06	24.15
CREST	D0479	45.59	42.62	8,319,915	354,595	176,943	21.27	21.35
ATCHISON 003								
ATCHISON CO COM	D0377	62.97	60.42	21,146,926	1,277,697	637,571	30.15	30.27
ATCHISON PUBLIC	D0409	66.29	65.82	33,905,597	2,231,666	1,113,601	32.84	32.98
BARBER 004								
BARBER COUNTY N	D0254	38.71	38.45	37,701,045	1,449,605	723,353	19.19	19.26
SOUTH BARBER	D0255	45.50	47.77	22,137,694	1,057,518	527,701	23.84	23.93
BARTON 005								
CLAFLIN	D0354	47.30	48.15	14,476,300	697,034	347,820	24.03	24.12
ELLINWOOD PUBLI	D0355	43.31	41.76	20,236,079	845,059	421,684	20.84	20.92
GREAT BEND	D0428	48.10	50.38	98,059,702	4,940,248	2,465,184	25.14	25.24
HOISINGTON	D0431	43.61	42.85	24,563,341	1,052,539	525,217	21.38	21.47
BOURBON 006								
FT SCOTT	D0234	56.28	62.60	41,271,514	2,583,597	1,289,215	31.24	31.36
UNIONTOWN	D0235	35.16	35.36	10,610,651	375,193	187,221	17.64	17.72
BROWN 007								
HIAMATHA	D0415	52.31	53.21	34,463,834	1,833,821	915,077	26.55	26.66
BROWN COUNTY	D0430	47.52	48.94	14,547,843	711,971	355,274	24.42	24.52
BUTLER 008								
LEON	D0205	40.64	42.66	18,556,976	791,641	395,029	21.29	21.37
REMINGTON-WHITE	D0206	55.25	55.88	19,235,745	1,074,893	536,372	27.88	28.00
CIRCLE	D0375	39.55	38.78	49,096,936	1,903,979	950,086	19.35	19.43
ANDOVER	D0385	57.05	60.84	40,729,160	2,477,962	1,236,503	30.36	30.48
ROSE HILL PUBLI	D0394	64.08	73.66	19,222,818	1,415,953	706,561	36.76	36.90
DOUGLASS PUBLIC	D0396	40.28	43.94	10,841,677	476,383	237,715	21.93	22.01
AUGUSTA	D0402	88.16	74.46	33,999,537	2,531,606	1,263,271	37.16	37.30
EL DORADO	D0490	58.83	69.07	56,990,928	3,936,363	1,964,245	34.47	34.60
FLINTHILLS	D0492	58.31	61.41	11,512,245	706,967	352,777	30.64	30.77
CHASE 009								
CHASE COUNTY	D0284	43.42	43.15	22,781,241	983,011	490,522	21.53	21.62

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
		1989	L9004	1989	EST 1990	SALES/PROP		REV.1990
COUNTY NAME	#	GEN FUND	EST.1990	1989	GEN FUND	TAX	MILL	GEN-FUND
DISTRICT NAME	#	TAX RATE	TAX RATE	ASSESSED	TAX LEVY	REDUCTION	EQUIV.	TAX-RATE
				VALUATION	(2 * 3)	(.499 * 4)	(5 / 3)	(2 - 6)

CHAUTAQUA 010								
CEDAR VALE	D0285	34.45	33.41	7,695,721	257,114	128,300	16.67	16.74
CHAUTAQUA COUN	D0286	21.87	18.41	12,794,003	235,538	117,533	9.19	9.22
CHEROKEE 011								
RIVERTON	D0404	32.44	33.95	15,113,849	513,115	256,044	16.94	17.01
COLUMBUS	D0493	56.03	54.94	32,025,429	1,759,477	877,979	27.42	27.52
GALENA	D0499	45.74	41.83	5,904,935	247,003	123,254	20.87	20.96
BAXTER SPRINGS	D0508	38.89	37.37	12,519,133	467,840	233,452	18.65	18.72
CHEYENNE 012								
CHEYLIN	D0103	54.45	56.47	19,276,349	1,088,535	543,179	28.18	28.29
ST FRANCIS COMM	D0297	43.03	43.82	18,363,113	804,672	401,531	21.87	21.95
CLARK 013								
MINNEOLA	D0219	45.31	48.65	13,389,174	651,383	325,040	24.28	24.37
ASHLAND	D0220	42.25	42.39	28,404,123	1,204,051	600,821	21.15	21.24
CLAY 014								
CLAY CENTER	D0379	49.03	45.47	35,365,480	1,608,068	802,426	22.69	22.78
CLOUD 015								
CONCORDIA	D0333	61.07	58.95	30,254,853	1,783,524	889,978	29.42	29.53
SOUTHERN CLOUD	D0334	38.75	48.35	10,729,655	518,779	258,871	24.13	24.22
COFFEY 016								
LEBO-WAVERLY	D0243	46.60	46.75	12,735,319	595,376	297,093	23.33	23.42
BURLINGTON	D0244	7.63	8.19	499,259,836	4,088,938	2,040,380	4.09	4.10
LEROY-GRIDLEY	D0245	42.43	42.88	13,349,442	572,424	285,640	21.40	21.48
COMANCHE 017								
COMANCHE COUNT	D0300	46.40	46.11	29,495,304	1,360,028	678,654	23.01	23.10
COMLEY 018								
CENTRAL	D0462	43.51	43.98	10,856,399	477,464	238,255	21.95	22.03
UDALL	D0463	61.36	65.28	7,682,768	501,531	250,264	32.57	32.71
WINFIELD	D0465	62.68	69.51	51,956,777	3,611,516	1,802,146	34.69	34.82
ARKANSAS CITY	D0470	60.58	67.51	58,364,305	3,940,174	1,966,147	33.69	33.82
DEXTER	D0471	41.56	43.14	5,604,566	241,781	120,649	21.53	21.61
CRAWFORD 019								
NORTHEAST	D0246	39.63	35.67	9,456,192	337,302	168,314	17.80	17.87
CHEROKEE	D0247	53.47	53.45	16,470,670	880,357	439,298	26.67	26.78
GIRARD	D0248	36.30	35.50	20,770,557	737,355	367,940	17.71	17.79
FRONTENAC PUBLI	D0249	40.18	39.63	8,752,068	346,844	173,075	19.78	19.85
PITTSBURG	D0250	53.90	58.73	56,005,219	3,289,187	1,641,304	29.31	29.42

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
		1989	L9004	1989	EST 1990	SALES/PROP		REV. 1990
COUNTY NAME	#	GEN FUND	EST. 1990	ASSESSSED	GEN FUND	TAX	MILL	GEN-FUND
DISTRICT NAME	#	TAX RATE	TAX RATE	VALUATION	TAX LEVY	REDUCTION	EQUIV.	TAX-RATE

					(2 * 3)	(.499 * 4)	(5 / 3)	(2 - 6)
DECATUR 020								
OBERLIN	D0294	46.51	46.73	23,954,571	1,119,397	558,579	23.32	23.41
PRAIRIE HEIGHTS	D0295	61.35	58.45	5,796,244	338,790	169,056	29.17	29.28
DICKINSON 021								
BOLTON	D0393	52.99	50.95	11,026,322	561,791	280,334	25.42	25.53
ABILENE	D0435	58.94	57.73	32,151,132	1,856,085	926,186	28.81	28.92
CHAPMAN	D0473	50.40	48.31	36,574,953	1,766,936	881,701	24.11	24.20
RURAL VISTA	D0481	53.42	53.18	13,217,816	702,923	350,759	26.54	26.64
HERINGTON	D0487	53.08	53.04	11,721,072	621,686	310,221	26.47	26.57
DONIPHAN 022								
WATHENA	D0406	35.11	37.74	7,081,307	267,249	133,357	18.83	18.91
HIGHLAND	D0425	47.98	46.83	6,839,805	320,308	159,834	23.37	23.46
TROY PUBLIC SCH	D0429	31.96	31.34	6,059,455	189,903	94,762	15.64	15.70
MIDWAY SCHOOLS	D0433	54.19	58.78	7,835,002	460,541	229,810	29.33	29.45
ELMOOD	D0486	41.95	44.12	7,376,465	325,450	162,400	22.02	22.10
DOUGLAS 023								
BALDWIN CITY	D0348	57.03	61.27	20,572,644	1,260,486	628,983	30.57	30.70
EUDORA	D0491	58.22	59.63	11,883,433	708,609	353,596	29.76	29.87
LAWRENCE	D0497	60.09	72.20	284,651,286	20,551,823	10,255,360	36.03	36.17
EDWARDS 024								
KINSLEY-OFFERLE	D0347	62.85	64.90	17,503,628	1,135,985	566,857	32.39	32.51
LEWIS	D0502	40.23	41.13	15,485,951	636,937	317,832	20.52	20.61
ELK 025								
WEST ELK	D0282	31.95	31.51	14,996,986	472,555	235,805	15.72	15.79
ELK VALLEY	D0283	50.80	46.79	4,868,045	227,776	113,660	23.35	23.44
ELLIS 026								
ELLIS	D0388	42.38	41.49	15,807,608	655,858	327,273	20.70	20.79
VICTORIA	D0432	29.57	30.08	13,382,456	402,544	200,869	15.01	15.07
HAYS	D0489	53.14	57.27	104,452,070	5,981,970	2,985,003	28.58	28.69
ELLSWORTH 027								
ELLSWORTH	D0327	64.06	65.47	19,536,765	1,279,072	638,257	32.67	32.80
LORRAINE	D0328	66.38	67.63	34,228,864	2,314,898	1,155,134	33.75	33.88
FINNEY 028								
HOLCOMB	D0363	30.72	33.96	103,948,578	3,530,094	1,761,517	16.95	17.01
GARDEN CITY	D0457	50.10	54.16	164,357,697	8,900,530	4,441,364	27.03	27.13
FORD 029								
SPEARVILLE-WIND	D0381	44.10	43.75	8,465,456	370,364	184,812	21.83	21.92
DODGE CITY	D0443	51.51	56.10	121,379,762	6,809,405	3,397,893	27.99	28.11
BUCKLIN	D0459	33.80	34.79	12,871,251	447,791	223,448	17.36	17.43

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
		L9004						
COUNTY NAME	#	1989 GEN FUND TAX RATE	EST.1990 GEN FUND TAX RATE	1989 ASSESSED VALUATION	EST 1990 GEN FUND TAX LEVY (2 * 3)	SALES/PROP TAX REDUCTION (.499 * 4)	MILL EQUIV. (5 / 3)	REV.1990 GEN-FUND TAX-RATE (2 - 6)
DISTRICT NAME	#	TAX RATE	TAX RATE	VALUATION	(2 * 3)	(.499 * 4)	(5 / 3)	(2 - 6)

FRANKLIN	030							
WEST FRANKLIN	D0287	47.69	46.89	16,320,141	765,251	381,860	23.40	23.49
CENTRAL HEIGHTS	D0288	32.34	34.83	10,365,063	361,015	180,146	17.38	17.45
WELLSVILLE	D0289	57.34	59.61	14,218,873	847,587	422,946	29.75	29.86
OTTAWA	D0290	56.41	61.44	41,275,594	2,535,972	1,265,450	30.66	30.78
GEARY	031							
JUNCTION CITY	D0475	45.54	48.17	81,458,452	3,923,854	1,958,003	24.04	24.13
GOVE	032							
GRINNELL PUBLIC	D0291	66.07	67.38	8,707,031	586,680	292,753	33.62	33.76
GRAINFIELD	D0292	61.25	62.57	10,762,623	673,417	336,035	31.22	31.35
QUINTER PUBLIC	D0293	45.98	46.47	13,229,163	614,759	306,765	23.19	23.28
GRAHAM	033							
WEST GRAHAM-MOR	D0280	54.58	54.85	8,386,530	460,001	229,540	27.37	27.48
HILL CITY	D0281	47.78	47.11	22,398,051	1,055,172	526,531	23.51	23.60
GRANT	034							
ULYSSES	D0214	28.30	29.83	184,860,836	5,514,399	2,751,685	14.89	14.94
GRAY	035							
CIHARRON-ENSIGN	D0102	45.27	44.80	22,590,028	1,012,033	505,004	22.36	22.44
MONTEZUMA	D0371	61.01	62.46	11,220,664	700,843	349,721	31.17	31.29
COPELAND	D0476	85.59	85.94	11,509,777	989,150	493,586	42.88	43.06
INGALLS	D0477	42.08	41.94	12,313,990	516,449	257,708	20.93	21.01
GREELEY	036							
GREELEY COUNTY	D0200	48.75	50.93	25,590,224	1,303,310	650,352	25.41	25.52
GREENWOOD	037							
MADISON-VIRGIL	D0386	41.17	43.56	9,931,146	432,601	215,868	21.74	21.82
EUREKA	D0389	53.01	50.32	21,872,664	1,100,632	549,215	25.11	25.21
HAMILTON	D0390	45.68	42.91	6,957,857	298,562	148,982	21.41	21.50
HAMILTON	038							
BYRACUSE	D0494	41.28	43.12	39,430,962	1,700,263	848,431	21.52	21.60
HARPER	039							
ANTHONY-HARPER	D0361	51.66	49.65	40,583,859	2,014,989	1,005,480	24.78	24.87
ATTICA	D0511	48.17	48.34	11,602,065	560,844	279,861	24.12	24.22
HARVEY	040							
BURRTON	D0369	47.42	48.16	9,734,062	468,792	233,927	24.03	24.13
NEWTON	D0373	66.85	73.76	64,704,000	4,772,567	2,381,511	36.81	36.95
SEDGWICK PUBLIC	D0439	48.73	54.94	6,885,331	378,280	188,762	27.42	27.52
HALSTEAD	D0440	56.13	56.99	20,304,169	1,157,135	577,410	28.44	28.55
HEBSTON	D0460	50.42	54.09	21,430,907	1,159,198	578,440	26.99	27.10

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	
		L9004							
COUNTY NAME	#	1989 GEN FUND TAX RATE	EST.1990 GEN FUND TAX RATE	1989 ASSESSED VALUATION	EST 1990 GEN FUND TAX LEVY (2 * 3)	SALES/PROP TAX REDUCTION (.499 * 4)	MILL EQUIV. (5 / 3)	REV.1990 GEN-FUND TAX-RATE (2 - 6)	
DISTRICT NAME	#								

HASKELL	041								
SUBLETTE	D0374	34.84	36.44	48,974,342	1,784,625	890,528	18.18	18.26	
BATANTA	D0507	22.94	23.40	86,099,742	2,014,734	1,005,352	11.68	11.72	
HODGEMAN	042								
JETHORE	D0227	52.13	54.88	15,046,304	825,741	412,045	27.39	27.49	
HANSTON	D0228	49.08	48.03	9,473,361	455,006	227,048	23.97	24.06	
JACKSON	043								
NORTH JACKSON	D0335	38.18	36.39	8,795,169	320,056	159,708	18.16	18.23	
HOLDON	D0336	50.20	56.99	16,909,348	963,664	480,868	28.44	28.55	
MAYETTA	D0337	35.94	43.23	10,742,291	464,389	231,730	21.57	21.66	
JEFFERSON	044								
VALLEY FALLS	D0338	38.13	39.06	7,474,671	291,961	145,689	19.49	19.57	
JEFFERSON COUNT	D0339	43.10	46.00	8,860,584	407,587	203,386	22.95	23.05	
JEFFERSON WEST	D0340	49.07	50.91	12,817,303	652,529	325,612	25.40	25.51	
OSKALOOSA PUBLI	D0341	60.94	62.58	10,662,615	667,266	332,966	31.23	31.35	
MCLOUTH	D0342	37.79	38.26	11,047,224	422,667	210,911	19.09	19.17	
PERRY PUBLIC SC	D0343	54.24	56.78	19,237,604	1,092,311	545,063	28.33	28.45	
JEWELL	045								
WHITE ROCK	D0104	60.85	60.66	11,431,503	693,435	346,024	30.27	30.39	
HANKATO	D0278	60.97	62.27	7,728,208	481,236	240,137	31.07	31.20	
JEWELL	D0279	58.62	60.96	8,826,774	538,080	268,502	30.42	30.54	
JOHNSON	046								
SOUTHEAST JOHNS	D0229	54.26	71.09	486,277,804	34,569,489	17,250,175	35.47	35.62	
SPRING HILL	D0230	74.09	78.91	22,636,596	1,786,254	891,341	39.38	39.53	
GARDNER-EDGERTO	D0231	67.54	72.19	61,530,560	4,441,891	2,216,504	36.02	36.17	
DEBOTO	D0232	52.53	53.49	44,674,542	2,389,641	1,192,431	26.69	26.80	
OLATHE	D0233	62.42	69.72	404,671,459	28,213,694	14,078,633	34.79	34.93	
SHAWNEE MISSION	D0512	41.14	37.54	1,461,047,524	54,847,724	27,369,014	18.73	18.81	
KEARNY	047								
LAKIN	D0215	21.67	24.50	136,817,268	3,352,023	1,672,659	12.23	12.27	
DEERFIELD	D0216	24.08	24.65	48,534,643	1,196,379	596,993	12.30	12.35	
KINGMAN	048								
KINGMAN	D0331	49.90	49.65	53,216,876	2,642,218	1,318,467	24.78	24.87	
CUNNINGHAM	D0332	53.02	52.36	30,015,006	1,571,586	784,221	26.13	26.23	
KIOWA	049								
GREENSBURG	D0422	35.78	35.72	20,837,999	744,333	371,422	17.82	17.90	
MULLINVILLE	D0424	62.57	66.79	12,898,615	861,498	429,888	33.33	33.46	
HAVILAND PUBLIC	D0474	56.36	55.40	11,927,752	640,797	329,738	27.64	27.76	

COUNTY NAME DISTRICT NAME	1989 GEN FUND TAX RATE	L9004 EST.1990 GEN FUND TAX RATE		1989 ASSESSED VALUATION	EST 1990 GEN FUND TAX LEVY (2 * 3)	SALES/PROP TAX REDUCTION (.499 * 4)	(6) MILL EQUIV. (5 / 3)	(7) REV.1990 GEN-FUND TAX-RATE (2 - 6)
		(1)	(2)					

LABELLE	050							
PARSONS	D0503	70.22	71.96	31,241,519	2,248,140	1,121,822	35.91	36.05
OSWEGO	D0504	38.92	40.67	10,318,982	419,673	209,417	20.29	20.38
CHETOPA	D0505	39.86	38.99	5,437,992	212,027	105,801	19.46	19.53
LABELLE COUNTY	D0506	47.17	42.91	28,564,562	1,225,705	611,627	21.41	21.50
LANE	051							
HEALY PUBLIC SC	D0468	51.58	56.88	8,984,020	511,011	254,994	28.38	28.50
DIGHTON	D0482	50.93	51.16	19,884,533	1,017,293	507,629	25.53	25.63
LEAVENWORTH	052							
EASTON	D0449	64.77	68.21	14,109,550	962,412	480,244	34.04	34.17
LEAVENWORTH	D0453	54.05	60.30	96,730,798	5,832,867	2,910,601	30.09	30.21
BASEHOR-LINWOOD	D0458	57.16	65.85	24,330,343	1,602,153	799,474	32.86	32.99
TONGANOXIE	D0464	53.26	55.89	25,155,742	1,405,954	701,571	27.89	28.00
LANSING	D0469	46.26	54.33	27,940,947	1,518,032	757,498	27.11	27.22
LINCOLN	053							
LINCOLN	D0298	45.52	44.95	15,820,731	711,142	354,860	22.43	22.52
SYLVAN GROVE	D0299	41.62	42.32	9,349,006	395,650	197,429	21.12	21.20
LINN	054							
PLEASANTON	D0344	36.34	40.50	6,774,250	274,357	136,904	20.21	20.29
JAYHAWK	D0346	47.69	47.86	15,034,019	719,528	359,044	23.88	23.98
PRAIRIE VIEW	D0362	32.92	34.46	107,976,805	3,720,881	1,856,720	17.20	17.26
LOGAN	055							
OAKLEY	D0274	54.00	53.61	25,274,644	1,354,974	676,132	26.75	26.86
TRIPLAINS	D0275	61.57	63.87	11,356,881	725,364	361,957	31.87	32.00
LYON	056							
NORTH LYON COUN	D0251	48.98	48.90	18,978,458	928,047	463,095	24.40	24.50
SOUTHERN LYON C	D0252	51.83	51.78	14,949,188	774,069	386,260	25.84	25.94
EMPORIA	D0253	62.22	67.05	91,189,217	6,114,237	3,051,004	33.46	33.59
MARION	057							
CENTRE	D0397	34.89	34.69	12,894,246	447,301	223,203	17.31	17.38
PEABODY-BURNS	D0398	52.51	55.60	11,745,668	653,059	325,876	27.74	27.86
MARION	D0408	52.34	52.20	15,290,061	798,141	398,272	26.05	26.15
DURHAM-HILLSBOR	D0410	49.69	50.54	18,992,510	959,881	478,981	25.22	25.32
GOESSEL	D0411	53.39	56.70	6,819,960	386,692	192,959	28.29	28.41
MARSHALL	058							
MARYSVILLE	D0364	57.50	55.23	28,989,085	1,601,067	798,932	27.56	27.67
VERMILLION	D0380	41.72	39.89	18,338,848	731,537	365,037	19.91	19.98
AXTELL	D0488	49.19	48.56	12,199,757	592,420	295,618	24.23	24.33
VALLEY HEIGHTS	D0498	52.68	52.18	10,823,736	564,783	281,827	26.04	26.14

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
		L9004						
COUNTY NAME	#	1989	EST.1990	1989	EST 1990	SALES/PROP		REV.1990
DISTRICT NAME	#	GEN FUND	GEN FUND	ASSESSED	GEN FUND	TAX	MILL	GEN-FUND
		TAX RATE	TAX RATE	VALUATION	TAX LEVY	REDUCTION	EQUIV.	TAX-RATE
					(2 * 3)	(.499 * 4)	(5 / 3)	(2 - 6)

MCPHERSON 059								
LINDBORG	D0400	60.53	59.08	26,688,608	1,576,763	786,805	29.48	29.60
MCPHERSON	D0418	57.94	61.87	78,895,365	4,881,256	2,435,747	30.87	31.00
CANTON-GALVA	D0419	39.45	39.60	13,688,877	542,080	270,498	19.76	19.84
MOUNDRIE	D0423	60.76	64.80	16,734,671	1,084,407	541,119	32.34	32.46
INMAN	D0448	49.22	51.13	13,919,981	711,729	355,153	25.51	25.62
MEADE 060								
FOWLER	D0225	60.29	57.03	10,890,983	621,113	309,935	28.46	28.57
MEADE	D0226	40.26	40.06	42,165,999	1,689,170	842,896	19.99	20.07
MIAMI 061								
OSAWATOMIE	D0367	48.35	47.47	19,534,072	927,282	462,714	23.69	23.78
PAOLA	D0368	64.74	64.64	38,926,102	2,516,183	1,255,575	32.26	32.38
LOUISBURG	D0416	52.01	54.55	25,295,655	1,379,878	688,559	27.22	27.33
MITCHELL 062								
WACONDA	D0272	47.12	45.48	15,731,832	715,484	357,027	22.69	22.79
BELOIT	D0273	46.76	45.31	24,750,488	1,121,445	559,601	22.61	22.70
MONTGOMERY 063								
CANEY VALLEY	D0436	38.75	37.80	16,060,410	607,083	302,934	18.86	18.94
COFFEYVILLE	D0445	53.16	57.93	58,443,217	3,385,616	1,689,422	28.91	29.02
INDEPENDENCE	D0446	54.39	55.18	54,670,113	3,016,697	1,505,332	27.53	27.65
CHERRYVALE	D0447	30.12	26.26	9,408,532	247,068	123,287	13.10	13.16
MORRIS 064								
MORRIS COUNTY	D0417	37.46	37.60	29,349,563	1,103,544	550,668	18.76	18.84
MORTON 065								
ROLLA	D0217	21.98	23.03	61,787,230	1,422,960	710,057	11.49	11.54
ELKHART	D0218	39.45	40.89	44,137,582	1,804,786	900,588	20.40	20.49
NEMAHA 066								
SABETHA	D0441	51.11	52.54	26,129,964	1,372,868	685,061	26.22	26.32
NEMAHA VALLEY S	D0442	43.50	44.19	15,097,363	667,152	332,909	22.05	22.14
B & B	D0451	33.04	30.33	6,504,016	197,267	98,436	15.13	15.20
NEOSHO 067								
ERIE-ST PAUL	D0101	46.16	45.66	22,239,592	1,015,460	506,715	22.78	22.88
CHANUTE PUBLIC	D0413	66.33	66.79	34,775,391	2,322,648	1,159,001	33.33	33.46
NESS 068								
NESS TRES LA GO	D0301	67.66	72.59	9,008,121	653,900	326,296	36.22	36.37
SMOXY HILL	D0302	44.32	43.95	11,756,869	516,714	257,840	21.93	22.02
NESS CITY	D0303	48.38	47.94	19,382,532	929,199	463,670	23.92	24.02
BAZINE	D0304	58.65	57.91	8,694,718	503,511	251,252	28.90	29.01

3,620,975

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
COUNTY NAME		1989	L9004	1989	EST 1990	SALES/PROP		REV. 1990
DISTRICT NAME		GEN FUND	EST. 1990	ASSESSSED	GEN FUND	TAX	MILL	GEN-FUND
		TAX RATE	TAX RATE	VALUATION	TAX LEVY	REDUCTION	EQUIV.	TAX-RATE
					(2 * 3)	(.499 * 4)	(5 / 3)	(2 - 6)

NORTON	069							
NORTON COMMUNIT	D0211	53.53	54.31	14,871,016	807,645	403,015	27.10	27.21
NORTHERN VALLEY	D0212	73.57	75.24	6,793,539	511,146	255,062	37.54	37.70
WEST SOLOMON VA	D0213	60.92	76.64	7,414,717	568,264	283,564	38.24	38.40
OBAGE	070							
OBAGE CITY	D0420	29.75	33.69	12,548,746	422,767	210,961	16.81	16.88
LYNDON	D0421	43.82	46.10	8,257,952	380,692	189,965	23.00	23.10
SANTA FE TRAIL	D0434	45.62	50.06	17,324,926	867,286	432,776	24.98	25.08
BURLINGAME PUBL	D0454	42.10	44.96	5,264,461	236,690	118,108	22.43	22.53
MARAI8 DES CYGN	D0456	47.28	44.64	6,215,374	277,454	138,450	22.28	22.36
OSBORNE	071							
OSBORNE COUNTY	D0392	43.50	42.82	13,841,463	592,691	295,753	21.37	21.45
OTTAWA	072							
NORTH OTTAWA CO	D0239	39.91	42.23	20,184,587	852,395	425,345	21.07	21.16
TWIN VALLEY	D0240	35.84	36.64	12,657,774	463,781	231,427	18.28	18.36
PANEE	073							
FT LARNED	D0495	52.05	51.64	38,494,530	1,987,858	991,941	25.77	25.87
PANEE HEIGHTS	D0496	67.59	67.28	11,695,483	786,872	392,649	33.57	33.71
PHILLIPS	074							
EASTERN HEIGHTS	D0324	51.80	54.38	6,203,737	337,359	168,342	27.14	27.24
PHILLIPSBURG	D0325	49.80	49.50	22,562,746	1,116,856	557,311	24.70	24.80
LOGAN	D0326	33.71	37.25	12,575,298	468,430	233,747	18.59	18.66
POTTAWATOMIE	075							
WAMEGO	D0320	31.27	33.15	23,907,399	792,530	395,472	16.54	16.61
KAW VALLEY	D0321	20.87	21.02	217,758,422	4,577,282	2,284,064	10.49	10.53
ONACA-HAVENSUIL	D0322	64.26	64.89	10,919,625	708,574	353,578	32.38	32.51
WESTMORELAND	D0323	60.87	64.21	10,756,536	690,677	344,648	32.04	32.17
PRATT	076							
PRATT	D0382	46.40	45.36	40,987,628	1,859,199	927,740	22.63	22.73
SKYLINE SCHOOLS	D0438	41.21	40.88	22,120,105	904,270	451,231	20.40	20.48
RAWLINS	077							
HERNDON	D0317	64.29	65.27	4,876,928	318,317	158,840	32.57	32.70
ATWOOD	D0318	64.17	64.36	17,123,658	1,102,079	549,937	32.12	32.24
RENO	078							
HUTCHINSON PUBL	D0308	51.16	71.98	141,624,734	10,194,148	5,086,880	35.92	36.06
NICKERSON	D0309	49.22	51.07	39,157,896	1,999,794	997,897	25.48	25.59
FAIRFIELD	D0310	53.92	55.18	23,442,953	1,293,582	645,497	27.53	27.65
PRETTY PRAIRIE	D0311	53.09	52.37	10,655,113	558,008	278,446	26.13	26.24
HAVEN PUBLIC SC	D0312	40.58	39.79	35,046,954	1,394,518	695,864	19.86	19.93

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
		L9004						
COUNTY NAME	#	1989 GEN FUND TAX RATE	EST.1990 GEN FUND TAX RATE	1989 ASSESSED VALUATION	EST 1990 GEN FUND TAX LEVY (2 * 3)	SALES/PROP TAX REDUCTION (.499 * 4)	MILL EQUIV. (5 / 3)	REV.1990 GEN-FUND TAX-RATE (2 - 6)
DISTRICT NAME	#	TAX RATE	TAX RATE	VALUATION	(2 * 3)	(.499 * 4)	(5 / 3)	(2 - 6)

RENO	078							
BULHER	D0313	52.89	68.34	35,456,117	3,789,871	1,891,146	34.10	34.24
REPUBLIC								
PIKE VALLEY	D0426	49.93	49.56	10,571,139	523,906	261,429	24.73	24.83
BELLEVILLE	D0427	53.77	55.89	20,392,448	1,139,734	568,727	27.89	28.00
CUBA	D0455	68.34	68.79	6,264,195	430,914	215,026	34.33	34.46
RICE								
STERLING	D0376	43.18	45.36	15,536,955	704,756	351,673	22.63	22.73
CHASE	D0401	46.69	46.58	13,187,778	614,287	306,529	23.24	23.34
LYONS	D0405	53.72	56.94	22,026,796	1,254,206	625,849	28.41	28.53
LITTLE RIVER	D0444	48.23	48.56	22,104,408	1,073,390	535,622	24.23	24.33
RILEY								
RILEY COUNTY	D0378	57.89	57.42	10,792,007	619,677	309,219	28.65	28.77
HANHATTAN	D0383	59.27	64.12	158,999,439	10,195,044	5,087,327	32.00	32.12
BLUE VALLEY	D0384	55.78	59.77	8,341,149	498,550	248,776	29.83	29.94
ROOKS								
PALCO	D0269	47.42	46.83	14,563,506	682,009	340,322	23.37	23.46
PLAINVILLE	D0270	46.86	48.68	23,024,923	1,120,853	559,306	24.29	24.39
STOCKTON	D0271	43.91	45.13	19,336,328	872,648	435,451	22.52	22.61
RUSH								
LACROSSE	D0395	47.86	50.37	21,470,438	1,081,466	539,652	25.13	25.24
OTIS-BISON	D0403	39.12	37.00	15,167,255	561,188	280,033	18.46	18.54
RUSSELL								
PARADISE	D0399	51.44	56.44	16,600,293	936,921	467,524	28.16	28.28
RUSSELL COUNTY	D0407	57.23	54.63	55,451,525	3,029,317	1,511,629	27.26	27.37
BALINE								
BALINA	D0305	68.59	76.74	172,326,089	13,224,304	6,598,928	38.29	38.45
SOUTHEAST OF SA	D0306	38.09	38.23	29,754,876	1,137,529	567,627	19.08	19.15
ELL-BALINE	D0307	32.27	28.96	7,806,435	226,074	112,811	14.45	14.51
SCOTT								
SCOTT COUNTY	D0466	53.42	53.33	41,470,404	2,211,617	1,103,597	26.61	26.72
SEDGWICK								
WICHITA	D0259	65.08	71.65	1,458,606,882	104,509,183	52,150,082	35.75	35.90
DERBY	D0260	48.20	55.45	110,775,671	6,142,511	3,065,113	27.67	27.78
HAYSVILLE	D0261	55.48	59.09	52,897,057	3,125,687	1,559,718	29.49	29.60
VALLEY CENTER P	D0262	53.70	62.36	33,428,037	2,084,572	1,040,201	31.12	31.24
MULVANE	D0263	34.84	41.07	23,308,383	957,275	477,680	20.49	20.58
CLEARWATER	D0264	41.91	46.96	25,572,027	1,200,862	599,230	23.43	23.53
GODDARD	D0265	59.31	66.00	44,938,639	2,965,950	1,480,009	32.93	33.07

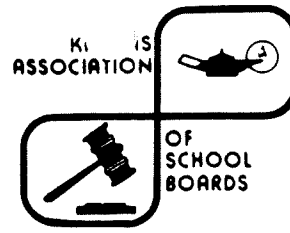
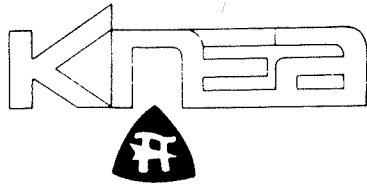
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
		L9004			EST 1990	SALES/PROP		REV. 1990
COUNTY NAME	#	1989	EST. 1990	1989	GEN FUND	TAX	MILL	GEN-FUND
DISTRICT NAME	#	GEN FUND	GEN FUND	ASSESSED	TAX LEVY	REDUCTION	EQUIV.	TAX-RATE
		TAX RATE	TAX RATE	VALUATION	(2 * 3)	(.499 * 4)	(5 / 3)	(2 - 6)

BEDGWICK 087								
MAIZE	D0266	53.31	64.32	37,440,309	2,408,161	1,201,672	32.10	32.22
RENWICK	D0267	57.21	59.06	36,731,068	2,169,337	1,082,499	29.47	29.59
CHENEY	D0268	45.44	47.82	13,508,036	645,954	322,331	23.86	23.96
BEWARD 088								
LIBERAL	D0480	52.30	55.04	106,615,370	5,868,110	2,928,187	27.46	27.58
KISHNET-PLAINS	D0483	34.43	34.22	37,590,940	1,286,362	641,895	17.08	17.14
SHAWNEE 089								
SEAMAN	D0345	55.29	58.77	99,038,525	5,820,494	2,904,427	29.33	29.44
SILVER LAKE	D0372	51.95	58.19	10,368,809	603,361	301,077	29.04	29.15
AUBURN WASHBURN	D0437	47.69	56.47	133,403,036	7,533,269	3,759,101	28.18	28.29
SHAWNEE HEIGHTS	D0450	51.26	60.52	70,045,850	4,239,175	2,115,348	30.20	30.32
TOPEKA PUBLIC S	D0501	68.00	74.62	462,942,745	34,544,788	17,237,849	37.24	37.38
SHERIDAN 090								
MOXIE COMMUNITY	D0412	50.03	52.25	22,332,786	1,166,888	582,277	26.07	26.18
SHERMAN 091								
GOODLAND	D0352	50.34	49.81	45,829,249	2,282,755	1,139,095	24.86	24.95
SMITH 092								
SMITH CENTER	D0237	48.58	48.61	21,686,361	1,054,174	526,033	24.26	24.35
WEST SMITH COUN	D0238	64.37	66.88	7,102,429	475,010	237,030	33.37	33.51
STAFFORD 093								
STAFFORD	D0349	56.26	56.75	14,651,546	831,475	414,906	28.32	28.43
ST JOHN-HUDSON	D0350	47.63	51.34	24,095,511	1,237,064	617,295	25.62	25.72
MACKSVILLE	D0351	37.41	37.84	30,642,953	1,159,529	578,605	18.86	18.96
STANTON 094								
STANTON COUNTY	D0452	33.11	33.73	66,472,865	2,242,130	1,118,823	16.83	16.90
STEVENS 095								
MOSCON PUBLIC S	D0209	16.69	16.86	72,002,952	1,213,970	605,771	8.41	8.45
HUGOTON PUBLIC	D0210	18.81	19.05	201,665,546	3,841,729	1,917,023	9.51	9.54
SUMNER 096								
WELLINGTON	D0353	60.77	61.05	37,194,872	2,270,747	1,133,103	30.46	30.59
CONWAY SPRINGS	D0356	60.81	64.89	11,845,801	768,674	383,568	32.38	32.51
BELLE PLAINE	D0357	69.43	74.69	10,919,341	815,566	406,967	37.27	37.42
OXFORD	D0358	48.96	50.00	10,763,311	538,166	268,545	24.95	25.05
ARGONIA PUBLIC	D0359	63.44	68.37	10,119,094	691,842	345,229	34.12	34.25
CALDWELL	D0360	63.57	63.84	11,785,275	752,372	375,434	31.86	31.98
SOUTH HAVEN	D0509	44.53	43.70	7,816,377	341,576	170,446	21.81	21.89

COUNTY NAME	#	(1) 1989 GEN FUND TAX RATE	(2) LP004 EST.1990 GEN FUND TAX RATE	(3) 1989 ASSESSED VALUATION	(4) EST 1990 GEN FUND TAX LEVY (2 * 3)	(5) SALES/PROP TAX REDUCTION (.499 * 4)	(6) MILL EQUIV. (5 / 3)	(7) REV.1990 GEN-FUND TAX-RATE (2 - 6)

THOMAS	097							
BREMSTER	D0314	63.24	63.18	11,217,227	708,704	353,643	31.53	31.65
COLBY PUBLIC SC	D0315	41.40	38.22	40,267,494	1,539,024	767,973	19.07	19.15
GOLDEN PLAINS	D0316	52.33	53.57	8,972,938	480,680	239,859	26.73	26.84
TREGO	098							
WAKEENEY	D0208	42.73	43.57	24,380,188	1,062,245	530,060	21.74	21.83
WABAUNSEE	099							
ALMA	D0329	58.82	61.59	16,214,030	998,622	498,312	30.73	30.86
WABAUNSEE EAST	D0330	64.22	64.18	14,447,091	927,214	462,680	32.03	32.15
WALLACE	100							
WALLACE COUNTY	D0241	46.08	47.80	15,230,722	728,029	363,286	23.85	23.95
WESKAN	D0242	52.96	61.77	9,914,684	612,430	305,603	30.82	30.95
WASHINGTON	101							
NORTH CENTRAL	D0221	41.24	40.85	8,483,337	346,544	172,925	20.38	20.47
WASHINGTON BCHD	D0222	49.38	46.91	10,367,961	486,361	242,694	23.41	23.50
BARNES	D0223	57.39	56.39	18,570,696	1,047,202	522,554	28.14	28.25
REPUBLICAN VALL	D0224	43.00	41.38	16,696,282	690,892	344,755	20.65	20.73
WICHITA	102							
LEOTI	D0467	66.19	69.20	27,344,897	1,892,267	944,241	34.53	34.67
WILSON	103							
ALTOONA-MIDWAY	D0387	34.07	34.76	9,729,073	338,183	168,753	17.35	17.41
NEODESHA	D0461	32.13	28.37	13,794,356	391,346	195,282	14.16	14.21
FREDONIA	D0484	54.12	50.80	22,751,682	1,155,785	576,737	25.35	25.45
WOODSON	104							
WOODSON	D0366	36.51	35.63	18,804,010	669,987	334,324	17.78	17.85
WYANDOTTE	105							
TURNER-KANSAS C	D0202	51.02	53.52	85,369,780	4,568,991	2,279,927	26.71	26.81
PIPER-KANSAS CI	D0203	45.41	55.53	19,323,686	1,073,044	535,449	27.71	27.82
BONNER SPRINGS	D0204	60.56	69.77	53,358,145	3,722,798	1,857,676	34.82	34.95
KANSAS CITY	D0500	35.53	39.30	446,816,347	17,559,882	8,762,381	19.61	19.69

STATE TOTALS		14,884.96	15,376.21	14,103,569,580	730,256,761	364,398,119	7,672.81	7,703.40



Testimony on SCR 1640
before the
Senate Assessment and Taxation Committee
March 13, 1990
by
John W. Koepke, Executive Director
Kansas Association of School Boards
on behalf of
Kansas-NEA
Kansas Association of School Boards
Wichita USD 259
Topeka USD 501

Mr. Chairman and members of the Committee, we appreciate the opportunity to appear before you on behalf of the above named organizations regarding SCR 1640. We believe that this measure begins to take major steps in the right direction in the discussions that have occurred during this legislative session on the issue of property tax relief.

Senate Concurrent Resolution 1640 addresses two major concepts we believe must be included in any relief measure. If equity is to be achieved, especially in school funding, then additional state resources will be needed. Raising the state sales tax is certainly an acceptable way of achieving those resources, in our view. We also believe those new resources should be distributed in a manner linked to the present property tax burden in each school district. This measure achieves both of those goals.

We have deep reservations, however, regarding the method used to achieve these goals in this measure. We do not believe that a constitutional amendment is the appropriate way to achieve a tax increase. It seems to us to be an evasive way to deal with a policy issue that has always been dealt with statutorily in the past and could easily be dealt with in the same manner now. Schools would be able to know as they begin their budget preparation what resources they would have to address their needs.

In addition, if the resources were known to be available before the end of this session, then we could more readily address the crucial issue before us of appropriate budget limits for the coming school year. That will be difficult, if not impossible, if school boards do not know until the outcome of an August election whether they will have new state resources or whether they must continue to rely on the property tax to meet the demands being placed on them.

We would urge the Committee to consider turning SCR 1640 into a bill and enacting this much needed relief in a statute to be effective July 1, 1990. We believe this would provide the property tax relief so many of you and us desire and also provide a base for funding public schools in the state of Kansas for both the short and long term. We appreciate the opportunity to express our views once again and I would be happy to answer any questions.



SCR 1640

Testimony presented before the Senate Committee on Taxation
by Charles L. "Chuck" Stuart, Legislative Liaison
United School Administrators of Kansas

March 13, 1990

Mister Chairman and members of the committee, I am Chuck Stuart representing United School Administrators of Kansas. We appreciate the opportunity today to speak in support of a measure designed to provide property tax relief for the people of Kansas. We applaud the author of this resolution for taking bold steps in addressing the problem.

While we strongly support the concept of property tax relief through the distribution of funds through local school districts, we have some concerns about certain provisions of this resolution and about certain assumptions which seem to be surfacing in discussions of SCR 1640.

1. First of all we must emphasize that SCR 1640 is a property tax relief measure which does not address the need for added funding for Kansas schools. We as school leaders appreciate the current problems with the state's general fund, but we must point out to everyone that the revenues proposed in this resolution add not one new dollar to finance educational programs for Kansas children. We will address those needs as we have opportunity later in this session.
2. Secondly, we appreciate the use of a statewide revenue source in SCR 1640 rather than some of the local options discussed earlier in this session. Our organization has some concern that a single revenue source is being considered rather than a mix of tax sources which would be our preference. However, we will leave that matter to the wisdom of this legislature.
3. Finally, we would prefer property tax relief which was not a part of the Kansas constitution, but again we will trust the legislature to implement this concept (property tax relief through local school districts) via whatever vehicle is saleable.

Again, we appreciate this opportunity to be heard on SCR 1640. We believe it is a good idea worthy of positive action by this committee.

SCR1640/gwh

SENATE ASSESSMENT AND TAXATION COMMITTEE
TUESDAY, MARCH 13, 1990 ATTACHMENT 3



PUBLIC POLICY STATEMENT

SENATE COMMITTEE ON ASSESSMENT AND TAXATION

RE: S.C.R. 1640 ... a proposition to amend the Constitution to provide for reduced reliance on the property tax and and increase in the state sales tax

March 13, 1990
Topeka, Kansas

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

Mr. Chairman and Members of the Committee:

My name is Paul E. Fleener. I am the Director of Public Affairs for Kansas Farm Bureau. We appreciate the opportunity to bring thoughts and comments to your committee today concerning S.C.R. 1640. We are supportive of the concept and intent of this proposition.

We have policy positions on School Finance, and on State and Local Governmental Budgeting, Spending and Taxation which support the intent of S.C.R. 1640. We want to share some items from each of those policy positions, the full text of which you will find attached to our testimony.

In our School Finance resolution our members have said:

We support legislation to place increased reliance on the state sales tax for financing elementary and secondary education in order to reduce reliance on property taxes now levied for school finance.

Our policy is interpreted by our Board of Directors to mean that we can support the proposition before you today, if indeed you find this is the appropriate mechanism for bringing about the

intended result ... increasing the state sales tax and reducing the reliance on the property tax for funding elementary and secondary schools. Perhaps the same objective could be achieved by the writing of a law. I know you will hear that argument articulated fully. We believe you could, in fact, enact statutory language to increase the sales tax by one and a half percent and dedicate those funds to unified school districts. We believe there is a safeguard in doing what is proposed by S.C.R. 1640. That safeguard is the constitutional language authorizing the Legislature to provide the sales tax revenue, and **assuring within the Constitution** that such revenues "shall be used solely to reduce the revenue that would otherwise be required to be produced from the levy of taxes upon tangible property be each unified school district."

So, yes, Mr. Chairman, and Members of the Committee, you could move in either direction ... a constitutional provision or a statute ... and we would be here voicing support. It is the objective, the reduced reliance on property taxes, which we applaud.

Our School Finance policy contains this language as well:

We continue to believe that there should be minimal reliance on the property tax for support of our elementary and secondary schools.

We have shared this message with education committees and with your committee when we have discussed local option income taxes, a mechanism we have also supported. We believe the income tax should be extended to unified school districts. Our policy position on that says:

We support legislation to create a school district income tax to be collected by the state from every resident individual and returned by the state to the school district of residence of the individual taxpayer.

Two other items we would share with you. They come from our State and Local Governmental Budgeting, Spending and Taxation policy position. Those two items say these things:

It is time in Kansas to write a basic tax policy of taxing people for services to people and taxing property for services to property.

We support additional funding of our elementary and secondary schools through a school district income tax and additional state aid.

We appreciate the opportunity you have provided us to make these comments concerning S.C.R. 1640. We applaud those who have prepared this language and provided this opportunity. We will support and applaud your Committee and the full Legislature if you can develop a consensus for this resolution or any other mechanism for reducing property taxes by 40 to 50 percent ... property taxes that would otherwise be required to fund elementary and secondary education.

Thank you for the opportunity to testify. We would be pleased to respond to questions.

State and Local Governmental Budgeting, Spending and Taxation

It is time in Kansas to write a basic tax policy of taxing people for services to people and taxing property for services to property.

Expenditures by the State of Kansas and by local units of government in Kansas in any fiscal year should never exceed projected revenue receipts for that fiscal year.

Zero-based budgeting is essential to fiscal planning and should be required for all state agencies as well as all local units of government.

We support additional funding of our elementary and secondary schools through a school district income tax and additional state aid.

We support funding for the third year of the "Margin of Excellence" for higher education.

We believe some agricultural programs in Kansas have been sorely underfunded in the past. Two specific examples are the International Grains Program and the International Meats and Livestock Program which should receive increased appropriations.

The Agricultural Value Added Processing Center, created by legislation enacted in 1988, should receive full and adequate funding in the 1990 Legislative Session.

Plant Science, Phase II, at Kansas State University should move ahead on schedule.

It is important and essential to all Kansans that we continue our State Meat Inspection Program.

The Swine Technology Center, created but unfunded by the Legislature in 1988 should receive its needed appropriations in 1990.

An eradication program for pseudorabies, a potentially devastating disease to the Kansas swine industry, should have federal, state and producer support and funding. We support initiation of the pseudorabies eradication plan in Kansas and ask the Legislature to provide funding for the Kansas portion of the plan.

The State General Fund should have adequate balances or reserves.

School Finance

We believe the Kansas Legislature should develop a school finance formula to assist in the delivery of and funding for a "basic education" for every child enrolled in public schools in each unified school district in the state.

We continue to believe that there should be minimal reliance on the property tax for support of our elementary and secondary schools. As long as property is used as a measure of wealth, then intangible property should be a part of such measurement of wealth.

We support legislation to create a school district income tax to be collected by the state from every resident individual and returned by the state to the school district of residence of the individual taxpayer.

We will oppose the application or use of a local income or earnings tax by any other local unit of government.

We support legislation to place increased reliance on the state sales tax for financing elementary and secondary education in order to reduce reliance on property taxes now levied for school finance.

State General Fund revenues should be enhanced for school finance purposes by increasing the rates of income and privilege taxes imposed on corporations, financial institutions, insurance companies, and non-resident individuals.

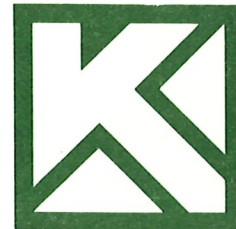
We believe that federally and state-mandated programs should be fully funded by the federal or state government, whichever mandates a given program.

We have opposed in the past, and we continue to oppose efforts to establish a statewide property tax levy.

LEGISLATIVE TESTIMONY

Kansas Chamber of Commerce and Industry

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



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

SCR 1640

March 13, 1990

KANSAS CHAMBER OF COMMERCE AND INDUSTRY
Testimony Before the
Senate Assessment and Taxation Committee
by
Bob Corkins
Director of Taxation

Mr. Chairman and members of the Committee:

Thank you for the opportunity to speak with regard to SCR 1640. My name is Bob Corkins, director of taxation for the Kansas Chamber of Commerce and Industry, and I am here to voice our membership's support for this proposal. Its trade-off between sales and property taxes, we believe, is the most workable and even-handed response to the adverse effects or reappraisal and classification.

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

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

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

At the same time, this approach retains the positive changes brought about by these property tax reforms. It would encourage economic growth and tax fairness among businesses by keeping inventories exempt. It would continue to apply the same standards to all businesses, taxing them on the basis of their land, buildings and machinery regardless of the type of business conducted. The proposal would also keep promoting the modernization and upgrading of business machinery through a predictable and fair depreciation schedule.

The replacement revenues recommended here, too, are very acceptable to the KCCI membership. Though retailers would continue to perform an uncompensated collection service for the state, and businesses of all types would pay a higher sales tax rate themselves on finished goods, this method of taxation is still inherently superior to property taxes. Such an increase in rates would not cause a shift in the effective tax base now in place. Everybody pays sales taxes and everybody would benefit from lower property taxes. The property tax burden would not shift from one class of taxpayers to another under this proposal and the common problem of all property taxpayers -- an excessive reliance on property taxes by local taxing districts -- would be lessened.

KCCI's support for this measure, however, is not unequivocal. We would prefer that these steps be enacted legislatively since the subject of sales tax has historically been governed with flexibility by statute. Nevertheless, there are important political advantages to resolving the property tax issue in a single, simply worded proposition upon which the full voting public can voice its opinion.

With these considerations noted, KCCI endorses both the method and the objective of SCR 1640. Thank you for your consideration.

ALDERSON, ALDERSON, MONTGOMERY & NEWBERY

ATTORNEYS AT LAW

1610 S.W. TOPEKA AVENUE

P.O. BOX 237

TOPEKA, KANSAS 66612-1840

W. ROBERT ALDERSON, JR.
ALAN F. ALDERSON
STEVEN C. MONTGOMERY
C. DAVID NEWBERY
JOSEPH M. WEILER
JOHN E. JANDERA
DANIEL B. BAILEY

TELEPHONE:
(913) 232-0753
FAX:
(913) 232-1866

MEMORANDUM

TO: Senate Committee on Assessment and Taxation
FROM: Alan F. Alderson, Attorney, Western Retail Implement
and Hardware Association and the Kansas Lumber
Dealers Association
DATE: March 13, 1990
RE: Senate Concurrent Resolution No. 1640

On behalf of the Kansas implement dealers, hardware dealers and lumber dealers, I have been asked to express appreciation for the opportunity to present the viewpoint of both associations with regard to Senate Concurrent Resolution No. 1640.

Both associations have spent a great deal of time and thought on the volumes of proposed legislation submitted to date in what we believe is an effort to replace the present reliance on property tax with other sources of revenue. We have reviewed SCR 1640 in the context of these efforts and, although other approaches have had some merit, we believe SCR 1640 is the best approach we have seen to date.

The members of the Kansas Lumber Dealers Association and the Western Retail Implement and Hardware Association urge you to support SCR 1640 in lieu of other solutions which have been submitted for your consideration. We believe the replacement of the property tax to some feasible degree with a general statewide sales tax is the most equitable approach to the problem.

Although each of the Associations I represent would not rule out other proposals for the enactment of a statewide general sales tax increase, they endorse the concept in SCR 1640 to the exclusion of all other remedial property tax proposals introduced to date. We urge you to support this concept in preference to those others as well.

I would be glad to try to answer any questions you might have.



Kansas
Association
for
Small
Business

SENATE ASSESSMENT AND TAXATION COMMITTEE

Wednesday, March 14, 1990

Re: SCR 1640

Chairman Thiessen, members of the committee, I am Mary Ellen Conlee, representing the Kansas Association for Small Business, an association of 200 small businesses in or supporting manufacturing.

The Kansas Association for Small Business believes that the compromises that resulted in reappraisal and classification were reasonable. Problems resulted from years of inequity within classes and mistakes in current appraisals. The elimination of the merchants' and manufacturers' inventory taxes and the reduction and stabilization of taxes on productive machinery and equipment have resulted in a growth environment for small manufacturing in Kansas. Changes in the component parts of the state's economic development plan would send a "no growth" message to basic industry in Kansas.

Although most of the Kansas Association for Small Business companies are satisfied with the current property tax mix, we do understand that some other small businesses which are not machinery and inventory intensive, are facing significant increases in property taxes for commercial buildings. Consequently, we support a 1.5 cent statewide increase in the sales tax for direct property tax relief for school districts.

While it has been argued that manufacturers would not pay the increased sales tax because of their exemptions for production machinery and equipment, such an argument fails to consider sales taxes such as those paid on business supplies, business vehicles and office furniture and equipment. In addition, each business owner and all employees spend earned income on taxable items.

* * * * *

In conclusion: the Kansas Association for Small Business supports SCR 1640, a statewide increase in the sales tax for property tax relief through the school district component of each property tax bill.

SENATE ASSESSMENT AND TAXATION COMMITTEE
TUESDAY, MARCH 13, 1990 ATTACHMENT 7

532 No. Broadway
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STATEMENT OF THE
KANSAS LIVESTOCK ASSOCIATION
TO THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION
SENATOR DAN THIESSEN, CHAIRMAN
WITH RESPECT TO
SCR 1640
PRESENTED BY
DEE LIKES, EXECUTIVE VICE PRESIDENT
MARCH 13, 1990

KLA has appeared before this committee on many previous occasions during this session of the Kansas legislature to voice the major policy positions of our organization: 1) we oppose reopening the classification section of the constitution; 2) we oppose reimposition of the tax on livestock; and 3) we advocate less reliance on the property tax and more reliance on sales and income tax to fund local units of government and schools.

We believe this measure is the best approach that has been proposed so far, and we believe that the tax roll back for schools that it would accomplish would be of great benefit. Thank you.