

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 Friday, March 30, 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:

None Appearing

Chairman Thiessen called the meeting to order at 3:58 p.m. and recognized Senator Kerr to explain the computer run, Kerr Simulation 3 requested by Senator Kerr by the Department of Revenue. (ATTACHMENT 1)

Senator Fred Kerr said this adds another column of the 1¢ sales tax reduction attributed to property taxes.

He explained on the 1st page of the run, the last column on the right shows the 1¢ sales tax and the tax of different kinds of property throughout the State. Residential, total urban and rural real estate about the 3rd box down, looking across the line, residential taxes would go from \$585.M to \$539.M after 1989 taxes. Residential taxes would be reduced by about 10% statewide.

Senator Kerr said when you are paying tax dollars on total impact, the important part is the dollar amount, not percentages. The same property, same line in 1990 would be \$539.M so residential real estate taxes would be reduced by about \$46.M, which is about 8 or 9 percent. Keeping in mind a 7% inflation factor is built in, so if we didn't do anything, the residential taxes would go up 7% over the \$585.M, and that would be about \$40.M and with this they go down about \$86.M.

Senator Fred Kerr continued through the computer run with the committee.

Tom Severn said this data is as close as we can get to November 1.

Chairman Thiessen said with the week-end coming up, he called the meeting for the purpose of the members having this information, and to be able to look at it over the weekend.

Senator Fred Kerr said he felt it was up to this committee to do our best to try and get something out of committee prior to recess, because the House Speaker's bill was struck from the calendar.

Chairman Thiessen said we would meet at 11:00 a.m. next Monday, and the rest of the week the time would have to be announced, as there is a lot of work ahead of us, and he asked the members if they had any additional requests or information?

After committee discussion, a member asked if we have the runs by counties?

John Luttjohann said he would have them for the committee by next Tuesday.

The Chairman adjourned the meeting at 4:12 p.m.

22  
A9






KANSAS DEPARTMENT OF REVENUE  
*Division of Property Valuation*  
Robert B. Docking State Office Building  
Topeka, Kansas 66612-1585

MEMORANDUM

TO: SENATOR FRED KERR

FROM: JOHN LUTTJOHANN, DIRECTOR  
PROPERTY VALUATION DIVISION 

DATE: MARCH 30, 1990

SUBJECT: KERR SIMULATION 3

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Attached is a simulation run on the proposed classification per your recent request. The resolution as introduced would leave the current classification amendment in effect with the following exceptions:

- 1) Multi-family dwellings with four or fewer units and occupied by the owner would be assessed at 12%; all others would be assessed at 15%.
- 2) Class all other of real estate would be assessed at 25%; non profit would be assessed at 12%.
- 3) Business machinery and equipment of personal property would be assessed at 30%
- 4) State assessed property would be assessed at 35%.

The assumptions are as follows:

- 1) 9% of the fair market value of residential real property would be assessed at 15%.
- 2) 2% of the fair market value of "all other" would be non profit assessed at 12%.

- 3) The fair market value of the property in the base will remain constant from 1989 to 1990.
- 4) The revenues raised by the property tax will raise by 7% in 1990.

**1988 Real Estate Abstract  
(Compiling for Comparison to 1989 Classes)**

Because of statistical reporting requirements of the classes for 1988 being different than the 1989 requirements, an effort was made to bring the 1988 valuations to conform to 1989. The following is an accounting on how the 1988 valuation data was modified to conform to the 1989 data being reported as required by K.S.A. 79-1439.

<u>1988</u>	<u>Classification</u>	<u>1989</u>
<u>Urban-Real Estate</u>		
Residential Multi-Family Mineral Interest	Residential	Residential Farmstead
Vacant Lot	Vacant Lot	Vacant Lot
Commercial/Industrial	All Other	Commercial/Industrial Recreational All other real property not otherwise specifically subclassified
0	Agricultural	Agricultural Land-Use Value
<u>Rural-Real Estate</u>		
Home Sites Planned Sub-Division Recreational	Residential	Residential Farmstead
0	Vacant Lot	Vacant Lot
Commercial Spot Industrial	All Other	Commercial/Industrial Recreational All other real property not otherwise specifically subclassified
Ag. Non-Investment Ag. Investment Mineral Interest	Agricultural	Agricultural Land - Use Value
<u>Personal Property</u> <u>Urban and Rural</u>		
<u>1988</u>		<u>1989</u>
Royalty & Working Interest Itemized Equipment	Gas and Oil	Royalty & Working Interest Itemized Equipment
Machinery & Equipment Rental & Leased Equip. Construction Equipment	Machinery & Equipment	Machinery & Equipment
Other Taxable Personal Property	All Other	All Other Tangible Personal Property not otherwise specifically classified
Improvements on Leased Land	Mobile Homes	Mobile Homes (used for Residential Property)
Trucks/Trailers Buses/Motor Homes Campers Misc. Vehicles	Motor Vehicles	Motor Vehicles
Merchants' Inventories	Merchants' Inventories	0
Manufacturers' Inventories Bonded Warehouse Inventories	Manufacturers' Inventories	0
Livestock	Livestock	0

1988 Abstract of Valuations of Tangible Personal Property did not break out penalty by class. A multiplier was computed; total valuation with penalty to valuation without penalty, then applied to each class of property. 1989 valuations included penalty, so therefore 1988 valuations needed to include penalty, otherwise we are working with apples and oranges.

**STATEWIDE**

REVENUE  
3/30/90  
9:29 AM

**1988 ACTUAL ASSESSED VALUATION AND TAX DOLLARS**

1988 ASSESSED VALUATION TOTAL  
% OF TOTAL

1988 TAX DOLLARS TOTAL  
% OF TOTAL

**1989 ACTUAL ASSESSED VALUE AND TAX DOLLARS CONSTITUTIONAL ASSESSMENT RATES**

1989 ASSESSED VALUATION TOTAL  
% OF TOTAL

1989 TAX DOLLARS TOTAL  
% OF TOTAL

**SIMULATION - ESTIMATE ONLY**

1990 ASSESSED VALUATION TOTAL  
% OF TOTAL

1990 TAX DOLLARS TOTAL  
% OF TOTAL

**1% SALES TAX**

1990 TAX DOLLARS WITH SALES TAX ADJUSTMENTS  
% OF TOTAL

PROPERTY CLASS	1988 ASSESSED VALUATION	% OF TOTAL	1988 TAX DOLLARS	% OF TOTAL	1989 ASSESSED VALUATION	% OF TOTAL	1989 TAX DOLLARS	% OF TOTAL	1989 ASSESSED VALUATION	% OF TOTAL	1990 ASSESSED VALUATION	% OF TOTAL	1990 TAX DOLLARS	% OF TOTAL	1990 TAX DOLLARS WITH SALES TAX ADJUSTMENTS	% OF TOTAL
<b>URBAN REAL ESTATE</b>	3,670,801,763	32%	608,609,324	41%	6,849,841,466	49%	867,765,752	55%	43,413,870,333	56%	6,461,914,149	45%	885,766,662	53%	757,101,678	53%
RESIDENTIAL	2,525,973,245	22%	417,415,892	28%	3,981,348,590	28%	502,618,279	32%	33,177,888,250	43%	4,070,926,888	28%	558,034,765	33%	476,964,799	33%
VACANT LOTS	48,591,731	0%	8,040,461	1%	134,866,486	1%	16,509,004	1%	1,123,887,383	1%	134,866,486	1%	18,487,236	1%	15,801,455	1%
ALL OTHER	1,096,236,787	10%	183,152,971	12%	2,723,427,580	19%	347,351,502	22%	9,078,091,933	12%	2,245,919,944	16%	307,866,351	18%	263,140,259	18%
AGRICULTURAL	0	0%	0	0%	10,200,830	0%	1,286,967	0%	3,002,767	0%	10,200,830	0%	1,398,310	0%	1,195,167	0%
<b>RURAL REAL ESTATE</b>	2,153,917,843	19%	247,347,529	17%	2,802,133,011	20%	293,375,209	19%	13,324,610,675	17%	2,729,520,808	19%	250,937,955	15%	214,482,285	15%
RESIDENTIAL	327,560,681	3%	40,811,760	3%	772,544,994	5%	82,561,628	5%	6,437,874,950	8%	789,927,256	5%	72,621,806	4%	62,071,482	4%
VACANT LOTS	0	0%	0	0%	24,288,487	0%	2,504,448	0%	202,403,892	0%	24,288,487	0%	2,232,955	0%	1,908,557	0%
ALL OTHER	155,361,002	1%	17,931,398	1%	513,276,420	4%	53,706,375	3%	1,710,921,400	2%	423,281,954	3%	38,914,343	2%	33,260,959	2%
AGRICULTURAL	1,670,996,180	15%	188,604,371	13%	1,492,023,130	11%	154,602,757	10%	4,973,410,433	6%	1,492,023,130	10%	137,168,851	8%	117,241,286	8%
<b>TOTAL REAL ESTATE</b>	5,824,719,606	51%	855,958,853	58%	9,651,974,497	68%	1,161,140,981	74%	56,738,481,008	73%	9,191,434,956	64%	1,138,724,618	68%	971,583,963	68%
<b>URBAN PERSONAL PROPERTY</b>	1,349,442,533	12%	222,280,014	15%	627,845,903	4%	81,764,387	5%	4,865,046,417	6%	670,547,839	5%	119,333,010	7%	101,996,593	7%
GAS AND OIL	4,982,014	0%	782,013	0%	3,151,359	0%	435,485	0%	10,504,530	0%	3,151,359	0%	431,982	0%	369,225	0%
BUSINESS MACH. & EQUIP.	607,822,421	5%	100,251,369	7%	485,403,871	3%	63,001,360	4%	2,427,019,355	3%	728,105,807	5%	99,807,332	6%	85,307,560	6%
ALL OTHER PERSONAL	45,017,839	0%	7,888,461	1%	63,845,117	0%	8,384,050	1%	212,817,057	0%	63,845,117	0%	8,751,765	1%	7,480,329	1%
MOBILE HOMES	17,462,598	0%	2,800,198	0%	32,404,219	0%	4,318,498	0%	270,035,158	0%	32,404,219	0%	4,441,908	0%	3,796,598	0%
MOTOR VEHICLES	134,294,340	1%	21,835,796	1%	43,041,337	0%	5,646,996	0%	143,471,123	0%	43,041,337	0%	5,900,023	0%	5,042,882	0%
MERCHANTS INVENTORY	330,797,995	3%	53,950,601	4%	0	0%	0	0%	1,101,610,953	1%	0	0%	0	0%	0	0%
MANUFACTURERS INVENTORY	208,704,935	2%	34,888,218	2%	0	0%	0	0%	697,382,410	1%	0	0%	0	0%	0	0%
LIVESTOCK	560,591	0%	107,910	0%	0	0%	0	0%	2,205,830	0%	0	0%	0	0%	0	0%
<b>RURAL PERSONAL PROPERTY</b>	1,843,928,338	16%	169,642,459	11%	1,508,984,914	11%	117,818,497	8%	6,555,161,815	8%	1,610,465,943	11%	148,057,868	9%	126,548,372	9%
GAS AND OIL	1,130,236,656	10%	88,916,511	8%	1,189,378,187	8%	84,494,374	5%	3,964,593,957	5%	1,189,378,187	8%	109,345,248	7%	93,459,830	7%
BUSINESS MACH. & EQUIP.	246,808,322	2%	28,282,280	2%	202,962,057	1%	21,328,197	1%	1,014,810,285	1%	304,443,066	2%	27,988,915	2%	23,922,752	2%
ALL OTHER PERSONAL	13,406,588	0%	1,532,461	0%	35,674,334	0%	3,682,064	0%	118,914,447	0%	35,674,334	0%	3,279,713	0%	2,803,244	0%
MOBILE HOMES	14,608,877	0%	1,840,525	0%	18,300,656	0%	1,876,268	0%	152,505,467	0%	18,300,656	0%	1,682,467	0%	1,438,042	0%
MOTOR VEHICLES	110,238,277	1%	12,491,582	1%	62,669,680	0%	6,437,594	0%	208,898,933	0%	62,669,680	0%	5,761,525	0%	4,924,504	0%
MERCHANTS INVENTORY	40,665,889	0%	4,527,724	0%	0	0%	0	0%	135,552,897	0%	0	0%	0	0%	0	0%
MANUFACTURERS INVENTORY	172,956,176	2%	19,390,491	1%	0	0%	0	0%	576,527,253	1%	0	0%	0	0%	0	0%
LIVESTOCK	115,007,573	1%	12,880,879	1%	0	0%	0	0%	383,358,577	0%	0	0%	0	0%	0	0%
<b>TOTAL PERSONAL PROPERTY</b>	3,193,486,139	28%	391,945,024	26%	2,136,830,817	15%	199,582,884	13%	13,394,908,404	17%	2,481,013,781	17%	267,390,878	16%	228,544,966	16%
<b>TOTAL PUBLIC UTILITY CORP</b>	1,821,890,991	16%	152,803,874	10%	1,782,939,184	13%	140,422,193	9%	5,943,130,613	8%	2,080,095,715	14%	191,233,188	11%	163,451,284	11%
<b>TOTAL PUBLIC UTILITY</b>	2,333,823,987	21%	232,379,583	16%	2,315,717,409	16%	209,886,365	13%	7,719,058,030	10%	2,701,670,311	19%	276,437,428	16%	236,277,255	16%
<b>TOTALS FOR URBAN PROPERTY</b>	5,532,177,292	48%	910,465,047	62%	8,018,655,614	57%	1,018,994,311	65%	50,888,733,964	65%	7,954,036,583	55%	1,090,323,912	65%	931,924,242	65%
<b>TOTALS FOR RURAL PROPERTY</b>	5,819,737,172	51%	569,793,863	38%	6,094,057,109	43%	551,615,898	35%	26,963,697,751	35%	6,420,082,465	45%	590,229,011	35%	504,481,942	35%
<b>TOTALS FOR STATEWIDE</b>	11,351,914,464	100%	1,480,258,909	100%	14,104,522,723	100%	1,570,610,209	100%	77,852,431,716	100%	14,374,119,048	100%	1,680,552,924	100%	1,436,406,184	100%

\* INCLUDES RESIDENTIAL AND FARM HOMESITES  
 \*\* INCLUDES ALL OTHER  
 \*\*\* INCLUDES AGRICULTURAL LAND ONLY  
 # DENOTES USE VALUE  
 ## DENOTES RETAIL COST WHEN NEW LESS DEPRECIATION  
 ### DENOTES EXEMPT PROPERTY VALUATION PROJECTIONS FROM PREVIOUS YEARS

1 1988 AVG LEVIES USING 1988 COUNTY ASSESSMENT RATES

COUNTY	.13040
URBAN	.16458
RURAL	.09791

2 1989 AVG LEVIES APPLIED TO ACTUAL ASSESSED VALUES AS REPORTED BY CLERKS

COUNTY	.11136
URBAN	.12721
RURAL	.09052

3 1990 EST LEVIES APPLIED TO 1989 ASSESSED VALUES AS REPORTED BY CLERKS

COUNTY	.11692
URBAN	.13708
RURAL	.09193

NOTE: The 1988 data was calculated in compliance with KSA 79-1439 prior to amendment. The 1989 data was calculated in compliance with KSA 79-1439 after the implementation of the classification amendment. In all cases wherein exempt valuations are utilized, the data is based upon unverified data for prior years and is restricted to only some of the exempt personal property classes. Most exempt personal property is not rendered to the county and therefore is not available on a current database. Exempt retail cat has not been reported to the Department of Revenue as of this date and is not included in any of the projections. Other exempt property includes vehicle inventory, feedlots, farm machinery and business aircraft.



REVENUE 3/30/90 9:29 AM	1988 ACTUAL ASSESSED VALUATION AND TAX DOLLARS				1989 ACTUAL ASSESSED VALUE AND TAX DOLLARS CONSTITUTIONAL ASSESSMENT RATES								SIMULATION - ESTIMATE ONLY KERR 3				1% SALES TAX	
	1988 ASSESSED VALUATION	% OF TOTAL	1988 TAX DOLLARS	% OF TOTAL	1989 ASSESSED VALUATION	% OF TOTAL	1989 TAX DOLLARS	% OF TOTAL	1989 TOTAL VALUATION	% OF TOTAL	1990 ASSESSED VALUATION	% OF TOTAL	1990 TAX DOLLARS	% OF TOTAL	1990 TAX DOLLARS WITH SALES TAX ADJUSTMENTS	% OF TOTAL		
URBAN REAL ESTATE																		
RESIDENTIAL	589,573,005	46%	106,611,743	46%	1,280,716,710	52%	136,692,042	52%	10,672,639,250	67%	1,309,532,836	54%	151,269,870	53%	128,694,914	53%		
VACANT LOTS	8,836,285	1%	1,597,854	1%	60,532,280	2%	6,460,664	2%	504,435,667	3%	60,532,280	2%	6,992,349	2%	5,948,836	2%		
ALL OTHER	261,661,205	20%	47,315,866	21%	774,220,092	31%	82,633,204	31%	2,580,733,640	16%	638,473,503	26%	73,752,869	26%	62,746,264	26%		
AGRICULTURAL	0	0%	0	0%	3,615,430	0%	385,878	0%	12,051,433	0%	3,615,430	0%	417,634	0%	355,308	0%		
TOTAL URBAN REAL ESTATE	860,070,495	66%	155,525,463	68%	2,119,084,512	86%	226,171,788	86%	13,769,859,990	87%	2,012,154,049	82%	232,432,722	82%	197,745,322	82%		
RURAL REAL ESTATE																		
RESIDENTIAL	16,563,270	1%	2,902,430	1%	47,068,060	2%	5,330,969	2%	392,233,833	2%	48,127,091	2%	5,850,436	2%	4,977,338	2%		
VACANT LOTS	0	0%	0	0%	3,912,840	0%	443,172	0%	32,607,000	0%	3,912,840	0%	475,653	0%	404,669	0%		
ALL OTHER	1,874,430	0%	328,462	0%	40,590,520	2%	4,597,317	2%	135,301,733	1%	33,473,649	1%	4,069,131	1%	3,461,869	1%		
AGRICULTURAL	13,469,930	1%	2,360,375	1%	4,989,850	0%	365,155	0%	16,632,833	0%	4,989,850	0%	606,577	0%	516,054	0%		
TOTAL RURAL REAL ESTATE	31,907,630	2%	5,591,266	2%	96,561,270	4%	10,936,612	4%	576,775,400	4%	90,503,430	4%	11,001,797	4%	9,359,929	4%		
TOTAL URBAN & RURAL REAL ESTATE																		
RESIDENTIAL	606,136,275	47%	109,514,173	48%	1,327,784,770	54%	142,023,011	54%	11,064,873,083	70%	1,357,659,927	56%	157,120,306	56%	133,672,252	56%		
VACANT LOTS	8,836,285	1%	1,597,854	1%	64,445,120	3%	6,903,836	3%	537,042,667	3%	64,445,120	3%	7,468,002	3%	6,355,505	3%		
ALL OTHER	263,535,635	20%	47,644,328	21%	814,810,612	33%	87,230,521	33%	2,716,035,373	17%	671,947,151	28%	77,822,000	28%	66,208,132	28%		
AGRICULTURAL	13,469,930	1%	2,360,375	1%	8,605,280	0%	951,033	0%	28,684,267	0%	8,605,280	0%	1,024,211	0%	871,362	0%		
TOTAL COUNTY REAL ESTATE	891,978,125	69%	161,116,730	70%	2,215,645,782	89%	237,108,400	90%	14,346,635,390	91%	2,102,657,479	86%	243,434,519	86%	207,105,251	86%		
URBAN PERSONAL PROPERTY																		
GAS AND OIL	31,622	0%	5,437	0%	45,601	0%	4,795	0%	152,003	0%	45,601	0%	5,268	0%	4,481	0%		
BUSINESS MACH. & EQUIP.	155,740,670	12%	26,778,244	12%	112,755,117	5%	11,857,068	4%	563,775,585	4%	169,132,676	7%	19,537,256	7%	16,621,588	7%		
ALL OTHER PERSONAL	0	0%	0	0%	13,310,731	1%	1,399,726	1%	44,369,103	0%	13,310,731	1%	1,537,581	1%	1,308,118	1%		
MOBILE HOMES	0	0%	0	0%	1,036,480	0%	108,994	0%	6,637,333	0%	1,036,480	0%	119,728	0%	101,861	0%		
MOTOR VEHICLES	16,222,892	1%	2,789,384	1%	7,100,901	0%	746,714	0%	23,669,670	0%	7,100,901	0%	820,256	0%	697,844	0%		
MERCHANTS INVENTORY	56,598,891	4%	9,731,684	4%	EXEMPT	EXEMPT	EXEMPT	EXEMPT	188,662,970	1%	0	0%	0	0%	0	0%		
MANUFACTURERS INVENTORY	47,076,790	4%	8,094,442	4%	EXEMPT	EXEMPT	EXEMPT	EXEMPT	156,922,633	1%	0	0%	0	0%	0	0%		
LIVESTOCK	61,205	0%	10,524	0%	EXEMPT	EXEMPT	EXEMPT	EXEMPT	204,017	0%	0	0%	0	0%	0	0%		
TOTAL URBAN PERSONAL PROPERTY	275,732,070	21%	47,409,715	21%	134,248,830	5%	14,117,298	5%	986,393,315	6%	190,626,389	8%	22,020,089	8%	18,733,892	8%		
RURAL PERSONAL PROPERTY																		
GAS AND OIL	575,973	0%	94,118	0%	575,091	0%	65,743	0%	1,916,970	0%	575,091	0%	69,909	0%	59,476	0%		
BUSINESS MACH. & EQUIP.	10,500,346	1%	1,715,828	1%	6,234,940	0%	712,763	0%	31,174,700	0%	9,352,410	0%	1,136,900	0%	967,233	0%		
ALL OTHER PERSONAL	0	0%	0	0%	1,085,288	0%	124,067	0%	3,617,627	0%	1,085,288	0%	131,930	0%	112,241	0%		
MOBILE HOMES	0	0%	0	0%	342,655	0%	39,171	0%	2,855,458	0%	342,655	0%	41,654	0%	35,438	0%		
MOTOR VEHICLES	2,851,612	0%	465,973	0%	1,573,371	0%	179,864	0%	5,244,570	0%	1,573,371	0%	191,262	0%	162,719	0%		
MERCHANTS INVENTORY	329,021	0%	53,764	0%	EXEMPT	EXEMPT	EXEMPT	EXEMPT	1,096,737	0%	0	0%	0	0%	0	0%		
MANUFACTURERS INVENTORY	3,366,949	0%	550,182	0%	EXEMPT	EXEMPT	EXEMPT	EXEMPT	11,223,163	0%	0	0%	0	0%	0	0%		
LIVESTOCK	422,619	0%	69,059	0%	EXEMPT	EXEMPT	EXEMPT	EXEMPT	1,408,730	0%	0	0%	0	0%	0	0%		
TOTAL RURAL PERSONAL PROPERTY	18,046,520	1%	2,948,924	1%	9,811,345	0%	1,121,609	0%	58,537,955	0%	12,928,815	1%	1,571,655	1%	1,337,107	1%		
TOTAL URBAN & RURAL PERSONAL PROPERTY																		
GAS AND OIL	607,595	0%	99,555	0%	620,692	0%	70,538	0%	2,068,973	0%	620,692	0%	75,177	0%	63,958	0%		
BUSINESS MACH. & EQUIP.	166,241,016	13%	28,494,072	12%	118,990,057	5%	12,569,831	5%	594,950,285	4%	178,485,086	7%	20,674,155	7%	17,588,821	7%		
ALL OTHER PERSONAL	0	0%	0	0%	14,396,019	1%	1,523,793	1%	47,986,730	0%	14,396,019	1%	1,669,511	1%	1,420,359	1%		
MOBILE HOMES	0	0%	0	0%	1,379,135	0%	148,165	0%	11,492,792	0%	1,379,135	0%	161,382	0%	137,298	0%		
MOTOR VEHICLES	19,074,504	1%	3,255,357	1%	8,674,272	0%	926,578	0%	28,914,240	0%	8,674,272	0%	1,011,519	0%	860,563	0%		
MERCHANTS INVENTORY	56,927,912	4%	9,785,448	4%	EXEMPT	EXEMPT	EXEMPT	EXEMPT	189,759,707	1%	0	0%	0	0%	0	0%		
MANUFACTURERS INVENTORY	50,443,739	4%	8,644,624	4%	EXEMPT	EXEMPT	EXEMPT	EXEMPT	168,145,797	1%	0	0%	0	0%	0	0%		
LIVESTOCK	483,824	0%	79,582	0%	EXEMPT	EXEMPT	EXEMPT	EXEMPT	1,612,747	0%	0	0%	0	0%	0	0%		
OTHER EXEMPT PROPERTY									44,280,407	0%	0	0%	0	0%	0	0%		
TOTAL COUNTY PERSONAL PROPERTY	293,778,590	23%	50,358,639	22%	144,060,175	6%	15,238,907	6%	1,089,211,677	7%	203,555,204	8%	23,591,744	8%	20,070,999	8%		
URBAN PUBLIC UTILITY CORP	91,485,724	7%	16,667,084	7%	100,644,673	4%	10,193,501	4%	335,482,243	2%	117,418,785	5%	13,563,558	5%	11,539,383	5%		
RURAL PUBLIC UTILITY CORP	16,536,818	1%	1,610,973	1%	15,806,121	1%	1,787,683	1%	52,687,070	0%	18,440,475	1%	2,241,665	1%	1,907,127	1%		
TOTAL COUNTY PUBLIC UTILITY	108,022,542	8%	18,278,057	8%	116,450,794	5%	11,981,184	5%	388,169,313	2%	135,859,260	6%	15,805,223	6%	13,446,510	6%		
TOTALS FOR URBAN PROPERTY	1,227,288,289	95%	219,602,263	96%	2,353,978,015	95%	250,482,588	95%	15,134,075,028	96%	2,320,199,222	95%	268,016,369	95%	228,018,596	95%		
TOTALS FOR RURAL PROPERTY	66,490,968	5%	10,151,163	4%	122,178,736	5%	13,845,904	5%	689,941,352	4%	121,872,720	5%	14,815,117	5%	12,604,164	5%		
TOTALS FOR COUNTY WIDE	1,293,779,257	100%	229,753,425	100%	2,476,156,751	100%	264,328,491	100%	15,824,016,380	100%	2,442,071,942	100%	282,831,486	100%	240,622,760	100%		

\* INCLUDES RESIDENTIAL AND FARM HOMESITES  
 \*\* INCLUDES ALL OTHER  
 \*\*\* INCLUDES AGRICULTURAL LAND ONLY  
 # DENOTES USE VALUE  
 ## DENOTES RETAIL COST WHEN NEW LESS DEPRECIATION  
 ### DENOTES EXEMPT PROPERTY VALUATION PROJECTIONS FROM PREVIOUS YEARS

1 1988 AVG LEVIES USING  
 1988 COUNTY ASSESSMENT RATES

COUNTY	.17758
URBAN	.17893
RURAL	.15267

2 1989 AVG LEVIES APPLIED TO  
 ACTUAL ASSESSED VALUES AS  
 REPORTED BY CLERKS

COUNTY	.10675
URBAN	.10641
RURAL	.11332

3 1990 EST LEVIES APPLIED TO  
 1989 ASSESSED VALUES AS  
 REPORTED BY CLERKS

COUNTY	.11582
URBAN	.11551
RURAL	.12156

NOTE: The 1988 data was calculated in compliance with KSA 79-1439 prior to amendment. The 1989 data was calculated in compliance with KSA 79-1439 after the implementation of the classification amendment. In all cases wherein exempt valuations are utilized, the data is based upon unverified data for prior years and is restricted to only some of the exempt personal property classes. Most exempt personal property is not reported to the county and therefore is not available on a current database. Exempt real estate has not been reported to the Department of Revenue as of this date and is not included in any of the projections. Other exempt property includes vehicle inventory, feedlots, farm machinery and business aircraft.

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REVENUE 3/30/90 9:29 AM	1988 ACTUAL ASSESSED VALUATION AND TAX DOLLARS				1989 ACTUAL ASSESSED VALUE AND TAX DOLLARS CONSTITUTIONAL ASSESSMENT RATES								SIMULATION - ESTIMATE ONLY KERR 3				1% SALES TAX	
	1988 ASSESSED VALUATION	% OP TOTAL	1988 TAX DOLLARS	% OP TOTAL	1989 ASSESSED VALUATION	% OP TOTAL	1989 TAX DOLLARS	% OP TOTAL	1989 TOTAL VALUATION	% OP TOTAL	1990 ASSESSED VALUATION	% OP TOTAL	1990 TAX DOLLARS	% OP TOTAL	1990 TAX DOLLARS WITH SALES TAX ADJUSTMENTS	% OP TOTAL		
											1990 ASSESSED VALUATION	% OP TOTAL	1990 TAX DOLLARS	% OP TOTAL	1990 TAX DOLLARS WITH SALES TAX ADJUSTMENTS	% OP TOTAL		
URBAN REAL ESTATE																		
RESIDENTIAL	527,304,310	34%	78,265,020	36%	* 733,075,371	39%	89,744,877	40%	6,108,961,425	52%	749,569,567	40%	98,598,286	41%	81,208,261	41%		
VACANT LOTS	12,075,390	1%	1,792,287	1%	** 24,412,864	1%	2,988,682	1%	203,440,533	2%	24,412,864	1%	3,211,265	1%	2,644,886	1%		
ALL OTHER	245,596,240	16%	36,452,565	17%	** 573,597,650	31%	70,221,225	31%	1,911,992,167	16%	473,026,862	25%	62,221,894	26%	51,247,663	26%		
AGRICULTURAL	0	0%	0	0%	*** 761,584	0%	93,235	0%	2,538,613	0%	761,584	0%	100,179	0%	82,510	0%		
TOTAL URBAN REAL ESTATE	784,975,940	51%	116,509,872	54%	1,331,847,469	71%	163,048,020	73%	8,226,932,738	70%	1,247,770,877	66%	164,131,624	69%	135,183,321	69%		
RURAL REAL ESTATE																		
RESIDENTIAL	59,931,370	4%	7,531,344	4%	* 100,226,365	5%	10,749,493	5%	835,219,708	7%	102,481,458	5%	10,395,505	4%	8,562,024	4%		
VACANT LOTS	0	0%	0	0%	** 4,006,401	0%	429,695	0%	33,386,675	0%	4,006,401	0%	406,401	0%	334,723	0%		
ALL OTHER	20,300,430	1%	2,551,077	1%	** 39,445,768	2%	4,230,644	2%	131,483,893	1%	32,529,610	2%	3,299,736	1%	2,717,753	1%		
AGRICULTURAL	40,131,410	3%	5,043,159	2%	*** 29,120,218	2%	3,123,206	1%	97,067,393	1%	29,120,218	2%	2,953,894	1%	2,432,908	1%		
TOTAL RURAL REAL ESTATE	120,363,210	8%	15,125,580	7%	172,798,752	9%	18,533,038	8%	1,097,159,670	9%	168,137,687	9%	17,055,536	7%	14,047,408	7%		
TOTAL URBAN & RURAL REAL ESTATE																		
RESIDENTIAL	587,235,680	38%	85,796,364	40%	* 833,301,736	45%	100,494,371	45%	6,944,181,133	59%	852,051,025	45%	108,993,791	46%	89,770,285	46%		
VACANT LOTS	12,075,390	1%	1,792,287	1%	** 28,419,265	2%	3,418,378	2%	236,827,208	2%	28,419,265	2%	3,617,666	2%	2,979,609	2%		
ALL OTHER	265,896,670	17%	39,003,642	18%	** 613,043,418	33%	74,451,869	33%	2,043,478,060	17%	505,556,472	27%	65,521,629	27%	53,965,417	27%		
AGRICULTURAL	40,131,410	3%	5,043,159	2%	*** 29,881,802	2%	3,216,441	1%	99,606,007	1%	29,881,802	2%	3,054,073	1%	2,515,418	1%		
TOTAL COUNTY REAL ESTATE	905,339,150	59%	131,635,452	61%	1,504,646,221	81%	181,581,058	81%	9,324,092,408	80%	1,415,908,364	75%	181,187,159	76%	149,230,729	76%		
URBAN PERSONAL PROPERTY																		
GAS AND OIL	168,971	0%	24,808	0%	130,510	0%	15,949	0%	435,033	0%	130,510	0%	17,167	0%	14,139	0%		
BUSINESS MACH. & EQUIP.	148,458,533	10%	21,796,297	10%	118,612,672	6%	14,494,997	6%	593,063,360	5%	177,919,008	9%	23,403,444	10%	19,275,720	10%		
ALL OTHER PERSONAL	3,202,757	0%	470,220	0%	11,808,198	1%	1,443,014	1%	39,360,660	0%	11,808,198	1%	1,533,249	1%	1,279,299	1%		
MOBILE HOMES	0	0%	0	0%	7,551,740	0%	922,856	0%	62,931,167	1%	7,551,740	0%	993,355	0%	818,154	0%		
MOTOR VEHICLES	29,157,836	2%	4,280,878	2%	7,873,077	0%	962,125	0%	26,243,590	0%	7,873,077	0%	1,035,624	0%	852,968	0%		
MERCHANTS INVENTORY	68,865,057	4%	10,110,589	5%	EXEMPT		EXEMPT		229,550,190	2%	0	0%	0	0%	0	0%		
MANUFACTURERS INVENTORY	42,372,914	3%	6,221,081	3%	EXEMPT		EXEMPT		141,243,047	1%	0	0%	0	0%	0	0%		
LIVESTOCK	22,607	0%	3,319	0%	EXEMPT		EXEMPT		75,357	0%	0	0%	0	0%	0	0%		
TOTAL URBAN PERSONAL PROPERTY	292,248,673	19%	42,907,192	20%	145,976,197	8%	17,838,942	8%	1,092,902,403	9%	205,282,533	11%	27,002,838	11%	22,240,281	11%		
RURAL PERSONAL PROPERTY																		
GAS AND OIL	2,757,158	0%	294,861	0%	2,398,193	0%	247,422	0%	7,993,977	0%	2,398,193	0%	243,268	0%	200,362	0%		
BUSINESS MACH. & EQUIP.	74,575,079	5%	7,975,333	4%	62,213,727	3%	6,418,612	3%	311,068,635	3%	93,320,591	5%	9,466,246	4%	7,796,660	4%		
ALL OTHER PERSONAL	1,590,433	0%	170,087	0%	2,225,218	0%	229,577	0%	7,417,393	0%	2,225,218	0%	225,721	0%	185,910	0%		
MOBILE HOMES	0	0%	0	0%	3,669,640	0%	378,598	0%	30,580,333	0%	3,669,640	0%	372,241	0%	306,588	0%		
MOTOR VEHICLES	9,796,862	1%	1,047,712	0%	2,621,512	0%	270,462	0%	8,738,373	0%	2,621,512	0%	265,921	0%	219,020	0%		
MERCHANTS INVENTORY	3,435,643	0%	367,420	0%	EXEMPT		EXEMPT		11,452,143	0%	0	0%	0	0%	0	0%		
MANUFACTURERS INVENTORY	106,624,249	7%	11,402,789	5%	EXEMPT		EXEMPT		355,414,163	3%	0	0%	0	0%	0	0%		
LIVESTOCK	1,240,811	0%	132,697	0%	EXEMPT		EXEMPT		4,136,037	0%	0	0%	0	0%	0	0%		
TOTAL RURAL PERSONAL PROPERTY	200,020,235	13%	21,390,899	10%	73,128,290	4%	7,544,671	3%	736,801,055	6%	104,235,154	6%	10,573,396	4%	8,708,540	4%		
TOTAL URBAN & RURAL PERSONAL PROPERTY																		
GAS AND OIL	2,926,129	0%	319,668	0%	2,528,703	0%	263,371	0%	8,429,010	0%	2,528,703	0%	260,435	0%	214,501	0%		
BUSINESS MACH. & EQUIP.	223,033,612	15%	29,771,630	14%	180,826,399	10%	20,913,609	9%	904,131,995	8%	271,239,599	14%	32,869,690	14%	27,072,381	14%		
ALL OTHER PERSONAL	4,793,190	0%	640,307	0%	14,033,416	1%	1,672,591	1%	46,778,033	0%	14,033,416	1%	1,778,970	1%	1,465,209	1%		
MOBILE HOMES	0	0%	0	0%	11,221,380	1%	1,301,454	1%	93,511,500	1%	11,221,380	1%	1,365,596	1%	1,124,742	1%		
MOTOR VEHICLES	38,954,698	3%	5,328,590	2%	10,494,589	1%	1,232,587	1%	34,981,963	0%	38,954,698	3%	4,291,544	1%	3,569,853	1%		
MERCHANTS INVENTORY	72,300,700	5%	10,478,009	5%	EXEMPT		EXEMPT		241,002,333	2%	0	0%	0	0%	0	0%		
MANUFACTURERS INVENTORY	148,997,163	10%	17,623,870	8%	EXEMPT		EXEMPT		496,657,210	4%	0	0%	0	0%	0	0%		
LIVESTOCK	1,263,418	0%	136,016	0%	EXEMPT		EXEMPT		4,211,393	0%	0	0%	0	0%	0	0%		
OTHER EXEMPT PROPERTY									93,387,614	1%	0	0%	0	0%	0	0%		
TOTAL COUNTY PERSONAL PROPERTY	492,268,910	32%	64,298,091	30%	219,104,487	12%	25,383,613	11%	1,923,091,072	16%	309,517,687	16%	37,576,235	16%	30,948,821	16%		
URBAN PUBLIC UTILITY CORP	93,843,445	6%	9,373,816	4%	98,659,217	5%	11,893,430	5%	328,864,057	3%	115,102,420	6%	15,140,558	6%	12,470,180	6%		
RURAL PUBLIC UTILITY CORP	46,062,074	3%	9,862,262	5%	45,101,864	2%	4,732,083	2%	150,339,547	1%	52,618,841	3%	5,337,545	2%	4,396,149	2%		
TOTAL COUNTY PUBLIC UTILITY	139,905,519	9%	19,236,078	9%	143,761,081	8%	16,625,513	7%	479,203,603	4%	167,721,261	9%	20,478,103	9%	16,866,329	9%		
TOTALS FOR URBAN PROPERTY	1,171,068,060	76%	168,790,880	78%	1,576,482,883	84%	192,780,392	86%	9,726,113,868	83%	1,568,155,830	83%	206,275,020	86%	169,893,781	86%		
TOTALS FOR RURAL PROPERTY	366,445,519	24%	46,378,741	22%	291,028,906	16%	30,809,792	14%	2,000,273,216	17%	324,991,682	17%	32,966,477	14%	27,152,098	14%		
TOTALS FOR COUNTY WIDE	1,537,513,579	100%	215,169,621	100%	1,867,511,789	100%	223,590,184	100%	11,726,387,084	100%	1,893,147,512	100%	239,241,497	100%	197,045,879	100%		

- \* INCLUDES RESIDENTIAL AND FARM HOMESITES
- \*\* INCLUDES ALL OTHER
- \*\*\* INCLUDES AGRICULTURAL LAND ONLY
- # DENOTES USR VALUE
- ## DENOTES RETAIL COST WHEN NEW LESS DEPRECIATION
- ### DENOTES EXEMPT PROPERTY VALUATION PROJECTIONS FROM PREVIOUS YEARS

1 1988 AVG LEVIES USING 1988 COUNTY ASSESSMENT RATES

COUNTY	.13995
URBAN	.14413
RURAL	.12636

2 1989 AVG LEVIES APPLIED TO ACTUAL ASSESSED VALUES AS REPORTED BY CLERKS

COUNTY	.11973
URBAN	.12229
RURAL	.10587

3 1990 EST LEVIES APPLIED TO 1989 ASSESSED VALUES AS REPORTED BY CLERKS

COUNTY	.12637
URBAN	.13154
RURAL	.10144

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REVENUE 3/30/90 9:29 AM	1988 ACTUAL ASSESSED VALUATION AND TAX DOLLARS				1989 ACTUAL ASSESSED VALUB AND TAX DOLLARS CONSTITUTIONAL ASSESSMENT RATES						SIMULATION - ESTIMATE ONLY KERR3				1% SALES TAX	
	1988 ASSESSED VALUATION	% OF TOTAL	1988 TAX DOLLARS	% OF TOTAL	1989 ASSESSED VALUATION	% OF TOTAL	1989 TAX DOLLARS	% OF TOTAL	1989 TOTAL VALUATION	% OF TOTAL	1990 ASSESSED VALUATION	% OF TOTAL	1990 TAX DOLLARS	% OF TOTAL	1990 TAX DOLLARS WITH SALES TAX ADJUSTMENTS	% OF TOTAL
URBAN REAL ESTATE																
RESIDENTIAL	153,828,600	27%	30,431,231	30%	248,871,302	32%	38,459,826	34%	2,073,927,517	44%	254,470,906	32%	42,513,280	35%	36,323,710	35%
VACANT LOTS	1,944,935	0%	384,758	0%	6,690,900	1%	1,033,992	1%	55,757,500	1%	6,690,900	1%	1,117,818	1%	955,073	1%
ALL OTHER	105,752,510	19%	20,920,551	21%	237,368,000	30%	36,682,140	32%	791,226,667	17%	195,749,477	25%	32,702,962	27%	27,941,690	27%
AGRICULTURAL	0	0%	0	0%	418,265	0%	64,637	0%	1,394,217	0%	418,265	0%	69,778	0%	59,704	0%
TOTAL URBAN REAL ESTATE	261,526,045	46%	51,736,541	51%	493,348,467	63%	76,240,594	67%	2,922,305,900	62%	457,329,549	58%	76,403,938	63%	65,280,177	63%
RURAL REAL ESTATE																
RESIDENTIAL	53,583,945	9%	6,934,504	7%	98,579,099	13%	11,012,718	10%	821,492,492	18%	100,797,129	13%	11,305,350	9%	9,659,388	9%
VACANT LOTS	0	0%	0	0%	1,980,460	0%	221,246	0%	16,503,833	0%	1,980,460	0%	222,127	0%	189,787	0%
ALL OTHER	8,978,895	2%	1,161,993	1%	25,958,246	3%	2,899,913	3%	86,527,487	2%	21,406,900	3%	2,400,986	2%	2,051,423	2%
AGRICULTURAL	16,504,170	3%	2,135,868	2%	9,025,034	1%	1,008,227	1%	30,083,447	1%	9,025,034	1%	1,012,243	1%	864,869	1%
TOTAL RURAL REAL ESTATE	79,067,010	14%	10,232,366	10%	135,542,839	17%	15,142,105	13%	954,607,258	20%	133,209,523	17%	14,940,707	12%	12,765,467	12%
TOTAL URBAN & RURAL REAL ESTATE																
RESIDENTIAL	207,412,545	37%	37,365,736	37%	347,450,401	44%	49,472,544	44%	2,895,420,008	62%	355,268,035	45%	53,818,631	44%	45,983,098	44%
VACANT LOTS	1,944,935	0%	384,758	0%	8,671,360	1%	1,255,238	1%	72,261,333	2%	8,671,360	1%	1,339,945	1%	1,144,861	1%
ALL OTHER	114,731,405	20%	22,082,545	22%	263,326,246	34%	39,582,053	35%	877,754,153	19%	217,156,378	27%	35,103,948	29%	29,993,113	29%
AGRICULTURAL	16,504,170	3%	2,135,868	2%	9,443,299	1%	1,072,865	1%	31,477,663	1%	9,443,299	1%	1,082,120	1%	924,573	1%
TOTAL COUNTY REAL ESTATE	340,593,055	60%	61,968,506	61%	628,891,306	80%	91,382,700	81%	3,876,913,158	83%	590,539,072	75%	91,344,645	75%	78,043,645	75%
URBAN PERSONAL PROPERTY																
GAS AND OIL	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
BUSINESS MACH. & EQUIP.	50,514,255	9%	9,909,498	10%	42,189,535	5%	6,505,060	6%	210,947,675	4%	63,284,303	8%	10,572,616	9%	9,033,334	9%
ALL OTHER PERSONAL	3,272,972	1%	642,066	1%	4,722,158	1%	728,093	1%	15,740,527	0%	4,722,158	1%	788,909	1%	674,051	1%
MOBILE HOMES	2,445,151	0%	479,671	0%	2,288,694	0%	352,886	0%	19,072,430	0%	2,288,694	0%	382,362	0%	326,693	0%
MOTOR VEHICLES	6,174,956	1%	1,211,355	1%	2,619,436	0%	403,882	0%	8,731,453	0%	2,619,436	0%	437,617	0%	373,904	0%
MERCHANTS INVENTORY	24,959,151	4%	4,896,294	5%	EXEMPT	EXEMPT	EXEMPT	EXEMPT	83,197,170	2%	0	0%	0	0%	0	0%
MANUFACTURERS INVENTORY	9,275,444	2%	1,819,585	2%	EXEMPT	EXEMPT	EXEMPT	EXEMPT	30,918,147	1%	0	0%	0	0%	0	0%
LIVESTOCK	9,531	0%	1,870	0%	EXEMPT	EXEMPT	EXEMPT	EXEMPT	31,770	0%	0	0%	0	0%	0	0%
TOTAL URBAN PERSONAL PROPERTY	96,651,460	17%	18,960,340	19%	51,819,823	7%	7,989,921	7%	368,639,192	8%	72,914,591	9%	12,181,504	10%	10,407,981	10%
RURAL PERSONAL PROPERTY																
GAS AND OIL	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
BUSINESS MACH. & EQUIP.	34,827,787	6%	4,369,202	4%	19,014,069	2%	2,102,314	2%	95,070,345	2%	28,521,104	4%	3,198,911	3%	2,733,177	3%
ALL OTHER PERSONAL	1,059,656	0%	132,936	0%	3,672,223	0%	406,024	0%	12,240,743	0%	3,672,223	0%	411,875	0%	351,909	0%
MOBILE HOMES	656,475	0%	82,356	0%	602,502	0%	66,616	0%	5,020,850	0%	602,502	0%	67,576	0%	57,738	0%
MOTOR VEHICLES	3,199,480	1%	401,380	1%	1,202,153	0%	132,918	0%	4,007,177	0%	1,202,153	0%	134,833	0%	115,202	0%
MERCHANTS INVENTORY	4,069,350	1%	510,507	1%	EXEMPT	EXEMPT	EXEMPT	EXEMPT	13,564,500	0%	0	0%	0	0%	0	0%
MANUFACTURERS INVENTORY	8,006,751	1%	1,003,707	1%	EXEMPT	EXEMPT	EXEMPT	EXEMPT	26,669,170	1%	0	0%	0	0%	0	0%
LIVESTOCK	668,491	0%	83,863	0%	EXEMPT	EXEMPT	EXEMPT	EXEMPT	2,228,303	0%	0	0%	0	0%	0	0%
TOTAL RURAL PERSONAL PROPERTY	52,481,990	9%	6,583,950	7%	24,490,947	3%	2,707,872	2%	158,801,088	3%	33,997,982	4%	3,813,195	3%	3,258,026	3%
TOTAL URBAN & RURAL PERSONAL PROPERTY																
GAS AND OIL	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
BUSINESS MACH. & EQUIP.	85,342,042	15%	14,278,700	14%	61,203,604	8%	8,607,374	8%	306,018,020	7%	91,805,406	12%	13,771,528	11%	11,766,511	11%
ALL OTHER PERSONAL	4,332,628	1%	775,002	1%	8,394,381	1%	1,134,117	1%	27,981,270	1%	8,394,381	1%	1,200,784	1%	1,025,960	1%
MOBILE HOMES	3,101,626	1%	562,027	1%	2,891,196	0%	419,502	0%	24,093,300	1%	2,891,196	0%	449,938	0%	384,431	0%
MOTOR VEHICLES	9,374,436	2%	1,612,735	2%	3,821,589	0%	536,799	0%	12,738,630	0%	3,821,589	0%	572,450	0%	489,106	0%
MERCHANTS INVENTORY	29,028,501	5%	5,406,801	5%	EXEMPT	EXEMPT	EXEMPT	EXEMPT	96,761,670	2%	0	0%	0	0%	0	0%
MANUFACTURERS INVENTORY	17,276,195	3%	2,823,292	3%	EXEMPT	EXEMPT	EXEMPT	EXEMPT	57,587,317	1%	0	0%	0	0%	0	0%
LIVESTOCK	678,022	0%	85,733	0%	EXEMPT	EXEMPT	EXEMPT	EXEMPT	2,260,073	0%	0	0%	0	0%	0	0%
OTHER EXEMPT PROPERTY									18,136,957	0%	0	0%	0	0%	0	0%
TOTAL COUNTY PERSONAL PROPERTY	149,133,450	26%	25,544,290	25%	76,310,770	10%	10,697,793	9%	545,577,237	12%	106,912,572	14%	15,994,699	13%	13,666,008	13%
URBAN PUBLIC UTILITY CORP	48,100,356	9%	9,699,835	10%	52,159,342	7%	8,060,886	7%	173,864,473	4%	60,852,566	8%	10,166,357	8%	8,686,223	8%
RURAL PUBLIC UTILITY CORP	27,316,036	5%	3,575,559	4%	27,562,861	4%	3,047,757	3%	91,876,203	2%	32,156,671	4%	3,606,675	3%	3,081,574	3%
TOTAL COUNTY PUBLIC UTILITY	75,416,392	13%	13,275,394	13%	79,722,203	10%	11,108,644	10%	265,740,677	6%	93,009,237	12%	13,773,032	11%	11,767,796	11%
TOTALS FOR URBAN PROPERTY	406,277,861	72%	80,396,715	80%	597,327,632	76%	92,291,402	82%	3,478,254,407	74%	591,096,705	75%	98,751,800	82%	84,374,381	82%
TOTALS FOR RURAL PROPERTY	158,865,036	28%	20,391,875	20%	187,596,647	24%	20,897,735	18%	1,209,976,664	26%	199,364,176	25%	22,360,576	18%	19,105,067	18%
TOTALS FOR COUNTY WIDE	565,142,897	100%	100,788,590	100%	784,924,279	100%	113,189,136	100%	4,688,231,072	100%	790,460,880	100%	121,112,376	100%	103,479,449	100%

\* INCLUDES RESIDENTIAL AND FARM HOMESITES  
 \*\* INCLUDES ALL OTHER  
 \*\*\* INCLUDES AGRICULTURAL LAND ONLY  
 # DENOTES USE VALUB  
 ## DENOTES RETAIL COST WHEN NEW LESS DEPRECIATION  
 ### DENOTES EXEMPT PROPERTY VALUATION PROJECTIONS FROM PREVIOUS YEARS

1 1988 AVG LEVIES USING  
 1988 COUNTY ASSESSMENT RATES

COUNTY	.17834
URBAN	.19789
RURAL	.12836

2 1989 AVG LEVIES APPLIED TO  
 ACTUAL ASSESSED VALUES AS  
 REPORTED BY CLERKS

COUNTY	.14420
URBAN	.15451
RURAL	.11140

3 1990 EST LEVIES APPLIED TO  
 1989 ASSESSED VALUES AS  
 REPORTED BY CLERKS

COUNTY	.15322
URBAN	.16707
RURAL	.11216

NOTE: The 1988 data was calculated in compliance with KSA 79-1439 prior to amendment. The 1989 data was calculated in compliance with KSA 79-1439 after the implementation of the classification amendment. In all cases wherein exempt valuations are utilized, the data is based upon unverified data for prior years and is restricted to only some of the exempt personal property classes. Most exempt personal property is not rendered to the county and therefore is not available on a current database. Exempt real estate has not been reported to the Department of Revenue as of this date and is not included in any of the projections. Other exempt property includes vehicle inventory, feedlots, farm machinery and business aircraft.

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REVENUE 3/30/90 9:29 AM	1988 ACTUAL ASSESSED VALUATION AND TAX DOLLARS				1989 ACTUAL ASSESSED VALUE AND TAX DOLLARS CONSTITUTIONAL ASSESSMENT RATES						SIMULATION - ESTIMATE ONLY KERR 3				1% SALES TAX	
	1988 ASSESSED VALUATION	% OF TOTAL	1988 TAX DOLLARS	% OF TOTAL	1989 ASSESSED VALUATION	% OF TOTAL	1989 TAX DOLLARS	% OF TOTAL	1989 TOTAL VALUATION	% OF TOTAL	1990 ASSESSED VALUATION	% OF TOTAL	1990 TAX DOLLARS	% OF TOTAL	1990 TAX DOLLARS WITH SALES TAX ADJUSTMENTS	% OF TOTAL
URBAN REAL ESTATE																
RESIDENTIAL	156,092,580	37%	29,890,213	37%	254,740,436	42%	38,494,627	42%	2,122,836,967	57%	260,472,096	43%	42,274,101	43%	38,373,501	43%
VACANT LOTS	6,976,920	2%	1,336,012	2%	15,167,351	3%	2,291,986	3%	126,394,592	3%	15,167,351	3%	2,461,631	3%	2,234,498	3%
ALL OTHER	78,978,650	19%	15,123,644	18%	220,650,936	37%	33,343,256	37%	735,503,120	20%	181,963,472	30%	29,532,308	30%	26,807,384	30%
AGRICULTURAL	0	0%	0	0%	1,475,100	0%	222,907	0% #	4,917,000	0%	1,475,100	0%	239,406	0%	217,316	0%
TOTAL URBAN REAL ESTATE	242,048,150	57%	46,349,870	57%	492,033,823	82%	74,352,777	82%	2,989,651,678	81%	459,078,419	76%	74,507,447	76%	67,632,699	76%
RURAL REAL ESTATE																
RESIDENTIAL	3,783,300	1%	545,071	1%	5,486,768	1%	653,091	1%	45,723,067	1%	5,610,220	1%	694,476	1%	630,397	1%
VACANT LOTS	0	0%	0	0%	498,404	0%	59,325	0%	4,153,367	0%	498,404	0%	61,696	0%	56,004	0%
ALL OTHER	290,850	0%	41,904	0%	1,214,955	0%	144,616	0%	4,049,850	0%	1,001,933	0%	124,027	0%	112,583	0%
AGRICULTURAL	0	0%	0	0%	661,110	0%	78,692	0% #	2,203,700	0%	661,110	0%	81,837	0%	74,286	0%
TOTAL RURAL REAL ESTATE	4,074,150	1%	586,975	1%	7,861,237	1%	935,724	1%	56,129,983	2%	7,771,667	1%	962,037	1%	873,270	1%
TOTAL URBAN & RURAL REAL ESTATE																
RESIDENTIAL	159,875,880	38%	30,435,284	37%	260,227,204	43%	39,147,718	43%	2,168,560,033	58%	266,082,316	44%	42,968,578	44%	39,003,898	44%
VACANT LOTS	6,976,920	2%	1,336,012	2%	15,665,755	3%	2,351,311	3%	130,547,958	4%	15,665,755	3%	2,523,327	3%	2,290,502	3%
ALL OTHER	79,269,500	19%	15,165,548	19%	221,865,891	37%	33,487,872	37%	739,552,970	20%	182,965,405	30%	29,656,335	30%	26,919,967	30%
AGRICULTURAL	0	0%	0	0%	2,136,210	0%	301,599	0% #	7,120,700	0%	2,136,210	0%	321,243	0%	291,602	0%
TOTAL COUNTY REAL ESTATE	246,122,300	58%	46,936,844	57%	499,895,060	83%	75,288,501	83%	3,045,781,662	82%	466,849,686	77%	75,469,483	77%	68,505,969	77%
URBAN PERSONAL PROPERTY																
GAS AND OIL	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
BUSINESS MACH. & EQUIP.	52,960,334	12%	10,367,526	13%	53,206,046	9%	8,230,198	9%	266,030,230	7%	79,809,069	13%	12,952,853	13%	11,757,702	13%
ALL OTHER PERSONAL	11,250,539	3%	2,202,408	3%	7,825,444	1%	1,210,482	1%	26,084,813	1%	7,825,444	1%	1,270,054	1%	1,152,867	1%
MOBILE HOMES	284,293	0%	55,653	0%	2,346,396	0%	362,953	0%	19,553,300	1%	2,346,396	0%	380,815	0%	345,678	0%
MOTOR VEHICLES	13,857,942	3%	2,712,834	3%	3,046,787	1%	471,293	1%	10,155,957	0%	3,046,787	1%	494,487	1%	448,861	1%
MERCHANTS INVENTORY	32,821,644	8%	6,425,172	8%	EXEMPT		EXEMPT	###	109,405,480	3%	0	0%	0	0%	0	0%
MANUFACTURERS INVENTORY	32,250,623	8%	6,313,389	8%	EXEMPT		EXEMPT	###	107,502,077	3%	0	0%	0	0%	0	0%
LIVESTOCK	16,359	0%	3,202	0%	EXEMPT		EXEMPT	###	54,530	0%	0	0%	0	0%	0	0%
TOTAL URBAN PERSONAL PROPERTY	143,441,734	34%	28,080,185	34%	66,424,673	11%	10,274,926	11%	538,786,387	15%	93,027,696	15%	15,098,209	15%	13,705,109	15%
RURAL PERSONAL PROPERTY																
GAS AND OIL	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
BUSINESS MACH. & EQUIP.	169,327	0%	24,290	0%	122,620	0%	14,572	0%	613,100	0%	183,930	0%	22,768	0%	20,667	0%
ALL OTHER PERSONAL	6,154	0%	883	0%	92,534	0%	10,996	0%	308,447	0%	92,534	0%	11,455	0%	10,398	0%
MOBILE HOMES	0	0%	0	0%	2,616	0%	311	0%	21,800	0%	2,616	0%	324	0%	294	0%
MOTOR VEHICLES	139,878	0%	20,066	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
MERCHANTS INVENTORY	32,253	0%	4,627	0%	EXEMPT		EXEMPT	###	107,517	0%	0	0%	0	0%	0	0%
MANUFACTURERS INVENTORY	7,565	0%	1,085	0%	EXEMPT		EXEMPT	###	25,217	0%	0	0%	0	0%	0	0%
LIVESTOCK	33,086	0%	4,746	0%	EXEMPT		EXEMPT	###	110,287	0%	0	0%	0	0%	0	0%
TOTAL RURAL PERSONAL PROPERTY	388,265	0%	55,697	0%	217,770	0%	25,879	0%	1,186,367	0%	279,080	0%	34,547	0%	31,359	0%
TOTAL URBAN & RURAL PERSONAL PROPERTY																
GAS AND OIL	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
BUSINESS MACH. & EQUIP.	53,129,661	12%	10,391,816	13%	53,328,666	9%	8,244,769	9%	266,643,330	7%	79,992,999	13%	12,975,621	13%	11,778,370	13%
ALL OTHER PERSONAL	11,256,693	3%	2,203,291	3%	7,917,978	1%	1,221,478	1%	26,393,260	1%	7,917,978	1%	1,281,509	1%	1,163,265	1%
MOBILE HOMES	284,293	0%	55,653	0%	2,349,012	0%	363,264	0%	19,575,100	1%	2,349,012	0%	381,139	0%	345,972	0%
MOTOR VEHICLES	13,997,820	3%	2,732,899	3%	3,046,787	1%	471,293	1%	10,155,957	0%	3,046,787	1%	494,487	1%	448,861	1%
MERCHANTS INVENTORY	32,853,899	8%	6,425,799	8%	EXEMPT		EXEMPT	###	109,512,997	3%	0	0%	0	0%	0	0%
MANUFACTURERS INVENTORY	32,258,188	8%	6,314,474	8%	EXEMPT		EXEMPT	###	107,527,293	3%	0	0%	0	0%	0	0%
LIVESTOCK	49,445	0%	7,949	0%	EXEMPT		EXEMPT	###	164,817	0%	0	0%	0	0%	0	0%
OTHER EXEMPT PROPERTY									1,529,946	0%	0	0%	0	0%	0	0%
TOTAL COUNTY PERSONAL PROPERTY	143,829,999	34%	28,135,881	34%	66,642,443	11%	10,300,805	11%	541,502,699	15%	93,306,776	15%	15,132,756	16%	13,736,468	16%
URBAN PUBLIC UTILITY CORP	33,736,609	8%	6,314,326	8%	35,415,627	6%	5,383,066	6%	118,052,090	3%	41,318,232	7%	6,705,867	7%	6,087,121	7%
RURAL PUBLIC UTILITY CORP	1,497,687	0%	418,214	1%	1,740,428	0%	204,691	0%	5,801,427	0%	2,030,499	0%	251,351	0%	228,159	0%
TOTAL COUNTY PUBLIC UTILITY	35,234,296	8%	6,732,540	8%	37,156,055	6%	5,587,756	6%	123,853,517	3%	43,348,731	7%	6,957,217	7%	6,315,280	7%
TOTALS FOR URBAN PROPERTY	419,226,493	99%	80,744,380	99%	593,874,123	98%	90,010,769	99%	3,647,994,359	98%	593,423,946	98%	96,311,523	99%	87,424,928	99%
TOTALS FOR RURAL PROPERTY	5,960,102	1%	1,060,886	1%	9,819,435	2%	1,166,294	1%	63,143,519	2%	10,081,247	2%	1,247,934	1%	1,132,788	1%
TOTALS FOR COUNTY WIDE	425,186,595	100%	81,805,266	100%	603,693,558	100%	91,177,062	100%	3,711,137,878	100%	603,505,193	100%	97,559,457	100%	88,557,716	100%

- \* INCLUDES RESIDENTIAL AND FARM HOMESITES
- \*\* INCLUDES ALL OTHER
- \*\*\* INCLUDES AGRICULTURAL LAND ONLY
- # DENOTES USB VALUB
- ## DENOTES RETAIL COST WITHIN NEW LESS DEPRECIATION
- ### DENOTES EXEMPT PROPERTY VALUATION PROJECTIONS FROM PREVIOUS YEARS

1] 1988 AVG LEVIES USING  
1988 COUNTY ASSESSMENT RATES

COUNTY	.19240
URBAN	.19260
RURAL	.17800

2] 1989 AVG LEVIES APPLIED TO  
ACTUAL ASSESSED VALUES AS  
REPORTED BY CLERKS

COUNTY	.15103
URBAN	.15157
RURAL	.11877

3] 1990 EST LEVIES APPLIED TO  
1989 ASSESSED VALUES AS  
REPORTED BY CLERKS

COUNTY	.16165
URBAN	.16230
RURAL	.12379

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