

Approved 1-22-92
Date

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION

The meeting was called to order by SENATOR DAN THIESSEN at
Chairperson

11:02 a.m. ~~xxx~~ on Tuesday, January 21, 1992 in room 519-S of the Capitol.

All members were present except:

Committee staff present:

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

Conferees appearing before the committee:

David C. Cunningham, Director-Property Valuation Department

Chairman Dan Thiessen called the meeting to order at 11:02 a.m. and recognized David C. Cunningham, Director-Property Valuation Department to brief the committee members on information the Department has for the committee.

David Cunningham passed to the committee, data provided by county from paper abstract compiled by the Division of Property Valuation. (ATTACHMENT 1) Mr. Cunningham also passed out ratio studies by individual counties. (ATTACHMENT 2)

Mr. Cunningham briefed the members through (ATTACHMENT 1) pointing out the increases and decreases in urban and rural real estate, residential, agricultural, vacant lots and all other. He then turned attention to Personal Property, rural and urban, and pointed out to the committee on the chart, mobile homes, mineral leasehold interest, public utility (locally assd), motor vehicles, C & I machinery and equipment and all other.

Mr. Cunningham turned the committee's attention to the ratio study chart. (ATTACHMENT 2) He said, looking at the total number of sales that have been validated, is an area causing some concern. He pointed out in (ATTACHMENT 2) you will see a varied amount of sales that have been validated and this is the area causing some concern at this point.

He said without the ability to get in and check these, he said they are not sure while some counties are renewing enough validation sales to have 32% and a county nearby may only have 20%. He said, the Department does not have enough resources to go out and find out why that is the way it is.

He said they would be doing some work on the validation questionnaire this year, on some areas that there should be some exceptions to the filing of the form, which did not get on the agenda last year.

Senator Fred Kerr said the ratio study seems to have some creditability problems, especially in the area of vacant lots. He asked if there is something in the law that the committee could address and make the ratio study more easy. Senator Kerr asked Mr. Cunningham if he could get some statistics on this and make some suggestions to change the law for the committee. Mr. Cunningham agreed that some attention should be made to that, and he said he would get some statistical measures of accuracy and see if there are some perimeters that could be put in place that would allow them to take that into account.

Mr. Cunningham passed copies of Attorney General Opinion No. 91- 134. RE: Taxation--Property Valuation, Equalizing Assessments, Appraisers and Assessment of Property-Powers and Duties of Director of Property Valuation; Force and Effect of Directives.

Chairman Thiessen thanked Mr. Cunningham for the briefing and adjourned the meeting at 12:03 p.m.

GUEST LIST

COMMITTEE: SPECIAL COMMITTEE
ASSESSMENT & TAXATION

DATE: 1-21-92

NAME (PLEASE PRINT)	ADDRESS	COMPANY/ORGANIZATION
Dave Cunningham	Topeka	PUD
Ken Lunsford	"	"
Ross Gibbs	"	"
Peter Schueller	"	KIOLA-
R. Lipig	"	AP
Marge Turkington	"	Ks Motor Carriers Assn
Christy Young	"	Topeka Chamber of Com
JEFF SONNICH	"	KNLSI
DANA TETER	"	Intern. Sen. Frhm
Art Brown	K.C.	KS LBR. Dealers
Gary Wingard	Topeka	
raig Grant	Topeka	H-NEA
Janet Stubbs	"	NBA of Kansas
Chris Wilson	Topeka	KS Grain & Seed Assn
Maureen Parker	Manhattan	Ks. Farm Bureau
Marilyn Kendley	Topeka Topeka	LWV
JERRY CLINGAN	TOPEKA	SANTA FE Ry Co
LARRY MORFORD	TOPEKA	SANTA FE RAILWAY Co.
AMY DUGAS	O.P.	INTERN SEN. LANGWORTH
DAVID NICHOLS	TOPEKA	SWBT
ANITA M Metz	Topeka	KFFT
DONALD W Cook	Topeka	KANSAS FOR FAIR TAXATION
Jack Bur	Topeka	KFFT
Tom Whitaker	Topeka	Ks Motor Carriers Assn
Jim Lunnis	"	KPL GTS SERVICE

PROPERTY VALUATION DEPARTMENT OF REVENUE	1990 ACTUAL ASSESSED VALUATION AND TAX DOLLARS				1991 ACTUAL ASSESSED VALUE AND TAX DOLLARS CONSTITUTIONAL ASSESSMENT RATES					
	1990 ASSESSED VALUATION	% OF TOTAL	1) 1990 TAX DOLLARS	% OF TOTAL	1991 ASSESSED VALUATION	% OF TOTAL	2) 1991 TAX DOLLARS	% OF TOTAL	1991 TOTAL VALUATION	% OF TOTAL
URBAN REAL ESTATE										
1A RESIDENTIAL	4,034,424,403	28.30%	534,739,340.08	32.31%	4,159,463,281	28.43%	590,275,740.57	32.20%	34,662,194,008	45.68%
1B AGRICULTURAL	6,086,423	.04%	826,194.66	.04%	6,007,726	.04%	891,244.72	.04%	20,025,753	.02%
1C VACANT LOTS	122,918,921	.86%	15,713,222.99	.94%	116,158,553	.79%	16,794,370.03	.91%	967,987,941	1.27%
1D ALL OTHER	2,640,611,798	18.52%	354,670,033.46	21.43%	2,762,037,044	18.87%	399,765,927.26	21.81%	9,206,790,146	12.13%
TOTAL URBAN REAL ESTATE	6,804,041,545	47.73%	905,948,791.19	54.75%	7,043,666,604	48.14%	1,007,727,282.58	54.98%	44,856,997,848	59.12%
RURAL REAL ESTATE										
1A RESIDENTIAL	785,731,001	5.51%	88,902,874.24	5.37%	816,973,361	5.58%	100,684,716.88	5.49%	6,808,111,341	8.97%
1B AGRICULTURAL	1,416,202,028	9.93%	154,844,030.14	9.35%	1,397,334,594	9.55%	161,983,461.31	8.83%	4,657,781,980	6.13%
1C VACANT LOTS	21,729,961	.15%	2,367,184.02	.14%	21,711,083	.14%	2,582,415.26	.14%	180,925,691	.23%
1D ALL OTHER	468,927,777	3.28%	51,673,156.05	3.12%	497,692,095	3.40%	59,701,023.43	3.25%	1,658,973,650	2.18%
TOTAL RURAL REAL ESTATE	2,692,590,767	18.89%	297,767,244.45	17.99%	2,733,711,133	18.68%	324,951,616.88	17.72%	13,305,792,662	17.53%
TOTAL URBAN & RURAL REAL ESTATE										
1A RESIDENTIAL	4,820,155,404	33.81%	623,642,214.32	37.68%	4,976,436,642	34.01%	690,960,457.45	37.69%	41,470,305,349	54.66%
1B AGRICULTURAL	1,422,288,451	9.97%	155,670,224.80	9.40%	1,403,342,320	9.59%	162,874,706.03	8.88%	4,677,807,733	6.16%
1C VACANT LOTS	144,648,882	1.01%	18,060,407.01	1.09%	137,869,636	.94%	19,376,785.29	1.05%	1,148,913,632	1.51%
1D ALL OTHER	3,109,539,575	21.81%	406,343,139.51	24.55%	3,259,729,139	22.28%	459,466,950.69	25.06%	10,865,763,796	14.32%
TOTAL REAL ESTATE	9,496,632,312	66.62%	1,203,716,035.64	72.74%	9,777,577,737	66.82%	1,332,678,899.46	72.70%	58,162,790,510	76.66%
URBAN PERSONAL PROPERTY										
2A MOBILE HOMES	31,304,145	.21%	4,335,067.02	.26%	26,584,731	.18%	3,979,407.66	.21%	221,539,425	.29%
2B MINERAL LEASEHOLD INTEREST	3,354,180	.02%	473,074.96	.02%	3,387,781	.02%	494,422.16	.02%	11,292,603	.01%
2C PUBLIC UTILITY(LOCALLY ASSD)	9,579	.00%	1,505.49	.00%	0	.00%	0	.00%	0	.00%
2D MOTOR VEHICLES	49,943,291	.35%	7,066,613.89	.42%	50,277,846	.34%	7,620,964.46	.41%	167,592,820	.22%
2E C & I MACH & EQUIP	540,554,944	3.79%	73,677,538.53	4.45%	579,504,715	3.96%	85,053,247.05	4.64%	2,897,523,575	3.81%
2F ALL OTHER	60,616,940	.42%	8,290,066.49	.50%	61,549,600	.42%	9,029,501.04	.49%	205,165,333	.27%
TOTAL URBAN PERSONAL PROPERTY	685,783,099	4.81%	93,843,866.38	5.67%	721,304,673	4.93%	106,177,542.37	5.79%	3,503,113,756	4.61%
RURAL PERSONAL PROPERTY										
2A MOBILE HOMES	17,284,849	.12%	1,882,973.42	.11%	15,098,539	.10%	1,820,279.34	.09%	125,821,158	.16%
2B MINERAL LEASEHOLD INTEREST	1,363,463,016	9.56%	97,485,677.38	5.89%	1,401,171,910	9.57%	110,717,345.09	6.04%	4,670,573,033	6.15%
2C PUBLIC UTILITY(LOCALLY ASSD)	60,191	.00%	5,786.97	.00%	6	.00%	.72	.00%	20	.00%
2D MOTOR VEHICLES	66,767,651	.46%	7,189,923.77	.43%	70,608,144	.48%	8,216,471.41	.44%	235,360,480	.31%
2E C & I MACH & EQUIP	217,701,586	1.52%	24,584,425.61	1.48%	211,318,240	1.44%	26,384,931.30	1.43%	1,056,591,200	1.39%
2F ALL OTHER	40,865,374	.28%	4,418,473.18	.26%	47,040,187	.32%	5,710,975.73	.31%	156,800,623	.20%
TOTAL RURAL PERSONAL PROPERTY	1,706,142,667	11.96%	135,568,263.78	8.19%	1,745,237,026	11.92%	152,850,003.59	8.33%	6,245,146,514	8.23%
TOTAL URBAN & RURAL PERSONAL PROPERTY										
2A MOBILE HOMES	48,588,994	.34%	6,218,040.44	.37%	41,683,270	.28%	5,799,687.00	.31%	347,360,583	.45%
2B MINERAL LEASEHOLD INTEREST	1,366,817,196	9.58%	97,958,752.79	5.92%	1,404,559,691	9.60%	111,211,767.25	6.06%	4,681,865,636	6.17%
2C PUBLIC UTILITY(LOCALLY ASSD)	69,770	.00%	8,292.46	.00%	6	.00%	.72	.00%	20	.00%
2D MOTOR VEHICLES	116,710,942	.81%	14,256,540.66	.86%	120,885,990	.82%	15,837,435.87	.86%	402,953,300	.53%
2E C & I MACH & EQUIP	758,256,550	5.31%	98,261,964.14	5.93%	790,822,955	5.40%	111,438,178.35	6.07%	3,954,114,775	5.21%
2F ALL OTHER	101,482,314	.71%	12,708,539.67	.76%	108,589,787	.74%	14,740,476.77	.80%	361,965,956	.47%
TOTAL PERSONAL PROPERTY	2,391,925,766	16.78%	229,412,130.16	13.86%	2,466,541,699	16.85%	259,027,545.96	14.13%	9,748,260,270	12.84%
URBAN PUBLIC UTILITY CORP	543,495,207	3.81%	74,544,724.40	4.50%	558,383,141	3.81%	82,981,776.06	4.52%	1,861,277,136	2.45%
RURAL PUBLIC UTILITY CORP	1,821,528,151	12.77%	147,009,064.04	8.88%	1,828,022,340	12.49%	158,184,937.53	8.63%	6,093,407,800	8.03%
TOTAL PUBLIC UTILITY	2,365,023,358	16.59%	221,553,788.44	13.38%	2,386,405,481	16.31%	241,166,713.59	13.15%	7,954,684,936	10.48%
TOTALS FOR URBAN PROPERTY										
	8,033,319,851	56.36%	1,074,337,381.97	64.92%	8,323,354,418	56.89%	1,196,886,601.01	65.30%	50,221,388,740	66.19%
TOTALS FOR RURAL PROPERTY										
	6,220,261,585	43.63%	580,344,572.27	35.07%	6,306,970,499	43.10%	635,986,558.00	34.69%	25,644,346,976	33.80%
TOTALS	14,253,581,436	100.00%	1,654,681,954.24	100.00%	14,630,324,917	100.00%	1,832,873,159.01	100.00%	75,865,735,716	100.00%

1,832,873,159.01

RESIDENTIAL INCLUDES FARM HOMESITES.
 AGRICULTURAL INCLUDES AGRICULTURAL LAND ONLY.
 AGRICULTURAL VALUE REPRESENTS USE VALUE AND
 THE MARKET VALUE OF AGRICULTURAL LAND.
 BUSINESS MACHINERY AND EQUIPMENT DENOTES
 RETAIL COST WHEN NEW, LESS DEPRECIATION.

1) 1990 AVG LEVIES USING 1990 COUNTY ASSESSMENT RATES
 URBAN .13373516 RURAL .09329906 COUNTY .11608885
 2) 1991 AVG LEVIES APPLIED TO ACTUAL ASSESSED VALUES AS REPORTED BY CLERKS
 URBAN .14379858 RURAL .10083867 COUNTY .12527904

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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			
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	CHEPOKEE	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	88.01	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%	72.36	76.06	76.06	53.40		
013	CLARK	3895	31	15	48%	101.76	123.83	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%	64.08	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%	87.78	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	FINNEY	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		

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1/16/92		RESIDENTIAL								Vacant								OTHER							
CO #	CO	PARCEL	TOTAL	TOTAL	TOTAL	AGGR	MEAN	MEDIAN	CCD	TOTAL	TOTAL	TOTAL	AGGR	MEAN	MEDIAN	CCD	TOTAL	TOTAL	TOTAL	AGGR	MEAN	MEDIAN	CCD		
		COUNT	SALES	VALID	% VALID	RATIO	RATIO	RATIO		SALES	VALID	% VALID	RATIO	RATIO	RATIO		SALES	VALID	% VALID	RATIO	RATIO	RATIO	CCD		
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	106.86	111.74	5.06		
071	OSBORNE	6268	72	49	68%	86.99	98.65	93.11	29.06	15	6	40%	68.40	97.03	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%	97.68	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	CCD	TOTAL	TOTAL	TOTAL	AGGR	MEAN	MEDIAN	CCD	TOTAL	TOTAL	TOTAL	AGGR	MEAN	MEDIAN	CCD		
		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		

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