

Approved: _____



Date

MINUTES OF THE HOUSE COMMITTEE ON TAXATION.

The meeting was called to order by Chairperson Phill Kline at 9:00 a.m. on January 18, 1995 in Room 519-S of the Capitol.

All members were present except: Rep. Shore (excused)

Committee staff present: Chris Courtwright, Legislative Research Department
Tom Severn, Legislative Research Department
Don Hayward, Revisor of Statutes
Ann McMorris, Committee Secretary

Conferees appearing before the committee: (see each bill listed below)

Others attending: See attached list

The meeting was called to order at 9:00 a.m. by Chairperson Phill Kline.

Chairperson called for briefing on **HB 2057**.

Mark Ciardullo, Department of Revenue presented the briefing. (Attachment 1)

HB 2057 - Treatment of manufacturer's rebates on automobile sales (Committee on Taxation)

Proponents:

Pam Somerville, Director of Government Affairs, Kansas Automobile Dealers Assn
(Attachment 2)

Chair closed hearing on **HB 2057**.

HB 2008 - An act relating to income taxation, providing credits for the hiring of developmentally disabled persons. (Rep. Haulmark)

Proponents:

Rep. Gary Haulmark (Attachment 3)
Mark Elmore, Executive Director, Johnson County Mental Retardation Center (Attachment 4)
Jan Price, Business Council member, JCMRC
Debbie Collins, Human Resources Coordinator, JCMRC (Attachment 5)
Paul Klotz, Exec. Dir., Assn. of Community Mental Health Centers of Ks, Inc.

Rep. Edmonds indicated he would be offering an amendment to **HB 2008**.

Chair closed hearing on **HB 2008**.

Chris Courtwright of the Legislative Research Department briefed the committee on car taxes in all 105 Kansas counties. (Attachment 6)

Introduction of Committee Bills:

Chair called on Rep. Graeber -

First bill would change the statute of limitations for unreported or underreported business personal property from 4 to 2 years.

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON TAXATION, Room 519-S Statehouse, at 9:00 a.m. on January 18, 1995.

Second bill would set minimum amount of \$2500 deductible reported for business personal property taxes; establish what is cost and take away sales tax, installation charges or transportation charges from the cost.

Moved by Graeber, seconded by McKinney, these two committee bills be introduced. Motion carried.

Approval of minutes

Moved by Hayzlett, seconded by Wilson, the minutes of the Taxation Committee meeting on January 12, 1995, be approved. Motion carried.

Moved by Donovan, seconded by Hayzlett, the minutes of the Taxation Committee meeting on January 17, 1995 be approved. Motion carried.

The next meeting is scheduled for January 19, 1995.

Adjournment.

TAXATION COMMITTEE GUEST LIST

DATE: 1-18-95

NAME	REPRESENTING
Pam Stumerville	KS Auto Dealers Ass'n
Cliff McKey	" " " "
Pat Brown	Miss. Bus. Union Rep. &
Mark Elmore	So. Co. M. R. Center
Deborah Collins	Johnson Co. M. R. Center
Ann Price	JCMRE Business Advisory Council
Rosetta Taylor	Planoview United Neighborhood Assoc. &nc
Judy Perkins	CPA K
Rick Scheibe	KDOR
Ken Clark	KDOR
Betty McBride	KDOR
Steve Nestke	KDOR
JANICE MARVIN	KDOR
MARK CIARDULLO	KDOR
Steve Stotts	"

STATE OF KANSAS

John LaFaver, Secretary of Revenue
Robert B. Docking State Office Building
915 S.W. Harrison St.
Topeka, Kansas 66625-0001



(913) 296-3044
FAX (913) 296-2073

Department of Revenue
Division of Taxation

TO: HOUSE COMMITTEE ON TAXATION

FROM: MARK CIARDULLO, MANAGER, TAX POLICY GROUP

RE: HOUSE BILL NO. 2057---DEPARTMENT TREATMENT OF
MANUFACTURER COUPONS AND MANUFACTURER REBATES

DATE: JANUARY 18, 1995

The following sets forth the Department of Revenue's treatment of manufacturer coupons and manufacturer rebates:

(a) When a retailer accepts a coupon for a taxable product and will later be reimbursed by a manufacturer or other party for the reduction in selling price, the total sales value including the coupon amount is subject to sales tax. When a retailer accepts a coupon and will not be reimbursed for the reduction in selling price, the reduction is a discount and the taxable amount is the net amount paid by the customer after deducting the value of the coupon. If a retailer enhances the value of a manufacturer's coupon, the amount of the unreimbursed enhancement is treated as a discount that is not subject to sales tax.

(b) A rebate is a return of part of the amount paid for a product after the time of sale and is commonly obtained by sending proof of purchase to the manufacturer. Like manufacturer coupons, manufacturer rebates do not reduce the gross receipts received by a retailer from the sale of a product and do not reduce the amount that is subject to sales tax.

The Department's policy on automobile rebates was issued on March 25, 1975 and has been consistently applied ever since. CCH Kansas Tax Reporter, Transfer Binder, p. 10,278. The Department's treatment of rebates is consistent with treatment of rebates by most states. The states of Nebraska and Idaho currently have statutory provisions that exclude manufacturer rebates on automobiles from their sales tax base if certain conditions are met.

House Taxation
1-18-95
Attachment 1-1

STATE OF KANSAS

Brett H. Robinson, Director
Robert B. Docking State Office Building
915 SW Harrison Street
Topeka, Kansas 66625-0001



(913) 296-3044
FAX (913) 296-7928

Department of Revenue
Division of Taxation

Contact: (913) 296-5476

March 3, 1994

We wish to acknowledge receipt of your letter dated February 22, 1994, regarding the application of the Kansas Retailers' Sales tax.

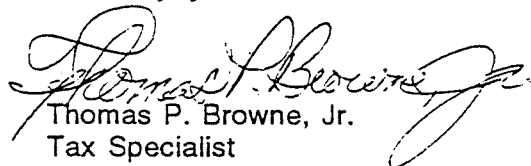
K.A.R. 92-19-16 states in part: "A deduction is not allowed for the value of trading stamps, or coupons when a purchaser gives the retailer a trading stamp or coupon to use towards the stated price of any item of tangible personal property and the retailer is later reimbursed for the stated value from a third person.

When the retailer is not reimbursed but only accepts the coupons or trading stamps as an inducement to increase sales, the tax shall not apply to the value thereof."

Accordingly, an automobile manufacturer's rebate is subject to sales tax to the purchaser if the automobile dealer receives some type of reimbursement or incentive from the automobile manufacturer.

If we may be of further assistance, please contact us at your earliest convenience.

Sincerely yours,


Thomas P. Browne, Jr.
Tax Specialist

FOR THE DIRECTOR OF TAXATION

TPB



KANSAS DEPARTMENT OF REVENUE

Division of Taxation

Robert B. Docking State Office Building
Topeka, Kansas 66625-0001

August 16, 1989

We are responding to your letter, dated July 24, 1989, requesting information regarding the collection of sales tax on an automobile manufacturer's rebate.

Regulation K.A.R. 92-19-16 reads in part:

" A deduction is not allowed for the value of trading stamps, or coupons when a purchaser gives the retailer a trading stamp or coupon to use towards the stated price of any item of tangible personal property and the retailer is later reimbursed for the stated value from a third person.

When the retailer is not reimbursed but only accepts the coupons or trading stamps as an inducement to increase sales, the tax shall not apply to the value thereof."

Accordingly, an automobile manufacturer's rebate is subject to sales tax to the purchaser if the automobile dealer receives some type of reimbursement or incentive from the automobile manufacturer.

The county treasurer is supposed to obtain a bill of sale from the purchaser regarding a vehicle purchased out of state. The county treasurer is required to collect sales tax on the total selling price of the vehicle minus any discount or trade-in but including a manufacturer's rebate or incentive. A county treasurer that is not collecting the sales tax on a manufacturer's rebate for a vehicle sold in such a manner is in violation of the law.

If you should have any questions or if we may be of further assistance, please contact us at your earliest convenience.

Sincerely,

A handwritten signature in cursive script, appearing to read "Mark D. Ciardullo".

Mark D. Ciardullo, Tax Specialist

FOR THE DIRECTOR OF TAXATION

MDC:jaw



KANSAS DEPARTMENT OF REVENUE

Office of the Secretary

Robert B. Docking State Office Building
Topeka, Kansas 66612-1588

December 4, 1989

The purpose of this letter is to respond to your inquiry concerning the application of retailers' sales tax to manufacturers' rebates.

The Leavenworth County Treasurer was correct in applying retailers' sales tax to the rebate deducted from the purchase price of this vehicle.

K.A.R. 92-19-16 states in part:

"A deduction is not allowed for the value of trading stamps, or coupons when a purchaser gives the retailer a trading stamp or coupon to use towards the stated price of any item of tangible personal property and the retailer is later reimbursed for the stated value from a third person

When the retailer is not reimbursed but only accepts the coupons or trading stamps as an inducement to increase sales, the tax shall not apply to the value thereof."

Accordingly, an automobile manufacturer's rebate is subject to sales tax to the purchaser if the automobile dealer receives some type of reimbursement or incentive from the automobile manufacturer.

If you have further questions please feel free to contact my office. The Kansas Department of Revenue and I are committed to providing to the citizens of Kansas a fair and efficient tax system. Your input is very important and genuinely appreciated.

Sincerely

Ed. C. Rolfs
Secretary of Revenue

TWG

Kansas Automobile Dealers Association

800 Jackson, Suite 1110 • Topeka, Kansas 66612-1216 • (913) 233-6456 • Fax (913) 233-1462

LEGISLATIVE TESTIMONY

January 18, 1995

To: The Honorable Phill Kline
Chairman, House Taxation Committee
Members of the House Taxation Committee

From: Pam Somerville, Director of Government Affairs
Kansas Automobile Dealers Association

Re: HB 2057
Sales Tax - Manufacturer's Rebates

Good morning, Mr. Chairman and members of the Committee. I am Pam Somerville, Director of Government Affairs, representing the Kansas Automobile Dealers Association.

Thank you for the opportunity to appear before you today in support of HB 2057. The bill, as drafted, would permit manufacturer's rebates to be treated as a discount from the selling price of a vehicle with sales tax based on the final selling price of the vehicle. We believe the amended language more accurately reflects the definition of "selling price" which means the total cost to the consumer exclusive of discounts. A rebate is simply a discount.

Mr. Chairman, for the committee's information, Missouri repealed their statute dealing with sales tax on manufacturer's rebates during the 1994 session, and their amended law became effective in August.

Again, thank you for the opportunity to appear this morning in support of HB 2057. On behalf of the members of our association, we respectfully request your support and favorable passage of HB 2057. I would be happy to respond to any questions.

House Taxation
1-18-95
Attachment 2-1

"Serving the franchised new car and truck dealers since 1932"

...SVX... incentives vary from region to region.
— Rodd Monts
...range from \$1,000 to \$1,250. Deal-

INCENTIVE WATCH — CUSTOMER INCENTIVES

NEW PROGRAMS
HYUNDAI (Expires Feb. 28)

1995 models

Sonata	\$1,000
Elantra	\$750
Scoupe	\$500

1994 models

Elantra, Sonata	\$1,000
Scoupe	\$500
Excel	\$400

On 1994 models, buyer may choose an extra \$250 rebate or free service for 2 years.

SUBARU (Regional programs; expire March 31, unless otherwise noted.)

1995 models

Impreza	\$750-1,500
Legacy, SVX	\$1,000

1994 models

SVX	\$3,000
Impreza, Legacy	\$1,000-1,500

Programs expire Feb. 28 in Penn Jersey region.

CONTINUING PROGRAMS
CHRYSLER CORP. (Expires Jan. 31 unless otherwise noted. All 1995 minivans expire March 31. In lieu of rebates, 3.9 to 7.9 percent financing is offered.)

1995 models

Dodge Spirit	\$1,500
Dodge Caravan, Cargo Van, Ram Wagon, Ram Van, (except B-150 short w.b.)	\$500
Plymouth Acclaim	\$1,500
Plymouth Voyager	\$500
Dodge/Plymouth Neon Highline and Sport (first-time buyers only; expires March 31)	\$400

1994 models

Chrysler LeBaron sedan	\$1,500
Dodge Spirit	\$1,500
Plymouth Acclaim	\$1,500
Dodge Ram Wagon	\$1,000
Ram Van (except B-150 short w.b.)	\$1,000
Dakota 4-cyl. (Buyers under 30, expires March 31)	\$300
Eagle Talon	\$750
Plymouth Laser	\$750
All minivans	\$1,000
Jeep Wrangler (4-cyl.)	\$300

GENERAL MOTORS (Expires Jan. 29. In lieu of rebates, 6.9 percent financing is available. Buick offers no rebates or special financing.)

1995 models

Chevrolet Corsica, Beretta, Caprice	\$500
Chevrolet Geo Tracker S pickup (4-cyl.)	\$750
Lumina minivan	\$300
Astro, G Van (both with YF7 conversion pkg.)	\$500

GMC Sonoma (4-cyl.) \$300

Safari and G Van (both with YF7 conversion pkg.) \$500

Pontiac Bonneville \$750

Grand Am (4-cyl.) \$500

Trans Sport \$500

Sunfire and Grand Am (buyers under 30) \$400

1994 models

Chevrolet Caprice	\$1,000
Corsica	\$750
Beretta	\$500
Geo Metro	\$300

Chevrolet Geo Tracker,

Blazer 2-door	\$1,000
Blazer 4-door, Lumina minivan	\$500
Astro and G Van (both with YF7 conversion pkg.)	\$500

Oldsmobile (non-Special Edition models)

Bravada, Silhouette	\$1,000
All others	\$750

GMC Jimmy 2-door \$1,000

Jimmy 4-door (Calif. only)	\$750
Jimmy 4-door (other states)	\$500
Safari and G Van (both with YF7 conversion pkg.)	\$500

Pontiac Bonneville \$750

Grand Am, Trans Sport	\$500
Sunbird and Grand Am (buyers under 30)	\$400

MITSUBISHI (Expires Jan. 31)

1995 models

Mirage 2-door	\$1,000
Pickup	\$1,000

1994 models

Pickup	\$1,250
Mirage	\$1,000-1,250
Expo, Expo LRV	\$750

GARY HAULMARK
 REPRESENTATIVE, 30TH DISTRICT
 JOHNSON COUNTY
 9709 GALLERY
 LENEXA, KANSAS 66215
 (913) 894-2035

ROOM 181-W, CAPITOL BLDG.
 TOPEKA, KANSAS 66612-1504
 (913) 296-7640



TOPEKA

HOUSE OF
 REPRESENTATIVES

COMMITTEE ASSIGNMENTS
 APPROPRIATIONS
 TAX, COMMERCE & TRANSPORTATION
 SUB-COMMITTEE
 BUDGET REFORM & GOVERNMENTAL IMPACT
 SUB-COMMITTEE

Mr. Chairman and Committee Members,

Thank you for the opportunity to testify in favor of H.B. 2008. Very simply, when given a choice, competitive employment is the preferred employment alternative for Kansans with mental retardation and developmental disabilities.

Many (but not all) employers are hesitant to hire workers with disabilities, despite many experiences that show those with disabilities can be very productive members of the work force. The \$500 tax credit will serve as incentive to those hesitant employers.

This bill will increase the number of "tax paying" citizens who are employed in the work force and over time they will become less dependent on "the system" for survival. The following forms of public assistance are based on income. Hence, the more money an individual makes, the less they are dependent on government subsidies.

Social Security: (For individuals with disabilities who are drawing benefits because of the death of parents or a spouse.)

Benefits are terminated after 12 months if the individual earns more than \$500.00 per month.

Supplemental Security Income: (SSI) (Available to people who are age 65 or older, blind or who have a disability.)

Benefits are reduced, for any amount earned over \$65.00 per month by .50 cents per every \$1.00 earned.

Food stamps are reduced, but medical cards may be retained.

Social Security Disability Insurance: (SSDI) (Available to children with disabilities under the age of 18, and disabled people over the age of 18 if their disability began before the age of 22.)

Benefits are terminated after 12 months if the individual earns more than \$500.00 per month.

Thank you for your time and consideration of this important legislation!



January 18, 1995

HOUSE TAXATION COMMITTEE

TESTIMONY ON HOUSE BILL 2008

Representative Phill Kline, Chairperson

Presented by Mark Elmore, Executive Director JCMRC

Mr. Chairman and Members of the Committee:

Thank you for allowing me time to present some brief comments to your committee. I am Mark Elmore, Executive Director of Johnson County Mental Retardation Center, an agency providing services to more than 600 persons with mental retardation. JCMRC provides and supports other organizations in the delivery of comprehensive services to many citizens that turn to us for help. We have been offering services since 1972 and have literally helped hundreds of individuals find community employment in a wide variety of occupations.

Today your committee is looking at House Bill No. 2008, an act relating to income taxation; authorizing credits for the hiring of persons who are developmentally disabled. We appreciate Representative Haulmark's leadership in offering this bill. We believe it is a positive step in acknowledging the partnership that is needed to help persons we serve find real jobs in the communities where they live. This tax credit bill will help develop a partnership between the state, businesses and firms located in Kansas, and organizations like JCMRC.

Since 1972 our agency has had some type of employment placement service assisting in what can be a long and difficult activity, finding a job. Our help has been directed to individuals who are mentally retarded and need our services because of their desire to be productive members of society. Many of these individuals could have easily stayed out of the work force, sat at home or attended a special work center, but chose instead to seek competitive employment. They have helped to fill many jobs that are of great benefit to local businesses. Jobs that pay above minimum wage in most cases. Jobs that add to the person's feelings of worth and dignity.

It has been my privilege to watch many of these individuals as they leave our work activity programs and move on to the community employment services. The positive experiences of these individuals would fill a book. They make good employees, enjoy their work and are dedicated to the companies that employ them. Some companies will be encouraged to hire such persons by this tax credit bill.

JOHNSON COUNT
10501 LACKMAN
(913) 492-6161 •

House Taxation
1-18-95
Attachment 4-1

Many companies see the benefits of hiring persons with developmental disabilities, many do not. Some companies are concerned with the implications of the Americans with Disabilities Act (ADA), because it is seen as a negative mandate on them as businesses. This bill offers a new and unique incentive to businesses to look closely at hiring the persons that we are trying to place.

Over the years we have worked with your Departments of Mental Health and Retardation Services and Rehabilitation Services primarily through grants to help in employment efforts. Often such grants are directed at providing staff resources to place individuals that are ready to work in the community. Seldom does that partnership between the state and agencies like ours include local businesses. Recently we at JCMRC have enlisted the help of many local business leaders as we work to expand the employment of those we serve. In talking with those business leaders we have discussed the need to find some unique marketing tool to help the individual get that opportunity to prove themselves as an employee. We believe this tax credit concept offers one such unique marketing opportunity. It would at least give our staff another door opening opportunity to discuss with businesses the many advantages of hiring persons with disabilities. Such opportunities to even discuss the possibilities may prove helpful. Some firms will not take advantage of the credit. Some will and those are the ones we hope to find.

In closing we share that many of the persons we serve would chose to be at work in a competitive employment situation if they had the opportunity. We can help them by opening the door to businesses with this tax credit.

Attachment: JCMRC Overview

An Overview of JCMRC



As a community agency providing services to people with mental retardation, JCMRC offers flexible assistance to meet the needs of the individual. Established as Johnson County Mental Retardation Center in 1972, JCMRC strives to be a leader that provides nationally accredited services to persons with mental retardation so that they may live, work and play in the community at the highest level of personal independence.

JCMRC's mission is to provide for and to support persons with mental retardation of Johnson County, Kansas, with appropriate, quality services for them and their families, to help them achieve their highest level of individual independence.

Located in the rapidly expanding business community of Lenexa, Kansas, JCMRC is a state designated Community Mental Retardation Agency offering both comprehensive care and community inclusion assistance.

Assistance Designed for the Individual

Persons with mental retardation have individual needs. For persons needing long term or comprehensive care, a continuum of services can include group living settings, family situations or other agency homes. This may also include day care activities or basic employment assistance at the agency's training center in Lenexa.

A diverse range of services are also available for persons who require less assistance. Service plans for these individuals can include living assistance for the person maintaining his own home, or one through JCMRC, another agency, or a family, as well as working in the community. Employment assistance can be coordinated through JCMRC's employment trainers. Family support is also available.

Professional Partnerships

To help the persons with mental retardation design a plan, service coordinators provide guidance during an assessment of capabilities and interests.

The service coordinators will help in finding resources, transportation and counseling.

There is also a variety of training opportunities in decision making, utilization of community and public resources, self advocacy and improving personal relationships.

JCMRC coordinates affiliate services with more than 175 agencies, businesses and individuals who offer care assistance. Also, JCMRC has strong connections with regional, state and national support agencies.

JCMRC is:

- Accredited by the Commission on Rehabilitation Facilities (CARF)
- Licensed, certified and partially funded by the Kansas Department of Social and Rehabilitation Services
- Licensed by the Kansas Department of Health and Environment as a Child Placing Agency
- Licensed by the Kansas Department of Health and Environment for Residential Services
- An active member of the Kansas Association of Rehabilitation Facilities (KARF)

JCMRC is administered by a seven-member Governing Board whose members are appointed to three-year terms by the Board of County Commissioners. As an agency of Johnson County Government, JCMRC does not discriminate on the basis of race, color, national origin, sex, religion, age or handicapped status in employment or the provision of services.

4-3

4-3



To: House Taxation Committee
Representative Phill Kline, Chairperson

From: Deborah Collins, Human Resource Coordinator, JCMRC

Date: January 18, 1995

Re: Testimony on House Bill 2008

Mr. Chairman and Representatives:

Thank you for the opportunity to address your committee. My name is Debbie Collins and I am the human resources coordinator for Johnson County Mental Retardation Center in Lenexa. I am here today in support of House Bill #2008 that Representative Haulmark is introducing. This bill if approved, would offer a tax credit to Kansas businesses that hire people with mental retardation and other developmental disabilities.

Competitive, community employment is the preferred employment alternative of Kansans with mental retardation, but despite their preference, barriers to employment continue to exist. Even with the passage of the Americans with Disabilities Act, we have discovered that many employers continue to be hesitant to hire people with disabilities, and those who do frequently inquire about "tax credits" or other available hiring incentives.

I understand their hesitation to hire, and I know enough about business and management to know that even in this day and age of "enlightenment" and increasing tolerance for diversity in the workplace, managers still have to look out for their bottom line. Their fear in hiring people with mental retardation is that they will not receive the same level of quality and production that they would from a non-disabled individual. This is sometimes true initially, but usually after the training process, employers who hire people with mental retardation find themselves with employees who are qualified, motivated and incredibly proud of the work they do.

When our job developers go out into the community to look for employment for the people we serve, they are in search of several things: First is a good job match, second is a supportive work environment, and third is a job that pays a liveable wage with hopefully, some benefits so that over time, working people with mental retardation become less dependent upon the various public assistance programs that they are enrolled in. This, I believe, represents the most basic element of welfare reform. Let me illustrate my point:

Social Security (Survivor's Benefits), Supplemental Security Income (SSI), and Social Security Disability Insurance (SSDI) are the three most common forms of public assistance that people with mental retardation across the state are enrolled in. All of these forms of assistance are income-based. Hence, the more money a person makes, the less they are dependent on government subsidies for survival. And we mustn't overlook the other most immediate benefit to the state:

If we provide tangible incentives to employers to hire people with mental retardation, it would follow that more people with mental retardation can be substantially employed and: 1) PAY INCOME TAXES, 2) GENERATE MORE "DISPOSABLE INCOME" TO BE SPENT (AND TAXED!) IN THE STATE, AND 3) BE FULLY INCLUDED IN THE COMMUNITY, WHERE EACH PERSON TRULY BELONGS.

I know that there are some employers who simply "do the right thing" and hire people with disabilities because they realize the value of diversity in their work force. Unfortunately, there are still many employers who have not yet had the positive experience of working with people with disabilities. The majority tend to operate on that "bottom line level," and may require a tangible incentive to "do the right thing." This tax credit would in many ways, provide that incentive.

Thank you for your attention and your consideration.

KANSAS COUNTY NAME	Countywide 1991 Avg Mill Levy	Countywide 1993 Avg Mill Levy	Countywide 1994 Avg Mill Levy	1993-94 Percent Change	1-94 Change Mills	1991-94 Change in Mills	1991-94 Percent Change	
ALLEN	144.012	115.103	121.252	125.201	3.26%	3.949	-18.811	-13.06%
ANDERSON	134.717	114.524	116.524	118.629	1.81%	2.105	-16.088	-11.94%
ATCHISON	143.881	114.967	115.326	113.258	-1.79%	-2.068	-30.623	-21.28%
BARBER	114.054	101.325	112.922	120.469	6.68%	7.547	6.415	5.62%
BARTON	142.735	123.695	134.350	143.845	6.92%	9.295	0.910	0.64%
BOURBON	153.004	127.784	135.789	137.867	1.53%	2.078	-15.137	-9.89%
BROWN	139.548	111.914	114.685	123.399	7.60%	8.714	-16.149	-11.57%
BUTLER	137.630	113.287	122.795	128.700	4.81%	5.905	-8.930	-6.49%
CHASE	120.201	107.599	109.154	111.524	2.17%	2.370	-8.677	-7.22%
CHAUTAUQUA	126.423	115.083	124.166	125.091	0.75%	0.925	-1.332	-1.05%
CHEROKEE	108.080	91.485	85.333	88.036	3.17%	2.703	-20.044	-18.55%
CHEYENNE	103.840	81.781	91.745	92.270	0.57%	0.525	-11.570	-11.14%
CLARK	123.255	113.986	117.036	126.156	7.79%	9.120	2.901	2.35%
CLAY	136.828	122.065	130.107	132.210	1.62%	2.103	-4.618	-3.38%
CLOUD	180.347	153.454	155.252	160.008	3.06%	4.756	-20.339	-11.28%
COFFEY	47.308	69.128	66.528	68.679	3.23%	2.151	21.371	45.17%
COMANCHE	120.736	114.755	118.232	131.737	11.42%	13.505	11.001	9.11%
COWLEY	159.838	130.341	135.448	144.559	6.73%	9.111	-15.279	-9.56%
CRAWFORD	127.246	115.751	118.804	115.739	-2.58%	-3.065	-11.507	-9.04%
DECATUR	129.198	109.506	107.158	116.346	8.57%	9.188	-12.852	-9.95%
DICKINSON	133.965	103.389	108.435	107.520	-0.84%	-0.915	-26.445	-19.74%
DONIPHAN	139.250	125.394	127.599	128.726	0.88%	1.127	-10.524	-7.56%
DOUGLAS	128.827	103.097	112.532	115.456	2.60%	2.924	-13.371	-10.38%
EDWARDS	125.513	112.695	119.332	119.233	-0.08%	-0.099	-6.280	-5.00%
ELK	133.139	125.490	128.164	125.838	-1.81%	-2.326	-7.301	-5.48%
ELLIS	125.978	104.034	109.252	124.325	13.80%	15.073	-1.653	-1.31%
ELLSWORTH	137.501	98.484	105.810	110.019	3.98%	4.209	-27.482	-19.99%
FINNEY	114.633	98.407	112.607	105.758	-6.06%	-6.849	-8.875	-7.74%
FORD	154.788	122.993	125.337	136.433	8.85%	11.096	-18.355	-11.86%
FRANKLIN	137.288	112.736	115.993	116.115	0.10%	0.122	-21.173	-15.42%
GEARY	125.536	114.657	122.024	118.482	-2.90%	-3.542	-7.054	-5.62%
GOVE	115.217	99.369	103.911	112.649	8.41%	8.738	-2.568	-2.23%
GRAHAM	131.730	121.076	124.082	141.600	14.12%	17.518	9.870	7.49%
GRANT	62.321	72.580	74.086	76.462	3.21%	2.376	14.141	22.69%
GRAY	123.225	106.681	117.472	118.828	1.15%	1.356	-4.397	-3.57%
GREELEY	101.305	96.069	100.426	104.947	4.50%	4.521	3.642	3.59%
GREENWOOD	160.377	144.046	138.512	139.039	0.38%	0.527	-21.338	-13.30%
HAMILTON	101.628	101.468	102.564	116.485	13.57%	13.921	14.857	14.62%
HARPER	129.839	110.703	123.747	126.444	2.18%	2.697	-3.395	-2.61%
HARVEY	149.178	118.477	120.545	124.869	3.59%	4.324	-24.309	-16.30%
HASKELL	69.826	69.427	71.039	72.987	2.74%	1.948	3.161	4.53%
HODGEMAN	136.422	126.065	133.835	158.858	18.70%	25.023	22.436	16.45%
JACKSON	124.638	103.707	123.030	110.662	-10.05%	-12.368	-13.976	-11.21%
JEFFERSON	122.001	109.204	110.474	115.083	4.17%	4.609	-6.918	-5.67%
JEWELL	140.506	111.642	118.689	131.762	11.01%	13.073	-8.744	-6.22%
JOHNSON	118.308	121.153	120.688	128.535	6.50%	7.847	10.227	8.64%
KEARNY	60.349	66.712	67.547	74.330	10.04%	6.783	13.981	23.17%
KINGMAN	117.110	92.575	98.001	106.576	8.75%	8.575	-10.534	-9.00%
KIOWA	97.765	85.298	99.708	103.939	4.24%	4.231	6.174	6.31%
LABETTE	161.700	125.017	135.788	134.230	-1.15%	-1.558	-27.470	-16.99%
LANE	139.839	125.504	139.065	148.923	7.81%	10.858	10.084	7.21%
LEAVENWORTH	134.431	103.594	108.323	107.199	-1.04%	-1.124	-27.232	-20.26%
LINCOLN	143.645	124.367	145.156	144.972	-0.13%	-0.184	1.327	0.92%
LINN	77.788	76.621	74.430	77.391	3.98%	2.961	-0.397	-0.51%
LOGAN	120.476	93.463	107.455	115.418	7.41%	7.963	-5.058	-4.20%
LYON	147.246	127.192	131.212	128.485	-2.08%	-2.727	-18.761	-12.74%
MARION	117.396	103.578	105.063	107.256	2.09%	2.193	-10.140	-8.64%
MARSHALL	134.176	107.004	121.648	118.987	-2.19%	-2.661	-15.189	-11.32%
McPHERSON	134.918	105.393	112.173	112.611	0.39%	0.438	-22.307	-16.53%
MEADE	108.910	102.779	98.889	100.814	1.95%	1.925	-8.096	-7.43%
MIAMI	139.278	114.962	122.571	106.617	-13.02%	-15.954	-32.661	-23.45%
MITCHELL	139.516	123.691	132.760	131.857	-0.68%	-0.903	-7.659	-5.49%
MONTGOMERY	158.861	136.095	139.415	142.191	1.99%	2.776	-16.670	-10.49%
MORRIS	123.845	103.443	112.785	108.731	-3.59%	-4.054	-15.114	-12.20%
MORTON	70.875	82.436	79.040	83.113	5.15%	4.073	12.238	17.27%
NEMAHA	113.563	102.347	109.441	107.921	-1.39%	-1.520	-5.642	-4.97%
NEOSHO	169.041	130.739	135.672	140.805	3.78%	5.133	-28.236	-16.70%
NESS	118.433	107.886	113.918	130.128	14.23%	16.210	11.695	9.87%
NORTON	143.418	118.866	122.297	132.396	8.26%	10.099	-11.022	-7.69%
OSAGE	114.986	98.244	101.554	104.250	2.65%	2.696	-10.736	-9.34%
OSBORNE	130.664	117.718	127.089	126.282	-0.64%	-0.807	-4.382	-3.35%
OTTAWA	134.272	119.091	124.497	125.718	0.98%	1.221	-8.554	-6.37%
PAWNEE	127.964	107.790	122.535	134.487	9.75%	11.952	6.523	5.10%
PHILLIPS	138.650	119.040	121.960	131.136	7.52%	9.176	-7.514	-5.42%
POTTAWATOMIE	79.171	79.934	83.483	84.048	0.68%	0.565	4.877	6.16%
PRATT	139.967	123.473	126.674	128.430	1.39%	1.756	-11.537	-8.24%
RAWLINS	147.754	107.465	119.793	123.469	3.07%	3.676	-24.285	-16.44%
RENO	152.547	124.477	127.524	128.211	0.54%	0.687	-24.336	-15.95%
REPUBLIC	130.954	111.351	116.237	127.478	9.87%	11.241	-3.476	-2.65%
RICE	125.912	110.454	116.170	120.170	3.44%	4.000	-5.742	-4.56%
RILEY	143.918	107.503	118.874	124.857	5.03%	5.983	-19.061	-13.24%
ROOKS	117.910	113.715	117.849	133.668	13.42%	15.819	15.758	13.36%
RUSH	124.943	116.790	126.444	133.398	5.50%	6.954	8.455	6.77%
RUSSELL	124.567	113.046	118.505	127.143	7.29%	8.638	2.576	2.07%
SALINE	127.726	94.135	95.938	98.526	2.70%	2.588	-29.200	-22.86%
SCOTT	118.120	95.379	105.388	97.650	-7.34%	-7.738	-20.470	-17.33%
SEDGWICK	144.071	105.659	110.964	112.878	1.72%	1.914	-31.193	-21.65%
SEWARD	109.650	92.374	96.158	98.589	2.53%	2.431	-11.061	-10.09%
SHAWNEE	166.475	132.086	144.156	153.815	6.70%	9.659	-12.660	-7.60%
SHERIDAN	129.916	105.181	119.485	133.623	11.83%	14.138	3.707	2.85%
SHERMAN	120.343	102.852	121.162	116.257	-4.05%	-4.905	-4.086	-3.40%
SMITH	152.519	110.229	120.413	121.897	1.23%	1.484	-30.622	-20.08%
STAFFORD	115.762	104.925	114.618	125.942	9.88%	11.324	10.180	8.79%
STANTON	81.391	88.052	83.014	86.263	3.91%	3.249	4.872	5.99%
STEVENS	39.893	61.821	59.167	61.867	4.56%	2.700	21.974	55.08%
SUMNER	144.092	123.319	146.014	144.000	-1.38%	-2.014	-0.092	-0.06%
THOMAS	124.152	105.096	120.394	127.146	5.61%	6.752	2.994	2.41%
TREGO	128.142	118.548	119.402	123.800	3.68%	4.398	-4.342	-3.39%
WABAUNSEE	114.017	94.297	96.999	111.641	15.10%	14.642	-2.376	-2.08%
WALLACE	110.036	84.149	102.250	111.655	9.20%	9.405	1.619	1.47%
WASHINGTON	131.872	115.275	118.622	127.426	7.42%	8.804	-4.446	-3.37%
WICHITA	132.720	106.785	123.738	137.763	11.33%	14.025	5.043	3.80%
WILSON	136.835	119.945	127.784	129.861	1.63%	2.077	-6.974	-5.10%
WOODSON	125.624	113.043	114.520	114.674	0.13%	0.154	-10.950	-8.72%
WYANDOTTE	169.387	156.837	170.704	179.504	5.16%	8.800	10.117	5.97%
State Avg Levy	125.264	110.113	114.079	118.052	3.48%	3.973	-7.212	-5.76%
Urban Avg Levy	143.772	124.998	129.765	---	---	---	---	---
Rural Avg Levy	100.839	89.961	93.818	---	---	---	---	---

KANSAS COUNTY NAME	Countywide 1991 Avg Mill Levy	Countywide 1993 Avg Mill Levy	Countywide 1994 Avg Mill Levy	1993-94 Percent Change	1994-94 Percent Change	1991-94 Change in Mills	1991-94 Percent Change	
WYANDOTTE	169.387	156.837	170.704	179.504	5.16%	8.800	10.117	5.97%
CLOUD	180.347	153.454	155.252	160.008	3.06%	4.756	-20.339	-11.28%
HODGEMAN	136.422	126.065	133.835	158.858	18.70%	25.023	22.436	16.45%
SHAWNEE	166.475	132.086	144.156	153.815	6.70%	9.659	-12.660	-7.60%
LANE	139.839	125.504	139.065	149.923	7.81%	10.858	10.084	7.21%
LINCOLN	143.645	124.367	145.156	144.972	-0.13%	-0.184	1.327	0.92%
COWLEY	159.838	130.341	135.448	144.559	6.73%	9.111	-15.279	-9.56%
SUMNER	144.092	123.319	146.014	144.000	-1.38%	-2.014	-0.092	-0.06%
BARTON	142.735	123.695	134.350	143.645	6.92%	9.295	0.910	0.64%
MONTGOMERY	158.861	136.095	139.415	142.191	1.99%	2.776	-16.670	-10.49%
GRAHAM	131.730	121.076	124.082	141.600	14.12%	17.518	9.870	7.49%
NEOSHO	169.041	130.739	135.672	140.805	3.78%	5.133	-28.236	-16.70%
GREENWOOD	160.377	144.046	138.512	139.039	0.38%	0.527	-21.338	-13.30%
BOURBON	153.004	127.784	135.789	137.867	1.53%	2.078	-15.137	-9.89%
WICHITA	132.720	106.785	123.738	137.763	11.33%	14.025	5.043	3.80%
FORD	154.788	122.993	125.337	136.433	8.85%	11.096	-18.355	-11.86%
PAWNEE	127.964	107.790	122.535	134.487	9.75%	11.952	6.523	5.10%
LABETTE	161.700	125.017	135.788	134.230	-1.15%	-1.558	-27.470	-16.99%
ROOKS	117.910	113.715	117.849	133.668	13.42%	15.819	15.758	13.36%
SHERIDAN	129.916	105.181	119.485	133.623	11.83%	14.138	3.707	2.85%
RUSH	124.943	116.790	126.444	133.398	5.50%	6.954	8.455	6.77%
NORTON	143.418	118.866	122.297	132.396	8.26%	10.099	-11.022	-7.69%
CLAY	136.828	122.065	130.107	132.210	1.62%	2.103	-4.618	-3.38%
MITCHELL	139.516	123.691	132.760	131.857	-0.68%	-0.903	-7.659	-5.49%
JEWELL	140.506	111.642	118.689	131.762	11.01%	13.073	-8.744	-6.22%
COMANCHE	120.736	114.755	118.232	131.737	11.42%	13.505	11.001	9.11%
PHILLIPS	138.650	119.040	121.960	131.136	7.52%	9.176	-7.514	-5.42%
NESS	118.433	107.886	113.918	130.128	14.23%	16.210	11.695	9.87%
WILSON	136.835	119.945	127.784	128.861	1.63%	2.077	-6.974	-5.10%
DONIPHAN	139.250	125.394	127.599	128.726	0.88%	1.127	-10.524	-7.56%
BUTLER	137.630	113.287	122.795	128.700	4.81%	5.905	-8.930	-6.49%
JOHNSON	118.308	121.153	120.688	128.535	6.50%	7.847	10.227	8.64%
LYON	147.246	127.192	131.212	128.485	-2.08%	-2.727	-18.761	-12.74%
PRATT	139.967	123.473	126.674	128.430	1.39%	1.756	-11.537	-8.24%
RENO	152.547	124.477	127.524	128.211	0.54%	0.687	-24.336	-15.95%
REPUBLIC	130.954	111.351	116.237	127.478	9.67%	11.241	-3.476	-2.65%
WASHINGTON	131.872	115.275	118.622	127.426	7.42%	8.804	-4.446	-3.37%
THOMAS	124.152	105.096	120.394	127.146	5.61%	6.752	2.994	2.41%
RUSSELL	124.567	113.046	118.505	127.143	7.29%	8.638	2.576	2.07%
HARPER	129.839	110.703	123.747	126.444	2.18%	2.697	-3.395	-2.61%
OSBORNE	130.664	117.718	127.089	126.282	-0.64%	-0.807	-4.382	-3.35%
CLARK	123.255	113.986	117.036	126.156	7.79%	9.120	2.901	2.35%
STAFFORD	115.762	104.925	114.618	125.942	9.88%	11.324	10.180	8.79%
ELK	133.139	125.490	128.164	125.838	-1.81%	-2.326	-7.301	-5.48%
OTTAWA	134.272	119.091	124.497	125.718	0.98%	1.221	-8.554	-6.37%
ALLEN	144.012	115.103	121.252	125.201	3.26%	3.949	-18.811	-13.06%
CHAUTAUQUA	126.423	115.083	124.166	125.091	0.75%	0.925	-1.332	-1.05%
HARVEY	149.178	118.477	120.545	124.869	3.59%	4.324	-24.309	-16.30%
RILEY	143.918	107.503	118.874	124.857	5.03%	5.983	-19.061	-13.24%
ELLIS	125.978	104.034	109.252	124.325	13.80%	15.073	-1.653	-1.31%
TREGO	128.142	118.548	119.402	123.800	3.68%	4.398	-4.342	-3.39%
RAWLINS	147.754	107.465	119.793	123.469	3.07%	3.676	-24.285	-16.44%
BROWN	139.548	111.914	114.685	123.399	7.60%	8.714	-16.149	-11.57%
SMITH	152.519	110.229	120.413	121.897	1.23%	1.484	-30.622	-20.08%
BARBER	114.054	101.325	112.922	120.469	6.68%	7.547	6.415	5.62%
RICE	125.912	110.454	116.170	120.170	3.44%	4.000	-5.742	-4.56%
EDWARDS	125.513	112.695	119.332	119.233	-0.08%	-0.099	-6.280	-5.00%
MARSHALL	134.176	107.004	121.648	118.987	-2.19%	-2.661	-15.189	-11.32%
GRAY	123.225	106.681	117.472	118.828	1.15%	1.356	-4.397	-3.57%
ANDERSON	134.717	114.524	116.524	118.629	1.81%	2.105	-16.088	-11.94%
GEARY	125.536	114.657	122.024	118.482	-2.90%	-3.542	-7.054	-5.62%
HAMILTON	101.628	101.468	102.564	116.485	13.57%	13.921	14.857	14.62%
DECATUR	129.198	109.506	107.158	116.346	8.57%	9.188	-12.852	-9.95%
SHERMAN	120.343	102.852	121.162	116.257	-4.05%	-4.905	-4.086	-3.40%
FRANKLIN	137.288	112.736	115.993	116.115	0.10%	0.122	-21.173	-15.42%
CRAWFORD	127.246	115.751	118.804	115.739	-2.58%	-3.065	-11.507	-9.04%
DOUGLAS	128.827	103.097	112.532	115.458	2.60%	2.924	-13.371	-10.38%
LOGAN	120.476	93.463	107.455	115.418	7.41%	7.963	-5.058	-4.20%
JEFFERSON	122.001	109.204	110.474	115.083	4.17%	4.609	-6.918	-5.67%
WOODSON	125.624	113.043	114.520	114.674	0.13%	0.154	-10.950	-8.72%
ATCHISON	143.881	114.967	115.328	113.258	-1.79%	-2.068	-30.623	-21.28%
SEDGWICK	144.071	105.659	110.964	112.878	1.72%	1.914	-31.193	-21.65%
GOVE	115.217	99.369	103.911	112.648	8.41%	8.738	-2.568	-2.23%
McPHERSON	134.918	105.393	112.173	112.611	0.39%	0.438	-22.307	-16.53%
WALLACE	110.036	84.149	102.250	111.655	9.20%	9.405	1.619	1.47%
WABAUNSEE	114.017	94.297	96.999	111.641	15.10%	14.642	-2.376	-2.08%
CHASE	120.201	107.599	109.154	111.524	2.17%	2.370	-8.677	-7.22%
JACKSON	124.638	103.707	123.030	110.662	-10.05%	-12.368	-13.976	-11.21%
ELLSWORTH	137.501	98.484	105.810	110.019	3.98%	4.209	-27.482	-19.99%
MORRIS	123.845	103.443	112.785	108.731	-3.59%	-4.054	-15.114	-12.20%
NEMAHA	113.563	102.347	109.441	107.921	-1.39%	-1.520	-5.642	-4.97%
DICKINSON	133.965	103.389	108.435	107.520	-0.84%	-0.915	-26.445	-19.74%
MARION	117.396	103.578	105.063	107.256	2.09%	2.193	-10.140	-8.64%
LEAVENWORTH	134.431	103.594	108.323	107.199	-1.04%	-1.124	-27.232	-20.26%
MIAMI	139.278	114.962	122.571	106.617	-13.02%	-15.954	-32.661	-23.45%
KINGMAN	117.110	92.575	98.001	106.576	8.75%	8.575	-10.534	-9.00%
FINNEY	114.633	98.407	112.607	105.758	-6.08%	-6.849	-8.875	-7.74%
GREELEY	101.305	96.069	100.426	104.947	4.50%	4.521	3.642	3.59%
OSAGE	114.986	98.244	101.554	104.250	2.65%	2.696	-10.736	-9.34%
KIOWA	97.765	85.298	99.708	103.939	4.24%	4.231	6.174	6.31%
MEADE	108.910	102.779	98.889	100.814	1.95%	1.925	-8.096	-7.43%
SEWARD	109.650	92.374	96.158	98.589	2.53%	2.431	-11.061	-10.09%
SALINE	127.726	94.135	95.938	98.526	2.70%	2.588	-29.200	-22.86%
SCOTT	118.120	95.379	105.388	97.650	-7.34%	-7.738	-20.470	-17.33%
CHEYENNE	103.840	81.781	91.745	92.270	0.57%	0.525	-11.570	-11.14%
CHEROKEE	108.080	91.485	85.333	88.036	3.17%	2.703	-20.044	-18.55%
STANTON	81.391	88.052	83.014	86.263	3.91%	3.249	4.872	5.99%
POTTAWATOMIE	79.171	79.934	83.483	84.048	0.68%	0.565	4.877	6.16%
MORTON	70.875	82.436	79.040	83.113	5.15%	4.073	12.238	17.27%
LINN	77.788	76.621	74.430	77.391	3.98%	2.961	-0.397	-0.51%
GRANT	62.321	72.580	74.086	76.462	3.21%	2.376	14.141	22.69%
KEARNY	60.349	66.712	67.547	74.330	10.04%	6.783	13.981	23.17%
HASKELL	69.826	69.427	71.039	72.987	2.74%	1.948	3.161	4.53%
COFFEY	47.308	69.128	66.528	68.879	3.23%	2.151	21.371	45.17%
STEVENS	39.893	61.821	59.167	61.867	4.56%	2.700	21.974	55.08%
State Avg Levy	125.264	110.113	114.079	118.052	3.48%	3.973	-7.212	-5.76%
Urban Avg Levy	143.772	124.998	129.765	---	---	---	---	---
Rural Avg Levy	100.839	89.961	93.818	---	---	---	---	---

KANSAS COUNTY NAME	Countywide 1991 Avg Mill Levy	Countywide 1993 Avg Mill Levy	Countywide 1994 Avg Mill Levy	1993-94 Percent Change	1994-94 Percent Change	1991-94 Change in Mills	1991-94 Percent Change
HODGEMAN	136.422	126.065	133.835	15.70%	25.023	22.436	16.45%
WABAUNSEE	114.017	94.297	96.999	15.10%	14.642	-2.376	-2.08%
NESS	118.433	107.886	113.918	14.23%	16.210	11.695	9.87%
GRAHAM	131.730	121.076	124.082	14.12%	17.518	9.870	7.49%
ELLIS	125.978	104.034	109.252	13.80%	15.073	-1.653	-1.31%
HAMILTON	101.628	101.468	102.564	13.57%	13.921	14.857	14.62%
ROOKS	117.910	113.715	117.849	13.42%	15.819	15.758	13.36%
SHERIDAN	129.916	105.181	119.485	11.83%	14.138	3.707	2.85%
COMANCHE	120.736	114.755	118.232	11.42%	13.505	11.001	9.11%
WICHITA	132.720	106.785	123.738	11.33%	14.025	5.043	3.80%
JEWELL	140.506	111.642	118.689	11.01%	13.073	-8.744	-6.22%
KEARNY	60.349	66.712	67.547	10.04%	6.783	13.981	23.17%
STAFFORD	115.762	104.925	114.618	9.88%	11.324	10.180	8.79%
PAWNEE	127.964	107.790	122.535	9.75%	11.952	6.523	5.10%
REPUBLIC	130.954	111.351	116.237	9.67%	11.241	-3.476	-2.65%
WALLACE	110.036	84.149	102.250	9.20%	9.405	1.619	1.47%
FORD	154.788	122.993	125.337	8.85%	11.096	-18.355	-11.86%
KINGMAN	117.110	92.575	98.001	8.75%	8.575	-10.534	-9.00%
DECATUR	129.198	109.506	107.158	8.57%	9.188	-12.852	-9.95%
GOVE	115.217	99.369	103.911	8.41%	8.738	-2.568	-2.23%
NORTON	143.418	118.866	122.297	8.26%	10.099	-11.022	-7.69%
LANE	139.839	125.504	139.065	7.81%	10.858	10.084	7.21%
CLARK	123.255	113.986	117.036	7.79%	9.120	2.901	2.35%
BROWN	139.548	111.914	114.685	7.60%	8.714	-16.149	-11.57%
PHILLIPS	138.650	119.040	121.960	7.52%	9.176	-7.514	-5.42%
WASHINGTON	131.872	115.275	118.622	7.42%	8.804	-4.446	-3.37%
LOGAN	120.476	93.463	107.455	7.41%	7.963	-5.058	-4.20%
RUSSELL	124.567	113.046	118.505	7.29%	8.638	2.576	2.07%
BARTON	142.735	123.695	134.350	6.92%	9.295	0.910	0.64%
COWLEY	159.838	130.341	135.448	6.73%	9.111	-15.279	-9.56%
SHAWNEE	166.475	132.086	144.156	6.70%	9.659	-12.660	-7.60%
BARBER	114.054	101.325	112.922	6.68%	7.547	6.415	5.62%
JOHNSON	118.308	121.153	120.688	6.50%	7.847	10.227	8.64%
THOMAS	124.152	105.096	120.394	5.61%	6.752	2.994	2.41%
RUSH	124.943	116.790	126.444	5.50%	6.954	8.455	6.77%
WYANDOTTE	169.387	156.837	170.704	5.16%	8.800	10.117	5.97%
MORTON	70.875	82.436	79.040	5.15%	4.073	12.238	17.27%
RILEY	143.918	107.503	118.874	5.03%	5.983	-19.061	-13.24%
BUTLER	137.630	113.287	122.795	4.81%	5.905	-8.930	-6.49%
STEVENS	39.893	61.821	59.167	4.56%	2.700	21.974	55.08%
GREELEY	101.305	96.069	100.426	4.50%	4.521	3.642	3.59%
KOWA	97.765	85.298	99.708	4.24%	4.231	6.174	6.31%
JEFFERSON	122.001	109.204	110.474	4.17%	4.609	-6.918	-5.67%
LINN	77.788	76.621	74.430	3.98%	2.961	-0.397	-0.51%
ELLSWORTH	137.501	98.484	105.810	3.98%	4.209	-27.482	-19.99%
STANTON	81.391	88.052	83.014	3.91%	3.249	4.872	5.99%
NEOSHO	169.041	130.739	135.672	3.78%	5.133	-28.236	-16.70%
TREGO	128.142	118.548	119.402	3.68%	4.398	-4.342	-3.39%
HARVEY	149.178	118.477	120.545	3.59%	4.324	-24.309	-16.30%
RICE	125.912	110.454	116.170	3.44%	3.440	-5.742	-4.56%
ALLEN	144.012	115.103	121.252	3.26%	3.949	-18.811	-13.06%
COFFEY	47.308	69.128	66.528	3.23%	2.151	21.371	45.17%
GRANT	62.321	72.580	74.086	3.21%	2.376	14.141	22.69%
CHEROKEE	108.080	91.485	85.333	3.17%	2.703	-20.044	-18.55%
RAWLINS	147.754	107.465	119.793	3.07%	3.676	-24.285	-16.44%
CLOUD	180.347	153.454	155.252	3.06%	4.756	-20.339	-11.28%
HASKELL	69.826	69.427	71.039	2.74%	1.948	3.161	4.53%
SALINE	127.728	94.135	95.938	2.70%	2.588	-29.200	-22.86%
OSAGE	114.986	98.244	101.554	2.65%	2.696	-10.736	-9.34%
DOUGLAS	128.827	103.097	112.532	2.60%	2.924	-13.371	-10.38%
SEWARD	109.650	92.374	96.158	2.53%	2.431	-11.061	-10.09%
HARPER	129.839	110.703	123.747	2.18%	2.697	-3.395	-2.61%
CHASE	120.201	107.599	109.154	2.17%	2.370	-8.677	-7.22%
MARION	117.396	103.578	105.063	2.09%	2.193	-10.140	-8.64%
MONTGOMERY	158.861	136.095	139.415	1.99%	2.776	-16.670	-10.49%
MEADE	108.910	102.779	98.889	1.95%	1.925	-8.096	-7.43%
ANDERSON	134.717	114.524	116.524	1.81%	2.105	-16.088	-11.94%
SEDGWICK	144.071	105.659	110.964	1.72%	1.914	-31.193	-21.65%
WILSON	136.835	119.945	127.784	1.63%	2.077	-6.974	-5.10%
CLAY	136.828	122.065	130.107	1.62%	2.103	-4.618	-3.38%
BOURBON	153.004	127.784	135.789	1.53%	2.078	-15.137	-9.89%
PRATT	139.967	123.473	126.674	1.39%	1.756	-11.537	-8.24%
SMITH	152.519	110.229	120.413	1.23%	1.484	-30.622	-20.08%
GRAY	123.225	106.681	117.472	1.15%	1.356	-4.397	-3.57%
OTTAWA	134.272	119.091	124.497	0.98%	1.221	-8.554	-6.37%
DONIPHAN	139.250	125.394	127.599	0.88%	1.127	-10.524	-7.56%
CHAUTAUQUA	126.423	115.083	124.166	0.75%	0.925	-1.332	-1.05%
POTTAWATOMIE	79.171	79.934	83.483	0.68%	0.565	4.877	6.16%
CHEYENNE	103.840	81.781	91.745	0.57%	0.525	-11.570	-11.14%
RENO	152.547	124.477	127.524	0.54%	0.687	-24.336	-15.95%
McPHERSON	134.918	105.393	112.173	0.39%	0.438	-22.307	-16.53%
GREENWOOD	160.377	144.046	138.512	0.38%	0.527	-21.338	-13.30%
WOODSON	125.624	113.043	114.520	0.13%	0.154	-10.950	-8.72%
FRANKLIN	137.288	112.736	115.993	0.10%	0.122	-21.173	-15.42%
EDWARDS	125.513	112.695	119.332	-0.08%	-0.099	-6.280	-5.00%
LINCOLN	143.645	124.367	145.156	-0.13%	-0.184	1.327	0.92%
OSBORNE	130.664	117.718	127.089	-0.64%	-0.807	-4.382	-3.35%
MITCHELL	139.516	123.691	132.760	-0.68%	-0.903	-7.659	-5.49%
DICKINSON	133.965	103.389	108.435	-0.84%	-0.915	-26.445	-19.74%
LEAVENWORTH	134.431	103.594	108.323	-1.04%	-1.124	-27.232	-20.26%
LABETTE	161.700	125.017	135.788	-1.15%	-1.558	-27.470	-16.99%
SUMNER	144.092	123.319	146.014	-1.38%	-2.014	-0.092	-0.06%
NEMAHA	113.563	102.347	109.441	-1.39%	-1.520	-5.642	-4.97%
ATCHISON	143.881	114.967	115.326	-1.79%	-2.068	-30.623	-21.28%
ELK	133.139	125.490	128.164	-1.81%	-2.326	-7.301	-5.48%
LYON	147.246	127.192	131.212	-2.08%	-2.727	-18.761	-12.74%
MARSHALL	134.176	107.004	121.648	-2.19%	-2.661	-15.189	-11.32%
CRAWFORD	127.246	115.751	118.804	-2.58%	-3.065	-11.507	-9.04%
GEARY	125.536	114.657	122.024	-2.90%	-3.542	-7.054	-5.62%
MORRIS	123.845	103.443	112.785	-3.59%	-4.054	-15.114	-12.20%
SHERMAN	120.343	102.852	121.162	-4.05%	-4.905	-4.086	-3.40%
FINNEY	114.633	98.407	112.607	-6.08%	-6.849	-8.875	-7.74%
SCOTT	118.120	95.379	105.388	-7.34%	-7.338	-20.470	-17.33%
JACKSON	124.638	103.707	123.030	-10.05%	-12.368	-13.976	-11.21%
MIAMI	139.278	114.962	122.571	-13.02%	-15.954	-32.661	-23.45%
State Avg Levy	125.264	110.113	114.079	3.48%	3.973	-7.212	-5.76%
Urban Avg Levy	143.772	124.998	129.765	---	---	---	---
Rural Avg Levy	100.839	89.961	93.818	---	---	---	---

KANSAS COUNTY NAME	Countywide 1991 Avg Mill Levy	Countywide 1993 Avg Mill Levy	Countywide 1994 Avg Mill Levy	1993-94 Percent Change	1994 Avg Mills	1991-94 Change in Mills	1991-94 Percent Change
HODGEMAN	136.422	126.065	133.835	18.70%	25.023	22.436	16.45%
GRAHAM	131.730	121.076	124.082	14.12%	17.518	9.870	7.49%
NESS	118.433	107.886	113.918	14.23%	16.210	11.695	9.87%
ROOKS	117.910	113.715	117.849	13.42%	15.819	15.758	13.36%
ELLS	125.978	104.034	109.252	13.80%	15.073	-1.653	-1.31%
WABAUNSEE	114.017	94.297	96.999	15.10%	14.642	-2.376	-2.08%
SHERIDAN	129.916	105.181	119.485	11.83%	14.138	3.707	2.85%
WICHITA	132.720	106.785	123.738	11.33%	14.025	5.043	3.80%
HAMILTON	101.628	101.468	102.564	13.57%	13.921	14.857	14.62%
COMANCHE	120.736	114.755	118.232	11.42%	13.505	11.001	9.11%
JEWELL	140.506	111.642	118.689	11.01%	13.073	-8.744	-6.22%
PAWNEE	127.964	107.790	122.535	9.75%	11.952	6.523	5.10%
STAFFORD	115.762	104.925	114.618	9.88%	11.324	10.180	8.79%
REPUBLIC	130.954	111.351	116.237	9.67%	11.241	-3.476	-2.65%
FORD	154.788	122.993	125.337	8.85%	11.096	-18.355	-11.86%
LANE	139.839	125.504	139.065	7.81%	10.858	10.084	7.21%
NORTON	143.418	118.866	122.297	8.26%	10.099	-11.022	-7.69%
SHAWNEE	166.475	132.086	144.156	6.70%	9.659	-12.660	-7.60%
WALLACE	110.036	84.149	102.250	9.20%	9.405	1.619	1.47%
BARTON	142.735	123.695	134.350	6.92%	9.295	0.910	0.64%
DECATUR	129.198	109.506	107.158	8.57%	9.188	-12.852	-9.95%
PHILLIPS	138.650	119.040	121.960	7.52%	9.176	-7.514	-5.42%
CLARK	123.255	113.986	117.036	7.79%	9.120	2.901	2.35%
COWLEY	159.838	130.341	135.448	6.73%	9.111	-15.279	-9.56%
WASHINGTON	131.872	115.275	118.622	7.42%	8.804	-4.446	-3.37%
WYANDOTTE	169.387	156.837	170.704	5.16%	8.800	10.117	5.97%
GOVE	115.217	99.369	103.911	8.41%	8.738	-2.568	-2.23%
BROWN	139.548	111.914	114.685	7.60%	8.714	-16.149	-11.57%
RUSSELL	124.567	113.046	118.505	7.29%	8.638	2.576	2.07%
KINGMAN	117.110	92.575	98.001	8.75%	8.575	-10.534	-9.00%
LOGAN	120.476	93.463	107.455	7.41%	7.963	-5.058	-4.20%
JOHNSON	118.308	121.153	120.688	6.50%	7.847	10.227	8.64%
BARBER	114.054	101.325	112.922	6.68%	7.547	6.415	5.62%
RUSH	124.943	116.790	126.444	5.50%	6.954	8.455	6.77%
KEARNY	60.349	66.712	67.547	10.04%	6.783	13.981	23.17%
THOMAS	124.152	105.096	120.394	5.61%	6.752	2.994	2.41%
RILEY	143.918	107.503	118.874	5.03%	5.983	-19.061	-13.24%
BUTLER	137.630	113.287	122.795	4.81%	5.905	-8.930	-6.49%
NEOSHO	169.041	130.739	135.672	3.78%	5.133	-28.236	-16.70%
CLOUD	180.347	153.454	155.252	3.06%	4.756	-20.339	-11.28%
JEFFERSON	122.001	109.204	110.474	4.17%	4.609	-6.918	-5.67%
GREELEY	101.305	96.069	100.426	4.50%	4.521	3.642	3.59%
TREGO	128.142	118.548	119.402	3.68%	4.398	-4.342	-3.39%
HARVEY	149.178	118.477	120.545	3.59%	4.324	-24.309	-16.30%
KIOWA	97.765	85.298	99.708	4.24%	4.231	6.174	6.31%
ELLSWORTH	137.501	98.484	105.810	3.98%	4.209	-27.482	-19.99%
MORTON	70.875	82.436	79.040	5.15%	4.073	12.238	17.27%
RICE	125.912	110.454	116.170	3.44%	4.000	-5.742	-4.56%
ALLEN	144.012	115.103	121.252	3.26%	3.949	-18.811	-13.06%
RAWLINS	147.754	107.465	119.793	3.07%	3.676	-24.285	-16.44%
STANTON	81.391	88.052	83.014	3.91%	3.249	4.872	5.99%
LINN	77.788	76.621	74.430	3.98%	2.961	-0.397	-0.51%
DOUGLAS	128.827	103.097	112.532	2.60%	2.924	-13.371	-10.38%
MONTGOMERY	158.861	136.095	139.415	1.99%	2.776	-16.670	-10.49%
CHEROKEE	108.080	91.485	85.333	3.17%	2.703	-20.044	-18.55%
STEVENS	39.893	61.821	59.167	4.56%	2.700	21.974	55.08%
HARPER	129.839	110.703	123.747	2.18%	2.697	-3.395	-2.61%
OSAGE	114.986	98.244	101.554	2.65%	2.696	-10.736	-9.34%
SALINE	127.726	94.135	95.938	2.70%	2.588	-29.200	-22.86%
SEWARD	109.650	92.374	96.158	2.53%	2.431	-11.061	-10.09%
GRANT	62.321	72.580	74.086	3.21%	2.376	14.141	22.69%
CHASE	120.201	107.599	109.154	2.17%	2.370	-8.677	-7.22%
MARION	117.396	103.578	105.063	2.09%	2.193	-10.140	-8.64%
COFFEY	47.308	69.128	66.528	3.23%	2.151	21.371	45.17%
ANDERSON	134.717	114.524	116.524	1.81%	2.105	-16.088	-11.94%
CLAY	136.828	122.065	130.107	1.62%	2.103	-4.618	-3.38%
BOURBON	153.004	127.784	135.789	1.53%	2.078	-15.137	-9.89%
WILSON	136.835	119.945	127.784	1.63%	2.077	-6.974	-5.10%
HASKELL	69.826	69.427	71.039	2.74%	1.948	3.161	4.53%
MEADE	108.910	102.779	98.889	1.95%	1.925	-8.096	-7.43%
SEDGWICK	144.071	105.659	110.964	1.72%	1.914	-31.193	-21.65%
PRATT	139.967	123.473	126.674	1.39%	1.756	-11.537	-8.24%
SMITH	152.519	110.229	120.413	1.23%	1.484	-30.622	-20.08%
GRAY	123.225	106.681	117.472	1.15%	1.356	-4.397	-3.57%
OTTAWA	134.272	119.091	124.497	0.98%	1.221	-8.554	-6.37%
DONIPHAN	139.250	125.394	127.599	0.88%	1.127	-10.524	-7.56%
CHAUTAUQUA	126.423	115.083	124.166	0.75%	0.925	-1.332	-1.05%
RENO	152.547	124.477	127.524	0.54%	0.687	-24.336	-15.95%
POTTAWATOMIE	79.171	79.934	83.483	0.68%	0.565	4.877	6.16%
GREENWOOD	160.377	144.046	138.512	0.38%	0.527	-21.338	-13.30%
CHEYENNE	103.840	81.781	91.745	0.57%	0.525	-11.570	-11.14%
McPHERSON	134.918	105.393	112.173	0.39%	0.438	-22.307	-16.53%
WOODSON	125.624	113.043	114.520	0.13%	0.154	-10.950	-8.72%
FRANKLIN	137.288	112.736	115.993	0.10%	0.122	-21.173	-15.42%
EDWARDS	125.513	112.695	119.332	-0.08%	-0.099	-6.280	-5.00%
LINCOLN	143.645	124.367	145.156	-0.13%	-0.184	1.327	0.92%
OSBORNE	130.664	117.718	127.089	-0.64%	-0.807	-4.382	-3.35%
MITCHELL	139.516	123.691	132.760	-0.68%	-0.903	-7.659	-5.49%
DICKINSON	133.965	103.389	108.435	-0.84%	-0.915	-26.445	-19.74%
LEAVENWORTH	134.431	103.594	108.323	-1.04%	-1.124	-27.232	-20.26%
NEMAHA	113.563	102.347	109.441	-1.39%	-1.520	-5.642	-4.97%
LABETTE	161.700	125.017	135.788	-1.15%	-1.558	-27.470	-16.99%
SUMNER	144.092	123.319	146.014	-1.38%	-2.014	-0.092	-0.06%
ATCHISON	143.881	114.967	115.326	-1.79%	-2.068	-30.623	-21.28%
ELK	133.139	125.490	128.164	-1.81%	-2.326	-7.301	-5.48%
MARSHALL	134.176	107.004	121.648	-2.19%	-2.661	-15.189	-11.32%
LYON	147.246	127.192	131.212	-2.08%	-2.727	-18.761	-12.74%
CRAWFORD	127.246	115.751	118.804	-2.58%	-3.065	-11.507	-9.04%
GEARY	125.536	114.657	122.024	-2.90%	-3.542	-7.054	-5.62%
MORRIS	123.845	103.443	112.785	-3.59%	-4.054	-15.114	-12.20%
SHERMAN	120.343	102.852	121.162	-4.05%	-4.905	-4.086	-3.40%
FINNEY	114.633	98.407	112.607	-6.08%	-6.849	-8.875	-7.74%
SCOTT	118.120	95.379	105.388	-7.34%	-7.738	-20.470	-17.33%
JACKSON	124.638	103.707	123.030	-10.05%	-12.368	-13.976	-11.21%
MIAMI	139.278	114.962	122.571	-13.02%	-15.954	-32.661	-23.45%
State Avg Levy	125.264	110.113	114.079	3.48%	3.973	-7.212	-5.76%
Urban Avg Levy	143.772	124.998	129.765	---	---	---	---
Rural Avg Levy	100.839	89.961	93.818	---	---	---	---

1992 Mercury Grand Marquis 4D Sedan LS
 MSRP: \$20,644
 Original Kansas Car Valuation: \$17,000

Assessed Valuation	1992	1993	1994	1995	1996	(at 25%) 1996
	5,100	4,284	3,599	3,023	2,539	2,116
	Taxes	Taxes	Taxes	Taxes	Taxes	Taxes
ALLEN	\$713.60	\$616.95	\$414.21	\$366.52	\$317.90	\$264.92
ANDERSON	\$560.80	\$577.13	\$412.12	\$352.23	\$301.22	\$251.01
ATCHISON	\$730.03	\$616.38	\$413.72	\$348.61	\$287.58	\$239.65
BARBER	\$542.40	\$488.61	\$364.62	\$341.34	\$305.89	\$254.91
BARTON	\$650.75	\$611.48	\$445.13	\$406.11	\$364.74	\$303.95
BOURBON	\$700.16	\$655.47	\$459.84	\$410.46	\$350.06	\$291.72
BROWN	\$648.41	\$597.82	\$402.73	\$346.67	\$313.33	\$261.11
BUTLER	\$652.88	\$589.61	\$407.67	\$371.18	\$326.79	\$272.32
CHASE	\$581.74	\$514.94	\$387.20	\$329.95	\$283.18	\$235.98
CHAUTAUQUA	\$578.42	\$541.60	\$414.13	\$375.33	\$317.62	\$264.69
CHEROKEE	\$526.12	\$463.01	\$329.21	\$257.94	\$223.54	\$186.28
CHEYENNE	\$502.75	\$444.85	\$294.29	\$277.33	\$234.29	\$195.24
CLARK	\$592.86	\$528.02	\$410.19	\$353.77	\$320.33	\$266.94
CLAY	\$644.13	\$586.17	\$439.26	\$393.29	\$335.70	\$279.75
CLOUD	\$837.42	\$772.61	\$552.21	\$469.30	\$406.28	\$338.57
COFFEY	\$229.67	\$202.67	\$248.76	\$201.10	\$174.39	\$145.32
COMANCHE	\$581.44	\$517.23	\$412.95	\$357.39	\$334.50	\$278.75
COWLEY	\$753.42	\$684.75	\$469.04	\$409.43	\$367.06	\$305.88
CRAWFORD	\$617.24	\$545.12	\$416.54	\$359.12	\$293.88	\$244.90
DECATUR	\$572.90	\$553.48	\$394.06	\$323.92	\$295.42	\$246.18
DICKINSON	\$622.35	\$573.91	\$372.05	\$327.78	\$273.01	\$227.51
DONIPHAN	\$654.79	\$596.55	\$451.24	\$385.71	\$326.85	\$272.38
DOUGLAS	\$616.75	\$551.90	\$371.00	\$340.16	\$293.16	\$244.30
EDWARDS	\$609.96	\$537.70	\$405.54	\$360.72	\$302.75	\$252.29
ELK	\$608.15	\$570.37	\$451.58	\$387.41	\$319.52	\$266.27
ELLIS	\$558.05	\$539.69	\$374.37	\$330.24	\$315.68	\$263.07
ELLSWORTH	\$652.26	\$589.05	\$354.40	\$319.84	\$279.35	\$232.80
FINNEY	\$548.00	\$491.09	\$354.12	\$340.39	\$268.53	\$223.78
FORD	\$705.67	\$663.11	\$442.60	\$378.87	\$346.42	\$288.69
FRANKLIN	\$673.57	\$588.14	\$405.69	\$350.62	\$294.83	\$245.69
GEARY	\$557.94	\$537.80	\$412.60	\$368.85	\$300.84	\$250.70
GOVE	\$524.59	\$493.59	\$357.59	\$314.10	\$286.03	\$238.36
GRAHAM	\$663.56	\$564.33	\$435.70	\$375.08	\$359.54	\$299.62
GRANT	\$272.21	\$266.98	\$261.19	\$223.95	\$194.15	\$161.79
GRAY	\$624.00	\$527.90	\$383.90	\$355.09	\$301.72	\$251.43
GREELEY	\$524.50	\$433.99	\$345.71	\$303.57	\$266.48	\$222.06
GREENWOOD	\$724.84	\$687.05	\$518.36	\$418.69	\$353.04	\$294.20
HAMILTON	\$522.25	\$435.37	\$365.14	\$310.03	\$295.77	\$246.48
HARPER	\$633.98	\$556.23	\$398.37	\$374.06	\$321.06	\$267.55
HARVEY	\$761.70	\$639.08	\$426.35	\$364.38	\$317.06	\$264.22
HASKELL	\$305.69	\$299.13	\$249.84	\$214.74	\$185.32	\$154.44
HODGEMAN	\$713.84	\$584.43	\$453.65	\$404.56	\$403.36	\$336.14
JACKSON	\$667.06	\$533.95	\$373.20	\$371.89	\$280.99	\$234.16
JEFFERSON	\$596.79	\$522.65	\$392.98	\$333.94	\$292.21	\$243.51
JEWELL	\$666.22	\$601.93	\$401.75	\$358.77	\$334.56	\$278.80
JOHNSON	\$566.77	\$506.83	\$435.98	\$364.82	\$326.37	\$271.97
KEARNY	\$238.09	\$258.53	\$240.07	\$204.18	\$188.73	\$157.28
KINGMAN	\$573.57	\$501.70	\$333.14	\$296.24	\$270.61	\$225.51
KIOWA	\$492.22	\$418.83	\$306.95	\$301.40	\$263.92	\$219.93
LABETTE	\$749.90	\$692.72	\$449.88	\$410.46	\$340.83	\$284.02
LANE	\$674.56	\$599.07	\$451.63	\$420.36	\$380.68	\$317.23
LEAVENWORTH	\$629.70	\$575.90	\$372.79	\$327.44	\$272.19	\$226.83
LINCOLN	\$701.49	\$615.37	\$447.54	\$438.78	\$368.10	\$306.75
LINN	\$359.35	\$333.25	\$275.72	\$224.99	\$196.51	\$163.76
LOGAN	\$565.70	\$516.12	\$336.33	\$324.81	\$293.06	\$244.22
LYON	\$742.77	\$630.80	\$457.71	\$396.63	\$326.24	\$271.87
MARION	\$564.66	\$502.93	\$372.73	\$317.58	\$272.34	\$226.95
MARSHALL	\$690.29	\$574.81	\$385.06	\$367.72	\$302.13	\$251.77
McPHERSON	\$639.27	\$577.99	\$379.26	\$339.08	\$285.94	\$238.28
MEADE	\$457.39	\$466.57	\$369.86	\$298.92	\$255.98	\$213.32
MIAMI	\$647.98	\$596.67	\$413.70	\$370.51	\$270.72	\$225.60
MITCHELL	\$659.00	\$597.69	\$445.11	\$401.31	\$334.80	\$279.00
MONTGOMERY	\$755.27	\$680.56	\$489.74	\$421.42	\$361.04	\$300.87
MORRIS	\$604.13	\$530.55	\$372.25	\$340.93	\$276.08	\$230.07
MORTON	\$356.01	\$303.63	\$296.65	\$238.92	\$211.04	\$175.86
NEMAHA	\$535.34	\$486.50	\$368.30	\$330.82	\$274.03	\$228.36
NEOSHO	\$832.75	\$724.17	\$470.47	\$410.11	\$357.52	\$297.94
NESS	\$582.55	\$507.37	\$388.23	\$344.35	\$330.41	\$275.34
NORTON	\$671.31	\$614.40	\$427.75	\$369.68	\$336.17	\$280.14
OSAGE	\$559.69	\$492.60	\$353.54	\$306.98	\$264.71	\$220.59
OSBORNE	\$626.69	\$559.77	\$423.62	\$384.16	\$320.65	\$267.21
OTTAWA	\$668.05	\$575.22	\$428.56	\$376.33	\$319.22	\$266.01
PAWNEE	\$588.32	\$548.20	\$387.89	\$370.40	\$341.48	\$284.57
PHILLIPS	\$642.33	\$593.97	\$428.37	\$368.66	\$332.97	\$277.48
POTTAWATOMIE	\$362.80	\$339.17	\$287.65	\$252.35	\$213.41	\$177.84
PRATT	\$651.05	\$599.62	\$444.32	\$382.91	\$326.10	\$271.75
RAWLINS	\$733.31	\$632.98	\$386.72	\$362.11	\$313.51	\$261.25
RENO	\$726.47	\$653.51	\$447.94	\$385.48	\$325.55	\$271.29
REPUBLIC	\$674.48	\$561.01	\$400.70	\$351.36	\$323.68	\$269.74
RICE	\$603.33	\$539.41	\$397.47	\$351.16	\$305.13	\$254.27
RILEY	\$677.61	\$616.54	\$386.86	\$359.33	\$317.03	\$264.19
ROOKS	\$583.27	\$505.13	\$409.21	\$356.23	\$339.40	\$282.84
RUSH	\$583.50	\$535.26	\$420.28	\$382.21	\$338.72	\$282.26
RUSSELL	\$539.13	\$533.65	\$406.80	\$358.21	\$322.83	\$269.03
SALINE	\$633.03	\$547.18	\$338.75	\$290.00	\$250.17	\$208.48
SCOTT	\$615.69	\$506.03	\$343.23	\$318.57	\$247.95	\$206.62
SEDGWICK	\$657.68	\$617.20	\$380.22	\$335.42	\$286.61	\$238.84
SEWARD	\$527.70	\$469.74	\$332.41	\$290.67	\$250.33	\$208.61
SHAWNEE	\$779.32	\$713.18	\$475.32	\$435.75	\$390.56	\$325.47
SHERIDAN	\$616.97	\$556.56	\$378.50	\$361.18	\$339.29	\$282.74
SHERMAN	\$591.91	\$515.55	\$370.12	\$366.25	\$295.19	\$245.99
SMITH	\$719.03	\$653.39	\$396.66	\$363.98	\$309.51	\$257.93
STAFFORD	\$559.07	\$495.92	\$377.58	\$346.46	\$319.78	\$266.49
STANTON	\$385.10	\$348.68	\$316.86	\$250.93	\$219.03	\$182.53
STEVENS	\$177.22	\$170.90	\$222.47	\$178.85	\$157.09	\$130.91
SUMNER	\$721.17	\$617.29	\$443.77	\$441.37	\$365.64	\$304.70
THOMAS	\$597.24	\$531.87	\$378.19	\$363.93	\$322.84	\$269.03
TREGO	\$600.19	\$548.96	\$426.60	\$360.93	\$314.35	\$261.96
WABAUNSEE	\$544.96	\$488.45	\$339.33	\$293.21	\$283.47	\$236.23
WALLACE	\$551.58	\$471.39	\$302.82	\$309.08	\$283.51	\$236.26
WASHINGTON	\$636.14	\$564.94	\$414.82	\$358.57	\$323.55	\$269.63
WICHITA	\$662.38	\$568.57	\$384.27	\$374.03	\$349.80	\$291.50
WILSON	\$628.18	\$586.20	\$431.63	\$386.26	\$329.74	\$274.78
WOODSON	\$577.73	\$538.18	\$406.79	\$346.17	\$291.17	\$242.64
WYANDOTTE	\$823.22	\$725.65	\$564.39	\$516.00	\$455.79	\$379.82

1990 Ford Taurus I Sedan
 MSRP: \$16,000
 Original Kansas Car Valuation: \$15,000

Assessed Valuation	(at 25%)					
	1992	1993	1994	1995	1996	1996
	3,175	2,667	2,240	1,882	1,581	1,317
	<u>Taxes</u>	<u>Taxes</u>	<u>Taxes</u>	<u>Taxes</u>	<u>Taxes</u>	<u>Taxes</u>
ALLEN	\$444.28	\$384.10	\$257.88	\$228.19	\$197.92	\$164.94
ANDERSON	\$349.15	\$359.31	\$256.58	\$219.29	\$187.53	\$156.28
ATCHISON	\$454.51	\$383.75	\$257.58	\$217.04	\$179.04	\$149.20
BARBER	\$337.69	\$304.20	\$227.01	\$212.51	\$190.44	\$158.70
BARTON	\$405.15	\$380.70	\$277.13	\$252.84	\$227.08	\$189.23
BOURBON	\$435.91	\$408.09	\$286.29	\$255.55	\$217.95	\$181.62
BROWN	\$403.69	\$372.20	\$250.73	\$215.83	\$195.07	\$162.56
BUTLER	\$406.47	\$367.08	\$253.81	\$231.09	\$203.45	\$169.55
CHASE	\$362.19	\$320.60	\$241.07	\$205.42	\$176.30	\$146.92
CHAUTAUQUA	\$360.12	\$337.19	\$257.83	\$233.67	\$197.75	\$164.79
CHEROKEE	\$327.55	\$288.27	\$204.96	\$160.59	\$139.17	\$115.98
CHEYENNE	\$313.01	\$276.96	\$183.22	\$172.66	\$145.86	\$121.55
CLARK	\$369.11	\$328.74	\$255.38	\$220.26	\$199.43	\$166.19
CLAY	\$401.03	\$364.94	\$273.48	\$244.86	\$209.00	\$174.17
CLOUD	\$521.37	\$481.02	\$343.80	\$292.18	\$252.95	\$210.79
COFFEY	\$142.99	\$126.18	\$154.88	\$125.20	\$108.57	\$90.48
COMANCHE	\$362.00	\$322.02	\$257.10	\$222.51	\$208.26	\$173.55
COWLEY	\$469.07	\$426.31	\$292.02	\$254.91	\$228.52	\$190.44
CRAWFORD	\$384.28	\$339.39	\$259.33	\$223.58	\$182.96	\$152.47
DECATUR	\$356.68	\$344.59	\$245.34	\$201.67	\$183.92	\$153.27
DICKINSON	\$387.47	\$357.31	\$231.63	\$204.07	\$169.97	\$141.64
DONIPHAN	\$407.67	\$371.40	\$280.93	\$240.14	\$203.50	\$169.58
DOUGLAS	\$383.98	\$343.60	\$230.98	\$211.78	\$182.52	\$152.10
EDWARDS	\$379.75	\$334.76	\$252.48	\$224.58	\$188.49	\$157.07
ELK	\$378.63	\$355.10	\$281.15	\$241.20	\$198.93	\$165.77
ELLIS	\$347.43	\$336.00	\$233.08	\$205.61	\$196.54	\$163.78
ELLSWORTH	\$406.09	\$366.74	\$220.65	\$199.13	\$173.92	\$144.94
FINNEY	\$341.18	\$305.75	\$220.47	\$211.92	\$167.19	\$139.32
FORD	\$439.34	\$412.85	\$275.56	\$235.88	\$215.68	\$179.73
FRANKLIN	\$419.36	\$366.17	\$252.58	\$218.29	\$183.56	\$152.97
GEARY	\$347.37	\$334.83	\$256.88	\$229.64	\$187.30	\$156.08
GOVE	\$326.60	\$307.30	\$222.63	\$195.56	\$178.08	\$148.40
GRAHAM	\$413.12	\$351.35	\$271.26	\$233.52	\$223.85	\$186.54
GRANT	\$169.48	\$166.22	\$162.61	\$139.43	\$120.87	\$100.73
GRAY	\$388.50	\$328.66	\$239.01	\$221.08	\$187.85	\$156.54
GREELEY	\$326.55	\$270.20	\$215.23	\$189.00	\$165.90	\$138.25
GREENWOOD	\$451.28	\$427.75	\$322.72	\$260.67	\$219.80	\$183.17
HAMILTON	\$325.15	\$271.06	\$227.33	\$193.02	\$184.14	\$153.45
HARPER	\$394.71	\$346.30	\$248.02	\$232.89	\$199.89	\$166.57
HARVEY	\$474.23	\$397.88	\$265.44	\$226.86	\$197.40	\$164.50
HASKELL	\$190.32	\$186.24	\$155.55	\$133.69	\$115.38	\$96.15
HODGEMAN	\$444.43	\$363.86	\$282.44	\$251.87	\$251.13	\$209.27
JACKSON	\$415.30	\$332.43	\$232.35	\$231.54	\$174.94	\$145.78
JEFFERSON	\$371.55	\$325.40	\$244.66	\$207.91	\$181.93	\$151.61
JEWELL	\$414.78	\$374.75	\$250.13	\$223.37	\$208.29	\$173.58
JOHNSON	\$352.87	\$315.55	\$271.43	\$227.13	\$203.19	\$169.33
KEARNY	\$148.23	\$160.96	\$149.46	\$127.12	\$117.50	\$97.92
KINGMAN	\$357.10	\$312.35	\$207.41	\$184.43	\$168.48	\$140.40
KIOWA	\$306.45	\$260.76	\$191.10	\$187.65	\$164.31	\$136.93
LABETTE	\$466.88	\$431.28	\$280.09	\$255.55	\$212.20	\$176.83
LANE	\$419.97	\$372.97	\$281.18	\$261.71	\$237.00	\$197.50
LEAVENWORTH	\$392.05	\$358.55	\$232.09	\$203.86	\$169.46	\$141.22
LINCOLN	\$436.74	\$383.12	\$278.63	\$273.18	\$229.18	\$190.98
LINN	\$223.73	\$207.47	\$171.66	\$140.07	\$122.34	\$101.95
LOGAN	\$352.20	\$321.33	\$209.40	\$202.22	\$182.46	\$152.05
LYON	\$462.44	\$392.73	\$284.96	\$246.93	\$203.11	\$169.26
MARION	\$351.55	\$313.12	\$232.06	\$197.72	\$169.55	\$141.30
MARSHALL	\$429.77	\$357.87	\$239.73	\$228.94	\$188.10	\$156.75
McPHERSON	\$398.00	\$359.85	\$236.12	\$211.10	\$178.02	\$148.35
MEADE	\$284.76	\$290.48	\$230.27	\$186.11	\$159.37	\$132.81
MIAMI	\$403.43	\$371.48	\$257.56	\$230.67	\$168.54	\$140.45
MITCHELL	\$410.29	\$372.11	\$277.12	\$249.85	\$208.44	\$173.70
MONTGOMERY	\$470.22	\$423.71	\$304.91	\$262.37	\$224.78	\$187.32
MORRIS	\$376.12	\$330.31	\$231.76	\$212.26	\$171.89	\$143.24
MORTON	\$221.65	\$189.04	\$184.69	\$148.75	\$131.39	\$109.49
NEMAHA	\$333.30	\$302.89	\$229.30	\$205.96	\$170.61	\$142.17
NEOSHO	\$518.46	\$450.86	\$292.91	\$255.33	\$222.59	\$185.49
NESS	\$362.69	\$315.88	\$241.71	\$214.39	\$205.71	\$171.43
NORTON	\$417.95	\$382.52	\$266.31	\$230.16	\$209.30	\$174.41
OSAGE	\$348.46	\$306.69	\$220.11	\$191.12	\$164.80	\$137.34
OSBORNE	\$390.17	\$348.50	\$263.74	\$239.18	\$199.63	\$166.36
OTTAWA	\$415.92	\$358.13	\$266.81	\$234.30	\$198.74	\$165.62
PAWNEE	\$366.28	\$341.30	\$241.50	\$230.60	\$212.60	\$177.17
PHILLIPS	\$399.91	\$369.80	\$266.70	\$229.52	\$207.31	\$172.75
POTTAWATOMIE	\$225.88	\$211.16	\$179.09	\$157.11	\$132.87	\$110.72
PRATT	\$405.34	\$373.31	\$276.63	\$238.40	\$203.03	\$169.19
RAWLINS	\$456.55	\$394.08	\$240.77	\$225.44	\$195.18	\$162.65
RENO	\$452.29	\$406.87	\$278.88	\$239.99	\$202.68	\$168.90
REPUBLIC	\$419.92	\$349.28	\$249.47	\$218.75	\$201.52	\$167.94
RICE	\$375.62	\$335.83	\$247.46	\$218.63	\$189.97	\$158.31
RILEY	\$421.87	\$383.85	\$240.85	\$223.71	\$197.38	\$164.48
ROOKS	\$363.14	\$314.49	\$254.77	\$221.79	\$211.31	\$176.09
RUSH	\$363.28	\$333.25	\$261.66	\$237.96	\$210.88	\$175.73
RUSSELL	\$335.66	\$332.24	\$253.27	\$223.02	\$200.99	\$167.49
SALINE	\$394.12	\$340.67	\$210.90	\$180.55	\$155.75	\$129.79
SCOTT	\$383.32	\$315.05	\$213.69	\$198.34	\$154.37	\$128.64
SEDGWICK	\$409.46	\$384.26	\$236.72	\$208.83	\$178.44	\$148.70
SEWARD	\$328.54	\$292.46	\$206.96	\$180.96	\$155.85	\$129.88
SHAWNEE	\$485.19	\$444.02	\$295.93	\$271.29	\$243.16	\$202.63
SHERIDAN	\$384.12	\$346.51	\$235.65	\$224.87	\$211.24	\$176.03
SHERMAN	\$368.51	\$320.98	\$230.43	\$228.02	\$183.78	\$153.15
SMITH	\$447.66	\$406.79	\$246.96	\$226.61	\$192.70	\$160.58
STAFFORD	\$348.07	\$308.76	\$235.08	\$215.71	\$199.09	\$165.91
STANTON	\$239.76	\$217.08	\$197.27	\$156.23	\$136.37	\$113.64
STEVENS	\$110.34	\$106.40	\$138.50	\$111.35	\$97.80	\$81.50
SUMNER	\$448.99	\$384.32	\$276.29	\$274.79	\$227.64	\$189.70
THOMAS	\$371.83	\$331.13	\$235.46	\$226.58	\$201.00	\$167.50
TREGO	\$373.67	\$341.78	\$265.60	\$224.71	\$195.71	\$163.09
WABAUNSEE	\$339.29	\$304.10	\$211.26	\$182.55	\$176.49	\$147.07
WALLACE	\$343.41	\$293.48	\$188.53	\$192.43	\$176.51	\$147.09
WASHINGTON	\$396.06	\$351.72	\$258.26	\$223.24	\$201.44	\$167.87
WICHITA	\$412.39	\$353.99	\$239.24	\$232.87	\$217.78	\$181.48
WILSON	\$391.10	\$364.96	\$268.73	\$240.48	\$205.29	\$171.07
WOODSON	\$359.69	\$335.06	\$253.26	\$215.52	\$181.28	\$151.07
WYANDOTTE	\$512.53	\$451.78	\$351.38	\$321.26	\$283.77	\$236.47

1989 Ford Ranger . -Speed Half-Ton
 MSRP: \$7,693
 Original Kansas Car Valuation: \$7,500

Assessed Valuation	(at 25%)					
	1992 1,334	1993 1,120	1994 941	1995 790	1996 664	1996 553
	Taxes	Taxes	Taxes	Taxes	Taxes	Taxes
ALLEN	\$186.60	\$161.32	\$108.31	\$95.84	\$83.13	\$69.27
ANDERSON	\$146.64	\$150.91	\$107.76	\$92.10	\$78.76	\$65.64
ATCHISON	\$190.89	\$161.18	\$108.18	\$91.16	\$75.20	\$62.67
BARBER	\$141.83	\$127.76	\$95.34	\$89.26	\$79.99	\$66.65
BARTON	\$170.16	\$159.89	\$116.39	\$106.19	\$95.37	\$79.48
BOURBON	\$183.08	\$171.40	\$120.24	\$107.33	\$91.54	\$76.28
BROWN	\$169.55	\$156.32	\$105.31	\$90.65	\$81.93	\$68.28
BUTLER	\$170.72	\$154.17	\$106.60	\$97.06	\$85.45	\$71.21
CHASE	\$152.12	\$134.65	\$101.25	\$86.28	\$74.05	\$61.71
CHAUTAUQUA	\$151.25	\$141.62	\$108.29	\$98.14	\$83.05	\$69.21
CHEROKEE	\$137.57	\$121.07	\$86.08	\$67.45	\$58.45	\$48.71
CHEYENNE	\$131.46	\$116.32	\$76.95	\$72.52	\$61.26	\$51.05
CLARK	\$155.02	\$138.07	\$107.26	\$92.51	\$83.76	\$69.80
CLAY	\$168.43	\$153.28	\$114.86	\$102.84	\$87.78	\$73.15
CLOUD	\$218.97	\$202.03	\$144.40	\$122.71	\$106.24	\$88.53
COFFEY	\$60.06	\$53.00	\$65.05	\$52.59	\$45.60	\$38.00
COMANCHE	\$152.04	\$135.25	\$107.98	\$93.45	\$87.47	\$72.89
COWLEY	\$197.01	\$179.05	\$122.65	\$107.06	\$95.98	\$79.98
CRAWFORD	\$161.40	\$142.54	\$108.92	\$93.91	\$76.85	\$64.04
DECATUR	\$149.81	\$144.73	\$103.04	\$84.70	\$77.25	\$64.37
DICKINSON	\$162.74	\$150.07	\$97.29	\$85.71	\$71.39	\$59.49
DONIPHAN	\$171.22	\$155.99	\$117.99	\$100.86	\$85.47	\$71.22
DOUGLAS	\$161.27	\$144.31	\$97.01	\$88.95	\$76.66	\$63.88
EDWARDS	\$159.50	\$140.60	\$106.04	\$94.32	\$79.17	\$65.97
ELK	\$159.02	\$149.14	\$118.08	\$101.30	\$83.55	\$69.63
ELLIS	\$145.92	\$141.12	\$97.89	\$86.35	\$82.55	\$68.79
ELLSWORTH	\$170.56	\$154.03	\$92.67	\$83.63	\$73.05	\$60.87
FINNEY	\$143.30	\$128.41	\$92.60	\$89.01	\$70.22	\$58.52
FORD	\$184.52	\$173.40	\$115.73	\$99.07	\$90.59	\$75.49
FRANKLIN	\$176.13	\$153.79	\$106.08	\$91.68	\$77.09	\$64.25
GEARY	\$145.89	\$140.63	\$107.89	\$96.45	\$78.67	\$65.56
GOVE	\$137.17	\$129.07	\$93.50	\$82.13	\$74.79	\$62.33
GRAHAM	\$173.51	\$147.57	\$113.93	\$98.08	\$94.02	\$78.35
GRANT	\$71.18	\$69.81	\$68.30	\$58.56	\$50.77	\$42.31
GRAY	\$163.17	\$138.04	\$100.38	\$92.85	\$78.90	\$65.75
GREELEY	\$137.15	\$113.48	\$90.40	\$79.38	\$69.68	\$58.07
GREENWOOD	\$189.54	\$179.66	\$135.54	\$109.48	\$92.32	\$76.93
HAMILTON	\$136.56	\$113.84	\$95.48	\$81.07	\$77.34	\$64.45
HARPER	\$165.78	\$145.45	\$104.17	\$97.81	\$83.95	\$69.96
HARVEY	\$199.17	\$167.11	\$111.48	\$95.28	\$82.91	\$69.09
HASKELL	\$79.93	\$78.22	\$65.33	\$56.15	\$48.46	\$40.38
HODGEMAN	\$186.66	\$152.82	\$118.62	\$105.79	\$105.47	\$87.90
JACKSON	\$174.43	\$139.62	\$97.59	\$97.25	\$73.47	\$61.23
JEFFERSON	\$156.05	\$136.67	\$102.76	\$87.32	\$76.41	\$63.67
JEWELL	\$174.21	\$157.40	\$105.05	\$93.81	\$87.48	\$72.90
JOHNSON	\$148.20	\$132.53	\$114.00	\$95.39	\$85.34	\$71.12
KEARNY	\$62.26	\$67.60	\$62.77	\$53.39	\$49.35	\$41.13
KINGMAN	\$149.98	\$131.19	\$87.11	\$77.46	\$70.76	\$58.97
KIOWA	\$128.71	\$109.52	\$80.26	\$78.81	\$69.01	\$57.51
LABETTE	\$196.09	\$181.14	\$117.64	\$107.33	\$89.12	\$74.27
LANE	\$176.39	\$156.65	\$118.10	\$109.92	\$99.54	\$82.95
LEAVENWORTH	\$164.66	\$150.59	\$97.48	\$85.62	\$71.18	\$59.31
LINCOLN	\$183.43	\$160.91	\$117.03	\$114.73	\$96.25	\$80.21
LINN	\$93.97	\$87.14	\$72.10	\$58.83	\$51.38	\$42.82
LOGAN	\$147.92	\$134.96	\$87.95	\$84.93	\$76.63	\$63.86
LYON	\$194.23	\$164.95	\$119.68	\$103.71	\$85.31	\$71.09
MARION	\$147.65	\$131.51	\$97.46	\$83.04	\$71.21	\$59.34
MARSHALL	\$180.50	\$150.31	\$100.69	\$96.15	\$79.00	\$65.83
McPHERSON	\$167.16	\$151.14	\$99.17	\$88.66	\$74.77	\$62.31
MEADE	\$119.60	\$122.00	\$96.71	\$78.16	\$66.94	\$55.78
MIAMI	\$169.44	\$156.02	\$108.18	\$96.88	\$70.79	\$58.99
MITCHELL	\$172.32	\$156.29	\$116.39	\$104.94	\$87.55	\$72.96
MONTGOMERY	\$197.49	\$177.96	\$128.06	\$110.20	\$94.41	\$78.67
MORRIS	\$157.97	\$138.73	\$97.34	\$89.15	\$72.19	\$60.16
MORTON	\$93.09	\$79.40	\$77.57	\$62.47	\$55.18	\$45.99
NEMAHA	\$139.99	\$127.21	\$96.31	\$86.50	\$71.65	\$59.71
NEOSHO	\$217.75	\$189.36	\$123.02	\$107.24	\$93.49	\$77.91
NESS	\$152.33	\$132.67	\$101.52	\$90.04	\$86.40	\$72.00
NORTON	\$175.54	\$160.66	\$111.85	\$96.67	\$87.90	\$73.25
OSAGE	\$146.35	\$128.81	\$92.45	\$80.27	\$69.22	\$57.68
OSBORNE	\$163.87	\$146.37	\$110.77	\$100.45	\$83.85	\$69.87
OTTAWA	\$174.69	\$150.41	\$112.06	\$98.41	\$83.47	\$69.56
PAWNEE	\$153.84	\$143.35	\$101.43	\$96.85	\$89.29	\$74.41
PHILLIPS	\$167.96	\$155.32	\$112.01	\$96.40	\$87.07	\$72.56
POTTAWATOMIE	\$94.87	\$88.69	\$75.22	\$65.99	\$55.80	\$46.50
PRATT	\$170.24	\$156.79	\$116.18	\$100.13	\$85.27	\$71.06
RAWLINS	\$191.75	\$165.52	\$101.12	\$94.69	\$81.98	\$68.31
RENO	\$189.96	\$170.88	\$117.13	\$100.80	\$85.13	\$70.94
REPUBLIC	\$176.37	\$146.70	\$104.78	\$91.88	\$84.64	\$70.53
RICE	\$157.76	\$141.05	\$103.93	\$91.82	\$79.79	\$66.49
RILEY	\$177.19	\$161.22	\$101.16	\$93.96	\$82.90	\$69.08
ROOKS	\$152.52	\$132.08	\$107.00	\$93.15	\$88.75	\$73.96
RUSH	\$152.58	\$139.96	\$109.90	\$99.94	\$88.57	\$73.81
RUSSELL	\$140.98	\$139.54	\$106.37	\$93.67	\$84.42	\$70.35
SALINE	\$165.53	\$143.08	\$88.58	\$75.83	\$65.42	\$54.51
SCOTT	\$160.99	\$132.32	\$89.75	\$83.30	\$64.84	\$54.03
SEDGWICK	\$171.97	\$161.39	\$99.42	\$87.71	\$74.95	\$62.45
SEWARD	\$137.99	\$122.83	\$86.92	\$76.01	\$65.46	\$54.55
SHAWNEE	\$203.78	\$186.49	\$124.29	\$113.94	\$102.13	\$85.10
SHERIDAN	\$161.33	\$145.53	\$98.97	\$94.44	\$88.72	\$73.93
SHERMAN	\$154.78	\$134.81	\$96.78	\$95.77	\$77.19	\$64.32
SMITH	\$188.02	\$170.85	\$103.72	\$95.18	\$80.93	\$67.44
STAFFORD	\$146.19	\$129.68	\$98.73	\$90.60	\$83.62	\$69.68
STANTON	\$100.70	\$91.18	\$82.85	\$65.62	\$57.27	\$47.73
STEVENS	\$46.34	\$44.69	\$58.17	\$46.77	\$41.08	\$34.23
SUMNER	\$188.58	\$161.41	\$116.04	\$115.41	\$95.61	\$79.67
THOMAS	\$156.17	\$139.08	\$98.89	\$95.16	\$84.42	\$70.35
TREGO	\$156.94	\$143.55	\$111.55	\$94.38	\$82.20	\$68.50
WABAUNSEE	\$142.50	\$127.72	\$88.73	\$76.67	\$74.12	\$61.77
WALLACE	\$144.23	\$123.26	\$79.18	\$80.82	\$74.13	\$61.78
WASHINGTON	\$166.24	\$147.72	\$108.47	\$93.76	\$84.60	\$70.50
WICHITA	\$173.20	\$148.67	\$100.48	\$97.80	\$91.47	\$76.22
WILSON	\$164.26	\$153.28	\$112.87	\$101.00	\$86.22	\$71.85
WOODSON	\$151.07	\$140.73	\$106.37	\$90.52	\$76.14	\$63.45
WYANDOTTE	\$215.26	\$189.75	\$147.58	\$134.93	\$119.18	\$99.32

6-7

1984 Chevrolet El C pickup
 MSRP: \$8,522
 Original Kansas Car Valuation: \$7,500

Assessed Valuation	1992	1993	1994	1995	1996	(at 25%) 1996
	558	468	394	331	278	231
	Taxes	Taxes	Taxes	Taxes	Taxes	Taxes
ALLEN	\$78.04	\$67.47	\$45.30	\$40.08	\$34.76	\$28.97
ANDERSON	\$61.33	\$63.11	\$45.07	\$38.52	\$32.94	\$27.45
ATCHISON	\$79.83	\$67.41	\$45.24	\$38.12	\$31.45	\$26.21
BARBER	\$59.31	\$53.43	\$39.87	\$37.33	\$33.45	\$27.88
BARTON	\$71.16	\$66.87	\$48.68	\$44.41	\$39.89	\$33.24
BOURBON	\$76.57	\$71.68	\$50.29	\$44.89	\$38.28	\$31.90
BROWN	\$70.91	\$65.38	\$44.04	\$37.91	\$34.26	\$28.55
BUTLER	\$71.40	\$64.48	\$44.58	\$40.59	\$35.74	\$29.78
CHASE	\$63.62	\$56.31	\$42.34	\$36.08	\$30.97	\$25.81
CHAUTAUQUA	\$63.25	\$59.23	\$45.29	\$41.04	\$34.73	\$28.95
CHEROKEE	\$57.53	\$50.63	\$36.00	\$28.21	\$24.45	\$20.37
CHEYENNE	\$54.98	\$48.65	\$32.18	\$30.33	\$25.62	\$21.35
CLARK	\$64.83	\$57.74	\$44.86	\$38.69	\$35.03	\$29.19
CLAY	\$70.44	\$64.10	\$48.04	\$43.01	\$36.71	\$30.59
CLOUD	\$91.58	\$84.49	\$60.39	\$51.32	\$44.43	\$37.02
COFFEY	\$25.12	\$22.16	\$27.20	\$21.99	\$19.07	\$15.89
COMANCHE	\$63.58	\$56.56	\$45.16	\$39.08	\$36.58	\$30.48
COWLEY	\$82.39	\$74.88	\$51.29	\$44.77	\$40.14	\$33.45
CRAWFORD	\$67.50	\$59.61	\$45.55	\$39.27	\$32.14	\$26.78
DECATUR	\$62.65	\$60.53	\$43.09	\$35.42	\$32.31	\$26.92
DICKINSON	\$68.06	\$62.76	\$40.69	\$35.84	\$29.86	\$24.88
DONIPHAN	\$71.61	\$65.24	\$49.35	\$42.18	\$35.74	\$29.79
DOUGLAS	\$67.45	\$60.35	\$40.57	\$37.20	\$32.06	\$26.72
EDWARDS	\$66.70	\$58.80	\$44.35	\$39.45	\$33.11	\$27.59
ELK	\$66.51	\$62.37	\$49.38	\$42.37	\$34.94	\$29.12
ELLIS	\$61.03	\$59.02	\$40.94	\$36.11	\$34.52	\$28.77
ELLSWORTH	\$71.33	\$64.42	\$38.76	\$34.98	\$30.55	\$25.46
FINNEY	\$59.93	\$53.70	\$38.73	\$37.22	\$29.37	\$24.47
FORD	\$77.17	\$72.52	\$48.40	\$41.43	\$37.88	\$31.57
FRANKLIN	\$73.66	\$64.32	\$44.36	\$38.34	\$32.24	\$26.87
GEARY	\$61.01	\$58.81	\$45.12	\$40.34	\$32.90	\$27.42
GOVE	\$57.37	\$53.98	\$39.10	\$34.35	\$31.28	\$26.07
GRAHAM	\$72.56	\$61.71	\$47.65	\$41.02	\$39.32	\$32.77
GRANT	\$29.77	\$29.20	\$28.56	\$24.49	\$21.23	\$17.69
GRAY	\$68.24	\$57.73	\$41.98	\$38.83	\$33.00	\$27.50
GREELEY	\$57.36	\$47.46	\$37.81	\$33.20	\$29.14	\$24.28
GREENWOOD	\$79.27	\$75.13	\$56.69	\$45.79	\$38.61	\$32.17
HAMILTON	\$57.11	\$47.61	\$39.93	\$33.90	\$32.34	\$26.95
HARPER	\$69.33	\$60.83	\$43.56	\$40.91	\$35.11	\$29.26
HARVEY	\$83.30	\$69.89	\$46.62	\$39.85	\$34.67	\$28.89
HASKELL	\$33.43	\$32.71	\$27.32	\$23.48	\$20.27	\$16.89
HODGEMAN	\$78.06	\$63.91	\$49.61	\$44.24	\$44.11	\$36.76
JACKSON	\$72.95	\$58.39	\$40.81	\$40.67	\$30.73	\$25.61
JEFFERSON	\$65.26	\$57.16	\$42.97	\$36.52	\$31.96	\$26.63
JEWELL	\$72.86	\$65.82	\$43.93	\$39.23	\$36.59	\$30.49
JOHNSON	\$61.98	\$55.43	\$47.68	\$39.90	\$35.69	\$29.74
KEARNY	\$26.04	\$28.27	\$26.25	\$22.33	\$20.64	\$17.20
KINGMAN	\$62.72	\$54.86	\$36.43	\$32.40	\$29.59	\$24.66
KIOWA	\$53.83	\$45.80	\$33.57	\$32.96	\$28.86	\$24.05
LABETTE	\$82.01	\$75.75	\$49.20	\$44.89	\$37.27	\$31.06
LANE	\$73.77	\$65.51	\$49.39	\$45.97	\$41.63	\$34.69
LEAVENWORTH	\$68.86	\$62.98	\$40.77	\$35.81	\$29.77	\$24.81
LINCOLN	\$76.71	\$67.30	\$48.94	\$47.98	\$40.25	\$33.55
LINN	\$39.30	\$36.44	\$30.15	\$24.60	\$21.49	\$17.91
LOGAN	\$61.86	\$56.44	\$36.78	\$35.52	\$32.05	\$26.71
LYON	\$81.23	\$68.98	\$50.05	\$43.37	\$35.68	\$29.73
MARION	\$61.75	\$55.00	\$40.76	\$34.73	\$29.78	\$24.82
MARSHALL	\$75.49	\$62.86	\$42.11	\$40.21	\$33.04	\$27.53
McPHERSON	\$69.91	\$63.21	\$41.48	\$37.08	\$31.27	\$26.06
MEADE	\$50.02	\$51.02	\$40.45	\$32.69	\$27.99	\$23.33
MIAMI	\$70.86	\$65.25	\$45.24	\$40.52	\$29.60	\$24.67
MITCHELL	\$72.07	\$65.36	\$48.68	\$43.89	\$36.61	\$30.51
MONTGOMERY	\$82.59	\$74.42	\$53.56	\$46.09	\$39.48	\$32.90
MORRIS	\$66.07	\$58.02	\$40.71	\$37.28	\$30.19	\$25.16
MORTON	\$38.93	\$33.20	\$32.44	\$26.13	\$23.08	\$19.23
NEMAHA	\$58.54	\$53.20	\$40.28	\$36.18	\$29.97	\$24.97
NEOSHO	\$91.07	\$79.19	\$51.45	\$44.85	\$39.10	\$32.58
NESS	\$63.71	\$55.48	\$42.46	\$37.66	\$36.13	\$30.11
NORTON	\$73.41	\$67.19	\$46.78	\$40.43	\$36.76	\$30.64
OSAGE	\$61.21	\$53.87	\$38.66	\$33.57	\$28.95	\$24.12
OSBORNE	\$68.53	\$61.21	\$46.33	\$42.01	\$35.07	\$29.22
OTTAWA	\$73.06	\$62.90	\$46.87	\$41.15	\$34.91	\$29.09
PAWNEE	\$64.34	\$59.95	\$42.42	\$40.51	\$37.34	\$31.12
PHILLIPS	\$70.24	\$64.96	\$46.85	\$40.32	\$36.41	\$30.34
POTTAWATOMIE	\$39.67	\$37.09	\$31.46	\$27.60	\$23.34	\$19.45
PRATT	\$71.20	\$65.57	\$48.59	\$41.87	\$35.66	\$29.72
RAWLINS	\$80.19	\$69.22	\$42.29	\$39.60	\$34.28	\$28.57
RENO	\$79.44	\$71.47	\$48.99	\$42.15	\$35.60	\$29.67
REPUBLIC	\$73.76	\$61.35	\$43.82	\$38.42	\$35.40	\$29.50
RICE	\$65.98	\$58.99	\$43.47	\$38.40	\$33.37	\$27.81
RILEY	\$74.10	\$67.42	\$42.31	\$39.30	\$34.67	\$28.89
ROOKS	\$63.78	\$55.24	\$44.75	\$38.96	\$37.12	\$30.93
RUSH	\$63.81	\$58.53	\$45.96	\$41.80	\$37.04	\$30.87
RUSSELL	\$58.96	\$58.36	\$44.49	\$39.17	\$35.30	\$29.42
SALINE	\$69.23	\$59.84	\$37.04	\$31.71	\$27.36	\$22.80
SCOTT	\$67.33	\$55.34	\$37.53	\$34.84	\$27.11	\$22.60
SEDGWICK	\$71.92	\$67.50	\$41.58	\$36.68	\$31.34	\$26.12
SEWARD	\$57.71	\$51.37	\$36.35	\$31.79	\$27.38	\$22.81
SHAWNEE	\$85.22	\$77.99	\$51.98	\$47.65	\$42.71	\$35.59
SHERIDAN	\$67.47	\$60.86	\$41.39	\$39.50	\$37.10	\$30.92
SHERMAN	\$64.73	\$56.38	\$40.48	\$40.05	\$32.28	\$26.90
SMITH	\$78.63	\$71.45	\$43.38	\$39.80	\$33.85	\$28.21
STAFFORD	\$61.14	\$54.23	\$41.29	\$37.89	\$34.97	\$29.14
STANTON	\$42.11	\$38.13	\$34.65	\$27.44	\$23.95	\$19.96
STEVENS	\$19.38	\$18.69	\$24.33	\$19.56	\$17.18	\$14.32
SUMNER	\$78.87	\$67.51	\$48.53	\$48.27	\$39.98	\$33.32
THOMAS	\$65.31	\$58.16	\$41.36	\$39.80	\$35.31	\$29.42
TREGO	\$65.64	\$60.03	\$46.65	\$39.47	\$34.38	\$28.65
WABAUNSEE	\$59.60	\$53.42	\$37.11	\$32.06	\$31.00	\$25.83
WALLACE	\$60.32	\$51.55	\$33.12	\$33.80	\$31.00	\$25.84
WASHINGTON	\$69.57	\$61.78	\$45.36	\$39.21	\$35.38	\$29.49
WICHITA	\$72.44	\$62.18	\$42.02	\$40.90	\$38.25	\$31.88
WILSON	\$68.70	\$64.11	\$47.20	\$42.24	\$36.06	\$30.05
WOODSON	\$63.18	\$58.85	\$44.49	\$37.86	\$31.84	\$26.53
WYANDOTTE	\$90.02	\$79.36	\$61.72	\$56.43	\$49.84	\$41.54