

Approved Thursday, February 7, 1991
Date

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION

The meeting was called to order by Senator Dan Thiessen at
Chairperson

11:00 ~~a.m.~~ on Tuesday, February 5, 1991 in room 519-S of the Capitol.

All members were present except:

Committee staff present:

Don Hayward, Assistant Revisor
Bill Edds, Assistant Revisor
Tom Severn, Research Department
Chris Courtwright, Research Department
Marion Anzek, Secretary

Conferees appearing before the committee:

Senator Fred Kerr
Senator Jack Steineger, Main sponsor of SCR1606
Karen France, Director Governmental Affairs, KS Association of Realtors
Kevin Robertson, Executive Director, KS Lodging Association
Paul Fleener, Director, Public Affairs Division, KS Farm Bureau

Chairman Dan Thiessen called the meeting to order at 11:05 and recognized Senator Fred Kerr to address the committee on SCR1611.

SCR1611:A PROPOSITION to amend section 1, article 11 of the constitution of the state of Kansas, relating to the taxation of property.

Senator Fred Kerr said SCR1611 is based on Bennett Commission recommendations - proposed adjustments in classification assessment rates (ATTACHMENT 1-a) He said, general observations of the proposal is A. Tax base increases from \$14.2B to \$14.4B so properties not changing in assessment rates will receive slight decreases in tax base; statewide average. B. County by county affects may differ from average.

Senator Fred Kerr said in order to apply proposed changes to tax year 1991, election will need to be this spring. Proposed election date - April 2.

Senator Fred Kerr had with his handout, (ATTACHMENT 1-b) Total Assessed Valuation dollars and percentages, and '90 Estimated, based on 1989 percentages, and Property ratio, with proposed '90 assessed and percentage of total.

After committee discussion, Chairman Thiessen recognized Senator Jack Steineger, Chief Sponsor of SCR1606.

Senator Jack Steineger said exemption of merchants & manufacturer's inventory together with accelerated depreciation deductions dramatically shifted taxes onto small business and homeowners.

Restoring inventories and eliminating accelerated depreciation deductions to the tax rolls will immediately provide up to 25% countywide property tax relief in some counties. (ATTACHMENT 2-a) Senator Steineger also turned in a handout regarding, Potential Property tax Loss/Shift as a result of 1985 HCR5018 prepared by the State Department of Education and Legislative Research Department. (ATTACHMENT 2-b)

Karen France, Director Governmental Affairs, Kansas Association of Realtors said they are (A PROPONENT) of the concepts of SCR1606 and SCR1611.

She said, they believe that there are (2) parts to solving this property tax problem; (1) correcting the tax shifts caused by the Classification Amendment, and (2) reducing the overall reliance on property taxes.

She said, both proposed amendments would give Kansans the opportunity to do something we do not get to do very often in this life, a chance to go back and correct a serious mistake we have made. The exemption of merchants and manufacturer's inventory, together with accelerated depreciation and assessment reductions for machinery and equipment dramatically shifted taxes onto small and non-inventoried business and homeowners. These two constitutional amendments address both of these problems. (ATTACHMENT 3)

Kevin Robertson, Executive Director, Kansas Lodging Association said the Association

Unless specifically noted, the individual remarks recorded herein have not been transcribed verbatim. Individual remarks as reported herein have not been submitted to the individuals appearing before the committee for editing or corrections.

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION

room 519-S, Statehouse, at 11:00 a.m.~~xxx~~ on Tuesday, February 5, 1991

supports both SCR1606 and SCR1611 but they favor SCR1606 over SCR1611, based on the reduction of the assessment rate of the commercial class to 20% in SCR1606 compared to only 25% in SCR1611.

He said, it is likely through the course of deliberations on this important issue that varying assessment rates will be plugged into differing classification schemes to evaluate the losses in the tax base and possible tax shifts.

He urged the committee to work to adjust the assessment rate on the commercial class to 20%. (ATTACHMENT 4)

Paul Fleener, Director, Public Affairs Division, Kansas Farm Bureau testified in regards to SCR1611. He said last year they opposed changing the constitution, and resolutions which sought to do that.

He said, their members have examined the issue for a year and have made the determination that they still support the intent of the limited classification amendment, remembering that the proposal for a limited classification amendment was the idea of then-Governor Carlin and came into being through the acquiescence of the Legislature.

He said, if you can give a modest accomodation to the assessment rate for commercial real property, if you can give a modest change in the assessment rate for not-for-profit (fraternal organizations) properties, if you can make abundantly clear legislative intent concerning the gas in storage and other utility properties, real and personal, then you have gone far enough and you are still within the definition of a limited classification amendment, he said, then they would support the intent of that, and reiterate that the major problem areas can be addressed and fine tuning can take place by adherence to the factors in KSA 70-503a. (ATTACHMENT 5)

After committee discussion Chairman Thiessen asked for a motion on the minutes of January 31, 1991.

Senator Phil Martin moved to approve the minutes of January 31, 1991, 2nd by Senator Audrey Langworthy. The motion carried.

Chairman Thiessen adjourned the meeting at 12:05 p.m.

GUEST LIST

COMMITTEE: SENATE
ASSESSMENT & TAXATION

DATE: 2-5-91

NAME (PLEASE PRINT)	ADDRESS	COMPANY/ORGANIZATION
Ken Gull	Topeka	KS Bar Assn
HAROLD C. PITTS	"	AARP-CCTF
Wendell Strom	"	AARP-CCTF
Cindy Gupin	Topeka	Budget
KENN FREDTSON	Topeka	Ks Lodging Assn.
KAREN FRANCE	Topeka	KAR
John M. B. ...	Topeka	of ...
John W. Brano Jr	LAWRENCE	LAWOR. ART. ASSOC.
Mark Tallman	Topeka	Ks Assoc. of Sch Boards
Julie Klein	Topeka	Hein & Ebert
FRANCES KASTACK	Topeka	Ks Food Dealer Assn.
Mark Lee	Meade	KCAA
Alan Steppat	Topeka	Pete McGill & Assoc.
Tom Tunnell	"	KS GRAIN & FEED ASSN.
Mike Reecht	Topeka	AT-T
Tara Grant	Wichita	R.U. Poli Sci Dept
Jane Stubbs	Topeka	Home Builders of Ks.
Chris Wilson	Topeka	KS Grain & Feed Ass'n
Pam Somerville-Taylor	KANSA TOPEKA	KMC DA
Dee Libey	Topeka	KLA
Dee Libey	Topeka	
Tic Miller	Topeka	
Tom ...	"	KMHA
Ch ...	"	Be ...
DEEP BERKLEY	LAWRENCE	BIV Topeka

GUEST LIST

COMMITTEE: SENATE ASSESSMENT & TAXATION

DATE: 2-5-91

NAME (PLEASE PRINT)	ADDRESS	COMPANY/ORGANIZATION
Denny Koch	Topeka	S.W. Bell
Leroy Jones	Lenexa	B.L.E.
AUSTIN NOTHERN	TOPEKA	MARTIN TRACTOR
Jonathan Small	Topeka	KOCH INDUSTRIES
TIM LANGLAND	Lawrence	Sen. Bell
Stone Jones	Wichita	Boeing
Paul E. Fleener	Manhattan	Kansas Farm Bureau
J. MARCUM	Topeka	DOR
Kindy L. Stegman	Topeka	DOR
STEVE RICHARDS	OVERLAND PARK	Verizon Freight Sys.
Lawrence Malone	TOPEKA	International Home
Lucky DeVries	Topeka	Kan. Apt. Reg. Comm.
Alan Roy	Gardew City	Finney Co
Bob Winkler	Wichita	KASB
Mary Ellen Anlee	Wichita	Ks Assoc Small Business
LISA Getz	WICHITA	Ks ASSO for Small Business
Carl Daugherty	Columbus	Empire District Electric
TREVA POTTER	TOPEKA	PEOPLES NATURAL GAS
Wayne Turkington	Topeka	Kansas Motor Carriers Assn
Tom Whitaker	Topeka	Ks Motor Carriers Assn
ALTO BROWN	KANSAS CITY	KS USA Dealer Assn
Jim Yonally	Overland Park	NFIB
Edward Smith	Wichita	WIBA
G. C. Gill	Dallas TX	ARCO Pipeline Co.
JAMES G. Flaherty	Ottawa	MidCont. Oil & Gas Assoc.

SCR 1611
Senate Assessment & Taxation Committee
Senator Fred Kerr
February 5, 1991

- I. Based on Bennett Commission recommendations - proposed adjustments in classification assessment rates
- II. Commercial - lower to 25% (30% currently)
- III. Fraternal benefit - lower to 15% (30% currently)
- IV. Business machinery & equipment - raise to 30% (20% currently)
- V. Residential
 - A. Homes (four or less units) - remain at 12%
 - B. Multi-family - raise to 15% (12% currently)
- VI. State assessed - raise to 33% (30% currently)
- VII. Inventories
 - A. Utility, state assessed inventories - raise to 33% (currently exempt due to Supreme Court decision - legislature did not intend to be exempt)
 - B. Merchants' and manufacturers' inventories remain exempt
- VIII. Agricultural - remain at 30%
- IX. General observations
 - A. Tax base increases from \$14.2 billion to \$14.4 billion so properties not changing in assessment rates will receive slight decreases in tax base; statewide average.
 - B. County by county affects may differ from average
- X. Proposed election date - April 2

(Note: In order to apply proposed changes to tax year 1991, election will need to be this spring.)

ATT. 1-A
2-5-91

ATT. 1-B
2-5-91

	88 ASSESSED ACTUAL	% OF TOTAL		90 ASSESSED ACTUAL (a)	% OF TOTAL	PROP RATIO	90 ASSESSED PROPOSED	% OF TOTAL
URBAN REAL ESTATE			URBAN REAL ESTATE					
ALL OTHER	2,491,767,058	21.94%	RESID MULTI-FAM	266,211,556 e	1.88%	15.00%	332,764,445 e	2.31%
VACANT LOTS	55,585,441	0.49%	RESID OTHER	3,768,212,847 e	26.55%	12.00%	3,768,212,847 e	26.21%
COMMERCIAL AND INDUSTRIAL	1,123,448,429	9.89%	VACANT LOTS	122,918,921	0.87%	12.00%	122,918,921	0.86%
TOTAL URBAN REAL ESTATE	3,670,800,928	32.32%	FRATERNAL BENEFIT	8,343,202 e	0.06%	15.00%	4,171,601 e	0.03%
			OTHER COMM'L	2,632,268,596 e	18.54%	25.00%	2,193,557,163 e	15.26%
			AGRICULTURAL	6,086,423	0.04%	30.00%	6,086,423	0.04%
			TOTAL URBAN REAL ESTATE	6,804,041,545	47.93%		6,427,711,400	44.71%
RURAL REAL ESTATE			RURAL REAL ESTATE					
HOME SITES/PLANNED SUB DIV	338,344,275	2.98%	RESID MULTI-FAM	3,788,394 e	0.03%	15.00%	4,735,493 e	0.03%
AG LAND	1,373,221,632	12.09%	RESID OTHER	781,942,607 e	5.51%	12.00%	781,942,607 e	5.44%
AG IMPROVEMENTS	285,964,795	2.52%	VACANT LOTS	21,729,961	0.15%	12.00%	21,729,961	0.15%
SPOT COMMERCIAL	156,387,083	1.38%	FRATERNAL BENEFIT	619,362 e	0.00%	15.00%	309,681 e	0.00%
TOTAL RURAL REAL ESTATE	2,153,917,785	18.97%	OTHER COMM'L	468,308,415 e	3.30%	25.00%	390,257,013 e	2.71%
			AGRICULTURAL	1,416,202,028	9.98%	30.00%	1,416,202,028	9.85%
			TOTAL RURAL REAL ESTATE	2,692,590,768	18.97%		2,615,176,782	18.19%
TANGIBLE PERSONAL PROPERTY			TANGIBLE PERSONAL PROPERTY					
			URBAN					
GAS AND OIL	1,132,435,207	9.97%	GAS AND OIL	3,354,180	0.02%	30.00%	3,354,180	0.02%
BUSINESS MACHINERY & EQUIP	873,729,421	7.69%	BUS MACH & EQ	540,554,964	3.81%	30.00%	810,832,446	5.64%
			ALL OTHER PERSONAL	60,626,519	0.43%	30.00%	60,626,519	0.42%
			MOBILE HOMES	31,304,145	0.22%	12.00%	31,304,145	0.22%
			MOTOR VEHICLES	49,943,291	0.35%	30.00%	49,943,291	0.35%
			TOTAL URBAN PERSONAL	685,783,099	4.83%		956,060,581	6.65%
			RURAL					
			GAS AND OIL	1,363,463,016	9.61%	30.00%	1,363,463,016	9.48%
			BUS MACH & EQ	217,701,586	1.53%	30.00%	326,552,379	2.27%
			ALL OTHER PERSONAL	40,925,565	0.29%	30.00%	40,925,565	0.28%
			MOBILE HOMES	17,284,849	0.12%	12.00%	17,284,849	0.12%
			MOTOR VEHICLES	66,767,651	0.47%	30.00%	66,767,651	0.46%
			TOTAL RURAL PERSONAL	1,706,142,667	12.02%		1,814,993,460	12.63%
			EXEMPT PROPERTY					
MERCHANTS' INVENTORY	371,149,155	3.27%	MERCHANTS INVENTORY	0	0.00%	0.00%	0	0.00%
MANUFACTURERS' INVENTORY	382,172,899	3.37%	MANUFACTURERS INV	0	0.00%	0.00%	0	0.00%
LIVESTOCK	115,669,322	1.02%	LIVESTOCK	0	0.00%	0.00%	0	0.00%
			MOTOR VEH DEALERS INV	0	0.00%	0.00%	0	0.00%
			FEEDLOTS	0	0.00%	0.00%	0	0.00%
ALL OTHER PERSONAL	322,915,490	2.84%	FARM MACHINERY	0	0.00%	0.00%	0	0.00%
			BUSINESS AIRCRAFT	0	0.00%	0.00%	0	0.00%
			TOTAL EXEMPT PERSONAL	0	0.00%		0	0.00%
TOTAL PERSONAL	3,198,071,494	28.16%	TOTAL PERSONAL	2,391,925,766	16.85%		2,771,054,041	19.28%
STATE ASSESSED			STATE ASSESSED					
PUBLIC SERVICE CORP	2,333,823,827	20.55%	PUBLIC SERVICE CORP (a)	2,305,886,647	16.24%	33.00%	2,518,497,231	17.52%
			UTILITY INVENTORY (a)	0	0.00%	33.00%	43,327,429	0.30%
			TOTAL STATE-ASSESSED (a)	2,305,886,647	16.24%		2,561,824,660	17.82%
TOTAL ASSESSED VALUATION	11,356,614,034	100.00%	TOTAL ASSESSED VALUATION (a)	14,194,444,726	100.00%		14,375,766,883	100.00%

SCR 1611

a) Adjusted to reflect utility inventories and railroads.

e) Estimated, based on 1989 percentages.

MERCHANTS & MANUFACTURER'S INVENTORY
EXEMPTIONS AND ACCELERATED DEPRECIATION DEDUCTS
CONSTITUTIONAL AMENDMENT

EXEMPTION OF MERCHANTS & MANUFACTURER'S INVENTORY TOGETHER WITH ACCELERATED DEPRECIATION DEDUCTIONS DRAMATICALLY SHIFTED TAXES ONTO SMALL BUSINESS AND HOMEOWNERS - PRIMARILY IN THE EIGHT LARGE COUNTIES WHERE 80% OF THE POPULATION LIVE - AS MUCH AS 25% IN JOHNSON AND WYANDOTTE.

THESE 8 COUNTIES ALSO PAY ABOUT 80% OF ALL SALES TAXES.

THESE NEW EXEMPTIONS AND DEDUCTIONS WERE AMENDED INTO THE CLASSIFICATION AND REAPPRAISAL LAW BY THE SENATE.

KANSAS HAS TAXED INVENTORIES SINCE 1868.

RESTORING INVENTORIES AND ELIMINATING ACCELERATED DEPRECIATION DEDUCTIONS TO THE TAX ROLLS WILL IMMEDIATELY PROVIDE UP TO 25% COUNTYWIDE PROPERTY TAX RELIEF IN SOME COUNTIES.

THIS IS THE MOST SIGNIFICANT THING THAT CAN BE DONE TO PROVIDE DIRECT IMMEDIATE TAX RELIEF. A CONSTITUTIONAL AMENDMENT CAN BE VOTED IN THE SPRING ELECTIONS. THE ASSESSMENT RATE ON SOME CLASSES OF PROPERTY WILL NEED TO BE CHANGED AS WELL.

ATTEMPTING TO PROVIDE PROPERTY TAX RELIEF BY ADDING FUNDS TO THE SCHOOL FINANCE FORMULA WILL HAVE DOUBTFUL SHORT TERM RESULTS - THE PRESSURE TO INCREASE BUDGETS FROM THE SCHOOL PEOPLE CANNOT BE WITHSTOOD AND MAKES US "ANTI-EDUCATION".

J. H. Steinger

Kansas State Department of Education

Kansas State Education Building

120 East 10th Street Topeka, Kansas 66612-1103

January 25, 1989

TO: Senator ██████████

FROM: State Department of Education and
Legislative Research Department

SUBJECT: Potential Property Tax Loss/Shift As A Result
of 1985 House Concurrent Resolution 5018 (HCR 5018)

This memorandum and the attached computer printout has been prepared to answer your question concerning what the potential property loss/shift will be in each unified school district as a result of the repeal of merchants' inventory, manufacturers' inventory, livestock, and the change in the method of assessment of business machinery and equipment. These changes will be in effect on the taxes levied in the Fall of 1989.

Commercial and industrial machinery and equipment had to be estimated since the data will not be available until approximately July 1, 1989. After consulting with representatives from the Division of Property Valuation, the Legislative Research Department, and the State Department of Education, it was determined that approximately two-thirds or 66 percent of the valuation will be reduced/lost. There could be a more accurate estimate on business machinery and equipment at a later date when more information becomes available.

The attached computer printout will give you more information on each school district.

COLUMN EXPLANTION

- Column 1 - 1988 Assessed valuation for merchants' inventory
- 2 - 1988 Assessed valuation for manufacturers' inventory
- 3 - 1988 Assessed valuation for livestock
- 4 - Estimated reduction in business machinery and equipment as a result of HCR 5018*
- 5 - Estimated total loss in assessed valuation (Column 1 + 2 + 3 + 4)
- 6 - 1988 Total mill rate
- 7 - 1988 Estimated amount levied on valuation that will be repealed/lost during 1989 (Column 5 x 6)

*House Concurrent Resolution 5018 provides the following:

"(E) Commercial and industrial machinery and equipment which, if its economic life is seven years or more, shall be valued at its retail cost when new less seven-year straight-line depreciation, or which, if its economic life is less than seven years, shall be valued at its retail cost when new less straight-line depreciation over its economic life, except that, the value so obtained for such property, notwithstanding its economic life and as long as such property is being used, shall not be less than 20% of the retail cost when new of such property."

The Constitutional Amendment further provides that commercial and industrial machinery shall be assessed at 20 percent where previously it was assessed at 30 percent. This will result in at least a 50 percent decrease in business machinery and equipment.

PAGE 1

COUNTY NAME	DISTRICT NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		MERCHANTS INVENTORY	MANUFACTURERS INVENTORY	LIVESTOCK	66 % BUSINESS MACHINE EQUIPMENT	TOTAL	1988 MILL RATE	(5 X 6)
ALLEN	001							
MARSHTON VALLEY	D0256	88,075	139,320	484,335	532,990	1,244,720	51.06	63,555
TOLA	D0257	1,233,890	2,235,975	306,495	243,332	4,019,692	68.42	275,027
HUMBOLDT	D0258	108,435	873,220	328,950	123,192	933,797	38.87	36,297
ANDERSON	002							
GARNETT	D0365	1,216,850	1,107,829	1,025,785	379,665	3,730,129	50.32	187,700
CREST	D0479	25,595	0	336,050	126,522	488,167	43.11	21,045
ATCHISON	003							
ATCHISON CO COMM SCHOOLS	D0377	233,360	360,240	760,249	215,596	1,569,445	77.60	121,789
ATCHISON PUBLIC SCHOOLS	D0409	1,325,545	758,475	75,085	4,531,214	6,690,319	81.92	548,071
BARBER	004							
BARBER COUNTY NORTH	D0254	504,600	474,700	1,112,340	588,308	2,679,948	56.10	150,345
SOUTH BARBER	D0255	356,875	1,785	471,046	150,459	980,165	68.07	66,720
BARTON	005							
CLAFLIN	D0354	149,350	0	296,700	169,115	615,165	56.12	34,523
ELLIMWOOD PUBLIC SCHOOLS	D0355	269,590	29,465	327,810	361,858	988,723	47.63	47,093
GREAT BEND	D0428	6,380,645	2,103,640	172,805	4,910,529	13,567,619	71.01	963,437
HOUSTON	D0431	268,270	678,875	434,835	1,243,433	2,625,413	60.91	159,914
BOURBON	006							
FT SCOTT	D0234	1,656,075	804,545	511,420	2,075,895	5,047,935	70.69	356,839
UNIONTOWN	D0235	107,515	15,465	658,140	71,072	852,192	45.63	38,886
BROWN	007							
HIAMATHA	D0415	899,170	1,779,980	741,505	683,117	4,103,672	70.93	291,073
BROWN COUNTY	D0430	218,665	98,860	375,825	197,762	891,112	84.04	74,889
BUTLER	008							
LEON	D0205	37,235	717	600,516	334,883	973,351	50.37	49,028
REXINGTON-WHITEWATER	D0206	269,165	0	582,807	339,536	1,191,508	70.81	84,371
CIRCLE	D0375	907,041	7,969,812	201,806	4,575,327	13,653,986	41.67	568,962
ANDOVER	D0385	727,436	860,254	74,705	654,213	2,316,608	96.64	223,877
ROSE HILL PUBLIC SCHOOLS	D0394	46,331	42,720	66,645	275,914	431,610	86.62	37,386
DOUGLASS PUBLIC SCHOOLS	D0396	94,787	2,414	164,233	93,183	354,617	60.50	21,454
AUGUSTA	D0402	1,075,430	149,105	109,733	1,247,160	2,581,428	82.09	211,909
EL DORADO	D0490	1,361,984	1,438,799	167,696	5,010,527	7,979,006	73.41	585,739
FLINTHILLS	D0492	6,424	12,569	330,315	17,316	366,624	77.82	28,531
CHASE	009							
CHASE COUNTY	D0284	301,100	15,035	826,535	231,950	1,374,620	47.23	64,923

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
COUNTY NAME		MERCHANTS	MANUFACTURERS	66 %	1988		
DISTRICT NAME		INVENTORY	INVENTORY	BUSINESS MACHINE	MILL	TOTAL	RATE
				EQUIPMENT			(5 %
				LIVESTOCK			
CHAUTAUGUA 010							
CEDAR VALE	D0285	56,750	19,630	467,120	231,432	774,932	45.93
CHAUTAUGUA COUNTY COMMUNI	D0286	179,695	40,260	605,715	254,041	1,079,711	38.27
CHEROKEE 011							
RIVERTON	D0404	34,930	0	134,400	79,514	248,844	54.30
COLUMBUS	D0493	580,865	701,090	546,560	2,838,858	4,667,373	80.90
GALENA	D0499	106,875	454,150	27,140	240,491	828,656	50.10
BAXTER SPRINGS	D0508	369,915	179,625	58,400	616,216	1,224,156	59.10
CHEYENNE 012							
CHEYLIN	D0103	26,275	0	574,938	162,181	763,394	73.59
ST FRANCIS COMMUNITY SCHO	D0297	86,268	0	986,966	487,816	1,563,050	59.69
CLARK 013							
MINNEOLA	D0219	62,270	0	79,493	65,838	207,601	47.21
ASHLAND	D0220	155,095	0	592,590	108,521	856,206	42.25
CLAY 014							
CLAY CENTER	D0379	1,085,897	337,507	1,362,611	849,815	3,635,830	48.97
CLOUD 015							
CONCORDIA	D0333	1,998,150	504,670	510,065	632,363	3,645,248	59.97
SOUTHERN CLOUD	D0334	122,500	0	409,680	59,888	592,068	35.66
COFFEY 016							
LEBO-WAVERLY	D0243	180,320	8,200	357,150	17,002	557,672	73.62
BURLINGTON	D0244	669,965	0	216,285	8,854	895,104	13.15
LERDY-GRIDLEY	D0245	71,930	80,980	432,881	1,723	537,514	55.94
COMANCHE 017							
COMANCHE COUNTY	D0300	266,650	49,675	1,056,232	176,081	1,548,638	52.00
COMLEY 018							
CENTRAL	D0462	92,115	215	527,763	58,697	678,790	56.16
UDALL	D0463	28,640	23,675	168,978	41,526	262,819	77.16
WINFIELD	D0465	1,864,760	2,581,270	377,335	5,536,425	10,359,790	78.11
ARKANSAS CITY	D0470	2,078,668	2,999,875	243,344	3,851,503	9,173,390	81.84
DEXTER	D0471	5,570	0	408,955	12,689	427,214	67.20
CRAWFORD 019							
NORTHEAST	D0246	138,675	37,565	98,605	761,637	1,036,482	66.63
CHEROKEE	D0247	133,250	292,780	354,325	289,545	1,069,900	68.13
GIBBARD	D0248	518,375	401,730	509,095	464,092	1,893,292	47.38
FRONTENAC PUBLIC SCHOOLS	D0249	406,390	5,615	54,295	119,935	586,235	57.77
PITTSBURG	D0250	3,086,330	2,696,660	69,430	3,499,845	9,352,265	87.35

COUNTY NAME	DISTRICT NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		MERCHANTS INVENTORY	MANUFACTURERS INVENTORY	LIVESTOCK	66 % BUSINESS MACHINE EQUIPMENT	TOTAL	1988 MILL RATE	(5 X 6)
DECATUR	020							
OSBERLIN	D0294	41,120	0	1,160,277	127,975	1,329,372	46.94	62.40
PRAIRIE HEIGHTS	D0295	30,232	0	417,752	12,333	460,317	75.05	34.54
DICKINSON	021							
SOLOMON	D0393	176,435	0	126,010	88,229	390,674	64.02	25.01
ABILENE	D0435	1,144,050	69,960	181,925	959,597	2,355,532	74.56	175.62
CHAPMAN	D0473	390,535	313,870	1,159,005	1,304,978	3,168,388	50.24	159.18
RURAL VISTA	D0481	142,005	275	881,080	91,031	1,114,391	64.45	71.82
HERINGTON	D0487	374,435	64,070	167,400	218,602	824,507	75.91	62.58
DDHIPHAN	022							
MATHEWA	D0406	70,635	85,379	106,972	157,941	420,927	43.68	18.38
HIGHLAND	D0425	103,343	0	176,310	87,173	366,826	73.51	26.96
TROY PUBLIC SCHOOLS	D0429	51,091	6,225	125,387	214,414	397,117	52.89	21.00
MIDWAY SCHOOLS	D0433	35,597	0	198,395	15,150	249,142	84.58	21.07
ELWOOD	D0486	294,411	2,937,892	0	1,103,594	4,335,897	41.79	181.19
DOUGLAS	023							
BALDWIN CITY	D0348	412,600	75,685	372,595	5,785	866,665	91.81	79.56
EUDORA	D0491	302,790	160,775	135,425	3,419	602,409	57.65	34.72
LAWRENCE	D0497	18,449,840	15,825,685	298,865	447,724	35,022,114	90.45	3,167.75
EDWARDS	024							
KINSLEY-OFFERLE	D0347	295,390	49,664	304,763	207,318	857,135	76.77	65.80
LEWIS	D0502	66,014	232,006	188,535	268,019	754,574	48.58	36.65
ELK	025							
WEST ELK	D0282	259,740	40,765	1,048,300	328,139	1,676,944	45.58	76.43
ELK VALLEY	D0283	17,815	6,861	233,372	31,994	289,242	50.19	14.51
ELLIS	026							
ELLIS	D0388	133,522	15,751	491,268	97,995	738,536	61.63	45.51
VICTORIA	D0432	107,817	8,602	386,533	115,742	618,694	40.28	24.92
HAYS	D0489	4,403,950	374,759	584,997	3,101,380	8,465,086	84.19	712.67
ELLSWORTH	027							
ELLSWORTH	D0327	492,710	227,609	794,457	519,964	2,034,740	75.72	154.07
LORRAINE	D0328	275,081	102,501	590,577	1,273,531	2,241,690	60.92	136.56
FINNEY	028							
HOLCOMB	D0363	179,700	5,100	15,195	2,164,318	2,364,313	39.22	92.72
GARDEN CITY	D0457	7,017,355	1,178,345	303,840	4,538,186	13,037,726	66.95	865.05
FORD	029							
SPEARVILLE-WINDTHORST	D0381	92,310	104,885	149,903	142,210	489,308	57.09	27.93
DODGE CITY	D0443	5,268,270	2,923,495	311,575	5,714,260	13,617,600	70.44	959.22
ROCKLICH	D0459	233,810	0	187,780	79,847	501,437	48.08	24.10

COUNTY NAME	DISTRICT NAME		(1)	(2)	(3)	(4)	(5)	(6)	(7)
			MERCHANTS INVENTORY	MANUFACTURERS INVENTORY	LIVESTOCK	BUSINESS MACHINE EQUIPMENT	TOTAL	1988 MILL RATE	
FRANKLIN	030								
WEST FRANKLIN	00287		63,080	0	667,760	80,860	813,700	60.23	41
CENTRAL HEIGHTS	00288		115,930	175	261,315	39,270	416,690	40.95	17
WELLSVILLE	00289		146,859	60,875	248,495	201,379	657,608	78.07	51
OTTAWA	00290		2,164,590	1,328,335	300,900	2,353,874	6,147,699	76.14	468
GEARY	031								
JUNCTION CITY	00475		2,266,275	1,036,830	378,845	4,536,705	8,218,675	48.03	394
GOVE	032								
GRINWELL PUBLIC SCHOOLS	00291		190,297	0	406,165	164,263	760,725	51.46	39
GRAINFIELD	00292		191,317	0	519,461	159,067	869,845	78.76	68
QUINTER PUBLIC SCHOOLS	00293		278,374	260,495	1,266,566	234,989	2,040,424	53.25	108
GRAHAM	033								
WEST GRAHAM-MORLAND	00280		99,190	0	420,410	57,598	577,198	54.64	31
HILL CITY	00281		452,935	45	434,445	259,027	1,146,452	54.69	62
GRANT	034								
ULYSSES	00214		2,193,874	225,681	204,960	2,498,887	5,123,402	36.52	187
GRAY	035								
CINARRON-ENSHIG	00102		536,275	1,791	245,512	342,846	1,126,424	59.17	66
MONTEZUMA	00371		475,559	19,901	125,075	312,897	933,432	70.59	65
COPELAND	00476		157,757	0	90,449	315,027	563,233	86.91	48
INGALLS	00477		74,996	3,575	132,832	134,497	345,900	54.88	18
GREELEY	036								
GREELEY COUNTY	00200		379,675	59,970	373,785	165,587	979,017	60.56	59
GREENWOOD	037								
MADISON-VIRGIL	00386		139,675	20,175	357,725	108,243	625,818	64.02	40
EUREKA	00389		428,364	206,195	1,049,584	723,705	2,407,848	87.87	211
HAMILTON	00390		14,520	0	265,125	40,679	320,324	44.44	14
HAMILTON	038								
SYRACUSE	00494		295,078	5,495	214,304	216,445	731,322	51.61	37
HARPER	039								
ANTHONY-HARPER	00361		884,075	510,047	770,075	479,538	2,643,735	60.45	159
ATTICA	00511		74,063	32,240	206,272	100,150	412,725	64.79	26
HARVEY	040								
BURRTON	00369		35,410	0	88,269	105,706	229,385	72.41	16
MENTON	00373		2,468,890	2,123,270	200,333	2,158,068	6,950,561	98.78	686
SEDGWICK PUBLIC SCHOOLS	00439		113,981	0	75,245	147,920	337,146	64.53	21
HALSTEAD	00440		182,151	529,895	305,658	741,657	1,759,361	79.75	140
HESSTON	00460		540,825	7,246,835	129,495	2,361,807	10,278,962	58.84	604

COUNTY NAME	#	(1)	(2)	(3)	(4)	(5)	(6)	(7)
DISTRICT NAME	#	MERCHANTS INVENTORY	MANUFACTURERS INVENTORY	LIVESTOCK	66 % BUSINESS MACHINE EQUIPMENT	- - TOTAL	1988 MILL RATE	(5 X 6)
HASKELL 041								
SUBLETT	D0374	708,265	73,460	52,534	521,641	1,355,900	38.00	51.52
SATANTA	D0507	272,234	0	67,515	763,556	1,103,305	26.97	29.75
HODGENAW 042								
JETMORE	D0227	109,414	0	371,223	79,073	559,710	58.09	32.51
HANSTON	D0228	52,195	0	458,624	31,034	541,853	54.45	29.50
JACKSON 043								
NORTH JACKSON	D0335	54,935	1,760	519,613	49,464	625,772	54.82	34.30
HOLTON	D0336	979,430	81,855	536,760	575,319	2,173,364	62.10	134.96
MAYETTA	D0337	30,505	750	290,475	46,385	368,115	59.90	22.05
JEFFERSON 044								
VALLEY FALLS	D0338	168,710	0	220,280	210,893	599,883	55.32	33.18
JEFFERSON COUNTY NORTH	D0339	177,096	6,090	201,310	191,238	575,734	78.30	45.08
JEFFERSON WEST	D0340	136,822	30	155,975	160,331	453,158	73.18	33.16
OSKALOUSA PUBLIC SCHOOLS	D0341	232,300	0	202,020	169,752	604,072	71.50	43.19
MCLOUTH	D0342	33,015	40,210	273,050	320,664	666,939	62.50	41.68
PERRY PUBLIC SCHOOLS	D0343	230,780	102,900	318,970	502,629	1,155,279	73.93	85.41
JENELL 045								
WHITE ROCK	D0104	84,292	0	926,175	60,521	1,070,988	68.03	72.85
MANKATO	D0278	175,209	0	317,340	170,662	663,211	57.04	37.830
JENELL	D0279	140,330	0	327,195	81,745	549,270	69.82	38,350
JOHNSON 046								
SOUTHEAST JOHNSON CO	D0229	2,279,230	447,280	79,944	20,061,415	22,867,869	123.98	2,835,158
SPRING HILL	D0230	139,793	0	150,560	177,539	467,892	135.79	63,535
GARDNER-EDGERTON-ANTIUCH	D0231	354,730	2,622,815	183,377	5,789,832	8,950,754	104.95	939,382
DESOTO	D0232	895,145	145,380	51,245	1,135,431	2,227,201	100.75	224,391
CLATHE	D0233	9,025,020	10,356,900	60,130	22,763,912	42,205,962	116.49	4,916,573
SHAWNEE MISSION PUBLIC SC	D0512	43,284,195	17,418,180	17,205	58,012,446	118,732,026	81.33	9,656,476
KEARNY 047								
LAKIN	D0215	199,845	0	308,219	727,034	1,235,098	23.00	28,407
DEERFIELD	D0216	76,955	0	246,810	270,852	594,625	30.91	18,380
KINGMAN 048								
KINGMAN	D0331	1,238,304	237,380	881,314	559,843	2,916,841	60.81	177,373
CUMMINGHAM	D0332	181,257	29,220	556,573	413,028	1,180,078	49.80	58,768
KIDWA 049								
GREENSBURG	D0422	518,861	19,695	181,813	433,077	1,145,446	39.44	45,176
MULLINVILLE	D0424	16,019	0	198,612	91,467	306,098	66.73	20,426
HAVILAND PUBLIC SCHOOLS	D0474	124,143	0	419,694	138,120	681,957	74.49	50,799

COUNTY NAME	DISTRICT NAME		(1) MERCHANTS INVENTORY	(2) MANUFACTURERS INVENTORY	(3) LIVESTOCK	(4) 66 % BUSINESS MACHINE EQUIPMENT	(5) TOTAL	(6) 1988 MILL RATE	(5)
LAFETTE 050									
	PARSONS	D0503	1,464,210	1,195,320	91,480	1,749,515	4,500,525	75.11	36
	OSWEGO	D0504	203,130	402,520	85,395	317,681	1,008,726	43.43	4
	CHEYENA	D0505	155,045	200,020	109,540	165,254	629,859	52.31	3
	LAFETTE COUNTY	D0506	350,905	607,180	873,905	857,036	2,689,026	56.79	15
LAKE 051									
	HEALY PUBLIC SCHOOLS	D0468	475,286	0	208,811	88,536	772,633	80.27	6
	DIGHTON	D0482	399,381	2,089	230,898	539,623	1,171,991	57.34	6
LEAVENWORTH 052									
	EASTON	D0449	39,265	515	281,945	543,127	864,852	69.80	6
	LEAVENWORTH	D0453	2,371,390	5,204,240	5,995	4,133,957	11,715,582	83.38	97
	BASEHOR-LINWOOD	D0458	80,110	144,450	176,365	645,549	1,046,474	85.97	8
	TONGANOXIE	D0464	259,025	6,805	301,020	625,502	1,192,352	91.53	10
	LANSING	D0469	246,755	186,215	102,545	763,719	1,249,234	82.55	10
LINCOLN 053									
	LINCOLN	D0298	349,370	0	849,820	135,358	1,334,548	40.90	5
	SYLVAN GROVE	D0299	101,365	0	666,885	44,048	812,298	40.65	3
LINX 054									
	PLEASANTON	D0344	209,596	23,098	176,985	142,770	552,449	46.45	2
	JAYHAWK	D0346	100,354	26,611	667,590	152,866	947,421	64.19	6
	PRAIRIE VIEW	D0362	188,984	12,310	583,868	2,504,727	3,289,889	34.18	11
LOGAN 055									
	DAKLEY	D0274	700,405	1,107	452,082	835,225	1,988,819	60.49	12
	TRIPLAINS	D0275	54,601	61,032	401,449	234,547	751,629	57.81	4
LYON 056									
	NORTH LYON COUNTY	D0251	71,940	915	659,515	69,188	801,558	53.35	4
	SOUTHERN LYON COUNTY	D0252	71,140	30,805	338,875	119,599	560,419	55.13	3
	EMPORIA	D0253	4,043,655	4,391,350	456,565	5,529,959	14,421,529	77.15	1,11
MARION 057									
	CENTRE	D0397	99,840	0	634,094	129,196	863,130	43.02	3
	PEABODY-BURNS	D0398	161,111	20,275	425,020	102,311	708,717	63.63	4
	MARION	D0408	353,043	8,958	361,628	574,747	1,298,376	55.43	7
	DURHAM-HILLSBORO-LEHIGH	D0410	454,148	77,730	520,309	584,915	1,637,102	61.75	10
	GOESSEL	D0411	82,024	1,130	248,264	33,011	364,429	62.98	2
MARSHALL 058									
	MARYSVILLE	D0364	1,386,425	795,401	697,733	1,027,245	3,906,804	69.30	27
	VERMILLION	D0380	381,849	8,267	656,399	134,526	1,181,041	47.62	5
	AXTELL	D0488	168,545	4,135	528,967	86,916	788,563	57.69	4
	VALLEY HEIGHTS	D0498	245,939	145,594	347,625	282,441	1,021,619	70.22	7

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
COUNTY NAME	#	MERCHANTS	MANUFACTURERS		66 %		1988	
DISTRICT NAME	#	INVENTORY	INVENTORY	LIVESTOCK	BUSINESS MACHINE	TOTAL	KILL	(5 X 6)
					EQUIPMENT		RATE	

MCPHERSON	059							
LINDSBORG	00400	405,118	256,200	241,718	540,155	1,443,191	72.08	104.01
MCPHERSON	00418	5,257,415	12,458,165	0	6,558,328	24,273,908	70.07	1,700.81
CARTON-GALVA	00419	171,985	96,600	0	476,180	744,765	51.76	33.54
MOUNDRIIDGE	00423	204,860	1,429,545	39,270	410,461	2,084,136	75.42	157.18
IMMAN	00448	175,370	538,615	10,040	119,457	843,482	59.43	50.12
MEADE	060							
FOULER	00225	77,930	0	254,971	29,373	362,274	65.07	23.57
MEADE	00226	245,505	0	305,000	135,851	686,356	33.52	23.00
MIAMI	061							
OSAWATOMIE	00367	1,001,296	149,859	154,037	433,777	1,738,969	74.78	130.04
PADLA	00368	856,173	665,566	448,291	1,058,490	3,028,520	87.00	263.43
LOUISBURG	00416	203,913	13,396	484,290	415,288	1,116,887	70.19	78.39
MITCHELL	062							
MACONDA	00272	442,725	18,905	619,345	213,876	1,294,851	64.28	83.23
BELOIT	00273	1,431,475	218,700	637,805	564,062	2,852,042	48.65	138.75
MONTGOMERY	063							
CANEY VALLEY	00436	242,396	260,053	231,072	359,108	1,292,629	44.48	57.49
COFFEYVILLE	00445	2,055,881	2,616,480	282,784	6,168,281	11,123,426	72.47	806.11
INDEPENDENCE	00446	1,584,319	2,217,747	323,766	2,786,393	6,912,225	66.07	456.69
CHERRYVALE	00447	165,693	296,314	194,162	647,386	1,303,555	52.42	68.33
MORRIS	064							
MORRIS COUNTY	00417	479,755	457,350	1,109,750	477,711	2,524,566	48.26	121.83
MORTON	065							
ROLLA	00217	54,625	12,516	191,574	142,711	401,426	25.84	10.37
ELKHART	00218	1,052,836	0	227,759	761,941	2,042,536	44.25	90.38
WENAHUA	066							
SABETHA	00441	593,632	583,532	902,232	899,815	2,979,211	59.97	178.66
WENAHUA VALLEY SCHOOLS	00442	810,072	221,210	505,323	441,611	1,978,216	47.91	94.77
B & B	00451	25,880	0	394,435	29,372	449,687	28.48	12.80
WESMO	067							
ERIE-ST PAUL	00101	341,785	53,910	887,445	292,463	1,575,603	55.23	87.02
CHARUTE PUBLIC SCHOOLS	00413	1,676,905	3,875,270	225,820	2,280,640	8,058,635	99.20	799.417
WESS	068							
WESS TRES LA GO	00301	26,820	945	147,652	96,532	271,949	73.37	19.95
SMOXY HILL	00302	74,365	124,340	421,335	243,394	863,434	44.23	38.190
WESS CITY	00303	672,255	31,290	349,655	889,901	1,943,101	60.15	116.876
BAZINE	00304	46,105	0	312,690	123,671	482,466	67.15	32.396

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COUNTY NAME	DISTRICT NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		MERCHANTS INVENTORY	MANUFACTURERS INVENTORY	LIVESTOCK	66 % BUSINESS MACHINE EQUIPMENT	TOTAL	1988 MILL RATE	(5 X

MORTON	069							
MORTON COMMUNITY SCHOOLS	D0211	617,535	191,990	514,790	330,409	1,654,724	67.01	110.
NORTHERN VALLEY	D0212	55,550	0	473,130	32,439	561,119	66.78	37.
WEST SOLOMON VALLEY SCHOOLS	D0213	48,670	0	944,638	42,636	435,944	68.80	29.
OSAGE	070							
OSAGE CITY	D0420	783,335	621,835	170,815	472,134	2,048,169	41.45	84.
LYNDON	D0421	179,720	41,515	145,515	147,688	514,438	59.94	30.
SANTA FE TRAIL	D0434	407,150	0	309,220	197,363	919,733	58.58	53.
BURLINGAME PUBLIC SCHOOLS	D0454	108,370	8,340	109,520	101,531	327,761	46.82	15.
MARAIS DES CYGNES VALLEY	D0456	88,490	1,150	164,610	95,185	349,435	49.00	17.
OSBORNE	071							
OSBORNE COUNTY	D0392	668,705	39,295	831,590	217,173	1,756,763	34.94	61.
OTTAWA	072							
NORTH OTTAWA COUNTY	D0239	787,580	892,235	487,561	309,656	2,477,032	40.35	99.
TWIN VALLEY	D0240	81,315	0	336,930	52,572	470,817	50.50	23.
PANKEE	073							
FT LARNED	D0495	1,058,300	23,730	2,503,840	537,085	4,122,955	67.11	276.
PANKEE HEIGHTS	D0496	142,900	9,610	314,113	42,061	508,684	71.19	36.
PHILLIPS	074							
EASTERN HEIGHTS	D0324	24,170	0	409,900	38,587	472,657	54.07	25.
PHILLIPSBURG	D0325	755,625	1,266,980	854,625	610,081	3,487,311	55.73	194.
LOGAN	D0326	87,640	0	637,805	83,239	808,684	40.63	32.
POTTAWATOMIE	075							
WARREN	D0320	594,365	249,510	389,445	676,190	1,909,510	55.92	106.
KAW VALLEY	D0321	478,303	82,132	410,635	491,821	1,462,891	24.78	36.
ORAGA-HAUVENSVILLE-WHEATON	D0322	146,170	1,260	638,622	126,234	912,286	64.39	58.
WESTMORELAND	D0323	70,050	8,310	463,210	105,339	646,909	74.89	48.
PRATT	076							
PRATT	D0382	2,108,390	293,222	199,555	1,329,876	3,931,043	57.81	227.
SKYLINE SCHOOLS	D0438	158,840	0	380,520	93,961	633,321	49.97	31.
RAWLINS	077							
HERNDON	D0317	21,920	0	277,380	3,699	302,999	73.34	22.
ATWOOD	D0318	356,765	89,165	822,560	161,446	1,379,936	68.27	94.
RENE	078							
HUTCHINSON PUBLIC SCHOOLS	D0308	8,597,300	13,231,234	300	2,932,346	24,761,180	77.92	1,929.
NICKERSON	D0309	1,113,803	3,792,280	366,249	893,478	6,165,810	62.00	382.
FAIRFIELD	D0310	17,263	590	626,459	301,685	945,997	54.76	51.
PRETTY PRAIRIE	D0311	40,533	0	377,510	143,163	561,206	67.78	38.
HAVER PUBLIC SCHOOLS	D0312	833,107	1,453,503	685,528	675,044	3,647,182	48.27	176.

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	
COUNTY NAME	#	MERCHANTS	MANUFACTURERS		66 %		1988		
DISTRICT NAME	#	INVENTORY	INVENTORY	LIVESTOCK	BUSINESS MACHINE	TOTAL	MILL	(5 X 6)	
					EQUIPMENT		RATE		

REMO	078								
BUHLER	00313	1,035,499	705,081	274,670	1,103,825	3,119,075	71.33	222.48	
REPUBLIC	079								
PIKE VALLEY	00426	112,645	0	320,520	60,235	493,400	54.23	26.75	
BELLEVILLE	00427	694,770	104,385	610,415	365,343	1,774,913	50.79	90.14	
CUBA	00455	36,855	294,150	15,206	13,299	359,510	67.08	24.11	
RICE	080								
STERLING	00376	263,970	216,475	192,816	201,829	875,090	48.06	42.05	
CHASE	00401	63,305	0	150,525	195,631	409,461	51.75	21.19	
LYONS	00405	609,880	218,115	236,060	990,564	2,054,619	55.06	113.12	
LITTLE RIVER	00444	145,975	429,140	226,650	614,348	1,416,113	44.08	62.42	
RILEY	081								
RILEY COUNTY	00378	152,165	88,955	408,560	344,071	993,751	73.22	72.76	
MANHATTAN	00383	6,248,365	847,240	298,380	7,645,169	15,039,154	81.86	1,231.10	
BLUE VALLEY	00364	82,597	733	810,851	42,723	936,904	66.76	62.54	
ROOKS	082								
PALCO	00269	16,605	0	344,298	36,739	397,642	56.17	22.33	
PLAINVILLE	00270	845,870	174,315	479,428	256,660	1,756,273	48.40	85.00	
STOCKTON	00271	285,890	0	589,125	177,177	1,052,192	49.83	52.43	
RUSH	083								
LACROSSE	00395	336,431	162,527	427,409	250,587	1,176,954	47.11	55.44	
OTIS-BISON	00403	297,400	228	416,438	138,383	852,449	45.17	38.50	
RUSSELL	084								
PARADISE	00399	30,195	0	722,579	49,837	802,611	50.19	40.28	
RUSSELL COUNTY	00407	1,434,805	273,595	1,123,641	1,473,209	4,305,250	65.60	282.42	
SALINE	085								
SALINA	00305	9,680,760	6,502,445	105,945	2,099,797	18,388,947	95.64	1,758.71	
SOUTHEAST OF SALINE	00306	882,680	1,101,530	419,490	3,778,338	6,182,038	53.76	332.34	
ELL-SALINE	00307	57,130	4,710	557,868	6,257	625,965	54.70	34.24	
SCOTT	086								
SCOTT COUNTY	00466	1,350,349	0	463,242	497,027	2,310,618	74.29	171.65	
SEDGWICK	087								
WICHITA	00259	67,100,282	69,379,964	40,033	108,095,946	244,616,225	86.10	21,061.45	
DERRY	00260	70,141,666	0	34,546	29,434,615	99,610,827	53.43	5,322.20	
HAYSVILLE	00261	871,734	327,806	17,963	2,527,544	3,745,047	83.58	313.01	
VALLEY CENTER PUBLIC SCHD	00262	253,353	317,273	95,148	1,411,098	2,076,872	79.05	164.17	
MULVAHE	00263	200,048	53,932	73,539	884,931	1,212,450	78.55	95.23	
CLEARWATER	00264	136,632	622,202	171,712	6,500,174	7,430,720	71.29	529.73	
GODDARD	00265	1,029,632	3,114,848	72,571	1,942,503	6,159,554	92.00	566.67	

COUNTY NAME	DISTRICT NAME	MERCHANTS INVENTORY	MANUFACTURERS INVENTORY	LIVESTOCK	66 % BUSINESS MACHINE EQUIPMENT	1988 MILL RATE	TOTAL	(5)
SEDGWICK 087								
MAIZE	D0266	343,016	261,472	61,405	3,096,395	83.50	3,762,288	314
REMNICK	D0267	670,581	104,837	503,393	1,540,005	68.82	2,818,816	193
CHENEY	D0268	237,029	38,120	202,985	825,791	59.70	1,303,925	77
SEWARD 088								
LIBERAL	D0480	4,326,675	499,920	46,270	5,214,647	78.76	10,087,512	794
KISMET-PLAINS	D0483	79,475	212,135	512,085	491,241	52.80	1,294,936	68
SHAWNEE 089								
SEAMAN	D0345	3,967,530	3,422,435	140,820	21,015,110	62.26	28,545,895	1,777
SILVER LAKE	D0372	125,190	0	59,280	436,316	65.76	620,786	40
AUBURN WASHBURN	D0437	4,370,810	4,296,710	200,125	7,340,150	65.40	16,207,795	1,055
SHAWNEE HEIGHTS	D0450	503,480	811,795	200,815	3,784,176	77.30	5,300,286	405
TOPEKA PUBLIC SCHOOLS	D0501	16,642,220	6,946,895	815	28,463,728	92.05	52,053,658	4,791
SHERIDAN 090								
HOKIE COMMUNITY SCHOOLS	D0412	297,722	123,106	668,062	101,296	78.62	1,190,186	96
SHERMAN 091								
GOODLAND	D0352	1,441,040	125,705	517,605	746,764	72.62	2,831,114	205
SMITH 092								
SMITH CENTER	D0237	735,380	120,670	1,079,765	239,445	62.22	2,175,260	135
WEST SMITH COUNTY	D0238	133,305	600	459,215	30,472	76.61	623,592	47
STAFFORD 093								
STAFFORD	D0349	201,005	29,025	213,505	128,924	81.02	572,459	46
ST JOHN-HUGSON	D0350	179,130	45,015	385,955	131,927	56.81	742,077	47
MACKSVILLE	D0351	128,029	0	217,164	105,939	51.33	451,132	25
STANTON 094								
STANTON COUNTY	D0452	745,669	5,455	427,455	271,405	32.73	1,449,984	47
STEVENS 095								
MOSCOW PUBLIC SCHOOLS	D0209	48,751	0	154,423	289,861	20.90	493,035	10
HUGOTON PUBLIC SCHOOLS	D0210	763,900	6,300	339,460	1,054,756	20.96	2,164,416	40
SUMNER 096								
WELLINGTON	D0353	871,549	1,357,784	125,393	2,629,412	84.67	4,984,138	427
CONWAY SPRINGS	D0354	60,538	16,656	172,662	256,657	81.35	506,513	40
BELLE PLAINE	D0357	88,371	534,404	42,212	387,668	95.01	1,052,655	108
OXFORD	D0358	100,344	5,400	100,996	288,659	59.89	495,399	25
ARGONIA PUBLIC SCHOOLS	D0359	88,841	1,610	112,141	168,311	73.70	370,903	27
CALDWELL	D0360	243,794	1,986	172,329	255,077	84.08	673,186	50
SOUTH HAVER	D0509	23,725	0	100,542	121,294	55.23	245,561	18

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
COUNTY NAME		MERCHANTS	MANUFACTURERS		66 %		1988	
DISTRICT NAME		INVENTORY	INVENTORY	LIVESTOCK	BUSINESS MACHINE	TOTAL	MILL	(5 X 6)
					EQUIPMENT		RATE	

THOMAS	097							
DREWSTER	00314	115,827	0	235,765	19,326	870,918	73.75	27.35
COLBY PUBLIC SCHOOLS	00315	1,583,970	55,328	251,378	378,441	2,269,117	60.96	138.82
GOLDEN PLAINS	00316	148,676	25,899	309,078	43,087	526,740	70.05	36.89
TREGO	098							
WAKEENEY	00208	462,429	52,089	839,764	359,504	1,713,786	52.07	89.23
WARSAW	099							
ALMA	00329	127,070	68,485	757,185	243,091	1,195,831	62.63	74.89
WARSAW EAST	00330	115,860	1,080	414,035	123,852	654,827	65.05	42.59
WALLACE	100							
WALLACE COUNTY SCHOOLS	00241	281,350	0	714,121	140,896	1,136,367	48.43	55.03
WESKAM	00242	18,054	0	126,299	4,740	149,093	41.04	6.11
WASHINGTON	101							
NORTH CENTRAL	00221	75,420	0	419,732	44,128	539,280	45.53	24.55
WASHINGTON SCHOOLS	00222	673,066	6,520	418,254	279,234	1,377,074	50.31	69.28
BARNES	00223	394,577	55,139	1,133,736	249,751	1,833,203	58.86	107.90
REPUBLICAN VALLEY	00224	229,143	0	432,946	154,288	816,377	39.43	32.19
WICHITA	102							
LEOTI	00467	607,640	0	380,331	348,689	1,336,660	62.14	83.06
WILSON	103							
ALTOONA-MIDWAY	00387	53,785	585	406,975	69,937	531,282	40.53	21.53
NEODESHA	00461	379,935	1,142,590	161,920	832,502	2,516,947	54.57	137.35
FREDONIA	00484	546,930	233,070	695,281	1,418,845	2,894,126	66.71	193.07
WOODSON	104							
WOODSON	00366	340,803	95,156	612,176	299,297	1,347,432	40.29	54.28
WYANDOTTE	105							
TURNER-KANSAS CITY	00202	3,102,875	8,176,905	1,120	6,411,701	17,692,601	80.06	1,416,470
PIPER-KANSAS CITY	00203	21,845	0	26,705	288,866	337,416	88.75	29,946
BOHNER SPRINGS	00204	2,650,100	3,115,675	27,670	4,279,998	10,073,443	113.15	1,139,810
KANSAS CITY	00300	26,138,385	20,986,170	1,300	39,985,800	87,111,655	63.13	5,499,359

STATE TOTALS		447,978,394	302,553,851	113,759,497	576,543,779	1,440,835,521	18,881.07	107,878,847



Executive Offices:
3644 S. W. Burlingame Road
Topeka, Kansas 66611
Telephone 913/267-3610

TO: THE SENATE ASSESSMENT AND TAXATION COMMITTEE
FROM: KAREN FRANCE, DIRECTOR, GOVERNMENTAL AFFAIRS
DATE: FEBRUARY 5, 1991
SUBJECT: SCR 1606, HCR 1611

Thank you for this opportunity to testify. On behalf of the Kansas Association of REALTORS®, I appear today to support the concepts which SCR 1606 and SCR 1611 propose.

We believe that there are two parts to solving this property tax problem: first, correcting the tax shifts caused by the Classification Amendment, and second, reducing the overall reliance on property taxes.

These two amendments address the first problem of correcting the shifts which were caused by the Classification Amendment. One of the major problems of the existing amendment was that it was written and voted upon before reappraisal was completed and the facts were available to the legislature and the voters, so that they could make an informed decision.

Now that we know the value of property in the state and we know the cost of the changes which were made by the 1986 amendment, we can all sit down and decide whether we can afford the changes. These amendments offer the opportunity to make whole many of the taxpayers who have been hit with such

devastating increase in property taxes, not just because they were undervalued for many years, but because of the major tax policy changes which the Classification Amendment made.

Both of these proposed amendments would give Kansans the opportunity to do something we do not get to do very often in this life--a chance to go back and correct a serious mistake we have made. The exemption of merchants and manufacturer's inventory, together with accelerated depreciation and assessment reductions for machinery and equipment dramatically shifted taxes onto small and non-inventoried business and homeowners. These two constitutional amendments address both of these problems.

It is impossible here to recommend one of these proposals over the other. Both address the objective of restoring each class of property to paying the same percentage of taxes paid prior to classification and reappraisal, with the exception of the railroads. Politics is the art of the possible and you will have to decide what is "possible".

However, we recommend that whatever form of amendment you would choose to pass out of this committee contain the 20% assessment rate for commercial real estate, which took the hardest hit in this problem and which needs the most assistance. Any higher assessment ratio would be an empty gesture in trying to make them whole.

We also point out that the next constitutional amendment which goes on the ballot will need to be as simple and straightforward as possible in terms of the impact it will have on homeowners. Homeowners are going to need to look at the amendment, understand it and reasonably know how much their property taxes will change.

Given the climate concerning property taxes in this state, unless homeowners feel like they are getting something substantial out of this amendment, they are

not going to pass it. We recommend that you provide a reduction and relief for homeowners in the new classification amendment that you can, so that they will have an incentive to vote for it. This can be done either in the form of a lower assessment rate or by exempting some of the appraised value, or perhaps by some limitation on future property tax increases.

As I said at the beginning of my testimony, the concepts embodied in these two constitutional amendments address the first problem of correcting the shifts which were caused by the Classification Amendment. Once the shifts have been corrected, then the second problem of reducing our reliance on property taxes can be addressed through the means of property tax rollbacks. But that discussion will be had another day.

Thank you for the opportunity to testify.



Date: February 5, 1991
To: Senate Committee on Assessment and Taxation
From: Kevin Robertson
Executive Director
Re: SCR 1606 and SCR 1611

Mr. Chairperson and members of the committee, my name is Kevin Robertson. I am Executive Director of both the Kansas Lodging and Kansas Hotel Associations which combined represent 140 hotel and motel properties statewide.

The Kansas lodging industry **supports both SCR 1606 and 1611**, however, we **favor SCR 1606** over SCR 1611. This support is based on the reduction of the assessment rate of the **commercial class to 20 percent** in SCR 1606 compared to only 25% in SCR 1611.

Over the past year, hotel owners and operators have shared with you the many horror stories of their 1989 property tax increases. Our members have most often cited 1989 property tax figures two or three times higher than those of 1988. This is after a majority of property owners had battled reappraisal, many by hiring outside experts, through the appeals process and had their property values reduced. A 17 percent reduction in the assessment rate as proposed by SCR 1611 simply does not go far enough.

The Kansas lodging industry believes the current 30-12 classification, with its several tax exemptions, passed by the voters in 1986 is unfair to service related businesses such as hotels and motels. The combination of hotels and motels having virtually no inventory and remaining classified at 30 percent has resulted in a tremendous shift of taxes onto the lodging industry. The Kansas lodging industry strongly supports the reopening of the Kansas Constitution for the purpose of lowering the assessment rate for commercial property to 20%.

It is likely through the course of your deliberations on this important issue that varying assessment rates will be plugged into differing classification schemes to evaluate the losses in the tax base and possible tax shifts. Through this procedure, I urge the committee to work to adjust the assessment rate on the commercial class to 20 percent.

The Kansas lodging industry believes it has been shown time again that commercial, non-inventory property was the real loser in classification, and this is where adjustments to the constitution are most seriously needed. We do not have a position on other classification rates or property tax exemptions.

I will attempt to answer any questions you may have.

KANSAS HOTEL PROPERTY TAX - 1988 VERSUS 1989

LOCATION (ROOMS)	1989 TAX	1988 TAX	DOLLAR INCREASE	PERCENT INCREASE
Abilene (65)	\$38,045	\$14,500	\$23,545	162%
Clay Center (40)	11,528	7,715	3,813	49%
El Dorado (73)	48,504	19,976	32,528	203%
Emporia (55)	25,920	22,349	3,571	15%
Emporia (39)	25,692	7,487	8,204	109%
Lawrence (60)	23,946	13,966	9,979	76%
Leavenworth (52)	33,699	13,903	19,795	142%
McPherson (90)	58,500	36,000	22,500	75%
Newton (82)	54,439	27,878	26,564	95%
Olathe (85)	44,504	18,949	25,554	135%
Ottawa (60)	39,891	14,076	25,814	183%
Overland Park (183)	104,425	42,697	61,728	145%
Salina (112)	66,810	42,000	24,810	53%
Topeka (82)	52,281	24,536	27,745	113%
Wichita (100)	99,000	45,000	54,000	120%



PUBLIC POLICY STATEMENT

SENATE COMMITTEE ON ASSESSMENT AND TAXATION

**RE: S.C.R. 1611 - the Constitutional Amendment proposal
concerning property taxation**

February 5, 1991
Topeka, Kansas

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

Mr. Chairman and Members of the Committee:

Thank you very much for the opportunity to make brief comments on S.C.R. 1611. This resolution proposes to make modest changes in the limited classification of property for taxation purposes which exists today in the Kansas Constitution.

For the record, my name is Paul E. Fleener. I am the Director of Public Affairs for Kansas Farm Bureau. Members of your committee may remember, Mr. Chairman, that last year we opposed changing the Constitution. We opposed resolutions which sought to do that. Our members have examined this issue for a year and have made the determination that they still support the intent of the limited classification amendment, but they recognize there may have been some "hot spots" ... some unanticipated results for some classes of property. Generally, it should be remember, the proposal for a limited classification amendment was the idea of then-Governor Carlin and came into being through the acquiescence of the Legislature. You wanted to reappraise first and then, if necessary, classify. You did agree with

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the stated objectives of Governor Carlin. Those being: "We must protect agricultural land and residential property. Homes and farms." And to a large extent that was done.

There certainly was in some parts of the state a significant change in valuation for commercial real property. There have been other changes which have taken place because of a ruling by the Director of Property Valuation which has been sustained by the Kansas Supreme Court. S.C.R. 1611 seeks to rectify those problem areas. We support you in doing that. We believe having done the things you have set out to do in S.C.R. 1611, you have done enough. If you can give a modest accommodation to the assessment rate for commercial real property, if you can give a modest change in the assessment rate for not-for-profit (fraternal organizations) properties, if you can make abundantly clear legislative intent concerning the gas in storage and other utility properties, real and personal, then you have gone far enough and you are still within the definition of a limited classification amendment. Our people would support the intent of that. We would reiterate that the major problem areas can be addressed, and fine tuning can take place by adherence to the factors in KSA 79-503a.

Mr. Chairman, thank you for the opportunity to make these brief comments. I would be pleased to respond to any questions you may have concerning our testimony or our policy position which is attached.

ASSESSMENT AND TAXATION

Property Classification and Reappraisal AT-1

The Kansas Legislature in 1985 adopted, by the required two-thirds majority, and voters in Kansas approved by an over whelming majority, a proposal to amend the Finance and Taxation Article (Art. 11) of the Kansas Constitution to provide limited classification of real and personal property for assessment and taxation purposes. The amendment was designed to ensure against an unfair shift of taxes, and was intended to provide for equitable taxation within and among the various classes of property. We support the intent of the limited classification amendment which is now part of the Kansas Constitution.

The anticipated equity did not occur, largely because appropriate appraisal procedures in existing law were not used. In many cases undocumented and unsubstantiated county index and depreciation schedules used in valuation were allowed by the Property Valuation Department (PVD), without regard for the inequities that this procedure would cause between counties. Quality control of each county's appraisal procedures should be required.

The appraisal process should be the focus of legislation and directives to the PVD, county appraisers, and firms contracted to conduct appraisals. In order to achieve a valid state appraisal, the indexes used by counties in Computer Assisted Mass Appraisal (CAMA) should be uniform statewide, with allowance for any slight deviations. Further, the depreciation schedules should also be uniform county-to-county within acceptable deviations.

Appeals, tax payment under protest and new valuation notices under the annual maintenance reappraisal which do use all appropriate factors in K.S.A. 79-503a, will also help bring about equity.

County Boards of Equalization should be given the right to protest to the Board of Tax Appeals on behalf of their counties any valuation of state assessed property.

We urge Farm Bureau members in all counties to work with their county appraiser to determine the fairness and equity of their appraisal with the county and between counties.

Reappraisal legislation and the classification amendment to the Kansas Constitution have provided for appraisal of agricultural land on the basis of its income producing capability. The legislation set forth an equitable procedure for determination of net income and an appropriate capitalization rate for agricultural land. These factors and procedures must be retained to assure equity and stability in valuation of agricultural land.

The reappraisal statutes require annual updating of the appraisal and valuation of taxable property. The cost associated with this annual updating should not be borne entirely by the counties. We suggest that 50 percent of this additional expense be paid by the state.