

Approved February 11, 1992

Minutes of the House Committee on Taxation. The meeting was called to order by Joan Wagnon, Chairperson, at 9:10 a.m. on Wednesday, JANUARY 29, 1992 in room 519-S of the Capitol.

All members were present except:

Rep. Aldie Ensminger, excused.

Committee staff present:

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

Conferees appearing before the committee:

Ron Swisher, Property Valuation Division
Vic Miller, Topeka tax attorney
Richard Rodewald, taxpayer
Larry Clark, Kansas County Appraisers Association.

The Chair requested and received unanimous consent for the introduction of bills regarding the administration of the property tax system as requested by the Governor's Task Force and the Property Valuation Department.

Hearings were opened on SB 8, Property Tax Calendar.

Ron Swisher, Property Valuation Division, distributed information to the committee regarding valuation changes and informal hearings (Attachment 1). Also distributed was information regarding the sales ratio study based on preliminary data (Attachment 2).

Swisher said the Director of Property Valuation, David Cunningham, did not yet favor proposing a new tax calendar. He said such a change would be very complex because any single change would effect the rest of the calendar. He discussed the ad valorem taxation calendar as it currently exists and answered numerous questions from committee members (Attachment 3).

Vic Miller, a tax practitioner in Shawnee County, testified out of his professional experience on the current appeals process. He made several points for the committee to consider.

1. He said the deadlines in SB 8 are "silliness." The committee should do all it can to make those deadlines consistent. He said that even with his experience, meeting all the deadlines was impossible.

2. He asked the committee to think about the appeals

CONTINUATION SHEET

MINUTES OF THE House COMMITTEE ON Taxation, room 519-S, State-house, at 9:10 a.m. on Wednesday, January 29, 1992.

process from the taxpayers point of view. He said the deadlines are being used to deny taxpayers their right to be heard. He cited several instances where rigid adherence to deadlines completely shut taxpayers out of one part of the process. He urged great flexibility in this regard.

3. Do not eliminate either of the steps in the appeal process as is being proposed by the Governor's Task Force on Classification. Miller noted that many times there was a "learning curve" on the part of either the county appraiser or the taxpayer to determine first of all how the value had been established, and second of all how to mount an effective defense. He thought the elimination of the various steps as they currently proposed would be an undue burden on taxpayers.

4. Give the county appraisers authority to change value when it is warranted. He noted that the legislature in its earlier deliberations concerning this process was concerned that authority to change values would be abused at the county level. He noted that the practical effect of the current law is to erect barriers for taxpayers that should not be there. He urged giving the county appraisers authority to change values whenever it was needed.

5. He suggested there needs to be something included in the statutes that if for good cause, the taxpayer does not perfect his appeal, the taxpayer can still get the Board of Tax Appeals to hear the case.

6. Miller encouraged PVD to value specialized properties such as hotels, motels, banks and grain elevators at the state level. He noted that there are so few of them across the state, it is almost impossible to find a county wide standard.

Following vigorous questioning by the committee, Miller suggested the committee consider the following procedural changes in the Board of Tax Appeals:

1. Get the Board of Tax Appeals out of the stipulation process. If the county appraisers agree to value, then let it stand.

2. Change the requirement in the Kansas administrative procedures act that there must be a rehearing filed before going onto district court. Miller noted that this requirement often created backlogs at the Board of Tax Appeals, and there was little reason for them to offer a different opinion in the rehearing than they had done in the original case. He encouraged making access to district court easier.

3. He recommended setting very stringent deadlines of six months for a hearing and nine months for a decision. If the Board of Tax Appeals was unable to render a decision

CONTINUATION SHEET

MINUTES OF THE House COMMITTEE ON Taxation, room 519-S, State-house, at 9:10 a.m. on Wednesday, January 29, 1992.

within either of those deadlines, then allow the taxpayer the option of going directly to district court.

4. Miller suggested that if more funds were needed for the Board of Tax Appeals, the imposition of a filing fee which could be recovered if the appeal was successful might be a way to generate additional revenue.

5. The Legislature should consider establishing a threshold in the controversy for cases to go to the Board of Tax Appeals. He noted that one attorney had brought a case through the appeals process all the way to the Board of Tax Appeals when the value in question was \$10.

6. Fifteen days is too short an amount of time to request a rehearing. The Legislature should extend that time frame.

7. Allow de novo appeals in certain cases where new evidence could be presented. Miller noted that many times it was difficult to assemble all of the evidence needed and being able to present additional evidence in district court would provide for fair determination of value.

Following discussion, the chair asked for and received unanimous consent to introduce a bill incorporating Miller's suggestions regarding changes at the Board of Tax Appeals.

Richard Rodewald, taxpayer from Douglas County, spoke to the committee about the difficulties that he has had on appealing value in a number of properties he owns (Attachment 4). Several of these properties are appraised under use value of farm land. Rodewald asked the committee to consider how to make the appeals process more fair and to correct the inequities which he has experienced. Rodewald noted that he agreed with Property Valuation Director David Cunningham's proposals which were presented last Thursday. He believes those would give greater equity in the appeals process.

Larry Clark, the President of the Kansas County Appraisers Association, testified in favor of SB 8 (Attachment 5). Clark noted that a small group of appraisers, treasurers and clerks had been working on revisions in the property tax calendar and that he would be happy to serve as a resource to the committee.

The chair introduced Nancy Hempen, Douglas County Treasurer, and Patsy McDonald, Shawnee County Clerk, who were also in the audience. Both Hempen and McDonald commented briefly on the proposed legislation.

Hearings were closed on SB 8. After the chair announced the next week's schedule, the committee adjourned at 10:30 a.m. The next meeting will be January 30.

GUEST LIST

COMMITTEE: How Operation

DATE: 1/29/92

| NAME (PLEASE PRINT) | ADDRESS | COMPANY/ORGANIZATION |
|-----------------------|---------------------|---------------------------------|
| Alan Steppat | Topeka | Pete McGill & Associates |
| Ken Sumner | Topeka | PVD |
| Jim Morrison | Topeka | observer |
| Lyle Clark | Topeka | PVD |
| BEU BRADLEY | TOPEKA | KS Assoc of Counties |
| Nancy Hempen | Lawrence | County Treasurer |
| MARION R JOHNSON | Lawrence | County Appraiser |
| Jay Clark | Kansas City | KI County Appraiser |
| VIC MILLER | TOPEKA | SELF |
| Heidi DeVore | Topeka | |
| Albi Hoit | Topeka | Helm, Ebert, Faser |
| Roy & Cindy Brorstrom | Hutchinson | |
| Russell A. FREY | Topeka | KANSAS Veterinary Medical Assoc |
| Barbara Butts | Topeka | Dept of Admin |
| Bill Waters | Topeka | Dept of Revenue |
| Rick Lovell | Topeka | Governor's Office |
| Beth Wilbur | Topeka | League Women Voters |
| WALT DARLING | TOPEKA | Ks Division of BUDGET |
| Curt Carpenter | Great Bend | West Plains Energy |
| RICHARD PRODEWALD | Box 169 Emporia, Ks | TRITON'S HOBBIS' |
| KAREN FRANKE | TOPEKA | Ks. Assoc. of REACTORS |
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STATE OF KANSAS

David C. Cunningham, Director
Robert B. Docking State Office Building
915 S.W. Harrison St.
Topeka, Kansas 66612-1585



(913) 296-2365
FAX (913) 296-2320

Department of Revenue
Division of Property Valuation

MEMO

To: Representative Marvin Smith
From: David C. Cunningham, Director
Subject: Report Request
Date: January 27, 1992

Enclosed you will find the hearing count for 1989, 1990 and 1991. and the valuation percentage changes for 1990 to 1991.

The 1991 total valuation percentage change report shows the 1990 assessed value, November 1991 assessed value and the November 1991 plus or minus dollar change and the percentage change from 1990.

The following is as explanation to the column heading abbreviations for the hearing count report.

INF. Adj. = Informal adjustments
INF N/S/X = No show, no change, canceled
HP = Hearing Panel
B.O.E. = Board of Equalization
PUP = Payment under protest
COMM. = Commissioners
SBTA = State Board of Tax Appeals

If we can be of further service please let us know.

House Taxation
Attachment 1
01-29-92

1990-JULY 1991/NOVEMBER 1991 TOTAL VALUATION PERCENT CHANGES

| COUNTY NAME | 90 TAXABLE | 91 JULY TAXABLE | Jul-91 | 7/91 % | NOV 91 TOTAL | NOV.-91 | 11/91 % | NOV. 91 FROM | 11/91 % |
|-------------|-------------|-----------------|------------|-----------------|--------------|------------|------------|--------------|-----------|
| | ASSD. VALUE | ASSD. VALUE | FROM 1990 | CHG. FROM 11/90 | ASSD. VALUE | FROM 1990 | CHG. 11/90 | Jul-91 | CHG. 7/91 |
| ALLEN | 54,549,482 | 52,969,953 | -1,579,529 | -2.90% | 53,748,213 | -801,269 | -1.47% | 778,260 | 1.47% |
| ANDERSON | 38,138,197 | 37,687,934 | -450,263 | -1.18% | 37,301,497 | -836,700 | -2.19% | -386,437 | -1.03% |
| ATCHISON | 55,349,108 | 57,950,015 | 2,600,907 | 4.70% | 58,704,444 | 3,355,336 | 6.06% | 754,429 | 1.30% |
| BARBER | 58,200,130 | 58,216,474 | 16,344 | 0.03% | 56,771,256 | -1,428,874 | -2.46% | -1,445,218 | -2.48% |
| BARTON | 154,141,113 | 150,890,987 | -3,250,126 | -2.11% | 150,854,907 | -3,286,206 | -2.13% | -36,080 | -0.02% |
| BOURBON | 52,111,135 | 51,262,142 | -848,993 | -1.63% | 51,266,910 | -844,225 | -1.62% | 4,768 | 0.01% |
| BROWN | 49,758,791 | 49,933,465 | 174,674 | 0.35% | 50,001,334 | 242,543 | 0.49% | 67,869 | 0.14% |
| BUTLER | 212,436,656 | 222,835,782 | 10,399,126 | 4.90% | 219,361,615 | 6,924,959 | 3.26% | -3,474,167 | -1.56% |
| CHASE | 22,654,162 | 21,817,326 | -836,836 | -3.69% | 21,975,363 | -678,799 | -3.00% | 158,037 | 0.72% |
| CHAUTAUQUA | 21,833,725 | 21,037,051 | -796,674 | -3.65% | 21,386,575 | -447,150 | -2.05% | 349,524 | 1.66% |
| CHEROKEE | 73,657,727 | 73,302,819 | -354,908 | -0.48% | 73,521,889 | -135,838 | -0.18% | 219,070 | 0.30% |
| CHEYENNE | 28,178,096 | 28,297,865 | 119,769 | 0.43% | 28,299,640 | 121,544 | 0.43% | 1,775 | 0.01% |
| CLARK | 31,393,519 | 30,758,907 | -634,612 | -2.02% | 30,743,337 | -650,182 | -2.07% | -15,570 | -0.05% |
| CLAY | 39,920,556 | 40,314,590 | 394,034 | 0.99% | 40,294,223 | 373,667 | 0.94% | -20,367 | -0.05% |
| CLOUD | 45,021,756 | 44,079,598 | -942,158 | -2.09% | 44,130,884 | -890,872 | -1.98% | 51,286 | 0.12% |
| COFFEY | 534,844,960 | 544,655,040 | 9,810,080 | 1.83% | 544,769,428 | 9,924,468 | 1.86% | 114,388 | 0.02% |
| COMANCHE | 27,178,292 | 27,164,912 | -13,380 | -0.05% | 27,200,366 | 22,074 | 0.08% | 35,454 | 0.13% |
| COWLEY | 142,341,511 | 143,316,735 | 975,224 | 0.69% | 143,067,820 | 726,309 | 0.51% | -248,915 | -0.17% |
| CRAWFORD | 102,651,595 | 103,571,490 | 919,895 | 0.90% | 103,414,216 | 762,621 | 0.74% | -157,274 | -0.15% |
| DECATUR | 27,078,401 | 27,135,325 | 56,924 | 0.21% | 27,089,131 | 10,730 | 0.04% | -46,194 | -0.17% |
| DICKINSON | 81,142,011 | 80,392,652 | -749,359 | -0.92% | 80,867,206 | -274,805 | -0.34% | 474,554 | 0.59% |
| DONIPHAN | 33,898,806 | 33,614,545 | -284,261 | -0.84% | 33,626,207 | -272,599 | -0.80% | 11,662 | 0.03% |
| DOUGLAS | 341,197,128 | 363,775,981 | 22,578,853 | 6.62% | 363,039,968 | 21,842,840 | 6.40% | -736,013 | -0.20% |
| EDWARDS | 35,826,140 | 36,035,054 | 208,914 | 0.58% | 36,102,534 | 276,394 | 0.77% | 67,480 | 0.19% |
| ELK | 17,577,183 | 17,635,910 | 58,727 | 0.33% | 17,915,045 | 337,862 | 1.92% | 279,135 | 1.58% |
| ELLIS | 147,582,083 | 149,505,803 | 1,923,720 | 1.30% | 149,579,187 | 1,997,104 | 1.35% | 73,384 | 0.05% |
| ELLSWORTH | 41,837,032 | 41,009,989 | -827,043 | -1.98% | 41,212,758 | -624,274 | -1.49% | 202,769 | 0.49% |
| FINNEY | 288,647,218 | 278,924,101 | -9,723,117 | -3.37% | 282,771,905 | -5,875,313 | -2.04% | 3,847,804 | 1.38% |
| FORD | 150,528,734 | 156,248,053 | 5,719,319 | 3.80% | 152,185,056 | 1,656,322 | 1.10% | -4,062,997 | -2.60% |
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1990-JULY 1991/NOVEMBER 1991 TOTAL VALUATION PERCENT CHANGES

| COUNTY NAME | 90 TAXABLE | 91 JULY TAXABLE | Jul-91 | 7/91 % | NOV 91 TOTAL | NOV.-91 | 11/91 % | NOV. 91 FROM | 11/91 % |
|-------------|---------------|-----------------|-------------|-----------------|---------------|-------------|------------|--------------|-----------|
| | ASSD. VALUE | ASSD. VALUE | FROM 1990 | CHG. FROM 11/90 | ASSD. VALUE | FROM 1990 | CHG. 11/90 | Jul-91 | CHG. 7/91 |
| FRANKLIN | 76,592,162 | 81,303,049 | 4,710,887 | 6.15% | 81,545,675 | 4,953,513 | 6.47% | 242,626 | 0.30% |
| GEARY | 86,150,161 | 86,032,333 | -117,828 | -0.14% | 86,118,017 | -32,144 | -0.04% | 85,684 | 0.10% |
| GOVE | 34,339,257 | 34,552,218 | 212,961 | 0.62% | 34,490,119 | 150,862 | 0.44% | -62,099 | -0.18% |
| GRAHAM | 37,724,255 | 38,759,850 | 1,035,595 | 2.75% | 38,731,123 | 1,006,868 | 2.67% | -28,727 | -0.07% |
| GRANT | 235,792,610 | 256,262,953 | 20,470,343 | 8.68% | 256,378,677 | 20,586,067 | 8.73% | 115,724 | 0.05% |
| GRAY | 44,765,518 | 45,671,159 | 905,641 | 2.02% | 45,697,351 | 931,833 | 2.08% | 26,192 | 0.06% |
| GREELEY | 25,934,441 | 27,561,913 | 1,627,472 | 6.28% | 27,564,628 | 1,630,187 | 6.29% | 2,715 | 0.01% |
| GREENWOOD | 43,513,439 | 43,870,185 | 356,746 | 0.82% | 43,920,878 | 407,439 | 0.94% | 50,693 | 0.12% |
| HAMILTON | 41,938,298 | 42,335,287 | 396,989 | 0.95% | 42,334,847 | 396,549 | 0.95% | -440 | 0.00% |
| HARPER | 54,541,327 | 53,689,076 | -852,251 | -1.56% | 53,808,819 | -732,508 | -1.34% | 119,743 | 0.22% |
| HARVEY | 117,900,500 | 124,336,453 | 6,435,953 | 5.46% | 123,625,115 | 5,724,615 | 4.86% | -711,338 | -0.57% |
| HASKELL | 117,042,506 | 116,392,386 | -650,120 | -0.56% | 116,405,144 | -637,362 | -0.54% | 12,758 | 0.01% |
| HODGEMAN | 25,218,137 | 26,345,280 | 1,127,143 | 4.47% | 26,354,738 | 1,136,601 | 4.51% | 9,458 | 0.04% |
| JACKSON | 36,424,979 | 39,118,875 | 2,693,896 | 7.40% | 39,111,556 | 2,686,577 | 7.38% | -7,319 | -0.02% |
| JEFFERSON | 58,024,134 | 60,355,520 | 2,331,386 | 4.02% | 61,262,156 | 3,238,022 | 5.58% | 906,636 | 1.50% |
| JEWELL | 27,099,838 | 26,520,687 | -579,151 | -2.14% | 26,511,090 | -588,748 | -2.17% | -9,597 | -0.04% |
| JOHNSON | 2,564,309,568 | 2,686,868,035 | 122,558,467 | 4.78% | 2,725,876,105 | 161,566,537 | 6.30% | 39,008,070 | 1.45% |
| KEARNY | 197,602,283 | 185,150,567 | -12,451,716 | -6.30% | 185,166,017 | -12,436,266 | -6.29% | 15,450 | 0.01% |
| KINGMAN | 75,417,113 | 72,916,309 | -2,500,804 | -3.32% | 73,133,670 | -2,283,443 | -3.03% | 217,361 | 0.30% |
| KIOWA | 47,513,927 | 50,419,087 | 2,905,160 | 6.11% | 50,434,850 | 2,920,923 | 6.15% | 15,763 | 0.03% |
| LABETTE | 72,556,038 | 70,842,117 | -1,713,921 | -2.36% | 70,873,102 | -1,682,936 | -2.32% | 30,985 | 0.04% |
| LANE | 26,430,489 | 26,847,462 | 416,973 | 1.58% | 26,874,291 | 443,802 | 1.68% | 26,829 | 0.10% |
| LEAVENWORTH | 193,222,314 | 199,918,000 | 6,695,686 | 3.47% | 200,109,991 | 6,887,677 | 3.56% | 191,991 | 0.10% |
| LINCOLN | 23,084,283 | 22,851,864 | -232,419 | -1.01% | 22,837,469 | -246,814 | -1.07% | -14,395 | -0.06% |
| LINN | 128,832,199 | 130,125,357 | 1,293,158 | 1.00% | 130,051,403 | 1,219,204 | 0.95% | -73,954 | -0.06% |
| LOGAN | 25,759,042 | 25,634,123 | -124,919 | -0.48% | 25,648,089 | -110,953 | -0.43% | 13,966 | 0.05% |
| LYON | 121,314,934 | 127,406,563 | 6,091,629 | 5.02% | 125,822,541 | 4,507,607 | 3.72% | -1,584,022 | -1.24% |
| MARION | 58,596,203 | 57,844,097 | -752,106 | -1.28% | 57,945,116 | -651,087 | -1.11% | 101,019 | 0.17% |
| MARSHALL | 52,105,365 | 53,251,589 | 1,146,224 | 2.20% | 53,254,422 | 1,149,057 | 2.21% | 2,833 | 0.01% |
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1990-JULY 1991/NOVEMBER 1991 TOTAL VALUATION PERCENT CHANGES

| COUNTY NAME | 90 TAXABLE | 91 JULY TAXABLE | Jul-91 | 7/91 % CHG. | NOV 91 TOTAL | NOV.-91 | 11/91 % | NOV. 91 FROM | 11/91 % |
|--------------|---------------|-----------------|-------------|-------------|---------------|-------------|------------|--------------|-----------|
| | ASSD. VALUE | ASSD. VALUE | FROM 1990 | FROM 1990 | ASSD. VALUE | FROM 1990 | CHG. 11/90 | Jul-91 | CHG. 7/91 |
| MCPHERSON | 153,327,515 | 156,887,765 | 3,560,250 | 2.32% | 156,099,568 | 2,772,053 | 1.81% | -788,197 | -0.50% |
| MEADE | 80,749,270 | 65,143,749 | -15,605,521 | -19.33% | 65,142,089 | -15,607,181 | -19.33% | -1,660 | 0.00% |
| MIAMI | 95,223,285 | 95,378,051 | 154,766 | 0.16% | 96,259,171 | 1,035,886 | 1.09% | 881,120 | 0.92% |
| MITCHELL | 34,409,628 | 34,519,667 | 110,039 | 0.32% | 34,513,234 | 103,606 | 0.30% | -6,433 | -0.02% |
| MONTGOMERY | 141,970,667 | 146,473,598 | 4,502,931 | 3.17% | 144,880,393 | 2,909,726 | 2.05% | -1,593,205 | -1.09% |
| MORRIS | 33,151,721 | 33,154,521 | 2,800 | 0.01% | 33,162,774 | 11,053 | 0.03% | 8,253 | 0.02% |
| MORTON | 115,164,810 | 117,506,972 | 2,342,162 | 2.03% | 117,398,779 | 2,233,969 | 1.94% | -108,193 | -0.09% |
| NEMAHA | 49,989,818 | 50,672,915 | 683,097 | 1.37% | 50,520,932 | 531,114 | 1.06% | -151,983 | -0.30% |
| NEOSHO | 54,333,975 | 54,722,951 | 388,976 | 0.72% | 54,990,617 | 656,642 | 1.21% | 267,666 | 0.49% |
| NESS | 48,929,352 | 52,020,798 | 3,091,446 | 6.32% | 52,073,105 | 3,143,753 | 6.43% | 52,307 | 0.10% |
| NORTON | 27,717,220 | 27,680,154 | -37,066 | -0.13% | 27,692,965 | -24,255 | -0.09% | 12,811 | 0.05% |
| OSAGE | 53,531,869 | 56,493,034 | 2,961,165 | 5.53% | 56,568,119 | 3,036,250 | 5.67% | 75,085 | 0.13% |
| OSBORNE | 27,246,787 | 26,970,068 | -276,719 | -1.02% | 26,977,283 | -269,504 | -0.99% | 7,215 | 0.03% |
| OTTAWA | 32,217,062 | 32,266,510 | 49,448 | 0.15% | 32,424,747 | 207,685 | 0.64% | 158,237 | 0.49% |
| PAWNEE | 48,262,882 | 49,435,180 | 1,172,298 | 2.43% | 49,416,530 | 1,153,648 | 2.39% | -18,650 | -0.04% |
| PHILLIPS | 41,815,569 | 41,014,624 | -800,945 | -1.92% | 41,055,639 | -759,930 | -1.82% | 41,015 | 0.10% |
| POTTAWATOMIE | 262,252,981 | 265,882,225 | 3,629,244 | 1.38% | 265,895,381 | 3,642,400 | 1.39% | 13,156 | 0.00% |
| PRATT | 76,399,291 | 70,611,070 | -5,788,221 | -7.58% | 70,756,590 | -5,642,701 | -7.39% | 145,520 | 0.21% |
| RAWLINS | 29,961,204 | 29,750,472 | -210,732 | -0.70% | 29,737,339 | -223,865 | -0.75% | -13,133 | -0.04% |
| RENO | 292,452,361 | 293,167,920 | 715,559 | 0.24% | 292,494,591 | 42,230 | 0.01% | -673,329 | -0.23% |
| REPUBLIC | 35,307,811 | 35,214,551 | -93,260 | -0.26% | 35,255,592 | -52,219 | -0.15% | 41,041 | 0.12% |
| RICE | 72,647,112 | 71,663,937 | -983,175 | -1.35% | 71,720,488 | -926,624 | -1.28% | 56,551 | 0.08% |
| RILEY | 166,887,301 | 169,218,155 | 2,330,854 | 1.40% | 169,197,934 | 2,310,633 | 1.38% | -20,221 | -0.01% |
| ROOKS | 53,436,317 | 53,368,454 | -67,863 | -0.13% | 53,379,959 | -56,358 | -0.11% | 11,505 | 0.02% |
| RUSH | 33,402,252 | 32,418,762 | -983,490 | -2.94% | 32,428,920 | -973,332 | -2.91% | 10,158 | 0.03% |
| RUSSELL | 63,968,767 | 65,334,945 | 1,366,178 | 2.14% | 65,584,750 | 1,615,983 | 2.53% | 249,805 | 0.38% |
| SALINE | 210,016,155 | 222,394,419 | 12,378,264 | 5.89% | 223,370,139 | 13,353,984 | 6.36% | 975,720 | 0.44% |
| SCOTT | 39,964,246 | 42,023,660 | 2,059,414 | 5.15% | 42,047,503 | 2,083,257 | 5.21% | 23,843 | 0.06% |
| SEDGWICK | 1,912,253,139 | 1,964,743,808 | 52,490,669 | 2.74% | 1,962,204,160 | 49,951,021 | 2.61% | -2,539,648 | -0.13% |
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1990-JULY 1991/NOVEMBER 1991 TOTAL VALUATION PERCENT CHANGES

| COUNTY NAME | 90 TAXABLE ASSD. VALUE | 91 JULY TAXABLE ASSD. VALUE | Jul-91 FROM 1990 | 7/91 % CHG. FROM 11/90 | NOV 91 TOTAL ASSD. VALUE | NOV.-91 FROM 1990 | 11/91 % CHG. 11/90 | NOV. 91 FROM Jul-91 | 11/91 % CHG. 7/91 |
|--------------|---------------------------|--------------------------------|---------------------|---------------------------|-----------------------------|----------------------|-----------------------|------------------------|----------------------|
| SEWARD | 153,891,628 | 166,039,751 | 12,148,123 | 7.89% | 164,837,172 | 10,945,544 | 7.11% | -1,202,579 | -0.72% |
| SHAWNEE | 774,790,235 | 821,335,890 | 46,545,655 | 6.01% | 814,050,185 | 39,259,950 | 5.07% | -7,285,705 | -0.89% |
| SHERIDAN | 28,484,497 | 28,335,164 | -149,333 | -0.52% | 28,326,995 | -157,502 | -0.55% | -8,169 | -0.03% |
| SHERMAN | 48,309,032 | 46,750,936 | -1,558,096 | -3.23% | 46,776,656 | -1,532,376 | -3.17% | 25,720 | 0.06% |
| SMITH | 28,489,039 | 29,269,967 | 780,928 | 2.74% | 28,407,237 | -81,802 | -0.29% | -862,730 | -2.95% |
| STAFFORD | 59,823,344 | 59,026,874 | -796,470 | -1.33% | 60,893,413 | 1,070,069 | 1.79% | 1,866,539 | 3.16% |
| STANTON | 75,147,241 | 67,321,856 | -7,825,385 | -10.41% | 67,314,426 | -7,832,815 | -10.42% | -7,430 | -0.01% |
| STEVENS | 281,621,765 | 296,396,768 | 14,775,003 | 5.25% | 296,336,776 | 14,715,011 | 5.23% | -59,992 | -0.02% |
| SUMNER | 109,499,380 | 109,990,969 | 491,589 | 0.45% | 109,984,949 | 485,569 | 0.44% | -6,020 | -0.01% |
| THOMAS | 60,274,756 | 60,724,592 | 449,836 | 0.75% | 60,853,522 | 578,766 | 0.96% | 128,930 | 0.21% |
| TREGO | 31,001,133 | 31,655,118 | 653,985 | 2.11% | 31,778,936 | 777,803 | 2.51% | 123,818 | 0.39% |
| WABAUNSEE | 32,577,628 | 32,585,621 | 7,993 | 0.02% | 32,718,469 | 140,841 | 0.43% | 132,848 | 0.41% |
| WALLACE | 22,680,881 | 21,356,992 | -1,323,889 | -5.84% | 21,371,755 | -1,309,126 | -5.77% | 14,763 | 0.07% |
| WASHINGTON | 42,154,676 | 41,188,169 | -966,507 | -2.29% | 41,199,836 | -954,840 | -2.27% | 11,667 | 0.03% |
| WICHITA | 25,834,496 | 26,122,155 | 287,659 | 1.11% | 26,142,607 | 308,111 | 1.19% | 20,452 | 0.08% |
| WILSON | 42,642,831 | 40,098,699 | -2,544,132 | -5.97% | 40,735,210 | -1,907,621 | -4.47% | 636,511 | 1.59% |
| WOODSON | 23,204,444 | 23,309,188 | 104,744 | 0.45% | 23,372,430 | 167,986 | 0.72% | 63,242 | 0.27% |
| WYANDOTTE | 566,743,496 | 584,694,969 | 17,951,473 | 3.17% | 588,886,058 | 22,142,562 | 3.91% | 4,191,089 | 0.72% |
| STATE TOTALS | 14,189,612,669 | 14,599,859,505 | 410,246,836 | 2.89% | 14,630,325,836 | 440,713,167 | 3.11% | 30,466,331 | 0.21% |

| COUNTY NAME | INF ADJ | INF N/S/X | INF TOTALS | HP ADJ | HP NSX | HP TOT | B.O.E. ADJ'D | B.O.E. N/S/X | B.O.E. TOTAL | PUP ADJ | PUP N/S/X | PUP TOT | COMM ADJ | COMM N/S/X | COMM TOT | SBTA ADJ'D |
|-------------|---------|-----------|------------|--------|--------|--------|--------------|--------------|--------------|---------|-----------|---------|----------|------------|----------|------------|
| ALLEN | 91 | 54 | 32 | 86 | | | 0 | 47 | 2 | 49 | 0 | 0 | 0 | 0 | 0 | 0 |
| ANDERSON | 91 | 116 | 41 | 157 | | | 0 | 182 | 2 | 184 | | | 0 | | | 0 |
| ATCHISON | 91 | 571 | 428 | 999 | | | 0 | 36 | 65 | 101 | | | | | | 0 |
| BARBER | 91 | 49 | 90 | 139 | | | 0 | 20 | 0 | 20 | 0 | 0 | 0 | 0 | 0 | 0 |
| BARTON | 91 | 753 | 784 | 1,537 | | | 0 | 83 | 147 | 230 | 0 | 0 | 0 | 1 | 0 | 1 |
| BOURBON | 91 | 177 | 212 | 389 | | | 0 | 34 | 36 | 70 | 0 | 0 | 0 | 1 | 0 | 1 |
| BROWN | 91 | 193 | 140 | 333 | | | 0 | 4 | 15 | 19 | 8 | 3 | 11 | | | 0 |
| BUTLER | 91 | 0 | 199 | 199 | | | 0 | 38 | 7 | 45 | | | 0 | | | 0 |
| CHASE | 91 | 37 | 22 | 59 | | | 0 | 3 | 3 | 6 | | | 0 | | | 0 |
| CHAUTAUQUA | 91 | 22 | 11 | 33 | | | 0 | 0 | 1 | 1 | | | 0 | | | 0 |
| CHEROKEE | 91 | 46 | 2 | 48 | 36 | 0 | 36 | 0 | 0 | 0 | | | 0 | | | 0 |
| CHEYENNE | 91 | 10 | 21 | 31 | | | 0 | 4 | 0 | 4 | | | 0 | | | 0 |
| CLARK | 91 | 5 | 0 | 5 | 0 | 0 | 0 | 0 | 0 | 0 | | | 0 | | | 0 |
| CLAY | 91 | 146 | 60 | 206 | | | 0 | 4 | 1 | 5 | | | 0 | | | 0 |
| CLOUD | 91 | 0 | 3 | 3 | | | 0 | 0 | 0 | 0 | | | 0 | | | 0 |
| COFFEY | 91 | 83 | 94 | 177 | | | 0 | 3 | 8 | 11 | | | 0 | | | 0 |
| COMANCHE | 91 | 5 | 16 | 21 | | | 0 | 0 | 2 | 2 | | | 0 | | | 0 |
| COWLEY | 91 | 1,469 | 475 | 1,944 | 47 | 34 | 81 | 0 | 0 | 0 | 4 | 0 | 4 | | | 0 |
| CRAWFORD | 91 | 91 | 78 | 169 | | | 0 | 8 | 3 | 11 | | | 0 | | | 0 |
| DECATUR | 91 | 119 | 82 | 201 | | | 0 | 6 | 4 | 10 | | | 0 | | | 0 |
| DICKINSON | 91 | 487 | 176 | 663 | | | 0 | 242 | 13 | 255 | 15 | 9 | 24 | | | 0 |
| DONIPHAN | 91 | 79 | 57 | 136 | | | 0 | 4 | 0 | 4 | | | 0 | | | 0 |
| DOUGLAS | 91 | 6,025 | 2,501 | 8,526 | 0 | 0 | 0 | 808 | 245 | 1,053 | 1 | 2 | 3 | 1 | 2 | 3 |
| EDWARDS | 91 | 49 | 88 | 137 | | | 0 | 6 | 16 | 22 | | | 0 | | | 0 |
| ELK | 91 | 8 | 25 | 33 | 5 | 13 | 18 | 0 | 0 | 0 | | | 0 | | | 0 |
| ELLIS | 91 | 301 | 215 | 516 | | | 0 | 12 | 26 | 38 | | | 0 | | | 0 |
| ELLSWORTH | 91 | 102 | 41 | 143 | | | 0 | 2 | 6 | 8 | | | 0 | | | 0 |
| FINNEY | 91 | 303 | 378 | 681 | | | 0 | 252 | 94 | 346 | | | 0 | | | 0 |
| FORD | 91 | 316 | 298 | 614 | | | 0 | 23 | 37 | 60 | | | 0 | | | 0 |
| FRANKLIN | 91 | 457 | 627 | 1,084 | | | 0 | 16 | 33 | 49 | | | 0 | | | 0 |
| GEARY | 91 | 564 | 216 | 780 | | | 0 | 26 | 49 | 75 | | | 0 | 3 | 0 | 3 |
| GOVE | 91 | 56 | 26 | 82 | | | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| GRAHAM | 91 | 34 | 44 | 78 | | | 0 | 4 | 3 | 7 | | | 0 | | | 0 |
| GRANT | 91 | 139 | 64 | 203 | | | 0 | 0 | 4 | 4 | 11 | 0 | 11 | | | 0 |
| GRAY | 91 | 72 | 38 | 110 | | | 0 | 15 | 3 | 18 | | | 0 | | | 0 |
| GREELEY | 91 | 10 | 11 | 21 | 0 | 0 | 0 | | | 0 | | | 0 | | | 0 |
| GREENWOOD | 91 | 69 | 60 | 129 | 6 | 14 | 20 | 0 | 0 | 0 | | | 0 | | | 0 |
| HAMILTON | 91 | 7 | 4 | 11 | | | 0 | 0 | 0 | 0 | | | 0 | | | 0 |
| HARPER | 91 | 84 | 49 | 133 | | | 0 | 66 | 1 | 67 | | | 0 | | | 0 |
| HARVEY | 91 | 1,330 | 875 | 2,205 | | | 0 | 138 | 146 | 284 | | | 0 | | | 0 |
| HASKELL | 91 | 80 | 77 | 157 | | | 0 | 3 | 3 | 6 | | | 0 | | | 0 |
| HODGEMAN | 91 | 32 | 61 | 93 | | | 0 | 1 | 1 | 2 | | | 0 | | | 0 |
| JACKSON | 91 | 387 | 368 | 755 | | | 0 | 13 | 20 | 33 | | | 0 | | | 0 |
| JEFFERSON | 91 | 540 | 303 | 843 | | | 0 | 23 | 68 | 91 | | | 0 | | | 0 |
| JEWELL | 91 | 58 | 11 | 69 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| JOHNSON | 91 | 1,880 | 1,871 | 3,751 | 389 | 763 | 1,152 | 228 | 472 | 700 | 1 | 0 | 1 | 0 | | 0 |
| KEARNY | 91 | 29 | 24 | 53 | | | 0 | 1 | 5 | 6 | | | 0 | | | 0 |
| KINGMAN | 91 | 266 | 139 | 405 | | | 0 | 0 | 0 | 0 | | | 0 | | | 0 |
| KIOWA | 91 | 31 | 54 | 85 | | | 0 | 0 | 2 | 2 | | | 0 | | | 0 |
| LABETTE | 91 | 403 | 211 | 614 | 5 | 0 | 5 | | | 0 | | | 0 | | | 0 |
| LANE | 91 | 13 | 1 | 14 | | | 0 | | | 0 | | | 0 | | | 0 |
| LEAVENWORTH | 91 | 1,905 | 625 | 2,530 | | | 0 | 69 | 64 | 133 | | | 0 | | | 0 |
| LINCOLN | 91 | 42 | 34 | 76 | | | 0 | 2 | 4 | 6 | | | 0 | | | 0 |
| LINN | 91 | 298 | 151 | 449 | | | 0 | 38 | 11 | 49 | | | 0 | | | 0 |
| LOGAN | 91 | 83 | 54 | 137 | | | 0 | 1 | 2 | 3 | 10 | 6 | 16 | 0 | 0 | 0 |
| LYON | 91 | 1,126 | 653 | 1,779 | 127 | 76 | 203 | | | 0 | | | 0 | | | 0 |
| MARION | 91 | 191 | 113 | 304 | | | 0 | 0 | 7 | 7 | | | 0 | | | 0 |
| MARSHALL | 91 | 369 | 289 | 658 | | | 0 | 2 | 48 | 50 | | | 0 | | | 0 |
| MCHPERSON | 91 | 418 | 105 | 523 | | | 0 | 105 | 0 | 105 | | | 0 | | | 0 |
| MEADE | 91 | 21 | 5 | 26 | | | 0 | | | 0 | | | 0 | | | 0 |
| MIAMI | 91 | 679 | 701 | 1,380 | | | 0 | 1,527 | 5 | 1,532 | | | 0 | | | 0 |
| MITCHELL | 91 | 141 | 192 | 333 | | | 0 | 9 | 21 | 30 | | | 0 | | | 0 |
| MONTGOMERY | 91 | 712 | 608 | 1,320 | | | 0 | 196 | 161 | 357 | | | 0 | 0 | 1 | 1 |
| MORRIS | 91 | 51 | 20 | 71 | 68 | 0 | 68 | 21 | 0 | 21 | | | 0 | | | 0 |
| MORTON | 91 | 95 | 78 | 173 | | | 0 | 2 | 11 | 13 | | | 0 | | | 0 |
| NEMAHA | 91 | 131 | 81 | 212 | | | 0 | 3 | 12 | 15 | | | 0 | | | 0 |
| NEOSHO | 91 | 195 | 63 | 258 | | | 0 | 7 | 7 | 14 | | | 0 | | | 0 |
| NESS | 91 | 36 | 12 | 48 | | | 0 | 0 | 1 | 1 | | | 0 | | | 0 |

| COUNTY | | INF | INF | INF | HP | HP | HP | B.O.E. | B.O.E. | B.O.E. | PUP | PUP | PUP | COMM | COMM | COMM | SBTA |
|--------------|----|--------|--------|--------|-----|-----|-------|--------|--------|--------|-----|-------|-----|------|-------|------|-------|
| NAME | | ADJ | N/S/X | TOTALS | ADJ | NSX | TOT | ADJ'D | N/S/X | TOTAL | ADJ | N/S/X | TOT | ADJ | N/S/X | TOT | ADJ'D |
| NORTON | 91 | 52 | 31 | 83 | | | 0 | 0 | 2 | 2 | | | 0 | | | 0 | |
| OSAGE | 91 | 367 | 368 | 735 | | | 0 | 22 | 59 | 81 | | | 0 | | | 0 | |
| OSBORNE | 91 | 7 | 8 | 15 | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| OTTAWA | 91 | 201 | 147 | 348 | | | 0 | 13 | 14 | 27 | | | 0 | | | 0 | |
| PAWNEE | 91 | 63 | 111 | 174 | | | 0 | 12 | 13 | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PHILLIPS | 91 | 299 | 116 | 415 | | | 0 | 1 | 19 | 20 | | | 0 | | | 0 | |
| POTTAWATOMIE | 91 | 567 | 175 | 742 | | | 0 | 9 | 9 | 18 | | | 0 | | | 0 | |
| PRATT | 91 | 190 | 131 | 321 | | | 0 | 12 | 20 | 32 | | | 0 | | | 0 | |
| RAWLINS | 91 | 55 | 59 | 114 | | | 0 | 1 | 4 | 5 | | | 0 | | | 0 | |
| RENO | 91 | 1,232 | 1,532 | 2,764 | | | 0 | 222 | 181 | 403 | | | 0 | | | 0 | |
| REPUBLIC | 91 | 69 | 159 | 228 | | | 0 | 9 | 10 | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| RICE | 91 | 180 | 36 | 216 | | | 0 | 0 | 5 | 5 | | | 0 | | | 0 | |
| RILEY | 91 | 251 | 162 | 413 | | | 0 | 13 | 5 | 18 | | | 0 | | | 0 | |
| ROOKS | 91 | 240 | 235 | 475 | | | 0 | 134 | 12 | 146 | | | 0 | | | 0 | |
| RUSH | 91 | 29 | 29 | 58 | | | 0 | 1 | 2 | 3 | | | 0 | | | 0 | |
| RUSSELL | 91 | 173 | 105 | 278 | | | 0 | 9 | 5 | 14 | | | 0 | | | 0 | |
| SALINE | 91 | 1,360 | 1,070 | 2,430 | | | 0 | 108 | 306 | 414 | | | 0 | | | 0 | |
| SCOTT | 91 | 25 | 6 | 31 | | | 0 | 0 | 2 | 2 | | | 0 | | | 0 | |
| SEDGWICK | 91 | 870 | 1,704 | 2,574 | | | 0 | 259 | 482 | 741 | 0 | 1 | 1 | | | 0 | |
| SEWARD | 91 | 189 | 171 | 360 | | | 0 | 16 | 33 | 49 | | | 0 | | | 0 | |
| SHAWNEE | 91 | 6,815 | 7,201 | 14,016 | 1 | 0 | 1 | 446 | 2,545 | 2,991 | 1 | 10 | 11 | | | 0 | |
| SHERIDAN | 91 | 25 | 27 | 52 | | | 0 | 31 | 1 | 32 | | | 0 | | | 0 | |
| SHERMAN | 91 | 174 | 62 | 236 | | | 0 | 7 | 11 | 18 | | | 0 | | | 0 | |
| SMITH | 91 | 62 | 21 | 83 | | | 0 | 2 | 3 | 5 | | | 0 | | | 0 | |
| STAFFORD | 91 | 119 | 101 | 220 | | | 0 | 3 | 7 | 10 | | | 0 | | | 0 | |
| STANTON | 91 | 49 | 19 | 68 | | | 0 | 0 | 0 | 0 | | | 0 | | | 0 | |
| STEVENS | 91 | 72 | 27 | 99 | | | 0 | | | 0 | | | 0 | | | 0 | |
| SUMNER | 91 | 454 | 781 | 1,235 | | | 0 | 298 | 81 | 379 | | | 0 | | | 0 | |
| THOMAS | 91 | 166 | 67 | 233 | | | 0 | 1 | 3 | 4 | 68 | 0 | 68 | | | 0 | |
| TREGO | 91 | 23 | 17 | 40 | | | 0 | 0 | 2 | 2 | | | 0 | | | 0 | |
| WABAUNSEE | 91 | 56 | 74 | 130 | | | 0 | 8 | 4 | 12 | 13 | 0 | 13 | | | 0 | |
| WALLACE | 91 | 30 | 4 | 34 | | | 0 | 1 | 0 | 1 | | | 0 | | | 0 | |
| WASHINGTON | 91 | 72 | 85 | 157 | | | 0 | 24 | 10 | 34 | | | 0 | | | 0 | |
| WICHITA | 91 | 53 | 12 | 65 | | | 0 | 0 | 0 | 0 | | | 0 | | | 0 | |
| WILSON | 91 | 524 | 461 | 985 | | | 0 | 61 | 170 | 231 | | | 0 | | | 0 | |
| WOODSON | 91 | 39 | 18 | 57 | | | 0 | 17 | 1 | 18 | 8 | 0 | 8 | | | 0 | |
| WYANDOTTE | 91 | 2,435 | 1,980 | 4,415 | 0 | 0 | 0 | 378 | 225 | 603 | | | 0 | | | 0 | |
| TOTALS | | 42,237 | 32,799 | 75,036 | 684 | 900 | 1,584 | 6,456 | 6,143 | 12,599 | 140 | 31 | 171 | 6 | 3 | 9 | 0 |

| COUNTY NAME | INF ADJ | INF N/S/X | INF TOTALS | HP ADJ | HP NSX | HP TOT | B.O.E. ADJ'D | B.O.E. N/S/X | B.O.E. TOTAL | PUP ADJ | PUP N/S/X | PUP TOT | COMM ADJ | COMM N/S/X | COMM TOT | SBTA ADJ'D | |
|-------------|---------|-----------|------------|--------|--------|--------|--------------|--------------|--------------|---------|-----------|---------|----------|------------|----------|------------|----|
| ALLEN | 90 | 56 | 26 | 82 | | | 0 | 0 | 0 | 22 | 18 | 40 | 0 | 0 | 0 | | |
| ANDERSON | 90 | 256 | 107 | 363 | | | 0 | 153 | 6 | 159 | 44 | 10 | 54 | | 0 | 0 | |
| ATCHISON | 90 | 3 | 97 | 100 | | | 0 | 1,741 | 10 | 1,751 | 79 | 61 | 140 | 13 | 23 | 36 | |
| BARBER | 90 | 24 | 142 | 166 | 0 | 0 | 0 | 81 | 6 | 87 | 19 | 24 | 43 | 3 | 1 | 4 | |
| BARTON | 90 | 4 | 11 | 15 | 0 | 0 | 0 | 97 | 0 | 97 | 234 | 111 | 345 | 1 | 9 | 10 | |
| BOURBON | 90 | 370 | 299 | 669 | | | 0 | 9 | 37 | 46 | 100 | 79 | 179 | 1 | 12 | 13 | |
| BROWN | 90 | 1 | 182 | 183 | 0 | 0 | 0 | 207 | 27 | 234 | 102 | 73 | 175 | 5 | 5 | 10 | |
| BUTLER | 90 | 197 | 35 | 232 | 0 | 0 | 0 | 3 | 0 | 3 | 701 | 67 | 768 | 0 | 0 | 0 | |
| CHASE | 90 | 24 | 16 | 40 | | | 0 | 16 | 5 | 21 | 14 | 15 | 29 | 1 | 3 | 4 | |
| CHAUTAUQUA | 90 | 47 | 66 | 113 | 0 | 0 | 0 | 0 | 2 | 2 | 1 | 7 | 8 | | 0 | 0 | |
| CHEROKEE | 90 | 6 | 2 | 8 | 0 | 0 | 0 | 0 | 9 | 9 | 81 | 35 | 116 | 3 | 1 | 4 | |
| CHEYENNE | 90 | 0 | 6 | 6 | 0 | 0 | 0 | 21 | 0 | 21 | 10 | 13 | 23 | | 0 | 10 | |
| CLARK | 90 | 1 | 9 | 10 | | | 0 | 11 | 7 | 18 | 1 | 7 | 8 | 0 | 0 | 1 | |
| CLAY | 90 | 16 | 9 | 25 | 1 | 0 | 1 | 65 | 0 | 65 | 89 | 12 | 101 | 1 | 2 | 3 | |
| CLOUD | 90 | 95 | 2 | 97 | | | 0 | 1 | 0 | 1 | 1 | 10 | 11 | 0 | 0 | 0 | |
| COFFEY | 90 | 195 | 120 | 315 | 14 | 22 | 36 | 18 | 16 | 34 | 8 | 25 | 33 | | 1 | 1 | |
| COMANCHE | 90 | 13 | 2 | 15 | 0 | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 1 | | 0 | 0 | |
| COWLEY | 90 | 76 | 277 | 353 | 4 | 0 | 4 | 370 | 0 | 370 | 251 | 162 | 413 | 16 | 18 | 34 | |
| CRAWFORD | 90 | 0 | 652 | 652 | | | 0 | 5 | 1 | 6 | 647 | 64 | 711 | 5 | 0 | 5 | |
| DECATUR | 90 | 46 | 48 | 94 | 1 | 0 | 1 | 23 | 2 | 25 | 3 | 10 | 13 | 0 | 0 | 0 | |
| DICKINSON | 90 | 24 | 17 | 41 | 0 | 0 | 0 | 4 | 0 | 4 | 683 | 39 | 722 | 1 | 1 | 2 | |
| DONIPHAN | 90 | 299 | 280 | 579 | 3 | 0 | 3 | 176 | 7 | 183 | 28 | 30 | 58 | 0 | 0 | 0 | |
| DOUGLAS | 90 | 354 | 109 | 463 | 0 | 0 | 0 | 13 | 35 | 48 | 74 | 221 | 295 | 21 | 20 | 41 | |
| EDWARDS | 90 | 58 | 62 | 120 | 0 | 0 | 0 | 6 | 21 | 27 | 7 | 17 | 24 | | 2 | 2 | |
| ELK | 90 | 93 | 227 | 320 | 0 | 0 | 0 | 3 | 47 | 55 | 23 | 19 | 42 | 1 | 3 | 4 | |
| ELLIS | 90 | 37 | 84 | 121 | 6 | 33 | 39 | 235 | 24 | 259 | 73 | 96 | 169 | 2 | 14 | 16 | |
| ELLSWORTH | 90 | 122 | 33 | 155 | | | 0 | 2 | 2 | 4 | 176 | 23 | 199 | | | 0 | |
| FINNEY | 90 | 274 | 142 | 416 | 0 | 0 | 0 | 303 | 33 | 336 | 138 | 124 | 262 | 1 | 6 | 7 | |
| FORD | 90 | 63 | 74 | 137 | 0 | 0 | 0 | 95 | 34 | 129 | 95 | 128 | 223 | 0 | 0 | 0 | |
| FRANKLIN | 90 | 26 | 24 | 50 | 0 | 0 | 0 | 31 | 1 | 32 | 21 | 54 | 75 | 3 | 0 | 3 | |
| GEARY | 90 | 113 | 43 | 156 | 0 | 0 | 0 | 46 | 2 | 48 | 52 | 121 | 173 | 3 | 12 | 15 | |
| GOVE | 90 | 44 | 31 | 75 | 0 | 0 | 0 | 0 | 9 | 9 | 7 | 14 | 21 | | 3 | 3 | |
| GRAHAM | 90 | 106 | 92 | 198 | | | 0 | 13 | 8 | 21 | 26 | 31 | 57 | 0 | 2 | 2 | |
| GRANT | 90 | 85 | 23 | 108 | 0 | 0 | 0 | 18 | 13 | 31 | 1 | 0 | 1 | 0 | 0 | 0 | |
| GRAY | 90 | 107 | 74 | 181 | | | 0 | 11 | 9 | 20 | 8 | 3 | 11 | | 0 | 0 | |
| GREELEY | 90 | 11 | 3 | 14 | 0 | 0 | 0 | 0 | 2 | 2 | 9 | 1 | 10 | | 0 | 0 | |
| GREENWOOD | 90 | 241 | 193 | 434 | | | 0 | 22 | 34 | 56 | 78 | 38 | 116 | 3 | 1 | 4 | |
| HAMILTON | 90 | 5 | 4 | 9 | | | 0 | 0 | 3 | 3 | 5 | 0 | 5 | 5 | 0 | 5 | |
| HARPER | 90 | 44 | 22 | 66 | 0 | 0 | 0 | 171 | 3 | 174 | 45 | 41 | 86 | 1 | 10 | 11 | |
| HARVEY | 90 | 49 | 35 | 84 | 0 | 0 | 0 | 4 | 2 | 6 | 274 | 97 | 371 | 5 | 30 | 35 | |
| HASKELL | 90 | 73 | 25 | 98 | 0 | 1 | 1 | 2 | 7 | 9 | 20 | 1 | 21 | 0 | 0 | 0 | |
| HODGEMAN | 90 | 18 | 10 | 28 | 0 | 0 | 0 | 1 | 0 | 1 | 7 | 1 | 8 | 0 | 1 | 1 | |
| JACKSON | 90 | 113 | 25 | 138 | 0 | 0 | 0 | 314 | 4 | 318 | 16 | 32 | 48 | 1 | 3 | 4 | |
| JEFFERSON | 90 | 86 | 59 | 145 | | | 0 | 2 | 4 | 6 | 701 | 35 | 736 | 0 | 1 | 1 | |
| JEWELL | 90 | 67 | 4 | 71 | 0 | 0 | 0 | 24 | 0 | 24 | 16 | 9 | 25 | 1 | 0 | 1 | |
| JOHNSON | 90 | 1,707 | 1,645 | 3,352 | 218 | 582 | 800 | 182 | 222 | 404 | 1,086 | 1,785 | 2,871 | 143 | 425 | 568 | 32 |
| KEARNY | 90 | 11 | 10 | 21 | | | 0 | 0 | 4 | 4 | 5 | 8 | 13 | 0 | 0 | 0 | |
| KINGMAN | 90 | 321 | 101 | 422 | | | 0 | 10 | 6 | 16 | 64 | 43 | 107 | 0 | 0 | 0 | |
| KIOWA | 90 | 20 | 9 | 29 | | | 0 | | | 0 | 14 | 3 | 17 | 0 | 0 | 0 | |
| LABETTE | 90 | 331 | 106 | 437 | 0 | 0 | 0 | 7 | 44 | 51 | 159 | 133 | 292 | | | 0 | |
| LANE | 90 | 31 | 26 | 57 | | | 0 | 0 | 3 | 3 | 5 | 2 | 7 | | | 0 | |
| LEAVENWORTH | 90 | 270 | 59 | 329 | 0 | 0 | 0 | 4 | 5 | 9 | 332 | 121 | 453 | 3 | 4 | 7 | |
| LINCOLN | 90 | 42 | 75 | 117 | 1 | 0 | 1 | 14 | 8 | 22 | 5 | 25 | 30 | 1 | 1 | 2 | |
| LINN | 90 | 76 | 87 | 163 | 0 | 0 | 0 | 71 | 1 | 72 | 22 | 13 | 35 | | | 0 | |
| LOGAN | 90 | 146 | 149 | 295 | 0 | 0 | 0 | 15 | 6 | 21 | 271 | 106 | 377 | 0 | 0 | 0 | |
| LYON | 90 | 95 | 167 | 262 | 11 | 31 | 42 | 356 | 18 | 374 | 11 | 6 | 17 | 11 | 4 | 15 | |
| MARION | 90 | 0 | 193 | 193 | | | 0 | 1 | 4 | 5 | 6 | 16 | 22 | 1 | 0 | 1 | |
| MARSHALL | 90 | 267 | 161 | 428 | | | 0 | 38 | 42 | 80 | 62 | 60 | 122 | 2 | 3 | 5 | |
| MCPHERSON | 90 | 1,017 | 362 | 1,379 | 1 | 0 | 1 | 140 | 19 | 159 | 159 | 67 | 226 | 0 | 0 | 0 | 28 |
| MEADE | 90 | 17 | 18 | 35 | | | 0 | 1 | 9 | 10 | 9 | 19 | 28 | 0 | 0 | 0 | |
| MIAMI | 90 | 212 | 175 | 387 | | | 0 | 412 | 1 | 413 | 68 | 62 | 130 | 0 | 0 | 0 | |
| MITCHELL | 90 | 39 | 35 | 74 | | | 0 | 14 | 7 | 21 | 18 | 13 | 31 | 0 | 2 | 2 | |
| MONTGOMERY | 90 | 114 | 79 | 193 | 0 | 0 | 0 | 368 | 7 | 375 | 61 | 249 | 310 | 4 | 18 | 22 | 1 |
| MORRIS | 90 | 35 | 8 | 43 | 0 | 0 | 0 | 2 | 2 | 4 | 25 | 18 | 43 | 0 | 0 | 0 | |
| MORTON | 90 | 38 | 122 | 160 | 0 | 0 | 0 | 2 | 3 | 5 | 60 | 1 | 61 | 0 | 0 | 0 | |
| NEMAHA | 90 | 239 | 160 | 399 | 0 | 0 | 0 | 233 | 5 | 238 | 53 | 35 | 88 | 0 | 0 | 0 | |
| NEOSHO | 90 | 250 | 139 | 389 | 0 | 0 | 0 | 147 | 26 | 173 | 74 | 21 | 95 | | 1 | 1 | |
| NESS | 90 | 93 | 23 | 116 | | | 0 | 2 | 2 | 4 | 59 | 14 | 73 | 2 | 3 | 5 | |

| COUNTY | | INF | INF | INF | HP | HP | HP | B.O.E. | B.O.E. | B.O.E. | PUP | PUP | PUP | COMM | COMM | COMM | SBTA |
|--------------|----|--------|--------|--------|-----|-------|-------|--------|--------|--------|--------|--------|--------|------|-------|-------|-------|
| NAME | | ADJ | N/S/X | TOTALS | ADJ | NSX | TOT | ADJ'D | N/S/X | TOTAL | ADJ | N/S/X | TOT | ADJ | N/S/X | TOT | ADJ'D |
| NORTON | 90 | 450 | 334 | 784 | | | 0 | 24 | 47 | 71 | 23 | 43 | 66 | 1 | 3 | 4 | |
| OSAGE | 90 | 67 | 189 | 256 | 0 | 0 | 0 | 2 | 6 | 8 | 38 | 25 | 63 | 3 | 1 | 4 | |
| OSBORNE | 90 | 40 | 37 | 77 | | | 0 | 0 | 2 | 2 | 3 | 2 | 5 | 0 | 2 | 2 | |
| OTTAWA | 90 | 0 | 13 | 13 | | | 0 | 0 | 13 | 13 | 9 | 35 | 44 | 0 | 1 | 1 | |
| PAWNEE | 90 | 146 | 697 | 843 | 5 | 0 | 5 | 676 | 8 | 684 | 38 | 44 | 82 | 0 | 0 | 0 | |
| PHILLIPS | 90 | 59 | 21 | 80 | | | 0 | 0 | 6 | 6 | 23 | 23 | 46 | 1 | 7 | 8 | |
| POTTAWATOMIE | 90 | 199 | 60 | 259 | | | 0 | 103 | 1 | 104 | 32 | 15 | 47 | | 1 | 1 | |
| PRATT | 90 | 33 | 185 | 218 | 1 | 0 | 1 | 127 | 11 | 138 | 12 | 61 | 73 | 1 | 0 | 1 | |
| RAWLINS | 90 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 1 | 42 | 17 | 59 | | 5 | 5 | |
| RENO | 90 | 84 | 99 | 183 | 12 | 21 | 33 | 50 | 0 | 50 | 385 | 439 | 824 | 8 | 20 | 28 | 1 |
| REPUBLIC | 90 | 129 | 75 | 204 | | | 0 | 640 | 19 | 659 | 10 | 24 | 34 | 3 | 6 | 9 | |
| RICE | 90 | 269 | 87 | 356 | | | 0 | 3 | 8 | 11 | 155 | 27 | 182 | 1 | 2 | 3 | 1 |
| RILEY | 90 | 1,031 | 167 | 1,198 | | | 0 | 8 | 6 | 14 | 72 | 43 | 115 | | | 0 | |
| ROOKS | 90 | 32 | 9 | 41 | 0 | 0 | 0 | 54 | 1 | 55 | 23 | 12 | 35 | 0 | 1 | 1 | 16 |
| RUSH | 90 | 31 | 22 | 53 | | | 0 | 1 | 3 | 4 | 4 | 7 | 11 | 0 | 2 | 2 | |
| RUSSELL | 90 | 204 | 70 | 274 | | | 0 | 8 | 15 | 23 | 41 | 21 | 62 | 1 | 1 | 2 | |
| SALINE | 90 | 1,011 | 1,975 | 2,986 | 26 | | 68 | 100 | 92 | 192 | 113 | 119 | 232 | 11 | 22 | 33 | 1 |
| SCOTT | 90 | 76 | 43 | 119 | | | 0 | 2 | 12 | 14 | 17 | 10 | 27 | 0 | 0 | 0 | |
| SEDGWICK | 90 | 1,204 | 4,569 | 5,773 | 472 | 1,700 | 2,172 | 288 | 789 | 1,077 | 820 | 4,251 | 5,071 | 162 | | 162 | |
| SEWARD | 90 | 120 | 47 | 167 | 0 | 0 | 0 | 26 | 5 | 31 | 134 | 82 | 216 | 1 | 1 | 2 | |
| SHAWNEE | 90 | 394 | 532 | 926 | 0 | 0 | 0 | 230 | 110 | 340 | 886 | 1,685 | 2,571 | | | 0 | |
| SHERIDAN | 90 | 67 | 61 | 128 | | | 0 | 10 | 1 | 11 | 28 | 29 | 57 | 3 | 20 | 23 | |
| SHERMAN | 90 | 72 | 43 | 115 | 2 | 5 | 7 | 128 | 0 | 128 | 55 | 23 | 78 | 0 | 0 | 0 | 1 |
| SMITH | 90 | 111 | 23 | 134 | | | 0 | 37 | 2 | 39 | 25 | 12 | 37 | 0 | 0 | 0 | |
| STAFFORD | 90 | 71 | 104 | 175 | | | 0 | 3 | 1 | 4 | 18 | 73 | 91 | 2 | 0 | 2 | |
| STANTON | 90 | 2 | 15 | 17 | 0 | 0 | 0 | 13 | 8 | 21 | 0 | 1 | 1 | 0 | 0 | 0 | |
| STEVENS | 90 | 39 | 78 | 117 | 0 | 0 | 0 | 1 | 15 | 16 | 10 | 1 | 11 | | 0 | 0 | |
| SUMNER | 90 | 237 | 1,274 | 1,511 | 1 | 0 | 1 | 522 | 349 | 871 | 178 | 348 | 526 | 23 | 46 | 69 | |
| THOMAS | 90 | 1 | 8 | 9 | | | 0 | 0 | 1 | 1 | 101 | 29 | 130 | | 5 | 5 | |
| TREGO | 90 | 109 | 117 | 226 | | | 0 | 25 | 3 | 28 | 5 | 16 | 21 | 0 | 0 | 0 | |
| WABAUNSEE | 90 | 47 | 27 | 74 | 1 | 0 | 1 | 404 | 0 | 404 | 28 | 10 | 38 | 0 | 0 | 0 | |
| WALLACE | 90 | 31 | 5 | 36 | | | 0 | 1 | 0 | 1 | 2 | 0 | 2 | 0 | 0 | 0 | |
| WASHINGTON | 90 | 101 | 192 | 293 | | | 0 | 393 | 13 | 406 | 20 | 6 | 26 | 0 | 0 | 0 | |
| WICHITA | 90 | 36 | 21 | 57 | | | 0 | 6 | 7 | 13 | 3 | 5 | 8 | 0 | 0 | 0 | |
| WILSON | 90 | 70 | 33 | 103 | | | 0 | 165 | 0 | 165 | 182 | 141 | 323 | 7 | 23 | 30 | |
| WOODSON | 90 | 117 | 38 | 155 | 1 | 0 | 1 | 14 | 3 | 17 | 14 | 9 | 23 | 0 | 0 | 0 | |
| WYANDOTTE | 90 | 896 | 3,243 | 4,139 | 0 | 0 | 0 | 152 | 274 | 426 | 479 | 383 | 862 | | 274 | 274 | |
| TOTALS | | 16,899 | 22,225 | 39,124 | 781 | 2,437 | 3,218 | 10,559 | 2,707 | 13,266 | 11,646 | 12,870 | 24,516 | 492 | 1,088 | 1,580 | 93 |

1989 HEARING COUNT

| COUNTY | 89-PARCEL | INF | INF | INF | HP | HP | HP | B.O.E. | B.O.E. | B.O.E. | PUP | PUP | PUP | COMM | COMM | COMM | SBTA |
|-------------|-----------|--------|--------|--------|-------|-------|-------|--------|--------|--------|-------|-------|--------|------|-------|------|-------|
| NAME | COUNT | ADJ | N/S/X | TOTALS | ADJ | NSX | TOT | ADJ'D | N/S/X | TOTAL | ADJ | N/S/X | TOT | ADJ | N/S/X | TOT | ADJ'D |
| ALLEN | 10,165 | 232 | 682 | 914 | | | 0 | 25 | 23 | 48 | 243 | 79 | 322 | | | | 0 |
| ANDERSON | 6,813 | 687 | 365 | 1,052 | | | 0 | 28 | 23 | 51 | 141 | 57 | 198 | | | | 0 |
| ATCHISON | 8,939 | 719 | 393 | 1,112 | 42 | 95 | 137 | 30 | 36 | 66 | 183 | 835 | 1,018 | 3 | | 3 | |
| BARBER | 6,341 | 1,350 | 919 | 2,269 | 4 | 5 | 9 | 94 | 162 | 256 | 241 | 287 | 528 | | | 0 | 92 |
| BARTON | 16,748 | 2,711 | 1,308 | 4,019 | 590 | 164 | 754 | 137 | 99 | 236 | 1,038 | 616 | 1,654 | | | 0 | 291 |
| BOURBON | 11,395 | 2,410 | 1,032 | 3,442 | | | 0 | 300 | 23 | 323 | 664 | 455 | 1,119 | | | 0 | 191 |
| BROWN | 8,245 | 1,843 | 2,186 | 4,029 | 353 | 15 | 368 | 366 | 609 | 975 | 576 | 189 | 765 | | | 0 | 210 |
| BUTLER | 26,289 | 4,887 | 4,095 | 8,982 | 534 | 1,137 | 1,671 | 1,081 | 278 | 1,359 | 1,609 | 430 | 2,039 | | | 0 | |
| CHASE | 4,007 | 0 | 0 | 0 | | | 0 | 0 | 0 | 0 | 6 | 3 | 9 | 184 | 103 | 287 | 1 |
| CHAUTAQUA | 5,123 | 334 | 267 | 601 | 0 | 0 | 0 | 74 | 56 | 130 | 80 | 159 | 239 | | | 0 | 13 |
| CHEROKEE | 15,000 | 1,871 | 1,124 | 2,995 | 226 | 210 | 436 | 92 | 89 | 181 | 590 | 98 | 688 | | | 0 | 29 |
| CHEYENNE | 4,626 | 279 | 67 | 346 | 0 | 0 | 0 | 3 | 29 | 32 | 53 | 71 | 124 | | 0 | 0 | 6 |
| CLARK | 3,887 | 111 | 38 | 149 | | | 0 | 0 | 4 | 4 | 39 | 25 | 64 | | | 0 | 6 |
| CLAY | 7,072 | 893 | 317 | 1,210 | 1 | 0 | 1 | 201 | 16 | 217 | 203 | 96 | 299 | | | 0 | 13 |
| CLOUD | 8,975 | 622 | 205 | 827 | | | 0 | 7 | 4 | 11 | 43 | 103 | 146 | | | 0 | 4 |
| COFFEY | 7,648 | 753 | 853 | 1,606 | 86 | 185 | 271 | 304 | 60 | 364 | 252 | 331 | 583 | | | 0 | 3 |
| COMANCHE | 3,218 | 98 | 250 | 348 | 0 | 0 | 0 | 20 | 11 | 31 | 8 | 18 | 26 | | | 0 | |
| COWLEY | 20,750 | 3,210 | 1,340 | 4,550 | 102 | 100 | 202 | 430 | 93 | 523 | 1,636 | 842 | 2,478 | | | 0 | 380 |
| CRAWFORD | 22,063 | 3,730 | 2,640 | 6,370 | 1 | 1 | 2 | 1,483 | 87 | 1,570 | 1,058 | 574 | 1,632 | | | 0 | 279 |
| DECATUR | 4,978 | 580 | 771 | 1,351 | 2 | 0 | 2 | 351 | 33 | 384 | 83 | 32 | 115 | | | 0 | 32 |
| DICKINSON | 12,443 | 2,155 | 785 | 2,940 | 84 | 24 | 108 | 274 | 111 | 385 | 1,062 | 271 | 1,333 | | | 0 | 250 |
| DONIPHAN | 6,802 | 1,160 | 1,027 | 2,187 | 3 | 0 | 3 | 671 | 67 | 738 | 374 | 183 | 557 | | | 0 | 127 |
| DOUGLAS | 26,505 | 5,431 | 2,182 | 7,613 | 425 | 381 | 806 | 314 | 161 | 475 | 1,103 | 1,028 | 2,131 | | | 0 | |
| EDWARDS | 4,346 | 1,029 | 776 | 1,805 | 0 | 0 | 0 | 297 | 157 | 454 | 8 | 316 | 324 | | | 0 | |
| ELK | 4,531 | 533 | 225 | 758 | 0 | 14 | 14 | 37 | 38 | 75 | 40 | 119 | 159 | 9 | | 9 | 9 |
| ELLIS | 13,767 | 1,894 | 642 | 2,536 | 110 | 173 | 283 | 504 | 157 | 661 | 89 | 1,061 | 1,150 | 27 | | 27 | 27 |
| ELLSWORTH | 5,950 | 2,030 | 970 | 3,000 | 185 | 180 | 365 | 52 | 50 | 102 | 437 | 141 | 578 | 193 | | 193 | 193 |
| FINNEY | 13,436 | 1,764 | 1,186 | 2,950 | 4 | 1 | 5 | 691 | 141 | 832 | 382 | 590 | 972 | 77 | | 77 | 77 |
| FORD | 15,000 | 1,626 | 1,445 | 3,071 | 8 | 4 | 12 | 877 | 127 | 1,004 | 430 | 465 | 895 | | | 0 | 56 |
| FRANKLIN | 11,350 | 916 | 588 | 1,504 | 36 | 18 | 54 | 13 | 29 | 42 | 168 | 424 | 592 | | | 0 | 17 |
| GEARY | 9,746 | 1,589 | 803 | 2,392 | 114 | 69 | 183 | 97 | 45 | 142 | 382 | 314 | 696 | 10 | 10 | 103 | |
| GOVE | 4,540 | 1,084 | 699 | 1,783 | 0 | 0 | 0 | 59 | 180 | 239 | 110 | 138 | 248 | | | 0 | 62 |
| GRAHAM | 5,148 | 605 | 1,545 | 2,150 | | | 0 | 199 | 138 | 337 | 212 | 269 | 481 | | | 0 | 80 |
| GRANT | 4,243 | 503 | 687 | 1,190 | 0 | 0 | 0 | 72 | 27 | 99 | 14 | 31 | 45 | | | 0 | 2 |
| GRAY | 5,834 | 784 | 457 | 1,241 | | | 0 | 147 | 98 | 245 | 106 | 226 | 332 | | | 0 | 22 |
| GREELEY | 3,182 | 108 | 103 | 211 | 3 | 0 | 3 | 86 | 4 | 90 | 7 | 7 | 14 | | | 0 | |
| GREENWOOD | 8,397 | 1,150 | 385 | 1,535 | | | 0 | 84 | 109 | 193 | 246 | 126 | 372 | | | 0 | 66 |
| HAMILTON | 4,122 | 231 | 148 | 379 | | | 0 | 60 | 35 | 95 | 17 | 55 | 72 | | | 0 | 5 |
| HARPER | 7,010 | 657 | 906 | 1,563 | 0 | 0 | 0 | 175 | 22 | 197 | 474 | 116 | 590 | | | 0 | 109 |
| HARVEY | 14,808 | 2,227 | 1,675 | 3,902 | 24 | 10 | 34 | 730 | 247 | 977 | 893 | 610 | 1,503 | | | 0 | 184 |
| HASKELL | 3,021 | 357 | 400 | 757 | 2 | 0 | 2 | 116 | 24 | 140 | 48 | 47 | 95 | | | 0 | 2 |
| HODGEMAN | 3,346 | 580 | 568 | 1,148 | 0 | 0 | 0 | 18 | 49 | 67 | 48 | 95 | 143 | | | 0 | 17 |
| JACKSON | 7,737 | 1,953 | 546 | 2,499 | 1 | 0 | 1 | 685 | 105 | 790 | 166 | 435 | 601 | | | 0 | 55 |
| JEFFERSON | 13,704 | 1,839 | 1,697 | 3,536 | 8 | 4 | 12 | 933 | 116 | 1,049 | 505 | 360 | 865 | | | 0 | 135 |
| JEWELL | 6,985 | 881 | 744 | 1,625 | 1 | 0 | 1 | 157 | 32 | 189 | 472 | 68 | 540 | | | 0 | 104 |
| JOHNSON | 131,802 | 14,954 | 10,468 | 25,422 | 2,879 | 3,287 | 6,166 | 866 | 1,063 | 1,929 | 4,748 | 7,286 | 12,034 | | | 0 | 205 |
| KEARNY | 3,677 | 185 | 209 | 394 | | | 0 | 94 | 7 | 101 | 14 | 31 | 45 | | | 0 | 4 |
| KINGMAN | 7,115 | 1,449 | 753 | 2,202 | | | 0 | 216 | 150 | 366 | 950 | 390 | 1,340 | | | 0 | 85 |
| KIOWA | 3,952 | 488 | 297 | 785 | | | 0 | 229 | 2 | 231 | 17 | 49 | 66 | | | 0 | 5 |
| LABETTE | 15,040 | 1,921 | 991 | 2,912 | 0 | 1 | 1 | 127 | 172 | 299 | 720 | 259 | 979 | | | 0 | |
| LANE | 3,444 | 254 | 289 | 543 | 2 | 0 | 2 | 92 | 19 | 111 | 40 | 106 | 146 | | | 0 | 7 |
| LEAVENWORTH | 20,658 | 4,028 | 1,293 | 5,321 | 316 | 242 | 558 | 191 | 162 | 353 | 1,814 | 1,687 | 3,501 | | | 0 | 300 |
| LINCOLN | 4,862 | 378 | 305 | 683 | 1 | 0 | 1 | 40 | 58 | 98 | 30 | 120 | 150 | | | 0 | |
| LINN | 18,799 | 1,408 | 752 | 2,160 | 0 | 0 | 0 | 132 | 29 | 161 | 164 | 123 | 287 | | | 0 | |
| LOGAN | 4,671 | 817 | 1,116 | 1,933 | 2 | 0 | 2 | 441 | 137 | 578 | 271 | 106 | 377 | | | 0 | |
| LYON | 16,421 | 2,459 | 1,210 | 3,669 | 201 | 140 | 341 | 862 | 85 | 947 | 364 | 518 | 882 | | | 0 | 112 |
| MARION | 1,140 | 797 | 173 | 970 | | | 0 | 13 | 9 | 22 | 91 | 84 | 175 | | | 0 | |
| MARSHALL | 9,850 | 2,206 | 1,061 | 3,267 | | | 0 | 361 | 90 | 451 | 286 | 277 | 563 | | | 0 | 105 |
| MCPHERSON | 15,600 | 1,537 | 594 | 2,131 | 63 | 70 | 133 | 103 | 59 | 162 | 778 | 397 | 1,175 | | | 0 | 129 |
| MEADE | 4,919 | 345 | 390 | 735 | | | 0 | 39 | 57 | 96 | 113 | 133 | 246 | | | 0 | 19 |
| MIAMI | 12,078 | 1,567 | 1,060 | 2,627 | | | 0 | 377 | 62 | 439 | 553 | 271 | 824 | | | 0 | 49 |
| MITCHELL | 6,848 | 889 | 634 | 1,523 | | | 0 | 238 | 49 | 287 | 165 | 117 | 282 | | | 0 | 29 |
| MONTGOMERY | 22,269 | 2,453 | 1,850 | 4,303 | 219 | 318 | 537 | 134 | 378 | 512 | 1,651 | 2,169 | 2,334 | | | 0 | 50 |
| MORRIS | 6,008 | 543 | 324 | 867 | 38 | 0 | 38 | 136 | 83 | 219 | 238 | 111 | 349 | | | 0 | 59 |
| MORTON | 4,361 | 373 | 319 | 692 | 1 | 0 | 1 | 269 | 12 | 281 | 43 | 68 | 111 | | | 0 | 8 |
| NEMAHA | 7,884 | 1,590 | 1,285 | 2,875 | 0 | 0 | 0 | 444 | 50 | 494 | 563 | 164 | 727 | | | 0 | 210 |
| NEOSHO | 11,029 | 2,365 | 614 | 2,979 | 210 | 99 | 309 | 34 | 37 | 71 | 599 | 135 | 734 | | | 0 | |
| NESS | 5,632 | 567 | 362 | 929 | 110 | 64 | 174 | 294 | 41 | 335 | 110 | 79 | 189 | | | 0 | 39 |

1989 HEARING COUNT

| COUNTY NAME | 89-PARCEL COUNT | INF ADJ | INF N/S/X | INF TOTALS | HP ADJ | HP NSX | HP TOT | B.O.E. ADJ'D | B.O.E. N/S/X | B.O.E. TOTAL | PUP ADJ | PUP N/S/X | PUP TOT | COMM ADJ | COMM N/S/X | COMM TOT | SBTA ADJ'D |
|--------------|-----------------|---------|-----------|------------|--------|--------|--------|--------------|--------------|--------------|---------|-----------|---------|----------|------------|----------|------------|
| NORTON | 5,876 | 973 | 703 | 1,676 | 4 | 23 | 132 | 132 | 99 | 231 | 96 | 254 | 350 | | | | 0 |
| OSAGE | 10,850 | 1,248 | 868 | 2,116 | 5 | 0 | 5 | 886 | 92 | 978 | 121 | 216 | 337 | | | | 0 |
| OSBORNE | 6,230 | 366 | 234 | 600 | | | 0 | 4 | 5 | 9 | 26 | 49 | 75 | | | | 6 |
| OTTAWA | 5,966 | 677 | 346 | 1,023 | | | 0 | 58 | 25 | 83 | 65 | 64 | 129 | | | | 0 |
| PAWNEE | 6,022 | 786 | 1,001 | 1,787 | 201 | 110 | 311 | 354 | 6 | 360 | 397 | 236 | 633 | | | | 146 |
| PHILLIPS | 7,147 | 1,377 | 855 | 2,232 | 3 | 0 | 3 | 364 | 102 | 466 | 293 | 144 | 437 | | | | 71 |
| POTTAWATOMIE | 10,980 | 2,086 | 827 | 2,913 | | | 0 | 39 | 129 | 168 | 604 | 163 | 767 | | | | 218 |
| PRATT | 7,611 | 79 | 373 | 452 | 0 | 1 | 1 | 418 | 48 | 466 | 56 | 436 | 492 | | | | 0 |
| RAWLINS | 4,859 | 413 | 481 | 894 | 43 | 49 | 92 | 48 | 13 | 61 | 352 | 251 | 603 | | | | 69 |
| RENO | 39,910 | 4,746 | 4,107 | 8,853 | 958 | 1,064 | 2,022 | 2,465 | 607 | 3,072 | 1,305 | 1,883 | 3,188 | | | | 17 |
| REPUBLIC | 7,156 | 641 | 344 | 985 | | | 0 | 73 | 73 | 146 | 81 | 193 | 274 | | | | 19 |
| RICE | 9,147 | 1,733 | 537 | 2,270 | | | 0 | 52 | 56 | 108 | 704 | 107 | 811 | | | | 147 |
| RILEY | 18,533 | 3,589 | 2,599 | 6,188 | 269 | 241 | 510 | 137 | 81 | 218 | 527 | 485 | 1,012 | | | | 219 |
| ROOKS | 6,492 | 827 | 389 | 1,216 | 42 | 58 | 100 | 87 | 28 | 115 | 423 | 181 | 604 | | | | 101 |
| RUSH | 5,423 | 848 | 580 | 1,428 | | | 0 | 98 | 65 | 163 | 32 | 66 | 98 | | | | 0 |
| RUSSELL | 7,775 | 1,607 | 867 | 2,474 | | | 0 | 97 | 245 | 342 | 671 | 435 | 1,106 | | | | 38 |
| SALINE | 22,675 | 3,743 | 1,840 | 5,583 | 906 | 352 | 1,258 | 308 | 278 | 586 | 718 | 1,342 | 2,060 | | | | 34 |
| SCOTT | 4,518 | 654 | 1,279 | 1,933 | | | 0 | 393 | 57 | 450 | 100 | 149 | 249 | | | | 24 |
| SEDGWICK | 15,000 | 13,776 | 21,231 | 35,007 | 2,824 | 9,775 | 12,599 | 4,334 | 2,198 | 6,532 | 3,323 | 12,381 | 15,704 | | | | 0 |
| SEWARD | 9,335 | 1,071 | 729 | 1,800 | 0 | 0 | 0 | 256 | 170 | 426 | 392 | 398 | 790 | | | | 62 |
| SHAWNEE | 65,200 | 10,968 | 7,840 | 18,808 | 2,875 | 2,666 | 5,541 | 1,051 | 1,870 | 2,921 | 4,084 | 4,801 | 8,885 | | | | 0 |
| SHERIDAN | 3,904 | 531 | 691 | 1,222 | | | 0 | 230 | 72 | 302 | 421 | 83 | 504 | | | | 63 |
| SHERMAN | 6,000 | 529 | 639 | 1,168 | 20 | 31 | 51 | 90 | 8 | 98 | 134 | 115 | 249 | | | | 23 |
| SMITH | 6,902 | 1,091 | 581 | 1,672 | | | 0 | 174 | 30 | 204 | 422 | 62 | 484 | | | | 92 |
| STAFFORD | 5,837 | 705 | 873 | 1,578 | | | 0 | 81 | 182 | 263 | 179 | 722 | 901 | | | | 2 |
| STANTON | 3,029 | 470 | 701 | 1,171 | 0 | 0 | 0 | 22 | 20 | 42 | 2 | 18 | 20 | | | | 0 |
| STEVENS | 4,335 | 366 | 425 | 791 | 0 | 0 | 0 | 37 | 15 | 52 | 19 | 33 | 52 | | | | 0 |
| SUMNER | 16,441 | 7,079 | 1,859 | 8,938 | 697 | 359 | 1,056 | 503 | 96 | 599 | 1,027 | 889 | 1,916 | | | | 0 |
| THOMAS | 7,515 | 979 | 734 | 1,713 | | | 0 | 129 | 66 | 195 | 428 | 85 | 513 | | | | 136 |
| TREGO | 4,468 | 556 | 691 | 1,247 | | | 0 | 48 | 109 | 157 | 101 | 239 | 340 | | | | 49 |
| WABAUNSEE | 6,250 | 984 | 620 | 1,604 | | | 0 | 395 | 43 | 438 | 239 | 103 | 342 | | | | 59 |
| WALLACE | 2,707 | 248 | 209 | 457 | 1 | 0 | 1 | 22 | 0 | 22 | 4 | 10 | 14 | | | | 1 |
| WASHINGTON | 7,730 | 1,266 | 816 | 2,082 | | | 0 | 228 | 107 | 335 | 239 | 152 | 391 | | | | 81 |
| WICHITA | 3,163 | 260 | 219 | 479 | | | 0 | 14 | 6 | 20 | 12 | 17 | 29 | | | | 0 |
| WILSON | 10,253 | 1,939 | 1,508 | 3,447 | 320 | 294 | 614 | 91 | 140 | 231 | 529 | 448 | 977 | | | | 132 |
| WOODSON | 4,910 | 312 | 299 | 611 | 0 | 0 | 0 | 82 | 36 | 118 | 97 | 37 | 134 | | | | 14 |
| WYANDOTTE | 61,348 | 9,664 | 5,615 | 15,279 | 1,116 | 1,106 | 2,222 | 302 | 424 | 726 | 6,718 | 3,950 | 10,668 | | | | 0 |

1-11

STATE OF KANSAS

David C. Cunningham, Director
Robert B. Docking State Office Building
915 S.W. Harrison St.
Topeka, Kansas 66612-1585



(913) 296-2365
FAX (913) 296-2320

Department of Revenue
Division of Property Valuation

MEMO

TO: Representative Bruce Larkin
From: David C. Cunningham, Director
Subject: Sales Ratio report request
Date: January 27, 1992

Enclosed is a county summary ratio study report.

This is a preliminary report and is not intended to show which counties are in or out of compliance for 1991. The last compliance report was issued September 16, 1991. Based on the preliminary Sales Ratio Study there are 68 counties out of compliance; 51 of which, are a result of vacant lot appraisals. There were 29 additional counties with valid vacant lot sales of one (1) or less. It is impossible to measure compliance of vacant lots in these counties based on one sale or less.

The law allows a variance in the median ratio of a plus or minus ten percent which represents a minimum ratio of 90% and a maximum of 110%. The median ratio represents the level of appraisal.

The coefficient of dispersion (COD) report is also a county summary. The law allows a maximum COD of 20.

The median ratio is the one in the middle or mid-point. The mean ratio is the average. The aggregate ratio is the total appraised value divided by the total sales price.

If we can be of further service please let us know.

House Taxation
Attachment 2
01-29-92

| 1/16/92 | | RESIDENTIAL | | | | | | | | Vacant | | | | | | | OTHER | | | | | | |
|---------|------------|-------------|-------|-------|---------|--------|--------|--------|-------|--------|-------|---------|--------|--------|--------|--------|-------|-------|---------|--------|--------|--------|-------|
| CO # | CO. | PARCEL | TOTAL | TOTAL | TOTAL | AGGR | MEAN | MEDIAN | OOD | TOTAL | TOTAL | TOTAL | AGGR | MEAN | MEDIAN | OOD | TOTAL | TOTAL | TOTAL | AGGR | MEAN | MEDIAN | OOD |
| | | COUNT | SALES | VALID | % VALID | RATIO | RATIO | RATIO | | SALES | VALID | % VALID | RATIO | RATIO | RATIO | | SALES | VALID | % VALID | RATIO | RATIO | RATIO | |
| 001 | ALLEN | 10376 | 235 | 75 | 32% | 88.10 | 92.89 | 94.80 | 12.46 | 41 | 4 | 10% | 42.04 | 65.34 | 66.45 | 41.57 | 21 | 0 | 0% | 0.00 | 0.00 | 0.00 | 0.00 |
| 002 | ANDERSON | 6920 | 118 | 55 | 47% | 97.48 | 106.07 | 98.84 | 22.64 | 13 | 3 | 23% | 62.02 | 66.49 | 84.50 | 35.31 | 19 | 1 | 5% | 68.12 | 68.12 | 68.12 | 0.00 |
| 003 | ATCHISON | 9040 | 218 | 82 | 38% | 95.41 | 104.16 | 98.72 | 20.01 | 41 | 0 | 0% | 0.00 | 0.00 | 0.00 | 0.00 | 28 | 3 | 11% | 108.56 | 112.10 | 120.62 | 7.70 |
| 004 | BARBER | 6634 | 68 | 20 | 29% | 103.38 | 105.56 | 102.20 | 11.22 | 6 | 1 | 17% | 136.67 | 136.67 | 136.67 | 0.00 | 17 | 4 | 24% | 112.14 | 152.10 | 95.14 | 64.55 |
| 005 | BARTON | 17200 | 457 | 346 | 76% | 99.36 | 107.93 | 101.30 | 18.29 | 21 | 13 | 62% | 82.66 | 91.16 | 93.25 | 39.91 | 60 | 38 | 63% | 101.13 | 115.46 | 102.21 | 30.39 |
| 006 | BOURBON | 11559 | 218 | 90 | 41% | 98.10 | 104.42 | 100.40 | 15.71 | 68 | 3 | 4% | 42.55 | 69.24 | 86.40 | 25.20 | 27 | 5 | 19% | 90.47 | 94.74 | 87.67 | 11.27 |
| 007 | BROWN | 8327 | 184 | 104 | 57% | 96.89 | 101.11 | 99.45 | 14.24 | 40 | 9 | 23% | 80.20 | 104.32 | 100.00 | 41.66 | 29 | 6 | 21% | 134.07 | 152.50 | 139.78 | 25.65 |
| 008 | BUTLER | 27250 | | 506 | | 89.20 | 94.92 | 91.01 | 19.72 | | 55 | | 57.86 | 92.37 | 83.33 | 47.69 | | 9 | | 109.55 | 135.33 | 128.67 | 23.24 |
| 009 | CHASE | 4176 | 53 | 17 | 32% | 84.19 | 97.46 | 81.55 | 28.73 | 9 | 1 | 11% | 53.33 | 53.33 | 53.33 | 0.00 | 10 | 1 | 10% | 74.93 | 74.93 | 74.93 | 0.00 |
| 010 | CHAUTAUQUA | 5150 | 71 | 33 | 46% | 102.27 | 111.78 | 104.00 | 19.10 | 10 | 1 | 10% | 264.00 | 264.00 | 264.00 | 0.00 | 21 | 6 | 29% | 98.75 | 105.07 | 113.20 | 15.95 |
| 011 | CHEPUNKIE | 15337 | 389 | 197 | 51% | 90.45 | 104.13 | 92.83 | 31.40 | 98 | 31 | 32% | 52.03 | 104.11 | 60.00 | 104.08 | 34 | 10 | 29% | 83.58 | 108.23 | 88.00 | 42.59 |
| 012 | CHEYENNE | 4629 | 38 | 17 | 45% | 98.98 | 123.07 | 108.19 | 33.58 | 4 | 2 | 50% | 125.99 | 118.10 | 118.10 | 11.80 | 4 | 2 | 50% | 72.35 | 76.06 | 76.06 | 53.40 |
| 013 | CLARK | 3895 | 31 | 15 | 48% | 101.76 | 102.83 | 103.02 | 10.17 | 6 | 3 | 50% | 100.36 | 104.76 | 97.27 | 7.88 | 14 | 1 | 7% | 110.43 | 110.43 | 110.43 | 0.00 |
| 014 | CLAY | 7168 | 163 | 78 | 48% | 97.46 | 105.40 | 99.42 | 18.43 | 26 | 2 | 8% | 87.29 | 73.12 | 73.12 | 31.07 | 26 | 4 | 15% | 101.91 | 95.31 | 95.58 | 17.23 |
| 015 | CLOUD | 9052 | 240 | 104 | 43% | 98.84 | 103.25 | 99.86 | 14.99 | 16 | 5 | 31% | 70.56 | 78.78 | 96.00 | 21.27 | 25 | 7 | 28% | 85.71 | 86.65 | 89.80 | 7.64 |
| 016 | COFFEY | 7802 | 144 | 64 | 44% | 97.64 | 102.91 | 99.38 | 17.32 | 33 | 6 | 18% | 123.50 | 127.54 | 117.19 | 20.91 | 17 | 3 | 18% | 128.38 | 119.05 | 97.79 | 32.26 |
| 017 | COMANCHE | 3285 | 31 | 8 | 26% | 98.35 | 135.20 | 106.91 | 40.11 | 4 | 0 | 0% | 0.00 | 0.00 | 0.00 | 0.00 | 3 | 2 | 67% | 64.03 | 79.21 | 79.21 | 22.47 |
| 018 | COWLEY | 19948 | 538 | 286 | 53% | 94.45 | 100.55 | 98.34 | 17.59 | 44 | 16 | 36% | 99.07 | 104.89 | 105.11 | 31.91 | 32 | 3 | 9% | 120.58 | 95.40 | 102.67 | 21.54 |
| 019 | CRAWFORD | 22465 | 502 | 227 | 45% | 90.74 | 98.44 | 92.00 | 21.50 | 150 | 14 | 9% | 70.41 | 95.35 | 90.91 | 47.48 | 47 | 7 | 15% | 87.73 | 111.41 | 116.67 | 20.55 |
| 020 | DECATUR | 5061 | 67 | 25 | 37% | 97.76 | 106.35 | 103.33 | 17.83 | 14 | 0 | 0% | 0.00 | 0.00 | 0.00 | 0.00 | 8 | 0 | 0% | 0.00 | 0.00 | 0.00 | 0.00 |
| 021 | DICKINSON | 12635 | 338 | 169 | 50% | 96.05 | 104.30 | 97.01 | 21.44 | 34 | 8 | 24% | 67.13 | 102.93 | 93.05 | 54.53 | 26 | 8 | 31% | 108.53 | 112.47 | 113.91 | 13.94 |
| 022 | DONIPHAN | 7001 | 71 | 34 | 48% | 102.26 | 115.66 | 102.18 | 26.21 | 20 | 6 | 30% | 105.45 | 104.57 | 104.00 | 16.12 | 8 | 2 | 25% | 111.82 | 108.44 | 108.44 | 4.09 |
| 023 | DOUGLAS | 26785 | 1133 | 395 | 35% | 92.25 | 95.62 | 96.38 | 13.31 | 269 | 32 | 12% | 54.66 | 59.36 | 48.01 | 65.06 | 57 | 15 | 26% | 94.50 | 119.15 | 100.00 | 32.85 |
| 024 | EDWARDS | 4340 | 57 | 13 | 23% | 91.96 | 101.59 | 98.44 | 15.67 | 5 | 2 | 40% | 106.00 | 97.41 | 97.41 | 11.03 | 16 | 4 | 25% | 103.15 | 103.80 | 102.01 | 8.15 |
| 025 | ELK | 4574 | 62 | 29 | 47% | 88.29 | 92.07 | 94.10 | 21.49 | 8 | 1 | 13% | 21.71 | 21.71 | 21.71 | 0.00 | 5 | 2 | 40% | 58.40 | 109.85 | 109.85 | 63.87 |
| 026 | ELLIS | 13811 | 462 | 183 | 40% | 98.82 | 99.80 | 100.47 | 9.67 | 177 | 21 | 12% | 79.85 | 88.74 | 82.50 | 25.10 | 55 | 4 | 7% | 103.52 | 103.70 | 103.61 | 2.52 |
| 027 | ELLSWORTH | 6008 | 92 | 48 | 52% | 93.84 | 103.24 | 101.76 | 23.16 | 22 | 3 | 14% | 60.94 | 59.67 | 62.67 | 17.91 | 14 | 7 | 50% | 68.27 | 69.85 | 70.27 | 22.62 |
| 028 | FINNLEY | 14000 | 451 | 245 | 54% | 95.44 | 96.93 | 96.04 | 8.85 | 97 | 18 | 19% | 77.36 | 78.71 | 52.86 | 110.40 | 39 | 11 | 28% | 93.19 | 91.89 | 92.21 | 21.77 |
| 029 | FORD | 14742 | 409 | 214 | 52% | 100.99 | 108.27 | 102.13 | 15.17 | 43 | 3 | 7% | 170.59 | 120.66 | 76.17 | 59.26 | 23 | 3 | 13% | 101.75 | 105.65 | 104.12 | 10.01 |
| 030 | FRANKLIN | 11700 | 284 | 170 | 60% | 94.18 | 98.52 | 98.48 | 15.40 | 31 | 14 | 45% | 114.98 | 143.90 | 107.75 | 66.60 | 18 | 8 | 44% | 90.03 | 98.23 | 99.77 | 12.87 |
| 031 | GEARY | 9994 | 325 | 138 | 42% | 100.82 | 102.88 | 100.70 | 9.65 | 14 | 2 | 14% | 101.42 | 95.23 | 95.23 | 12.07 | 12 | 7 | 58% | 84.46 | 90.43 | 83.11 | 27.12 |
| 032 | GOVE | 4527 | 35 | 13 | 37% | 98.53 | 102.11 | 99.35 | 17.82 | 13 | 4 | 31% | 110.43 | 109.21 | 115.42 | 10.08 | 10 | 8 | 80% | 100.59 | 102.22 | 96.64 | 7.27 |
| 033 | GRAHAM | 5236 | 49 | 18 | 37% | 100.62 | 107.86 | 104.99 | 19.75 | 7 | 1 | 14% | 40.00 | 40.00 | 40.00 | 0.00 | 15 | 1 | 7% | 137.20 | 137.20 | 137.20 | 0.00 |
| 034 | GRANT | 5174 | 87 | 59 | 68% | 96.77 | 96.72 | 94.19 | 11.02 | 95 | 29 | 31% | 71.61 | 73.78 | 75.92 | 22.76 | 8 | 3 | 38% | 93.75 | 106.50 | 90.46 | 23.57 |
| 035 | GRAY | 4664 | 66 | 15 | 23% | 96.70 | 99.92 | 99.65 | 7.77 | 14 | 0 | 0% | 0.00 | 0.00 | 0.00 | 0.00 | 16 | 1 | 6% | 148.80 | 148.80 | 148.80 | 0.00 |
| 036 | GREELEY | 3196 | 9 | 2 | 22% | 101.63 | 102.84 | 102.84 | 2.31 | 4 | 2 | 50% | 109.23 | 102.25 | 102.25 | 29.58 | 4 | 1 | 25% | 99.80 | 99.80 | 99.80 | 0.00 |
| 037 | GREENWOOD | 8793 | 172 | 24 | 14% | 98.02 | 98.26 | 98.43 | 6.68 | 21 | 1 | 5% | 100.00 | 100.00 | 100.00 | 0.00 | 19 | 2 | 11% | 103.94 | 107.01 | 107.01 | 4.10 |
| 038 | HAMILTON | 4235 | 33 | 21 | 64% | 95.72 | 96.38 | 97.46 | 8.27 | 5 | 2 | 40% | 86.15 | 91.39 | 91.39 | 14.89 | 5 | 0 | 0% | 0.00 | 0.00 | 0.00 | 0.00 |
| 039 | HARPER | 6875 | 88 | 45 | 51% | 103.70 | 115.70 | 102.88 | 20.50 | 8 | 2 | 25% | 145.57 | 121.10 | 121.10 | 47.15 | 16 | 5 | 31% | 160.20 | 156.29 | 152.00 | 30.19 |
| 040 | HARVEY | 15139 | 485 | 251 | 52% | 99.10 | 100.68 | 101.21 | 10.59 | 34 | 4 | 12% | 93.97 | 97.30 | 95.08 | 19.35 | 29 | 2 | 7% | 103.26 | 116.99 | 116.99 | 18.88 |
| 041 | HASKELL | 3839 | 33 | 16 | 48% | 97.41 | 102.11 | 99.45 | 10.11 | 9 | 3 | 33% | 81.35 | 78.42 | 79.80 | 31.52 | 2 | 0 | 0% | 0.00 | 0.00 | 0.00 | 0.00 |

| 1/16/92 | | RESIDENTIAL | | | | | | | | Vacant | | | | | | | | OTHER | | | | | | | |
|---------|--------------|-------------|-------|-------|---------|--------|--------|--------|-------|--------|-------|---------|--------|--------|--------|-------|-------|-------|---------|--------|--------|--------|-------|--|--|
| CO # | CO. | PARCEL | TOTAL | TOTAL | TOTAL | AGGR | MEAN | MEDIAN | COO | TOTAL | TOTAL | TOTAL | AGGR | MEAN | MEDIAN | COO | TOTAL | TOTAL | TOTAL | AGGR | MEAN | MEDIAN | COO | | |
| | | COUNT | SALES | VALID | % VALID | RATIO | RATIO | RATIO | | SALES | VALID | % VALID | RATIO | RATIO | RATIO | | SALES | VALID | % VALID | RATIO | RATIO | RATIO | | | |
| 042 | HODGEMAN | 3386 | 16 | 9 | 56% | 85.06 | 86.08 | 84.00 | 8.70 | 2 | 0 | 0% | 0.00 | 0.00 | 0.00 | 0.00 | 3 | 1 | 33% | 104.64 | 104.64 | 104.64 | 0.00 | | |
| 043 | JACKSON | 7855 | 174 | 78 | 45% | 92.36 | 94.99 | 94.48 | 12.78 | 18 | 5 | 28% | 99.10 | 102.29 | 106.00 | 15.36 | 12 | 5 | 42% | 93.50 | 100.87 | 92.78 | 10.86 | | |
| 044 | JEFFERSON | 13690 | 298 | 120 | 40% | 93.98 | 96.12 | 96.57 | 15.42 | 245 | 30 | 12% | 79.24 | 100.23 | 101.00 | 37.72 | 9 | 1 | 11% | 149.63 | 149.63 | 149.63 | 0.00 | | |
| 045 | JEWELL | 7067 | 74 | 23 | 31% | 81.95 | 97.51 | 89.43 | 29.16 | 18 | 1 | 6% | 28.00 | 28.00 | 28.00 | 0.00 | 16 | 2 | 13% | 85.37 | 93.14 | 93.14 | 11.67 | | |
| 046 | JOHNSON | 1E+05 | 7765 | 5140 | 66% | 99.61 | 100.26 | 100.08 | 8.27 | 789 | 218 | 28% | 80.19 | 93.26 | 93.65 | 24.17 | 200 | 81 | 41% | 72.57 | 76.62 | 82.15 | 30.01 | | |
| 047 | KEARNY | 3751 | 34 | 18 | 53% | 92.89 | 94.90 | 102.37 | 12.03 | 6 | 1 | 17% | 99.63 | 99.63 | 99.63 | 0.00 | 5 | 1 | 20% | 101.77 | 101.77 | 101.77 | 0.00 | | |
| 048 | KINGMAN | 7291 | 124 | 58 | 47% | 99.49 | 101.04 | 98.32 | 13.89 | 10 | 2 | 20% | 85.74 | 134.51 | 134.51 | 64.15 | 12 | 3 | 25% | 93.98 | 84.57 | 83.18 | 11.28 | | |
| 049 | KIOWA | 4012 | 37 | 16 | 43% | 104.73 | 104.97 | 103.31 | 6.79 | 13 | 2 | 15% | 68.71 | 68.92 | 68.92 | 9.31 | 2 | 1 | 50% | 97.25 | 97.25 | 97.25 | 0.00 | | |
| 050 | LABETTE | 15086 | 344 | 126 | 37% | 92.86 | 96.26 | 93.46 | 20.14 | 42 | 5 | 12% | 65.62 | 71.14 | 68.11 | 35.04 | 41 | 7 | 17% | 80.88 | 91.98 | 98.36 | 21.29 | | |
| 051 | LANE | 3512 | 24 | 6 | 25% | 92.36 | 92.53 | 97.61 | 6.60 | 3 | 1 | 33% | 107.33 | 107.33 | 107.33 | 0.00 | 5 | 1 | 20% | 115.29 | 115.29 | 115.29 | 0.00 | | |
| 052 | LEAVENWORTH | 21102 | 886 | 499 | 56% | 97.03 | 98.84 | 99.26 | 9.80 | 340 | 57 | 17% | 79.94 | 87.10 | 90.24 | 28.93 | 47 | 11 | 23% | 115.05 | 115.21 | 106.27 | 20.43 | | |
| 053 | LINCOLN | 4955 | 88 | 47 | 53% | 93.55 | 112.70 | 108.84 | 25.32 | 13 | 6 | 46% | 67.65 | 94.81 | 68.67 | 50.93 | 14 | 5 | 36% | 102.58 | 121.41 | 105.88 | 43.67 | | |
| 054 | LINN | 20493 | 169 | 35 | 21% | 98.33 | 108.19 | 101.15 | 18.37 | 262 | 8 | 3% | 108.30 | 102.44 | 101.99 | 7.66 | 18 | 4 | 22% | 99.29 | 100.94 | 100.10 | 4.77 | | |
| 055 | LOGAN | 4808 | 40 | 18 | 45% | 99.18 | 104.37 | 97.97 | 16.00 | 13 | 0 | 0% | 0.00 | 0.00 | 0.00 | 0.00 | 9 | 2 | 22% | 99.40 | 101.18 | 101.18 | 5.26 | | |
| 056 | LYON | 16615 | 568 | 252 | 44% | 98.37 | 100.72 | 98.67 | 15.08 | 81 | 8 | 10% | 88.98 | 96.94 | 90.65 | 33.11 | 38 | 2 | 5% | 101.72 | 107.79 | 107.79 | 10.01 | | |
| 057 | MARION | 11354 | 219 | 120 | 55% | 95.02 | 97.76 | 96.83 | 13.31 | 33 | 7 | 21% | 101.55 | 86.62 | 95.00 | 21.11 | 30 | 6 | 20% | 100.63 | 95.69 | 95.48 | 33.04 | | |
| 058 | MARSHALL | 9984 | 207 | 88 | 43% | 84.82 | 93.38 | 87.16 | 27.69 | 49 | 0 | 0% | 0.00 | 0.00 | 0.00 | 0.00 | 29 | 4 | 14% | 76.00 | 77.21 | 75.15 | 32.41 | | |
| 059 | MCPHERSON | 17352 | 513 | 202 | 39% | 95.86 | 99.24 | 98.94 | 13.71 | 38 | 11 | 29% | 89.66 | 86.42 | 96.00 | 14.90 | 46 | 6 | 13% | 82.05 | 81.65 | 84.30 | 18.22 | | |
| 060 | MEADE | 5117 | 49 | 13 | 27% | 91.04 | 90.50 | 91.43 | 11.76 | 10 | 3 | 30% | 68.27 | 77.00 | 90.00 | 15.68 | 11 | 0 | 0% | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 061 | MIAMI | 12540 | 366 | 190 | 52% | 88.32 | 93.56 | 92.61 | 20.21 | 68 | 27 | 40% | 67.01 | 72.83 | 68.89 | 29.40 | 22 | 4 | 18% | 73.74 | 62.75 | 66.07 | 29.71 | | |
| 062 | MITCHELL | 6986 | 105 | 39 | 37% | 89.36 | 90.95 | 93.79 | 16.17 | 18 | 2 | 11% | 140.43 | 147.43 | 147.43 | 36.34 | 18 | 5 | 28% | 107.09 | 108.10 | 106.06 | 5.31 | | |
| 063 | MONTGOMERY | 6183 | 594 | 256 | 43% | 99.07 | 112.35 | 100.43 | 26.63 | 69 | 15 | 22% | 102.92 | 123.16 | 109.00 | 49.02 | 66 | 11 | 17% | 99.58 | 130.69 | 102.53 | 43.89 | | |
| 064 | MORRIS | 6083 | 89 | 32 | 36% | 97.50 | 12.09 | 99.58 | 8.63 | 10 | 0 | 0% | 0.00 | 0.00 | 0.00 | 0.00 | 11 | 3 | 27% | 92.53 | 108.66 | 89.81 | 29.26 | | |
| 065 | MORTON | 5164 | 31 | 11 | 35% | 98.06 | 99.07 | 97.77 | 17.49 | 6 | 4 | 67% | 89.82 | 91.12 | 91.67 | 5.91 | 3 | 3 | | 106.48 | 107.17 | 111.30 | 4.66 | | |
| 066 | NEMAHA | 8164 | 229 | 116 | 51% | 85.27 | 99.50 | 97.43 | 20.92 | 38 | 7 | 18% | 94.54 | 125.74 | 98.67 | 38.77 | 34 | 10 | 29% | 95.24 | 92.03 | 96.87 | 11.90 | | |
| 067 | NEOSHO | 11116 | 216 | 129 | 60% | 86.67 | 92.21 | 88.64 | 18.58 | 31 | 10 | 32% | 54.11 | 74.84 | 74.40 | 39.73 | 34 | 11 | 32% | 115.47 | 94.90 | 89.45 | 24.49 | | |
| 068 | NESS | 5817 | 48 | 13 | 27% | 112.68 | 119.43 | 113.68 | 16.07 | 14 | 0 | 0% | 0.00 | 0.00 | 0.00 | 0.00 | 9 | 1 | 11% | 75.13 | 75.13 | 75.13 | 0.00 | | |
| 069 | NORTON | 5948 | 117 | 40 | 34% | 97.12 | 100.01 | 97.61 | 11.89 | 18 | 0 | 0% | 0.00 | 0.00 | 0.00 | 0.00 | 23 | 2 | 9% | 62.38 | 86.21 | 86.21 | 32.33 | | |
| 070 | OSAGE | 11171 | 259 | 75 | 29% | 98.20 | 98.04 | 99.18 | 10.33 | 75 | 11 | 15% | 85.91 | 90.41 | 85.60 | 24.13 | 27 | 3 | 11% | 105.29 | 105.86 | 111.74 | 5.06 | | |
| 071 | OSBORNE | 6268 | 72 | 43 | 60% | 86.99 | 98.65 | 93.11 | 29.06 | 15 | 6 | 40% | 68.40 | 97.02 | 102.00 | 50.03 | 10 | 6 | 60% | 103.06 | 89.75 | 95.07 | 24.98 | | |
| 072 | OTTAWA | 6004 | 129 | 50 | 39% | 94.08 | 96.23 | 96.26 | 8.86 | 19 | 2 | 11% | 84.22 | 89.50 | 89.50 | 6.15 | 15 | 6 | 40% | 92.07 | 96.64 | 99.62 | 6.76 | | |
| 073 | PAWNEE | 6140 | 103 | 40 | 39% | 96.72 | 100.10 | 97.78 | 11.33 | 6 | 1 | 17% | 130.57 | 130.57 | 130.57 | 0.00 | 14 | 2 | 14% | 90.77 | 90.80 | 0.00 | 0.00 | | |
| 074 | PHILLIPS | 7400 | 106 | 32 | 30% | 99.19 | 104.85 | 100.00 | 16.27 | 8 | 0 | 0% | 0.00 | 0.00 | 0.00 | 0.00 | 11 | 0 | 0% | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 075 | POTTAWATOMIE | 11300 | 281 | 71 | 25% | 94.05 | 95.07 | 93.85 | 8.85 | 98 | 7 | 7% | 92.65 | 92.44 | 88.92 | 23.03 | 35 | 3 | 9% | 91.48 | 91.06 | 91.90 | 5.41 | | |
| 076 | PRATT | 7887 | 159 | 90 | 57% | 96.08 | 108.32 | 97.83 | 23.38 | 23 | 2 | 9% | 61.83 | 47.17 | 47.17 | 42.05 | 10 | 3 | 30% | 70.85 | 81.93 | 103.80 | 33.69 | | |
| 077 | RAWLINS | 5000 | 42 | 18 | 43% | 91.16 | 97.78 | 96.59 | 20.06 | 3 | 2 | 67% | 76.07 | 73.45 | 73.45 | 15.72 | 11 | 1 | 9% | 97.63 | 97.68 | 97.68 | 0.00 | | |
| 078 | RENO | 34808 | 1118 | 490 | 44% | 99.44 | 101.91 | 100.00 | 13.37 | 170 | 14 | 8% | 85.15 | 133.54 | 117.52 | 32.57 | 93 | 14 | 15% | 85.54 | 118.42 | 109.83 | 28.56 | | |
| 079 | REPUBLIC | 7121 | 91 | 32 | 35% | 100.32 | 108.78 | 98.48 | 22.11 | 12 | 3 | 25% | 87.73 | 111.41 | 94.91 | 37.70 | 10 | 0 | 0% | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 080 | RICE | 9253 | 204 | 107 | 52% | 92.14 | 108.86 | 100.85 | 29.43 | 66 | 24 | 36% | 50.68 | 58.07 | 82.31 | 42.09 | 16 | 4 | 25% | 82.19 | 84.30 | 83.58 | 18.79 | | |
| 081 | RILEY | 19114 | 927 | 351 | 38% | 93.99 | 94.62 | 95.13 | 6.34 | 207 | 4 | 2% | 89.24 | 93.03 | 92.08 | 5.85 | 42 | 4 | 10% | 97.39 | 94.33 | 96.34 | 6.30 | | |
| 082 | ROOKS | 6611 | 107 | 19 | 18% | 98.46 | 99.86 | 98.11 | 8.72 | 12 | 0 | 0% | 0.00 | 0.00 | 0.00 | 0.00 | 23 | 2 | 9% | 118.87 | 115.06 | 115.06 | 5.87 | | |
| 083 | RUSH | 5580 | 84 | 33 | 39% | 100.48 | 107.46 | 107.74 | 15.57 | 17 | 3 | 18% | 107.33 | 107.33 | 108.00 | 35.19 | 19 | 5 | 26% | 87.17 | 103.24 | 96.40 | 23.31 | | |

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| 1/16/92 | | RESIDENTIAL | | | | | | | | Vacant | | | | | | | | OTHER | | | | | | | |
|---------|------------|-------------|-------|-------|---------|--------|--------|--------|-------|--------|-------|---------|--------|--------|--------|-------|-------|-------|---------|--------|--------|--------|-------|--|--|
| CO # | CO. | PARCEL | TOTAL | TOTAL | TOTAL | AGGR | MEAN | MEDIAN | OOD | TOTAL | TOTAL | TOTAL | AGGR | MEAN | MEDIAN | OOD | TOTAL | TOTAL | TOTAL | AGGR | MEAN | MEDIAN | OOD | | |
| | | COUNT | SALES | VALID | % VALID | RATIO | RATIO | RATIO | | SALES | VALID | % VALID | RATIO | RATIO | RATIO | | SALES | VALID | % VALID | RATIO | RATIO | RATIO | | | |
| 084 | RUSSELL | 7831 | 155 | 28 | 18% | 100.95 | 101.21 | 100.19 | 13.77 | 8 | 2 | 25% | 44.00 | 35.12 | 35.12 | 35.44 | 24 | 2 | 8% | 82.13 | 83.55 | 83.55 | 10.38 | | |
| 085 | SALINE | 23232 | 1125 | 540 | 48% | 97.32 | 98.46 | 98.71 | 9.58 | 66 | 12 | 18% | 92.65 | 122.81 | 88.03 | 50.32 | 58 | 9 | 16% | 75.09 | 104.39 | 98.41 | 20.19 | | |
| 086 | SCOTT | 4764 | 44 | 37 | 84% | 94.76 | 99.15 | 97.87 | 10.52 | 2 | 2 | | 114.29 | 120.50 | 120.50 | 12.03 | 3 | 2 | 67% | 99.17 | 97.11 | 97.11 | 2.17 | | |
| 087 | SEDGWICK | 2E+05 | 7189 | 2945 | 41% | 95.59 | 97.24 | 95.66 | 10.19 | 1462 | 80 | 5% | 83.11 | 102.33 | 100.36 | 22.15 | 362 | 76 | 21% | 59.76 | 92.84 | 95.14 | 37.67 | | |
| 088 | SEWARD | 9456 | 356 | 192 | 54% | 96.72 | 98.45 | 97.34 | 9.32 | 38 | 3 | 8% | 97.02 | 104.67 | 106.40 | 8.65 | 28 | 7 | 25% | 100.60 | 99.10 | 109.25 | 17.30 | | |
| 089 | SHAWNEE | 68000 | 3618 | 1806 | 50% | 97.85 | 101.43 | 100.28 | 12.86 | 385 | 60 | 16% | 73.00 | 73.99 | 66.08 | 53.55 | 153 | 30 | 20% | 90.88 | 89.98 | 96.42 | 17.25 | | |
| 090 | SHERIDAN | 4004 | 31 | 12 | 39% | 90.35 | 86.47 | 92.68 | 15.38 | 6 | 1 | 17% | 52.58 | 52.58 | 52.58 | 0.00 | 3 | 2 | 67% | 80.62 | 83.55 | 83.55 | 15.30 | | |
| 091 | SHERMAN | 6049 | 122 | 69 | 57% | 94.98 | 107.71 | 100.29 | 23.42 | 16 | 1 | 6% | 78.00 | 78.00 | 78.00 | 0.00 | 13 | 7 | 54% | 137.72 | 142.92 | 123.44 | 32.00 | | |
| 092 | SMITH | 6962 | 76 | 35 | 46% | 93.09 | 101.18 | 98.30 | 20.89 | 12 | 2 | 17% | 186.67 | 245.00 | 245.00 | 30.61 | 10 | 3 | 30% | 106.53 | 106.20 | 98.27 | 34.73 | | |
| 093 | STAFFORD | 6476 | 83 | 35 | 42% | 95.86 | 110.36 | 100.00 | 24.44 | 9 | 5 | 56% | 77.21 | 92.73 | 98.00 | 18.30 | 8 | 4 | 50% | 101.31 | 94.20 | 99.75 | 16.14 | | |
| 094 | STANTON | 2333 | 15 | 3 | 20% | 87.50 | 88.14 | 88.57 | 0.81 | 9 | 4 | 44% | 46.07 | 65.13 | 69.00 | 38.83 | 8 | 0 | 0% | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 095 | STEVENS | 5138 | 50 | 32 | 64% | 100.98 | 100.90 | 102.03 | 11.95 | 5 | 3 | 60% | 66.01 | 67.17 | 61.90 | 12.11 | 11 | 4 | 36% | 79.30 | 79.93 | 80.27 | 1.80 | | |
| 096 | SUMNER | 16552 | 438 | 170 | 39% | 98.36 | 101.15 | 101.31 | 13.86 | 84 | 12 | 14% | 82.01 | 82.59 | 86.63 | 33.69 | 40 | 4 | 10% | 85.73 | 107.56 | 102.82 | 25.61 | | |
| 097 | THOMAS | 7250 | 121 | 84 | 69% | 97.50 | 100.52 | 100.71 | 11.58 | 18 | 0 | 0% | 0.00 | 0.00 | 0.00 | 0.00 | 26 | 3 | 12% | 105.67 | 102.60 | 106.44 | 9.35 | | |
| 098 | TREGO | 4560 | 62 | 14 | 23% | 101.24 | 109.64 | 98.86 | 15.05 | 2 | 0 | 0% | 0.00 | 0.00 | 0.00 | 0.00 | 5 | 0 | 0% | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 099 | WABAUNSEE | 6255 | 147 | 47 | 32% | 93.07 | 97.70 | 96.15 | 13.42 | 5 | 0 | 0% | 0.00 | 0.00 | 0.00 | 0.00 | 14 | 0 | 0% | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 100 | WALLACE | 2815 | 18 | 11 | 61% | 99.37 | 104.52 | 98.25 | 14.22 | 8 | 2 | 25% | 118.44 | 120.75 | 120.75 | 17.18 | 7 | 1 | 14% | 134.67 | 134.67 | 134.67 | 0.00 | | |
| 101 | WASHINGTON | 7778 | 90 | 35 | 39% | 94.51 | 102.13 | 100.00 | 16.78 | 5 | 1 | 20% | 194.00 | 194.00 | 194.00 | 0.00 | 11 | 1 | 9% | 123.58 | 123.58 | 123.58 | 0.00 | | |
| 102 | WICHITA | 3250 | 35 | 22 | 63% | 98.20 | 102.97 | 100.11 | 9.93 | 3 | 1 | 33% | 157.50 | 157.50 | 157.50 | 0.00 | 4 | 1 | 25% | 115.14 | 115.14 | 115.14 | 0.00 | | |
| 103 | WILSON | 10666 | 200 | 41 | 21% | 91.20 | 98.91 | 92.31 | 23.44 | 52 | 3 | 6% | 20.93 | 71.46 | 98.46 | 35.50 | 27 | 5 | 19% | 125.76 | 116.17 | 111.13 | 10.92 | | |
| 104 | WOODSON | 4947 | 86 | 39 | 45% | 96.20 | 114.96 | 97.37 | 39.32 | 26 | 8 | 31% | 58.30 | 56.76 | 54.94 | 26.80 | 12 | 3 | 25% | 95.79 | 95.00 | 93.13 | 3.72 | | |
| 105 | WYANDOTTE | 67850 | 2540 | 922 | 36% | 95.99 | 97.50 | 99.28 | 9.68 | 275 | 19 | 7% | 90.53 | 90.52 | 87.40 | 16.40 | 135 | 24 | 18% | 92.20 | 99.13 | 101.17 | 15.78 | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | 42213 | 20723 | 49% | 97.43 | 99.93 | 98.87 | 12.71 | 7058 | 1058 | 15% | 78.75 | 92.07 | 90.14 | 36.45 | 2904 | 640 | 22% | 77.10 | 99.58 | 97.92 | 26.39 | | |

7-2

KEY to the COUNTY NUMBERING SYSTEM

| County Name | Co Abv | Co Num | County Name | Co Abv | Co Num |
|-------------|--------|--------|--------------|--------|--------|
| ALLEN | AL | 1 | LINN | LN | 54 |
| ANDERSON | AN | 2 | LOGAN | LG | 55 |
| ATCHISON | AT | 3 | LYON | LY | 56 |
| BARBER | BA | 4 | MARION | MN | 57 |
| BARTON | BT | 5 | MARSHALL | MS | 58 |
| BOURBON | BB | 6 | MCPHERSON | MP | 59 |
| BROWN | BR | 7 | MEADE | ME | 60 |
| BUTLER | BU | 8 | MIAMI | MI | 61 |
| CHASE | CS | 9 | MITCHELL | MC | 62 |
| CHAUTAUQUA | CQ | 10 | MONTGOMERY | MG | 63 |
| CHEROKEE | CK | 11 | MORRIS | MR | 64 |
| CHEYENNE | CN | 12 | MORTON | MT | 65 |
| CLARK | CA | 13 | NEMAHA | NM | 66 |
| CLAY | CY | 14 | NEOSHO | NO | 67 |
| CLOUD | CD | 15 | NESS | NS | 68 |
| COFFEY | CF | 16 | NORTON | NT | 69 |
| COMANCHE | CM | 17 | OSAGE | OS | 70 |
| COWLEY | CL | 18 | OSBORNE | OB | 71 |
| CRAWFORD | CR | 19 | OTTAWA | OT | 72 |
| DECATUR | DC | 20 | PAWNEE | PN | 73 |
| DICKINSON | DK | 21 | PHILLIPS | PL | 74 |
| DONIPHAN | DP | 22 | POTTAWATOMIE | PT | 75 |
| DOUGLAS | DG | 23 | PRATT | PR | 76 |
| EDWARDS | ED | 24 | RAWLINS | RA | 77 |
| ELK | EK | 25 | RENO | RN | 78 |
| ELLIS | EL | 26 | REPUBLIC | RP | 79 |
| ELLSWORTH | EW | 27 | RICE | RC | 80 |
| FINNEY | FI | 28 | RILEY | RL | 81 |
| FORD | FO | 29 | ROOKS | RO | 82 |
| FRANKLIN | FR | 30 | RUSH | RH | 83 |
| GEARY | GE | 31 | RUSSELL | RS | 84 |
| GOVE | GO | 32 | SALINE | SA | 85 |
| GRAHAM | GH | 33 | SCOTT | SC | 86 |
| GRANT | GT | 34 | SEDGWICK | SG | 87 |
| GRAY | GY | 35 | SEWARD | SW | 88 |
| GREELEY | GL | 36 | SHAWNEE | SN | 89 |
| GREENWOOD | GW | 37 | SHERIDAN | SD | 90 |
| HAMILTON | HM | 38 | SHERMAN | SH | 91 |
| HARPER | HP | 39 | SMITH | SM | 92 |
| HARVEY | HV | 40 | STAFFORD | SF | 93 |
| HASKELL | HS | 41 | STANTON | ST | 94 |
| HODGEMAN | HG | 42 | STEVENS | SV | 95 |
| JACKSON | JA | 43 | SUMNER | SU | 96 |
| JEFFERSON | JF | 44 | THOMAS | TH | 97 |
| JEWELL | JW | 45 | TREGO | TR | 98 |
| JOHNSON | JO | 46 | WABAUNSEE | WB | 99 |
| KEARNY | KE | 47 | WALLACE | WA | 100 |
| KINGMAN | KM | 48 | WASHINGTON | WS | 101 |
| KIOWA | KW | 49 | WICHITA | WH | 102 |
| LABETTE | LB | 50 | WILSON | WL | 103 |
| LANE | LE | 51 | WOODSON | WO | 104 |
| LEAVENWORTH | LV | 52 | WYANDOTTE | WY | 105 |
| LINCOLN | LC | 53 | | | |

AD VALOREM/SPECIAL ASSESSMENTS
TAXATION

CALENDAR OF EVENTS

JANUARY

1st of month. Real estate sales documents to be forwarded to the director of property valuation. (79-1436)

January 1. All of the officers and other persons herein mentioned shall collect from others than the county in which said offices are located all fees now authorized by law. All such fees and income of their respective offices from every source whatsoever, including all notary fees collected by any officer, deputy or clerk in any proceeding pending or to become pending, filed or to be filed in said office, not herein specifically authorized to be retained by them, shall be paid over on the first and fifteenth days of each month, or if either of said dates be a Sunday or legal holiday, then on the next secular day, to the county treasurer, accompanied by a sworn statement in such form as the board of county commissioners may prescribe, to the effect that all fees and other income collected are correctly set forth therein. All such fees and income shall be placed by said treasurer to the credit of the county general fund. (28-315)

January 1. (Counties over 300,000) All of the officers and other persons herein mentioned shall collect all fees and benefits now authorized by law. All such fees and other income of or thing of value received, directly or indirectly by them or from their respective offices from any source whatsoever including all notary fees collected by any officer, deputy or clerk in any proceeding pending or to become pending, filed or to be filed in said office, not herein specifically authorized to be retained by them, shall be paid over on the next secular day, after collection to the county treasurer, accompanied by a sworn statement in such form as the board of county commissioners may prescribe, to the effect that all fees and other income collected are correctly set forth therein. All such fees and income shall be placed by said treasurer to the credit of the county general fund. They shall file with the county auditor a monthly statement of all fees collected. (28-617)

January 1. County appraiser to transfer real property appraisals

House Taxation
Attachment 3
01-29-92

to county clerk continually until completed on or before the last business day of March. (79-1466)

January 1. County appraiser to transfer personal property appraisals to county clerk continually until completed on or before the last business day of April. (79-1467)

January 1. County clerk to maintain multiple copies of a listing of the assessed valuations of each parcel of real property--to be available to the public inspection. (79-1480)

January 1. Assessment date for most property (79-304, 79-309, 79-1412a)

January 1. County clerk on a continual basis to update real estate roll and maintain transfer record. (79-414)

January 1--November 1. County clerk to prorate taxes for properties transferred to tax exempt entities prior to Nov. 1. (79-1804)

January 1--November 1. County clerk to determine, correct official roll and certify change to treasurer, legal obligee for taxes when property is transferred without express agreement as to whether grantor or grantee is to pay taxes. (79-1805)

1st Monday. County clerk to certify to auditor all claims or demands against county. (19-605, 19-622) (Counties 40,000 to 60,000 and 80,000 to 300,000)

1st Monday. County treasurer quarterly statement..Warrants; Payment and redemption; received in payment of taxes. (19-509)

1st Monday. Auditor to certify to county clerk report and decision on claims of prior month. (19-606, 19-623) (Counties 40,000 to 60,000 and 80,000 to 300,000)

January 5. County clerk 10 days prior to hearing, notify taxpayers affected by actions of county board of equalization in performing the duty of equalizing the rolls to increase the assessment of their real estate or personal property. (79-1602)

January 15. County clerk prepare and certify taxing unit map. (79-1468)

January 15. Once each year, as of December 31, the state board of education shall prepare and issue orders describing the

boundaries of school districts which have been altered by land transfer, disorganization or consolidation in such year. Such orders shall include complete descriptions of the boundaries of the school districts as the same exist on the date of issue of such order. On or about the fifteenth day of January the order so issued shall be certified to the county clerk of every county and to the county appraiser and election commissioner of counties having such officers. The territory of school districts which have not been altered, which orders were issued under this section prior to its amendment by this act, shall be the official territory and boundaries of the school districts and the same shall remain as so defined and described until changed by an order of the state board of education issued as provided by law. (72-7109)

January 15. County clerk to report to the director of property valuation the total amount of valuation and taxes levied within the county upon motor vehicles under provisions of article 51 of Chapter 79. (79-1806)

January 15. Board of County Commissioners may meet to hear individual taxpayer appeals. (79-1602)

January 15. State Board of Tax Appeals may begin meeting to hear individual taxpayer appeals. (79-1409)

January 15. County appraiser to submit quarterly progress report to the director of property valuation. (79-1479)

January 15. All of the officers and other persons herein mentioned shall collect from others than the county in which said offices are located all fees now authorized by law. All such fees and income of their respective offices from every source whatsoever, including all notary fees collected by any officer, deputy or clerk in any proceeding pending or to become pending, filed or to be filed in said office, not herein specifically authorized to be retained by them, shall be paid over on the first and fifteenth days of each month, or if either of said dates be a Sunday or legal holiday, then on the next secular day, to the county treasurer, accompanied by a sworn statement in such form as the board of county commissioners may prescribe, to the effect that all fees and other income collected are correctly set forth therein. All such fees and income shall be placed by said treasurer to the credit of the county's general fund. (28-315)

January 16. 1st half of real and personal property 1989 taxes due on or before January 16 rather than December 20, 1989. (79-

2004)

January 20. County treasurer to remit moneys allocated and credited to the state and other districts from the proceeds of taxes on K.S.A. 79-5100 vehicles. (79-5109)

January 20. Last day for county treasurer to pay each taxing subdivision the estimated amount collected for and owed each district since last distribution. (12-1678a)

January 20. Remittance of proceeds of state property tax levies; when; disposition of same. (79-2201) Not less than actual amount collected as of 20 days prior. (79-2204)

End of month. The fiscal agent of the county shall transmit to the clerk a statement of the amounts received from the county treasurer, and of the amounts paid out by it, and for what purpose. (19-533)

By end of month. All county officers collecting any money for the county shall prepare and file with the county auditor monthly, a sworn statement of all fees, fines and other moneys collected by such officer belonging to such county. (19-625)

Last business day. County treasurer to make statement showing the amount in the treasury on the day of making the statement and the different funds to which it belongs and the taxing districts to which it belongs; and in all cases the interest and the sinking funds shall be given separately from the general fund. (19-520)

FEBRUARY

February 1. All of the officers and other persons herein mentioned shall collect from others than the county in which said offices are located all fees now authorized by law. All such fees and income of their respective offices from every source whatsoever, including all notary fees collected by any officer, deputy or clerk in any proceeding pending or to become pending, filed or to be filed in said office, not herein specifically authorized to be retained by them, shall be paid over on the first and fifteenth days of each month, or if either of said dates be a Sunday or legal holiday, then on the next secular day, to the county treasurer, accompanied by a sworn statement in such form as the board of county commissioners may prescribe, to the effect that all fees and other income collected are correctly set

forth therein. All such fees and income shall be placed by said treasurer to the credit of the county's general fund. (28-315)

February 1. (counties over 300,000) All of the officers and other persons herein mentioned shall collect all fees and benefits now authorized by law. All such fees and other income of or thing of value received, directly or indirectly by them or from their respective offices from any source whatsoever including all notary fees collected by any officer, deputy or clerk in any proceeding pending or to become pending, filed or to be filed in said office, not herein specifically authorized to be retained by them, shall be paid over on the next secular day, after collection to the county treasurer, accompanied by a sworn statement in such form as the board of county commissioners may prescribe, to the effect that all fees and other income collected bare correctly set forth therein. All such fees and income shall be placed by said treasurer to the credit of the county general fund. They shall file with the county auditor a monthly statement of all fees collected. (28-617)

1st of month. Real estate sales documents to be forwarded to the director of property valuation. (79-1436)

1st Monday. County clerk to certify to auditor all claims or demands against county. (19-605, 19-622) (Counties 40,000 to 60,000 and 80,000 to 300,000)

1st Monday. Auditor to certify to county clerk report and decision on claims of prior month. (19-606, 19-623) (Counties 40,000 to 60,000 and 80,000 to 300,000)

February 14. County treasurer to submit amounts allocated or paid to each city during the year to the clerk of city within 45 days after the end of the calendar year. (19-508a)

February 15. All of the officers and other persons herein mentioned shall collect from others than the county in which said offices are located all fees now authorized by law. All such fees and income of their respective offices from every source whatsoever, including all notary fees collected by any officer, deputy or clerk in any proceeding pending or to become pending, filed or to be filed in said office, not herein specifically authorized to be retained by them, shall be paid over on the first and fifteenth days of each month, or if either of said dates be a Sunday or legal holiday, then on the next secular day, to the county treasurer, accompanied by a sworn statement in such form as the board of county commissioners may prescribe, to the

effect that all fees and other income collected are correctly set forth therein. All such fees and income shall be placed by said treasurer to the credit of the county general fund. (28-315)

February 16/July 1. County treasurer of Sedgwick, Johnson, Wyandotte, and Shawnee counties shall, on or before March 25/July 27 send notice, by mail, delinquent personal property tax notices. May accept payment of taxes in full without payment of interest due if interest is less than \$1. County treasurer shall not accept payment of delinquent personal property taxes of those taxpayers noticed during a period beginning the 26th day after mailing of notices and extending through the last regular business day of April/ during a period beginning the 15th day after mailing of notice in July to the regular business day of August 15 in any year. These times are allowed for preparation and processing of warrants as required by law. (79-2017)

February 20/July 10. County treasurer of all counties, excepting Sedgwick, Johnson, Wyandotte, and Shawnee, shall, between February 20 and 25/ July 10 and 15 , send notice by mail to delinquent personal property taxpayers. (79-2101)

End of month. All county officers collecting any money for the county shall prepare and file with the county auditor monthly, a sworn statement of all fees, fines and other moneys collected by such officer belonging to such county. (19-625)

Last business day. The fiscal agent of the county shall transmit to the clerk a statement of the amounts received from the county treasurer, and of the amounts paid out by it, and for what purpose. (19-533)

MARCH

1st of month. Real estate sales documents to be forwarded to the director of property valuation. (79-1436)

1st Monday. County clerk to certify to auditor all claims or demands against county. (19-605, 19-622) (Counties 40,000 to 60,000 and 80,000 to 300,000)

1st Monday. Auditor to certify to county clerk report and decision on claims of prior month. (19-606, 19-623) (Counties 40,000 to 60,000 and 80,000 to 300,000)

March 1. All of the officers and other persons herein mentioned shall collect from others than the county in which said offices

are located all fees now authorized by law. All such fees and income of their respective offices from every source whatsoever, including all notary fees collected by any officer, deputy or clerk in any proceeding pending or to become pending, filed or to be filed in said office, not herein specifically authorized to be retained by them, shall be paid over on the first and fifteenth days of each month, or if either of said dates be a Sunday or legal holiday, then on the next secular day, to the county treasurer, accompanied by a sworn statement in such form as the board of county commissioners may prescribe, to the effect that all fees and other income collected are correctly set forth therein. All such fees and income shall be placed by said treasurer to the credit of the county's general fund. (28-315)

March 1. (counties over 300,000)

March 1. Last day for filing annual claim for exemption (exceptions) (79-210)

March 1. Last day for taxpayers to submit listing of personal property subject to ad valorem taxation. (79-306) Penalty for late filing. (79-1422)

March 5. County treasurer to remit moneys allocated and credited to the state from the proceeds of taxes on K.S.A. 79-5100 vehicles. (79-5109)

March 5. Last day for county treasurer to pay each taxing district not less than 95 percent of estimated amount collected for and owed such district since last distribution. (12-1678a)

March 15. (Counties over 140,000) All of the officers and other persons herein mentioned shall collect from others than the county in which said offices are located all fees now authorized by law. All such fees and income of their respective offices from every source whatsoever, including all notary fees collected by any officer, deputy or clerk in any proceeding pending or to become pending, filed or to be filed in said office, not herein specifically authorized to be retained by them, shall be paid over on the first and fifteenth days of each month, or if either of said dates be a Sunday or legal holiday, then on the next secular day, to the county treasurer, accompanied by a sworn statement in such form as the board of county commissioners may prescribe, to the effect that all fees and other income collected are correctly set forth therein. All such fees and income shall be placed by said treasurer to the credit of the county's general fund. (28-315)

March 20. Remittance of proceeds of state property tax levies; when; disposition of same. (79-2201) Not less than actual amount collected as of 20 days prior. (79-2204)

March 20. Deadline for state assessed utilities and motor carriers to file annual rendition with the director of property valuation. (79-5a02 and 79-6a02)

March 20. 1st half 1989 taxes, deadline for paying 2nd 1/4 of taxes owing for 1989. (79-2004, 2004a)

March 25. County treasurer of Sedgwick, Johnson, Wyandotte, and Shawnee counties shall, on or before March 25/July 27 send notice, by mail, delinquent personal property tax notices. May accept payment of taxes in full without payment of interest due if interest is less than \$1. County treasurer shall not accept payment of delinquent personal property taxes of those taxpayers noticed during a period beginning the 26th day after mailing of notices and extending through the last regular business day of April/ during a period beginning the 15th day after mailing of notice in July to the regular business day of August 15 in any year. These times are allowed for preparation and processing of warrants as required by law. (79-2017)

End of month. The fiscal agent of the county shall transmit to the clerk a statement of the amounts received from the county treasurer, and of the amounts paid out by it, and for what purpose. (19-533)

End of month. Abstract of auditor's report; publication. (19-609)

End of month. Examination of treasurer's accounts; report to board. (19-616)

End of month. Quarterly statement by sheriff to auditor. (19-617)

End of month. Auditor to examine accounts of treasurer once in three months and report findings to county commissioners. (19-624)

End of month. All county officers collecting any money for the county shall prepare and file with the county auditor monthly, a sworn statement of all fees, fines and other moneys collected by such officer belonging to such county. (19-625)

March 31. Assessment-sales ratio study; sales price and ratios to be computed by director; annual report and publication of ratios; notification of board of county commissioners, quarterly; correction of errors, when. (79-1437)

APRIL

1st of month. Real estate sales documents to be forwarded to the director of property valuation. (79-1436)

1st Monday. County treasurer quarterly statement..Warrants; Payment and redemption; received in payment of taxes. (19-509)

1st Monday. County clerk to certify to auditor all claims or demands against county. (19-605, 19-622) (Counties 40,000 to 60,000 and 80,000 to 300,000)

1st Monday. Auditor to certify to county clerk report and decision on claims of prior month. (19-606, 19-623) (Counties 40,000 to 60,000 and 80,000 to 300,000)

April 1. (Counties over 140,000) All of the officers and other persons herein mentioned shall collect from others than the county in which said offices are located all fees now authorized by law. All such fees and income of their respective offices from every source whatsoever, including all notary fees collected by any officer, deputy or clerk in any proceeding pending or to become pending, filed or to be filed in said office, not herein specifically authorized to be retained by them, shall be paid over on the first and fifteenth days of each month, or if either of said dates be a Sunday or legal holiday, then on the next secular day, to the county treasurer, accompanied by a sworn statement in such form as the board of county commissioners may prescribe, to the effect that all fees and other income collected are correctly set forth therein. All such fees and income shall be placed by said treasurer to the credit of the county's general fund. (28-315)

April 1. Deadline for county appraiser to notify taxpayers of any changes to value or classification of real property. (79-1412a and 79-1460) (For 1990 this time was changed to April 16th)

April 1. Deadline for filing corporation personal property statement with county appraiser. (79-306)

April 1. Fair manage to file list of persons or firms having property stand on grounds with county appraiser. (2-202a)

April 1. Owner of a gas lease where the gas is being delivered into interstate commerce, if the entire valuation to be assessed to such owner must file written request or consent with county appraiser prior to April 1. (79-330)

April 1. Deadline for taxing district boundary changes to be effective for current year --exceptions (79-1807)

April 1 to 30. County board of equalization meets to inquire into the valuation of real property, hear appeals (79-1602) See May 5 also.

April 15. (Counties over 140,000) All of the officers and other persons herein mentioned shall collect from others than the county in which said offices are located all fees now authorized by law. All such fees and income of their respective offices from every source whatsoever, including all notary fees collected by any officer, deputy or clerk in any proceeding pending or to become pending, filed or to be filed in said office, not herein specifically authorized to be retained by them, shall be paid over on the first and fifteenth days of each month, or if either of said dates be a Sunday or legal holiday, then on the next secular day, to the county treasurer, accompanied by a sworn statement in such form as the board of county commissioners may prescribe, to the effect that all fees and other income collected are correctly set forth therein. All such fees and income shall be placed by said treasurer to the credit of the county's general fund. (28-315)

April 15. Deadline for filing merchants' personal property statements with county appraiser. (79-306)

Last business day. County treasurer to make statement showing the amount in the treasury on the day of making the statement and the different funds to which it belongs and the taxing districts to which it belongs; and in all cases the interest and the sinking funds shall be given separately from the general fund. (19-520)

End of month. The fiscal agent of the county shall transmit to the clerk a statement of the amounts received from the county treasurer, and of the amounts paid out by it, and for what purpose. (19-533)

Last business day. Collection of delinquent taxes certain counties; tax lien. Sedgwick, Johnson, Wyandotte, Shawnee. (79-2017)

By end of month. All county officers collecting any money for the county shall prepare and file with the county auditor monthly, a sworn statement of all fees, fines and other moneys collected by such officer belonging to such county. (19-625)

During month. County appraiser may request county board to order change in valuation or classification of real property on the certified appraisal roll. Request must be made in the month of April for real property and May for personal property. (79-1470)

MAY

1st of month. Real estate sales documents to be forwarded to the director of property valuation. (79-1436)

1st Monday. County clerk to certify to auditor all claims or demands against county. (19-605, 19-622) (Counties 40,000 to 60,000 and 80,000 to 300,000)

1st Monday. Auditor to certify to county clerk report and decision on claims of prior month. (19-606, 19-623) (Counties 40,000 to 60,000 and 80,000 to 300,000)

1st business day. Collection of delinquent taxes certain counties; tax lien. Sedgwick, Johnson, Wyandotte, Shawnee. (79-2017)

May 1. All of the officers and other persons herein mentioned shall collect from others than the county in which said offices are located all fees now authorized by law. All such fees and income of their respective offices from every source whatsoever, including all notary fees collected by any officer, deputy or clerk in any proceeding pending or to become pending, filed or to be filed in said office, not herein specifically authorized to be retained by them, shall be paid over on the first and fifteenth days of each month, or if either of said dates be a Sunday or legal holiday, then on the next secular day, to the county treasurer, accompanied by a sworn statement in such form as the board of county commissioners may prescribe, to the effect that all fees and other income collected are correctly set forth therein. All such fees and income shall be placed by said treasurer to the credit of the county's general fund. (28-315)

May 1. Deadline for county appraiser to give notice valuation to personal property taxpayer. (79-1460)

May 1. Exercise of functions of sheriff by county clerk, when. (19-804)

May 1 and May 5. Appeals by taxpayers from classification or valuation of property; adjustments in classification or valuations by county board of equalization. (79-1448)

May 5. Last day for mailing to taxpayer the disposition of real estate appeals heard by the county board. (79-1606)

May 5 to May 15. County board reconvenes to hear appeals from taxpayers notified of pending changes in valuation of real property. (79-1602)

May 10. County treasurer to estimate and notify state and taxing subdivisions of distributions; budgeting and forms. (79-5111)

May 10. Last day for filing individual appeal to county board for hearing on appraisal of personal property. (79-1606)

May 15. (Counties over 140,000) All of the officers and other persons herein mentioned shall collect from others than the county in which said offices are located all fees now authorized by law. All such fees and income of their respective offices from every source whatsoever, including all notary fees collected by any officer, deputy or clerk in any proceeding pending or to become pending, filed or to be filed in said office, not herein specifically authorized to be retained by them, shall be paid over on the first and fifteenth days of each month, or if either of said dates be a Sunday or legal holiday, then on the next secular day, to the county treasurer, accompanied by a sworn statement in such form as the board of county commissioners may prescribe, to the effect that all fees and other income collected are correctly set forth therein. All such fees and income shall be placed by said treasurer to the credit of the county general fund. (28-315)

May 15. Appeals by taxpayers from classification or valuation of property; adjustments in classification or valuations by county board of equalization. (79-1448)

May 15. Board of County Commissioners may meet to hear individual taxpayer appeals. (79-1602)

May 15. Deadline for hearings by hearing officer, panel, . (79-1606)

May 15. Last day for county board to change real property values, with at least five days advance notice. (79-1602)

May 20. Appeals by taxpayers from classification or valuation of property; adjustments in classification or valuations by county board of equalization. (79-1448)

May 20. County treasurer to remit moneys allocated and credited to the state from the proceeds of taxes on K.S.A. 79-5100 vehicles. (79-5109)

May 20. Last day for county treasurer to pay each taxing district not less than 95 percent of estimated amount collected for and owed such district since last distribution. (12-1678a)

May 20. Remittance of proceeds of state property tax levies; when; disposition of same. (79-2201) Not less than actual amount collected as of 20 days prior. (79-2204)

May 25. Deadline for determinations to be completed by hearing officer, panel or county board. (79-1606)

May 30. Deadline for hearings by county board. (79-1606)

Last business day. The fiscal agent of the county shall transmit to the clerk a statement of the amounts received from the county treasurer, and of the amounts paid out by it, and for what purpose. (19-533)

Last business day. County board take adjournment until June 5. (79-1602)

May 31. Last day for county board to hear individual personal property appeals. (79-1606)

May 31. All county officers collecting any money for the county shall prepare and file with the county auditor monthly, a sworn statement of all fees, fines and other moneys collected by such officer belonging to such county. (19-625)

End of month. Examination of treasurer's accounts; report to board. (19-616)

During the month. County appraiser may request county board to

order change in valuation or classification of real property on the certified appraisal roll. Request must be made in the month of April for real property and May for personal property. (79-1470)

JUNE

1st of month. Real estate sales documents to be forwarded to the director of property valuation. (79-1436)

1st Monday. County clerk to certify to auditor all claims or demands against county. (19-605, 19-622) (Counties 40,000 to 60,000 and 80,000 to 300,000)

1st Monday. Auditor to certify to county clerk report and decision on claims of prior month. (19-606, 19-623) (Counties 40,000 to 60,000 and 80,000 to 300,000)

June 1. (Counties over 140,000). All of the officers and other persons herein mentioned shall collect from others than the county in which said offices are located all fees now authorized by law. All such fees and income of their respective offices from every source whatsoever, including all notary fees collected by any officer, deputy or clerk in any proceeding pending or to become pending, filed or to be filed in said office, not herein specifically authorized to be retained by them, shall be paid over on the first and fifteenth days of each month, or if either of said dates be a Sunday or legal holiday, then on the next secular day, to the county treasurer, accompanied by a sworn statement in such form as the board of county commissioners may prescribe, to the effect that all fees and other income collected are correctly set forth therein. All such fees and income shall be placed by said treasurer to the credit of the county's general fund. (28-315)

June 1. State treasurer to advise county treasurer of the estimated amount of the local ad valorem tax reduction funds to be paid to the county. (79-2960)

June 1. State treasurer shall advise county treasurer, prior to June 1, of the amount of the county and city revenue sharing fund, that the state treasurer estimates the county's entitlement will be. (79-2967)

June 5 to 15. County board of equalization reconvenes to hear appeals from taxpayers notified of pending changes in valuation

of personal property made by the county board of equalization.
(79-1602)

June 15. (Counties over 140,000) All of the officers and other persons herein mentioned shall collect from others than the county in which said offices are located all fees now authorized by law. All such fees and income of their respective offices from every source whatsoever, including all notary fees collected by any officer, deputy or clerk in any proceeding pending or to become pending, filed or to be filed in said office, not herein specifically authorized to be retained by them, shall be paid over on the first and fifteenth days of each month, or if either of said dates be a Sunday or legal holiday, then on the next secular day, to the county treasurer, accompanied by a sworn statement in such form as the board of county commissioners may prescribe, to the effect that all fees and other income collected are correctly set forth therein. All such fees and income shall be placed by said treasurer to the credit of the county's general fund. (28-315)

June 15. Last day for board of equalization to change personal property values. Must adjourn sine die June 15. (79-1602)

June 15. Director of property valuation to certify state appraised/assessed utility assessed values to county clerk. (79-5a27)

June 15. State treasurer to advise county treasurer of the estimated amount of the local ad valorem tax reduction funds to be paid to the county treasurer to notify the treasurer of each political subdivision before June 15. (79-2960)

June 15. State treasurer shall advise county treasurer, prior to June 1, of the amount of the county and city revenue sharing fund, that the state treasurer estimates the county's entitlement will be. County treasurer to notify the treasurer of each city before June 15. (79-2967)

June 20. Real estate subject to sale for taxes. (79-2301)

June 20. Last half of prior year tax due without penalty. (79-2004 for real; 79-2004a for personal)

June 30. County clerks statement to director of accounts and reports, contents; county responsible to state for levies after making adjustments. (79-2203)

June 30. County appropriations; budgets, approval; tax levies, use of proceeds--executive board to file, on or before June 30--report to include budget. (2-610)

June 30. Abstract of auditor's report; publication. (19-609)

June 30. Quarterly statement by sheriff to auditor. (19-617)

June 30. Auditor to examine accounts of treasurer once in three months and report findings to county commissioners. (19-624)

June 30. All county officers collecting any money for the county shall prepare and file with the county auditor monthly, a sworn statement of all fees, fines and other moneys collected by such officer belonging to such county. (19-625)

June 30. Assessment-sales ratio study; sales price and ratios to be computed by director; annual report and publication of ratios; notification of board of county commissioners, quarterly; correction of errors, when. (79-1437)

June 30. Same, transfers to county reappraisal fund; authorized uses; termination of county reappraisal fund and transfers. (79-4802)

Last business day. The fiscal agent of the county shall transmit to the clerk a statement of the amounts received from the county treasurer, and of the amounts paid out by it, and for what purpose. (19-533)

JULY

1st of month. Real estate sales documents to be forwarded to the director of property valuation. (79-1436)

1st Monday. County treasurer quarterly statement..Warrants; Payment and redemption; received in payment of taxes. (19-509)

1st Monday. County clerk to certify to auditor all claims or demands against county. (19-605, 19-622) (Counties 40,000 to 60,000 and 80,000 to 300,000)

1st Monday. Auditor to certify to county clerk report and decision on claims of prior month. (19-606, 19-623) (Counties 40,000 to 60,000 and 80,000 to 300,000)

July 1. (Counties over 140,000) All of the officers and other persons herein mentioned shall collect from others than the county in which said offices are located all fees now authorized by law. All such fees and income of their respective offices from every source whatsoever, including all notary fees collected by any officer, deputy or clerk in any proceeding pending or to become pending, filed or to be filed in said office, not herein specifically authorized to be retained by them, shall be paid over on the first and fifteenth days of each month, or if either of said dates be a Sunday or legal holiday, then on the next secular day, to the county treasurer, accompanied by a sworn statement in such form as the board of county commissioners may prescribe, to the effect that all fees and other income collected are correctly set forth therein. All such fees and income shall be placed by said treasurer to the credit of the county's general fund. (28-315)

July 1. Managing officer of fair association to submit estimate of expenditures for succeeding years to county clerk on or before July 1. (2-130)

July 1. County appraiser; appointment, term and qualifications; vacancies. (19-430)

July 1. Districts not to be organized or altered after July 1; budget; tax levy. (19-3606)

July 1. Same; determination of value; changes in determination of value of production. (Oil and gas) (79-331)

July 1. Abstract of assessment roll for state director of property valuation; forms; valuation of certain motor vehicles credited as supplementary assessments. (79-1604)

July 1. Powers and duties of county and district appraisers. (79-1412a)

July 1. Last day for county clerk to notify each taxing district as to its estimated assessed valuation. (79-5a07)

July 1. Change in boundary of taxing district; effective for tax purposes, when. (AGO-86-98) (79-1807)

July 1. Collection of delinquent taxes certain counties; tax lien. Sedgwick, Johnson, Wyandotte, Shawnee. (79-2017)

July 1. Collection of delinquent personal property taxes; tax lien. (79-2101)

July 1 to 10. Listing of real estate subject to sale, contents; notice of sale, contents. (79-2302)

July 10 to 15. Collection of delinquent personal property taxes; tax lien. Treasurer to mail notices (79-2101)

July 11 to Aug 25. State board of tax appeals meets as state board of equalization. (79-1409)

July 11. Director of property valuation to apportion state taxes based upon equalized valuations. (79-1409)

July 15. (Counties over 140,000) All of the officers and other persons herein mentioned shall collect from others than the county in which said offices are located all fees now authorized by law. All such fees and income of their respective offices from every source whatsoever, including all notary fees collected by any officer, deputy or clerk in any proceeding pending or to become pending, filed or to be filed in said office, not herein specifically authorized to be retained by them, shall be paid over on the first and fifteenth days of each month, or if either of said dates be a Sunday or legal holiday, then on the next secular day, to the county treasurer, accompanied by a sworn statement in such form as the board of county commissioners may prescribe, to the effect that all fees and other income collected are correctly set forth therein. All such fees and income shall be placed by said treasurer to the credit of the county's general fund. (28-315)

4th Monday. Unpaid state taxes; amount reported to county clerk; deficiency levy. (79-2917)

July 20. Allocation and distribution of tax receipts; payment of tax receipts to the state. (motor vehicles) (79-5109)

July 20. Last day for county treasurer to pay each taxing subdivision the estimated amount collected for and owed such district since last distribution. (12-1678a)

July 20. Remittance of proceeds of state property tax levies; when; disposition of same. (79-2201) Not less than actual amount collected as of 20 days prior. (79-2204)

July 25. When taxes certified; exception. (13-907)

Last business day. County treasurer to make statement showing the amount in the treasury on the day of making the statement and the different funds to which it belongs and the taxing districts to which it belongs; and in all cases the interest and the sinking funds shall be given separately from the general fund. (19-520)

Last business day. The fiscal agent of the county shall transmit to the clerk a statement of the amounts received from the county treasurer, and of the amounts paid out by it, and for what purpose. (19-533)

During month. Examination of treasurer's accounts; report to board. (19-616)

Within 30 days of year end (fiscal). Financial reports to school districts; copies to state board of education. (19-508b)

July 31. Last day for county board of commissioners to correct clerical errors of prior year. (79-1701a)

July 31. Last day for taxpayer or appraiser to appeal order of county board to state board of tax appeals (within 45 days from date of order being appealed). (79-1609)

AUGUST

1st of month. Real estate sales documents to be forwarded to the director of property valuation. (79-1436)

1st Monday. County clerk to certify to auditor all claims or demands against county. (19-605, 19-622) (Counties 40,000 to 60,000 and 80,000 to 300,000)

1st Monday. Auditor to certify to county clerk report and decision on claims of prior month. (19-606, 19-623) (Counties 40,000 to 60,000 and 80,000 to 300,000)

1st Monday. County commission sets levies. (79-1802)

August 1. (Counties over 140,000) All of the officers and other persons herein mentioned shall collect from others than the county in which said offices are located all fees now authorized by law. All such fees and income of their respective offices from every source whatsoever, including all notary fees collected by any officer, deputy or clerk in any proceeding pending or to become pending, filed or to be filed in said office, not herein

specifically authorized to be retained by them, shall be paid over on the first and fifteenth days of each month, or if either of said dates be a Sunday or legal holiday, then on the next secular day, to the county treasurer, accompanied by a sworn statement in such form as the board of county commissioners may prescribe, to the effect that all fees and other income collected are correctly set forth therein. All such fees and income shall be placed by said treasurer to the credit of the county's general fund. (28-315)

August 1. (State assessed/taxed motor carriers) Same; annual tax levy; rate sites; statement, contents; informal conference; time for payment of tax; interest on delinquencies; disposition of proceeds. (79-6a04)

August 1. Publications of listing of real estate subject to sale; costs. (79-2303)

August 1. Last day for local governing bodies to meet and prepare budgets. (79-2927)

August 5. Deadline for publishing budget and hearing notices. (79-2929)

August 15. (Counties over 140,000) All of the officers and other persons herein mentioned shall collect from others than the county in which said offices are located all fees now authorized by law. All such fees and income of their respective offices from every source whatsoever, including all notary fees collected by any officer, deputy or clerk in any proceeding pending or to become pending, filed or to be filed in said office, not herein specifically authorized to be retained by them, shall be paid over on the first and fifteenth days of each month, or if either of said dates be a Sunday or legal holiday, then on the next secular day, to the county treasurer, accompanied by a sworn statement in such form as the board of county commissioners may prescribe, to the effect that all fees and other income collected are correctly set forth therein. All such fees and income shall be placed by said treasurer to the credit of the county's general fund. (28-315)

August 15. Last day for public hearing on budgets. (79-2933)

August 15. (Appraisal of property) Same; submission of progress reports; duties and authorities of PVD and SBOTA relating to compliance; complaint procedures; review of valuations after

completion of reappraisal; compliance plans, approval and enforcement. (79-1479)

August 15. Collection of delinquent taxes certain counties; tax lien. Sedgwick, Johnson, Wyandotte, Shawnee. (79-2017)

15th business day. Collection of delinquent taxes certain counties; tax lien. Sedgwick, Johnson, Wyandotte, Shawnee. (79-2017)

August 20. Unpaid state taxes; amount reported to county clerk; deficiency levies. (79-2917)

August 20-25. Treasurer issues warrant for sheriff to collect delinquent taxes 30 days after July notices are sent to taxpayer. (79-2101)

August 25. Last day for levying districts to submit completed budgets to the county clerk.; payment by county treasurer. (79-1801)

August 25. When taxes certified; exception; (13-907)

August 25. Tax levy for support of university; pensions; retirement of bonds; tax sheltered annuities; sinking fund; limitations; tax levy additional to 13-13a23. (13-13a18)

August 25. Board of equalization; powers; appeals; meetings; changes in valuation, effect; certifications of equalized values; apportionment of state taxes. (by director of PV) (79-1409)

August 25. Works paid from special assessments; determination of benefits and assessments; levy of assessments; collections by county officers; bonds for not to exceed 20 year term. (82a-1032)

Last business day. Monthly statement by fiscal agent. (19-533)

August 31. Reports of county officers. (19-625)

August 31. End of assessment-sales ratio study period. (79-1437)

SEPTEMBER

1st of month. Real estate sales documents to be forwarded to the

director of property valuation. (79-1436)

September 1985 to September 1987. Real estate "bid off" at tax sale by county held for three years after date of sale (September 1985), subject to redemption; owner may redeem at any time prior to foreclosure sale by paying taxes, interest costs and expenses. Partial redemptions may be made, such as by paying total amount of owed taxes, interest and charges for 1985 prior to September 1, 1987, thus extending foreclosure for another year. (79-2401a)

September 1987. Real estate sold at tax sale in September of 1985, unredeemed, becomes subject to foreclosure on first day of September of third year. County board shall order county attorney or counselor to institute action in district court. Action discretionary with board if total assessed valuation of delinquent property is less than \$10,000. Petition to court to make delinquent taxes and other charges a "first and prior lien" upon such property. (79-2801)

September 1987. District court to render judgment with order describing property and showing delinquent taxes, interest and all other charges. Owner may still redeem property. (79-2803)

September 1987. After rendition of judgment by district court clerk, county sheriff causes publication for three consecutive weeks or an order of public sale; notice includes description and amount of lien judgment. (79-2804)

September 1987. On day of sale, at least 30 days after first publication, sheriff sells each tract at public auction at highest and best bid. Board of county commissioners may submit bid of not more than the judgment lien and interest, plus all other charges. Highest bidder (in excess of any county maximum bid, or city bid, pays bid amount (no minimum absent count or city bid) and receives title to property. Property owner may not bid. (79-2804)

Cities may bid if real estate subject to delinquent special assessments; city bid not to exceed judgment including special assessments, but delinquent city special assessments need not be paid to county. (79-2804i) NOTE: No fixed date for sale; sheriff's foreclosure sale of property delinquent in 1985, and unredeemed, may be sold at any time after September 1 of 1987. Judicial foreclosure process is mandatory (if total assessed valuation over \$10,000), counties are, by law, required to hold foreclosure sales. Special assessment properties: "real estate bid off by the county for both delinquent taxes and special

assessments" may be subject to a two-year foreclosure period. However, to trigger the two-year period, the special assessed improvements must have been petitioned for by the owner, and the levying unit must certify to the county treasurer the parcels in such special assessment district. Real estate which is a homestead (up to 160 acres of farming land and one acre within a city, occupied as residence by the family of the owner) is not subject to such two-year foreclosure period but is subject to a three-year foreclosure period. (79-2401 and 79-2801, as amended by 1984 session of the legislature.)

1st Monday. County clerk to certify to auditor all claims or demands against county. (19-605, 19-622) (Counties 40,000 to 60,000 and 80,000 to 300,000)

1st Monday. Auditor to certify to county clerk report and decision on claims of prior month. (19-606, 19-623) (Counties 40,000 to 60,000 and 80,000 to 300,000)

1st Tuesday. Listing of real estate subject to sale, contents; notice of sale, contents. (79-2302, 79-2306 and 79-2319)

September 1. (Counties over 140,000) All of the officers and other persons herein mentioned shall collect from others than the county in which said offices are located all fees now authorized by law. All such fees and income of their respective offices from every source whatsoever, including all notary fees collected by any officer, deputy or clerk in any proceeding pending or to become pending, filed or to be filed in said office, not herein specifically authorized to be retained by them, shall be paid over on the first and fifteenth days of each month, or if either of said dates be a Sunday or legal holiday, then on the next secular day, to the county treasurer, accompanied by a sworn statement in such form as the board of county commissioners may prescribe, to the effect that all fees and other income collected are correctly set forth therein. All such fees and income shall be placed by said treasurer to the credit of the county's general fund. (28-315)

September 1. Valuation and listing of certain motor vehicles; motor vehicles excluded; determination of value of motor vehicles; replacement of vehicles, defined, duties of county appraiser, county treasurer and DPV. (79-306d)

September 5. Allocation and distribution of tax receipts; payment of tax receipts to the state. (79-5109)

September 5. Last day for county treasurer to pay each taxing district not less than 95 percent of estimated amount collected for and owed such district since last distribution. (12-1678a)

September 5. Remittance of proceeds of state property tax levies; when; disposition of same. (79-2201) Not less than actual amount collected as of 20 days prior. (79-2204)

September 15. (Counties over 140,000) All of the officers and other persons herein mentioned shall collect from others than the county in which said offices are located all fees now authorized by law. All such fees and income of their respective offices from every source whatsoever, including all notary fees collected by any officer, deputy or clerk in any proceeding pending or to become pending, filed or to be filed in said office, not herein specifically authorized to be retained by them, shall be paid over on the first and fifteenth days of each month, or if either of said dates be a Sunday or legal holiday, then on the next secular day, to the county treasurer, accompanied by a sworn statement in such form as the board of county commissioners may prescribe, to the effect that all fees and other income collected are correctly set forth therein. All such fees and income shall be placed by said treasurer to the credit of the county's general fund. (28-315)

September 15. County appraisal and assessment; annual determination of compliance; publication of list of counties; redetermination; rules and regulations; limitation on requirement to reappraise. (79-1445)

September 15. Annual comparison of fair market values in money of taxable property within adjoining counties and with statewide average; submission of countywide reappraisal; adjustment of appraised values. (79-1446)

During month. Examination of treasurer's accounts; report to board. (19-616)

Last business day. Monthly statement by fiscal agent. (19-533)

September 30. Abstract of auditor's report; publication. (19-609)

September 30. Examination of treasurer's accounts; report to board. (19-616)

September 30. Examination of accounts and settlements of county

treasurer. (19-624)

September 30. Reports of county officers. (19-625)

OCTOBER

1st of month. Real estate sales documents to be forwarded to the director of property valuation. (79-1436)

1st Monday. County treasurer quarterly statement..Warrants; Payment and redemption; received in payment of taxes. (19-509)

1st Monday. County clerk to certify to auditor all claims or demands against county. (19-605, 19-622) (Counties 40,000 to 60,000 and 80,000 to 300,000)

1st Monday. Auditor to certify to county clerk report and decision on claims of prior month. (19-606, 19-623) (Counties 40,000 to 60,000 and 80,000 to 300,000)

October 1. (Counties over 140,000)All of the officers and other persons herein mentioned shall collect from others than the county in which said offices are located all fees now authorized by law. All such fees and income of their respective offices from every source whatsoever, including all notary fees collected by any officer, deputy or clerk in any proceeding pending or to become pending, filed or to be filed in said office, not herein specifically authorized to be retained by them, shall be paid over on the first and fifteenth days of each month, or if either of said dates be a Sunday or legal holiday, then on the next secular day, to the county treasurer, accompanied by a sworn statement in such form as the board of county commissioners may prescribe, to the effect that all fees and other income collected are correctly set forth therein. All such fees and income shall be placed by said treasurer to the credit of the county's general fund. (28-315)

October 1. Collection of delinquent taxes certain counties; tax lien. Sedgwick, Johnson, Wyandotte, Shawnee. (79-2017)

October 1. Listing of real estate subject to sale, contents; notice of sale, contents. (79-2302)

October 1. Mortgage registration; fee; exemptions; registered mortgage and note secured, exempt from additional taxation.

October 1, 1990, fee changes from \$.25 to \$.26. \$.01 to be forwarded to the state treasurer and deposited to the heritage trust fund. The \$.25 to be deposited to county general fund. (Chapter 351, 1990 Session laws)

October 1. Sheriff to make return of warrants to county treasurer on or before October 1 for prior year levied delinquent tax warrants. County treasurer shall file with clerk of district court an abstract of the total amount of unpaid taxes and interest due plus penalties and costs, accompanied by the last tax warrant for all warrants not collected. Clerk of district court to enter upon appearance docket and note the entry in general index which shall become a judgement under the code of civil procedure and shall become a lien on real estate. (79-2101)

October 1. At time of filing abstract of delinquent personal property taxes for prior year with clerk of district court, treasurer shall notify county attorney and it shall be the duty of the county attorney to commence such proceedings as are necessary for the collection of the judgement. (79-2101) After 5 years, the judgement ceases to operate as a lien; may be renewed. Void after 20 years. (79-2101 and 79-2017)

2nd Tuesday. County treasurer; election, term, bond. (19-501)

October 10. Publication of delinquent personal property tax statements; costs, payment and collection. (19-547)

October 15. (Counties over 140,000). All of the officers and other persons herein mentioned shall collect from others than the county in which said offices are located all fees now authorized by law. All such fees and income of their respective offices from every source whatsoever, including all notary fees collected by any officer, deputy or clerk in any proceeding pending or to become pending, filed or to be filed in said office, not herein specifically authorized to be retained by them, shall be paid over on the first and fifteenth days of each month, or if either of said dates be a Sunday or legal holiday, then on the next secular day, to the county treasurer, accompanied by a sworn statement in such form as the board of county commissioners may prescribe, to the effect that all fees and other income collected are correctly set forth therein. All such fees and income shall be placed by said treasurer to the credit of the county's general fund. (28-315)

4th Monday. Sale in October when not sold in September, sale

after injunction enjoining sale dissolved; publication notice.
(79-2322)

Last business day. Quarterly statements. (19-520)

Last business day. Monthly statement by fiscal agent. (19-533)

County Commission Settlement Meeting. Accounts of receipts and expenditures; inspection of books; October settlement. (19-507)

October 31. Reports of county officers. (19-625)

October 31. Unpaid state taxes; amount reported to county clerk; deficiency levies. (79-2917)

October 31. Last day for county clerk to correct clerical errors in assessment/tax for current year. (79-1701) From and after the certification of the tax rolls to the county treasurer, the clerk has no authority to change the assessment and tax rolls without an order from another authority.

October 31. Last day for county treasurer to pay each taxing subdivision the estimated amount collected for and owed such district since last distribution. (12-1678a)

October 31. Allocation and distribution of tax receipts; payment of tax receipts to the state. (79-5109)

October 31. Remittance of proceeds of state property tax levies, when; disposition of same. (79-2201) Not less than actual amount as of 20 days prior to remittance. (79-2204)

NOVEMBER

1st of month. Real estate sales documents to be forwarded to the director of property valuation. (79-1436)

After October sheriff not to be paid salary unless has made return of each personal property tax warrant to county treasurer for prior year delinquent tax warrants. (79-2107)

1st Monday. County clerk to certify to auditor all claims or demands against county. (19-605, 19-622) (Counties 40,000 to 60,000 and 80,000 to 300,000)

1st Monday. Auditor to certify to county clerk report and

decision on claims of prior month. (19-606, 19-623) (Counties 40,000 to 60,000 and 80,000 to 300,000)

1st Tuesday. Time for general elections; officers to be elected; vacancies. (25-101)

November 1. (Counties over 140,000) All of the officers and other persons herein mentioned shall collect from others than the county in which said offices are located all fees now authorized by law. All such fees and income of their respective offices from every source whatsoever, including all notary fees collected by any officer, deputy or clerk in any proceeding pending or to become pending, filed or to be filed in said office, not herein specifically authorized to be retained by them, shall be paid over on the first and fifteenth days of each month, or if either of said dates be a Sunday or legal holiday, then on the next secular day, to the county treasurer, accompanied by a sworn statement in such form as the board of county commissioners may prescribe, to the effect that all fees and other income collected are correctly set forth therein. All such fees and income shall be placed by said treasurer to the credit of the county's general fund. (28-315)

November 1. County clerk to deliver tax roll to county treasurer on about November 1 each year. (79-1803)

November 1. All ad valorem taxes are legally due; lien attaches (see December 20) (79-1804)

November 1. County treasurer shall distribute the proceeds of the taxes levied by each taxing subdivision in the manner provided by K.S.A. 12-1678a, and amendments thereto. (79-1801)

November 1. Payment of tax as between grantor and grantee. (79-1805)

November 1. Real and personal property taxes due and payable as per (79-2004 and 79-2004a)

November 1. Mineral severance tax; disposition of revenue; distribution of revenue to counties and school districts, procedure. (79-4227)

November 1. Imposition of tax; amount; computation; minimum tax (Motor vehicles). (79-5105)

November 15. (Counties over 140,000) All of the officers and

other persons herein mentioned shall collect from others than the county in which said offices are located all fees now authorized by law. All such fees and income of their respective offices from every source whatsoever, including all notary fees collected by any officer, deputy or clerk in any proceeding pending or to become pending, filed or to be filed in said office, not herein specifically authorized to be retained by them, shall be paid over on the first and fifteenth days of each month, or if either of said dates be a Sunday or legal holiday, then on the next secular day, to the county treasurer, accompanied by a sworn statement in such form as the board of county commissioners may prescribe, to the effect that all fees and other income collected are correctly set forth therein. All such fees and income shall be placed by said treasurer to the credit of the county's general fund. (28-315)

November 15. County clerk to transmit statement of levies to state director of property valuation; report and statement by director; report of taxes levied on and values of motor vehicles. (79-1806)

Last business day. Monthly statement by fiscal agent. (19-533)

During month. Examination of treasurer's accounts; report to board. (19-616)

November 30. Reports of county officers. (19-625)

DECEMBER

1st of month. Real estate sales documents to be forwarded to the director of property valuation. (79-1436)

1st Monday. County clerk to certify to auditor all claims or demands against county. (19-605, 19-622) (Counties 40,000 to 60,000 and 80,000 to 300,000)

1st Monday. Auditor to certify to county clerk report and decision on claims of prior month. (19-606, 19-623) (Counties 40,000 to 60,000 and 80,000 to 300,000)

December 1. (Counties over 140,000) All of the officers and other persons herein mentioned shall collect from others than the county in which said offices are located all fees now authorized by law. All such fees and income of their respective offices from every source whatsoever, including all notary fees collected

by any officer, deputy or clerk in any proceeding pending or to become pending, filed or to be filed in said office, not herein specifically authorized to be retained by them, shall be paid over on the first and fifteenth days of each month, or if either of said dates be a Sunday or legal holiday, then on the next secular day, to the county treasurer, accompanied by a sworn statement in such form as the board of county commissioners may prescribe, to the effect that all fees and other income collected are correctly set forth therein. All such fees and income shall be placed by said treasurer to the credit of the county's general fund. (28-315)

December 1. Mineral severance tax; disposition of revenue; distribution of revenue to counties and school districts, procedure. (79-4227)

December 15. (Counties over 140,000) All of the officers and other persons herein mentioned shall collect from others than the county in which said offices are located all fees now authorized by law. All such fees and income of their respective offices from every source whatsoever, including all notary fees collected by any officer, deputy or clerk in any proceeding pending or to become pending, filed or to be filed in said office, not herein specifically authorized to be retained by them, shall be paid over on the first and fifteenth days of each month, or if either of said dates be a Sunday or legal holiday, then on the next secular day, to the county treasurer, accompanied by a sworn statement in such form as the board of county commissioners may prescribe, to the effect that all fees and other income collected are correctly set forth therein. All such fees and income shall be placed by said treasurer to the credit of the county's general fund. (28-315)

December 15. Real estate assessment (assessable) rolls for next ensuing year completed by county clerk; contents; delivery to county appraiser, when. (79-408)

December 15. Entry of unpaid real property taxes; publication notice of all taxes; mailing of tax statements; contents of statements. (79-2001)

December 15. Secretary to provide manuals and forms to county officials; information to secretary; registration application, contents; duties of county officials. (Motor vehicles) (79-5108)

December 15. Last day for county treasurer to mail tax

statements. (79-2001)

December 20. Real estate ad valorem taxes due November 1 each year; taxes due for real estate are payable as follows. (1st half) (79-2004)

December 20. Personal property ad valorem tax due November 1 each year; taxes due for personal property payable as follows: (1st half) (79-2004a)

December 20. Protesting payment of taxes; written statement of grounds; proceedings for recovery of protested taxes; taxing districts authorized to issue no-fund warrants; levy of taxes for payment of no-fund warrants; levy exempt from tax lid. (79-2005) (Remember that December 20 is not the final deadline in that delinquent taxes may presently be paid under protest, also)

Last business day. Monthly statement by fiscal agent. (19-533)

During month. Allocation and distribution of tax receipts; payment of tax receipts to the state. (79-5109)

December 31. Annual report to county commission on or before Dec. 31. (2-305) (fair association)

December 31. Abstract of auditor's report; publication. (19-609)

December 31. Quarterly statement by sheriffs. (19-617)

December 31. Examination of accounts and settlements of county treasurer. (19-624)

December 31. Reports of county officers. (19-625)

December 31. (County auditor in counties over 300,000;) Formal annual reports from internal ongoing audit systems duties. (19-632)

Miscellaneous--

Semiannually--All of the officers and other persons herein mentioned shall collect all fees and benefits now authorized by law. All such fees and other income of or thing of value

received, directly or indirectly by them or from their respective offices from any source whatsoever including all notary fees collected by any officer, deputy or clerk in any proceeding pending or to become pending, filed or to be filed in said office, not herein specifically authorized to be retained by them, shall be paid over on the next secular day, after collection to the county treasurer, accompanied by a sworn statement in such form as the board of county commissioners may prescribe, to the effect that all fees and other income collected are correctly set forth therein. All such fees and income shall be placed by said treasurer to the credit of the county general fund. They shall file with the county auditor a monthly statement of all fees collected. (28-617)

DATE: JANUARY 27, 1992

COMMITTEE: HOUSE TAXATION COMMITTEE,
JOAN WAGNON, CHAIRMAN

SUBJECT: PROPERTY TAX APPRAISAL AND APPEAL PROCESS CHANGES
REQUIRED TO MEET PVD ACCURACY GUIDELINES

IDENTIFICATION: RICHARD RODEWALD
DOUGLAS COUNTY
ROCKY HILL - BOX 169
EUDORA, KANSAS 66025

BACKGROUND: A. DAVID MILLER, HOUSE REPRESENTATIVE, COPIED HIS FILE ON
THIS SUBJECT AND GAVE HIS INFORMATION TO ME.
B. LEGAL RESEARCH
C. PVD COURSES
D. PAST HISTORY ON PROPERTY TAX (KEITH FAR & OTHERS)
E. TAX PAYER'S LOBBYIST (NO MONEY INVOLVED)

PROPERTY TAX HISTORY: OF FIVE 1989 PROPERTY TAX APPEALS, NOT ONE HAS BEEN
SETTLED (THREE APPEALS IN DOUGLAS COUNTY COURT, ONE
APPEAL MADE READY FOR DOUGLAS COUNTY COURT, ONE APPEAL
COMPLETED BTA REHEARING AND ONE APPEAL*HELD 29 MONTHS
WITHOUT A BTA DECISION.)
*THIS APPEAL SUBJECT IS NOW IN THE SUPREME COURT. I
HAVE WRITTEN TWO MOTIONS TO THE KANSAS SUPREME COURT

ALL FIVE 1990 PROPERTY TAX APPEAL CASES BEFORE THE
BTA. ATTORNEY DON STROLE IS REQUESTING A SIX TO
EIGHT HOUR HEARING.

JANUARY 23, 1991, FOUR PROPERTY TAX APPEALS DELIVERED
TO THE BTA.

WASTE: WHAT ARE ALL THESE APPEALS COSTING DOUGLAS COUNTY,
BTA, PVD, DOUGLAS COUNTY COURT, KANSAS SUPREME COURT,
AND MYSELF?

PROBLEMS: A. LACK OF TRAINING (COUNTY AND BTA)
B. FORMS USED ARE CONFUSING AND DO NOT FOLLOW K.S.A.
79-503A AND K.S.A. 79-1476
C. DOUGLAS COUNTY APPRAISERS OFFICE REFUSES TO FOLLOW PVD
GUIDELINES AND ATTORNEY GENERAL'S OPINIONS 91-134 AND
91-136
D. COUNTY APPRAISERS CONTROLLED BY THE COUNTY COMMISSIONERS
CATER TO SPECIAL INTEREST GROUPS (PVD'S PERFORMANCE AUDIT
REPORT COUNTY 23)
E. DOUGLAS COUNTY APPRAISERS OFFICE DOES NOT FURNISH THE
COMPLAINING TAX PAYER WITH THE GENERATED INFORMATION
UPON WHICH THE TAX BASIS WAS DETERMINED.

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- F. CERTAIN TAX PAYERS NEED HELP IN FILING THE APPEAL FORM
- G. DOUGLAS COUNTY APPRAISERS HAVE INTIMIDATED TAX-PAYERS BY TELLING TAXPAYERS ON APPEAL THEIR PROPERTY TAXES COULD BE RAISED, COMMITTED PERJURY UNDER OATH AT BTA HEARINGS, PRESENTED EVIDENCE WITH NO FACTS OR CALCULATIONS TO BACKUP EVIDENCE (INDEX AND DEPRECIATION STUDIES, COMMERCIAL AND RESIDENTIAL STUDIES, % GOOD TABLES, AND LIED ABOUT PVD GUIDELINES.

SOLUTION:

- A. STATE LAW K.S.A. 79-1456 - DUTY OF COUNTY APPRAISER TO FOLLOW PVD GUIDELINES AND K.S.A. 79-1426- FAILURE OF OFFICER TO PROPERLY VALUE, ASSESS OR EQUALIZE PROPERTY FOR TAXATION AND UNLAWFUL PENALTIES. THESE LAWS SHOULD BE UPDATED AND RE-EMPHASIZED.
- B. PVD DAVID CUNNINGHAM'S REPORT TO GOVERNOR FINNEY'S TAXATION BOARD. I AGREE WITH THIS REPORT EXCEPT FOR III D.

GOAL:

IF THESE SOLUTIONS ARE AGGRESSIVELY IMPLEMENTED, WE WILL HAVE MADE A MAJOR MOVE FORWARD TO PROVIDE FOR A UNIFORM AND EQUAL RATE OF ASSESSMENT AND TAXATION OF ALL PROPERTY (CONSTITUTION OF KANSAS, ARTICLE 11, SECTION 16 AND UNITED STATES CONSTITUTION, ARTICLE 14.)

THANK YOU FOR YOUR TIME,

RICHARD RODEWALD



KANSAS DEPARTMENT OF REVENUE

Division of Property Valuation
Robert B. Docking State Office Building
Topeka, Kansas 66612-1585

Directive

DIRECTIVE

TO: All County Boards of Equalization; All County Appraisers

FROM: John R. Luttjohann
Director of Property Valuation

DATE: July 2, 1990

SUBJECT: Due Deference to 1989/1990 Appeal Results

The most recurrent complaint this office has received during the 1990 hearing and appeals process is that county appraisers, hearing officers, panels and county boards of equalization have not considered the final value resulting from the 1989 hearing and appeals process in determining the lawful value for the 1990 tax year. Taxpayers are justifiably angered to find that the reduction in value which they obtained in 1989 has been nullified, sometimes with a substantial increase in value for tax year 1990.

Except for land devoted to agricultural use and a few other exceptions, real property in Kansas is required to be valued at its "fair market value," which is defined in K.S.A. 79-503a as "the amount in terms of money that a well informed buyer is justified in paying and a well informed seller is justified in accepting for property in an open and competitive market, assuming the parties are acting without undue compulsion." K.S.A. 79-503a further provides that sales shall not be used as the sole criteria of "fair market value," but that other factors shall be considered in finding "fair market value." Therefore, in my opinion, due deference should be given to the final results of the 1989/1990 hearing and appeals process in finding "fair market value" or "use value." The presumption is that these final results represent the "fair market value" or "use value" of the property.

I realize that many county boards of equalization have adjourned (or are in the process of adjourning) for the 1990 tax year. Those still in session are directed to adhere to the final values determined as the final result of the 1989 hearing and appeals process, **except where substantial and compelling reasons to deviate from such 1989 final value for the 1990 tax year have been documented.** County appraisers are directed to carefully analyze the final results of the hearing and appeals processes for both tax years 1989 and 1990 in estimating "fair market value" and "use value" for tax year 1991. **Only when substantial and compelling reasons to deviate from such 1989 and 1990 final values have been documented should such value be increased for tax year 1991.**

Dated: 7-2-90

John R. Luttjohann
Director of Property Valuation



NOV 8 1991

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STATE OF KANSAS

OFFICE OF THE ATTORNEY GENERAL

2ND FLOOR, KANSAS JUDICIAL CENTER, TOPEKA 66612-1597

ROBERT T. STEPHAN
ATTORNEY GENERAL

October 29, 1991

MAIN PHONE: (913) 296-2215
CONSUMER PROTECTION: 296-3751
TELECOPIER: 296-6296ATTORNEY GENERAL OPINION NO. 91- 134The Honorable Clyde D. Graeber ⁴⁰²⁵
State Representative, Forty-First District
2400 Kingman
Leavenworth, Kansas 66048-4230Re: Taxation--Property Valuation, Equalizing
Assessments, Appraisers and Assessment of
Property--Powers and Duties of Director of Property
Valuation; Force and Effect of DirectivesSynopsis: The July 2, 1990 directive issued by the director
of property valuation that requires county
appraisers to consider the final results of the
hearing and appeals processes for tax years 1989
and 1990 in estimating fair market value and use
value for tax year 1991 is binding on all county
appraisers. The "final result" is the value
reached at the last step taken in the processes.
In order to alter the value of property, the value
of which was set in the 1989 or 1990 hearing and
appeal process, the county appraiser must have
documented substantial and compelling reasons to
prove the altered value reflects current fair
market or use value. Cited herein: K.S.A.
79-1401; 79-1404, as amended by L. 1991, ch. 278,
§ 1; K.S.A. 79-1456; K.S.A. 1990 Supp. 79-1476.

*

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*

Dear Representative Graeber:

By letter dated July 17, 1991, this office brought to your
attention the existence of a directive issued by the director



STATE OF KANSAS

OFFICE OF THE ATTORNEY GENERAL

2ND FLOOR, KANSAS JUDICIAL CENTER, TOPEKA 66612-1597

ROBERT T. STEPHAN
ATTORNEY GENERAL

October 29, 1991

MAIN PHONE: (913) 296-2215
CONSUMER PROTECTION: 296-3751
TELECOPIER: 296-6296

ATTORNEY GENERAL OPINION NO. 91- 136

The Honorable Clyde D. Graeber
State Representative, Forty-First District
2400 Kingman
Leavenworth, Kansas 66048

Re: Taxation--Property Valuation, Equalizing Assessments, Appraisers and Assessment of Property--Powers and Duties of Director of Property Valuation; Ability to Require Use of Assessment Tools by County and District Appraisers

Synopsis: Directives, guidelines, manuals and course instruction materials promulgated by the director of property valuation to assist county and district appraisers in determining fair market or use value of property and designed to achieve uniformity in appraisal are mandatory in the sense that the director, prosecutors and the board of tax appeals may take actions enumerated herein to penalize an appraiser for failure or refusal to comply with or follow such materials. Cited herein: K.S.A. 1990 Supp. 19-431; K.S.A. 19-2609; 60-1206; 79-1401; 79-1404, as amended by L. 1991, ch. 278, § 1; K.S.A. 79-1412a; 79-1413a, as amended by L. 1991, ch. 162, § 1; K.S.A. 79-1456; 79-1473; K.S.A. 1990 Supp. 79-1476; K.S.A. 79-1479, as amended by L. 1991, ch. 162, § 2; K.S.A. 79-2912.

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OF QUESTIONS
FOR COUNTY
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KANSAS SUPREME COURT

MAR 11 1980

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OFFICE OF THE ATTORNEY GENERAL

2ND FLOOR, KANSAS JUDICIAL CENTER, TOPEKA 66612

MRT T. STEPHAN
ATTORNEY GENERAL

March 31, 1980

MAIN PHONE: (913) 296-2215
CONSUMER PROTECTION: 296-3751

ATTORNEY GENERAL OPINION NO. 80-82

Mr. Clayton Dey
Chairman
Board of County Commissioners
Harvey County Courthouse
Newton, Kansas 67114

Re: Taxation--Rules for Valuing Property--Factors for
Determining Fair Market Value in Money

Synopsis: Pursuant to K.S.A. 79-503, depreciation is merely one of the factors to be taken into consideration in appraising property for purposes of property taxation. In appraising any and all property for purposes of property taxation, for which property no other specific method of appraisal has been prescribed by the legislature, all those factors listed in K.S.A. 79-503 must be taken into consideration, in order to achieve the ultimate goal of appraising all property at the amount of money a willing buyer is justified in paying to a willing seller. Statutes cited herein: K.S.A. 79-501, 79-503, 79-1406 and 79-1439.

* * *

Dear Mr. Dey:

You request our opinion as to whether it is "legal" for the Harvey county appraiser to use "depreciated values" in appraising "business" property.

To: House Taxation Committee

From: Larry Clark, Wyandotte County Appraiser

Date: January 29, 1992

Subject: Senate Bill No. 8

Madame Chairperson and honorable members of this committee I appreciate the opportunity to appear before you today in support of Senate Bill No. 8.

My name is Larry Clark and I am here representing the Kansas County Appraisers Association as their president.

The appraisers and clerks association executive boards met prior to the 1990 session and developed a joint proposal for adjusting the property tax calendar. This legislation represents an attempt to implement a portion of that proposal.

The SUPPLEMENTAL NOTE ON SENATE BILL NO. 8 addresses the changes in deadlines quite well, so I will just highlight them. In terms of real estate, it will tend to give the appraiser less time to send notices after the January 1 appraisal date, but will allow more time to conduct informal hearings, without extending the overall hearing schedule. It also appears to do away with the option for counties to utilize the hearing officer/panels, which many counties have found to be unnecessary.

The deadlines for personal property will allow more time to prepare the personal property appraisal roll. In addition, there are deadlines set for the conclusion of informal hearings on personal property which do not exist under current legislation.

Payment under protest hearings will be eliminated for property owners who exercised their rights to the equalization

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appeal process earlier in the same year. This is a step forward although the appraisers' association would like to see all protests of value eliminated.

The most dramatic difference between protests and equalization hearings is the fact that the protest directly places tax revenue in jeopardy. Equalization hearings take place prior to the preparation of budgets. Protests take place at a time when revenue to support budgets is being collected. Taxing jurisdictions have had to develop strategies for dealing with the having an unknown portion of their revenue base placed in jeopardy each year, as it is under the current protest procedures. The easiest approach is to "pad" the budget, which, of course, means that taxes are levied above and beyond what is actually needed to operate in much the same way as those same jurisdictions protect themselves against delinquencies. This, combined with the added cost of personnel to process the appeals at the county level, creates an added tax burden which may offset any gain the property owner may make through a successful protest.

Therefore the appraisers association supports the provisions of senate bill number 8, but would respectfully request the committee consider further amending K.S.A. 79-2005, section 5 of this bill, to eliminate all protests on value. In order to insure every property owner the opportunity to challenge the value of their property every year we suggest section 2 relating to K.S.A. 79-1460 be amended to require a valuation notice to be sent to every property owner every year.

I will be glad to answer any questions from the committee.