

Approved April 13, 1991  
Date

MINUTES OF THE HOUSE COMMITTEE ON TAXATION

The meeting was called to order by Joan Wagnon at  
Chairperson

9:10 a.m./~~p.m.~~ on Thursday, March 21, 1991 in room 519-S of the Capitol.

All members were present except:

Committee staff present:

Tom Severn & Chris Courtwright, Legislative Research;  
Don Hayward & Bill Edds, Revisors;  
Linda Frey, Committee Secretary & Douglas E. Johnston, aide

Conferees appearing before the committee:

Rep. Wagnon called the committee to order at 9:10 a.m.

Public hearings were opened on HB 2381.

Rep. Joan Hamilton testified in favor of HB 2381 and submitted written testimony from local hairdressers complete with examples of tax liability statements (attachment 1).

Kim Roland, a hairdresser at Regis Salon, testified in favor of HB 2381.

Gary Smith, Shawnee County Appraiser, testified in favor of HB 2381 (attachment 2). Smith stated in reply to a question that he would prefer an exemption for tax liabilities below a certain level rather than broader authority for county appraisers.

Public hearings were closed on HB 2381,

Public hearings were opened on HB 2546, a local option intangibles tax for school districts.

Rep. Krehbiel testified in favor of HB 2546 (attachment 3). Krehbiel stated that Kingman county would lose over \$600,000 in state aid to local school districts under a Senate proposal currently under consideration. He believed a local option intangibles tax could alleviate most of that loss.

Several members questioned whether an intangibles tax as mandated by HB 2546 would be deductible on federal tax returns. Staff believed it was deductible.

Rep. Krehbiel related a story to the committee about a constituent in his district that received a large and unexpected stock dividend of over \$850,000. He compared the taxation of that dividend to the tax liability of a married couple who operated a small restaurant and noted there was a clear and unfair imbalance in tax liability distribution.

In reply to a question, Rep. Krehbiel stated that HB 2546 would not eliminate various exemptions to the intangibles tax.

John Koepke, Executive Director of the Kansas Assoc. of School Boards, testified in favor of HB 2546 (attachment 4).

Public hearings were closed on HB 2546.

The committee adjourned at 10:00 a.m.

GUEST LIST

COMMITTEE: Separation

DATE: 3/21/91

NAME (PLEASE PRINT)	ADDRESS	COMPANY/ORGANIZATION
Don Schuack	Topeka	KIOGA
George Goebel	Topeka	AARP SLC CCTF
HAROLD PITTS	TOPEKA	AARP-CCTF
FRANCES KASTNER	TOPEKA	Ks Food Dealers Assn
DEE Schlegel	Topeka	Visitor
PATRICK J. HURLEY	TOPEKA	CESSNA
Alan Steppat	Topeka	Pete McGill & Associates
R ANDERSON	OTTAWA	INDUST OFF
JEFF SONNICH	TOPEKA	KNLS 1
ROBIN NICHOLS	WICHITA	USD 259
Bernie Koch	Wichita	Wichita Chamber
Christy Young	Topeka	Topeka Chamber
DICK ROOPER	TOPEKA	A+R DIVISION
KAREN FRANCE	TOPEKA	KAR
BRAD SMOT	Topeka	Black & Veatch
Rob Adams	Topeka	KTA
DON LINDSEY	OSAWATOMIE	UTY
DENNY KOCH	TOPEKA	SW Bell
Pam Somerville	TOPEKA	KS Motor Car Drvr Assn
Shelley SUTTON	TOPEKA	KS ENGINEERING Society
TRENDY ARON	'	Amer INSTITUTE OF ARCHITECTS
Armin Samaha	Henston	Self
James H. Irish	Topeka	Office of Thief Supervision
Gaula J. May	Topeka	AT&T



# Letter of Protest -

This is our letter of protest regarding the taxation bill on personal effects that are used to perform our jobs as Cosmetologists which supports ourselves + our families.

Tax bills between 16¢ to 49¢ are not hard to pay, but the processing of these taxes far exceeds the amount of all 12 bills sent to employees. Which as taxpayers we are appalled at this. The money spent on the preparation + postage could have used for better uses such as the homeless, environment or schooling for our children.

We allow you to collect + use in your best judgement these taxes, in this case we wonder if your judgement was somehow unjustified.

As taxpayers our opinion is the county receives no benefit in a collection under \$5<sup>00</sup>.

Thank You!  
Regis Hairstylist  
Stella M. Weger  
manager  
Stella Weger



Gladys M. Anderson.  
Julie A. Heits  
Londra Cantu  
Yvonne D. Taylor  
~~Kimberly J. Rowland~~  
Kimberly J. Rowland

Employees UNAVAILABLE to  
Sign We HAVE ATTACHED Where  
BUSINESS CARDS

I witnessed Regis hair stylist signatures

x Kathleen Antionette Clark

INFORMATION BLOCKS			TAX STATEMENT			YEAR 1990		PROPERTY ADDRESS			
SHAWNEE COUNTY, TOPEKA, KANSAS 66603-3959			2E 30		2		1801 SW WANAMAKER RD				
D	E	F	G	H	TAXED ITEMS	CLS	% ASSESSED VALUATION	LATE FILING PENALTY	GENERAL TAXES	LOAN CO.	LOAN NUMBER
.05	25%	18%									
PROFESSIONAL EQUIP/MACH										SPECIAL ASSESSMENTS	
										REMIT IN 45 DAYS	
										FEB 11 1991	
										Shawnee County Treasurer	
										TOTAL TAXES DUE	
STATE	COUNTY	TOPEKA CITY	TAX UNIT	MILL LEVY	GENERAL TAXES	TOTAL SPECIALS	DUE	STATEMENT #			
	.06	.07	110/5042	.23	.33	3/26/91	.33	90	70502		
TOWNSHIP	SCHOOL	OTHER	PERSONAL PROPERTY	TYPE	ID						
	.15	.05			1292460000000000						
GENERAL TAX BREAKDOWN										SEE INSTRUCTIONS ON BACK	

U.S. POSTAGE  
0 2 4 8  
FEB 11 1991  
Shawnee County Treasurer

Attachment 1-3

FROM: SHAWNEE COUNTY TREASURER  
200 E. 7TH, ROOM 101  
TOPEKA, KANSAS 66603

ADDRESS CORRECTION REQUESTED

ENCLOSE ONLY ONE PORTION WITH PAYMENT

1990 PERSONAL PROPERTY TAX STMT# 90 90502  
ID# 1292460000000000 DUE 3/26/91 .33  
.00

REMIT IN 45 DAYS  
FEB 11 1991  
Shawnee County Treasurer

ROWLAND KIM  
REGIS HAIRSTYLING #1690  
1801 SW WANAMAKER RD  
TOPEKA KS 66604

PRE-SORT  
FIRST CLASS MAIL  
U.S. POSTAGE  
PAID  
TOPEKA, KANSAS  
PERMIT NO. 336

FROM: SHAWNEE COUNTY TREASURER  
200 E. 7TH, ROOM 101  
TOPEKA, KANSAS 66603

ADDRESS CORRECTION REQUESTED

ENCLOSE ONLY ONE PORTION WITH PAYMENT

1990 PERSONAL PROPERTY TAX STMT# 90 90502  
ID# 1292460000000000 DUE 3/26/91 .33  
.00

REMIT IN 45 DAYS  
FEB 11 1991  
Shawnee County Treasurer

ROWLAND KIM  
REGIS HAIRSTYLING #1690  
1801 SW WANAMAKER RD  
TOPEKA KS 66604

PRE-SORT  
FIRST CLASS MAIL  
U.S. POSTAGE  
PAID  
TOPEKA, KANSAS  
PERMIT NO. 336

200 E. 7TH, ROOM 101  
TOPEKA, KANSAS 66603

ADDRESS CORRECTION REQUESTED

ENCLOSE ONLY ONE PORTION WITH PAYMENT

1990 PERSONAL PROPERTY TAX SIMT# 90  
SECOND NOTICE

ID# 1292460000000000

90502

UNPAID  
INTEREST  
TOTAL

.33  
.00  
.33

PRE-SORT  
FIRST CLASS MAIL  
U.S. POSTAGE  
PAID  
TOPEKA, KANSAS  
PERMIT NO. 336

ROWLAND KIM  
HAIRSTYLING #1690  
SW WANAMAKER RD  
EKA KS 66604

Attachment 1-4

FROM: SHAWNEE COUNTY TREASURER  
200 E. 7TH, ROOM 101  
TOPEKA, KANSAS 66603

ADDRESS CORRECTION REQUESTED

ENCLOSE ONLY ONE PORTION WITH PAYMENT

1990 PERSONAL PROPERTY TAX STMT# 90 90502  
SECOND NOTICE  
ID# 1292460000000000

**TAX RECEIPT**

ROWLAND KIM  
EGIS HAIRSTYLING #1690  
1 SW WANAMAKER RD  
EKA KS 66604

REGISTERED  
FIRST CLASS



UNPAID  
INTEREST  
TOTAL

.33  
.00  
.33

A handwritten signature in red ink, appearing to be "R. Kim", located in the bottom right corner of the document.

Attachment 1-5



INFORMATION BLOCKS A 15,000 B 35,000 C 13,000			TAX STATEMENT SHAWNEE COUNTY, TOPEKA, KANSAS 66603-3959			YEAR 1990		PROPERTY ADDRESS 1801 SW WANAMAKER			
D 25% E 18% F 18% G H			TAXED ITEMS D CLS		ASSESSED VALUATION % VALUATION		LATE FILING PENALTY		GENERAL TAXES LOAN CO. LOAN NUMBER		
PROFESSIONAL EQUIP/MACH			2E 20		3				.49		
									SPECIAL ASSESSMENTS		
STATE		COUNTY		TOPEKA CITY		TAX UNIT		MILL LEVY		GENERAL TAXES	
		.09		.10		014		155.23		.49	
TOWNSHIP		SCHOOL		OTHER		PERSONAL TYPE		ID		STATEMENT #	
		.22		.08		PROPERTY		1292490000000000		90 90508	
GENERAL TAX BREAKDOWN				SEE INSTRUCTIONS ON BACK							

FROM: SHAWNEE COUNTY TREASURER  
200 E. 7TH, ROOM 101  
TOPEKA, KANSAS 66603

ADDRESS CORRECTION REQUESTED

ENCLOSE ONLY ONE PORTION WITH PAYMENT

1990 PERSONAL PROPERTY TAX STMT# 90 90508  
ID# 129249000000000000 DUE 3/26/91 .49  
.00

WONKER DEBORAH  
REGIS HAIR STYLING #1690  
1801 SW WANAMAKER RD  
TOPEKA KS 66604

**REMIT IN 45 DAYS**  
**FEB 11 1991**  
Shawnee County Treasurer

PRE-SORT  
FIRST CLASS MAIL  
U.S. POSTAGE  
PAID  
TOPEKA, KANSAS  
PERMIT NO. 336

FROM: SHAWNEE COUNTY TREASURER  
200 E. 7TH, ROOM 101  
TOPEKA, KANSAS 66603

ADDRESS CORRECTION REQUESTED

ENCLOSE ONLY ONE PORTION WITH PAYMENT

1990 PERSONAL PROPERTY TAX STMT# 90 90508  
ID# 129249000000000000 DUE 3/26/91 .49  
.00

WONKER DEBORAH  
REGIS HAIR STYLING #1690  
1801 SW WANAMAKER RD  
TOPEKA KS 66604

**REMIT IN 45 DAYS**  
**FEB 11 1991**  
Shawnee County Treasurer

PRE-SORT  
FIRST CLASS MAIL  
U.S. POSTAGE  
PAID  
TOPEKA, KANSAS  
PERMIT NO. 336

Attachment 1-6

INFORMATION BLOCKS			TAX STATEMENT			PROPERTY ADDRESS				
15,000	B 35,000	C 13,000	SHAWNEE COUNTY, TOPEKA, KANSAS 66603-3959			YEAR 1990	1801 SW WANAMAKER			
55	E 25%	F 18%	G	H	TAXED ITEMS	CLS	% ASSESSED VALUATION	LATE FILING PENALTY		
PROFESSIONAL EQUIP/MACH					2E 20	3	.49	GENERAL TAXES		
					SPECIAL ASSESSMENTS					
					TOTAL TAXES DUE .49					
STATE	COUNTY	TOPEKA CITY	TAX UNIT	MILL LEVY	GENERAL TAXES	TOTAL SPECIALS	SECOND NOTICE			
	.09	.10	014	163.23	.49		UNPAID BAL.	.49		
TOWNSHIP	SCHOOL	OTHER	PERSONAL PROPERTY		ID 1292490000000000	STATEMENT # 90 90508	INTEREST 2/25	.00		
GENERAL TAX BREAKDOWN			SEE INSTRUCTIONS ON BACK						TOTAL	.49

Attachment 1-7

FROM: SHAWNEE COUNTY TREASURER  
200 E. 7TH, ROOM 101  
TOPEKA, KANSAS 66603

ADDRESS CORRECTION REQUESTED

ENCLOSE ONLY ONE PORTION WITH PAYMENT

1990 PERSONAL PROPERTY TAX STMT# 90 90508  
SECOND NOTICE  
ID# 1292490000000000

UNPAID .49  
INTEREST .00  
TOTAL .49

PRE-SORT  
FIRST CLASS MAIL  
U.S. POSTAGE  
PAID  
TOPEKA, KANSAS  
PERMIT NO. 336

WONKER DEBORAH  
REGIS HAIR STYLING #1690  
1801 SW WANAMAKER RD  
TOPEKA KS 66604

INFORMATION BLOCKS A 15,000 B 33,000 C 13,000			TAX STATEMENT SHAWNEE COUNTY, TOPEKA, KANSAS 66603-3959			YEAR 1990	PROPERTY ADDRESS 1001 SW WANAMAKER					
D 55	E 25%	F 18%	G	H	TAXED ITEMS	CLS	%	ASSESSED VALUATION	LATE FILING PENALTY	GENERAL TAXES	LOAN CO.	LOAN NUMBER
PROFESSIONAL EQUIP/MACH					2E 20			2		.33		
											TOTAL TAXES DUE .33	
STATE	COUNTY	TOPEKA CITY	TTA/SC42	TAX UNIT	MILL LEVY	GENERAL TAXES	TOTAL SPECIALS	DUE 3/26/91 .33				
	.06	.07	CO# 000000	014	153.23	.33						
TOWNSHIP	SCHOOL	OTHER	PERSONAL PROPERTY	TYPE	ID	STATEMENT #	90 90516 .00					
	.15	.05	SEE INSTRUCTIONS ON BACK									

FROM: SHAWNEE COUNTY TREASURER  
200 E. 7TH, ROOM 101  
TOPEKA, KANSAS 66603

ADDRESS CORRECTION REQUESTED

ENCLOSE ONLY ONE PORTION WITH PAYMENT

1990 PERSONAL PROPERTY TAX STMT# 90 90516  
ID# 129120000000000000 DUE 3/26/91 .33  
.00

**REMIT IN 45 DAYS**  
**FEB 11 1991**  
**Shawnee County Treasurer**

TAYLOR JOHNA  
609 WILLOW  
ST MARYS KS 66536

PRE-SORT  
FIRST CLASS MAIL  
U.S. POSTAGE  
PAID  
TOPEKA, KANSAS  
PERMIT NO. 336

FROM: SHAWNEE COUNTY TREASURER  
200 E. 7TH, ROOM 101  
TOPEKA, KANSAS 66603

ADDRESS CORRECTION REQUESTED

ENCLOSE ONLY ONE PORTION WITH PAYMENT

1990 PERSONAL PROPERTY TAX STMT# 90 90516  
ID# 129120000000000000 DUE 3/26/91 .33  
.00

**REMIT IN 45 DAYS**  
**FEB 11 1991**  
**Shawnee County Treasurer**

TAYLOR JOHNA  
609 WILLOW  
ST MARYS KS 66536

PRE-SORT  
FIRST CLASS MAIL  
U.S. POSTAGE  
PAID  
TOPEKA, KANSAS  
PERMIT NO. 336

Attachment 1-8



INFORMATION BLOCKS					TAX STATEMENT				PROPERTY ADDRESS
5,000	35,000	13,000	SHAWNEE COUNTY, TOPEKA, KANSAS 66603-3959				YEAR 1990	1801 SW WANAMAKER RD	
	E 25%	F 15%	G	H	TAXED ITEMS	CLS	ASSESSED % VALUATION	LATE FILING PENALTY	

PROFESSIONAL EQUIP/MACH	28 20	2	.33
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GENERAL TAXES	LOAN CO.	LOAN NUMBER
SPECIAL ASSESSMENTS		
<p>FEB 11 1991</p> <p>Shawnee County Treasurer</p>		
TOTAL TAXES DUE		

STATE	COUNTY	TOPEKA CITY	TAX UNIT	MILL LEV	GENERAL TAXES	TOTAL SPECIALS
	.06	.07	014	163.23	.33	
TOWNSHIP	SCHOOL	OTHER	TYPE	ID	STATEMENT #	
	.15	.05	PERSONAL PROPERTY	129247000000000000	90 90509	

GENERAL TAX BREAKDOWN SEE INSTRUCTIONS ON BACK

FROM: SHAWNEE COUNTY TREASURER  
200 E. 7TH, ROOM 101  
TOPEKA, KANSAS 66603

ADDRESS CORRECTION REQUESTED

ENCLOSE ONLY ONE PORTION WITH PAYMENT

1990 PERSONAL PROPERTY TAX STMT# 90 90509  
ID# 129247000000000000 DUE 3/26/91 .33  
.00

PRE-SORT  
FIRST CLASS MAIL  
U.S. POSTAGE  
PAID  
TOPEKA, KANSAS  
PERMIT NO. 336

REMIT IN 45 DAYS  
FEB 11 1991  
Shawnee County Treasurer

PFANNENSTIEL KIMBERLY  
2630 SE WISCONSIN AVE  
TOPEKA KS 66605

FROM: SHAWNEE COUNTY TREASURER  
200 E. 7TH, ROOM 101  
TOPEKA, KANSAS 66603

ADDRESS CORRECTION REQUESTED

ENCLOSE ONLY ONE PORTION WITH PAYMENT

1990 PERSONAL PROPERTY TAX STMT# 90 90509  
ID# 129247000000000000 DUE 3/26/91 .33  
.00


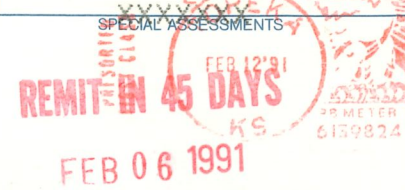

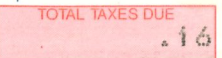
PRE-SORT  
FIRST CLASS MAIL  
U.S. POSTAGE  
PAID  
TOPEKA, KANSAS  
PERMIT NO. 336

REMIT IN 45 DAYS  
FEB 11 1991  
Shawnee County Treasurer

PFANNENSTIEL KIMBERLY  
2630 SE WISCONSIN AVE  
TOPEKA KS 66605

Attachment 1-9



INFORMATION BLOCKS A 15,000 B 35,000 C 13,000			TAX STATEMENT SHAWNEE COUNTY, TOPEKA, KANSAS 66603-3959			PROPERTY ADDRESS 1801 SW WANAMAKER		
D 55 E 25% F 18% G H			TAXED ITEMS CLS % ASSESSED VALUATION			LATE FILING PENALTY		
GENERAL TAXES			LOAN CO.			LOAN NUMBER		
PROFESSIONAL EQUIP/MACH			2E 20			1		
						.16		
								
								
								
								
STATE			COUNTY			TOPEKA CITY		
			.03			TTA/SC42		
TOWNSHIP			SCHOOL			OTHER		
			.07			.03		
GENERAL TAX BREAKDOWN			SEE INSTRUCTIONS ON BACK					
			CO# 000000			TAX UNIT 014		
			MILL LEVY 153.23			GENERAL TAXES .16		
			PERSONAL PROPERTY			TOTAL SPECIALS		
			ID 129248000000000000			DUE 3/26/91		
			STATEMENT# 90 90512			.16		
						.00		

FROM: SHAWNEE COUNTY TREASURER  
200 E. 7TH, ROOM 101  
TOPEKA, KANSAS 66603

ADDRESS CORRECTION REQUESTED

ENCLOSE ONLY ONE PORTION WITH PAYMENT

1990 PERSONAL PROPERTY TAX STMT# 90 90512  
ID# 129248000000000000 DUE 3/26/91 .16  
.00

**REMIT IN 45 DAYS**  
**FEB 06 1991**  
**Shawnee County Treasurer**

JENNINGS CONNIE  
1833 SW GREEN ACRES RD  
TOPEKA KS 66604

PRE-SORT  
FIRST CLASS MAIL  
U.S. POSTAGE  
PAID  
TOPEKA, KANSAS  
PERMIT NO. 336

FROM: SHAWNEE COUNTY TREASURER  
200 E. 7TH, ROOM 101  
TOPEKA, KANSAS 66603

ADDRESS CORRECTION REQUESTED

ENCLOSE ONLY ONE PORTION WITH PAYMENT

1990 PERSONAL PROPERTY TAX STMT# 90 90512  
ID# 129248000000000000 DUE 3/26/91 .16  
.00

**REMIT IN 45 DAYS**  
**FEB 06 1991**  
**Shawnee County Treasurer**

JENNINGS CONNIE  
1833 SW GREEN ACRES RD  
TOPEKA KS 66604

PRE-SORT  
FIRST CLASS MAIL  
U.S. POSTAGE  
PAID  
TOPEKA, KANSAS  
PERMIT NO. 336

INFORMATION BLOCKS A 15,000 B 35,000 C 13,000				TAX STATEMENT SHAWNEE COUNTY, TOPEKA, KANSAS 66603-3959				YEAR 1990		PROPERTY ADDRESS 1801 SW WANA...			
D 55	E 25%	F 18%	G	H	TAXED ITEMS	CLS	%	ASSESSED VALUATION	LATE FILING PENALTY	GENERAL TAXES	LOAN CO.	LOAN NUMBER	
PROFESSIONAL EQUIP/MACH					2E 20		2		.33			SPECIAL ASSESSMENTS	
STATE	COUNTY	TOPEKA CITY	TAX UNIT	MILL LEVY	GENERAL TAXES	TOTAL SPECIALS						DUE	
	.06	.07	11A/SC 12 CO# 000000 014	155.23	.33							3/26/91	.33
TOWNSHIP	SCHOOL	OTHER	PERSONAL PROPERTY	TYPE	ID	STATEMENT #							.00
	.15	.05	1292430000000000		90	70514							.00
GENERAL TAX BREAKDOWN			SEE INSTRUCTIONS ON BACK										

FROM: SHAWNEE COUNTY TREASURER  
200 E. 7TH, ROOM 101  
TOPEKA, KANSAS 66603

ADDRESS CORRECTION REQUESTED

ENCLOSE ONLY ONE PORTION WITH PAYMENT

1990 PERSONAL PROPERTY TAX STMT# 90 90514  
ID# 1292430000000000 DUE 3/26/91 .33  
.00

**REMIT IN 45 DAYS**  
**FEB 11 1991**

**Shawnee County Treasurer**

GROSS MARILYN  
RESIS HAIRSTYLIST #1690  
2835 SE MASSACHUSETTS AVE  
TOPEKA KS 66605

PRE-SORT  
FIRST CLASS MAIL  
U.S. POSTAGE  
PAID  
TOPEKA, KANSAS  
PERMIT NO. 336

FROM: SHAWNEE COUNTY TREASURER  
200 E. 7TH, ROOM 101  
TOPEKA, KANSAS 66603

ADDRESS CORRECTION REQUESTED

ENCLOSE ONLY ONE PORTION WITH PAYMENT

1990 PERSONAL PROPERTY TAX STMT# 90 90514  
ID# 1292430000000000 DUE 3/26/91 .33  
.00

**REMIT IN 45 DAYS**  
**FEB 11 1991**

**Shawnee County Treasurer**

GROSS MARILYN  
RESIS HAIRSTYLIST #1690  
2835 SE MASSACHUSETTS AVE  
TOPEKA KS 66605

PRE-SORT  
FIRST CLASS MAIL  
U.S. POSTAGE  
PAID  
TOPEKA, KANSAS  
PERMIT NO. 336

Attachment 1-11



INFORMATION BLOCKS			TAX STATEMENT			PROPERTY ADDRESS		
A	B	C	SHAWNEE COUNTY, TOPEKA, KANSAS 66603-3959			YEAR	1801 SW WANAHAKE	
D	E	F	G	H	TAXED ITEMS	CLS	% ASSESSED VALUATION	LATE FILING PENALTY
								GENERAL TAXES
PROFESSIONAL EQUIP/VEH					2E 20	2		.33
					SPECIAL ASSESSMENTS			
					REMIT IN 45 DAYS			
					FEB 12 '91			
					KS			
					FEB 11 1991			
					Shawnee County Treasurer			
					U.S. POSTAGE			
					0.248			
					TOTAL TAXES DUE			
					.33			
STATE	COUNTY	TOPEKA CITY	TTA/SC42	TAX UNIT	MILL LEVY	GENERAL TAXES	TOTAL SPECIALS	DUE
	.06	.07	00# 000000	014	133.23	.33		3/26/91
TOWNSHIP	SCHOOL	OTHER	PERSONAL TYPE	ID	STATEMENT #			
	.15	.05	PERSONAL PROPERTY	1292440000000000	90 90515			.00
GENERAL TAX BREAKDOWN			SEE INSTRUCTIONS ON BACK					

FROM: SHAWNEE COUNTY TREASURER  
200 E. 7TH, ROOM 101  
TOPEKA, KANSAS 66603

ADDRESS CORRECTION REQUESTED

ENCLOSE ONLY ONE PORTION WITH PAYMENT

1990 PERSONAL PROPERTY TAX STMT# 90 90515  
ID# 1292440000000000 DUE 3/26/91 .33  
.00

**REMIT IN 45 DAYS**  
**FEB 11 1991**

Shawnee County Treasurer

VAUGHN KERRY  
420 SW LINCOLN  
TOPEKA KS 66606

PRE-SORT  
FIRST CLASS MAIL  
U.S. POSTAGE  
PAID  
TOPEKA, KANSAS  
PERMIT NO. 336

FROM: SHAWNEE COUNTY TREASURER  
200 E. 7TH, ROOM 101  
TOPEKA, KANSAS 66603

ADDRESS CORRECTION REQUESTED

ENCLOSE ONLY ONE PORTION WITH PAYMENT

1990 PERSONAL PROPERTY TAX STMT# 90 90515  
VAUG420 666062017 1A90 02/14/91 .33  
RETURN TO SENDER .00  
VAUGHN KERRY L  
1315 SW WILLOW AVE  
TOPEKA KS 66606-1518  
RETURN TO SENDER

VAUGHN KERRY  
420 SW LINCOLN  
TOPEKA KS 66606

Shawnee County Treasurer

PRE-SORT  
FIRST CLASS MAIL  
U.S. POSTAGE  
PAID  
TOPEKA, KANSAS  
PERMIT NO. 336

INFORMATION BLOCKS 15,000 B 35,000 C 13,000			TAX STATEMENT SHAWNEE COUNTY, TOPEKA, KANSAS 66603-3959			YEAR 1990		PROPERTY ADDRESS 1801 SW WANAMAKER				
D 55	E 25%	F 18%	G	H	TAXED ITEMS	CLS	ASSESSED % VALUATION	LATE FILING PENALTY	GENERAL TAXES	LOAN CO.	LOAN NUMBER	
PROFESSIONAL EQUIP/MACH					2E 20		2		.33			
										SPECIAL ASSESSMENTS XXXXXXXXXX		
										TOTAL TAXES DUE .33		
STATE		COUNTY		TOPEKA CITY		TAX UNIT		MILL LEVY		GENERAL TAXES		TOTAL SPECIALS
		.06		.07		014		163.23		.33		
TOWNSHIP		SCHOOL		OTHER		TYPE		ID		STATEMENT #		SECOND NOTICE
		.15		.05		PERSONAL PROPERTY		1292440000000000		90 90515		UNPAID BAL. .33
GENERAL TAX BREAKDOWN						SEE INSTRUCTIONS ON BACK						INTEREST 2/25 .00
												TOTAL .33

Attachment 1-13

FROM: SHAWNEE COUNTY TREASURER  
200 E. 7TH, ROOM 101  
TOPEKA, KANSAS 66603

ADDRESS CORRECTION REQUESTED

ENCLOSE ONLY ONE PORTION WITH PAYMENT

PRE-SORT  
FIRST CLASS MAIL  
U.S. POSTAGE  
PAID  
TOPEKA, KANSAS  
PERMIT NO. 336

1990 PERSONAL PROPERTY TAX STMT# 90 90515  
SECOND NOTICE  
ID# 1292440000000000 UNPAID .33  
INTEREST .00  
TOTAL .33

VAUGHN KERRY  
1315 SW WILLOW AVE  
TOPEKA KS 66606-1518

FROM: SHAWNEE COUNTY TREASURER  
200 E. 7TH, ROOM 101  
TOPEKA, KANSAS 66603

ADDRESS CORRECTION REQUESTED

ENCLOSE ONLY ONE PORTION WITH PAYMENT

PRE-SORT  
FIRST CLASS MAIL  
U.S. POSTAGE  
PAID  
TOPEKA, KANSAS  
PERMIT NO. 336

1990 PERSONAL PROPERTY TAX STMT# 90 90515  
SECOND NOTICE  
ID# 1292440000000000 UNPAID .33  
INTEREST .00  
TOTAL .33

VAUGHN KERRY  
1315 SW WILLOW AVE  
TOPEKA KS 66606-1518



INFORMATION BLOCKS			TAX STATEMENT			YEAR			PROPERTY ADDRESS		
A	B	C	SHAWNEE COUNTY, TOPEKA, KANSAS 66603-3959			1990			1801 SW WANNING		
D	E	F	TAXED ITEMS	CLS	%	ASSESSED VALUATION	LATE FILING PENALTY	GENERAL TAXES	LOAN CO.		

PROFESSIONAL EQUIP/MACH 2E 20 3 .49

PRE-SORTED FIRST CLASS  
**TOPEKA**  
 FEB 14 '91  
 FEB 11 1991  
*Shawnee County Treasurer*  
 U.S. POSTAGE  
 0.248  
 TOTAL TAXES DUE .49

STATE	COUNTY	TOPEKA CITY	TAX UNIT	MILL LEVY	GENERAL TAXES	TOTAL SPECIALS	DUE	
	.09	.10	914	153.23	.49		3/26/91	.49
TOWNSHIP	SCHOOL	OTHER	PERSONAL PROPERTY	TYPE	ID	STATEMENT #		
	.22	.08	1292420000000000		90	90513		.00

GENERAL TAX BREAKDOWN

SEE INSTRUCTIONS ON BACK

FROM: SHAWNEE COUNTY TREASURER  
 200 E. 7TH, ROOM 101  
 TOPEKA, KANSAS 66603

ADDRESS CORRECTION REQUESTED

ENCLOSE ONLY ONE PORTION WITH PAYMENT

1990 PERSONAL PROPERTY TAX STMT# 90 90513  
 ID# 1292420000000000 DUE 3/26/91 .49  
 .00

REMIT IN 45 DAYS

FEB 11 1991

Shawnee County Treasurer

SINGLETON DEBRA

3543 SW CLARE AVE  
 TOPEKA, KANSAS 66611

FROM: SHAWNEE COUNTY TREASURER  
 200 E. 7TH, ROOM 101  
 TOPEKA, KANSAS 66603

ADDRESS CORRECTION REQUESTED

ENCLOSE ONLY ONE PORTION WITH PAYMENT

1990 PERSONAL PROPERTY TAX STMT# 90 90513  
 ID# 1292420000000000 DUE 3/26/91 .49  
 .00

REMIT IN 45 DAYS

FEB 11 1991

Shawnee County Treasurer

SINGLETON DEBRA

3543 SW CLARE AVE  
 TOPEKA, KANSAS 66611

Attachment 1-14

INFORMATION BLOCKS			TAX STATEMENT			PROPERTY ADDRESS					
A 15,000	B 75,000	C 13,000	SHAWNEE COUNTY, TOPEKA, KANSAS 66603-3959			YEAR 1990			1801 SW WANAMAKER		
D 55	E 25%	F 18%	G	H	TAXED ITEMS	CLS	% VALUATION	LATE FILING PENALTY	GENERAL TAXES	LOAN CO.	LOAN NUMBER
PROFESSIONAL EQUIP/MACH					2E 20		3		.49		
										SPECIAL ASSESSMENTS	
										MAR 14 '91	
										KS 6139824	
										U.S. POSTAGE	
										0 2 4 8	
										TOTAL TAXES DUE	
										.49	
STATE	COUNTY	TOPEKA CITY	117/SC55	TAX UNIT	MILL LEVY	GENERAL TAXES	TOTAL SPECIALS				
	.09	.10	CO# 000000	014	163.23	.49		DUE 3/26/91 .49			
TOWNSHIP	SCHOOL	OTHER	TYPE		ID	STATEMENT #					
	.22	.08	PERSONAL PROPERTY		1292420000000000	90 90513		.00			
GENERAL TAX BREAKDOWN			SEE INSTRUCTIONS ON BACK								

FROM: SHAWNEE COUNTY TREASURER  
200 E. 7TH, ROOM 101  
TOPEKA, KANSAS 66603

ADDRESS CORRECTION REQUESTED

ENCLOSE ONLY ONE PORTION WITH PAYMENT

1990 PERSONAL PROPERTY TAX STMT# 90 90513  
ID# 129242000000000000 DUE 3/26/91 .49  
.00

PRE-SORT  
FIRST CLASS MAIL  
U.S. POSTAGE  
PAID  
TOPEKA, KANSAS  
PERMIT NO. 336

SINGLETON DEBRA  
3543 SW CLARE AVE  
TOPEKA KS 66611

FROM: SHAWNEE COUNTY TREASURER  
200 E. 7TH, ROOM 101  
TOPEKA, KANSAS 66603

ADDRESS CORRECTION REQUESTED

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1990 PERSONAL PROPERTY TAX STMT# 90 90513  
ID# 129242000000000000 DUE 3/26/91 .49  
.00

PRE-SORT  
FIRST CLASS MAIL  
U.S. POSTAGE  
PAID  
TOPEKA, KANSAS  
PERMIT NO. 336

SINGLETON DEBRA  
3543 SW CLARE AVE  
TOPEKA KS 66611

INFORMATION BLOCKS A 15,000 B 35,000 C 13,000			TAX STATEMENT SHAWNEE COUNTY, TOPEKA, KANSAS 66603-3959			YEAR 1990		PROPERTY ADDRESS 1801 SW WANAMAKER			PRE-SORT FIRST CLASS U.S. POSTAGE PAID TOPEKA, KS PERMIT NO. 336
D 55	E 25%	F 18%	G	H	TAXED ITEMS	CLS	ASSESSED % VALUATION	LATE FILING PENALTY	GENERAL TAXES	LOAN CO.	
PROFESSIONAL EQUIP/MACH					2E 20		3		.49	SPECIAL ASSESSMENTS XXXXXXXXXX	
GENERAL TAX BREAKDOWN											TOTAL TAXES DUE .49
STATE	COUNTY	TOPEKA CITY		TAX UNIT	MILL LEVY	GENERAL TAXES		TOTAL SPECIALS		SECOND NOTICE	
TOWNSHIP	SCHOOL	OTHER		014	163.23	.49				UNPAID BAL. .49	
				PERSONAL PROPERTY	ID 1292420000000000		STATEMENT # 90 90513		INTEREST 2725 .00		TOTAL .49

Attachment 1-16

FROM: SHAWNEE COUNTY TREASURER  
200 E. 7TH, ROOM 101  
TOPEKA, KANSAS 66603

ADDRESS CORRECTION REQUESTED

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PERMIT NO. 336

1990 PERSONAL PROPERTY TAX STMT# 90 90513  
SECOND NOTICE  
ID# 1292420000000000 UNPAID .49  
INTEREST .00  
TOTAL .49

SINGLETON DEBRA  
3543 SW CLARE AVE  
TOPEKA KS 66611

FROM: SHAWNEE COUNTY TREASURER  
200 E. 7TH, ROOM 101  
TOPEKA, KANSAS 66603

ADDRESS CORRECTION REQUESTED

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1990 PERSONAL PROPERTY TAX STMT# 90 90513  
SECOND NOTICE  
ID# 1292420000000000 UNPAID .49  
INTEREST .00  
TOTAL .49

SINGLETON DEBRA  
3543 SW CLARE AVE  
TOPEKA KS 66611



INFORMATION BLOCKS			TAX STATEMENT			PROPERTY ADDRESS							
A 15,000	B 35,000		C 13,000		SHAWNEE COUNTY, TOPEKA, KANSAS 66603-3959			YEAR 1990			1801 SW WANAMAKER		
D 55	E 25%	F 18%	G	H	TAXED ITEMS	CLS	% ASSESSED VALUATION	LATE FILING PENALTY	GENERAL TAXES	LOAN CO.	LOAN NUMBER		
PROFESSIONAL EQUIP/MACH					2E 20		1				SPECIAL ASSESSMENTS		
										TOTAL TAXES DUE		.16	
STATE	COUNTY		TOPEKA CITY		TAX UNIT	MILL LEVY	GENERAL TAXES		TOTAL SPECIALS		SECOND NOTICE		
TOWNSHIP	SCHOOL		OTHER		TYPE	ID	STATEMENT #		UNPAID BAL.		.16		
GENERAL TAX BREAKDOWN			.03	.03	.04	163.23	.16	PERSONAL PROPERTY	1292120000000000	90 90501	INTEREST 2/25	.00	
										TOTAL		.16	
										SEE INSTRUCTIONS ON BACK			

FROM: SHAWNEE COUNTY TREASURER  
 200 E. 7TH, ROOM 101  
 TOPEKA, KANSAS 66603

ADDRESS CORRECTION REQUESTED

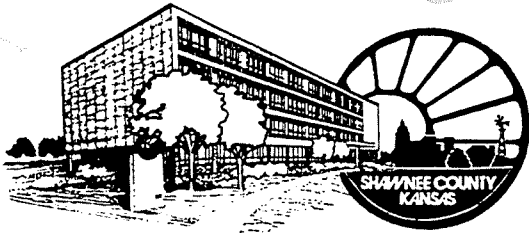
ENCLOSE ONLY ONE PORTION WITH PAYMENT

1990 PERSONAL PROPERTY TAX STMT# 90 90501  
 SECOND NOTICE  
 ID# 1292120000000000 UNPAID .16  
 INTEREST .00  
 TOTAL .16

HICKS JULIE  
 1170 SW FILLMORE  
 TOPEKA KS 66604

PRE-SORT  
 FIRST CLASS MAIL  
 U.S. POSTAGE  
 PAID  
 TOPEKA, KANSAS  
 PERMIT NO. 336





**Shawnee County**  
**Office of County Appraiser**

GARY M. SMITH ASA, CKA  
APPRAISER

ROOM 102  
291-4100

COURTHOUSE  
TOPEKA, KANSAS 66603-3960

March 21, 1991

Joan Wagnon, Chairman  
Committee On Taxation  
Members Of The Committee

I would like to inform the Committee of Taxation on the specific effects of House Bill No. 2381 to the Shawnee County Appraiser's Office.

The cost of mailing a tax statement exceeds \$4.75. We have approximately 419 tax statements of which the collection would be below the actual cost of the tax statement itself. The approximate loss in tax dollars to Shawnee County would be \$516.19.

This bill would not prevent a citizen from filing a property tax statement, and should not, as each year a taxpayer may add equipment which would raise the tax liability above the \$2.00 cancelled tax statement.

Sincerely,

*Gary M. Smith*  
Gary M. Smith ASA, CKA  
Shawnee County Appraiser

GMS/ah

HOUSE TAXATION  
Attachment #2  
03/21/91

ROBERT E. KREHBIEL  
REPRESENTATIVE, 101ST DISTRICT  
PARTS OF KINGMAN, RENO  
AND RICE COUNTIES

P.O. BOX 7  
PRETTY PRAIRIE, KANSAS 67570



TOPEKA

HOUSE OF  
REPRESENTATIVES

COMMITTEE ASSIGNMENTS  
VICE-CHAIRMAN: FEDERAL AND STATE AFFAIRS  
MEMBER: ENERGY AND NATURAL RESOURCES  
TAXATION

Testimony Before the House Committee  
on Assessment and Taxation on H.B. 2546

The general property tax is a local tax, 98.2% levied and consumed by local units and 1.8% levied by the state. It is the most important tax for over 3,000 local governmental units in Kansas and it is the sole tax authority for unified school districts. Our dependence on the property tax is evidenced by figures prepared by legislative research which indicate that property tax accounts for 38.2% of all state and local revenue combined, compared to only 22.5% for the sales tax, and 21.9% for the income tax. The 1985 classification amendment narrowed the tax base putting greater pressure on property which remained subject to tax. Good arguments can and have been made that our property tax base should be expanded and that our dependence on property tax for local governments in Kansas should be reduced.

In an effort to reduce this dependence, cities, counties and townships have been granted authority to impose certain nonproperty taxes. The local sales tax is one example, and the dramatic increase in its use is solid evidence of its need. Revenues from local sales and use taxes have risen from \$30 million in FY 1980 to \$225.1 million in 1990 as voters in more cities and counties have elected to impose the tax or to raise the tax rate as permitted by state law. As of January 1, 1991, a sales tax was being imposed in 124 cities and 61 counties.

HOUSE TAXATION  
Attachment #3  
03/21/91

Another source of nonproperty or in lieu of property tax revenue is the local intangibles earnings tax. This tax was authorized for local use by cities, counties and townships in 1982. The tax may be imposed by the local governing body, but it may also be imposed or repealed by voter petition and referendum. In contrast to the local option sales tax, however, which is being used to raise \$225.1 million, the local option intangibles tax is being used to produce less than \$12 million per year.

Neither the local option sales tax nor the local option intangibles tax have been authorized for school district use. The general property tax remains the sole tax authority for unified school districts and consequently, they are the single largest consumer of our property tax dollars, using over 56% of this revenue source.

The simple solution to reducing the local school districts reliance on property tax is to increase state aid to education. Last year H.B. 3013 was introduced by this committee at the request of Rep. George Teagarden. That bill proposed a statewide income, sales and intangibles tax to be used solely to reduce property taxes by increasing state aid to local school districts. That bill would have repealed all local option sales and intangibles taxes. I believe that is the best approach as local options create artificial incentives or disincentives causing movement from one taxing authority to the next. That bill, however, did not leave this committee, and, it is becoming increasingly evident that the diversity that exists in the economic makeup and need of different areas, counties, and school districts will not permit this committee or the legislature to arrive at a consensus ideally suited to each taxing district. A compelling argument can also be made, particularly in a tight financial year, that state revenue sources ought not be consumed for local property tax relief if local revenue sources are available.

Therefore, I submit H.B. 2546 for your consideration. This is not my bill of choice. It is a bill borne of political compromise but, I believe it is a good bill and should be enacted.

H.B. 2546 is a simple bill. All it does is expand the use of the local option gross earnings tax, otherwise known as the intangibles tax, to school districts. Currently taxing authority is available only to cities, counties and townships. It is a tax that is in place and understood. Nothing new is being created. The language of existing law is simply expanded to include school districts and to authorize the governing board of any school district to levy a tax not exceeding 3% of the total gross earnings derived from money, notes and other evidence of debt. That levy would be subject to local petition and referendum. If the people don't want it, they won't have it.

Unlike the local option sales tax which is already heavily used, burdensome (2¢ on the dollar) and regressive, the intangibles tax is lightly used, infinitely smaller (.0024¢ on the dollar assuming 8% rate of return (and highly progressive. And, when compared to the tax on other types of property, it is a gift. For example: \$1000 of commercial property assessed at 30% with a 100 mill levy would produce a tax of \$30 for an effective tax rate of 3%. This tax applies even if the property lost money or produced no income. One Thousand Dollars of intangible personal property, on the other hand, making an 8% rate of return subject to the maximum 3% rate would produce a tax of \$2.40 for an effective tax rate of 2/10 of 1%. If this property did not produce income, there would be no tax at all.

Even at these low rates, Dr. Severn has conservatively estimated that this tax could generate \$60 million. His estimate made last year is attached. This estimate is highly speculative as this information is not readily available and

because county treasurers do not have the ability to enforce reporting. It is certain however, that the use of this tax by local school districts could dramatically reduce their reliance on property tax. In my hometown of Pretty Prairie, for example, a 2.25% intangibles tax levy by the city is the equivalent of 17 mills. The recent repeal of the intangibles tax in the city of Hutchinson cost the city \$800,000. That amount of money could go a long way toward replacing the lost state aid which resulted to Hutchinson USD last year when the Kroger buyout of the Dillons Company dumped high amounts of now tax-free intangible wealth into that city, thereby increasing district wealth for that school district and lowering state aid. The legislature saw fit to replace it. I was amazed. It would seem much more appropriate to allow the Hutchinson School District to tax their new-found wealth rather than to make all the other school districts in Kansas replace their state aid.

As I indicated above, there is substantial evidence of non-reporting of intangible income in those areas where the tax is levied. The Reno County Treasurer, for example, advised me that he sent out a warning letter to people who had reported in years past but failed to report this year and thereby collected an additional \$150,000. For that reason, and to allow evaluation by all school districts, I have included a provision in this bill which simply requires all taxpayers to complete Form 200 and enter the amount on line 17 of Form 200 on their K40. One line would need to be added to Form K40 to enter the amount from line 17. This information can then be readily provided to the local treasurer for enforcement purposes and it will be available to local school districts for evaluation for possible use.

I apologize to my colleagues on this committee for the length of my remarks. This is not a subject which can be quickly analyzed and I believe that this is a significant bill.



I appreciate your time and consideration and I hope you will permit those who want to use this tax to reduce their property taxes to do so.

attachments:

- A. Memo dated 2-5-90 by Thomas A. Severn
- B. Form 200 Local Intangibles Tax Return
- C. Form K40 Kansas Individual Income Tax
- D. Copy of Hutchinson News Editorial
- E. Levying a Local Options Intangibles Tax/League of Kansas Municipalities



For the year January 1-December 31, 1990, or other taxable year beginning \_\_\_\_\_, 1990 ending \_\_\_\_\_, 19 \_\_\_\_\_

USE KANSAS LABEL  
Otherwise Print or Type

Your Social Security Number		Spouse's Social Security Number		<b>For Office Use Only</b>
First Name(s) and Initial(s)		Last Name		
Home Address (Number and Street including Apartment Number or Rural Route)				
City, Town or Post Office, and State		Zip Code		
School District Number	County Abbreviation	YOUR TELEPHONE NUMBER _____		<b>For Office Use Only</b>

The number you furnish will be confidential and should be the one at which you can be reached during our office hours.

**Filing Status (Check ONE)**

- (S)  Single
- (F)  Married filing joint (Even if only one had income)
- (M)  Married filing separate
- (U)  Head of household

**Exemptions**

Number of exemptions on your 1990 federal return \_\_\_\_\_  
 If filing status is head of household (U), add one exemption \_\_\_\_\_  
 Total exemptions .....

**Residency Status (Check ONE)**

Resident  Nonresident  (Complete Part B on back of form 40) Part-year resident From \_\_\_\_\_ to \_\_\_\_\_

Attach Check or Money Order Here

Attach State Copy of W-2(s) Here

1. Federal adjusted gross income	[A]	1	
2. Modifications to federal adjusted gross income (Line A12, Part A, see instructions)	[*]	2	
3. Kansas adjusted gross income (Line 2 added or subtracted from line 1)	[B]	3	
4. Standard deduction OR itemized deductions (See instructions)	[C]	4	
5. Exemption allowance (\$2,000 x number of exemptions claimed)	[E]	5	
6. Total deductions (Add lines 4 & 5)		6	
7. Taxable income (Subtract line 6 from line 3)		7	
8. Tax (Tax Tables or Tax Computation Schedule I or II must be used)	[F]	8	
9. Nonresident allocation percentage (Line B34, Part B)	[G]	9	%
10. Nonresident tax (Multiply line 8 by line 9)	[H]	10	
11. Kansas tax on lump sum distributions (See instructions)	[I]	11	
12. Total Kansas tax (Residents: add lines 8 & 11; Nonresidents: add lines 10 & 11)	[J]	12	
13. Credit for taxes paid to other states (See instructions)	[K]	13	
14. Other nonrefundable credits (Line D47, Part D)	[L]	14	
15. Total nonrefundable credits (Add lines 13 & 14)		15	
16. Balance (Subtract line 15 from line 12; cannot be less than zero)		16	
17. Kansas income tax withheld (Attach Kansas copies, form W-2)	[M]	17	
18. Estimated tax paid	[N]	18	
19. Amount paid with state extension	[O]	19	
20. Handicapped accessibility refund/Child day care assistance refund	[P]	20	
21. Total refundable credits (Add lines 17 through 20)		21	
22. BALANCE DUE (If line 16 is greater than line 21) Interest [Q] _____ Penalty [R] _____ Penalty—Estimated Tax [T] _____	[S]	22	<b>Balance Due</b>
23. OVERPAYMENT (If line 21 is greater than line 16)	[Y]	23	Overpayment
24. CREDIT FORWARD (Enter the amount of line 23 you wish to be applied to your 1991 estimated tax)	[U]	24	Credit Forward
25.  CHICKADEE CHECKOFF (Kansas nongame wildlife improvement program): If you wish to donate to this program, enter the amount of your donation. This donation will reduce your refund or increase the amount you owe.	[W]	25	Wildlife Contribution
26. REFUND (Enter the amount of line 23 you wish to be refunded to you) NOTE: If you have an overpayment, the total of lines 24, 25 and 26 should equal the amount on line 23.	[V]	26	<b>Refund</b>

**ATTACH ALL REQUIRED FORMS AND SCHEDULES—SEE INSTRUCTIONS**

[CA] For Office Use Only

I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.

I AUTHORIZE THE DIRECTOR OF TAXATION OR HIS DESIGNEE TO DISCUSS MY RETURN AND ATTACHMENTS WITH MY PREPARER

**sign here**

Signature of taxpayer

Date

Signature of preparer other than taxpayer

If joint return, BOTH husband and wife must sign even if only one had income

Address & Telephone number

**DO YOU WISH TO RECEIVE AN INCOME TAX BOOKLET NEXT YEAR? (SEE INSTRUCTIONS)**  Yes  No  
**MAIL THIS RETURN TO: KANSAS INCOME TAX, KANSAS DEPARTMENT OF REVENUE, TOPEKA, KANSAS 66699-0001**



**PART A—MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME**

**ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME:**

- A1. U.S. and municipal interest received not specifically exempt from Kansas income tax (Reduced by related expenses)
- A2. Contributions to Public Employees Retirement Systems administered by KPERS
- A3. Other additions to federal adjusted gross income (See instructions, attach list)
- A4. Total additions to federal adjusted gross income (Add lines A1 through A3)

A1			
A2			
A3			

**SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME:**

- A5. Interest on U.S. Government obligations (Reduced by related expenses)
- A6. State income tax refund included in line 1, front of form 40
- A7. Federal civil service annuity
- A8. Kansas pension plans exempt by law (See instructions, attach W-2P or 1099R)
- A9. Railroad retirement benefits (Attach W-2P or 1099R)
- A10. Other subtractions from federal adjusted gross income (See instructions, attach list)
- A11. Total subtractions from federal adjusted gross income (Add lines A5 through A10)
- A12. Net modifications to federal adjusted gross income

A4			
A5			
A6			
A7			
A8			
A9			
A10			
A11			
A12			

If line A4 is greater than line A11, enter the difference on line 2, front of form 40, as a positive amount.  
 If line A4 is less than line A11, enter the difference on line 2, front of form 40, as a negative amount in parentheses.

**PART B—NONRESIDENT ALLOCATION**

**INCOME:**

- B13. Wages, salaries, tips, etc.
- B14. Interest and dividend income
- B15. Refunds of state and local income taxes
- B16. Alimony received
- B17. Business income or (loss)
- B18. Capital gain or (loss)
- B19. Supplemental gains or (losses)
- B20. Pensions, IRA distributions, and annuities
- B21. Rents, royalties, partnerships, estates, trusts, etc.
- B22. Farm income or (loss)
- B23. Unemployment compensation, taxable social security benefits, and other income
- B24. Total income from Kansas sources (Add lines B13 through B23)

	A. Total from Federal Return	B. Amount from Kansas Sources
B13		
B14		
B15		
B16		
B17		
B18		
B19		
B20		
B21		
B22		
B23		
B24		

**ADJUSTMENTS AND MODIFICATIONS TO KANSAS SOURCE INCOME:**

- B25. IRA deductions, Keogh retirement plan deduction, and self-employed SEP deduction
- B26. Penalty on early withdrawal of savings
- B27. Alimony paid
- B28. Self employed health insurance deduction, and deduction for self-employment tax
- B29. Total federal adjustments on Kansas source income (Add lines B25 through B28)
- B30. Kansas source income after federal adjustments (Subtract line B29 from line B24)
- B31. Net modifications which apply to Kansas source income (See instructions)
- B32. Modified Kansas source income (Line B30 plus or minus line B31)
- B33. Kansas adjusted gross income (From line 3, front of form 40)
- B34. Nonresident allocation percentage (Divide line B32 by line B33. Enter on line 9, front of form 40. This amount cannot exceed 100%.)

B25		
B26		
B27		
B28		
B29		
B30		
B31		
B32		
B33		
B34		%

**PART C—CREDIT FOR TAXES PAID TO OTHER STATES (RESIDENTS ONLY; NONREFUNDABLE)**

- C35. 1990 income tax liability in \_\_\_\_\_ (Attach other state(s) return)
- C36. Kansas income tax liability (Line 12, front of form 40)
- C37. Other state adjusted source income (After all nonresident adjustments)
- C38. Kansas adjusted gross income (Line 3, front of form 40)
- C39. Percentage limitation (Divide line C37 by line C38, not to exceed 100%)
- C40. Limitation amount (Multiply line C36 by line C39)
- C41. Credit for taxes paid to the other state (Line C35 or C40, whichever is less. Enter on line 13, front of form 40.)

C35		
C36		
C37		
C38		
C39		%
C40		
C41		

**PART D—OTHER NONREFUNDABLE CREDITS**

- D42. Credit for child & dependent care expenses (For residents ONLY, see instructions)
- D43. Economic development credits (See instructions)
- D44. Handicapped accessibility credit (Attach schedule K-37)
- D45. Military retirement credit (For residents ONLY; enter date of birth: \_\_\_ / \_\_\_ / \_\_\_)
- D46. Child day care assistance credit (Attach schedule K-56)
- D47. Total credits (Add lines D42 through D46. Enter on line 14, front of form 40.)

D42		
D43		
D44		
D45		
D46		
D47		

For the year January 1-December 31, 1990, or other taxable year beginning \_\_\_\_\_, 19\_\_\_\_, ending \_\_\_\_\_, 19\_\_\_\_

PLEASE PRINT  
OR TYPE

Name (If joint return, use first names and middle initials of both)	Last Name	Your Social Security Number
Mailing address (Number and street, including apartment number, or rural route)		Spouse's Social Security Number
City, Town or Post Office, State and Zip Code		For County Use Only TAXING UNIT NUMBER

**Questions 1 & 2 must be answered before your intangibles tax rate can be determined.**

- Is your legal residence located within the corporate limits of a city or town?  
 Yes: If yes, name of city or town \_\_\_\_\_  
 No: If no, name of township \_\_\_\_\_
- County of residence as of January 1, 1991 \_\_\_\_\_
- Intangibles Income (Line 11, Part I or line 17, Part II) \$ \_\_\_\_\_

**YOUR COUNTY CLERK WILL COMPUTE YOUR INTANGIBLES TAX LIABILITY. YOUR COUNTY TREASURER WILL BILL YOU. DO NOT SEND ANY PAYMENT FOR INTANGIBLES TAX TO THE KANSAS DEPARTMENT OF REVENUE.**

**PART I—INTANGIBLES EARNINGS**

- Interest from bank savings accounts, certificates of deposit, other time deposits, insurance companies, and interest or dividends received from all savings and loan associations and credit unions
- Dividends or other income from corporation stock including those located in Kansas and dividend or interest income received from mutual funds and trust companies
- Interest from notes (Except when secured by mortgages on Kansas real estate when registration fee has been paid)
- Earnings from conditional sales contracts, chattel paper or other secured transactions
- Interest or discount income from bonds, debentures, and certificates of indebtedness
- Interest, carrying charges and other income from accounts receivable (Nonresidents, see instructions)
- Other intangibles income (See instructions)
- Total intangibles income (If you qualify for the "Special Senior Citizen or Disability Exemption," complete Part II to determine your intangibles income. Enter on line 3 if you do not qualify for the exemption.)

4		
5		
6		
7		
8		
9		
10		
11		

**PART II—SPECIAL SENIOR CITIZEN OR DISABILITY EXEMPTION—(See instructions)  
(Part II must be completed entirely or the exemption will not be allowed)**

**12. YOUR DATE OF BIRTH (If you were born after January 1, 1931, you must be blind or disabled to qualify. See instructions.)**

<b>MONTH</b>	<b>DAY</b>	<b>YEAR</b>

13. Is this special exemption based on disability or blindness? If so, attach proof of disability or blindness. (See instructions)  Yes  No

- Total household income for 1990 (See instructions)
- Enter total intangibles income from Part I, line 11
- LESS: Special Intangibles Income Exemption (See instructions for allowable exemption)
- Taxable intangibles income (Enter on line 3 above)

14		
15		
16		
17		

I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.

**sign  
here**

\_\_\_\_\_  
Signature of taxpayer

\_\_\_\_\_  
If joint return, BOTH husband and wife must sign

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of preparer other than taxpayer

YOUR TELEPHONE NUMBER \_\_\_\_\_ TELEPHONE NUMBER—The number you furnish will be confidential and should be the one at which you can be reached during our office hours.

**MAIL THIS RETURN TO: KANSAS INCOME TAX, KANSAS DEPARTMENT OF REVENUE, TOPEKA, KANSAS 66699-0001 BY APRIL 15, 1991. PLEASE DO NOT STAPLE THIS RETURN TO YOUR KANSAS INCOME TAX RETURN.**



# INSTRUCTIONS . OR 1991 LOCAL INTANGIBLES TAX RETURN

**INTANGIBLES TAX:** The intangibles tax is levied on gross earnings received during calendar year 1990, or fiscal year ending in 1990, from intangible property. The intangibles tax is not to be confused with state income tax which is used to support state government. Intangible property includes such items as savings accounts, stocks, bonds, accounts receivable, mortgages, etc.

**WHO MUST FILE AN INTANGIBLES RETURN:** All Kansas residents and corporations owning taxable intangible property and every nonresident owning accounts receivable or other intangible property with a Kansas business situs, receiving earnings from this property during the calendar year or fiscal year ending in 1990, must file an intangibles tax return if the tax due is \$5.00 or more. **IF YOU LIVE IN AN AREA THAT HAS NO INTANGIBLES TAX, OR YOUR TAX WOULD BE LESS THAN \$5.00, YOU DO NOT HAVE TO FILE AN INTANGIBLES TAX RETURN.**

Individuals or corporations having intangible earnings shall be deemed to have received these earnings at the individual's dwelling, or the corporation's principal business office, within the State of Kansas. The earnings are then subject to intangibles tax if the individual's dwelling or the corporation's principal office is within a jurisdiction which has imposed the local intangibles tax.

Parents of minors owning intangible property, conservators, trustees, beneficiaries of trusts, executors, administrators, receivers, and certain agents are required to file intangibles tax returns.

Senior citizens or disabled persons are required to file intangibles tax returns, but may be entitled to a special senior citizen or disability exemption, explained in Part II, under "Special Senior Citizen or Disability Exemption".

**EXEMPT INTANGIBLES INCOME:** Intangibles tax does not apply to the following: interest on notes secured by Kansas real estate mortgages on which a registration fee has been paid; earnings on individual retirement and Keogh accounts and other qualified retirement plans; bonds and other evidences of indebtedness issued by the federal government, the State of Kansas or any of its municipal or taxing subdivisions; certain distributions of Subchapter S corporations; certain reimbursements of interest paid on notes, the proceeds of which were the source of funds for another note; and dividends from stock of a bank, savings and loan association or regulated investment company located in Kansas or doing business in Kansas. National bank associations, state banks, federal and state chartered savings and loan associations, trust companies, credit unions, and certain non-profit corporations operating or providing hospitals, psychiatric hospitals, adult care homes, private children's homes and housing for the elderly are exempt from intangibles tax.

**WHEN AND WHERE TO FILE:** If you have intangibles income, an intangibles tax return must be filed with the Kansas Department of Revenue on or before April 15, 1991 (there are no provisions for extensions of time to file an intangibles tax return). Do not attach the intangibles return to the Kansas income tax return.

The county clerk will compute your tax and you will be billed for this tax by your local county treasurer in November 1991. If your return is delinquent, you may be assessed interest and/or penalty by the county treasurer's office. This would be included in your tax billing when you receive it. If your intangibles tax is less than \$5.00, you will not be billed. **Do not send any payment for intangibles tax to the Kansas Department of Revenue.**

**AMENDED RETURNS:** To correct an error on an intangibles tax return that has already been filed, a second form 200 must be filed with the word "AMENDED" written at the top. Attach a letter explaining the reason for the correction. There is no special form for amending an intangibles return.

## SPECIFIC INSTRUCTIONS

**HEADING:** Complete all items in the heading of the return. Please type or print your name, address, and social security number (tax identification number if applicable). If your accounting records are maintained on a fiscal year basis, please indicate your fiscal year in the space provided above your name.

**LINE 1—IS YOUR LEGAL RESIDENCE LOCATED WITHIN THE CORPORATE LIMITS OF A CITY OR TOWN?** Mark the appropriate box "YES" or "NO". If "YES" enter the name of the city or town in which your residence is located. If "NO" enter the name of the township in which your residence is located. Please DO NOT enter both a city and a township name.

**LINE 2—COUNTY OF RESIDENCE AS OF JANUARY 1, 1991:** Enter the name of the county in which your residence is located.

**LINE 3—INTANGIBLES INCOME:** Enter in the space provided the intangibles income computed in Part I, line 11; or, if you qualify for the special senior citizen or disability exemption, enter the taxable intangibles income from Part II, line 17.

## PART I—INTANGIBLES EARNINGS

**THERE ARE NO EXEMPTIONS OR DEDUCTIONS ALLOWABLE TO REDUCE TOTAL GROSS EARNINGS AS REPORTED ON THIS RETURN.**

**LINE 4:** Enter on line 4 interest or other income received or credited to your account from bank savings accounts, bank checking accounts, certificates of deposits, and other time deposits, regardless of the bank's location or when the security was owned. Also, enter any interest or dividends received or credited to your account by savings and loan associations and credit unions regardless of location. Enter all interest received or credited to your account

from funds left on deposit with insurance companies. Any interest received from the federal government is non-taxable and should not be reported on line 4.

If you incurred a penalty for early withdrawal of funds, report only the amount of interest actually received from each account. If the penalty incurred is greater than the amount of interest, the excess penalty cannot be used to reduce income from other sources.

**LINE 5:** Enter on line 5 all dividends or other income received or credited to your account from corporation stocks, regardless of where the corporation is located. **Do not report dividends from insurance policies or patronage dividends from co-ops based on business done with the co-ops.**

Also enter on line 5 all investment income received from all mutual funds and trust companies. **Do not report capital gains.**

**LINE 6:** Enter on line 6 all interest, discount interest, or other earnings received from notes receivable, unless the notes are secured by a Kansas mortgage on which a mortgage registration fee has been paid. **Do not report the principal from notes or loans.**

**LINE 7:** Enter on line 7 all interest or other income received from notes or accounts which are secured by conditional sales contracts or chattel mortgages.

**LINE 8:** Enter on line 8 interest or discount income received from bonds and debentures. Income from bonds issued by states or their political subdivisions other than Kansas are subject to tax.

**LINE 9:** Enter on line 9 all interest, carrying charges, or other earnings from accounts receivable received during your tax year, regardless of when the account was opened or closed. Nonresidents must report all income which has a Kansas business situs.

**LINE 10:** Enter on line 10 all other income from intangible property which is not included on lines 4 through 9. This includes taxable intangible income from trusts, estates, brokerage accounts, etc.

**LINE 11:** Add lines 4 through 10. Enter total intangibles income on line 11.

If you do not qualify for the special senior citizen or disability exemption (See Part II), enter this amount on line 3.

## PART II—SPECIAL SENIOR CITIZEN OR DISABILITY EXEMPTION

**WHO MAY QUALIFY:** To be eligible for the \$5,000 special senior citizen or disability income exemption, you must meet the following qualifications:

- You must have been born on or before January 1, 1931; OR,
- You must have been disabled or blind during all of 1990, regardless of age; AND,
- Your household income for 1990 must have been \$15,000 or less.

If your household income falls between \$15,000 and \$20,000, the \$5,000 income exemption is reduced by the amount that household income exceeds \$15,000.

If your household income is greater than \$20,000, you are not allowed an income exemption.

The special intangibles income exemption cannot be claimed for a decedent who died prior to January 1, 1991.

If married, only one spouse can claim the special intangibles income exemption.

**LINE 12:** Enter the month, day, and year of your birth.

**LINE 13:** If you are claiming this special exemption because of disability or blindness, you must have been disabled or blind during the entire year of 1990. If you are filing as a disabled person, you must attach a copy of your social security certification of disability letter showing proof that you received social security benefits during the entire year of 1990 based upon your disability. If you are not covered by social security, you must furnish medical proof that your disability has qualified you as a disabled person under the provisions of the Social Security Act. If you are blind, you must submit a visual acuity statement from your doctor.

**LINE 14:** Your total household income for 1990 is total income received by you, or you and your spouse. It consists of wages, salaries, commissions, fees, bonuses, tips, interest, dividends, gain or loss from sale or exchange of property, social security, railroad retirement and any other pension income. Your share of income from partnerships, estates, trusts and royalties, net rental income, and business or farm income should also be reported.

**LINE 15:** Enter total intangibles income from Part I, line 11.

**LINE 16:** If your total household income on line 14 is \$15,000 or less, enter the special \$5,000 intangibles income exemption on line 16.

If total household income is greater than \$15,000 but less than \$20,000, the special \$5,000 intangibles income exemption is reduced by the amount that household income exceeds \$15,000.

If your household income is greater than \$20,000, you are not allowed a special intangibles income exemption.

**LINE 17:** Subtract the special intangibles income exemption on line 16 from line 15 and enter the result on line 17 and on line 3. This is your taxable intangibles income.

KANSAS LEGISLATIVE RESEARCH DEPARTMENT

Room 545-N - Statehouse

Phone 296-3181

February 5, 1990

TO: Representative Bob Krehbiel

Office No. 279-W


RE: Intangibles Tax

This memorandum is in response to your request for an estimate of how much revenue would be raised by an intangible tax.

As you know, data on intangibles taxes are limited since many local jurisdictions have reduced or eliminated their local earnings taxes on intangibles. However, some data exist that we can use to make a very rough estimate, as described below.

The 40 counties which levied and reported income from a local intangibles earnings tax in 1988 (based on 1987 earnings) had a total liability for the county tax of \$2,883,198, as reported to the Division of Property Valuation and published in the 1988 Statistical Report (see Attachment 1). Another three counties levied a local earnings tax, according to rate tables published by the Department of Revenue in the income tax booklet, but did not report intangibles receipts. These counties were Doniphan, Ford, and Meade. The same 40 counties that reported intangibles earnings taxes in 1988 reported \$3,710,000 of total intangibles tax in 1976, the last year prior to local-option reductions in the 3.00 percent rate. Counties received .75 percent rate, one-quarter of the total, or \$927,500. The 1986 taxes represent an increase of 210.88 percent. That same percentage increase, applied to the \$18,656,000 total of intangibles tax for 1976, results in a projection of \$57,997,000, or approximately \$58 million for a statewide tax. Adjusting the tax upward to account for an exemption enacted by Chapter 500, Laws of 1975 (since repealed) would result in a rough estimate of approximately \$60 million annually.

I hope this information is useful to you.

  
Thomas A. Severn  
Principal Analyst

90-182/TAS/pb

Enclosure

Attachment 3-10

# Editorials

Saturday, March 2, 1991

## The Hutchinson News

### Hutch's tax lid

Hutchinson is beginning to squirm, once again, over its ill-fated decision to abandon the intangibles tax.

City Manager Joe Palacios asked a plaintive question — "What do they expect us to do?" — when he explained to his city commission a proposed new state law that would put a lid on the city's spending, yet not permit the city to make up for the lost intangibles revenue.

When Hutchinson voters swallowed the fiction presented by a group of so-called concerned citizens three years ago, the voters agreed that property taxes could be used to make up the \$800,000 difference. The intangibles tax raised about \$800,000 each year, and was paid largely by the city's wealthiest people.

If the proposed statewide property tax lid goes into effect, Hutchinson would be compelled each year to go hat-in-hand to Topeka and beg for a one-year dispensation so that additional property taxes could be raised to make up for the \$800,000 intangibles tax loss.

Hutchinson should not fear going

hat-in-hand to Topeka to beg each year, and the city may, indeed, have to do it.

A much better solution should be sought, however.

Hutchinson should re-impose the intangibles tax. Not only that, Hutchinson should lead in a statewide campaign to re-impose the intangibles tax. The tax is fair enough as it stood before Hutchinson's erroneous rejection of it, but if it were imposed statewide, with statewide enforcement, there would be no serious objection to it.

An intangibles tax would be far more equitable than Joan Finney's ridiculous sales tax scheme, and only slightly less equitable than increases in income tax brackets.

Hutchinson should have made those points abundantly clear. When the voters abandoned the tax, they clearly voted to raise their own property taxes by \$800,000 while they were giving \$800,000 in benefits to the city's wealthiest people.

That might be fairness and populism in some quarters. But it isn't in most quarters.

**LEVYING A LOCAL INTANGIBLES TAX  
CITIES / TOWNSHIPS / COUNTIES**

**Preface**

One of the major local nonproperty tax revenue sources in Kansas is the intangibles tax, or "gross earnings tax" as it is now called. State laws authorize the governing bodies of counties, cities and townships to levy by ordinance or resolution a tax upon the gross earnings of residents derived from money, notes and other evidence of debt. Any taxpayer subject to tax liability is required to annually file an information return, together with their state income tax return. Within limits, local units may vary the rate, with the total tax not exceeding three percent. The tax is computed by the county, based on the state-filed returns, with the revenue collected and distributed to the levying unit, based on the residence of the individual or corporation. Substantial exemptions are granted for persons age 60 or over or disabled.

A large number of Kansas counties, cities and townships have abandoned the intangibles tax, either by not taking action to levy the tax or by repealing an existing tax, as a result of voter referendums or by governing body action. However, in 1988 there were at least 43 counties, 183 cities and 636 townships-- a total of 862 units--which levied the tax. As a result, it is second only to the general property tax as the most commonly levied tax in Kansas.

This report provides information to assist those local units which want to consider the levying of an intangibles tax for the future.

Additional copies of this report are available at \$5.00 each. It is not copyrighted and may be reproduced.

**League of Kansas Municipalities  
112 West Seventh Street  
Topeka, Kansas 66603**

**April, 1988**

Attachment 3-12



P A R T I  
I N T R O D U C T I O N A N D C O N T E N T S

1. I N T R O D U C T I O N

This report provides information on the levying of a local intangibles tax, referred to by law as a gross earnings tax. Part II provides a summary and background information. Part III reviews current practices. Part IV provides forms for the levying of the tax. Part V reproduces the applicable state laws. Part VI reprints the state-prepared intangibles tax returns.

2. C O N T E N T S

Following is the contents of this report.

Part II -- The Local Intangibles Tax in Kansas, page 4

Summary of Intangibles Tax Law

- (a) In Brief
- (b) Method of Levying
- (c) Timing of Levy
- (d) Tax Rate Options
- (e) Tax Base
- (f) Tax Minimum; Penalty
- (g) Amount of Tax
- (h) Senior Citizens and Disabled Exemption
- (i) Information Returns
- (j) Method of Collection
- (k) Distribution of Revenue
- (l) Referendums
- (m) Reimposing the tax.

Local Intangibles Tax Practices-1988

Revenue Trends

Some Pros and Cons

To Levy or Not to Levy?

History of the Intangibles Tax

Past Repeals and Referendums

Part III -- Local Intangibles Tax Practices--1988, page 13

Narrative Summary

Changes in Levying Units

Statistical Summary by County

1988 Intangibles Tax Listing, by County.

Part IV -- Forms, page 39

The Time Lag

Form No. 1--Cities: Ordinance

Form No. 2--Townships: Resolution

Form No. 3--Counties: Resolution

Part V -- State Laws Relating to Local Gross Earnings (Intangibles) Tax, page 43

Part VI -- Local Intangibles Tax Return (State Form and Instructions), page 49

## PART II

### THE LOCAL INTANGIBLES TAX IN KANSAS

One of the major local nonproperty tax revenue sources in Kansas is the intangibles tax, or "gross earnings tax" as it is now called by state law. While a tax on intangibles began with statehood, the form of the tax has changed substantially in recent years. It has effectively changed from a normal, ad valorem property tax, to a state-levied tax, to a state-levied tax with local options to repeal or reduce it, to an entirely locally levied tax. It is no longer considered a form of property tax. It is a tax upon the "gross earnings derived from money, notes and other evidences of debt," as defined by statute.

A large number of Kansas counties, cities and townships have abandoned the intangibles tax, either by not taking action to levy the tax or by repealing an existing tax, as a result of voter referendums or governing body action. However, in 1988 there were at least 43 counties, 183 cities and 636 townships--a total of 862 units--which levied the tax. As a result, it is second only to the general property tax as the most commonly levied tax in Kansas.

This report generally reviews the Kansas intangibles tax, its history and its present status. Following a summary of the present intangibles tax law, current tax practices are summarized. Information as to revenue trends, and sections entitled "Some Pros and Cons" and "To Levy or Not to Levy" are then presented. Also included is information on the history of the intangibles tax, past repeals and referendums, and a summary of present practices by county. Forms for levying the tax are also included.

#### Summary of Intangibles Tax Law

(a) **In Brief.** State laws (K.S.A. 12-1,101 et seq. as amended) authorize the governing bodies of counties, cities and townships to levy by ordinance or resolution a tax upon the gross earnings of residents derived from money, notes and other evidence of debt. Taxpayers subject to tax liability are required to file annually an information return, together with their state income tax returns. Within limits, local units may vary the rate, with the total tax not exceeding three percent. The tax amount is computed by the county, with the revenue collected and distributed to the levying unit, based on the residence of the individual or corporation. Substantial exemptions are granted for persons age 60 or over or disabled.

(b) **Method of Levying.** The tax must be levied by an ordinance passed by the city governing body or by a resolution adopted by the board of county commissioners or the township board. Most units which now have the tax previously provided for levying the tax for a certain year "and thereafter," to avoid the need for annual reenactment.

(c) **Timing of Levy.** The ordinance or resolution which levies the tax for the first time must be passed on or before September 1, preceding the year in which the levy will commence. However, in order for the levying unit to be listed in state income tax return information, the ordinance or resolution must be certified to the county clerk prior to July 15 in order for the clerk to timely notify the state director of taxation.

(d) **Tax Rate Options.** The ordinance or resolution must specify the applicable tax rate. The tax rate of a county may not exceed three-fourths of one percent (.75%). The tax rate of a city or township may not exceed two and one-quarter percent (2.25%). The tax rate must be in multiples of one-eighth of one percent (1/8 of 1%).

(e) **Tax Base.** The base for the tax is the "gross earnings derived from money notes and other evidence of debt." For most people, this means (a) interest from bank savings accounts and certificates of deposit, or interest or dividends from savings and loan associations, and (b) dividends or other income from corporate stocks. Certain intangibles income is exempt, such as interest on federal, state or local bonds or other evidence of debt. It is a tax on the gross earnings of that which is taxable; there are no exemptions or deductions as there are for the state net income tax, except for the \$5 tax minimum (see section (f), and the senior citizens and disabled exemptions (see section (h)).

(f) **Tax Minimum; Penalty.** Any tax amount which is less than \$5 is cancelled. The state's local intangibles tax return form states that a return need not be filed if the tax liability is less than \$5. The penalty on a person or corporation which fails to file a return is the amount of tax owed, plus a 50 percent penalty. There is no penalty for failure to file a return when a tax of less than \$5 is due.

(g) **Amount of Tax.** The amount of tax paid by an individual or corporation depends on both the applicable tax rate and the amount of taxable earnings. The amount of earnings, of course, depends on the amount of the intangibles or investment and the rate of return earned. As an example, an individual who invested \$100,000 and earned eight percent interest would receive \$8,000 in gross earnings and, if fully taxable, would pay a tax of \$240 at the full three percent rate. (This is equal to 0.24% of the principal invested.) Using this same interest earnings percentage and three percent total tax rate, an individual would pay \$120 on a \$50,000 investment, \$60 on a \$25,000 investment and \$30 on a \$12,500 investment.

(h) **Senior Citizens and Disabled Exemption.** The senior citizen exemption applies to persons 60 years of age or older. The disability exemption applies to persons who are disabled or blind, notwithstanding their age. This special exemption applies in an amount equal to the lesser of the following: (a) the amount of tax liability on the first \$5,000 of gross earnings, or (b) the amount of tax liability on the first \$5,000 of gross earnings reduced by the amount that the owner's income exceeds \$15,000, including the income of the spouse.

The effect of this exemption is that an eligible taxpayer with an income of less than \$15,000 may have intangibles earnings up to \$5,166 and pay no tax--the first \$5,000 of intangibles earnings is exempt and a three percent tax on the remaining \$166 would result in a tax liability of less than \$5 which need not be paid. As a result, such an eligible individual could have \$64,575 invested at eight percent interest and pay no local intangibles tax.

(i) **Information Returns.** The state director of taxation is required by law to include intangibles earnings report forms with state income tax forms. In addition, these returns include a current listing of levying units for which a notice of the existence of the tax has been received by the director of taxation by the preceding July 15 (see section (c), above).

(j) **Method of Collection.** As noted above, a copy of the levying ordinance or resolution must be certified to the county clerk. The tax amount levied by the county, city or township is determined by the county clerk, based on the reported taxable earnings and the applicable rate. The tax is due and payable at the same time as the payment of personal property taxes. The county treasurer includes a statement of the amount of intangibles tax owed with the personal property tax statement provided each taxpayer. The tax is collected by the county in the same manner as personal property taxes.

(k) Distribution of Revenue. Local intangibles tax collections are distributed to the levying units based on the residence of the individual or corporation. (The situs of the earnings is not relevant.) The county, city or township is to credit such revenue to its general fund. Special provisions exist as to townships within a county having the county unit road system--see K.S.A. Supp. 12-1,107.

(l) Referendums. The law permits voter petitions for a referendum to both levy the tax or to repeal the tax. The petitions must be signed by not less than five percent of the qualified electors of the levying unit. This means that a single petition may not apply to a city and county or a township and county levied tax--the tax is separately levied by each unit.

The ballot proposition to repeal the tax must cover the dual proposition of both repealing the tax and, at the same time, authorizing the imposition of property taxes, in addition to any tax lid amount, sufficient to off-set the revenue lost from elimination of the intangibles tax. Governing body action to repeal the tax, absent a referendum, does not result in increased property tax lid authority.

It should be noted that any referendum on this proposition is to be held "at the next state general election or general election held for the election of officers for such taxing subdivision," if an adequate petition is received. In other words, a county or township tax referendum should be held at a November election. A city tax referendum could be held in April if a city official election is held then, or at a November election.

It should also be noted that a voter referendum approving the dual proposition held at a November general election would not affect the following year's intangibles tax, since this occurs only when "such election is held prior to August in any year."

(m) Reimposing the Tax. The intangibles tax law specifically authorizes the levying of a gross earnings tax in the future, even if the voters at a referendum previously approved the repeal of the tax. K.S.A. Supp. 12-1,101 provides as follows: "Notwithstanding the provisions of this subsection to the contrary, the governing body of a county, city or township may either reimpose or submit to the electors of such subdivision a proposition to reimpose a tax on gross earnings derived from money, notes and other evidence of debt in the manner and at the rate prescribed by this section."

The fact that the tax was not levied in the past does not prohibit the levying of the tax in the future.

**Local Intangibles Tax Practices--1988**

Presented below is summary information on Kansas counties, cities and townships which levied a local intangibles tax in 1988, for 1989 purposes. (This same information appears in Part III of this report.) The information is based on reports from county clerks filed with the Kansas Department of Revenue and included in the "1987 Kansas Individual Income Tax Booklet."

1. Countywide. Counties in which the county, and all cities and all townships therein, levy the tax (Hodgeman, Kearny, Ness) . . . . . 3
2. Countywide. Counties in which every taxpayer is subject to the tax (above 3 plus 40 others where a county tax exists) . . . . . 43
3. Countywide. Counties in which no county, city or township levy is made (Allen, Chautauqua, Cherokee, Coffey, Comanche, Douglas, Elk, Ellis, Finney, Grant, Greenwood, Hamilton, Haskell, Jackson, Kiowa, Leavenworth, Linn, Miami, Montgomery,



Morris, Rooks, Saline, Scott, Seward, Sheridan, Stanton, Stevens, Trego, Wichita, Woodson, Wyandotte) . . . . . 31

4. Countywide. Counties in which either the county, or one or more cities or townships therein, levy the tax (105 less 31) . . . . . 74
5. Counties Only. 43 (41.0%) of the 105 counties levy the tax; 62 (59.0%) do not.
6. Cities Only. 183 (29.2%) of the 627 cities levy the tax; 444 (70.8%) do not.
7. Townships Only. 636 (44.8%) of the 1,419 townships levy the tax; 783 (55.2%) do not.
8. Population. About 60 percent of the 1980 population of Kansas (2,364,236) lives either within the 31 counties where no tax exists, or within a city or township in the larger counties of Johnson, Sedgwick or Shawnee where no county tax exists. In addition, there are a number of cities and townships without the tax located in other counties. Of the 50 cities of over 5,000 population (1980), only the cities of Goodland and Hutchinson currently levy the tax. The 47 non-levying cities of over 5,000 population contain 57.6% of the population of Kansas. It is estimated that less than one-third of the residents of Kansas will be subject to an intangibles tax in 1988.
9. Levy Rates. The statutory maximum intangibles tax rate is .75% for counties and 2.25% for cities or townships, for a maximum of 3%. The tax may be levied in increments of one-eighth of one percent (.125%). All county levies are at the maximum. Of the 183 levying cities, all but 5 are at the 2.25% rate. Of the 636 levying townships, all but 34 are at the 2.25% rate.

**Revenue Trends**

For many years, while the uniform state-levied tax was in effect, the intangibles tax was one of the principal "growth revenues" of many local governments. For example, intangibles taxes levied in 1971, for 1972 purposes, totaled \$11.3 million, and increased up to \$23.2 million in 1981. As a result primarily of referendums to eliminate or reduce the tax, under the 1979 law and its 1982 revision, the statewide total has declined significantly since then. During the last several years, locally levied intangibles taxes have been levied as follows: 1982 - \$18,428,801; 1983 - \$12,480,126; 1984 - \$11,860,750; 1985 - \$11,914,990; 1986 - \$11,025,716; 1987 - \$9,908,247.

Reliable information as to how much the tax would produce if the maximum three percent combined rate was in effect in all counties, cities and townships is unavailable. However, following are the collection trends of certain cities and counties, showing the amount received in 1977 and 1987: Counties--Clay \$28,819 - \$75,985; Cowley \$57,342 - \$199,862; Dickinson \$34,798 - \$135,709; Doniphan \$27,055 - \$48,863; Harper \$17,989 - \$64,933; McPherson \$230,102 - \$434,353; and Cities--Beloit \$39,211 - \$128,288; Goodland \$36,942 - \$115,821; Harper \$9,809 - \$32,866; Hillsboro \$18,540 - \$66,408; Hutchinson \$359,449 - \$930,120; Marysville \$28,746 - \$122,640; Meade \$14,933 - \$42,588.

The total for these six counties and seven cities increased from \$903,725 in 1977 to \$2,398,436 in 1987, an increase of \$165.4%--more than 2½ times as much in 1987 as in 1977. Applying this same percentage increase statewide means that, if the tax was still in effect in every county, city and township, the total in 1987 would have been about \$48.3 million.

... example of intangible tax collection trends in terms of the mill levy required to replace the intangibles tax revenue is shown by the following figures from the City of Marysville, population 3,776:

<u>Year</u>	<u>Intangibles Tax Received</u>	<u>Mill Levy Equivalent</u>
1979	\$ 36,002	4.27
1980	37,607	4.31
1981	61,727	8.04
1982	73,362	9.54
1983	99,771	12.93
1984	111,449	14.20
1985	96,636	11.76
1986	104,390	12.38
1987	122,640	13.76

#### Some Pros and Cons

The intangibles tax is not a popular tax in some areas, as indicated by the fact that at some referendums to repeal the tax, there were more votes for repeal than there were individuals who paid the tax. Generally, those who view the intangibles tax as a kind of property tax find it reasonable, proper and equitable, and emphasize that it is also a low tax in comparison to general property taxes.

This argument stems from the view that an individual owning real estate with a market value of \$100,000, for example, would pay a general property tax substantially greater than another individual who owns securities with a market value of \$100,000. Such advocates often note that the \$100,000 may be invested in securities to produce a guaranteed, insured return, while the owner of real estate may be making very little, if any, profit from this investment.

Opponents of the intangibles tax often state that it amounts to double or triple taxation. This argument stems from the observation that the individual paid state and federal income taxes when the money was earned to invest in intangibles, and to tax the interest is double taxation. Opponents to this argument often note that a tax on intangibles was invented before anyone even thought about having state or federal income taxes, and only the interest, not the principal, is taxed.

Opponents often state that the intangibles tax discourages savings. On the con side of this argument is the observation that savings invested in real property are subject to taxation, so why shouldn't savings in the form of intangibles?

Some opponents have stated that an intangibles tax encourages investing in securities out-of-state, causing Kansas money to leave Kansas to avoid taxation. This is not true, unless the money is invested in tax exempt securities, in-state or out-of-state. The tax is based on the residence of the individual or person, not on the situs of the earnings.

An argument used by intangibles tax advocates is that a large share of the intangibles tax is shifted out-of-state. The Daicoff-Glass study, "Who Pays Kansas Taxes?," indicates that 42.34 percent of Kansas intangibles taxes is borne in Kansas. This shift out-of-state is due in part because the intangibles tax is a deduction under federal income tax laws.

Proponents of an intangibles tax note that, if the intangibles tax is repealed, the tax burden simply will be shifted to someone else, including those low income people who pay property taxes but have little investments.

Others state the intangibles tax is tough on the elderly who have saved all their lives. Proponents counterpoint with information as to the special exemption available to a person aged 60 or older or disabled and the \$15,000 income threshold exemption.

Some persons believe that a gross earnings tax is the most equitable and fair tax that local units in Kansas have the power to levy. Opponents counterpoint: "That doesn't mean it should be levied."

Other arguments and pros and cons exist, frequently based on how much the individual owns subject to taxation. Voter referendums have not been in any clear direction, although voter actions to repeal are most common. (See "Past Repeals and Referendums," below.) In some areas, where the voters have been advised as to who (number and income levels) actually pays most of the tax, the proposal has been defeated; in some areas, it is reported, a few individuals and corporations pay a large share of the tax.

### **To Levy or Not to Levy?**

The decision to pass an ordinance or resolution to levy the tax, or not to levy such a tax, is a local policy position. Since the legal authority exists, to take no action is tantamount to voting no. A decision is effectively made, either by levying the tax or by not doing so--whether by voting to levy it or by not voting at all.

Some of the pros and cons are briefly discussed above. In addition to these kinds of arguments, a critical consideration to many local units is, "Do we need the money, now and in the future?" If the answer is yes, then a look at the options is advisable. For example, is an increase in general property taxes a better way to raise the revenue? If the answer is yes, then does the local unit have the authority to increase the necessary tax levy rate, and/or does it have authority to increase the total amount of general property taxes under the tax lid? In some units, the intangibles tax has been "traded off" for a local sales tax.

Another example of an option, again given the need for the money, is whether a local sales tax should be used instead. What are the relative advantages and equity considerations?

Finally, the matter of equity must be decided. Is a local gross earnings tax the fairest way available to raise money to finance public services? Does it improve the "mix" of local revenue sources?

### **History of the Intangibles Tax**

An intangibles property tax is one of the oldest forms of taxation in Kansas. In early days, general property tax laws did not distinguish between physical property subject to ad valorem taxation and intangible property--often pieces of paper but with a market value and evidence of wealth. Following a constitutional amendment in 1924, a state law set the rate at 2.5 mills on the dollar value, followed by a five mill rate enacted by the 1927 legislature. In 1958, an option of five mills on the dollar value or three percent on the gross earnings from intangibles was provided, with a uniform three percent tax rate on earnings from money, notes and other evidence of debt enacted in 1970.

A variety of other changes were made in the intangibles tax law since then, including its extension to interest on savings and loan shares in 1970. At one time, school districts received a share of intangibles tax revenue, which was a deduction under the school foundation aid plan. However, in 1975 the distribution of the full state-levied three percent tax on intangibles earnings was changed to one-fourth (.75%

of the 3% tax) to the county and three-fourths (2.25% of the 3% tax) to the city or township in which the individual or corporation had residence. A 1976 law authorized county, city and township governing bodies to reduce or eliminate the tax, and a 1979 law authorized voter petitions for referendums to repeal the tax.

On March 5, 1982 the Kansas Supreme Court in the case of Von Ruden, Jr. v. Miller, 231 Kan. 1 stated: "We are forced to conclude the intangibles tax is a statewide tax and K.S.A. 1980 Supp. 79-3109(b) authorizes local governments to legislate a local reduction of or a total exemption from the tax as they determine in their discretion. This is an unauthorized delegation of legislative authority contrary to article 2, section 1 of the Kansas Constitution."

In response to this decision, the 1982 legislature completely repealed the previous state-levied intangibles tax, and enacted HB 3142 to authorize local units to levy a gross earnings tax on income from intangibles property. HB 3142 became K.S.A. 12-1,101 et seq, the present basic law.

The 1983 legislature made several more changes, including (1) the restoration of the requirement that individuals subject to the tax file informational returns with their state income tax forms, and (2) permitting the local governing body to reimpose the tax, notwithstanding its previous repeal. Minor changes were also made in 1984. No material changes were made in 1985 through 1988.

In 1985, the Kansas Supreme Court in the case of Cogswell v. Sherman County, 238 Kan. 438, upheld the constitutionality of the current law.

#### **Past Repeals and Referendums**

As noted in the section "History of the Intangibles Tax," statutory provisions to permit the repeal or reduction of the state-levied intangibles tax at the county, city or township level were declared unconstitutional in January 1982. Prior to this "local option" provision, the tax existed in all the existing 105 counties, 627 cities and 1,419 townships -- a total of 2,151 units. In early 1982, there were 307 Kansas local units that had acted to reduce or eliminate the tax, including 25 counties, 113 cities and 169 townships. Prior to the court decision noted above, in January of 1982, there were about 75 counties, 514 cities and 1,250 townships -- a total of 1,839 units -- which had neither repealed nor reduced the tax.

Referendums held prior to the 1982 law are no longer relevant, legally speaking. Prior to the 1982 law, there was a state-levied tax, with a local repeal option. Since the 1982 law, there is no local intangibles tax unless a positive act is taken by the local governing body. A number of local units have not exercised the local option of levying the tax since this was authorized in 1982, including most all of those units that had previously abolished the tax by referendum.

April 5, 1983 was the first election at which voter referendums to repeal the tax on intangibles were held under the 1982 state law. League records indicate that at least 35 cities held such referendums, with a vote "yes" to repeal in 22 and a "no" vote in 13. Some townships also had referendums at the April election, with mixed results.

At the August 1984 election, proposals to repeal the tax were approved in two counties and rejected in one city.

At the April 1985 election there were 18 voter propositions to repeal a city-levied tax. Nine passed and nine failed.



In 1986, at the April, August and November elections, 13 referendums on the intangibles tax were held in 11 cities; there were three cities which voted to eliminate the tax, and 8 which voted to retain it. One county (Geary) voted to eliminate the tax, while Norton voters decided to retain it.

At the April 1987 election, voters in six cities voted to remove the tax, and one city voted against levying it. Bourbon County voters voted to eliminate the tax.

At the April 1988 election, the voters of the City of Hanover rejected the proposal of eliminating the tax.

As the above referendum history indicates, no clear trends are evident, although the basic disposition of the voters tends to be against the intangibles tax, in the same manner that property tax increases are generally opposed. In many instances, the number of votes to eliminate the tax are known to exceed the number who are subject to the tax. In some areas, the comparatively few people who pay a significant amount of intangibles tax have successfully influenced the majority.

PART III

LOCAL INTANGIBLES TAX PRACTICES -- 1988

This report presents information on Kansas counties, cities and townships which levied a 1988 local intangibles tax to provide revenue for use in 1989. It includes a brief narrative summary of practices, a statistical summary by county, and a detailed listing by county of local intangibles tax rates, if any, of the county and each city and township therein.

The tax rate information in this bulletin is based on the table "1988 Intangibles Tax Rates" included in the 1987 Kansas Individual Income Tax Booklet published by the Kansas Department of Revenue. The Department's report is based on information supplied by county clerks.

In reviewing this information, it should be noted:

- The population figures are the adjusted and corrected 1980 federal census figures.
- The listed population of townships includes the population of any cities of the third class located therein. This population data for townships has been used since net township population figures--township population excluding cities of the third class--are not available.
- There are 12 Kansas cities with territory in more than one county. The summary information considers such a city to be located in the one county in which the largest proportion of the city's population resides. The detailed county listing includes such cities by county.

Narrative Summary

1. Countywide. Counties in which the county, and all cities and all townships therein, levy the tax (Hodgeman, Kearny, Ness) . . . . . 3
2. Countywide. Counties in which every taxpayer is subject to the tax (above 3 plus 40 others where a county tax exists) . . . . . 43
3. Countywide. Counties in which no county, city or township levy is made (Allen, Chautauqua, Cherokee, Coffey, Comanche, Douglas, Elk, Ellis, Finney, Grant, Greenwood, Hamilton, Haskell, Jackson, Kiowa, Leavenworth, Linn, Miami, Montgomery, Morris, Rooks, Saline, Scott, Seward, Sheridan, Stanton, Stevens, Trego, Wichita, Woodson, Wyandotte) . . . . . 31
4. Countywide. Counties in which either the county, or one or more cities or townships therein, levy the tax (105 less 31) . . . . . 74
5. Counties Only. 43 (41.0%) of the 105 counties levy the tax; 62 (59.0%) do not.
6. Cities Only. 183 (29.2%) of the 627 cities levy the tax; 444 (70.8%) do not.
7. Townships Only. 636 (44.8%) of the 1,419 townships levy the tax; 783 (55.2%) do not.
8. Population. About 60 percent of the 1980 population of Kansas (2,364,236) lives either within the 31 counties where no tax exists, or within a city or township in the larger counties of Johnson, Sedgwick or Shawnee where no county tax exists. In addition, there are a number of cities and townships without the tax located in other counties. Of the 50 cities of over 5,000 population (1980), only the cities

Goodland and Hutchinson currently levy the tax. The 47 non-levying cities of over 5,000 population contain 57.6% of the population of Kansas. It is estimated that less than one-third of the residents of Kansas will be subject to an intangibles tax in 1988.

9. Levy Rates. The statutory maximum intangibles tax rate is .75% for counties and 2.25% for cities or townships, for a maximum of 3%. The tax may be levied in increments of one-eighth of one percent (.125%). All county levies are at the maximum. Of the 183 levying cities, all but 5 are at the 2.25% rate. Of the 637 levying townships, all but 34 are at the 2.25% rate.

#### Changes in Levying Units

Kansas counties, cities and townships were authorized in 1982 to levy a gross earnings tax on intangibles. This act replaced the previous state levied tax with a local option to reduce or eliminate the tax. The number of levying units has declined since then. Following are the approximate number of units levying the tax in recent years. The year is the year of the levy.

	<u>1980</u>	<u>1982</u>	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1988</u>
Counties	105	67	45	46	44	43
Cities	627	368	243	231	208	183
Townships	<u>1,419</u>	<u>890</u>	<u>724</u>	<u>711</u>	<u>690</u>	<u>636</u>
Total	2,151	1,325	1,012	988	942	862

#### Statistical Summary by County

The table on the following three pages summarizes, by county, 1988 local intangibles tax practices. It shows (1) the county government rate, if any, (2) the number of cities levying the tax compared to the number of cities therein, and (3) the number of townships levying the tax compared to the total within the county.

#### 1988 Intangibles Tax Listing, By County

The final portion of this report lists by county the actual 1988 tax rate of the county and each city and township therein. The first column shows the 1980 federal census figures. As noted above, township population figures include residents within cities of the third class.

**1988 LOCAL INTANGIBLES TAXES FOR 1989  
-SUMMARY BY COUNTY-**

<u>COUNTY</u>	<u>County % Rate</u>	<u>CITIES</u>		<u>TOWNSHIPS</u>	
		<u>No. Levying Tax</u>	<u>No. of Cities</u>	<u>No. Levying Tax</u>	<u>No. of Townships</u>
Allen	0	0	9	0	12
Anderson	0	0	7	1	15
Atchison	0	3	5	8	8
Barber	0	2	7	7	18
Barton	0	0	9	6	22
Bourbon	0	2	6	0	11
Brown	0	0	10	7	10
Butler	.75	2	13	10	29
Chase	.75	2	5	2	9
Chautauqua	0	0	6	0	12
Cherokee	0	0	8	0	14
Cheyenne	.75	1	2	7	8
Clark	.75	2	3	3	6
Clay	.75	3	7	17	18
Cloud	.75	4	6	6	18
Coffey	0	0	6	0	14
Comanche	0	0	3	0	4
Cowley	.75	0	7	16	25
Crawford	0	1	10	0	9
Decatur	.75	2	4	22	25
Dickinson	.75	0	9	15	24
Doniphan	.75	7	8	2	9
Douglas	0	0	4	0	9
Edwards	0	2	4	4	10
Elk	0	0	5	0	10
Ellis	0	0	4	0	9
Ellsworth	.75	0	5	13	19
Finney	0	0	2	0	7
Ford	.75	1	4	9	14
Franklin	0	0	8	1	16
Geary	0	0	3	2	8
Gove	.75	5	5	4	9
Graham	.75	2	3	11	13
Grant	0	0	1	0	3
Gray	.75	4	5	5	7
Greeley	0	1	2	0	3
Greenwood	0	0	7	0	15
Hamilton	0	0	2	0	8
Harper	.75	5	7	6	6
Harvey	0	3	7	8	15
Haskell	0	0	2	0	3
Hodgeman	.75	2	2	9	9
Jackson	0	0	9	0	15
Jefferson	0	3	8	2	12



<u>COUNTY</u>	<u>County % Rate</u>	<u>CITIES</u>		<u>TOWNSHIPS</u>	
		<u>No. Levying Tax</u>	<u>No. of Cities</u>	<u>No. Levying Tax</u>	<u>No. of Townships</u>
Jewell	.75	4	7	15	25
Johnson	0	2	20	0	9
Kearny	.75	2	2	7	7
Kingman	0	1	7	6	23
Kiowa	0	0	3	0	1
Labette	0	1	8	0	16
Lane	.75	1	1	5	8
Leavenworth	0	0	6	0	10
Lincoln	.75	2	4	6	20
Linn	0	0	6	0	11
Logan	.75	2	3	7	11
Lyon	0	2	9	2	11
Marion	.75	4	12	8	24
Marshall	.75	7	9	23	25
McPherson	.75	4	8	24	25
Meade	.75	2	3	8	9
Miami	0	0	4	0	13
Mitchell	.75	4	7	19	20
Montgomery	0	0	9	0	12
Morris	0	0	7	0	11
Morton	0	1	3	0	6
Nemaha	0	2	8	19	20
Neosho	0	2	7	4	12
Ness	.75	5	5	10	10
Norton	.75	4	5	2	5
Osage	0	0	9	10	16
Osborne	.75	4	5	23	23
Ottawa	0	0	5	1	20
Pawnee	0	1	4	6	21
Phillips	.75	7	8	9	25
Pottawatomie	0	2	11	6	23
Pratt	.75	0	7	4	7
Rawlins	.75	3	3	7	10
Reno	.75	11	14	27	31
Republic	.75	7	8	7	20
Rice	0	0	9	14	20
Riley	.75	3	5	13	14
Rooks	0	0	6	0	12
Rush	0	6	8	6	12
Russell	.75	3	8	8	12
Saline	0	0	6	0	18
Scott	0	0	1	0	7
Sedgwick	0	1	19	6	27
Seward	0	0	2	0	3
Shawnee	0	0	5	1	12
Sheridan	0	0	2	0	14
Sherman	.75	2	2	12	13

<u>COUNTY</u>	<u>County % Rate</u>	<u>CITIES</u>		<u>TOWNSHIPS</u>	
		<u>No. Levying Tax</u>	<u>No. of Cities</u>	<u>No. Levying Tax</u>	<u>No. of Townships</u>
Smith	.75	6	6	24	25
Stafford	0	2	6	14	21
Stanton	0	0	2	0	3
Stevens	0	0	2	0	6
Sumner	.75	2	11	20	30
Thomas	0	1	5	12	13
Trego	0	0	2	0	7
Wabaunsee	.75	3	7	11	13
Wallace	.75	1	2	4	4
Washington	.75	5	11	21	25
Wichita	0	0	1	0	1
Wilson	0	2	7	1	15
Woodson	0	0	3	0	10
Wyandotte	<u>0</u>	<u>0</u>	<u>3</u>	<u>0</u>	<u>2</u>
TOTAL	43 of 105	183	627	636	1,419

ALLEN COUNTY

COUNTY	15,654	0
CITIES (9)	11,353	0 of 9
Bassett	31	0
Elsmore	104	0
Gas	543	0
Humboldt	2,230	0
Iola	6,938	0
LaHarpe	687	0
Mildred	64	0
Moran	643	0
Savonburg	113	0
TOWNSHIPS (12)	5,799	0 of 12
Carlyle	279	0
Cottage Grove	305	0
Deer Creek	142	0
Elm	1,326	0
Elsmore	535	0
Geneva	163	0
Humboldt	279	0
Iola	902	0
Logan	263	0
Marmaton	956	0
Osage	347	0
Salem	302	0

ANDERSON COUNTY

COUNTY	8,749	0
CITIES (7)	4,720	0 of 7
Colony	474	0
Garnett	3,310	0
Greeley	405	0
Harris	80	0
Kincaid	192	0
Lone Elm	55	0
Westphalia	204	0
TOWNSHIPS (15)	5,439	1 of 15
Indian Creek	175	0
Jackson	433	0
Lincoln	239	0
Lone Elm	269	0
Monroe	495	0
North Rich	103	0
Ozark	661	0
Putnam	284	0
Reeder	523	0
Rich	369	0
Union	189	0
Walker	591	0
Washington	298	2.25
Welda	330	0
Westphalia	480	0

ATCHISON COUNTY

COUNTY	18,397	0
CITIES (5)	12,670	3 of 5
Atchison	11,407	0
Effingham	634	0
Huron	107	2.25
Lancaster	274	2.25
Muscotah	248	2.25
TOWNSHIPS (8)	6,990	8 of 8
Benton	1,173	2.25
Center	692	2.25
Grasshopper	744	2.25
Kapioma	339	2.25
Lancaster	878	2.25
Mount Pleasant	778	2.25
Shannon	1,867	2.25
Walnut	519	2.25

BARBER COUNTY

COUNTY	6,548	0
CITIES (7)	4,777	2 of 7
Hardtner	336	0
Hazelton	143	2.25
Isabel	137	0
Kiowa	1,409	0
Medicine Lodge	2,384	0
Sharon	283	2.25
Sun City	85	0
TOWNSHIPS (18)	6,548	7 of 18
Aetna	37	0
Deerhead	30	0
Eagle	97	0
Elm Mills	100	1.50
Elwood	446	0
Hazelton	251	0
Kiowa	1,532	0
Lake City	94	2.25
McAdoo	32	2.25
Medicine Lodge	2,810	0
Mingona	89	0
Moore	45	2.25
Nippawalla	51	2.25
Ridge	41	0
Sharon	486	2.25
Sun City	131	0
Turkey Creek	45	0
Valley	231	2.25

BARTON COUNTY

COUNTY	31,343	0
CITIES (9)	24,464	0 of 9
Albert	236	0
Claflin	764	0
Ellinwood	2,508	0
Galatia	69	0
Great Bend	16,608	0
Hoisington	3,678	0
Olmitz	140	0
Pawnee Rock	409	0
Susank	52	0
TOWNSHIPS (22)	8,549	6 of 22
Albion	90	0
Beaver	185	2.25
Buffalo	529	2.25
Cheyenne	316	0
Clarence	163	2.25
Cleveland	91	0
Comanche	362	2.25
Eureka	147	0
Fairview	156	0
Grant	119	0
Great Bend	1,918	0
Independent	914	2.00
Lakin	346	2.25
Liberty	316	0
Logan	195	0
North Homestead	133	0
Pawnee Rock	536	0
South Bend	750	0
South Homestead	480	0
Union	161	0
Walnut	556	0
Wheatland	86	0

## BOURBON COUNTY

COUNTY	15,969	0
CITIES (6)	10,178	2 of 6
Bronson	414	0
Fort Scott	8,893	0
Fulton	194	2.25
Mapleton	121	0
Redfield	185	2.25
Uniontown	371	0
TOWNSHIPS (11)	7,076	0 of 11
Drywood	406	0
Franklin	324	0
Freedom	490	0
Marion	1,301	0
Marmaton	751	0
Millcreek	528	0
Osage	374	0
Pawnee	333	0
Scott	2,090	0
Timberhill	302	0
Walnut	177	0

## BROWN COUNTY

COUNTY	11,955	0
CITIES (10+1 Pt)	7,455	0 of 10
Everest	331	0
Fairview	258	0
Hamlin	80	0
Hiawatha	3,702	0
Horton	2,130	0
Morrill	336	0
Powhattan	95	0
Reserve	105	0
Robinson	324	0
Sabetha (Pt-Nem.)	9	0
Willis	85	0
TOWNSHIPS (10)	6,116	7 of 10
Hamlin	419	2.25
Hiawatha	859	2.25
Irving	298	2.25
Mission	764	0
Morrill	644	2.25
Padonia	339	0
Powhattan	875	0
Robinson	589	2.25
Walnut	731	2.25
Washington	598	2.25

## BUTLER COUNTY

COUNTY	44,782	.75
CITIES (13)	28,694	2 of 13
Andover	2,801	0
Augusta	6,968	0
Benton	609	0
Cassoday	122	0
Douglass	1,450	0
Elbing	175	0
El Dorado	11,551	0
Latham	148	0
Leon	667	0
Potwin	563	2.25
Rose Hill	1,557	0
Towanda	1,332	0
Whitewater	751	2.25
TOWNSHIPS (29)	26,263	10 of 29
Augusta	1,074	2.25
Benton	1,404	0
Bloomington	316	0

Bruno	5,394	0
Chelsea	99	0
Clay	112	0
Clifford	260	2.25
Douglass	1,834	0
El Dorado	1,415	0
Fairmount	464	0
Fairview	384	0
Glencoe	254	0
Hickory	101	0
Lincoln	273	2.25
Little Walnut	880	0
Logan	96	2.25
Milton	1,093	1.50
Murdock	276	2.25
Pleasant	2,938	0
Plum Grove	763	0
Prospect	986	2.25
Richland	963	2.25
Rock Creek	228	0
Rosalia	525	2.25
Spring	1,055	0
Sycamore	330	0
Towanda	2,040	0
Union	205	0
Walnut	501	2.25

## CHASE COUNTY

COUNTY	3,309	.75
CITIES (5)	1,875	2 of 5
Cedar Point	66	0
Cottonwood Falls	954	2.25
Elmdale	109	0
Matfield Green	71	0
Strong City	675	2.25
TOWNSHIPS (9)	3,309	2 of 9
Bazaar	95	0
Cedar	167	0
Cottonwood	235	0
Diamond Creek	311	0
Falls	1,125	2.25
Homestead	108	2.25
Matfield	175	0
Strong	797	0
Toledo	296	0

## CHAUTAUQUA COUNTY

COUNTY	5,016	0
CITIES (6)	3,112	0 of 6
Cedar Vale	848	0
Chautauqua	156	0
Elgin	139	0
Niotaze	104	0
Peru	286	0
Sedan	1,579	0
TOWNSHIPS (12)	5,016	0 of 12
Belleville	810	0
Caneyville	88	0
Center	105	0
Harrison	158	0
Hendricks	241	0
Jefferson	955	0
Lafayette	86	0
Little Caney	298	0
Salt Creek	139	0
Sedan	1,878	0
Summit	126	0
Washington	132	0



CHEROKEE COUNTY

COUNTY	22,304	0
CITIES (8)	13,491	0 of 8
Baxter Springs	4,730	0
Columbus	3,426	0
Galena	3,587	0
Roseland	119	0
Scammon	501	0
Treece	194	0
Weir	705	0
West Mineral	229	0

TOWNSHIPS (14)	9,355	0 of 14
Cherokee	374	0
Crawford	559	0
Garden	2,462	0
Lola	390	0
Lowell	547	0
Lyon	669	0
Mineral	291	0
Neosho	349	0
Pleasant View	576	0
Ross	921	0
Salamanca	559	0
Shawnee	480	0
Sheridan	302	0
Spring Valley	876	0

CHEYENNE COUNTY

COUNTY	3,678	.75
CITIES (2)	2,156	1 of 2
Bird City	546	2.25
St. Francis	1,610	0

TOWNSHIPS (8)	3,678	7 of 8
Benkelman	77	2.25
Bird City	947	2.25
Calhoun	88	2.25
Cherry Creek	114	2.25
Cleveland Run	82	2.25
Jaqua	75	2.25
Orlando	91	0
Wano	2,204	2.25

CLARK COUNTY

COUNTY	2,599	.75
CITIES (3)	1,919	2 of 3
Ashland	1,096	0
Englewood	111	2.25
Minneola	712	2.25

TOWNSHIPS (6)	2,599	3 of 6
Appleton	908	2.25
Center	1,238	0
Englewood	197	2.25
Lexington	84	2.25
Liberty	42	0
Sitka	130	0

CLAY COUNTY

COUNTY	9,802	.75
CITIES (6+2 Pt)	6,690	3 of 7
Clay Center	4,948	0
Clifton (Pt.-Wash.)	324	0
Green	155	2.25
Longford	109	2.25
Morganville	261	2.25
Oak Hill	35	0
Vining (Pt.-Wash.)	55	0
Wakefield	803	0

TOWNSHIPS (1) 4,854 17 of 18

Atheistane	194	2.25
Blaine	293	2.25
Bloom	122	2.25
Chapman	264	2.25
Clay Center	383	2.25
Exeter	115	2.25
Five Creeks	171	2.25
Garfield	159	2.25
Gill	150	2.25
Goshen	110	2.25
Grant	144	2.25
Hayes	221	2.25
Highland	376	2.25
Mulberry	501	0
Oakland	108	2.25
Republican	971	2.25
Sherman	394	0
Union	178	2.25

CLOUD COUNTY

COUNTY	12,494	.75
CITIES (6+1 Pt.)	9,625	4 of 6
Aurora	130	2.25
Clyde	909	2.25
Concordia	6,847	0
Glasco	710	0
Jamestown	440	2.25
Miltonvale	588	2.25
Simpson (Pt.-Mitch.)	1	0

TOWNSHIPS (18)	5,647	6 of 18
Arion	137	.50
Aurora	230	2.25
Buffalo	152	0
Center	196	0
Colfax	95	2.25
Elk	1,055	.50
Grant	551	1.00
Lawrence	230	0
Lincoln	356	0
Lyon	148	0
Meredith	104	0
Nelson	172	0
Oakland	70	0
Shirley	226	2.25
Sibley	239	0
Solomon	855	0
Starr	757	0
Summit	74	0

COFFEY COUNTY

COUNTY	9,370	0
CITIES (6)	6,100	0 of 6
Burlington	2,901	0
Gridley	404	0
Lebo	966	0
LeRoy	701	0
New Strawn	457	0
Waverly	671	0

TOWNSHIPS (14)	6,469	0 of 14
Avon	275	0
Burlington	363	0
Hampden	105	0
Key West	225	0
LeRoy	792	0
Liberty	723	0
Lincoln	1,205	0
Neosho	173	0
Ottumwa	742	0
Pleasant	270	0
Pottawatomie	239	0
Rock Creek	1,000	0
Spring Creek	160	0
Star	197	0

COMANCHE COUNTY

COUNTY	2,554	0
CITIES (3)	1,770	0 of 3
Coldwater	989	0
Protection	684	0
Wilmore	97	0
TOWNSHIPS (4)	2,554	0 of 4
Avilla	111	0
Coldwater	1,359	0
Powell	156	0
Protection	928	0

COWLEY COUNTY

COUNTY	36,824	.75
CITIES (7+1 Pt)	26,096	0 of 7
Arkansas City	13,201	0
Atlanta	256	0
Burden	518	0
Cambridge	113	0
Dexter	366	0
Geuda Springs (Pt.-Sum.)	15	0
Udall	891	0
Winfield	10,736	0
TOWNSHIPS (25)	12,887	16 of 25
Beaver	225	2.25
Bolton	1,681	0
Cedar	78	0
Creswell	2,290	2.25
Dexter	570	0
Fairview	226	2.25
Grant	93	0
Harvey	118	0
Liberty	199	2.25
Maple	473	2.25
Ninnescah	1,142	2.25
Omnia	358	2.25
Otter	73	0
Pleasant Valley	1,027	2.25
Richland	170	2.25
Rock Creek	233	2.25
Salem	273	2.25
Sheridan	144	2.25
Silver Creek	707	0
Silverdale	376	2.25
Spring Creek	89	0
Tisdale	305	0
Vernon	709	2.25
Walnut	1,105	2.25
Windsor	223	2.25

CRAWFORD COUNTY

COUNTY	37,916	0
CITIES (10)	28,803	1 of 10
Arcadia	460	0
Arma	1,676	0
Cherokee	775	0
Frontenac	2,586	0
Girard	2,888	0
Hepler	165	2.25
McCune	528	0
Mulberry	647	0
Pittsburg	18,770	0
Walnut	308	0
TOWNSHIPS (9)	13,025	0 of 9
Baker	3,330	0
Crawford	761	0
Grant	368	0
Lincoln	1,048	0
Osage	853	0
Sheridan	1,619	0
Sherman	549	0

Walnut	843	0
Washington	3,654	0

DECATUR COUNTY

COUNTY	4,509	.75
CITIES (4+1 Pt.)	2,900	2 of 4
Clayton (Pt.-Nort.)	9	2.25
Dresden	84	0
Jennings	194	0
Norcatatur	226	2.25
Oberlin	2,387	2.25
TOWNSHIPS (25)	2,122	22 of 25
Allison	67	2.25
Altory	36	2.25
Bassettville	53	2.25
Beaver	105	0
Center	63	2.25
Cook	55	2.25
Custer	48	2.25
Dresden	200	0
Finley	91	2.25
Garfield	46	2.25
Grant	45	2.25
Harlan	75	2.25
Jennings	248	2.25
Liberty	62	2.25
Lincoln	268	2.25
Logan	65	2.25
Lyon	34	2.25
Oberlin	101	2.25
Olive	109	2.25
Pleasant Valley	82	2.25
Prairie Dog	72	2.25
Roosevelt	42	2.25
Sappa	55	0
Sherman	58	2.25
Summit	42	2.25

DICKINSON COUNTY

COUNTY	20,175	.75
CITIES (9)	13,401	0 of 9
Abilene	6,572	0
Carlton	49	0
Chapman	1,255	0
Enterprise	839	0
Herington	2,930	0
Hope	468	0
Manchester	98	0
Solomon	1,018	0
Woodbine	172	0
TOWNSHIPS (24)	10,673	15 of 24
Banner	159	2.25
Buckeye	411	2.25
Center	1,298	2.25
Cheever	149	0
Flora	243	0
Fragrant Hill	239	2.25
Garfield	183	2.25
Grant	1,037	2.25
Hayes	233	2.25
Holland	144	2.25
Hope	659	2.25
Jefferson	224	2.25
Liberty	424	0
Lincoln	1,618	0
Logan	246	0
Lyon	269	0
Newbern	320	0
Noble	1,719	0
Ridge	177	2.25
Rinehart	208	0
Sherman	140	2.25
Union	212	2.25
Wheatland	161	2.25
Willowdale	200	2.25

## DONIPHAN COUNTY

COUNTY	9,268	.75
CITIES (8)	5,484	7 of 8
Denton	156	2.25
Elwood	1,275	2.25
Highland	954	2.25
Leona	73	0
Severance	134	2.25
Troy	1,240	2.25
Wathena	1,418	2.25
White Cloud	234	2.25

TOWNSHIPS (9)	9,268	2 of 9
Burr Oak	232	2.25
Center	1,944	0
Independence	347	0
Iowa	1,843	2.25
Marion	264	0
Union	390	0
Washington	3,459	0
Wayne	265	0
Wolf River	524	0

## DOUGLAS COUNTY

COUNTY	67,640	0
CITIES (4)	59,077	0 of 4
Baldwin City	2,829	0
Eudora	2,934	0
Lawrence	52,738	0
Lecompton	576	0

TOWNSHIPS (9)	14,902	0 of 9
Clinton	275	0
Eudora	3,821	0
Grant	430	0
Kanwaka	704	0
Lecompton	1,250	0
Marion	600	0
Palmyra	4,471	0
Wakarusa	2,246	0
Willow Springs	1,105	0

## EDWARDS COUNTY

COUNTY	4,271	0
CITIES (4)	3,023	2 of 4
Belpre	154	0
Kinsley	2,074	0
Lewis	551	2.25
Offerle	244	2.25

TOWNSHIPS (10)	2,197	4 of 10
Belpre	277	0
Franklin	137	0
Jackson	118	2.25
Kinsley	201	2.25
Lincoln	174	0
Logan	62	0
North Brown	97	0
South Brown	110	0
Trenton	333	2.25
Wayne	688	2.25

## ELK COUNTY

COUNTY	3,918	0
CITIES (5)	2,400	0 of 5
Elk Falls	151	0
Grenola	335	0
Howard	965	0
Longton	396	0
Moline	553	0

TOWNSHIPS (1)	3,918	0 of 10
Elk Falls	261	0
Greenfield	423	0
Howard	1,163	0
Liberty	132	0
Longton	506	0
Oak Valley	136	0
Painterhood	94	0
Paw Paw	191	0
Union Center	199	0
Wildcat	813	0

## ELLIS COUNTY

COUNTY	26,098	0
CITIES (4)	19,900	0 of 4
Ellis	2,062	0
Hays	16,301	0
Schoenchen	209	0
Victoria	1,328	0

TOWNSHIPS (9)	7,735	0 of 9
Big Creek	3,336	0
Buckeye	315	0
Catherine	292	0
Ellis	482	0
Freedom	208	0
Herzog	972	0
Lookout	591	0
Victoria	1,060	0
Wheatland	479	0

## ELLSWORTH COUNTY

COUNTY	6,640	.75
CITIES (5)	4,896	0 of 5
Ellsworth	2,465	0
Holyrood	567	0
Kanopolis	729	0
Lorraine	157	0
Wilson	978	0

TOWNSHIPS (19)	4,175	13 of 19
Ash Creek	76	2.25
Black Wolf	99	2.25
Carneiro	65	0
Clear Creek	110	2.25
Columbia	92	2.25
Ellsworth	979	0
Empire	78	2.25
Garfield	44	2.25
Green Garden	250	0
Langley	81	0
Lincoln	38	2.25
Mulberry	36	2.25
Noble	103	2.25
Palacky	66	2.25
Sherman	103	0
Thomas	78	2.25
Trivoli	80	2.25
Valley	700	2.25
Wilson	1,097	0

## FINNEY COUNTY

COUNTY	23,825	0
CITIES (2)	19,072	0 of 2
Garden City	18,256	0
Holcomb	816	0
TOWNSHIPS (7)	5,569	0 of 7
Garden City	2,724	0
Garfield	342	0
Ivanhoe	298	0
Pierceville	422	0
Pleasant Valley	118	0
Sherlock	1,436	0
Terry	229	0

## FORD COUNTY

COUNTY	24,315	.75
CITIES (4)	19,752	1 of 4
Bucklin	786	2.25
Dodge City	18,001	0
Ford	272	0
Spearville	693	0
TOWNSHIPS (14)	6,314	9 of 14
Bloom	132	2.25
Bucklin	943	2.25
Concord	99	2.25
Dodge	884	2.25
Enterprise	633	0
Fairview	320	0
Ford	424	2.25
Grandview	783	0
Richland	319	2.25
Royal	107	0
Sodville	129	2.25
Spearville	1,172	2.25
Wheatland	235	2.25
Wilburn	134	0

## FRANKLIN COUNTY

COUNTY	22,062	0
CITIES (8)	15,073	0 of 8
Lane	249	0
Ottawa	11,016	0
Pomona	868	0
Princeton	244	0
Rantoul	212	0
Richmond	510	0
Wellsville	1,612	0
Williamsburg	362	0
TOWNSHIPS (16)	11,046	1 of 16
Appanoose	257	0
Centropolis	758	0
Cutler	714	0
Franklin	2,219	0
Greenwood	347	0
Harrison	420	0
Hayes	314	0
Homewood	411	2.25
Lincoln	475	0
Ohio	621	0
Ottawa	923	0
Peoria	514	0
Pomona	1,080	0
Pottawatomie	561	0
Richmond	780	0
Williamsburg	652	0

## GEARY COUNTY

COUNTY	29,852	0
CITIES (3)	20,959	0 of 3
Grandview Plaza	1,189	0
Junction City	19,305	0
Milford	465	0
TOWNSHIPS (8)	10,547	2 of 8
Blakely	94	0
Jackson	100	0
Jefferson	1,740	0
Liberty	286	0
Lyon	272	0
Milford	1,285	2.25
Smoky Hill	6,625	0
Wingfield	145	2.25

## GOVE COUNTY

COUNTY	3,726	.75
CITIES (5)	2,109	5 of 5
Gove City	148	2.25
Grainfield	417	2.25
Grinnell	410	2.25
Park	183	2.25
Quinter	951	2.25
TOWNSHIPS (9)	3,726	4 of 9
Baker	1,400	2.25
Gaeland	80	0
Gove	293	2.25
Grainfield	585	2.25
Grinnell	678	2.25
Jerome	154	0
Larrabee	102	0
Lewis	26	0
Payne	408	0

## GRAHAM COUNTY

COUNTY	3,995	.75
CITIES (3)	2,448	2 of 3
Bogue	197	2.25
Hill City	2,028	0
Morland	223	2.25
TOWNSHIPS (13)	3,995	11 of 13
Allodium	102	2.25
Bryant	231	2.25
Gettysburg	110	2.25
Graham	76	2.25
Happy	108	2.25
Hill City	2,205	0
Indiana	65	2.25
Millbrook	215	2.25
Morlan	112	0
Nicodemus	81	2.25
Pioneer	67	2.25
Solomon	317	2.25
Wildhorse	306	2.25

## GRANT COUNTY

COUNTY	6,977	0
CITIES (1)	4,653	0 of 1
Ulysses	4,653	0
TOWNSHIPS (3)	6,977	0 of 3
Lincoln	5,832	0
Sherman	536	0
Sullivan	609	0



## GRAY COUNTY

COUNTY	5,138	.75
CITIES (5)	3,027	4 of 5
Cimarron	1,491	2.25
Copeland	323	2.25
Ensign	209	2.25
Ingalls	274	2.25
Montezuma	730	0
TOWNSHIPS (7)	5,138	5 of 7
Cimarron	1,937	2.25
Copeland	574	2.25
East Hess	396	2.25
Foote	152	2.25
Ingalls	595	0
Logan	197	0
Montezuma	1,287	2.25

## GREELEY COUNTY

COUNTY	1,845	0
CITIES (2)	1,092	1 of 2
Horace	137	0
Tribune	955	2.25
TOWNSHIPS (3)	1,845	0 of 3
Colony	235	0
Harrison	185	0
Tribune	1,425	0

## GREENWOOD COUNTY

COUNTY	8,764	0
CITIES (7)	5,757	0 of 7
Climax	81	0
Eureka	3,425	0
Fall River	173	0
Hamilton	363	0
Madison	1,099	0
Severy	447	0
Virgil	169	0
TOWNSHIPS (15)	5,339	0 of 15
Bachelor	195	0
Eureka	369	0
Fall River	239	0
Janesville	665	0
Lane	238	0
Madison	1,431	0
Otter Creek	238	0
Pleasant Grove	66	0
Quincy	195	0
Salem	48	0
Salt Springs	388	0
Shell Rock	238	0
South Salem	137	0
Spring Creek	122	0
Twin Grove	770	0

## HAMILTON COUNTY

COUNTY	2,514	0
CITIES (2)	1,736	0 of 2
Coolidge	82	0
Syracuse	1,654	0
TOWNSHIPS (8)	2,514	0 of 8
Bear Creek	81	0
Coolidge	182	0
Kendall	103	0
Lamont	108	0
Liberty	32	0
Medway	39	0
Richland	40	0
Syracuse	1,929	0

## HARPER COUNTY

COUNTY	7,778	.75
CITIES (7)	5,421	5 of 7
Anthony	2,661	2.25
Attica	730	0
Bluff City	95	2.25
Danville	71	2.25
Freeport	12	0
Harper	1,823	2.25
Waldron	29	2.25
TOWNSHIPS (6)	3,294	6 of 6
Township No. 1	1,206	2.25
Township No. 2	270	2.25
Township No. 3	554	2.25
Township No. 4	318	2.25
Township No. 5	551	2.25
Township No. 6	395	2.25

## HARVEY COUNTY

COUNTY	30,531	0
CITIES (6+1 Pt.)	25,149	3 of 7
Burrton	976	2.25
Halstead	1,994	0
Hesston	3,013	0
Newton	16,332	0
North Newton	1,222	2.00
Sedgwick (Pt.-Sed.)	1,343	0
Walton	269	2.25
TOWNSHIPS (15)	12,205	8 of 15
Alta	242	2.25
Burrton	1,211	0
Darlington	527	0
Emma	3,618	2.25
Garden	296	2.25
Halstead	378	0
Highland	386	2.25
Lake	219	2.25
Lakin	346	0
Macon	632	0
Newton	1,708	2.25
Pleasant	323	2.25
Richland	211	0
Sedgwick	1,682	2.25
Walton	426	0

## HASKELL COUNTY

COUNTY	3,814	0
CITIES (2)	2,410	0 of 2
Satanta	1,117	0
Sublette	1,293	0
TOWNSHIPS (3)	3,814	0 of 3
Dudley	1,541	0
Haskell	1,721	0
Lockport	552	0

HODGEMAN COUNTY

COUNTY	2,269	.75
CITIES (2)	1,119	2 of 2
Hanston	257	2.25
Jetmore	862	2.25
TOWNSHIPS (9)	2,269	9 of 9
Benton	47	2.25
Center	1,098	2.25
Hallet	69	2.25
Marena	500	2.25
North Roscoe	76	2.25
Sawlog	124	2.25
South Rosco	99	2.25
Sterling	163	2.25
Valley	93	2.25

JACKSON COUNTY

COUNTY	11,644	0
CITIES (9)	5,184	0 of 9
Circleville	164	0
Delia	181	0
Denison	231	0
Holton	3,132	0
Hoyt	536	0
Mayetta	287	0
Netawaka	218	0
Soldier	165	0
Whiting	270	0
TOWNSHIPS (15)	8,512	0 of 15
Adrian	125	0
Banner	329	0
Cedar	1,164	0
Douglas	1,711	0
Franklin	600	0
Garfield	600	0
Grant	211	0
Jefferson	517	0
Liberty	416	0
Lincoln	756	0
Netawaka	474	0
Solider	493	0
Straight Creek	193	0
Washington	453	0
Whiting	470	0

JEFFERSON COUNTY

COUNTY	15,207	0
CITIES (8)	6,329	3 of 8
McLouth	700	2.25
Meriden	707	2.25
Nortonville	692	2.25
Oskaloosa	1,092	0
Ozawkie	472	0
Perry	907	0
Valley Falls	1,189	0
Winchester	570	0
TOWNSHIPS (12)	15,207	2 of 12
Delaware	1,981	0
Fairview	669	0
Jefferson	1,241	2.25
Kaw	1,301	0
Kentucky	1,453	0
Norton	1,016	2.25
Oskaloosa	1,776	0
Ozawkie	950	0
Rock Creek	2,234	0
Rural	588	0
Sarcoxie	644	0
Union	1,354	0

JEWELL COUNTY

COUNTY	5,241	.75
CITIES (7)	2,767	4 of 7
Burr Oak	366	2.25
Esbon	234	2.25
Formoso	166	0
Jewell	589	2.25
Mankato	1,205	2.25
Randall	154	0
Webber	53	0
TOWNSHIPS (25)	5,241	15 of 25
Allen	68	0
Athens	105	0
Browns creek	71	0
Buffalo	723	0
Burr Oak	473	2.25
Calvin	73	0
Center	1,366	0
Erving	86	0
Esbon	358	2.25
Grant	280	2.25
Harrison	71	1.00
Highland	67	1.50
Holmwood	71	2.25
Ionia	153	2.25
Jackson	191	2.25
Limestone	103	2.25
Montana	118	0
Odessa	74	1.00
Prairie	250	0
Richland	39	1.25
Sinclair	111	2.25
Vicksburg	60	2.25
Walnut	113	2.25
Washington	115	0
Whitemound	102	2.25

JOHNSON COUNTY

COUNTY	270,269	0
CITIES (18+2 Pt.)	252,711	2 of 20
Countryside	346	0
DeSoto	2,061	0
Edgerton	1,214	0
Fairway	4,619	0
Gardner	2,392	0
Lake Quivira (Pt.-Wy.)	1,029	0
Leawood	13,360	0
Lenexa	18,639	0
Merriam	10,794	0
Mission	8,643	0
Mission Hills	3,904	.25
Mission Woods	213	0
Olathe	37,258	0
Overland Park	81,784	0
Prairie Village	24,657	0
Roeland Park	7,962	0
Shawnee	29,653	0
Spring Hill (Pt.-Miami)	1,963	0
Westwood	1,783	.125
Westwood Hills	437	0
TOWNSHIPS (9)	17,558	0 of 9
Aubry	2,989	0
Gardner	2,595	0
Lexington	1,978	0
McCamish	922	0
Monticello	2,813	0
Olathe	1,564	0
Oxford	2,491	0
Shawnee	620	0
Spring Hill	1,586	0

KEARNY COUNTY

COUNTY	3,435	.75
CITIES (2)	2,361	2 of 2
Deerfield	538	2.25
Lakin	1,823	2.25
TOWNSHIPS (7)	3,435	7 of 7
Deerfield	713	2.25
East Hibbard	152	2.25
Hartland	126	2.25
Kendall	109	2.25
Lakin	2,078	2.25
Southside	190	2.25
West Hibbard	67	2.25

KINGMAN COUNTY

COUNTY	8,960	0
CITIES (7)	4,966	1 of 7
Cunningham	540	0
Kingman	3,563	0
Nashville	127	0
Norwich	476	0
Penalosa	31	0
Spivey	83	0
Zenda	146	2.25
TOWNSHIPS (23)	5,197	6 of 23
Allen	114	0
Belmont	134	0
Bennett	647	0
Canton	111	0
Chikaskia	168	0
Dale	217	2.25
Dresden	402	0
Eagle	159	0
Eureka	147	2.25
Evan	425	0
Galesburg	259	0
Hoosier	185	0
Kingman	184	2.25
Liberty	220	0
Ninnescah	258	0
Peters	29	0
Richland	139	0
Rochester	248	2.25
Rural	374	0
Union	123	2.25
Valley	130	0
Vinita	208	2.25
White	316	0

KIOWA COUNTY

COUNTY	4,046	0
CITIES (3)	2,994	0 of 3
Greensburg	1,885	0
Haviland	770	0
Mullinville	339	0
TOWNSHIPS (1)	4,046	0 of 1
Kiowa Rural	4,046	0

LABETTE COUNTY

COUNTY	25,682	0
CITIES (8)	19,125	1 of 8
Altamont	1,054	0
Bartlett	163	0
Chetopa	1,751	0
Edna	537	0
Labette	123	0
Mound Valley	381	2.25

Oswego	2,218	0
Parsons	12,898	0
TOWNSHIPS (16)	8,815	0 of 16
Canada	281	0
Elm Grove	947	0
Fairview	281	0
Hackberry	466	0
Howard	388	0
Labette	323	0
Liberty	485	0
Montana	240	0
Mound Valley	862	0
Mount Pleasant	1,342	0
Neosho	199	0
North	618	0
Osage	689	0
Oswego	326	0
Richland	372	0
Walton	996	0

LANE COUNTY

COUNTY	2,472	.75
CITIES (1)	1,390	1 of 1
Dighton	1,390	2.25
TOWNSHIPS (8)	2,472	5 of 8
Alamota	102	0
Blaine	138	2.25
Cheyenne	333	0
Cleveland	45	2.25
Dighton	1,577	2.25
Spring Creek	95	0
White Rock	46	2.25
Wilson	136	2.25

LEAVENWORTH COUNTY

COUNTY	54,809	0
CITIES (6)	43,113	0 of 6
Basehor	1,483	0
Easton	460	0
Lansing	5,307	0
Leavenworth	33,656	0
Linwood	343	0
Tonganoxie	1,864	0
TOWNSHIPS (10)	21,153	0 of 10
Alexandria	629	0
Delaware	6,031	0
Easton	1,178	0
Fairmount	3,121	0
High Prairie	1,312	0
Kickapoo	1,394	0
Reno	764	0
Sherman	1,772	0
Stranger	1,438	0
Tonganoxie	3,514	0

LINCOLN COUNTY

COUNTY	4,145	.75
CITIES (4)	2,309	2 of 4
Barnard	163	0
Beverly	171	2.25
Lincoln Center	1,599	2.25
Sylvan Grove	376	0
TOWNSHIPS (20)	4,145	6 of 20
Battle Creek	70	0
Beaver	505	.50
Cedron	67	0
Colorado	290	0
Elkhorn	1,123	0
Franklin	105	2.25
Golden Belt	78	0
Grant	95	0
Hanover	50	0
Highland	59	0
Indiana	263	.50
Logan	70	0
Madison	107	0
Marion	123	0
Orange	96	0
Pleasant	549	2.25
Salt Creek	99	2.25
Scott	205	1.00
Valley	67	0
Vesper	124	0

LINN COUNTY

COUNTY	8,234	0
CITIES (6)	3,991	0 of 6
Blue Mound	319	0
LaCygne	1,025	0
Mound City	755	0
Parker	270	0
Pleasanton	1,303	0
Prescott	319	0
TOWNSHIPS (11)	8,234	0 of 11
Blue Mound	584	0
Centerville	448	0
Liberty	813	0
Lincoln	1,491	0
Mound City	1,104	0
Paris	425	0
Potosi	1,940	0
Scott	464	0
Sheridan	552	0
Stanton	176	0
Valley	237	0

LOGAN COUNTY

COUNTY	3,478	.75
CITIES (2+1Pt.)	2,582	2 of 3
Oakley (Pt.Thom.)	2,268	0
Russell Springs	56	2.25
Winona	258	2.25
TOWNSHIPS (11)	3,478	7 of 11
Augustine	28	0
Elkader	36	2.25
Lees	37	2.25
Logansport	12	2.25
McAllaster	40	0
Monument	184	2.25
Oakley	2,558	2.25
Paxton	33	0
Russell Springs	112	2.25
Western	58	2.25
Winona	380	0

LYON COUNTY

COUNTY	35,108	0
CITIES (9)	28,188	2 of 9
Admire	158	0
Allen	205	0
Americus	915	2.25
Bushong	62	2.25
Emporia	25,287	0
Hartford	551	0
Neosho Rapids	289	0
Olpe	477	0
Reading	244	0
TOWNSHIPS (11)	9,821	2 of 11
Agnes City	507	0
Americus	1,591	2.25
Center	1,135	0
Elmendaro	1,035	0
Emporia	1,244	0
Fremont	988	0
Ivy	275	0
Jackson	1,013	0
Pike	1,212	0
Reading	499	0
Waterloo	322	2.25

MARION COUNTY

COUNTY	13,522	.75
CITIES (12)	8,393	4 of 12
Burns	224	0
Durham	130	0
Florence	729	0
Goessel	421	2.25
Hillsboro	2,717	2.25
Lehigh	189	0
Lincolnton	235	0
Lost Springs	94	0
Marion	1,951	0
Peabody	1,474	2.25
Ramona	116	0
Tampa	113	2.25
TOWNSHIPS (24)	8,125	8 of 24
Blaine	214	0
Catlin	230	0
Center	421	0
Clark	217	2.25
Clear Creek	668	0
Colfax	273	0
Doyle	95	0
Durham Park	282	2.25
East Branch	202	0
Fairplay	162	2.25
Gale	243	0
Grant	159	0
Lehigh	334	0
Liberty	297	0
Logan	147	0
Lost Springs	316	0
Menno	297	2.25
Milton	339	0
Moore	94	0
Peabody	1,671	2.25
Risley	233	2.25
Summit	104	2.25
West Branch	869	2.25
Wilson	258	0



## MARSHALL COUNTY

COUNTY	12,787	.75
CITIES (9)	8,014	7 of 9
Axtell	470	2.25
Beattie	316	0
Blue Rapids	1,280	2.25
Frankfort	1,038	0
Marysville	3,670	2.25
Oketo	130	2.25
Summerfield	225	2.25
Vermillion	191	2.25
Waterville	694	2.25
TOWNSHIPS (25)	9,117	23 of 25
Balderson	154	2.25
Bigelow	113	2.25
Blue Rapids	113	2.25
Blue Rapids City	1,389	2.25
Center	164	2.25
Clear Fork	52	2.25
Cleveland	117	2.25
Cottage Hill	166	2.25
Elm Creek	229	2.25
Franklin	332	2.25
Guittard	505	2.25
Herkimer	318	2.25
Lincoln	181	2.25
Logan	357	2.25
Marysville	524	2.25
Murray	737	2.25
Noble	302	2.25
Oketo	316	2.25
Richland	247	2.25
Rock	151	2.25
St. Bridget	252	2.25
Vermillion	1,218	0
Walnut	183	2.25
Waterville	842	2.25
Wells	155	0

## MCPHERSON COUNTY

COUNTY	26,855	.75
CITIES (8)	19,684	4 of 8
Canton	926	2.25
Galva	651	2.25
Inman	947	2.25
Lindsborg	3,155	2.25
Marquette	639	0
McPherson	11,753	0
Moundridge	1,453	0
Windom	160	0
TOWNSHIPS (25)	11,947	24 of 25
Battle Hill	120	2.25
Bonville	49	2.25
Canton	1,187	2.25
Castle	250	0
Delmore	131	2.25
Empire	1,079	1.00
Groveland	239	2.25
Gypsum Creek	223	2.25
Harper	167	2.25
Hayes	287	2.25
Jackson	290	2.25
King City	404	2.25
Little Valley	472	2.25
Lone Tree	422	2.25
Marquette	877	2.25
McPherson	607	2.25
Meridian	346	2.25
Mound	1,888	2.25
New Gottland	269	2.25
Smoky Hill	297	2.25
South Sharps Crk.	124	2.25
Spring Valley	437	2.25

Superior	1,318	2.25
Turkey Creek	288	2.25
Union	176	2.25

## MEADE COUNTY

COUNTY	4,788	.75
CITIES (3)	3,413	2 of 3
Fowler	592	0
Meade	1,777	2.25
West Plains	1,044	2.25
TOWNSHIPS (9)	4,788	8 of 9
Cimarron	89	0
Crooked Creek	79	2.25
Fowler	794	2.25
Logan	149	2.25
Meade Center	2,058	2.25
Mertilla	236	2.25
Odie	79	2.25
Sand Creek	76	2.25
West Plains	1,228	2.25

## MIAMI COUNTY

COUNTY	21,618	0
CITIES (4+1 Pt.)	10,975	0 of 4
Fontana	173	0
Louisburg	1,744	0
Osawatomie	4,459	0
Paola	4,557	0
Spring Hill (Pt.-John.)	42	0
TOWNSHIPS (13)	10,816	0 of 13
Marysville	1,593	0
Miami	415	0
Middle Creek	1,002	0
Mound	508	0
Osage	592	0
Osawatomie	697	0
Paola	738	0
Richland	1,036	0
Stanton	766	0
Sugar Creek	322	0
Ten Mile	798	0
Valley	1,262	0
Wea	1,087	0

MITCHELL COUNTY

COUNTY	8,117	.75
CITIES (6+1 Pt.)	6,132	4 of 7
Beloit	4,367	2.25
Cawker City	640	0
Glen Elder	491	2.25
Hunter	135	2.25
Scottsville	56	0
Simpson (Pt.-Cloud)	122	0
Tipton	321	2.25
TOWNSHIPS (20)	3,750	19 of 20
Asherville	152	2.25
Beloit	443	2.25
Bloomfield	117	2.25
Blue Hill	44	2.25
Carr Creek	33	2.25
Cawker	706	0
Center	62	2.25
Custer	208	2.25
Eureka	45	2.25
Glen Elder	599	2.25
Hays	38	2.25
Logan	179	2.25
Lulu	121	2.25
Pittsburg	476	2.25
Plum Creek	142	2.25
Round Springs	47	2.25
Salt Creek	54	2.25
Solomon Rapids	84	2.25
Turkey Creek	139	2.25
Walnut Creek	61	2.25

MONTGOMERY COUNTY

COUNTY	42,281	0
CITIES (9)	32,347	0 of 9
Caney	2,284	0
Cherryvale	2,769	0
Coffeyville	15,185	0
Dearing	475	0
Elk City	404	0
Havana	169	0
Independence	10,598	0
Liberty	174	0
Tyro	289	0
TOWNSHIPS (12)	11,445	0 of 12
Caney	1,289	0
Cherokee	580	0
Cherry	503	0
Drum Creek	522	0
Fawn Creek	2,088	0
Independence	2,426	0
Liberty	568	0
Louisburg	791	0
Parker	1,194	0
Rutland	282	0
Sycamore	994	0
West Cherry	208	0

MORRIS COUNTY

COUNTY	6,419	0
CITIES (7)	3,569	0 of 7
Council Grove	2,381	0
Dunlap	82	0
Dwight	320	0
Latimer	31	0
Parkerville	42	0
White City	534	0
Wilsey	179	0
TOWNSHIPS (11)	4,038	0 of 11
Highland	133	0
Overland	111	0

Township 1	589	0
Township No. 2	627	0
Township No. 3	510	0
Township No. 4	234	0
Township No. 5	707	0
Township No. 6	141	0
Township No. 7	327	0
Township No. 8	300	0
Township No. 9	359	0

MORTON COUNTY

COUNTY	3,454	0
CITIES (3)	2,741	1 of 3
Elkhart	2,243	0
Richfield	81	0
Rolla	417	2.25
TOWNSHIPS (6)	3,454	0 of 6
Cimarron	73	0
Jones	16	0
Richfield	316	0
Rolla	561	0
Taloga	2,378	0
Westola	110	0

NEMAHA COUNTY

COUNTY	11,211	0
CITIES (7+1Pt.)	6,233	2 of 8
Bern	220	2.25
Centralia	486	0
Corning	158	2.25
Goff	196	0
Oneida	120	0
Sabetha (Pt.-Br.)	2,288	0
Seneca	2,389	0
Wetmore	376	0
TOWNSHIPS (20)	6,540	19 of 20
Adams	242	2.25
Berwick	346	2.25
Capioma	202	2.25
Center	274	2.25
Clear Creek	170	2.25
Gilman	318	2.25
Granada	127	2.25
Harrison	424	2.25
Home	603	2.25
Illinois	465	0
Marion	475	2.25
Mitchell	345	2.25
Nemaha	196	2.25
Neuchatel	165	2.25
Red Vermillion	174	2.25
Reilly	202	2.25
Richmond	460	2.25
Rock Creek	271	2.25
Washington	539	2.25
Wetmore	542	2.25

NEOSHO COUNTY

COUNTY	18,967	0
CITIES (7)	13,587	2 of 7
Chanute	10,506	0
Earlton	79	0
Erie	1,415	0
Galesburg	181	0
St. Paul	746	1.25
Stark	143	0
Thayer	517	2.25
TOWNSHIPS (12)	8,461	4 of 12
Big Creek	558	0
Canville	527	2.25
Centerville	526	0
Chetopa	934	0
Erie	1,821	2.25
Grant	471	0
Ladore	395	0
Lincoln	381	2.25
Mission	989	0
Shiloh	286	0
Tioga	1,194	0
Walnut Grove	379	2.25

NESS COUNTY

COUNTY	4,498	.75
CITIES (5)	2,969	5 of 5
Bazine	385	2.25
Brownell	92	2.25
Ness City	1,769	2.25
Ransom	448	2.25
Utica	275	2.25
TOWNSHIPS (10)	4,498	10 of 10
Bazine	611	2.25
Center	1,830	2.25
Eden	124	2.25
Forrester	108	2.25
Franklin	203	2.25
Highpoint	145	2.25
Johnson	96	2.25
Nevada	656	2.25
Ohio	474	2.25
Waring	251	2.25

NORTON COUNTY

COUNTY	6,689	.75
CITIES (4+1Pt.)	4,510	4 of 5
Almena	517	2.25
Clayton	93	0
(Pt.-Dec.)		
Edmond	56	2.25
Lenora	444	.25
Norton	3,400	2.25
TOWNSHIPS (5)	3,289	2 of 5
Almena-District 4	762	0
Center-District 1	1,196	1.25
Harrison-District 6	33	0
Highland-Dist. 2	1,016	.25
Solomon-District 3	282	0

OSAGE COUNTY

COUNTY	15,319	0
CITIES (9)	9,109	0 of 9
Burlingame	1,239	0
Carbondale	1,518	0
Lyndon	1,132	0
Melvern	481	0
Oliver	65	0
Osage City	2,667	0

Overbrook	930	0
Quenemo	413	0
Scranton	664	0

TOWNSHIPS (16)	12,652	19 of 16
Agency	565	2.25
Arvonia	116	2.25
Barclay	203	0
Burlingame	1,935	2.25
Dragoon	277	0
Elk	1,637	2.25
Fairfax	302	2.25
Grant	342	2.25
Junction	736	2.25
Lincoln	138	2.25
Melvern	842	0
Olivet	238	0
Ridgeway	2,353	2.25
Scranton	1,076	2.25
Superior	356	0
Valley Brook	1,536	0

OSBORNE COUNTY

COUNTY	5,959	.75
CITIES (5)	4,266	4 of 5
Alton	135	2.25
Downs	1,324	2.25
Natoma	515	2.25
Osborne	2,120	0
Portis	172	2.25
TOWNSHIPS (23)	3,839	23 of 23
Bethany	295	2.25
Bloom	148	2.25
Corinth	66	2.25
Covert	29	2.25
Delhi	59	2.25
Grant	54	2.25
Hancock	36	2.25
Hawkeye	35	2.25
Independence	63	2.25
Jackson	58	2.25
Kill Creek	48	2.25
Lawrence	56	2.25
Liberty	27	2.25
Mount Ayr	74	2.25
Natoma	570	2.25
Penn	176	2.25
Ross	1,456	2.25
Round Mound	78	2.25
Sumner	275	2.25
Tilden	134	2.25
Valley	29	2.25
Victor	42	2.25
Winfield	31	2.25

OTTAWA COUNTY

COUNTY	5,971	0
CITIES (5)	3,722	0 of 5
Bennington	579	0
Culver	167	0
Delphos	570	0
Minneapolis	2,075	0
Tescott	331	0
TOWNSHIPS (20)	3,896	1 of 20
Bennington	781	0
Blaine	111	2.25
Buckeye	96	0
Center	84	0
Chapman	76	0
Concord	177	0
Culver	297	0
Durham	34	0
Fountain	199	0
Garfield	84	0
Grant	94	0
Henry	51	0
Lincoln	161	0
Logan	124	0
Morton	483	0
Ottawa	46	0
Richland	174	0
Sheridan	699	0
Sherman	81	0
Stanton	44	0

PAWNEE COUNTY

COUNTY	8,065	0
CITIES (4)	5,582	1 of 4
Burdett	275	0
Garfield	277	0
Larned	4,811	0
Rozel	219	2.25
TOWNSHIPS (21)	3,254	6 of 21
Ash Valley	66	0
Browns Grove	336	0
Conkling	33	2.25
Garfield	326	0
Grant	293	1.25
Keysville	71	2.25
Larned	333	0
Lincoln	54	0
Logan	60	2.25
Morton	89	0
Orange	85	0
Pawnee	101	0
Pleasant Grove	243	0
Pleasant Ridge	83	0
Pleasant Valley	134	0
River	111	0
Santa Fe	579	0
Sawmill	36	2.25
Shiley	33	0
Valley Center	91	0
Walnut	97	2.25

PHILLIPS COUNTY

COUNTY	7,406	.75
CITIES (8)	5,023	7 of 8
Agra	321	2.25
Glade	131	2.25
Kirwin	249	2.25
Logan	720	2.25
Long Island	187	2.25
Phillipsburg	3,229	2.25
Prairie View	145	2.25
Speed	41	0

TOWNSHIPS (	4,177	9 of 25
Arcade	106	2.25
Beaver	94	0
Belmont	114	0
Bow Creek	39	0
Crystal	82	2.25
Dayton	64	0
Deer Creek	105	0
Freedom	109	2.25
Glenwood	52	0
Granite	68	0
Greenwood	63	0
Kirwin	329	.25
Logan	802	0
Long Island	318	0
Mound	192	.875
Phillipsburg	433	0
Plainview	21	2.25
Plum	462	.875
Prairie View	264	2.25
Rushville	36	0
Solomon	258	0
Sumner	55	2.25
Towanda	23	0
Valley	55	0
Walnut	33	0

POTTAWATOMIE COUNTY

COUNTY	14,782	0
CITIES (11+1 Pt.)	7,659	2 of 11
Belvue	212	0
Emmett	223	0
Havensville	183	0
Louisville	207	0
Manhattan	162	0
(Pt.-Riley)		
Olsburg	166	0
Onaga	752	0
St. George	309	0
St. Marys	1,598	0
Wamego	3,159	0
Westmoreland	598	2.25
Wheaton	90	2.25
TOWNSHIPS (23)	14,620	6 of 23
Belvue	353	0
Blue	1,402	0
Blue Valley	293	0
Center	126	0
Clear Creek	152	0
Emmett	377	0
Grant	365	0
Green	153	2.25
Lincoln	122	0
Lone Tree	231	0
Louisville	591	0
Mill Creek	1,000	0
Pottawatomie	399	2.25
Rock Creek	701	0
St. Clere	82	0
St. George	1,697	1.50
St. Marys	1,989	0
Shannon	196	0
Sherman	156	2.25
Spring Creek	72	2.25
Union	161	0
Vienna	120	2.25
Wamego	3,882	0

PRATT COUNTY

COUNTY	10,275	.75
CITIES (7)	7,914	0 of 7
Byers	47	0
Coats	153	0
Cullison	154	0
Iuka	235	0
Pratt	6,885	0
Preston	227	0
Sawyer	213	0
TOWNSHIPS (7)	3,390	4 of 7
Township 6 (Haysville)	720	0
Township 7 (Iuka)	461	0
Township 8 (Lincoln)	246	2.25
Township 9 (Richland)	425	2.25
Township 10 (Grant)	222	0
Township 11 (Paxon)	570	2.25
Township 12 (Center)	746	2.25

RAWLINS COUNTY

COUNTY	4,105	.75
CITIES (3)	2,124	3 of 3
Atwood	1,665	2.25
Herndon	220	2.25
McDonald	239	2.25
TOWNSHIPS (10)	4,105	7 of 10
Achilles	94	2.25
Atwood	1,695	0
Center	461	2.25
Driftwood	143	2.25
Herl	637	2.25
Jefferson	64	0
Ludell	187	2.00
Mirage	70	0
Rocewood	680	2.25
Union	74	2.25

RENO COUNTY

COUNTY	64,983	.75
CITIES (14)	48,934	11 of 14
Abbyville	123	0
Arlington	631	2.25
Buhler	1,188	2.25
Haven	1,125	2.25
Hutchinson	40,284	2.25
Langdon	84	0
Nickerson	1,292	0
Partridge	268	2.25
Plevna	115	2.25
Pretty Prairie	655	2.25
S. Hutchinson	2,226	2.25
Sylvia	353	2.25
Turon	481	2.25
Willowbrook	109	2.25
TOWNSHIPS (31)	23,407	27 of 31
Albion	920	2.25
Arlington	798	2.25
Bell	105	2.25
Castelton	242	2.25
Center	627	2.25
Clay	3,238	0
Enterprise	146	2.25
Grant	1,263	2.25
Grove	93	2.25
Haven	1,539	0

Hayes	154	2.25
Huntsville	176	2.25
Langdon	246	0
Lincoln	595	2.25
Little River	1,824	2.25
Loda	128	2.25
Medford	185	2.25
Medora	1,437	2.25
Miami	575	2.25
Ninnescah	199	2.25
Plevna	308	2.25
Reno	5,006	2.25
Roscoe	128	2.25
Salt Creek	453	2.25
Sumner	397	2.25
Sylvia	481	0
Troy	140	2.25
Valley	878	2.25
Walnut	138	2.25
Westminster	246	2.25
Yoder	742	2.25

REPUBLIC COUNTY

COUNTY	7,569	.75
CITIES (8)	4,549	7 of 8
Agenda	106	2.25
Belleville	2,805	0
Courtland	377	2.25
Cuba	286	2.25
Munden	152	2.25
Narka	120	2.25
Republic	223	2.25
Scandia	480	2.25
TOWNSHIPS (20)	4,764	7 of 20
Albion	256	0
Beaver	149	0
Belleville	254	2.25
Big Bend	371	0
Courtland	573	0
Elk Creek	234	0
Fairview	193	1.00
Farmington	147	0
Freedom	250	0
Grant	127	2.00
Jefferson	186	1.50
Liberty	98	2.25
Lincoln	147	0
Norway	209	2.25
Richland	416	0
Rose Creek	197	0
Scandia	612	0
Union	80	0
Washington	130	2.25
White Rock	135	0



RICE COUNTY

COUNTY	11,900	0
CITIES (9)	8,987	0 of 9
Alden	214	0
Bushton	388	0
Chase	753	0
Frederick	29	0
Geneseo	496	0
Little River	529	0
Lyons	4,134	0
Raymond	132	0
Sterling	2,312	0
TOWNSHIPS (20)	5,454	14 of 20
Atlanta	258	2.25
Bell	43	2.25
Center	148	2.25
East Washington	107	0
Eureka	93	2.25
Farmer	544	0
Galt	74	0
Harrison	232	0
Lincoln	881	2.25
Mitchell	170	2.25
Odessa	76	0
Pioneer	107	2.25
Raymond	237	2.25
Rockville	144	2.25
Sterling	351	2.25
Union	774	0
Valley	311	2.25
Victoria	614	2.25
West Washington	153	2.25
Wilson	137	2.25

RILEY COUNTY

COUNTY	63,505	.75
CITIES (4+1Pt.)	35,633	3 of 5
Manhattan	32,482	0
(Pt.-Pot.)		
Leonardville	437	2.25
Ogden	1,804	0
Randolph	131	2.25
Riley	779	2.25
TOWNSHIPS (14)	31,023	13 of 14
Ashland	171	2.25
Bala	762	2.25
Center	102	2.25
Fancy Creek	126	2.25
Grant	675	2.25
Jackson	256	2.25
Madison*	16,183	1.00
Manhattan	8,924	2.25
May Day	125	2.25
Ogden	2,178	2.25
Sherman	390	0
Swede Creek	176	2.25
Wildcat	647	2.25
Zeandale	308	2.25

\*Fort Riley (15,192) was consolidated with Madison in 1973 but not separated for 1980 census. Madison, excluding previous Fort Riley township, is 991.

ROOKS COUNTY

COUNTY	7,006	0
CITIES (6)	5,158	0 of 6
Damar	204	0
Palco	329	0
Plainville	2,458	0
Stockton	1,825	0

Woodston	157	0
Zurich	185	0

TOWNSHIPS (12)	7,006	0 of 12
Township No. 1	371	0
Township No. 2	470	0
Township No. 3	1,711	0
Township No. 4	43	0
Township No. 5	138	0
Township No. 6	86	0
Township No. 7	269	0
Township No. 8	424	0
Township No. 9	76	0
Township No. 10	335	0
Township No. 11	2,855	0
Township No. 12	228	0

RUSH COUNTY

COUNTY	4,516	0
CITIES (8)	3,184	6 of 8
Alexander	116	2.25
Bison	279	0
La Crosse	1,618	2.25
Liebenthal	163	2.25
McCracken	292	2.25
Otis	410	0
Rush Center	207	2.25
Timken	99	2.25
TOWNSHIPS (12)	4,516	6 of 12
Alexander	210	2.25
Belle Prairie		
Banner	242	2.25
Big Timber	234	2.25
Center	336	2.25
Garfield	170	2.25
Hampton-Fairview	424	0
Illinois	63	0
La Crosse-Brookdale	1,759	2.25
Lone Star	370	0
Pioneer	535	0
Pleasantdale	63	0
Union	110	0

RUSSELL COUNTY

COUNTY	8,868	.75
CITIES (8)	7,109	3 of 8
Bunker Hill	124	0
Dorrance	220	0
Gorham	355	0
Lucas	524	2.25
Luray	295	2.25
Paradise	89	0
Russell	5,427	0
Waldo	75	2.25
TOWNSHIPS (12)	3,441	8 of 12
Big Creek	508	2.00
Center	350	2.25
Fairfield	55	2.25
Fairview	660	2.25
Grant	211	0
Lincoln	146	2.25
Luray	373	2.25
Paradise	271	0
Plymouth	373	0
Russell	217	0
Waldo	177	2.25
Winterset	100	2.25

SALINE COUNTY

COUNTY	48,905	0
CITIES (6)	43,283	0 of 6
Assaria	414	0
Brookville	259	0
Gypsum	423	0
New Cambria	175	0
Salina	41,843	0
Smolian	169	0
TOWNSHIPS (18)	7,062	0 of 18
Cambria	463	0
Dayton	138	0
Elm Creek	675	0
Eureka	669	0
Falun-Summit	223	0
Glendale	83	0
Greeley	660	0
Gypsum	218	0
Liberty	147	0
Ohio	402	0
Pleasant Valley	273	0
Smoky Hill	362	0
Smoky View	857	0
Smolian	717	0
Solomon	241	0
Spring Creek	359	0
Walnut	503	0
Washington	72	0

SCOTT COUNTY

COUNTY	5,782	0
CITIES (1)	4,154	0 of 1
Scott City	4,154	0
TOWNSHIPS (7)	5,782	0 of 7
Beaver	377	0
Isbel	187	0
Keystone	143	0
Lake	124	0
Michigan	161	0
Scott	4,432	0
Valley	358	0

SEDGWICK COUNTY

COUNTY	367,088	0
CITIES (18+2Pt.)	321,000	1 of 19
Andale	538	0
Bel Aire	2,395	0
Bentley	311	0
Cheney	1,404	0
Clearwater	1,684	0
Colwich	935	0
Derby	9,786	0
Eastborough	854	0
Garden Plain	775	0
Goddard	1,427	0
Haysville	8,006	0
Kechi	288	0
Maize	1,294	0
Mount Hope	791	0
Mulvane (Pt.-Sum.)	2,994	0
Park City	4,056	0
Sedgwick (Pt.-Har.)	128	0
Valley Center	3,300	0
Viola	199	2.25
Wichita	279,835	0
TOWNSHIPS (27)	87,253	6 of 27
Afton	757	0
Attica	5,019	0

Delano	2,148	0
Eagle	738	0
Erie	119	2.25
Garden Plain	1,449	0
Grand River	479	0
Grant	2,538	0
Greeley	1,115	0
Gypsum	5,432	0
Illinois	1,297	2.00
Kechi	11,584	0
Lincoln	411	2.25
Minneha	4,623	0
Morton	1,668	2.25
Ninnescah	2,151	0
Ohio	752	0
Park	3,585	0
Payne	874	0
Riverside	11,725	1.125
Rockford	13,919	0
Salem	7,697	0
Sherman	1,089	0
Union	1,629	0
Valley Center	2,442	2.25
Viola	439	0
Waco	1,574	0

SEWARD COUNTY

COUNTY	17,071	0
CITIES (2)	15,279	0 of 2
Kismet	368	0
Liberal	14,911	0
TOWNSHIPS (3)	2,160	0 of 3
Fargo	961	0
Liberal	803	0
Seward	396	0

SHAWNEE COUNTY

COUNTY	154,916	0
CITIES (4+1Pt.)	122,098	0 of 5
Auburn	890	0
Rossville	1,045	0
Silver Lake	1,350	0
Topeka	118,690	0
Willard (Pt.-Wab.)	123	0
TOWNSHIPS (12)	39,650	1 of 12
Auburn	1,885	0
Dover	1,124	0
Grove	214	0
Menoken	987	0
Mission	5,082	0
Monmouth	1,645	2.25
Rossville	1,596	0
Silver Lake	1,828	0
Soldier	11,017	0
Tecumseh	6,314	0
Topeka	6,034	0
Williamsport	1,924	0

SHERIDAN COUNTY

COUNTY	3,544	0
CITIES (2)	1,728	0 of 2
Hoxie	1,462	0
Selden	266	0
TOWNSHIPS (14)	3,544	0 of 14
Adell	46	0
Bloomfield	56	0
Bowcreek	71	0
East Saline	106	0
Kenneth	1,640	0
Logan	213	0
Parnell	124	0
Prairie Dog	81	0
Sheridan	386	0
Solomon	299	0
Spring Brook	156	0
Union	66	0
Valley	162	0
West Saline	138	0

SHERMAN COUNTY

COUNTY	7,759	.75
CITIES (2)	5,925	2 of 2
Goodland	5,708	2.25
Kanorado	217	2.25
TOWNSHIPS (13)	2,051	12 of 13
Grant	135	2.25
Iowa	47	2.25
Itasca	327	2.25
Lincoln	169	2.25
Llanos	71	2.25
Logan	220	2.25
McPherson	81	2.25
Shermanville	41	2.25
Smoky	113	2.25
Stateline	332	2.25
Union	69	2.25
Voltaire	287	0
Washington	159	2.25

SMITH COUNTY

COUNTY	5,947	.75
CITIES (6)	3,707	6 of 6
Athol	90	2.25
Cedar	53	2.25
Gaylord	203	2.25
Kensington	681	2.25
Lebanon	440	2.25
Smith Center	2,240	2.25
TOWNSHIPS (25)	5,947	24 of 25
Banner	52	2.25
Beaver	91	2.25
Blaine	90	2.25
Cedar	774	2.25
Center	2,413	2.25
Cora	86	2.25
Crystal Plains	64	2.25
Dor	67	1.25
Garfield	46	2.25
German	40	2.25
Harlan	145	2.25
Harvey	167	1.25
Houston	297	2.25
Lane	187	2.25
Lincoln	126	2.25
Logan	89	2.25
Martin	51	2.25
Oak	565	2.25
Pawnee	82	2.25

Pleasant	83	2.25
Swan	72	2.25
Valley	106	2.25
Washington	93	0
Webster	79	2.25
White Rock	82	1.00

STAFFORD COUNTY

COUNTY	5,694	0
CITIES (6)	3,764	2 of 6
Hudson	157	2.25
Macksville	546	0
Radium	47	0
St. John	1,501	0
Seward	88	0
Stafford	1,425	2.25
TOWNSHIPS (21)	5,694	14 of 21
Albano	76	2.25
Bryon	106	0
Clear Creek	60	2.25
Cleveland	91	0
Douglas	165	0
East Cooper	77	2.25
Fairview	122	2.25
Farmington	614	0
Hayes	275	2.25
Lincoln	146	0
North Seward	224	0
Ohio	453	2.25
Putnam	39	2.25
Richland	80	2.25
Rose Valley	93	2.25
St. John	1,221	2.25
South Seward	85	2.25
Stafford	1,574	2.25
Union	58	2.25
West Cooper	74	2.25
York	61	0

STANTON COUNTY

COUNTY	2,339	0
CITIES (2)	1,449	0 of 2
Johnson City	1,244	0
Manter	205	0
TOWNSHIPS (3)	2,339	0 of 3
Big Bow	442	0
Manter	426	0
Stanton	1,471	0

STEVENS COUNTY

COUNTY	4,736	0
CITIES (2)	3,393	0 of 2
Hugoton	3,165	0
Moscow	228	0
TOWNSHIPS (6)	4,736	0 of 6
Banner	199	0
Center	3,521	0
Harmony	178	0
Moscow	556	0
Voorhees	128	0
West Center	154	0

Attachment 3-44

SUMNER COUNTY

COUNTY	24,928	.75
CITIES (10+2Pt.)	16,594	2 of 11
Argonia	587	0
Belle Plaine	1,706	2.25
Caldwell	1,401	0
Conway Springs	1,313	2.25
Geuda Springs (Pt.-Cow.)	202	0
Hunnewell	86	0
Mayfield	128	0
Milan	135	0
Mulvane (Pt.-Sed.)	1,260	0
Oxford	1,125	0
South Haven	439	0
Wellington	8,212	0

TOWNSHIPS (30)	15,315	20 of 30
Avon	278	2.25
Belle Plaine	2,926	2.25
Bluff	136	2.25
Caldwell	313	2.25
Chikaskia	112	2.25
Conway	1,244	0
Creek	177	2.25
Dixon	783	1.125
Downs	174	2.25
Eden	324	0
Falls	252	2.25
Gore	2,229	0
Greene	92	2.25
Guelph	171	2.25
Harmon	237	2.25
Illinois	130	0
Jackson	175	2.25
London	603	2.25
Morris	48	2.25
Osborne	278	0
Oxford	1,346	2.25
Palestine	271	0
Ryan	239	2.25
Seventy-Six	248	0
South Haven	733	2.25
Springdale	565	2.25
Sumner	180	0
Valverde	140	0
Walton	454	2.25
Wellington	457	0

THOMAS COUNTY

COUNTY	8,451	0
CITIES (5+1)	6,293	1 of 5
Brewster	327	0
Colby	5,544	0
Gem	101	2.25
Menlo	42	0
Oakley (Pt.-Logan)	75	0
Rexford	204	0
TOWNSHIPS (13)	2,907	12 of 13
Barrett	178	2.25
East Hale	146	2.25
Kingery	113	2.25
Lacey	158	2.25
Menlo	125	2.25
Morgan	568	2.25
North Randall	117	2.25
Rovohl	171	2.25
Smith	280	2.25
South Randall	315	2.25
Summers	212	2.25
Wendell	114	0
West Hale	410	2.25

TREGO COUNTY

COUNTY	4,165	0
CITIES (2)	2,539	0 of 2
Collyer	151	0
WaKeeney	2,388	0
TOWNSHIPS (7)	4,165	0 of 7
Collyer	523	0
Franklin	130	0
Glencoe	94	0
Ogallah	288	0
Riverside	196	0
WaKeeney	2,792	0
Wilcox	142	0

WABAUNSEE COUNTY

COUNTY	6,867	.75
CITIES (7+1)	3,034	3 of 7
Alma	925	0
Alta Vista	430	2.25
Eskridge	603	2.25
Harveyville	280	2.25
Maple Hill	381	0
McFarland	242	0
Paxico	168	0
Willard (Pt.-Shaw.)	5	0
TOWNSHIPS (13)	6,867	11 of 13
Alma	1,201	2.25
Farmer	118	.50
Garfield	619	2.25
Kaw	257	2.25
Maple Hill	777	2.25
Mill Creek	311	0
Mission Creek	453	2.25
Newbury	941	2.25
Plumb	654	2.25
Rock Creek	113	0
Wabaunsee	455	2.00
Washington	114	2.25
Wilmington	854	2.25

WALLACE COUNTY

COUNTY	2,045	.75
CITIES (2)	1,068	1 of 2
Sharon Springs	982	2.25
Wallace	86	0
TOWNSHIPS (4)	2,045	4 of 4
Harrison	114	2.25
Sharon Springs (1)	1,287	2.25
Wallace	218	2.25
Weskan (1)	426	2.25

(1) On 1/1/81, North consolidated with Sharon Springs; Morton consolidated with Weskan and Sharon Springs

WASHINGTON COUNTY

COUNTY	8,543	.75
CITIES (10+2Pt.)	4,637	5 of 11
Barnes	257	0
Clifton (Pt.-Clay)	371	0
Greenleaf	462	0
Haddam	239	2.25
Hanover	802	2.25
Hollenberg	57	0
Linn	483	2.25
Mahaska	119	0
Morrowville	180	0
Palmer	149	2.25
Vining (Pt.-Clay)	30	0
Washington	1,488	2.25
TOWNSHIPS (25)	7,055	21 of 25
Barnes	394	0
Brantford	129	2.25
Charleston	129	2.25
Clifton	567	0
Coleman	104	2.25
Farmington	216	2.25
Franklin	231	2.25
Grant	55	2.25
Greenleaf	585	2.25
Haddam	385	2.25
Hanover	1,071	2.25
Highland	80	2.25
Independence	229	2.25
Kimeo	124	2.25
Lincoln	130	2.25
Linn	686	2.25
Little Blue	152	2.25
Logan	168	2.25
Lowe	120	0
Mill Creek	333	2.25
Sheridan	160	2.25
Sherman	342	2.25
Strawberry	227	2.25
Union	192	2.25
Washington	246	0

WICHITA COUNTY

COUNTY	3,041	0
CITIES (1)	1,869	0 of 1
Leoti	1,869	0
TOWNSHIPS (1)	3,041	0 of 1
Leoti	3,041	0

WILSON COUNTY

COUNTY	12,128	0
CITIES (7)	7,698	2 of 7
Altoona	564	2.25
Benedict	111	0
Buffalo	386	2.25
Coyville	98	0
Fredonia	3,047	0
Neodesha	3,414	0
New Albany	78	0
TOWNSHIPS (15)	5,667	1 of 15
Cedar	862	0
Center	684	0
Chetopa	230	0
Clifton	541	0
Colfax	525	0
Duck Creek	131	0
Fall River	392	0
Guilford	236	0
Neodesha	700	0
Newark	235	0

Pleasant Vall	243	0
Prairie	113	0
Talleyrand	273	0
Verdigris	427	2.25
Webster	75	0

WOODSON COUNTY

COUNTY	4,600	0
CITIES (3)	2,621	0 of 3
Neosho Falls	157	0
Toronto	466	0
Yates Center	1,998	0
TOWNSHIPS (10)	2,602	0 of 10
Belmont	135	0
Center	309	0
Eminence	149	0
Everett	174	0
Liberty	205	0
Neosho Falls	365	0
North	123	0
Owl Creek	253	0
Perry	147	0
Toronto	742	0

WYANDOTTE COUNTY

COUNTY	172,335	0
CITIES (3+1Pt.)	170,836	0 of 3
Bonner Springs	6,266	0
Edwardsville	3,364	0
Kansas City	161,148	0
Lake Quivira (Pt.-John.)	58	0
TOWNSHIPS (2)	1,499	0 of 2
Delaware (Inactive)	153	0
Prairie	1,346	0



For **1040** Department of the Treasury—Internal Revenue Service **1990** (L)

For the year Jan.—Dec. 31, 1990, or other tax year beginning \_\_\_\_\_, 1990, ending \_\_\_\_\_, 19 OMB No. 1545-0074

**Label**

(See Instructions on page 8.)

Use IRS label. Otherwise, please print or type.

L A B E L  H E R E	Your first name and initial		Last name		
	If a joint return, spouse's first name and initial		Last name		
	Home address (number and street). (If you have a P.O. box, see page 9.)			Apt. no.	
	City, town or post office, state, and ZIP code. (If you have a foreign address, see page 9.)				

Your social security number

Spouse's social security number

**For Privacy Act and Paperwork Reduction Act Notice, see Instructions.**

**Presidential Election Campaign**  
(See page 9.)

Do you want \$1 to go to this fund?	Yes	No	Note: Checking "Yes" will not change your tax or reduce your refund.
If joint return, does your spouse want \$1 to go to this fund?	Yes	No	

**Filing Status**

Check only one box.

- 1  Single. (See page 10 to find out if you can file as head of household.)
- 2  Married filing joint return (even if only one had income)
- 3  Married filing separate return. Enter spouse's social security no. above and full name here. ▶ \_\_\_\_\_
- 4  Head of household (with qualifying person). (See page 10.) If the qualifying person is your child but not your dependent, enter this child's name here. ▶ \_\_\_\_\_
- 5  Qualifying widow(er) with dependent child (year spouse died ▶ 19 \_\_\_\_). (See page 10.)

**Exemptions**

(See Instructions on page 10.)

If more than 6 dependents, see Instructions on page 11.

6a  **Yourself** If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a. But be sure to check the box on line 33b on page 2

b  **Spouse**

c Dependents:	(2) Check if under age 2	(3) If age 2 or older, dependent's social security number	(4) Dependent's relationship to you	(5) No. of months lived in your home in 1990	No. of boxes checked on 6a and 6b	No. of your children on 6c who: • lived with you • didn't live with you due to divorce or separation (see page 11)	No. of other dependents on 6c
(1) Name (first, initial, and last name)							

d If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here ▶

e Total number of exemptions claimed ▶

**Income**

Attach Copy B of your Forms W-2, W-2G, and W-2P here.

If you do not have a W-2, see page 8.

Attach check or money order on top of any Forms W-2, W-2G, or W-2P.

7 Wages, salaries, tips, etc. (attach Form(s) W-2)	7	
8a Taxable interest income (also attach Schedule B if over \$400)	8a	
b Tax-exempt interest income (see page 13). DON'T include on line 8a	8b	
9 Dividend income (also attach Schedule B if over \$400)	9	
10 Taxable refunds of state and local income taxes, if any, from worksheet on page 14	10	
11 Alimony received	11	
12 Business income or (loss) (attach Schedule C)	12	
13 Capital gain or (loss) (attach Schedule D)	13	
14 Capital gain distributions not reported on line 13 (see page 14)	14	
15 Other gains or (losses) (attach Form 4797)	15	
16a Total IRA distributions	16a	16b Taxable amount (see page 14)
17a Total pensions and annuities	17a	17b Taxable amount (see page 14)
18 Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E)	18	
19 Farm income or (loss) (attach Schedule F)	19	
20 Unemployment compensation (insurance) (see page 16)	20	
21a Social security benefits	21a	21b Taxable amount (see page 16)
22 Other income (list type and amount—see page 16)	22	
23 Add the amounts shown in the far right column for lines 7 through 22. This is your total income ▶	23	

**Adjustments to Income**

(See Instructions on page 17.)

24a Your IRA deduction, from applicable worksheet on page 17 or 18	24a	
b Spouse's IRA deduction, from applicable worksheet on page 17 or 18	24b	
25 One-half of self-employment tax (see page 18)	25	
26 Self-employed health insurance deduction, from worksheet on page 18	26	
27 Keogh retirement plan and self-employed SEP deduction	27	
28 Penalty on early withdrawal of savings	28	
29 Alimony paid. Recipient's SSN ▶ _____	29	
30 Add lines 24a through 29. These are your total adjustments ▶	30	

**Adjusted Gross Income**

31 Subtract line 30 from line 23. This is your adjusted gross income. If this amount is less than \$20,264 and a child lived with you, see page 23 to find out if you can claim the "Earned Income Credit" on line 57 ▶	31	
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Tax Computation

If you want IRS to figure your tax, see Instructions on page 19.

32 Amount from line 31 (adjusted gross income)
33a Check if: You were 65 or older Blind; Spouse was 65 or older Blind.
33b If your parent (or someone else) can claim you as a dependent, check here
33c If you are married filing a separate return and your spouse itemizes deductions, or you are a dual-status alien, see page 19 and check here
34 Enter the larger of: Your standard deduction (from the chart (or worksheet) on page 20 that applies to you), OR Your itemized deductions (from Schedule A, line 27).
35 Subtract line 34 from line 32
36 Multiply \$2,050 by the total number of exemptions claimed on line 6e
37 Taxable income. Subtract line 36 from line 35. (If line 36 is more than line 35, enter -0-.)
38 Enter tax. Check if from: a Tax Table, b Tax Rate Schedules, or c Form 8615 (see page 21)
39 Additional taxes (see page 21). Check if from: a Form 4970 b Form 4972
40 Add lines 38 and 39

Credits

(See Instructions on page 21.)

41 Credit for child and dependent care expenses (attach Form 2441)
42 Credit for the elderly or the disabled (attach Schedule R)
43 Foreign tax credit (attach Form 1116)
44 General business credit. Check if from: a Form 3800 or b Form (specify)
45 Credit for prior year minimum tax (attach Form 8801)
46 Add lines 41 through 45
47 Subtract line 46 from line 40. (If line 46 is more than line 40, enter -0-.)

Other Taxes

48 Self-employment tax (attach Schedule SE)
49 Alternative minimum tax (attach Form 6251)
50 Recapture taxes (see page 22). Check if from: a Form 4255 b Form 8611
51 Social security tax on tip income not reported to employer (attach Form 4137)
52 Tax on an IRA or a qualified retirement plan (attach Form 5329)
53 Advance earned income credit payments from Form W-2
54 Add lines 47 through 53. This is your total tax

Payments

Attach Forms W-2, W-2G, and W-2P to front.

55 Federal income tax withheld (if any is from Form(s) 1099, check )
56 1990 estimated tax payments and amount applied from 1989 return
57 Earned income credit (see page 23)
58 Amount paid with Form 4868 (extension request)
59 Excess social security tax and RRTA tax withheld (see page 24)
60 Credit for Federal tax on fuels (attach Form 4136)
61 Regulated investment company credit (attach Form 2439)
62 Add lines 55 through 61. These are your total payments

Refund or Amount You Owe

63 If line 62 is more than line 54, enter amount OVERPAID
64 Amount of line 63 to be REFUNDED TO YOU
65 Amount of line 63 to be APPLIED TO YOUR 1991 ESTIMATED TAX
66 If line 54 is more than line 62, enter AMOUNT YOU OWE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your name, address, social security number, daytime phone number, and "1990 Form 1040" on it.
67 Estimated tax penalty (see page 25)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature Date Your occupation
Spouse's signature (if joint return, BOTH must sign) Date Spouse's occupation
Preparer's signature Date Check if self-employed Preparer's social security no.
Firm's name (or yours if self-employed) and address E.I. No. ZIP code

Keep a copy of this return for your records.

Paid Preparer's Use Only



KANSAS  
ASSOCIATION



OF  
SCHOOL  
BOARDS

5401 S. W. 7th Avenue Topeka, Kansas 66606  
913-273-3600

Testimony on H.B. 2546  
before the  
House Committee on Taxation

by

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

March 21, 1991

Madam Chair and members of the Committee, we appreciate the opportunity to appear before you to express the views of the member boards of education of the Kansas Association of School Boards. We have long had a policy of support for the use of intangibles in the ability of school boards to fund their share of costs of elementary and secondary education. Therefore, we would express our support for the expansion of this revenue source to school districts found in H.B. 2546.

House Bill 2546 also contains a mechanism for gathering the information which will be necessary to amend the School District Equalization Act definition of district wealth should this measure become law. We would ask the Committee to report this bill favorably and I would be happy to answer any questions.

HOUSE TAXATION  
Attachment #4  
03/21/91