

Approved: _____

Phill Kline

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 31, 1995 in Room 519-S of the Capitol.

All members were present except: Rep. Pottoroff - 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: Rep. Vincent Snowbarger

Chair asked for introduction of new bills:

Moved by Hayzlett, seconded by Krehbiel, introduction of a bill relating to the taxation of motor vehicles, the assessment rate to be used in the tax computation, and the method of computing the "county average tax rate". (Governor's car tax bill) Motion carried.

Moved by Powell, seconded by Aurand, City of Wichita desires a bill relating to countywide retailers sales tax for a redistribution of the use formula. Motion carried.

Chair opened hearing on:

HB 2210 - Motor vehicle tax levy rate reduced (Snowbarger).

Rep. Vincent Snowbarger addressed the committee regarding **HB 2210**, explaining the various changes proposed in the Governor's car tax bill. He concluded by enumerating some possible changes to this bill that could be considered: (1) change proposed phase out on mill levy to three years (bill calls for two); (2) move time period to five years; (3) put cap on mill levy; (4) provide stiff penalties. (Attachments 1 and 2).

Chair closed hearing on **HB 2210**.

Chris Courtwright briefed the committee on car taxes. (Attachments 3 thru 11).

The next meeting is scheduled for February 1, 1995.

Adjournment.

TAXATION COMMITTEE GUEST LIST

DATE: JANUARY 31, 1995

NAME	REPRESENTING
John Dora	
Ran Hermes	DOB
Alan STEPPAT	PETE MCGILL → Assoc.
Marc Farrar	City of Overland Park
Robin Lehman	Olath District Schools
Mary Jane Stattelman	KS Farm Bureau
Matthew Matus	KAR
Michelle Butler	Maj leader Staff
Lisa C. Browning	Maj. Leader Staff
Ellen Stang	KCATV Assn
Christy Bauer	Sen. Kaur's office
TOM WHITAKER	KS MOTOR CARRIAGES ASSN
Frances KASTNER	KS Food Dealers Assn
DANNY Jones	VISITOR
Jacquie Dakes	Ke. Ind. Auto Dealer Assoc.
Paul Somerville	KS AUTO DEALERS ASSN
Paul M. [unclear]	" " " "
Pat Klein	" " " "
Jenny [unclear]	Overland Park Chamber of Commerce

HOUSE OF REPRESENTATIVES
STATE OF KANSAS



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LEGISLATIVE COORDINATING COUNCIL

TOPEKA

VINCENT K. SNOWBARGER
MAJORITY LEADER

TESTIMONY BEFORE
THE HOUSE TAXATION COMMITTEE
ON
HOUSE BILL 2210

January 31, 1995

First, I don't intend to waste your time explaining why we need to address the high taxes we have on automobiles in the State of Kansas. If you are not convinced by now, what little information I could add would probably not be persuasive.

Second, there is nothing particularly unique about the conceptual approach I have taken in this bill. In fact, it is the same concept incorporated in H.B. 2156, a bill introduced by this committee. Because of the similarities, you can also consider this testimony on that bill as well.

One of the more difficult problems I think we have had in dealing with the car tax problem is the quandary of what to do with the taxes of local units of government. Of course it is always simple to cut the taxes raised by some other governmental unit. The difficulty is in determining whether or not to replace that revenue loss or force the other units to do without. If the decision is to replace the loss, the question is how.

H.B. 2210 and H.B. 2156 avoid these problems by leaving the local taxes in

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place and by providing tax relief by eliminating the State's portion. Both bills eliminate the statewide mill levies. H.B. 2156 reduces the tax by 18.25 mills each year for two years. H.B. 2210 reduces the levy by 10 mills in year 1; an additional 12 mills in year 2; and additional 14.5 mills in the third and final year. Both eliminate the 35 mill school levy and the 1.5 building fund levy.

Attached is a fiscal note prepared by Chris Courtwright of Legislative Research. Note that the phase in takes place over 4 fiscal years because car taxes are assessed on a calendar year basis. For FY 1996 (the year we are currently working appropriations for) the reduction is minimal because it only affects taxes collected in the first 6 months of 1996.

Also attached are two different budget projections based on H.B. 2210. I have also attached Governor Graves four-year budget projection. One budget projection incorporating H.B. 2210 assumes replacement of only the 35 mills for school finance as required by law. The other shows the budget if both the school mill levy and the building fund levy are replaced.

You now have before you 7 bills dealing with car taxes. There are good ideas in all of them. My purpose was not to add confusion, but to make sure the concept of completely eliminating the State's mill levies was considered in the mixtures of approaches. I take no particular pride in authorship and would probably prefer to see a committee bill.

If you will allow, I would like to suggest a package of ideas from the car tax bills offered to date. I think the combination would make for a strong proposal to

our House colleagues, the Senate and the Governor. The bill would contain the following elements:

1. Phase out the 36.5 state mill levy - I think three-years is preferable to two for budget reasons.
2. Reduction of the assessment rate from 30% to 20% over a five-year period.
3. A cap on mill levies.
4. A fairly stiff penalty for failure to properly register and pay taxes with the penalty going to the enforcement agency discovering the failure.

Thank you for your consideration of the concepts in H.B. 2210 and the above suggestions for a final bill.

TO: House Majority Leader Vince Snowbarger
 FROM: Chris W. Courtwright, Principal Analyst
 RE: Subtracting USD General Fund and Building Fund Levies from Car Tax Levy

This memo is in response to your request for a fiscal note on removing from the definition of countywide average levy for purposes of motor vehicle taxes, that portion attributable to USD general funds (35 mills) and the state building funds (1.5 mills). Your plan calls for this to occur over a three-year period. In 1996, the levies and distribution formulas would be adjusted such that the assumed levy applicable to distributions to USD general funds would be 26.5 mills and distributions of receipts to the building funds would cease altogether. In 1997, the assumed levy applicable to USD general fund distributions would be 14.5 mills. Distributions of motor vehicle taxes to USD general funds would cease altogether on January 1, 1998.

Based on some numbers I obtained from Ben Barrett and assuming that 25% of a calendar year's receipts are distributed to taxing subdivisions by each June 30, the bill would reduce receipts to USD general funds and the state building funds as follows:

(\$ in thousands)

	USD General Funds	State Building Funds	Total
FY 1996	(\$5,500)	(\$926)	(\$6,426)
FY 1997	(\$30,300)	(\$3,891)	(\$34,191)
FY 1998	(\$65,700)	(\$4,085)	(\$69,785)
FY 1999	(\$98,200)	(\$4,289)	(\$102,489)
Cumulative thru FY 99	(\$199,700)	(\$13,191)	(\$212,891)

agencies were reviewed on a performance basis, i.e. their financial requests and recommendations were closely tied with the program performance identified by the agency. This process will continue in future budgets. In addition, the Governor's recommendations include incentives to allow agencies to retain 50.0 percent of savings for training, technical equipment, and salary bonus incentives as a means to reward fiscal responsibility and good management.

Long Term Budget Plan. The Governor's FY 1995 and FY 1996 budget recommendations are based on a plan that will hold the growth in state spending close

to the projected level of inflation in future years. As can be seen in the table below, expenditure growth in FY 1996 is held to 3.6 percent while providing significant tax reductions and adequately funding the ongoing needs of state government. Growth in state spending in fiscal years 1997 to 1999 must also be controlled. The Governor's budget provides the first major step toward a long term view of Kansas state budgeting and movement away from a budget process which increases spending significantly in one year and then requires spending cuts the next. This budget represents the first of a four-year plan which is balanced and responsible.

Four-Year Plan for the State General Fund (Dollars in Millions)					
	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999
Adjusted Balance:	\$455.1	\$359.7	\$294.4	\$268.0	\$277.5
Revenue:					
Base Revenue Estimates	\$3,288.1	\$3,409.3	\$3,560.5	\$3,743.1	\$3,916.3
Repeal Original Construction Tax	(4.3)	(17.7)	(18.5)	(19.4)	(20.3)
Repeal Utilities in Production Tax	--	(12.4)	(13.0)	(13.6)	(14.3)
Military Retirement Adjustment	(36.9)	17.3	17.3	--	--
Other Adjustments	--	0.5	--	--	--
Subtotal Revenue	\$3,247.0	\$3,397.1	\$3,546.3	\$3,710.1	\$3,881.7
Total Available	\$3,702.0	\$3,756.8	\$3,840.7	\$3,978.0	\$4,159.3
Expenditures:					
Governor's Recommendations	\$3,342.3	\$3,462.4	--	--	--
Expenditures from Prior Year	--	--	3,462.4	3,572.8	3,700.5
School Finance Adjustment	--	--	17.3	22.3	16.5
Demand Transfer at Statute	--	--	15.4	7.6	8.1
Subtotal Expenditures	\$3,342.3	\$3,462.4	\$3,495.1	\$3,602.6	\$3,725.1
Additional Allowable Expenditures	--	--	77.7	97.9	144.0
Total Expenditures	\$3,342.3	\$3,462.4	\$3,572.8	\$3,700.5	\$3,869.1
Ending Balance	\$359.7	\$294.4	\$268.0	\$277.5	\$290.2
As % of Expenditures	10.8%	8.5%	7.5%	7.5%	7.5%
Percent Growth in Expenditures	7.4%	3.6%	3.2%	3.6%	4.6%
Revenues minus Expenditures	(\$95.4)	(\$65.3)	(\$26.4)	\$9.6	\$12.6

Revenue estimates beginning in FY 1997 reflect a 4.75 percent annual base increase.

The adjusted balance in FY 1995 includes released encumbrances through November.

School finance adjustments beginning in FY 1997 assume \$3,630 per pupil.

Demand transfer adjustments beginning in FY 1997 are based on the Governor's revisions to sales taxes.

Representative Vince Snowbarger
 \$3,630 School Aid
 Motor Vehicle Tax Relief -- Phased out over three years

STATE GENERAL FUND PROFILE
 In Millions

	FY 1995	Increase	FY 1996	Increase	FY 1997	Increase	FY 1998	Increase	FY 1999	Increase	FY 2000	Increase
Beginning Balance	\$ 455.1 ^(a)		\$ 359.8		\$ 288.9		\$ 267.6		\$ 277.6		\$ 290.3	
Receipts												
Consensus Est.	3,288.1	3.5%	3,409.3	3.7%	3,560.5	4.4%	3,743.1	5.1%	3,916.3	4.6%	4,097.7 ^(c)	4.6%
Sales Tax Adj.	(4.2)		(29.8)		(31.0)		(32.3)		(33.6)		(34.9)	
Other Adj.	(36.9)		17.8		17.3		--		--		--	
Total	3,247.0 ^(b)	2.2%	3,397.3 ^(b)	4.6%	3,546.8 ^(b)	4.4%	3,710.8 ^(b)	4.6%	3,882.7 ^(b)	4.6%	4,062.8	4.6%
Expenditures												
Gen. and Supp. School Aids ^(d)	1,351.9	\$ 45.7	1,372.1	\$ 20.2	1,385.2	\$ 13.1	1,405.5	\$ 20.3	1,428.5	\$ 23.0	1,453.1	\$ 24.6
Motor Vehicle Tax Relief ^(e)	--	--	5.5	5.5	30.3	24.8	65.7	35.4	98.2	32.5	98.2	--
Total	1,351.9	45.7	1,377.6	25.7	1,415.5	37.9	1,471.2	55.7	1,526.7	55.5	1,551.3	24.6
Demand Transfer to:												
SDCIF	11.4	4.4	16.5	5.1	20.5	4.0	22.5	2.0	24.0	1.5	26.0	2.0
SHF	81.5	2.4	84.5	3.0	92.7	8.2	96.4	3.7	100.3	3.9	104.3	4.0
LAVTRF	44.6	4.4	46.3	1.7	48.4	2.1	50.2	1.8	52.3	2.1	54.4	2.1
CCRSF	33.4	2.7	34.6	1.2	36.9	2.3	38.3	1.4	39.8	1.5	41.4	1.6
CCHF	10.0	0.3	10.4	0.4	13.2	2.8	13.8	0.6	14.5	0.7	15.2	0.7
WPF	5.9	0.2	6.0	0.1	6.0	--	6.0	--	6.0	--	6.0	--
State Fair	0.1	--	0.1	--	0.1	--	0.1	--	0.1	--	0.1	--
All Other Expend.	1,803.5	171.4	1,892.2	88.7	1,934.8	42.6	2,002.3	67.5	2,106.3	104.0	2,250.7	144.4
Total	3,342.3	231.3	3,468.2	125.9	3,568.1	99.9	3,700.8	132.7	3,870.0	169.2	4,049.4	179.4
Percent Increase		7.4%		3.8%		2.9%		3.7%		4.6%		4.6%
Ending Balance	359.8		288.9		267.6		277.6		290.3		303.7	
% of Expenditures	10.8%		8.3%		7.5%		7.5%		7.5%		7.5%	
Receipts in Excess of Expend.	(95.3)		(70.9)		(21.3)		10.0		12.7		13.4	

Demand Transfers

See footnotes on following page

SDCIF -- School District Capital Improvements Funds
 SHF -- State Highway Fund*
 LAVTRF -- Local Ad Valorem Tax Reduction Fund
 CCRSF -- County-City Revenue Sharing Fund
 CCHF -- City-County Highway Fund*
 WPF -- Water Plan Fund*

*For FY 1995, the SHF, CCHF, and WPF transfers are capped at 3 percent over FY 1994 actual.

Notes: Estimated demand transfers for FY 1996 are all capped at no greater than a 3.7 percent increase above the FY 1995 levels with the exception of the SDCIF. The SDCIF reflects the latest estimates. For FYs 1997 through 2000 the demand transfers reflect current law, although adjusted to reflect the Governor's revision to sales taxes.

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FOOTNOTES:

- a) Inclusion of \$700,000 in released encumbrances through November, 1994.
- b) Revenue estimates reflect the Governor's recommendation in the *Governor's Budget Report* for FY 1996. For FY 1995 and FY 1996 the base amount reflects the consensus estimate adjusted in the following manner: transfers to the Military Retirement Income Tax Refund Fund scheduled for FY 1996 and FY 1997 have been shifted to FY 1995; repeal of the sales tax on original construction services effective March 1, 1995; repeal of the sales tax on utilities consumed in production on June 1, 1995; transfer of \$500,000 from the Securities Commissioner in FY 1996. The estimates for FYs 1997 through 2000 are not a consensus estimate. However, the estimates for FYs 1997 through 1999 are reflected in the *Governors' Budget Report*.
- c) The FY 2000 revenue estimate reflects the same growth rate as is estimated for FY 1999.
- d) Expenditures for general and supplemental school aid payments in FY 1995 reflect the latest estimate; for FYs 1996 through 2000 the funding is based on \$3,630 per pupil.
- e) Amount necessary to hold local school districts harmless for a reduction in the property tax on motor vehicles. The countywide average property tax definition would be amended and the distribution formula amended such that distributions of motor vehicle taxes to school districts would be based on an assumed levy applicable to distributions in 1996 of 26.5 mills and 14.5 mills in 1997. Distribution of motor vehicle taxes to USD general funds would cease altogether in 1998. It should be noted that the actual general fund property tax levy of 35 mills would not be reduced -- though the motor vehicle tax law would be amended as if it had been.

Prepared at the Request and Direction of Representative Vince Snowbarger
Kansas Legislative Research Department
January 27, 1995

Representative Vince Snowbarger
 \$3,630 School Aid
 Motor Vehicle Tax Relief -- Phased out over three years; including state building funds

STATE GENERAL FUND PROFILE
 In Millions

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Beginning Balance	\$ 455.1 ^(a)		\$ 359.8		\$ 288.9		\$ 267.6		\$ 277.6		\$ 290.3	
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Other Adj.	(36.9)		17.8		17.3		--		--		--	
Total	3,247.0 ^(b)	2.2%	3,397.3 ^(b)	4.6%	3,546.8 ^(b)	4.4%	3,710.8 ^(b)	4.6%	3,882.7 ^(b)	4.6%	4,062.8	4.6%
Expenditures												
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CCHF	10.0	0.3	10.4	0.4	13.2	2.8	13.8	0.6	14.5	0.7	15.2	0.7
WPF	5.9	0.2	6.0	0.1	6.0	--	6.0	--	6.0	--	6.0	--
State Fair	0.1	--	0.1	--	0.1	--	0.1	--	0.1	--	0.1	--
State Bldg. Funds Hold Harmless	--	--	0.9	0.9	3.9	3.0	4.1	0.2	4.3	0.2	4.3	--
All Other Expend.	1,803.5	171.4	1,892.2	88.7	1,930.0	37.8	1,998.2	68.2	2,102.0	103.8	2,246.4	144.4
Total	3,342.3	231.3	3,469.1	126.8	3,567.2	98.1	3,700.8	133.6	3,870.0	169.2	4,049.4	179.4
Percent Increase		7.4%		3.8%		2.8%		3.7%		4.6%		4.6%
Ending Balance	359.8		288.0		267.6		277.6		290.3		303.7	
% of Expenditures	10.8%		8.3%		7.5%		7.5%		7.5%		7.5%	
Receipts in Excess of Expend.	(95.3)		(71.8)		(20.4)		10.0		12.7		13.4	

Demand Transfers

See footnotes on following page

SDCIF -- School District Capital Improvements Funds

SHF -- State Highway Fund*

LAVTRF -- Local Ad Valorem Tax Reduction Fund

CCRSF -- County-City Revenue Sharing Fund

CCHF -- City-County Highway Fund*

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*For FY 1995, the SHF, CCHF, and WPF transfers are capped at 3 percent over FY 1994 actual.

Notes: Estimated demand transfers for FY 1996 are all capped at no greater than a 3.7 percent increase above the FY 1995 levels with the exception of the SDCIF. The SDCIF reflects the latest estimates. For FYs 1997 through 2000 the demand transfers reflect current law, although adjusted to reflect the Governor's revision to sales taxes.

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FOOTNOTES:

- a) Inclusion of \$700,000 in released encumbrances through November, 1994.
- b) Revenue estimates reflect the Governor's recommendation in the *Governor's Budget Report* for FY 1996. For FY 1995 and FY 1996 the base amount reflects the consensus estimate adjusted in the following manner: transfers to the Military Retirement Income Tax Refund Fund scheduled for FY 1996 and FY 1997 have been shifted to FY 1995; repeal of the sales tax on original construction services effective March 1, 1995; repeal of the sales tax on utilities consumed in production on June 1, 1995; transfer of \$500,000 from the Securities Commissioner in FY 1996. The estimates for FYs 1997 through 2000 are not a consensus estimate. However, the estimates for FYs 1997 through 1999 are reflected in the *Governors' Budget Report*.
- c) The FY 2000 revenue estimate reflects the same growth rate as is estimated for FY 1999.
- d) Expenditures for general and supplemental school aid payments in FY 1995 reflect the latest estimate; for FYs 1996 through 2000 the funding is based on \$3,630 per pupil.
- e) Amount necessary to hold local school districts and the state building funds harmless for a reduction in the property tax on motor vehicles. The countywide average property tax definition would be amended and the distribution formula amended such that distributions of motor vehicle taxes to school districts and the state building funds would be based on an assumed levy applicable to distributions in 1996 of 26.5 mills and 14.5 mills in 1997. Distribution of motor vehicle taxes to USD general funds would cease altogether in 1998. It should be noted that the actual general fund property tax levy of 35 mills would not be reduced -- though the motor vehicle tax law would be amended as if it had been.

Prepared at the Request and Direction of Representative Vince Snowbarger
Kansas Legislative Research Department
January 27, 1995

M E M O R A N D U M

TO: Ms. Gloria M. Timmer, Director
Division of Budget

DATE: January 30, 1995

FROM: Kansas Department of Revenue

RE: House Bill 2210
As Introduced

BRIEF OF BILL:

House Bill 2210, as introduced, amends K.S.A. 79-5111 and K.S.A. 1994 Supp. 79-5105 relating to the taxation of motor vehicles and the method of computing the "county average tax rate".

The amendment calls for the computation of the average county levy as of November 1, 1994, "without regard to the general property taxes levied by the state pursuant to K.S.A. 76-6b01 and 76-6b04, and 24.2857% of the general property taxes levied by school districts pursuant to K.S.A. 1994 Supp. 72-6431". As of November 1, 1995, the computation is to disregard 58.5714% of the school district levies; and as of November 1, 1996, the computation is to disregard 100% of the school district levies. This results in levy reductions of 10, 22 and 36.5 respectively in the three years.

The effective date of this bill would be July 1, 1995.

FISCAL IMPACT:

It is estimated that the calendar year impact, at the county level, will be approximately \$23.08 million.

The Department of Revenue has constructed a data base this is essentially a snap shot of the Vehicle Information Processing System (VIPS) mainframe files as of the end of December 1994. These records are then manipulated, using the new parameters contained in this bill, and a new tax is figured. The resulting percentage reduction (7.85%) from the current year projected vehicle tax revenues of \$270.96 million was then applied to the preliminary estimates from Legislative Research for calendar year 1996 of \$294 million (\$294 million x .0875). See attachment for county and state-wide comparisons.

NOTE: The \$294 million estimate was arrived at by taking the \$300 million estimate for all vehicles and subtracting the approximately \$6 million attributable to minimum tax vehicles in the State; i.e. vehicles 15 years old or older that are presently paying the minimum tax of \$12 (\$6 for motorcycles). The minimum tax vehicles would be unaffected by the change in the county average tax levy.

ADMINISTRATIVE IMPACT:

Passage of this bill would result in some programming and analysis costs for the Department in its Information Services Bureau, however, it is believed that these costs could be absorbed within existing resources.

ADMINISTRATIVE CONCERN:

The effective date of this bill is July 1, 1995; publication in the statute book. In the past, all legislation affecting motor vehicle taxation has been structured to have a January 1 effective date. It is respectfully requested that the effective date of this bill be changed to January 1, 1996. From an administrative standpoint this is considered essential by the Division of Vehicles.

APPROVED BY:

John LaFaver
Secretary of Revenue

House Taxation
1-31-95
Attachment 3-1

95Baseline010milDecreaseCompar

COUNTY	95 BASELINE	.010MILL DCRSE	Difference	% Change
ALLEN	\$1,341,208	\$1,237,309	(\$103,899)	(7.75%)
ANDERSON	\$714,621	\$656,475	(\$58,146)	(8.14%)
ATCHISON	\$1,281,075	\$1,171,863	(\$109,212)	(8.53%)
BARBER	\$627,841	\$577,137	(\$50,704)	(8.08%)
BOURBON	\$1,422,180	\$1,322,090	(\$100,090)	(7.04%)
BROWN	\$948,946	\$874,546	(\$74,400)	(7.84%)
BARTON	\$3,581,532	\$3,337,639	(\$243,893)	(6.81%)
BUTLER	\$5,827,526	\$5,385,008	(\$442,518)	(7.59%)
CLARK	\$301,698	\$278,400	(\$23,298)	(7.72%)
CLOUD	\$1,203,508	\$1,130,423	(\$73,085)	(6.07%)
COFFEY	\$591,766	\$509,594	(\$82,172)	(13.89%)
CHEROKEE	\$1,389,179	\$1,239,234	(\$149,945)	(10.79%)
COWLEY	\$3,797,755	\$3,542,116	(\$255,639)	(6.73%)
COMANCHE	\$295,743	\$273,801	(\$21,942)	(7.42%)
CHEYENNE	\$322,445	\$288,978	(\$33,467)	(10.38%)
CHAUTAUQUA	\$413,293	\$381,562	(\$31,731)	(7.68%)
CRAWFORD	\$3,100,608	\$2,840,741	(\$259,867)	(8.38%)
CHASE	\$263,766	\$241,097	(\$22,669)	(8.59%)
CLAY	\$913,056	\$846,012	(\$67,044)	(7.34%)
DECATUR	\$381,766	\$350,193	(\$31,573)	(8.27%)
DOUGLAS	\$7,482,563	\$6,845,335	(\$637,228)	(8.52%)
DICKINSON	\$1,599,949	\$1,456,878	(\$143,071)	(8.94%)
DONIPHAN	\$680,835	\$629,568	(\$51,267)	(7.53%)
EDWARDS	\$410,121	\$376,802	(\$33,319)	(8.12%)
ELK	\$294,253	\$271,898	(\$22,355)	(7.60%)
ELLIS	\$2,805,381	\$2,584,622	(\$220,759)	(7.87%)
ELLSWORTH	\$566,453	\$516,764	(\$49,689)	(8.77%)
FINNEY	\$2,882,185	\$2,616,445	(\$265,740)	(9.22%)
FORD	\$2,954,008	\$2,742,125	(\$211,883)	(7.17%)
FRANKLIN	\$1,977,773	\$1,813,055	(\$164,718)	(8.33%)
GEARY	\$1,648,576	\$1,512,805	(\$135,771)	(8.24%)
GRAHAM	\$403,774	\$376,167	(\$27,607)	(6.84%)
GREELEY	\$186,623	\$169,540	(\$17,083)	(9.15%)
GOVE	\$355,184	\$324,890	(\$30,294)	(8.53%)
GRANT	\$709,275	\$618,788	(\$90,487)	(12.76%)
GREENWOOD	\$754,932	\$702,733	(\$52,199)	(6.91%)
GRAY	\$650,098	\$596,707	(\$53,391)	(8.21%)
HODGEMAN	\$333,009	\$312,625	(\$20,384)	(6.12%)
HAMILTON	\$294,374	\$269,967	(\$24,407)	(8.29%)
HARPER	\$776,891	\$717,233	(\$59,658)	(7.68%)
HASKELL	\$351,824	\$305,142	(\$46,682)	(13.27%)
HARVEY	\$2,934,036	\$2,705,589	(\$228,447)	(7.79%)
JACKSON	\$940,316	\$858,680	(\$81,636)	(8.68%)
JEFFERSON	\$1,674,260	\$1,533,294	(\$140,966)	(8.42%)
JOHNSON	\$63,830,894	\$58,895,291	(\$4,935,603)	(7.73%)
JEWELL	\$435,617	\$403,838	(\$31,779)	(7.30%)
KEARNY	\$331,112	\$288,326	(\$42,786)	(12.92%)
KINGMAN	\$811,359	\$737,849	(\$73,510)	(9.06%)

95Baseline010milDecreaseCompare

COUNTY	95 BASELINE	010MILL DCRSE	Difference	% Change
KIOWA	\$380,464	\$344,834	(\$35,630)	(9.36%)
LABETTE	\$2,090,927	\$1,940,343	(\$150,584)	(7.20%)
LINCOLN	\$402,367	\$375,539	(\$26,828)	(6.67%)
LANE	\$355,626	\$332,582	(\$23,044)	(6.48%)
LOGAN	\$328,810	\$301,482	(\$27,328)	(8.31%)
LINN	\$584,921	\$513,180	(\$71,741)	(12.27%)
LEAVENWORTH	\$4,746,515	\$4,314,057	(\$432,458)	(9.11%)
LYON	\$3,025,397	\$2,795,441	(\$229,956)	(7.60%)
MITCHELL	\$800,479	\$741,686	(\$58,793)	(7.34%)
MEADE	\$456,706	\$412,702	(\$44,004)	(9.64%)
MONTGOMERY	\$3,626,392	\$3,378,908	(\$247,484)	(6.82%)
MIAMI	\$2,291,735	\$2,083,166	(\$208,569)	(9.10%)
MARION	\$1,084,851	\$987,495	(\$97,356)	(8.97%)
MCPHERSON	\$2,714,063	\$2,479,550	(\$234,513)	(8.64%)
MORRIS	\$553,999	\$504,894	(\$49,105)	(8.86%)
MARSHALL	\$1,053,294	\$967,935	(\$85,359)	(8.10%)
MORTON	\$330,717	\$292,081	(\$38,636)	(11.68%)
NEMAHA	\$946,801	\$861,672	(\$85,129)	(8.99%)
NEOSHO	\$1,749,944	\$1,629,225	(\$120,719)	(6.90%)
NESS	\$500,911	\$463,704	(\$37,207)	(7.43%)
NORTON	\$590,007	\$546,864	(\$43,143)	(7.31%)
OSBORNE	\$511,210	\$472,152	(\$39,058)	(7.64%)
OSAGE	\$1,368,347	\$1,241,946	(\$126,401)	(9.24%)
OTTAWA	\$587,352	\$542,407	(\$44,945)	(7.65%)
PHILLIPS	\$689,382	\$638,309	(\$51,073)	(7.41%)
PAWNEE	\$873,517	\$810,202	(\$63,315)	(7.25%)
PRATT	\$1,150,444	\$1,063,108	(\$87,336)	(7.59%)
POTTAWATOMIE	\$1,244,379	\$1,102,776	(\$141,603)	(11.38%)
RAWLINS	\$349,421	\$322,208	(\$27,213)	(7.79%)
RICE	\$1,024,741	\$941,920	(\$82,821)	(8.08%)
RUSH	\$411,800	\$382,058	(\$29,742)	(7.22%)
RILEY	\$4,088,513	\$3,766,379	(\$322,134)	(7.88%)
RENO	\$6,200,653	\$5,729,391	(\$471,262)	(7.60%)
ROOKS	\$702,215	\$651,260	(\$50,955)	(7.26%)
REPUBLIC	\$683,518	\$631,504	(\$52,014)	(7.61%)
RUSSELL	\$916,026	\$846,084	(\$69,942)	(7.64%)
SALINE	\$4,433,902	\$3,997,187	(\$436,715)	(9.85%)
SCOTT	\$553,804	\$498,709	(\$55,095)	(9.95%)
SHERIDAN	\$385,093	\$357,137	(\$27,956)	(7.26%)
STAFFORD	\$547,734	\$505,520	(\$42,214)	(7.71%)
SEDGWICK	\$39,473,883	\$36,046,549	(\$3,427,334)	(8.68%)
SHERMAN	\$709,084	\$650,154	(\$58,930)	(8.31%)
SMITH	\$482,102	\$444,001	(\$38,101)	(7.90%)
SHAWNEE	\$21,116,325	\$19,765,038	(\$1,351,287)	(6.40%)
STANTON	\$251,046	\$222,835	(\$28,211)	(11.24%)
SUMNER	\$2,719,010	\$2,535,923	(\$183,087)	(6.73%)
STEVENS	\$395,530	\$333,738	(\$61,792)	(15.62%)
SEWARD	\$1,692,568	\$1,525,112	(\$167,456)	(9.89%)

95Baseline010milDecreaseCompare

<u>COUNTY</u>	<u>95 BASELINE</u>	<u>.010MILL DCRSE</u>	<u>Difference</u>	<u>% Change</u>
THOMAS	\$970,018	\$895,681	(\$74,337)	(7.66%)
TREGO	\$391,311	\$360,981	(\$30,330)	(7.75%)
WALLACE	\$201,706	\$184,393	(\$17,313)	(8.58%)
WABAUNSEE	\$644,355	\$588,662	(\$55,693)	(8.64%)
WICHITA	\$356,925	\$331,595	(\$25,330)	(7.10%)
WILSON	\$961,927	\$890,520	(\$71,407)	(7.42%)
WOODSON	\$344,160	\$315,371	(\$28,789)	(8.37%)
WASHINGTON	\$625,205	\$577,919	(\$47,286)	(7.56%)
WYANDOTTE	\$16,495,221	\$15,592,686	(\$902,535)	(5.47%)
TOTAL	\$270,962,540	\$249,695,929	(\$21,266,611)	(7.85%)

3-4

3-4

MEMORANDUM

1/31/1995

TO: House Taxation Committee
 FROM: Chris W. Courtwright, Principal Analyst
 RE: Comparison of Various Motor Vehicle Tax Reduction Plans

	Current Law	Bradley H 2093	H Dems H 2106	H Tax H2156	Donovan H 2121	Snowbarger H 2210	League S 50	Governor's Plan
Effective		Jan 1, 96	Jan 1, 96	Jan 1, 96	Jan 1, 96	Jan 1, 96	Jan 1, 96	Jan 1, 96
96 Assessment Rate	30%	20%	27%	30%	eliminated	30%	29%	28.5% & 30%
Final Assessment Rate	30%	20%	15%	30%	eliminated	30%	20%	15% & 30%
96 Mill Levies	co avg 94	co avg 94	co avg 94	-18.25 mills	eliminated	-10 mills	co avg 94	-9.125 mills
Final Mill Levies	co avg	cap at 1994	cap at 1998	-36.5 state	eliminated	-36.5 state	co avg	-18.25 mills
Repl \$\$\$ for All Taxing Units	---	Yes	Yes	USDs only*	No*	USDs only*	No*	No*
Est 96 Taxes (\$ in millions)	\$300.0	\$202.0	\$270.6	\$257.9	\$263.3	\$276.9	\$290.2	\$268.8
Calendar Year 1996 Fiscal Note	---	(\$98.0)	(\$29.4)	(\$42.1)	(\$36.7)	(\$23.1)	(\$9.8)	(\$31.2)
Long-Run Growth in Taxes	6-8%?	reduced	reduced	no change #	reduced	no change #	reduced	reduced

* Replacement Revenues would be required through general state aid to the extent that the Legislature would continue to fund fully the base state aid per pupil component of the school finance formula.

HB 2156 and HB 2210 were designed to eliminate the state portion of the levy and NOT to impact local taxing subdivisions.

MEMORANDUM

TO: Ms. Gloria M. Timmer, Director
Division of Budget

DATE: January 31, 1995

FROM: Kansas Department of Revenue

RE: Senate Bill _____
As Introduced

GOVERNOR'S
PLAN

BRIEF OF BILL:

Senate Bill _____, as introduced, amends K.S.A. 79-5111 and K.S.A. 1994 Supp. 79-5105 relating to the taxation of motor vehicles, the assessment rate to be used in the tax computation, and the method of computing the "county average tax rate".

The bill reduces the assessment rate of taxation from the present 30% by 1.5% per year for ten years until it reaches 15%. Further language is inserted that provides for the 30% assessment rate to remain in effect for the portion of tax attributable to a school district's general fund (25.875 mills during calendar year 1996 and 16.75 mills during calendar year 1997 and all years thereafter).

The amendment also calls for the computation of the average county levy as of November 1, 1994, "without regard to 26.07% (9.125 mills) of the general property taxes levied by school districts... and as of November 1, 1995, and such date in all years thereafter, such rate shall be computed without regard to 52.14% (18.25 mills) of the general property taxes levied by school districts...".

The effective date of this bill would be July 1, 1995.

FISCAL IMPACT:

It is estimated that the calendar year impact, at the county level, will be approximately \$31.22 million.

The Department of Revenue has constructed a data base this is essentially a snap shot of the Vehicle Information Processing System (VIPS) mainframe files as of the end of December 1994. These records are then manipulated, using the new parameters contained in this bill, and a new tax is figured. The resulting percentage reduction (10.41%) from the current year projected vehicle tax revenues of \$270.96 million was then applied to the preliminary estimates from Legislative Research for calendar year 1996 of \$300 million. See attachments for county and state-wide comparisons.

Attachment 1 measures the impact of the provisions of this bill upon school districts; attachment 2 measures the remaining impact upon all other taxing subdivisions at the county level. While the overall calendar year impact is estimated to be \$31.22 million, \$20.6 million of the impact will be upon school districts and \$10.62 million will impact the remaining taxing subdivisions at the county. It is further estimated that only 25% of the 1996 motor vehicle tax collections will have been collected and distributed at the local level during Fiscal Year 1996.

ADMINISTRATIVE IMPACT:

Passage of this bill would result in some programming and analysis costs for the Department in its Information Services Bureau. These costs are in the process of being identified and compiled. If these costs prove to be significant they will be included in a revised fiscal note.

ADMINISTRATIVE CONCERN:

The effective date of this bill is July 1, 1995; publication in the statute book. In the past, all legislation affecting motor vehicle taxation has been structured to have a January 1 effective date. It is respectfully requested that the

effective date of this bill be changed to January 1, 1996. From an administrative standpoint this is considered essential by the Division of Vehicles.

APPROVED BY:

John LaFaver
Secretary of Revenue

New.035BaselineDecr.009125Compa

COUNTY	.035 Baseline	009125 ML Decrease	Difference	% Change
ALLEN	\$409,644	\$319,564	(\$90,080)	(21.99%)
ANDERSON	\$231,611	\$181,379	(\$50,232)	(21.69%)
ATCHISON	\$432,643	\$338,652	(\$93,991)	(21.72%)
BARBER	\$196,893	\$152,679	(\$44,214)	(22.46%)
BOURBON	\$398,306	\$311,832	(\$86,474)	(21.71%)
BROWN	\$295,598	\$231,476	(\$64,122)	(21.69%)
BARTON	\$943,587	\$730,965	(\$212,622)	(22.53%)
BUTLER	\$1,701,313	\$1,314,991	(\$386,322)	(22.71%)
CLARK	\$90,284	\$69,819	(\$20,465)	(22.67%)
CLOUD	\$294,351	\$231,366	(\$62,985)	(21.40%)
COFFEY	\$316,936	\$244,752	(\$72,184)	(22.78%)
CHEROKEE	\$600,899	\$471,055	(\$129,844)	(21.61%)
COWLEY	\$1,011,298	\$789,819	(\$221,479)	(21.90%)
COMANCHE	\$84,396	\$65,145	(\$19,251)	(22.81%)
CHEYENNE	\$132,087	\$102,737	(\$29,350)	(22.22%)
CHAUTAUQUA	\$129,526	\$102,121	(\$27,405)	(21.16%)
CRAWFORD	\$1,014,369	\$788,047	(\$226,322)	(22.31%)
CHASE	\$91,685	\$72,225	(\$19,460)	(21.22%)
CLAY	\$264,772	\$206,688	(\$58,084)	(21.94%)
DECATUR	\$126,374	\$98,892	(\$27,482)	(21.75%)
DOUGLAS	\$2,379,062	\$1,819,462	(\$559,600)	(23.52%)
DICKINSON	\$569,842	\$445,574	(\$124,268)	(21.81%)
DONIPHAN	\$203,386	\$159,314	(\$44,072)	(21.67%)
EDWARDS	\$131,121	\$102,063	(\$29,058)	(22.16%)
ELK	\$92,717	\$73,631	(\$19,086)	(20.59%)
ELLIS	\$842,743	\$649,747	(\$192,996)	(22.90%)
ELLSWORTH	\$196,186	\$152,950	(\$43,236)	(22.04%)
FINNEY	\$1,014,020	\$782,050	(\$231,970)	(22.88%)
FORD	\$815,330	\$631,166	(\$184,164)	(22.59%)
FRANKLIN	\$650,624	\$508,225	(\$142,399)	(21.89%)
GEARY	\$521,812	\$403,404	(\$118,408)	(22.69%)
GRAHAM	\$111,193	\$87,350	(\$23,843)	(21.44%)
GREELEY	\$67,926	\$52,997	(\$14,929)	(21.98%)
GOVE	\$121,526	\$95,161	(\$26,365)	(21.69%)
GRANT	\$335,779	\$255,182	(\$80,597)	(24.00%)
GREENWOOD	\$215,586	\$171,047	(\$44,539)	(20.66%)
GRAY	\$204,665	\$157,684	(\$46,981)	(22.96%)
HODGEMAN	\$81,691	\$64,050	(\$17,641)	(21.59%)
HAMILTON	\$96,550	\$75,195	(\$21,355)	(22.12%)
HARPER	\$234,354	\$182,329	(\$52,025)	(22.20%)
HASKELL	\$175,352	\$133,791	(\$41,561)	(23.70%)
HARVEY	\$893,980	\$696,241	(\$197,739)	(22.12%)
JACKSON	\$327,440	\$257,157	(\$70,283)	(21.46%)
JEFFERSON	\$552,432	\$430,231	(\$122,201)	(22.12%)
JOHNSON	\$17,743,139	\$13,324,293	(\$4,418,846)	(24.90%)
JEWELL	\$130,079	\$102,687	(\$27,392)	(21.06%)
KEARNY	\$163,794	\$126,015	(\$37,779)	(23.06%)
KINGMAN	\$289,003	\$225,076	(\$63,927)	(22.12%)

New.035BaselineDecr.009125Compa

<u>COUNTY</u>	<u>.035 Baseline</u>	<u>009125 ML Decrease</u>	<u>Difference</u>	<u>% Change</u>
KIOWA	\$136,174	\$104,790	(\$31,384)	(23.05%)
LABETTE	\$605,572	\$475,362	(\$130,210)	(21.50%)
LINCOLN	\$109,029	\$85,785	(\$23,244)	(21.32%)
LANE	\$91,965	\$71,816	(\$20,149)	(21.91%)
LOGAN	\$110,353	\$86,543	(\$23,810)	(21.58%)
LINN	\$283,524	\$221,430	(\$62,094)	(21.90%)
LEAVENWORTH	\$1,641,070	\$1,262,604	(\$378,466)	(23.06%)
LYON	\$887,243	\$687,427	(\$199,816)	(22.52%)
MITCHELL	\$234,205	\$183,214	(\$50,991)	(21.77%)
MEADE	\$168,747	\$130,071	(\$38,676)	(22.92%)
MONTGOMERY	\$987,906	\$773,822	(\$214,084)	(21.67%)
MIAMI	\$807,257	\$625,807	(\$181,450)	(22.48%)
MARION	\$386,483	\$302,005	(\$84,478)	(21.86%)
MCPHERSON	\$904,609	\$699,838	(\$204,771)	(22.64%)
MORRIS	\$194,568	\$152,056	(\$42,512)	(21.85%)
MARSHALL	\$340,652	\$266,798	(\$73,854)	(21.68%)
MORTON	\$145,676	\$111,346	(\$34,330)	(23.57%)
NEMAHA	\$329,804	\$255,709	(\$74,095)	(22.47%)
NEOSHO	\$479,889	\$375,598	(\$104,291)	(21.73%)
NESS	\$148,944	\$116,581	(\$32,363)	(21.73%)
NORTON	\$172,118	\$134,723	(\$37,395)	(21.73%)
OSBORNE	\$156,732	\$122,784	(\$33,948)	(21.66%)
OSAGE	\$499,943	\$390,837	(\$109,106)	(21.82%)
OTTAWA	\$182,345	\$143,497	(\$38,848)	(21.30%)
PHILLIPS	\$200,792	\$156,336	(\$44,456)	(22.14%)
PAWNEE	\$246,617	\$191,223	(\$55,394)	(22.46%)
PRATT	\$338,612	\$262,246	(\$76,366)	(22.55%)
POTTAWATOMIE	\$555,394	\$432,392	(\$123,002)	(22.15%)
RAWLINS	\$110,212	\$86,599	(\$23,613)	(21.43%)
RICE	\$323,693	\$251,629	(\$72,064)	(22.26%)
RUSH	\$121,116	\$95,515	(\$25,601)	(21.14%)
RILEY	\$1,206,836	\$924,434	(\$282,402)	(23.40%)
RENO	\$1,833,305	\$1,424,641	(\$408,664)	(22.29%)
ROOKS	\$202,330	\$158,066	(\$44,264)	(21.88%)
REPUBLIC	\$205,111	\$159,927	(\$45,184)	(22.03%)
RUSSELL	\$274,764	\$213,707	(\$61,057)	(22.22%)
SALINE	\$1,676,678	\$1,294,347	(\$382,331)	(22.80%)
SCOTT	\$210,456	\$161,825	(\$48,631)	(23.11%)
SHERIDAN	\$110,834	\$86,427	(\$24,407)	(22.02%)
STAFFORD	\$166,154	\$129,565	(\$36,589)	(22.02%)
SEDGWICK	\$12,909,367	\$9,900,549	(\$3,008,818)	(23.31%)
SHERMAN	\$233,310	\$181,908	(\$51,402)	(22.03%)
SMITH	\$153,344	\$120,581	(\$32,763)	(21.37%)
SHAWNEE	\$5,115,938	\$3,933,137	(\$1,182,801)	(23.12%)
STANTON	\$107,251	\$82,319	(\$24,932)	(23.25%)
SUMNER	\$733,788	\$575,291	(\$158,497)	(21.60%)
STEVENS	\$230,084	\$174,766	(\$55,318)	(24.04%)
SEWARD	\$634,060	\$487,245	(\$146,815)	(23.15%)

COUNTY	.035 Baseline	009125 ML Decrease	Difference	% Change
THOMAS	\$288,466	\$223,447	(\$65,019)	(22.54%)
TREGO	\$123,749	\$97,502	(\$26,247)	(21.21%)
WALLACE	\$69,835	\$54,764	(\$15,071)	(21.58%)
WABAUNSEE	\$220,446	\$172,274	(\$48,172)	(21.85%)
WICHITA	\$97,775	\$75,609	(\$22,166)	(22.67%)
WILSON	\$289,386	\$228,109	(\$61,277)	(21.17%)
WOODSON	\$116,539	\$91,708	(\$24,831)	(21.31%)
WASHINGTON	\$191,200	\$150,755	(\$40,445)	(21.15%)
WYANDOTTE	\$3,502,516	\$2,724,642	(\$777,874)	(22.21%)
TOTAL	\$80,732,670	\$62,072,204	(\$18,660,466)	(23.11%)

COUNTY	96Levy-.035	.035 Decr/28.5 Ass.	Difference	% Change
ALLEN	\$977,647	\$930,846	(\$46,801)	(4.79%)
ANDERSON	\$511,201	\$486,934	(\$24,267)	(4.75%)
ATCHISON	\$899,094	\$856,479	(\$42,615)	(4.74%)
BARBER	\$450,436	\$428,792	(\$21,644)	(4.81%)
BOURBON	\$1,071,900	\$1,020,431	(\$51,469)	(4.80%)
BROWN	\$688,615	\$655,769	(\$32,846)	(4.77%)
BARTON	\$2,727,935	\$2,595,462	(\$132,473)	(4.86%)
BUTLER	\$4,278,879	\$4,071,799	(\$207,080)	(4.84%)
CLARK	\$220,170	\$209,560	(\$10,610)	(4.82%)
CLOUD	\$947,718	\$902,041	(\$45,677)	(4.82%)
COFFEY	\$306,383	\$292,953	(\$13,430)	(4.38%)
CHEROKEE	\$865,955	\$826,574	(\$39,381)	(4.55%)
COWLEY	\$2,903,069	\$2,763,061	(\$140,008)	(4.82%)
COMANCHE	\$218,951	\$208,342	(\$10,609)	(4.85%)
CHEYENNE	\$205,542	\$196,033	(\$9,509)	(4.63%)
CHAUTAUQUA	\$302,273	\$288,006	(\$14,267)	(4.72%)
CRAWFORD	\$2,191,431	\$2,086,746	(\$104,685)	(4.78%)
CHASE	\$184,498	\$175,853	(\$8,645)	(4.69%)
CLAY	\$678,415	\$645,843	(\$32,572)	(4.80%)
DECATUR	\$271,309	\$258,492	(\$12,817)	(4.72%)
DOUGLAS	\$5,253,097	\$4,997,198	(\$255,899)	(4.87%)
DICKINSON	\$1,099,756	\$1,048,071	(\$51,685)	(4.70%)
DONIPHAN	\$501,434	\$477,438	(\$23,996)	(4.79%)
EDWARDS	\$293,544	\$279,535	(\$14,009)	(4.77%)
ELK	\$216,027	\$205,889	(\$10,138)	(4.69%)
ELLIS	\$2,032,874	\$1,934,362	(\$98,512)	(4.85%)
ELLSWORTH	\$392,698	\$374,113	(\$18,585)	(4.73%)
FINNEY	\$1,953,105	\$1,859,477	(\$93,628)	(4.79%)
FORD	\$2,212,476	\$2,105,041	(\$107,435)	(4.86%)
FRANKLIN	\$1,401,569	\$1,334,933	(\$66,636)	(4.75%)
GEARY	\$1,173,586	\$1,117,015	(\$56,571)	(4.82%)
GRAHAM	\$307,160	\$292,449	(\$14,711)	(4.79%)
GREELEY	\$126,914	\$120,968	(\$5,946)	(4.69%)
GOVE	\$249,230	\$237,501	(\$11,729)	(4.71%)
GRANT	\$393,476	\$374,932	(\$18,544)	(4.71%)
GREENWOOD	\$572,252	\$545,105	(\$27,147)	(4.74%)
GRAY	\$463,299	\$440,958	(\$22,341)	(4.82%)
HODGEMAN	\$261,670	\$249,048	(\$12,622)	(4.82%)
HAMILTON	\$208,972	\$199,051	(\$9,921)	(4.75%)
HARPER	\$568,119	\$540,869	(\$27,250)	(4.80%)
HASKELL	\$189,090	\$180,346	(\$8,744)	(4.62%)
HARVEY	\$2,134,730	\$2,032,216	(\$102,514)	(4.80%)
JACKSON	\$654,850	\$624,058	(\$30,792)	(4.70%)
JEFFERSON	\$1,181,115	\$1,124,808	(\$56,307)	(4.77%)
JOHNSON	\$46,557,066	\$44,249,363	(\$2,307,703)	(4.96%)
JEWELL	\$324,404	\$309,040	(\$15,364)	(4.74%)
KEARNY	\$181,982	\$173,704	(\$8,278)	(4.55%)
KINGMAN	\$554,384	\$528,185	(\$26,199)	(4.73%)

New96-.035Levy.2850Compare

COUNTY	96Levy-.035	.035 Decr/28.5 Ass.	Difference	% Change
KIOWA	\$255,883	\$243,644	(\$12,239)	(4.78%)
LABETTE	\$1,563,948	\$1,489,258	(\$74,690)	(4.78%)
LINCOLN	\$308,470	\$293,721	(\$14,749)	(4.78%)
LANE	\$274,974	\$261,733	(\$13,241)	(4.82%)
LOGAN	\$233,209	\$222,246	(\$10,963)	(4.70%)
LINN	\$335,157	\$320,275	(\$14,882)	(4.44%)
LEAVENWORTH	\$3,234,079	\$3,078,375	(\$155,704)	(4.81%)
LYON	\$2,220,682	\$2,113,325	(\$107,357)	(4.83%)
MITCHELL	\$594,732	\$566,281	(\$28,451)	(4.78%)
MEADE	\$302,896	\$288,475	(\$14,421)	(4.76%)
MONTGOMERY	\$2,760,263	\$2,627,654	(\$132,609)	(4.80%)
MIAMI	\$1,562,356	\$1,487,919	(\$74,437)	(4.76%)
MARION	\$744,492	\$709,455	(\$35,037)	(4.71%)
MCPHERSON	\$1,893,827	\$1,803,057	(\$90,770)	(4.79%)
MORRIS	\$382,288	\$364,242	(\$18,046)	(4.72%)
MARSHALL	\$754,651	\$718,866	(\$35,785)	(4.74%)
MORTON	\$195,769	\$186,543	(\$9,226)	(4.71%)
NEMAHA	\$649,071	\$618,117	(\$30,954)	(4.77%)
NEOSHO	\$1,327,467	\$1,263,622	(\$63,845)	(4.81%)
NESS	\$370,695	\$353,012	(\$17,683)	(4.77%)
NORTON	\$439,031	\$418,032	(\$20,999)	(4.78%)
OSBORNE	\$374,537	\$356,733	(\$17,804)	(4.75%)
OSAGE	\$926,556	\$883,010	(\$43,546)	(4.70%)
OTTAWA	\$430,080	\$409,720	(\$20,360)	(4.73%)
PHILLIPS	\$510,654	\$486,120	(\$24,534)	(4.80%)
PAWNEE	\$651,950	\$620,467	(\$31,483)	(4.83%)
PRATT	\$844,805	\$804,058	(\$40,747)	(4.82%)
POTTAWATOMIE	\$750,366	\$716,073	(\$34,293)	(4.57%)
RAWLINS	\$254,197	\$242,172	(\$12,025)	(4.73%)
RICE	\$734,998	\$699,787	(\$35,211)	(4.79%)
RUSH	\$307,718	\$293,094	(\$14,624)	(4.75%)
RILEY	\$2,961,302	\$2,816,696	(\$144,606)	(4.88%)
RENO	\$4,551,526	\$4,332,115	(\$219,411)	(4.82%)
ROOKS	\$523,897	\$498,770	(\$25,127)	(4.80%)
REPUBLIC	\$501,502	\$477,479	(\$24,023)	(4.79%)
RUSSELL	\$671,275	\$639,083	(\$32,192)	(4.80%)
SALINE	\$2,907,406	\$2,769,254	(\$138,152)	(4.75%)
SCOTT	\$361,202	\$344,009	(\$17,193)	(4.76%)
SHERIDAN	\$287,258	\$273,477	(\$13,781)	(4.80%)
STAFFORD	\$400,007	\$380,833	(\$19,174)	(4.79%)
SEDGWICK	\$27,483,186	\$26,151,031	(\$1,332,155)	(4.85%)
SHERMAN	\$502,935	\$479,051	(\$23,884)	(4.75%)
SMITH	\$348,795	\$332,264	(\$16,531)	(4.74%)
SHAWNEE	\$16,386,857	\$15,584,122	(\$802,735)	(4.90%)
STANTON	\$152,522	\$145,347	(\$7,175)	(4.70%)
SUMNER	\$2,078,240	\$1,978,481	(\$99,759)	(4.80%)
STEVENS	\$180,739	\$172,655	(\$8,084)	(4.47%)
SEWARD	\$1,107,216	\$1,054,170	(\$53,046)	(4.79%)

New96-.035Levy.2850Compare

<u>COUNTY</u>	<u>96Levy-.035</u>	<u>.035 Decr/28.5 Ass.</u>	<u>Difference</u>	<u>% Change</u>
THOMAS	\$709,877	\$675,664	(\$34,213)	(4.82%)
TREGO	\$285,202	\$271,758	(\$13,444)	(4.71%)
WALLACE	\$141,163	\$134,546	(\$6,617)	(4.69%)
WABAUNSEE	\$449,573	\$428,289	(\$21,284)	(4.73%)
WICHITA	\$268,272	\$255,259	(\$13,013)	(4.85%)
WILSON	\$712,036	\$678,221	(\$33,815)	(4.75%)
WOODSON	\$243,472	\$232,043	(\$11,429)	(4.69%)
WASHINGTON	\$459,731	\$437,905	(\$21,826)	(4.75%)
WYANDOTTE	\$13,336,357	\$12,684,249	(\$652,108)	(4.89%)
TOTAL	\$196,561,649	\$187,021,546	(\$9,540,103)	(4.85%)

MEMORANDUM

TO: Ms. Gloria M. Timmer, Director
Division of Budget

DATE: January 23, 1995

FROM: Kansas Department of Revenue

RE: House Bill 2106
As Introduced

BRIEF OF BILL:

House Bill 2106, as introduced, amends K.S.A. 1994 Supp. 72-6410 and 79-5105 relating to the taxation of motor vehicles.

Section 1, amending K.S.A. 1994 Supp. 79-5105, reduces the assessment rate from 30% to 27% during calendar year 1996, and continues in 3% increments each year until the assessment rate reaches 15% in calendar year 2000 where it will remain for all calendar years thereafter. The "county average tax rate" is also pegged at the 1998 rate for calendar years 2000 and all years thereafter with no provision for a lower rate should that occur.

New Section 2 provides for the certification, by the local county treasurer, of motor vehicle tax receipts four times each year to the Director of Accounts and Reports; the computation of lost revenue; and the transfer of replacement revenue from the State General Fund to the Local Motor Vehicle Tax Replacement Fund.

Section 3, amending K.S.A. 1994 Supp. 72-6410, modifies the definition of "local effort" in the school finance definitions to include reference to New Section 2 of this bill.

The effective date of this bill would be January 1, 1996.

FISCAL IMPACT:

It is estimate that passage of this bill would result in a decrease of the State General Fund of approximately \$7.2 million in Fiscal Year 1996.

The Department of Revenue has constructed a data base this is essentially a snap shot of the Vehicle Information Processing System (VIPS) mainframe files as of the end of December 1994. These records are then manipulated, using the new parameters contained in this bill, and a new tax is figured. The resulting percentage reduction (3.27% for a 1% assessment reduction) from the current year projected vehicle tax revenues of \$270.96 million was then multiplied by 3 to get the 3% reduction and was then applied to the preliminary estimates from Legislative Research for calendar year 1996 of \$294 million. See attachment for county and state-wide comparisons.

NOTE: The \$294 million estimate was arrived at by taking the \$300 million estimate for all vehicles and subtracting the approximately \$6 million attributable to minimum tax vehicles in the State; i.e. vehicles 15 years old or older that are presently paying the minimum tax of \$12 (\$6 for motorcycles). The minimum tax vehicles would be unaffected by the change in the assessment percentage.

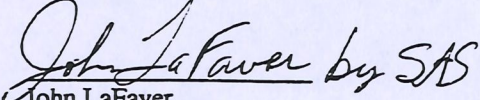
While the annual calendar year fiscal impact to the State General Fund is estimated to be approximately \$28.8 million it is estimated that only 25% of the 1996 motor vehicle tax collections will have been collected and distributed at the local level during Fiscal Year 1996 and would thus impact the General Fund in that fiscal year (\$28.8 million x .25 = \$7.2 million).

House Taxation
1-31-95
Attachment 6-1

ADMINISTRATIVE IMPACT:

Passage of this bill would result in some additional administrative costs in the Department's Information Systems Bureau, however, these costs could be absorbed within existing resources.

APPROVED BY:


John LaFaver
Secretary of Revenue

95Baseline.29AssessCompare

COUNTY	95 BASELINE	29 Assessment	Difference	% Change
ALLEN	\$1,341,208	\$1,297,844	(\$43,364)	(3.23%)
ANDERSON	\$714,621	\$691,628	(\$22,993)	(3.22%)
ATCHISON	\$1,281,075	\$1,239,843	(\$41,232)	(3.22%)
BARBER	\$627,841	\$607,479	(\$20,362)	(3.24%)
BOURBON	\$1,422,180	\$1,376,180	(\$46,000)	(3.23%)
BROWN	\$948,946	\$918,341	(\$30,605)	(3.23%)
BARTON	\$3,581,532	\$3,464,750	(\$116,782)	(3.26%)
BUTLER	\$5,827,526	\$5,637,670	(\$189,856)	(3.26%)
CLARK	\$301,698	\$291,900	(\$9,798)	(3.25%)
CLOUD	\$1,203,508	\$1,164,527	(\$38,981)	(3.24%)
COFFEY	\$591,766	\$572,944	(\$18,822)	(3.18%)
CHEROKEE	\$1,389,179	\$1,345,152	(\$44,027)	(3.17%)
COWLEY	\$3,797,755	\$3,674,569	(\$123,186)	(3.24%)
COMANCHE	\$295,743	\$286,108	(\$9,635)	(3.26%)
CHEYENNE	\$322,445	\$312,150	(\$10,295)	(3.19%)
CHAUTAUQUA	\$413,293	\$400,061	(\$13,232)	(3.20%)
CRAWFORD	\$3,100,608	\$3,000,341	(\$100,267)	(3.23%)
CHASE	\$263,766	\$255,338	(\$8,428)	(3.20%)
CLAY	\$913,056	\$883,509	(\$29,547)	(3.24%)
DECATUR	\$381,766	\$369,521	(\$12,245)	(3.21%)
DOUGLAS	\$7,482,563	\$7,237,285	(\$245,278)	(3.28%)
DICKINSON	\$1,599,949	\$1,548,670	(\$51,279)	(3.21%)
DONIPHAN	\$680,835	\$658,834	(\$22,001)	(3.23%)
EDWARDS	\$410,121	\$396,878	(\$13,243)	(3.23%)
ELK	\$294,253	\$284,875	(\$9,378)	(3.19%)
ELLIS	\$2,805,381	\$2,713,890	(\$91,491)	(3.26%)
ELLSWORTH	\$566,453	\$548,230	(\$18,223)	(3.22%)
FINNEY	\$2,882,185	\$2,788,498	(\$93,687)	(3.25%)
FORD	\$2,954,008	\$2,857,644	(\$96,364)	(3.26%)
FRANKLIN	\$1,977,773	\$1,914,012	(\$63,761)	(3.22%)
GEARY	\$1,648,576	\$1,594,948	(\$53,628)	(3.25%)
GRAHAM	\$403,774	\$390,742	(\$13,032)	(3.23%)
GREELEY	\$186,623	\$180,646	(\$5,977)	(3.20%)
GOVE	\$355,184	\$343,809	(\$11,375)	(3.20%)
GRANT	\$709,275	\$686,201	(\$23,074)	(3.25%)
GREENWOOD	\$754,932	\$730,738	(\$24,194)	(3.20%)
GRAY	\$650,098	\$628,949	(\$21,149)	(3.25%)
HODGEMAN	\$333,009	\$322,215	(\$10,794)	(3.24%)
HAMILTON	\$294,374	\$284,897	(\$9,477)	(3.22%)
HARPER	\$776,891	\$751,744	(\$25,147)	(3.24%)
HASKELL	\$351,824	\$340,453	(\$11,371)	(3.23%)
HARVEY	\$2,934,036	\$2,838,941	(\$95,095)	(3.24%)
JACKSON	\$940,316	\$910,202	(\$30,114)	(3.20%)
JEFFERSON	\$1,674,260	\$1,620,179	(\$54,081)	(3.23%)
JOHNSON	\$63,830,894	\$61,716,120	(\$2,114,774)	(3.31%)
JEWELL	\$435,617	\$421,659	(\$13,958)	(3.20%)
KEARNY	\$331,112	\$320,502	(\$10,610)	(3.20%)
KINGMAN	\$811,359	\$785,243	(\$26,116)	(3.22%)

95Baseline.29AssessCompare

COUNTY	95 BASELINE	29 Assessment	Difference	% Change
KIOWA	\$380,464	\$368,119	(\$12,345)	(3.24%)
LABETTE	\$2,090,927	\$2,023,549	(\$67,378)	(3.22%)
LINCOLN	\$402,367	\$389,402	(\$12,965)	(3.22%)
LANE	\$355,626	\$344,110	(\$11,516)	(3.24%)
LOGAN	\$328,810	\$318,294	(\$10,516)	(3.20%)
LINN	\$584,921	\$566,399	(\$18,522)	(3.17%)
LEAVENWORTH	\$4,746,515	\$4,591,975	(\$154,540)	(3.26%)
LYON	\$3,025,397	\$2,926,903	(\$98,494)	(3.26%)
MITCHELL	\$800,479	\$774,637	(\$25,842)	(3.23%)
MEADE	\$456,706	\$441,913	(\$14,793)	(3.24%)
MONTGOMERY	\$3,626,392	\$3,509,090	(\$117,302)	(3.23%)
MIAMI	\$2,291,735	\$2,217,608	(\$74,127)	(3.23%)
MARION	\$1,084,851	\$1,050,042	(\$34,809)	(3.21%)
MCPHERSON	\$2,714,063	\$2,626,030	(\$88,033)	(3.24%)
MORRIS	\$553,999	\$536,201	(\$17,798)	(3.21%)
MARSHALL	\$1,053,294	\$1,019,435	(\$33,859)	(3.21%)
MORTON	\$330,717	\$320,007	(\$10,710)	(3.24%)
NEMAHA	\$946,801	\$916,175	(\$30,626)	(3.23%)
NEOSHO	\$1,749,944	\$1,693,284	(\$56,660)	(3.24%)
NESS	\$500,911	\$484,771	(\$16,140)	(3.22%)
NORTON	\$590,007	\$570,967	(\$19,040)	(3.23%)
OSBORNE	\$511,210	\$494,768	(\$16,442)	(3.22%)
OSAGE	\$1,368,347	\$1,324,419	(\$43,928)	(3.21%)
OTTAWA	\$587,352	\$568,516	(\$18,836)	(3.21%)
PHILLIPS	\$689,382	\$667,056	(\$22,326)	(3.24%)
PAWNEE	\$873,517	\$845,133	(\$28,384)	(3.25%)
PRATT	\$1,150,444	\$1,113,052	(\$37,392)	(3.25%)
POTTAWATOMIE	\$1,244,379	\$1,204,673	(\$39,706)	(3.19%)
RAWLINS	\$349,421	\$338,220	(\$11,201)	(3.21%)
RICE	\$1,024,741	\$991,563	(\$33,178)	(3.24%)
RUSH	\$411,800	\$398,574	(\$13,226)	(3.21%)
RILEY	\$4,088,513	\$3,954,438	(\$134,075)	(3.28%)
RENO	\$6,200,653	\$5,999,232	(\$201,421)	(3.25%)
ROOKS	\$702,215	\$679,511	(\$22,704)	(3.23%)
REPUBLIC	\$683,518	\$661,413	(\$22,105)	(3.23%)
RUSSELL	\$916,026	\$886,381	(\$29,645)	(3.24%)
SALINE	\$4,433,902	\$4,290,416	(\$143,486)	(3.24%)
SCOTT	\$553,804	\$535,862	(\$17,942)	(3.24%)
SHERIDAN	\$385,093	\$372,640	(\$12,453)	(3.23%)
STAFFORD	\$547,734	\$530,011	(\$17,723)	(3.24%)
SEDGWICK	\$39,473,883	\$38,184,238	(\$1,289,645)	(3.27%)
SHERMAN	\$709,084	\$686,245	(\$22,839)	(3.22%)
SMITH	\$482,102	\$466,620	(\$15,482)	(3.21%)
SHAWNEE	\$21,116,325	\$20,423,464	(\$692,861)	(3.28%)
STANTON	\$251,046	\$242,929	(\$8,117)	(3.23%)
SUMNER	\$2,719,010	\$2,631,123	(\$87,887)	(3.23%)
STEVENS	\$395,530	\$382,773	(\$12,757)	(3.23%)
SEWARD	\$1,692,568	\$1,637,512	(\$55,056)	(3.25%)

95Baseline.29AssessCompare

COUNTY	95 BASELINE	.29 Assessment	Difference	% Change
THOMAS	\$970,018	\$938,510	(\$31,508)	(3.25%)
TREGO	\$391,311	\$378,794	(\$12,517)	(3.20%)
WALLACE	\$201,706	\$195,262	(\$6,444)	(3.19%)
WABAUNSEE	\$644,355	\$623,628	(\$20,727)	(3.22%)
WICHITA	\$356,925	\$345,293	(\$11,632)	(3.26%)
WILSON	\$961,927	\$931,015	(\$30,912)	(3.21%)
WOODSON	\$344,160	\$333,155	(\$11,005)	(3.20%)
WASHINGTON	\$625,205	\$605,118	(\$20,087)	(3.21%)
WYANDOTTE	\$16,495,221	\$15,955,165	(\$540,056)	(3.27%)
TOTAL	\$270,962,540	\$262,112,492	(\$8,850,048)	(3.27%)

6-5

M E M O R A N D U M

TO: Ms. Gloria M. Timmer, Director
Division of Budget

DATE: January 23, 1995

FROM: Kansas Department of Revenue

RE: House Bill 2121
As Introduced

BRIEF OF BILL:

House Bill 2121, as introduced, amends numerous statutes relating to the taxation of motor vehicles.

Section 1, amending K.S.A. 1994 Supp. 79-5101, includes motorized bicycles under the definition of vehicles subject to the motor vehicle taxation statutes.

Section 2, amending K.S.A. 79-5102, deletes subsections (b) and (c) which date back to the original implementation of the "tax and tag" law in 1980.

Section 3, amending K.S.A. 79-5103, also makes technical deletions of wording relating to the original implementation of the "tax and tag" law in 1980.

Section 4, amending K.S.A. 79-5104, deletes the old motor vehicle classification schedule and replaces it with a new schedule.

Section 5, amending K.S.A. 1994 Supp. 79-5105, deletes the present tax calculation methodology and replaces it with five new schedules for calendar year 1996 through 2000 (and all years thereafter).

Section 6, amending K.S.A. 79-5108, makes minor technical changes to make the statute consistent with changes in the aforementioned statutes.

Section 7, amending K.S.A. 1994 Supp. 79-5114, inserts a penalty provision levying a sizable penalty for delinquency. The penalty is then forwarded to the governmental unit operating the law enforcement agency whose investigation resulted in the determination that the taxpayer was in noncompliance. This section also contains an amnesty provision for taxpayers who have not paid tax on a motor vehicle for any tax year or registration period commencing prior to January 1, 1996. The amnesty is applicable as long as the taxpayer pays, when due for the registration period commencing in 1995, the taxes levied under K.S.A. 79-5101.

Section 8, amending K.S.A. 79-5116, incorporates reference to the penalty provision provided for in Section 7.

The effective date of this bill would be January 1, 1996, and after its publication in the statute book.

FISCAL IMPACT:

The fiscal impact in calendar year 1996 of the proposed changes contained in this bill is estimated to be a decrease of approximately \$36.7 million at the county level. The inclusion of motorized bicycles under this taxation system would result in less than \$200,000 in additional vehicle tax revenue at the local level. The net impact would thus be a decrease of \$36.5 million at the county level.

The Department of Revenue has constructed a data base that is essentially a snap shot of the Vehicle Information Processing System (VIPS) mainframe files as of the end of December 1994. These records are then manipulated, using the new parameters contained in this bill, and a new tax is figured. The resulting percentage reduction (12.23%) from the current year projected vehicle tax revenues of \$270.96 million was then applied to the preliminary estimates from Legislative Research for calendar year 1996 of \$300 million. See attachment for county and state-wide comparisons.

MOTORIZED BICYCLE PROVISION

At the present time, motorized bicycles are registered by the Division of Vehicles but are taxed under the ad valorem tax system. There are 7,511 motorized bicycles registered across the State. It is unknown how many of these are presently paying ad valorem taxes. Motorized bicycles are defined in K.S.A. 8-126 as having "...a motor which produces not more than 3.5 brake horsepower; and a cylinder capacity of not more than 50 cubic centimeters...". The Division estimates that all motorized bicycles in the State will fall into one of the first two class codes for vehicles ranging in value from \$0 to \$3,000.

If the tax averaged \$25 each for 7,511 motorized vehicles the tax would amount to \$187,775 ($\$25 \times 7,511$). The tax any of these motorized bicycles presently pay under ad valorem would, of course, reduce this amount of tax increase on a dollar for dollar basis.

ADMINISTRATIVE IMPACT:

The Information Systems Bureau will incur some significant programming and analysis costs if this bill is enacted. Those costs have not yet been identified and compiled. As soon as they are available a revised fiscal note will be submitted.

ADMINISTRATIVE COMMENTS AND PROBLEMS:

The penalty provision, in section 7 of this bill, is a cause for some concern. As written, it would appear that a taxpayer would be assessed a penalty, equal to the amount of tax due, even if he were only 1 day late. Some consideration for a reasonable grace period would seem appropriate if the penalty provision is to remain a part of the bill. The provision for the forwarding of the penalty to the law enforcement agency whose investigation resulted in the delinquency determination may also be a problem for the county treasurers since they are the office where the penalty will be collected. Additionally, what if no law enforcement agency is involved? The taxpayer merely shows up in the county treasurers office a day or two late? Where should the penalty be distributed?

In Section 7 (c) an amnesty provision is included which would waive back taxes, penalty and interest under certain conditions. On page 12 line 20, the registration period commencing year should read 1996 instead of 1995. Additionally, if the amnesty provision remains a part of this bill, considering the experience the Department has had in implementing the amnesty provision in Senate Bill 191 (RV taxation bill) from the 1994 Legislative Session some clarification is needed. Is it the intent of the legislation that only vehicle owners who have never paid any tax on their vehicles would be eligible for the amnesty, or would merely delinquent taxpayers who owe taxes for some prior period also qualify for the amnesty? Clarifying language would ensure implementation in accordance with the intent of the Legislature.

APPROVED BY:

John LaFaver
Secretary of Revenue

95BaselineHB2121FirstYrCompare

<u>COUNTY</u>	<u>95 BASELINE</u>	<u>HB2121 First Year</u>	<u>Difference</u>	<u>% Change</u>
ALLEN	\$1,341,208	\$1,206,975	(\$134,233)	(10.01%)
ANDERSON	\$714,621	\$678,505	(\$36,116)	(5.05%)
ATCHISON	\$1,281,075	\$1,273,485	(\$7,590)	(0.59%)
BARBER	\$627,841	\$579,360	(\$48,481)	(7.72%)
BOURBON	\$1,422,180	\$1,168,265	(\$253,915)	(17.85%)
BROWN	\$948,946	\$869,269	(\$79,677)	(8.40%)
BARTON	\$3,581,532	\$2,770,013	(\$811,519)	(22.66%)
BUTLER	\$5,827,526	\$5,028,223	(\$799,303)	(13.72%)
CLARK	\$301,698	\$265,079	(\$36,619)	(12.14%)
CLOUD	\$1,203,508	\$858,792	(\$344,716)	(28.64%)
COFFEY	\$591,766	\$928,061	\$336,295	56.83%
CHEROKEE	\$1,389,179	\$1,747,607	\$358,428	25.80%
COWLEY	\$3,797,755	\$2,955,013	(\$842,742)	(22.19%)
COMANCHE	\$295,743	\$248,539	(\$47,204)	(15.96%)
CHEYENNE	\$322,445	\$380,277	\$57,832	17.94%
CHAUTAUQUA	\$413,293	\$371,941	(\$41,352)	(10.01%)
CRAWFORD	\$3,100,608	\$2,965,459	(\$135,149)	(4.36%)
CHASE	\$263,766	\$269,917	\$6,151	2.33%
CLAY	\$913,056	\$777,303	(\$135,753)	(14.87%)
DECATUR	\$381,766	\$369,258	(\$12,508)	(3.28%)
DOUGLAS	\$7,482,563	\$7,066,316	(\$416,247)	(5.56%)
DICKINSON	\$1,599,949	\$1,657,739	\$57,790	3.61%
DONIPHAN	\$680,835	\$602,731	(\$78,104)	(11.47%)
EDWARDS	\$410,121	\$381,790	(\$28,331)	(6.91%)
ELK	\$294,253	\$266,721	(\$27,532)	(9.36%)
ELLIS	\$2,805,381	\$2,500,681	(\$304,700)	(10.86%)
ELLSWORTH	\$566,453	\$574,923	\$8,470	1.50%
FINNEY	\$2,882,185	\$2,982,532	\$100,347	3.48%
FORD	\$2,954,008	\$2,390,885	(\$563,123)	(19.06%)
FRANKLIN	\$1,977,773	\$1,910,201	(\$67,572)	(3.42%)
GEARY	\$1,648,576	\$1,532,770	(\$115,806)	(7.02%)
GRAHAM	\$403,774	\$325,407	(\$78,367)	(19.41%)
GREELEY	\$186,623	\$195,639	\$9,016	4.83%
GOVE	\$355,184	\$356,571	\$1,387	0.39%
GRANT	\$709,275	\$971,336	\$262,061	36.95%
GREENWOOD	\$754,932	\$626,854	(\$128,078)	(16.97%)
GRAY	\$650,098	\$598,821	(\$51,277)	(7.89%)
HODGEMAN	\$333,009	\$236,582	(\$96,427)	(28.96%)
HAMILTON	\$294,374	\$279,012	(\$15,362)	(5.22%)
HARPER	\$776,891	\$682,841	(\$94,050)	(12.11%)
HASKELL	\$351,824	\$510,499	\$158,675	45.10%
HARVEY	\$2,934,036	\$2,650,640	(\$283,396)	(9.66%)
JACKSON	\$940,316	\$964,908	\$24,592	2.62%
JEFFERSON	\$1,674,260	\$1,624,449	(\$49,811)	(2.98%)
JOHNSON	\$63,830,894	\$52,164,916	(\$11,665,978)	(18.28%)
JEWELL	\$435,617	\$380,460	(\$55,157)	(12.66%)
KEARNY	\$331,112	\$476,605	\$145,493	43.94%
KINGMAN	\$811,359	\$846,295	\$34,936	4.31%

95BaselineHB2121FirstYrCompare

COUNTY	95 BASELINE	HB2121 First Year	Difference	% Change
KIOWA	\$380,464	\$398,479	\$18,015	4.74%
LABETTE	\$2,090,927	\$1,774,975	(\$315,952)	(15.11%)
LINCOLN	\$402,367	\$314,015	(\$88,352)	(21.96%)
LANE	\$355,626	\$266,891	(\$88,735)	(24.95%)
LOGAN	\$328,810	\$322,615	(\$6,195)	(1.88%)
LINN	\$584,921	\$829,389	\$244,468	41.80%
LEAVENWORTH	\$4,746,515	\$4,811,315	\$64,800	1.37%
LYON	\$3,025,397	\$2,628,319	(\$397,078)	(13.12%)
MITCHELL	\$800,479	\$687,141	(\$113,338)	(14.16%)
MEADE	\$456,706	\$490,781	\$34,075	7.46%
MONTGOMERY	\$3,626,392	\$2,889,394	(\$736,998)	(20.32%)
MIAMI	\$2,291,735	\$2,380,265	\$88,530	3.86%
MARION	\$1,084,851	\$1,139,227	\$54,376	5.01%
MCPHERSON	\$2,714,063	\$2,690,198	(\$23,865)	(0.88%)
MORRIS	\$553,999	\$572,080	\$18,081	3.26%
MARSHALL	\$1,053,294	\$1,008,534	(\$44,760)	(4.25%)
MORTON	\$330,717	\$427,159	\$96,442	29.16%
NEMAHA	\$946,801	\$990,434	\$43,633	4.61%
NEOSHO	\$1,749,944	\$1,407,411	(\$342,533)	(19.57%)
NESS	\$500,911	\$430,921	(\$69,990)	(13.97%)
NORTON	\$590,007	\$504,697	(\$85,310)	(14.46%)
OSBORNE	\$511,210	\$453,523	(\$57,687)	(11.28%)
OSAGE	\$1,368,347	\$1,473,919	\$105,572	7.72%
OTTAWA	\$587,352	\$524,359	(\$62,993)	(10.72%)
PHILLIPS	\$689,382	\$592,483	(\$96,899)	(14.06%)
PAWNEE	\$873,517	\$719,298	(\$154,219)	(17.65%)
PRATT	\$1,150,444	\$987,400	(\$163,044)	(14.17%)
POTTAWATOMIE	\$1,244,379	\$1,638,257	\$393,878	31.65%
RAWLINS	\$349,421	\$320,108	(\$29,313)	(8.39%)
RICE	\$1,024,741	\$950,299	(\$74,442)	(7.26%)
RUSH	\$411,800	\$351,962	(\$59,838)	(14.53%)
RILEY	\$4,088,513	\$3,573,085	(\$515,428)	(12.61%)
RENO	\$6,200,653	\$5,412,534	(\$788,119)	(12.71%)
ROOKS	\$702,215	\$591,200	(\$111,015)	(15.81%)
REPUBLIC	\$683,518	\$602,853	(\$80,665)	(11.80%)
RUSSELL	\$916,026	\$803,343	(\$112,683)	(12.30%)
SALINE	\$4,433,902	\$4,909,901	\$475,999	10.74%
SCOTT	\$553,804	\$611,712	\$57,908	10.46%
SHERIDAN	\$385,093	\$327,429	(\$57,664)	(14.97%)
STAFFORD	\$547,734	\$488,672	(\$59,062)	(10.78%)
SEDGWICK	\$39,473,883	\$38,375,320	(\$1,098,563)	(2.78%)
SHERMAN	\$709,084	\$677,584	(\$31,500)	(4.44%)
SMITH	\$482,102	\$451,250	(\$30,852)	(6.40%)
SHAWNEE	\$21,116,325	\$15,152,620	(\$5,963,705)	(28.24%)
STANTON	\$251,046	\$309,934	\$58,888	23.46%
SUMNER	\$2,719,010	\$2,141,789	(\$577,221)	(21.23%)
STEVENS	\$395,530	\$664,341	\$268,811	67.96%
SEWARD	\$1,692,568	\$1,854,831	\$162,263	9.59%

7-4

7-4

95BaselineHB2121FirstYrCompare

<u>COUNTY</u>	<u>95 BASELINE</u>	<u>HB2121 First Year</u>	<u>Difference</u>	<u>% Change</u>
THOMAS	\$970,018	\$833,628	(\$136,390)	(14.06%)
TREGO	\$391,311	\$353,572	(\$37,739)	(9.64%)
WALLACE	\$201,706	\$202,438	\$732	0.36%
WABAUNSEE	\$644,355	\$645,384	\$1,029	0.16%
WICHITA	\$356,925	\$281,012	(\$75,913)	(21.27%)
WILSON	\$961,927	\$850,431	(\$111,496)	(11.59%)
WOODSON	\$344,160	\$339,354	(\$4,806)	(1.40%)
WASHINGTON	\$625,205	\$567,699	(\$57,506)	(9.20%)
WYANDOTTE	\$16,495,221	\$10,369,109	(\$6,126,112)	(37.14%)
TOTAL	\$270,962,540	\$237,837,338	(\$33,125,202)	(12.23%)

MEMORANDUM

TO: Ms. Gloria M. Timmer, Director
Division of Budget

DATE: January 23, 1995

FROM: Kansas Department of Revenue

RE: House Bill 2093
As Introduced

BRIEF OF BILL:

House Bill 2093, as introduced, amends K.S.A. 1994 Supp. 72-6410 and 79-5105 relating to the taxation of motor vehicles.

Section 1, amending K.S.A. 1994 Supp. 79-5105, reduces the assessment rate from 30% to 20% beginning in calendar year 1996. The "county average tax rate" is also capped at the 1996 rate unless the rate decreases, in which case the lower rate would apply.

New Section 2 provides a mechanism for the certification, by the county treasurer, to the Director of Accounts and Reports the total amount of revenue received from motor vehicle taxes. This is to be done on or before April 15, June 15 and October 15 of 1996, and on or before January 15, 1997. The Director is then called upon to compute the total amount of revenue received by all counties for the certification period, multiply the amount so computed by 50%, and to transfer such amount from the State General Fund to the Local Motor Vehicle Tax Replacement Fund. Provision is then made for the Director to remit funds to the counties and for the county treasurers to distribute the funds to taxing subdivisions in accordance with K.S.A. 79-5109. This section provides the replacement revenue to the counties to replace the revenue they will lose as a result of the assessment rate drop from 30 to 20%. The replacement revenue would then be pegged at that amount in the future.

Section 3, amending K.S.A. 1994 Supp. 72-6410, modifies the definition of "local effort" in the school finance definitions to include reference to New Section 2 of this bill.

The effective date of this bill would be January 1, 1996.

FISCAL IMPACT:

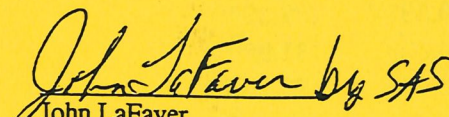
It is estimated that the fiscal impact upon the State General Fund in Fiscal Year 1996 would be a decrease of \$25.0 million.

While the annual calendar year fiscal impact to the State General Fund is estimated to be approximately \$100 million ($1/3 \times$ the \$300 million estimate of 1996 motor vehicle tax collections) it is estimated that only 25% of the 1996 motor vehicle tax collections will have been collected and distributed at the local level during Fiscal Year 1996 and would thus impact the General Fund in that fiscal year.

ADMINISTRATIVE IMPACT:

Passage of this bill would result in minimal administrative costs for the Department of Revenue and could be absorbed within existing resources.

APPROVED BY:


John LaFaver
Secretary of Revenue

House Taxation
1-31-95
Attachment 8-1

95Baseline.20AssessCompare

COUNTY	95 BASELINE	20 Assessment	Difference	% Change
ALLEN	\$1,341,208	\$907,772	(\$433,436)	(32.32%)
ANDERSON	\$714,621	\$484,837	(\$229,784)	(32.15%)
ATCHISON	\$1,281,075	\$869,115	(\$411,960)	(32.16%)
BARBER	\$627,841	\$424,325	(\$203,516)	(32.42%)
BOURBON	\$1,422,180	\$962,300	(\$459,880)	(32.34%)
BROWN	\$948,946	\$643,040	(\$305,906)	(32.24%)
BARTON	\$3,581,532	\$2,413,811	(\$1,167,721)	(32.60%)
BUTLER	\$5,827,526	\$3,929,724	(\$1,897,802)	(32.57%)
CLARK	\$301,698	\$203,754	(\$97,944)	(32.46%)
CLOUD	\$1,203,508	\$813,738	(\$389,770)	(32.39%)
COFFEY	\$591,766	\$404,166	(\$187,600)	(31.70%)
CHEROKEE	\$1,389,179	\$950,038	(\$439,141)	(31.61%)
COWLEY	\$3,797,755	\$2,566,077	(\$1,231,678)	(32.43%)
COMANCHE	\$295,743	\$199,407	(\$96,336)	(32.57%)
CHEYENNE	\$322,445	\$219,657	(\$102,788)	(31.88%)
CHAUTAUQUA	\$413,293	\$281,064	(\$132,229)	(31.99%)
CRAWFORD	\$3,100,608	\$2,098,603	(\$1,002,005)	(32.32%)
CHASE	\$263,766	\$179,584	(\$84,182)	(31.92%)
CLAY	\$913,056	\$617,652	(\$295,404)	(32.35%)
DECATUR	\$381,766	\$259,391	(\$122,375)	(32.05%)
DOUGLAS	\$7,482,563	\$5,031,377	(\$2,451,186)	(32.76%)
DICKINSON	\$1,599,949	\$1,087,769	(\$512,180)	(32.01%)
DONIPHAN	\$680,835	\$460,938	(\$219,897)	(32.30%)
EDWARDS	\$410,121	\$277,764	(\$132,357)	(32.27%)
ELK	\$294,253	\$200,523	(\$93,730)	(31.85%)
ELLIS	\$2,805,381	\$1,890,796	(\$914,585)	(32.60%)
ELLSWORTH	\$566,453	\$384,407	(\$182,046)	(32.14%)
FINNEY	\$2,882,185	\$1,946,410	(\$935,775)	(32.47%)
FORD	\$2,954,008	\$1,990,593	(\$963,415)	(32.61%)
FRANKLIN	\$1,977,773	\$1,340,695	(\$637,078)	(32.21%)
GEARY	\$1,648,576	\$1,112,681	(\$535,895)	(32.51%)
GRAHAM	\$403,774	\$273,490	(\$130,284)	(32.27%)
GREELEY	\$186,623	\$126,944	(\$59,679)	(31.98%)
GOVE	\$355,184	\$241,527	(\$113,657)	(32.00%)
GRANT	\$709,275	\$478,949	(\$230,326)	(32.47%)
GREENWOOD	\$754,932	\$513,051	(\$241,881)	(32.04%)
GRAY	\$650,098	\$438,732	(\$211,366)	(32.51%)
HODGEMAN	\$333,009	\$225,083	(\$107,926)	(32.41%)
HAMILTON	\$294,374	\$199,650	(\$94,724)	(32.18%)
HARPER	\$776,891	\$525,521	(\$251,370)	(32.36%)
HASKELL	\$351,824	\$238,460	(\$113,364)	(32.22%)
HARVEY	\$2,934,036	\$1,983,639	(\$950,397)	(32.39%)
JACKSON	\$940,316	\$639,487	(\$300,829)	(31.99%)
JEFFERSON	\$1,674,260	\$1,133,852	(\$540,408)	(32.28%)
JOHNSON	\$63,830,894	\$42,686,091	(\$21,144,803)	(33.13%)
JEWELL	\$435,617	\$296,084	(\$139,533)	(32.03%)
KEARNY	\$331,112	\$225,285	(\$105,827)	(31.96%)
KINGMAN	\$811,359	\$550,531	(\$260,828)	(32.15%)

95Baseline.20AssessCompare

COUNTY	95 BASELINE	.20 Assessment	Difference	% Change
KIOWA	\$380,464	\$257,139	(\$123,325)	(32.41%)
LABETTE	\$2,090,927	\$1,417,361	(\$673,566)	(32.21%)
LINCOLN	\$402,367	\$272,734	(\$129,633)	(32.22%)
LANE	\$355,626	\$240,472	(\$115,154)	(32.38%)
LOGAN	\$328,810	\$223,740	(\$105,070)	(31.95%)
LINN	\$584,921	\$400,335	(\$184,586)	(31.56%)
LEAVENWORTH	\$4,746,515	\$3,202,445	(\$1,544,070)	(32.53%)
LYON	\$3,025,397	\$2,040,884	(\$984,513)	(32.54%)
MITCHELL	\$800,479	\$542,155	(\$258,324)	(32.27%)
MEADE	\$456,706	\$309,010	(\$147,696)	(32.34%)
MONTGOMERY	\$3,626,392	\$2,453,551	(\$1,172,841)	(32.34%)
MIAMI	\$2,291,735	\$1,551,137	(\$740,598)	(32.32%)
MARION	\$1,084,851	\$737,192	(\$347,659)	(32.05%)
MCPHERSON	\$2,714,063	\$1,834,484	(\$879,579)	(32.41%)
MORRIS	\$553,999	\$376,198	(\$177,801)	(32.09%)
MARSHALL	\$1,053,294	\$714,924	(\$338,370)	(32.12%)
MORTON	\$330,717	\$223,815	(\$106,902)	(32.32%)
NEMAHA	\$946,801	\$640,799	(\$306,002)	(32.32%)
NEOSHO	\$1,749,944	\$1,183,441	(\$566,503)	(32.37%)
NESS	\$500,911	\$339,560	(\$161,351)	(32.21%)
NORTON	\$590,007	\$399,662	(\$190,345)	(32.26%)
OSBORNE	\$511,210	\$346,866	(\$164,344)	(32.15%)
OSAGE	\$1,368,347	\$929,702	(\$438,645)	(32.06%)
OTTAWA	\$587,352	\$399,083	(\$188,269)	(32.05%)
PHILLIPS	\$689,382	\$466,193	(\$223,189)	(32.38%)
PAWNEE	\$873,517	\$589,761	(\$283,756)	(32.48%)
PRATT	\$1,150,444	\$776,685	(\$373,759)	(32.49%)
POTTAWATOMIE	\$1,244,379	\$848,461	(\$395,918)	(31.82%)
RAWLINS	\$349,421	\$237,461	(\$111,960)	(32.04%)
RICE	\$1,024,741	\$693,193	(\$331,548)	(32.35%)
RUSH	\$411,800	\$279,598	(\$132,202)	(32.10%)
RILEY	\$4,088,513	\$2,748,270	(\$1,340,243)	(32.78%)
RENO	\$6,200,653	\$4,187,309	(\$2,013,344)	(32.47%)
ROOKS	\$702,215	\$475,249	(\$226,966)	(32.32%)
REPUBLIC	\$683,518	\$462,574	(\$220,944)	(32.32%)
RUSSELL	\$916,026	\$619,705	(\$296,321)	(32.35%)
SALINE	\$4,433,902	\$3,001,291	(\$1,432,611)	(32.31%)
SCOTT	\$553,804	\$374,657	(\$179,147)	(32.35%)
SHERIDAN	\$385,093	\$260,607	(\$124,486)	(32.33%)
STAFFORD	\$547,734	\$370,573	(\$177,161)	(32.34%)
SEDGWICK	\$39,473,883	\$26,584,811	(\$12,889,072)	(32.65%)
SHERMAN	\$709,084	\$480,875	(\$228,209)	(32.18%)
SMITH	\$482,102	\$327,367	(\$154,735)	(32.10%)
SHAWNEE	\$21,116,325	\$14,188,403	(\$6,927,922)	(32.81%)
STANTON	\$251,046	\$170,044	(\$81,002)	(32.27%)
SUMNER	\$2,719,010	\$1,840,296	(\$878,714)	(32.32%)
STEVENS	\$395,530	\$268,326	(\$127,204)	(32.16%)
SEWARD	\$1,692,568	\$1,142,879	(\$549,689)	(32.48%)

95Baseline.20AssessCompare

<u>COUNTY</u>	<u>95 BASELINE</u>	<u>.20 Assessment</u>	<u>Difference</u>	<u>% Change</u>
THOMAS	\$970,018	\$655,060	(\$314,958)	(32.47%)
TREGO	\$391,311	\$266,228	(\$125,083)	(31.97%)
WALLACE	\$201,706	\$137,333	(\$64,373)	(31.91%)
WABAUNSEE	\$644,355	\$437,277	(\$207,078)	(32.14%)
WICHITA	\$356,925	\$240,616	(\$116,309)	(32.59%)
WILSON	\$961,927	\$652,961	(\$308,966)	(32.12%)
WOODSON	\$344,160	\$234,220	(\$109,940)	(31.94%)
WASHINGTON	\$625,205	\$424,428	(\$200,777)	(32.11%)
WYANDOTTE	\$16,495,221	\$11,094,985	(\$5,400,236)	(32.74%)
TOTAL	\$270,962,540	\$182,502,769	(\$88,459,771)	(32.65%)

M E M O R A N D U M

TO: Ms. Gloria M. Timmer, Director
Division of Budget

DATE: January 25, 1995

FROM: Kansas Department of Revenue

RE: House Bill 2156
As Introduced

BRIEF OF BILL:

House Bill 2156, as introduced, amends K.S.A. 1994 Supp. 79-5105 and K.S.A. 79-5111 relating to the taxation of motor vehicles and the method of computing the "county average tax rate".

The amendment calls for the computation of the average county levy as of November 1, 1994, "without regard to 50% of the general property taxes levied by the state pursuant to K.S.A. 76-6b01 and 76-6b04, and by school districts pursuant to K.S.A. 1994 Supp. 72-6431". As of November 1, 1995, and for years thereafter, the computation is to disregard 100% of these levies. At the present time, these levies account for 36.5 mills; for calendar year 1996 the reduction will amount to 18.25 mills off of the average county levy.

The effective date of this bill would be July 1, 1995.

FISCAL IMPACT:

It is estimated that the calendar year impact, at the county level, will be approximately \$42.09 million.

The Department of Revenue has constructed a data base this is essentially a snap shot of the Vehicle Information Processing System (VIPS) mainframe files as of the end of December 1994. These records are then manipulated, using the new parameters contained in this bill, and a new tax is figured. The resulting percentage reduction (28.63% for the full 36.5 mills) from the current year projected vehicle tax revenues of \$270.96 million was then halved to get the 50% reduction and was then applied to the preliminary estimates from Legislative Research for calendar year 1996 of \$294 million. See attachment for county and state-wide comparisons. Actual reductions in revenue will be one-half of those shown on the attachment in the first year and then be those shown for future years.

NOTE: The \$294 million estimate was arrived at by taking the \$300 million estimate for all vehicles and subtracting the approximately \$6 million attributable to minimum tax vehicles in the State; i.e. vehicles 15 years old or older that are presently paying the minimum tax of \$12 (\$6 for motorcycles). The minimum tax vehicles would be unaffected by the change in the county average tax levy.

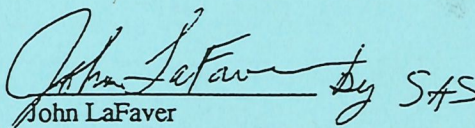
ADMINISTRATIVE IMPACT:

Passage of this bill would result in some minor programming and analysis costs for the Department in its Information Services Bureau, however, these costs could be absorbed within existing resources.

ADMINISTRATIVE CONCERN:

The effective date of this bill is July 1, 1995; publication in the statute book. In the past, all legislation affecting motor vehicle taxation has been structured to have a January 1 effective date. It is respectfully requested that the effective date of this bill be changed to January 1, 1996. From an administrative standpoint this is considered essential by the Division of Vehicles.

APPROVED BY:


John LaFaver
Secretary of Revenue

House Taxation
1-31-95
Attachment 9-1

95Baseline0365milDecreaseComp

COUNTY	95 BASELINE	0365MILL DCRSE	Difference	% Change
ALLEN	\$1,341,208	\$962,083	(\$379,125)	(28.27%)
ANDERSON	\$714,621	\$502,492	(\$212,129)	(29.68%)
ATCHISON	\$1,281,075	\$882,759	(\$398,316)	(31.09%)
BARBER	\$627,841	\$442,838	(\$185,003)	(29.47%)
BOURBON	\$1,422,180	\$1,056,891	(\$365,289)	(25.69%)
BROWN	\$948,946	\$677,468	(\$271,478)	(28.61%)
BARTON	\$3,581,532	\$2,691,354	(\$890,178)	(24.85%)
BUTLER	\$5,827,526	\$4,212,584	(\$1,614,942)	(27.71%)
CLARK	\$301,698	\$216,678	(\$85,020)	(28.18%)
CLOUD	\$1,203,508	\$936,757	(\$266,751)	(22.16%)
COFFEY	\$591,766	\$294,419	(\$297,347)	(50.25%)
CHEROKEE	\$1,389,179	\$843,655	(\$545,524)	(39.27%)
COWLEY	\$3,797,755	\$2,864,732	(\$933,023)	(24.57%)
COMANCHE	\$295,743	\$215,659	(\$80,084)	(27.08%)
CHEYENNE	\$322,445	\$200,561	(\$121,884)	(37.80%)
CHAUTAUQUA	\$413,293	\$297,522	(\$115,771)	(28.01%)
CRAWFORD	\$3,100,608	\$2,152,529	(\$948,079)	(30.58%)
CHASE	\$263,766	\$181,109	(\$82,657)	(31.34%)
CLAY	\$913,056	\$668,359	(\$244,697)	(26.80%)
DECATUR	\$381,766	\$266,582	(\$115,184)	(30.17%)
DOUGLAS	\$7,482,563	\$5,157,663	(\$2,324,900)	(31.07%)
DICKINSON	\$1,599,949	\$1,078,357	(\$521,592)	(32.60%)
DONIPHAN	\$680,835	\$493,753	(\$187,082)	(27.48%)
EDWARDS	\$410,121	\$288,552	(\$121,569)	(29.64%)
ELK	\$294,253	\$212,678	(\$81,575)	(27.72%)
ELLIS	\$2,805,381	\$1,999,786	(\$805,595)	(28.72%)
ELLSWORTH	\$566,453	\$385,265	(\$181,188)	(31.99%)
FINNEY	\$2,882,185	\$1,913,397	(\$968,788)	(33.61%)
FORD	\$2,954,008	\$2,180,703	(\$773,305)	(26.18%)
FRANKLIN	\$1,977,773	\$1,376,920	(\$600,853)	(30.38%)
GEARY	\$1,648,576	\$1,153,246	(\$495,330)	(30.05%)
GRAHAM	\$403,774	\$303,020	(\$100,754)	(24.95%)
GREELEY	\$186,623	\$124,364	(\$62,259)	(33.36%)
GOVE	\$355,184	\$244,699	(\$110,485)	(31.11%)
GRANT	\$709,275	\$380,056	(\$329,219)	(46.42%)
GREENWOOD	\$754,932	\$564,425	(\$190,507)	(25.23%)
GRAY	\$650,098	\$455,300	(\$194,798)	(29.96%)
HODGEMAN	\$333,009	\$258,613	(\$74,396)	(22.34%)
HAMILTON	\$294,374	\$205,320	(\$89,054)	(30.25%)
HARPER	\$776,891	\$559,179	(\$217,712)	(28.02%)
HASKELL	\$351,824	\$182,182	(\$169,642)	(48.22%)
HARVEY	\$2,934,036	\$2,100,506	(\$833,530)	(28.41%)
JACKSON	\$940,316	\$642,642	(\$297,674)	(31.66%)
JEFFERSON	\$1,674,260	\$1,160,020	(\$514,240)	(30.71%)
JOHNSON	\$63,830,894	\$45,816,892	(\$18,014,002)	(28.22%)
JEWELL	\$435,617	\$319,638	(\$115,979)	(26.62%)
KEARNY	\$331,112	\$175,665	(\$155,447)	(46.95%)
KINGMAN	\$811,359	\$543,397	(\$267,962)	(33.03%)

95Baseline0365milDecreaseCompar

COUNTY	95 BASELINE	.0365MILL DCRSE	Difference	% Change
KIOWA	\$380,464	\$250,557	(\$129,907)	(34.14%)
LABETTE	\$2,090,927	\$1,541,371	(\$549,556)	(26.28%)
LINCOLN	\$402,367	\$304,447	(\$97,920)	(24.34%)
LANE	\$355,626	\$271,518	(\$84,108)	(23.65%)
LOGAN	\$328,810	\$229,118	(\$99,692)	(30.32%)
LINN	\$584,921	\$324,615	(\$260,306)	(44.50%)
LEAVENWORTH	\$4,746,515	\$3,169,344	(\$1,577,171)	(33.23%)
LYON	\$3,025,397	\$2,186,228	(\$839,169)	(27.74%)
MITCHELL	\$800,479	\$585,914	(\$214,565)	(26.80%)
MEADE	\$456,706	\$296,322	(\$160,384)	(35.12%)
MONTGOMERY	\$3,626,392	\$2,723,155	(\$903,237)	(24.91%)
MIAMI	\$2,291,735	\$1,531,157	(\$760,578)	(33.19%)
MARION	\$1,084,851	\$729,929	(\$354,922)	(32.72%)
MCPHERSON	\$2,714,063	\$1,858,743	(\$855,320)	(31.51%)
MORRIS	\$553,999	\$374,943	(\$179,056)	(32.32%)
MARSHALL	\$1,053,294	\$741,864	(\$311,430)	(29.57%)
MORTON	\$330,717	\$190,016	(\$140,701)	(42.54%)
NEMAHA	\$946,801	\$636,329	(\$310,472)	(32.79%)
NEOSHO	\$1,749,944	\$1,309,365	(\$440,579)	(25.18%)
NESS	\$500,911	\$365,117	(\$135,794)	(27.11%)
NORTON	\$590,007	\$432,561	(\$157,446)	(26.69%)
OSBORNE	\$511,210	\$368,686	(\$142,524)	(27.88%)
OSAGE	\$1,368,347	\$907,691	(\$460,656)	(33.67%)
OTTAWA	\$587,352	\$423,348	(\$164,004)	(27.92%)
PHILLIPS	\$689,382	\$502,994	(\$186,388)	(27.04%)
PAWNEE	\$873,517	\$642,458	(\$231,059)	(26.45%)
PRATT	\$1,150,444	\$831,722	(\$318,722)	(27.70%)
POTTAWATOMIE	\$1,244,379	\$729,387	(\$514,992)	(41.39%)
RAWLINS	\$349,421	\$250,120	(\$99,301)	(28.42%)
RICE	\$1,024,741	\$722,593	(\$302,148)	(29.49%)
RUSH	\$411,800	\$303,259	(\$108,541)	(26.36%)
RILEY	\$4,088,513	\$2,913,024	(\$1,175,489)	(28.75%)
RENO	\$6,200,653	\$4,480,914	(\$1,719,739)	(27.73%)
ROOKS	\$702,215	\$516,257	(\$185,958)	(26.48%)
REPUBLIC	\$683,518	\$493,708	(\$189,810)	(27.77%)
RUSSELL	\$916,026	\$660,794	(\$255,232)	(27.86%)
SALINE	\$4,433,902	\$2,842,143	(\$1,591,759)	(35.90%)
SCOTT	\$553,804	\$352,965	(\$200,839)	(36.27%)
SHERIDAN	\$385,093	\$283,065	(\$102,028)	(26.49%)
STAFFORD	\$547,734	\$393,683	(\$154,051)	(28.13%)
SEDGWICK	\$39,473,883	\$26,970,045	(\$12,503,838)	(31.68%)
SHERMAN	\$709,084	\$494,115	(\$214,969)	(30.32%)
SMITH	\$482,102	\$343,088	(\$139,014)	(28.83%)
SHAWNEE	\$21,116,325	\$16,184,197	(\$4,932,128)	(23.36%)
STANTON	\$251,046	\$148,319	(\$102,727)	(40.92%)
SUMNER	\$2,719,010	\$2,050,787	(\$668,223)	(24.58%)
STEVENS	\$395,530	\$171,715	(\$223,815)	(56.59%)
SEWARD	\$1,692,568	\$1,082,181	(\$610,387)	(36.06%)

COUNTY	95 BASELINE	.0365MILL DCRSE	Difference	% Change
THOMAS	\$970,018	\$698,739	(\$271,279)	(27.97%)
TREGO	\$391,311	\$280,660	(\$110,651)	(28.28%)
WALLACE	\$201,706	\$138,574	(\$63,132)	(31.30%)
WABAUNSEE	\$644,355	\$441,243	(\$203,112)	(31.52%)
WICHITA	\$356,925	\$264,473	(\$92,452)	(25.90%)
WILSON	\$961,927	\$701,337	(\$260,590)	(27.09%)
WOODSON	\$344,160	\$239,169	(\$104,991)	(30.51%)
WASHINGTON	\$625,205	\$452,646	(\$172,559)	(27.60%)
WYANDOTTE	\$16,495,221	\$13,200,983	(\$3,294,238)	(19.97%)
TOTAL	\$270,962,540	\$193,376,964	(\$77,585,576)	(28.63%)

MEMORANDUM

TO: Ms. Gloria M. Timmer, Director
Division of Budget

DATE: January 19, 1995

FROM: Kansas Department of Revenue

RE: Senate Bill 50
As Introduced

BRIEF OF BILL:

Senate Bill 50, as introduced, amends K.S.A. 1994 Supp. 79-5105 to reduce the tax assessment percentage on motor vehicles from 30% to 29% in 1996. The bill further reduces the rate 1% per year through 2005 until 20% is reached. No further reductions will apply after the year 2005.

The effective date of this bill would be January 1, 1996.

FISCAL IMPACT:

The fiscal impact in calendar year 1996 of the proposed change contained in this bill is estimated to be a decrease of approximately \$9.61 million at the county level.

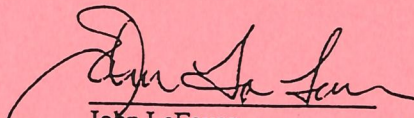
The Department of Revenue has constructed a data base this is essentially a snap shot of the Vehicle Information Processing System (VIPS) mainframe files as of the end of December 1994. These records are then manipulated, using the new parameters contained in this bill, and a new tax is figured. The resulting percentage reduction (3.27%) from the current year projected vehicle tax revenues of \$270.96 million was then applied to the preliminary estimates from Legislative Research for calendar year 1996 of \$294 million. See attachment for county and state-wide comparisons.

NOTE: The \$294 million estimate was arrived at by taking the \$300 million estimate for all vehicles and subtracting the approximately \$6 million attributable to minimum tax vehicles in the State; i.e. vehicles 15 years old or older that are presently paying the minimum tax of \$12 (\$6 for motorcycles). The minimum tax vehicles would be unaffected by the change in the assessment percentage.

ADMINISTRATIVE IMPACT:

Passage of this bill would result in minimal additional administrative costs for the Department which could be absorbed within existing resources.

APPROVED BY:


John LaFaver
Secretary of Revenue

House Taxation
1-31-95
Attachment 10-1

95Baseline.29AssessCompare

COUNTY	95 BASELINE	.29 Assessment	Difference	% Change
ALLEN	\$1,341,208	\$1,297,844	(\$43,364)	(3.23%)
ANDERSON	\$714,621	\$691,628	(\$22,993)	(3.22%)
ATCHISON	\$1,281,075	\$1,239,843	(\$41,232)	(3.22%)
BARBER	\$627,841	\$607,479	(\$20,362)	(3.24%)
BOURBON	\$1,422,180	\$1,376,180	(\$46,000)	(3.23%)
BROWN	\$948,946	\$918,341	(\$30,605)	(3.23%)
BARTON	\$3,581,532	\$3,464,750	(\$116,782)	(3.26%)
BUTLER	\$5,827,526	\$5,637,670	(\$189,856)	(3.26%)
CLARK	\$301,698	\$291,900	(\$9,798)	(3.25%)
CLOUD	\$1,203,508	\$1,164,527	(\$38,981)	(3.24%)
COFFEY	\$591,766	\$572,944	(\$18,822)	(3.18%)
CHEROKEE	\$1,389,179	\$1,345,152	(\$44,027)	(3.17%)
COWLEY	\$3,797,755	\$3,674,569	(\$123,186)	(3.24%)
COMANCHE	\$295,743	\$286,108	(\$9,635)	(3.26%)
CHEYENNE	\$322,445	\$312,150	(\$10,295)	(3.19%)
CHAUTAUQUA	\$413,293	\$400,061	(\$13,232)	(3.20%)
CRAWFORD	\$3,100,608	\$3,000,341	(\$100,267)	(3.23%)
CHASE	\$263,766	\$255,338	(\$8,428)	(3.20%)
CLAY	\$913,056	\$883,509	(\$29,547)	(3.24%)
DECATUR	\$381,766	\$369,521	(\$12,245)	(3.21%)
DOUGLAS	\$7,482,563	\$7,237,285	(\$245,278)	(3.28%)
DICKINSON	\$1,599,949	\$1,548,670	(\$51,279)	(3.21%)
DONIPHAN	\$680,835	\$658,834	(\$22,001)	(3.23%)
EDWARDS	\$410,121	\$396,878	(\$13,243)	(3.23%)
ELK	\$294,253	\$284,875	(\$9,378)	(3.19%)
ELLIS	\$2,805,381	\$2,713,890	(\$91,491)	(3.26%)
ELLSWORTH	\$566,453	\$548,230	(\$18,223)	(3.22%)
FINNEY	\$2,882,185	\$2,788,498	(\$93,687)	(3.25%)
FORD	\$2,954,008	\$2,857,644	(\$96,364)	(3.26%)
FRANKLIN	\$1,977,773	\$1,914,012	(\$63,761)	(3.22%)
GEARY	\$1,648,576	\$1,594,948	(\$53,628)	(3.25%)
GRAHAM	\$403,774	\$390,742	(\$13,032)	(3.23%)
GREELEY	\$186,623	\$180,646	(\$5,977)	(3.20%)
GOVE	\$355,184	\$343,809	(\$11,375)	(3.20%)
GRANT	\$709,275	\$686,201	(\$23,074)	(3.25%)
GREENWOOD	\$754,932	\$730,738	(\$24,194)	(3.20%)
GRAY	\$650,098	\$628,949	(\$21,149)	(3.25%)
HODGEMAN	\$333,009	\$322,215	(\$10,794)	(3.24%)
HAMILTON	\$294,374	\$284,897	(\$9,477)	(3.22%)
HARPER	\$776,891	\$751,744	(\$25,147)	(3.24%)
HASKELL	\$351,824	\$340,453	(\$11,371)	(3.23%)
HARVEY	\$2,934,036	\$2,838,941	(\$95,095)	(3.24%)
JACKSON	\$940,316	\$910,202	(\$30,114)	(3.20%)
JEFFERSON	\$1,674,260	\$1,620,179	(\$54,081)	(3.23%)
JOHNSON	\$63,830,894	\$61,716,120	(\$2,114,774)	(3.31%)
JEWELL	\$435,617	\$421,659	(\$13,958)	(3.20%)
KEARNY	\$331,112	\$320,502	(\$10,610)	(3.20%)
KINGMAN	\$811,359	\$785,243	(\$26,116)	(3.22%)

95Baseline.29AssessCompare

COUNTY	95 BASELINE	.29 Assessment	Difference	% Change
KIOWA	\$380,464	\$368,119	(\$12,345)	(3.24%)
LABETTE	\$2,090,927	\$2,023,549	(\$67,378)	(3.22%)
LINCOLN	\$402,367	\$389,402	(\$12,965)	(3.22%)
LANE	\$355,626	\$344,110	(\$11,516)	(3.24%)
LOGAN	\$328,810	\$318,294	(\$10,516)	(3.20%)
LINN	\$584,921	\$566,399	(\$18,522)	(3.17%)
LEAVENWORTH	\$4,746,515	\$4,591,975	(\$154,540)	(3.26%)
LYON	\$3,025,397	\$2,926,903	(\$98,494)	(3.26%)
MITCHELL	\$800,479	\$774,637	(\$25,842)	(3.23%)
MEADE	\$456,706	\$441,913	(\$14,793)	(3.24%)
MONTGOMERY	\$3,626,392	\$3,509,090	(\$117,302)	(3.23%)
MIAMI	\$2,291,735	\$2,217,608	(\$74,127)	(3.23%)
MARION	\$1,084,851	\$1,050,042	(\$34,809)	(3.21%)
MCPHERSON	\$2,714,063	\$2,626,030	(\$88,033)	(3.24%)
MORRIS	\$553,999	\$536,201	(\$17,798)	(3.21%)
MARSHALL	\$1,053,294	\$1,019,435	(\$33,859)	(3.21%)
MORTON	\$330,717	\$320,007	(\$10,710)	(3.24%)
NEMAHA	\$946,801	\$916,175	(\$30,626)	(3.23%)
NEOSHO	\$1,749,944	\$1,693,284	(\$56,660)	(3.24%)
NESS	\$500,911	\$484,771	(\$16,140)	(3.22%)
NORTON	\$590,007	\$570,967	(\$19,040)	(3.23%)
OSBORNE	\$511,210	\$494,768	(\$16,442)	(3.22%)
OSAGE	\$1,368,347	\$1,324,419	(\$43,928)	(3.21%)
OTTAWA	\$587,352	\$568,516	(\$18,836)	(3.21%)
PHILLIPS	\$689,382	\$667,056	(\$22,326)	(3.24%)
PAWNEE	\$873,517	\$845,133	(\$28,384)	(3.25%)
PRATT	\$1,150,444	\$1,113,052	(\$37,392)	(3.25%)
POTTAWATOMIE	\$1,244,379	\$1,204,673	(\$39,706)	(3.19%)
RAWLINS	\$349,421	\$338,220	(\$11,201)	(3.21%)
RICE	\$1,024,741	\$991,563	(\$33,178)	(3.24%)
RUSH	\$411,800	\$398,574	(\$13,226)	(3.21%)
RILEY	\$4,088,513	\$3,954,438	(\$134,075)	(3.28%)
RENO	\$6,200,653	\$5,999,232	(\$201,421)	(3.25%)
ROOKS	\$702,215	\$679,511	(\$22,704)	(3.23%)
REPUBLIC	\$683,518	\$661,413	(\$22,105)	(3.23%)
RUSSELL	\$916,026	\$886,381	(\$29,645)	(3.24%)
SALINE	\$4,433,902	\$4,290,416	(\$143,486)	(3.24%)
SCOTT	\$553,804	\$535,862	(\$17,942)	(3.24%)
SHERIDAN	\$385,093	\$372,640	(\$12,453)	(3.23%)
STAFFORD	\$547,734	\$530,011	(\$17,723)	(3.24%)
SEDGWICK	\$39,473,883	\$38,184,238	(\$1,289,645)	(3.27%)
SHERMAN	\$709,084	\$686,245	(\$22,839)	(3.22%)
SMITH	\$482,102	\$466,620	(\$15,482)	(3.21%)
SHAWNEE	\$21,116,325	\$20,423,464	(\$692,861)	(3.28%)
STANTON	\$251,046	\$242,929	(\$8,117)	(3.23%)
SUMNER	\$2,719,010	\$2,631,123	(\$87,887)	(3.23%)
STEVENS	\$395,530	\$382,773	(\$12,757)	(3.23%)
SEWARD	\$1,692,568	\$1,637,512	(\$55,056)	(3.25%)

95Baseline.29AssessCompare

<u>COUNTY</u>	<u>95 BASELINE</u>	<u>.29 Assessment</u>	<u>Difference</u>	<u>% Change</u>
THOMAS	\$970,018	\$938,510	(\$31,508)	(3.25%)
TREGO	\$391,311	\$378,794	(\$12,517)	(3.20%)
WALLACE	\$201,706	\$195,262	(\$6,444)	(3.19%)
WABAUNSEE	\$644,355	\$623,628	(\$20,727)	(3.22%)
WICHITA	\$356,925	\$345,293	(\$11,632)	(3.26%)
WILSON	\$961,927	\$931,015	(\$30,912)	(3.21%)
WOODSON	\$344,160	\$333,155	(\$11,005)	(3.20%)
WASHINGTON	\$625,205	\$605,118	(\$20,087)	(3.21%)
WYANDOTTE	\$16,495,221	\$15,955,165	(\$540,056)	(3.27%)
TOTAL	\$270,962,540	\$262,112,492	(\$8,850,048)	(3.27%)

10-4

10-4

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

Assessed Value	1992	1993	1994	1995	Current Law	H 2093	H 2106	H 2107	H 2121	S 50	Gov Plan	210
	5,100	4,284	3,599	3,023	2,539	1st Year Bradley (at 20%) 1996	1st Year H Dems (at 27%) 1996	1st Year H Tax 1/2 St Mills 1996	1st Year Donovan Equalization 1996	1st Year League (at 29%) 1996	1st Year 1/4 St Mills (28.5% & 30%) 1996	1st Year Snowbarger - 10 Mills 1996
ALLEN	\$713.80	\$616.95	\$414.21	\$368.52	\$317.90	\$211.94	\$286.11	\$271.58	\$301.00	\$307.31	\$261.27	\$292.51
ANDERSON	\$560.80	\$577.13	\$412.12	\$352.23	\$301.22	\$200.81	\$271.09	\$254.88	\$301.00	\$291.18	\$245.42	\$275.82
ATCHISON	\$730.03	\$616.38	\$413.72	\$348.61	\$287.58	\$191.72	\$258.82	\$241.24	\$301.00	\$277.99	\$232.46	\$262.19
BARBER	\$542.40	\$488.61	\$364.62	\$341.34	\$305.89	\$203.93	\$275.30	\$259.55	\$301.00	\$295.69	\$249.86	\$280.50
BARTON	\$650.75	\$611.48	\$445.13	\$406.11	\$364.74	\$243.16	\$328.26	\$318.40	\$301.00	\$352.58	\$305.76	\$339.34
BOURBON	\$700.16	\$655.47	\$459.84	\$410.46	\$350.06	\$233.38	\$315.06	\$303.72	\$301.00	\$338.40	\$291.82	\$324.67
BROWN	\$648.41	\$597.82	\$402.73	\$346.67	\$313.33	\$208.89	\$282.00	\$268.99	\$301.00	\$302.88	\$256.92	\$287.94
BUTLER	\$652.88	\$589.61	\$407.67	\$371.18	\$326.79	\$217.86	\$294.11	\$280.45	\$301.00	\$315.89	\$269.71	\$301.40
CHASE	\$581.74	\$514.94	\$387.20	\$329.95	\$283.18	\$188.78	\$254.86	\$236.84	\$301.00	\$273.74	\$228.28	\$257.78
CHAUTAQUA	\$578.42	\$541.60	\$414.13	\$375.33	\$317.62	\$211.75	\$285.86	\$271.28	\$301.00	\$307.04	\$261.01	\$292.23
CHEROKEE	\$526.12	\$463.01	\$329.21	\$257.94	\$223.54	\$149.02	\$201.18	\$177.20	\$301.00	\$216.08	\$171.62	\$198.14
CHEYENNE	\$502.75	\$444.85	\$294.29	\$277.33	\$234.29	\$156.19	\$210.86	\$187.95	\$301.00	\$226.48	\$181.84	\$208.90
CLARK	\$592.86	\$528.02	\$410.19	\$353.77	\$320.33	\$213.55	\$288.30	\$273.99	\$301.00	\$309.65	\$263.57	\$294.94
CLAY	\$644.13	\$586.17	\$439.26	\$393.29	\$335.70	\$223.80	\$302.13	\$289.36	\$301.00	\$324.51	\$278.18	\$310.31
CLOUD	\$637.42	\$772.61	\$552.21	\$469.30	\$406.28	\$270.86	\$365.66	\$359.94	\$301.00	\$392.74	\$345.23	\$380.89
COFFEY	\$229.67	\$202.67	\$248.76	\$201.10	\$174.39	\$116.28	\$156.95	\$128.05	\$301.00	\$168.57	\$124.93	\$148.99
COMANCHE	\$581.44	\$517.23	\$412.95	\$357.39	\$334.50	\$223.00	\$301.05	\$288.16	\$301.00	\$323.35	\$277.04	\$309.11
COWLEY	\$753.42	\$684.75	\$469.04	\$409.43	\$367.06	\$244.70	\$330.35	\$320.72	\$301.00	\$354.82	\$307.87	\$341.66
CRAWFORD	\$617.24	\$545.12	\$418.54	\$359.12	\$293.88	\$195.92	\$264.49	\$247.54	\$301.00	\$284.08	\$238.45	\$281.89
DECATUR	\$572.90	\$553.48	\$394.06	\$323.92	\$295.42	\$198.95	\$265.88	\$249.08	\$301.00	\$285.57	\$239.91	\$270.03
DICKINSON	\$622.35	\$573.91	\$372.05	\$327.78	\$273.01	\$182.01	\$245.71	\$226.67	\$301.00	\$263.91	\$218.62	\$247.62
DONIPHAN	\$654.79	\$596.55	\$451.24	\$385.71	\$328.85	\$217.90	\$294.17	\$280.51	\$301.00	\$315.96	\$268.77	\$301.46
DOUGLAS	\$616.75	\$551.90	\$371.00	\$340.16	\$293.16	\$195.44	\$263.84	\$246.82	\$301.00	\$283.39	\$237.76	\$267.77
EDWARDS	\$609.96	\$537.70	\$405.54	\$360.72	\$302.75	\$201.83	\$272.47	\$256.41	\$301.00	\$292.66	\$246.87	\$277.36
ELK	\$608.15	\$570.37	\$451.58	\$387.41	\$319.52	\$213.01	\$287.57	\$273.18	\$301.00	\$308.87	\$262.81	\$294.13
ELLIS	\$558.05	\$539.69	\$374.37	\$330.24	\$315.68	\$210.45	\$284.11	\$269.34	\$301.00	\$305.16	\$259.18	\$290.29
ELLSWORTH	\$652.26	\$589.05	\$354.40	\$319.84	\$279.35	\$166.24	\$251.42	\$233.01	\$301.00	\$270.04	\$224.65	\$253.96
FINNEY	\$548.00	\$491.09	\$354.12	\$340.39	\$268.53	\$179.02	\$241.68	\$222.20	\$301.00	\$259.58	\$214.37	\$243.14
FORD	\$705.67	\$663.11	\$442.60	\$378.87	\$346.42	\$230.95	\$311.78	\$300.08	\$301.00	\$334.88	\$288.36	\$321.03
FRANKLIN	\$673.57	\$588.14	\$405.69	\$350.62	\$294.83	\$196.56	\$265.35	\$248.49	\$301.00	\$285.00	\$239.35	\$269.44
GEARY	\$557.94	\$537.80	\$412.60	\$368.85	\$300.84	\$200.56	\$270.76	\$254.50	\$301.00	\$290.81	\$245.06	\$275.45
GOVE	\$524.59	\$493.59	\$357.59	\$314.10	\$268.03	\$190.69	\$257.43	\$239.69	\$301.00	\$276.50	\$230.99	\$260.64
GRAHAM	\$663.56	\$564.33	\$435.70	\$375.08	\$359.54	\$239.70	\$323.59	\$313.20	\$301.00	\$347.56	\$300.83	\$334.15
GRANT	\$272.21	\$266.98	\$261.19	\$223.95	\$194.15	\$129.43	\$174.73	\$147.81	\$301.00	\$187.68	\$143.70	\$168.76
GRAY	\$624.00	\$527.90	\$383.90	\$355.09	\$301.72	\$201.15	\$271.55	\$255.38	\$301.00	\$291.66	\$245.90	\$276.33
GREELEY	\$524.50	\$433.99	\$345.71	\$303.57	\$266.48	\$177.65	\$239.83	\$220.14	\$301.00	\$257.59	\$212.41	\$241.08
GREENWOOD	\$724.84	\$687.05	\$518.36	\$418.69	\$353.04	\$235.36	\$317.74	\$306.70	\$301.00	\$341.27	\$284.65	\$327.65
HAMILTON	\$522.25	\$435.37	\$365.14	\$310.03	\$295.77	\$197.18	\$268.19	\$249.43	\$301.00	\$285.91	\$240.25	\$270.38
HARPER	\$633.98	\$556.23	\$398.37	\$374.06	\$321.06	\$214.04	\$288.95	\$274.72	\$301.00	\$310.36	\$264.27	\$295.67
HARVEY	\$781.70	\$639.08	\$426.35	\$364.38	\$317.06	\$211.37	\$285.35	\$270.72	\$301.00	\$306.49	\$260.47	\$291.67
HASKELL	\$305.69	\$299.13	\$249.84	\$214.74	\$185.32	\$123.55	\$168.79	\$138.99	\$301.00	\$179.15	\$135.32	\$159.93
HODGEMAN	\$713.84	\$584.43	\$453.65	\$404.56	\$403.36	\$268.91	\$363.03	\$357.02	\$301.00	\$389.92	\$342.48	\$377.97
JACKSON	\$667.06	\$533.95	\$373.20	\$371.89	\$280.99	\$187.32	\$252.89	\$234.65	\$301.00	\$271.62	\$226.20	\$255.60
JEFFERSON	\$586.79	\$522.65	\$392.98	\$333.94	\$292.21	\$194.81	\$262.99	\$245.87	\$301.00	\$282.47	\$236.86	\$268.82
JEWELL	\$666.22	\$601.93	\$401.75	\$358.77	\$334.56	\$223.04	\$301.11	\$288.22	\$301.00	\$323.41	\$277.10	\$309.17
JOHNSON	\$568.77	\$506.83	\$435.98	\$364.82	\$326.37	\$217.58	\$293.73	\$280.03	\$301.00	\$315.49	\$269.31	\$300.98
KEARNY	\$238.09	\$258.53	\$240.07	\$204.18	\$188.73	\$125.82	\$169.86	\$142.40	\$301.00	\$182.44	\$138.56	\$163.34
KINGMAN	\$573.57	\$501.70	\$333.14	\$296.24	\$270.81	\$180.41	\$243.55	\$224.27	\$301.00	\$261.59	\$216.34	\$245.22
KIOWA	\$492.22	\$418.83	\$306.95	\$301.40	\$263.92	\$175.94	\$237.52	\$217.58	\$301.00	\$255.12	\$209.98	\$238.52
LABETTE	\$749.90	\$692.72	\$449.88	\$410.46	\$340.83	\$227.22	\$306.75	\$294.49	\$301.00	\$329.47	\$283.05	\$315.44
LANE	\$674.56	\$599.07	\$451.63	\$420.36	\$380.68	\$253.78	\$342.61	\$334.34	\$301.00	\$367.99	\$320.90	\$355.28
LEAVENWORTH	\$629.70	\$575.90	\$372.79	\$327.44	\$272.19	\$181.46	\$244.97	\$225.85	\$301.00	\$263.12	\$217.85	\$246.80
LINCOLN	\$701.49	\$615.37	\$447.54	\$438.78	\$368.10	\$245.40	\$331.29	\$321.77	\$301.00	\$355.83	\$308.96	\$342.71
LINN	\$359.35	\$333.25	\$275.72	\$224.99	\$196.51	\$131.00	\$176.86	\$150.17	\$301.00	\$189.96	\$145.94	\$171.12
LOGAN	\$565.70	\$516.12	\$338.33	\$324.81	\$293.06	\$195.38	\$263.76	\$246.72	\$301.00	\$283.29	\$237.87	\$267.67
LYON	\$742.77	\$630.80	\$457.71	\$396.63	\$326.24	\$217.49	\$293.62	\$279.90	\$301.00	\$315.37	\$269.19	\$300.85
MARION	\$564.68	\$502.93	\$372.73	\$317.58	\$272.34	\$181.56	\$245.10	\$226.00	\$301.00	\$263.26	\$217.98	\$246.95
MARSHALL	\$690.29	\$574.81	\$385.06	\$367.72	\$302.13	\$201.42	\$271.91	\$255.79	\$301.00	\$292.05	\$246.28	\$276.73
McPHERSON	\$639.27	\$577.99	\$379.26	\$339.08	\$285.94	\$190.62	\$257.34	\$239.60	\$301.00	\$276.40	\$230.90	\$260.54
MEADE	\$457.39	\$468.57	\$369.86	\$298.92	\$255.98	\$170.85	\$230.38	\$209.64	\$301.00	\$247.45	\$202.44	\$230.59
MIAMI	\$647.98	\$596.67	\$413.70	\$370.51	\$270.72	\$180.48	\$243.64	\$224.38	\$301.00	\$261.69	\$216.44	\$245.32
MITCHELL	\$659.00	\$597.69	\$445.11	\$401.31	\$334.80	\$223.20	\$301.32	\$288.46	\$301.00	\$323.64	\$277.33	\$309.41
MONTGOMERY	\$755.27	\$680.56	\$489.74	\$421.42	\$361.04	\$240.70	\$324.94	\$314.70	\$301.00	\$349.01	\$302.25	\$335.65
MORRIS	\$604.13	\$530.55	\$372.25	\$340.93	\$276.08	\$184.06	\$248.48	\$229.74	\$301.00	\$266.88	\$221.54	\$250.69
MORTON	\$356.01	\$303.63	\$296.65	\$238.92	\$211.04	\$140.69	\$189.93	\$164.70	\$301.00	\$204.00	\$159.75	\$185.64
NEMAHA	\$535.34	\$486.50	\$368.30	\$330.82	\$274.03	\$162.68	\$246.62	\$227.69	\$301.00	\$264.89	\$219.59	\$248.64
NEOSHO	\$832.75	\$724.17	\$470.47	\$410.11	\$357.52	\$238.35	\$321.77	\$311.18	\$301.00	\$345.61	\$298.91	\$332.13
NESS	\$582.55	\$507.37	\$388.23	\$344.35	\$330.41	\$220.28	\$297.37	\$284.07	\$301.00	\$319.40	\$273.16	\$305.02
NORTON	\$671.31	\$614.40	\$427.75	\$369.68	\$336.17	\$224.12	\$302.56	\$289.83	\$301.00	\$324.97	\$278.63	\$310.78
OSAGE	\$559.69	\$492.80	\$353.54	\$306.98	\$264.71	\$176.47	\$238.24	\$218.37	\$301.00	\$255.88	\$210.73	\$239.31
OSBORNE	\$628.69	\$559.77	\$423.62	\$384.16	\$320.65	\$213.77	\$288.58	\$274.31	\$301.00	\$308.96	\$263.88	\$295.26
OTTAWA	\$688.05	\$575.22	\$428.56	\$376.33	\$319.22	\$212.81	\$287.29	\$272.88	\$301.00	\$308.58	\$262.52	\$293.82
PAWNEE	\$588.32	\$548.20	\$387.89	\$370.40	\$341.48	\$227.65	\$307.33	\$295.14	\$301.00	\$330.10	\$283.87	\$316.09
PHILLIPS	\$642.33	\$593.97	\$428.37	\$368.66	\$332.97	\$221.98	\$299.68	\$266.63	\$301.00	\$321.87	\$275.59	\$307.58
POTTAWATOMIE	\$362.60	\$339.17	\$287.65	\$252.35	\$2							

1990 Ford Taurus LX 4-Dr Sedan
MSRP: \$16,000
Original Kansas Car Valuation: \$15,000

	1992	1993	1994	1995	Current Law 1996	H 2093 1st Year Bradley (at 20%) 1996	H 2106 1st Year H Dems (at 27%) 1996	H 2107 1st Year H Tax 1/2 St Mills 1996	H 2121 1st Year Donovan Equalization 1996	S 50 1st Year League (at 29%) 1996	Gov Plan 1st Year 1/4 St Mills (28.5% & 30%) 1996	210 1st Year Snowberger - 10 Mills 1996
Assessed Value	3,175	2,867	2,240	1,882	1,581	1,054	1,423	1,581	NA	1,528	"blended"	1,581
Taxes												
ALLEN	\$444.28	\$384.10	\$257.88	\$228.19	\$197.92	\$131.95	\$178.13	\$169.07	\$233.00	\$191.33	\$162.66	\$182.11
ANDERSON	\$349.15	\$358.31	\$256.58	\$219.29	\$187.53	\$125.02	\$168.78	\$158.68	\$233.00	\$181.28	\$152.79	\$171.73
ATCHISON	\$454.51	\$383.75	\$257.58	\$217.04	\$179.04	\$119.38	\$161.14	\$150.19	\$233.00	\$173.07	\$144.73	\$163.23
BARBER	\$337.89	\$304.20	\$227.01	\$212.51	\$190.44	\$126.96	\$171.40	\$161.59	\$233.00	\$184.09	\$155.56	\$174.63
BARTON	\$405.15	\$380.70	\$277.13	\$252.84	\$227.08	\$151.39	\$204.37	\$198.23	\$233.00	\$219.51	\$190.36	\$211.27
BOURBON	\$435.91	\$408.09	\$286.29	\$255.55	\$217.95	\$145.30	\$196.15	\$189.10	\$233.00	\$210.68	\$181.69	\$202.14
BROWN	\$403.69	\$372.20	\$250.73	\$215.83	\$195.07	\$130.05	\$175.57	\$166.22	\$233.00	\$188.57	\$159.96	\$179.27
BUTLER	\$408.47	\$367.08	\$253.81	\$231.09	\$203.45	\$135.64	\$183.11	\$174.60	\$233.00	\$196.67	\$167.92	\$187.65
CHASE	\$362.19	\$320.60	\$241.07	\$205.42	\$176.30	\$117.53	\$158.67	\$147.45	\$233.00	\$170.43	\$142.12	\$160.49
CHAUTAQUA	\$360.12	\$337.19	\$257.83	\$233.67	\$197.75	\$131.83	\$177.97	\$168.90	\$233.00	\$191.16	\$162.50	\$181.94
CHEROKEE	\$327.55	\$288.27	\$204.96	\$160.59	\$139.17	\$92.78	\$125.25	\$110.32	\$233.00	\$134.53	\$106.85	\$123.36
CHEYENNE	\$313.01	\$276.96	\$183.22	\$172.66	\$145.86	\$97.24	\$131.28	\$117.01	\$233.00	\$141.00	\$113.21	\$130.08
CLARK	\$369.11	\$328.74	\$255.38	\$220.28	\$199.43	\$132.98	\$179.49	\$170.58	\$233.00	\$192.78	\$164.10	\$183.62
CLAY	\$401.03	\$364.94	\$273.48	\$244.86	\$209.00	\$139.34	\$188.10	\$180.15	\$233.00	\$202.04	\$173.19	\$193.19
CLOUD	\$521.37	\$481.02	\$343.80	\$292.18	\$252.95	\$168.63	\$227.65	\$224.10	\$233.00	\$244.52	\$214.94	\$237.14
COFFEY	\$142.99	\$126.18	\$154.88	\$125.20	\$108.57	\$72.38	\$97.71	\$79.72	\$233.00	\$104.95	\$77.78	\$92.76
COMANCHE	\$362.00	\$322.02	\$257.10	\$222.51	\$208.26	\$138.84	\$187.43	\$179.40	\$233.00	\$201.31	\$172.48	\$192.45
COWLEY	\$469.07	\$426.31	\$292.02	\$254.91	\$228.52	\$152.35	\$205.87	\$199.67	\$233.00	\$220.91	\$191.74	\$212.72
CRAWFORD	\$384.28	\$339.39	\$259.33	\$223.58	\$182.96	\$121.98	\$164.67	\$154.11	\$233.00	\$176.87	\$148.45	\$167.16
DECATUR	\$358.88	\$344.59	\$245.34	\$201.67	\$183.92	\$122.62	\$165.53	\$155.07	\$233.00	\$177.79	\$149.37	\$168.12
DICKINSON	\$387.47	\$357.31	\$231.63	\$204.07	\$169.97	\$113.31	\$152.97	\$141.12	\$233.00	\$164.31	\$136.11	\$154.16
DONIPHAN	\$407.67	\$371.40	\$280.93	\$240.14	\$203.50	\$135.66	\$183.15	\$174.65	\$233.00	\$198.71	\$167.96	\$187.69
DOUGLAS	\$383.98	\$343.60	\$230.98	\$211.78	\$182.52	\$121.68	\$164.27	\$153.67	\$233.00	\$176.43	\$148.03	\$166.71
EDWARDS	\$379.75	\$334.76	\$252.48	\$224.58	\$188.49	\$125.66	\$169.64	\$159.64	\$233.00	\$182.21	\$153.70	\$172.68
ELK	\$378.83	\$355.10	\$281.15	\$241.20	\$198.93	\$132.62	\$179.04	\$170.08	\$233.00	\$192.30	\$163.62	\$183.12
ELLIS	\$347.43	\$336.00	\$233.08	\$205.61	\$196.54	\$131.03	\$176.88	\$167.69	\$233.00	\$189.99	\$161.35	\$180.73
ELLSWORTH	\$408.09	\$366.74	\$220.65	\$199.13	\$173.92	\$115.95	\$156.53	\$145.07	\$233.00	\$168.13	\$139.86	\$158.11
FINNEY	\$341.18	\$305.75	\$220.47	\$211.92	\$167.19	\$111.46	\$150.47	\$138.34	\$233.00	\$161.61	\$133.46	\$151.38
FORD	\$439.34	\$412.85	\$275.56	\$235.88	\$215.68	\$143.79	\$194.11	\$186.83	\$233.00	\$208.49	\$179.53	\$199.87
FRANKLIN	\$419.36	\$366.17	\$252.58	\$218.29	\$183.56	\$122.37	\$165.20	\$154.71	\$233.00	\$177.44	\$149.02	\$167.75
GEARY	\$347.37	\$334.83	\$256.88	\$229.64	\$187.30	\$124.87	\$168.57	\$158.45	\$233.00	\$181.06	\$152.57	\$171.49
GOVE	\$326.60	\$307.30	\$222.63	\$195.56	\$178.08	\$118.72	\$160.27	\$149.23	\$233.00	\$172.14	\$143.81	\$162.27
GRAHAM	\$413.12	\$351.35	\$271.26	\$233.52	\$223.85	\$149.23	\$201.46	\$195.00	\$233.00	\$216.39	\$187.29	\$208.04
GRANT	\$189.48	\$166.22	\$162.61	\$139.43	\$120.87	\$80.58	\$108.79	\$92.02	\$233.00	\$116.85	\$89.47	\$105.07
GRAY	\$388.50	\$328.66	\$239.01	\$221.08	\$187.85	\$125.23	\$169.06	\$159.00	\$233.00	\$181.59	\$153.09	\$172.04
GREELEY	\$326.55	\$270.20	\$215.23	\$189.00	\$165.90	\$110.60	\$149.31	\$137.05	\$233.00	\$160.37	\$132.25	\$150.10
GREENWOOD	\$451.28	\$427.75	\$322.72	\$260.67	\$219.80	\$146.53	\$197.82	\$190.95	\$233.00	\$212.47	\$183.45	\$203.99
HAMILTON	\$325.15	\$271.06	\$227.33	\$193.02	\$184.14	\$122.76	\$165.73	\$155.29	\$233.00	\$178.01	\$149.57	\$168.34
HARPER	\$394.71	\$346.30	\$248.02	\$232.89	\$199.89	\$133.26	\$179.90	\$171.04	\$233.00	\$193.22	\$164.53	\$184.08
HARVEY	\$474.23	\$397.88	\$265.44	\$226.86	\$197.40	\$131.60	\$177.86	\$168.55	\$233.00	\$190.82	\$162.17	\$181.59
HASKELL	\$190.32	\$188.24	\$155.55	\$133.69	\$115.38	\$76.92	\$103.84	\$86.53	\$233.00	\$111.53	\$84.25	\$99.57
HODGEMAN	\$444.43	\$363.86	\$262.44	\$251.87	\$251.13	\$167.42	\$226.02	\$222.28	\$233.00	\$242.76	\$213.21	\$235.32
JACKSON	\$415.30	\$332.43	\$232.35	\$231.54	\$174.94	\$116.83	\$157.45	\$146.09	\$233.00	\$169.11	\$140.83	\$159.13
JEFFERSON	\$371.55	\$325.40	\$244.66	\$207.91	\$181.93	\$121.29	\$163.74	\$153.08	\$233.00	\$175.66	\$147.47	\$168.12
JEWELL	\$414.78	\$374.75	\$250.13	\$223.37	\$208.29	\$138.88	\$187.47	\$179.44	\$233.00	\$201.35	\$172.52	\$192.48
JOHNSON	\$352.87	\$315.55	\$271.43	\$227.13	\$203.19	\$135.46	\$182.87	\$174.34	\$233.00	\$196.42	\$167.67	\$187.39
KEARNY	\$148.23	\$180.96	\$149.46	\$127.12	\$117.50	\$78.34	\$105.75	\$88.85	\$233.00	\$113.59	\$86.27	\$101.70
KINGMAN	\$357.10	\$312.35	\$207.41	\$184.43	\$168.48	\$112.32	\$151.63	\$139.63	\$233.00	\$162.86	\$134.69	\$152.67
KIOWA	\$306.45	\$260.76	\$191.10	\$167.85	\$164.31	\$109.54	\$147.88	\$135.46	\$233.00	\$158.83	\$130.73	\$148.50
LABETTE	\$468.88	\$431.28	\$280.09	\$255.55	\$212.20	\$141.46	\$190.98	\$183.35	\$233.00	\$205.12	\$176.22	\$196.39
LANE	\$419.87	\$372.97	\$281.18	\$261.71	\$237.00	\$158.00	\$213.30	\$208.15	\$233.00	\$229.10	\$199.79	\$221.20
LEAVENWORTH	\$392.05	\$358.55	\$232.09	\$203.86	\$189.48	\$112.98	\$152.52	\$140.61	\$233.00	\$163.82	\$135.63	\$153.66
LINCOLN	\$436.74	\$383.12	\$278.63	\$273.18	\$229.18	\$152.79	\$206.26	\$200.33	\$233.00	\$221.54	\$192.36	\$213.37
LINN	\$223.73	\$207.47	\$171.66	\$140.07	\$122.34	\$81.56	\$110.11	\$93.49	\$233.00	\$118.26	\$90.86	\$106.53
LOGAN	\$352.20	\$321.33	\$209.40	\$202.22	\$182.46	\$121.64	\$164.21	\$153.61	\$233.00	\$176.38	\$147.97	\$166.65
LYON	\$462.44	\$392.73	\$284.96	\$246.93	\$203.11	\$135.41	\$182.80	\$174.26	\$233.00	\$196.34	\$167.60	\$187.31
MARION	\$351.55	\$313.12	\$232.06	\$197.72	\$169.55	\$113.04	\$152.60	\$140.70	\$233.00	\$163.90	\$135.71	\$153.75
MARSHALL	\$429.77	\$357.87	\$239.73	\$228.94	\$188.10	\$125.40	\$169.29	\$159.25	\$233.00	\$181.83	\$153.33	\$172.29
McPHERSON	\$398.00	\$359.85	\$236.12	\$211.10	\$178.02	\$118.68	\$160.22	\$149.17	\$233.00	\$172.09	\$143.78	\$162.21
MEADE	\$284.76	\$290.48	\$230.27	\$186.11	\$159.37	\$106.25	\$143.43	\$130.52	\$233.00	\$154.06	\$126.04	\$143.56
MIAMI	\$403.43	\$371.48	\$257.56	\$230.67	\$188.54	\$112.36	\$151.69	\$139.69	\$233.00	\$162.93	\$134.75	\$152.74
MITCHELL	\$410.29	\$372.11	\$277.12	\$249.85	\$208.44	\$138.96	\$187.80	\$179.59	\$233.00	\$201.50	\$172.68	\$192.64
MONTGOMERY	\$470.22	\$423.71	\$304.91	\$262.37	\$224.78	\$149.85	\$202.30	\$195.93	\$233.00	\$217.29	\$188.18	\$208.97
MORRIS	\$376.12	\$330.31	\$231.76	\$212.28	\$171.89	\$114.59	\$154.70	\$143.04	\$233.00	\$168.16	\$137.93	\$158.08
MORTON	\$221.65	\$189.04	\$184.69	\$148.75	\$131.39	\$87.59	\$118.25	\$102.54	\$233.00	\$127.01	\$99.48	\$115.58
NEMAHA	\$333.30	\$302.89	\$229.30	\$205.96	\$170.61	\$113.74	\$153.55	\$141.76	\$233.00	\$164.92	\$136.71	\$154.80
NEOSHO	\$518.46	\$450.86	\$292.91	\$255.33	\$222.59	\$148.39	\$200.33	\$193.74	\$233.00	\$215.17	\$186.10	\$206.78
NESS	\$362.69	\$315.88	\$241.71	\$214.39	\$205.71	\$137.14	\$185.14	\$176.86	\$233.00	\$198.85	\$170.06	\$189.90
NORTON	\$417.95	\$382.52	\$268.31	\$230.16	\$209.30	\$139.53	\$188.37	\$180.45	\$233.00	\$202.32	\$173.47	\$193.49
OSAGE	\$348.46	\$306.69	\$220.11	\$191.12	\$164.80	\$109.87	\$148.32	\$135.95	\$233.00	\$159.31	\$131.20	\$148.99
OSBORNE	\$390.17	\$348.50	\$263.74	\$239.18	\$199.63	\$133.09	\$179.67	\$170.78	\$233.00	\$192.98	\$164.29	\$183.82
OTTAWA	\$415.92	\$358.13	\$268.81	\$234.30	\$198.74	\$132.49	\$178.87	\$169.89	\$233.00	\$192.12	\$163.44	\$182.83
PAWNEE	\$366.28	\$341.30	\$241.50	\$230.60	\$212.60	\$141.74	\$191.34	\$183.75	\$233.00	\$205.52	\$176.61	\$198.79
PHILLIPS	\$399.91	\$369.80	\$266.70	\$229.52	\$207.31	\$138.20	\$186.57	\$178.45	\$233.00	\$2		

1989 Ford Ranger Pickup 5-Spe...-Ton
MSRP: \$7,893
Original Kansas Car Valuation: \$7,500

Assessed Value	1992	1993	1994	1995	Current Law 1996	H 2093 1st Year 1996	H 2106 1st Year 1996	H 2107 1st Year 1996	H 2121 1st Year 1996	S 50 1st Year 1996	Gov Plan 1st Year 1996	H 2110 1st Year 1996
	1,334	1,120	941	790	664	443	598	664	NA	642	"blended"	664
Taxes	Taxes	Taxes	Taxes	Taxes	Taxes	Taxes	Taxes	Taxes	Taxes	Taxes	Taxes	Taxes
ALLEN	\$186.80	\$181.32	\$108.31	\$95.84	\$83.13	\$55.42	\$74.81	\$71.01	\$81.00	\$80.36	\$68.32	\$76.49
ANDERSON	\$146.84	\$150.91	\$107.76	\$92.10	\$78.76	\$52.51	\$70.89	\$66.65	\$81.00	\$76.14	\$64.17	\$72.12
ATCHISON	\$190.89	\$161.18	\$108.18	\$91.16	\$75.20	\$50.13	\$67.68	\$63.08	\$81.00	\$72.69	\$60.79	\$68.56
BARBER	\$141.83	\$127.76	\$95.34	\$89.26	\$79.99	\$53.32	\$71.99	\$67.87	\$81.00	\$77.32	\$65.33	\$73.35
BARTON	\$170.18	\$159.89	\$118.39	\$106.19	\$95.37	\$63.58	\$85.84	\$83.26	\$81.00	\$92.19	\$79.95	\$88.73
BOURBON	\$183.08	\$171.40	\$120.24	\$107.33	\$91.54	\$61.02	\$82.38	\$79.42	\$81.00	\$68.49	\$76.31	\$84.90
BROWN	\$169.55	\$156.32	\$105.31	\$90.85	\$81.93	\$54.62	\$73.74	\$69.81	\$81.00	\$79.20	\$67.18	\$75.29
BUTLER	\$170.72	\$154.17	\$106.60	\$97.06	\$85.45	\$58.97	\$76.91	\$73.33	\$81.00	\$82.80	\$70.53	\$78.81
CHASE	\$152.12	\$134.65	\$101.25	\$86.28	\$74.05	\$49.36	\$66.64	\$61.93	\$81.00	\$71.58	\$59.69	\$67.41
CHAUTAUQUA	\$151.25	\$141.62	\$108.29	\$98.14	\$83.05	\$55.37	\$74.75	\$70.94	\$81.00	\$80.29	\$68.25	\$76.42
CHEROKEE	\$137.57	\$121.07	\$86.08	\$67.45	\$58.45	\$38.97	\$52.61	\$46.33	\$81.00	\$56.50	\$44.88	\$51.81
CHEYENNE	\$131.46	\$116.32	\$76.95	\$72.52	\$61.26	\$40.84	\$55.14	\$49.15	\$81.00	\$59.22	\$47.55	\$54.62
CLARK	\$155.02	\$138.07	\$107.26	\$92.51	\$83.78	\$55.84	\$75.39	\$71.64	\$81.00	\$80.97	\$68.92	\$77.12
CLAY	\$168.43	\$153.28	\$114.86	\$102.84	\$87.78	\$58.52	\$79.00	\$75.66	\$81.00	\$84.86	\$72.74	\$81.14
CLOUD	\$218.97	\$202.03	\$144.40	\$122.71	\$106.24	\$70.83	\$95.61	\$94.12	\$81.00	\$102.70	\$90.27	\$99.60
COFFEY	\$60.06	\$53.00	\$65.05	\$52.59	\$45.60	\$30.40	\$41.04	\$33.48	\$81.00	\$44.08	\$32.67	\$38.96
COMANCHE	\$152.04	\$135.25	\$107.98	\$93.45	\$67.47	\$58.31	\$78.72	\$75.35	\$81.00	\$84.55	\$72.44	\$80.83
COWLEY	\$197.01	\$179.05	\$122.65	\$107.06	\$95.98	\$63.99	\$86.38	\$83.86	\$81.00	\$92.78	\$80.53	\$89.34
CRAWFORD	\$161.40	\$142.54	\$108.92	\$93.91	\$78.85	\$51.23	\$69.16	\$64.73	\$81.00	\$74.28	\$62.35	\$70.21
DECATUR	\$149.81	\$144.73	\$103.04	\$84.70	\$77.25	\$51.50	\$69.52	\$65.13	\$81.00	\$74.67	\$62.73	\$70.61
DICKINSON	\$162.74	\$150.07	\$97.29	\$85.71	\$71.39	\$47.59	\$64.25	\$59.27	\$81.00	\$69.01	\$57.17	\$64.75
DONIPHAN	\$171.22	\$155.99	\$117.99	\$100.86	\$85.47	\$58.98	\$76.92	\$73.35	\$81.00	\$82.62	\$70.54	\$78.83
DOUGLAS	\$161.27	\$144.31	\$97.01	\$88.95	\$76.66	\$51.10	\$68.99	\$64.54	\$81.00	\$74.10	\$62.17	\$70.02
EDWARDS	\$159.50	\$140.60	\$106.04	\$94.32	\$79.17	\$52.78	\$71.25	\$67.05	\$81.00	\$76.53	\$64.55	\$72.53
ELK	\$159.02	\$149.14	\$118.08	\$101.30	\$83.55	\$55.70	\$75.20	\$71.43	\$81.00	\$80.77	\$68.72	\$76.91
ELLIS	\$145.92	\$141.12	\$97.89	\$86.35	\$82.55	\$55.03	\$74.29	\$70.43	\$81.00	\$79.79	\$67.77	\$75.91
ELLSWORTH	\$170.56	\$154.03	\$92.87	\$83.63	\$73.05	\$48.70	\$65.74	\$60.93	\$81.00	\$70.61	\$58.74	\$66.41
FINNEY	\$143.30	\$128.41	\$92.60	\$89.01	\$70.22	\$46.81	\$63.20	\$58.10	\$81.00	\$67.88	\$56.06	\$63.58
FORD	\$184.52	\$173.40	\$115.73	\$99.07	\$90.59	\$60.39	\$81.53	\$78.47	\$81.00	\$87.57	\$75.40	\$83.95
FRANKLIN	\$178.13	\$153.79	\$108.08	\$91.68	\$77.09	\$51.40	\$69.39	\$64.98	\$81.00	\$74.53	\$62.59	\$70.46
GEARY	\$145.89	\$140.63	\$107.89	\$96.45	\$78.67	\$52.44	\$70.80	\$66.55	\$81.00	\$76.04	\$64.08	\$72.03
GOVE	\$137.17	\$129.07	\$93.50	\$82.13	\$74.79	\$49.86	\$67.31	\$62.68	\$81.00	\$72.30	\$60.40	\$68.15
GRAHAM	\$173.51	\$147.57	\$113.93	\$98.08	\$94.02	\$62.68	\$84.81	\$81.90	\$81.00	\$90.88	\$78.66	\$87.38
GRANT	\$71.18	\$69.81	\$68.30	\$58.56	\$50.77	\$33.84	\$45.69	\$38.65	\$81.00	\$49.07	\$37.58	\$44.13
GRAY	\$163.17	\$138.04	\$100.38	\$92.85	\$78.90	\$52.60	\$71.01	\$66.78	\$81.00	\$76.27	\$64.30	\$72.26
GREELEY	\$137.15	\$113.48	\$90.40	\$79.38	\$69.68	\$46.45	\$62.71	\$57.56	\$81.00	\$67.36	\$55.54	\$63.04
GREENWOOD	\$189.54	\$179.66	\$135.54	\$109.48	\$92.32	\$61.54	\$83.08	\$80.20	\$81.00	\$89.24	\$77.05	\$85.68
HAMILTON	\$136.56	\$113.84	\$95.48	\$81.07	\$77.34	\$51.56	\$69.81	\$65.22	\$81.00	\$74.76	\$62.82	\$70.70
HARPER	\$165.78	\$145.45	\$104.17	\$97.81	\$83.95	\$55.97	\$75.56	\$71.84	\$81.00	\$81.15	\$69.10	\$77.31
HARVEY	\$199.17	\$187.11	\$111.48	\$95.28	\$82.91	\$55.27	\$74.82	\$70.79	\$81.00	\$80.14	\$68.11	\$76.27
HASKELL	\$79.93	\$78.22	\$65.33	\$56.15	\$48.46	\$32.31	\$43.81	\$36.34	\$81.00	\$46.84	\$35.38	\$41.82
HODGEMAN	\$186.66	\$152.82	\$118.62	\$105.79	\$105.47	\$70.32	\$94.93	\$93.36	\$81.00	\$101.96	\$89.55	\$98.83
JACKSON	\$174.43	\$139.62	\$97.59	\$97.25	\$73.47	\$48.98	\$66.13	\$61.36	\$81.00	\$71.03	\$59.15	\$66.83
JEFFERSON	\$158.05	\$138.67	\$102.76	\$87.32	\$76.41	\$50.94	\$68.77	\$64.29	\$81.00	\$73.86	\$61.94	\$69.77
JEWELL	\$174.21	\$157.40	\$105.05	\$93.81	\$87.48	\$58.32	\$78.74	\$75.37	\$81.00	\$84.57	\$72.46	\$80.84
JOHNSON	\$148.20	\$132.53	\$114.00	\$95.39	\$85.34	\$56.89	\$76.81	\$73.22	\$81.00	\$82.50	\$70.42	\$78.70
KEARNY	\$62.26	\$67.60	\$62.77	\$53.39	\$49.35	\$32.90	\$44.42	\$37.23	\$81.00	\$47.71	\$36.23	\$42.71
KINGMAN	\$149.98	\$131.19	\$87.11	\$77.46	\$70.76	\$47.17	\$63.69	\$58.64	\$81.00	\$68.40	\$56.57	\$64.12
KIOWA	\$128.71	\$109.52	\$80.26	\$78.81	\$69.01	\$46.01	\$62.11	\$56.89	\$81.00	\$66.71	\$54.91	\$62.37
LABETTE	\$198.09	\$181.14	\$117.64	\$107.33	\$89.12	\$59.41	\$80.21	\$77.01	\$81.00	\$86.15	\$74.01	\$82.48
LANE	\$176.39	\$156.65	\$118.10	\$109.92	\$99.54	\$66.36	\$89.59	\$87.42	\$81.00	\$96.22	\$83.91	\$92.90
LEAVENWORTH	\$164.66	\$150.59	\$97.48	\$85.62	\$71.18	\$47.45	\$64.06	\$59.06	\$81.00	\$68.80	\$56.96	\$64.54
LINCOLN	\$183.43	\$160.91	\$117.03	\$114.73	\$96.25	\$64.17	\$86.63	\$84.14	\$81.00	\$93.05	\$80.79	\$89.62
LINN	\$93.97	\$87.14	\$72.10	\$58.83	\$51.38	\$34.26	\$46.25	\$39.27	\$81.00	\$49.67	\$38.16	\$44.74
LOGAN	\$147.92	\$134.96	\$87.95	\$84.93	\$76.83	\$51.09	\$68.97	\$64.52	\$81.00	\$74.08	\$62.15	\$69.99
LYON	\$194.23	\$164.95	\$119.68	\$103.71	\$85.31	\$56.87	\$76.78	\$73.19	\$81.00	\$82.46	\$70.39	\$78.67
MARION	\$147.65	\$131.51	\$97.46	\$83.04	\$71.21	\$47.48	\$64.09	\$59.10	\$81.00	\$68.84	\$57.00	\$64.57
MARSHALL	\$180.50	\$150.31	\$100.69	\$96.15	\$79.00	\$52.67	\$71.10	\$66.88	\$81.00	\$78.37	\$64.40	\$72.36
McPHERSON	\$167.16	\$151.14	\$99.17	\$88.66	\$74.77	\$49.85	\$67.29	\$62.65	\$81.00	\$72.28	\$60.38	\$68.13
MEADE	\$119.60	\$122.00	\$96.71	\$78.16	\$68.94	\$44.62	\$60.24	\$54.82	\$81.00	\$64.70	\$52.94	\$60.30
MIAMI	\$169.44	\$156.02	\$108.18	\$96.88	\$70.79	\$47.19	\$63.71	\$58.67	\$81.00	\$68.43	\$56.80	\$64.15
MITCHELL	\$172.32	\$156.29	\$116.39	\$104.94	\$87.55	\$58.36	\$78.79	\$75.43	\$81.00	\$84.63	\$72.52	\$80.91
MONTGOMERY	\$197.49	\$177.96	\$128.06	\$110.20	\$94.41	\$62.94	\$84.97	\$82.29	\$81.00	\$91.26	\$79.04	\$87.77
MORRIS	\$157.97	\$138.73	\$97.34	\$89.15	\$72.19	\$48.13	\$64.97	\$60.08	\$81.00	\$69.79	\$57.93	\$65.55
MORTON	\$93.09	\$79.40	\$77.57	\$62.47	\$55.18	\$36.79	\$49.66	\$43.07	\$81.00	\$53.34	\$41.77	\$48.54
NEMAHA	\$139.99	\$127.21	\$96.31	\$86.50	\$71.65	\$47.77	\$64.49	\$59.54	\$81.00	\$69.27	\$57.42	\$65.01
NEOSHO	\$217.75	\$189.36	\$123.02	\$107.24	\$93.49	\$62.33	\$84.14	\$81.37	\$81.00	\$90.37	\$78.16	\$86.85
NESS	\$152.33	\$132.67	\$101.52	\$90.04	\$86.40	\$57.60	\$77.76	\$74.28	\$81.00	\$83.52	\$71.43	\$79.76
NORTON	\$175.54	\$160.66	\$111.85	\$96.67	\$87.90	\$58.60	\$79.11	\$75.79	\$81.00	\$84.97	\$72.86	\$81.27
OSAGE	\$146.35	\$128.81	\$92.45	\$80.27	\$69.22	\$46.14	\$62.30	\$57.10	\$81.00	\$66.91	\$55.10	\$62.58
OSBORNE	\$163.87	\$146.37	\$110.77	\$100.45	\$83.85	\$55.90	\$75.46	\$71.73	\$81.00	\$81.05	\$69.00	\$77.21
OTTAWA	\$174.69	\$150.41	\$112.06	\$98.41	\$83.47	\$55.65	\$75.12	\$71.35	\$81.00	\$80.69	\$68.65	\$76.83
PAWNEE	\$153.84	\$143.35	\$101.43	\$96.85	\$89.29	\$59.53	\$80.36	\$77.18	\$81.00	\$86.32	\$74.18	\$82.65
PHILLIPS	\$167.96	\$155.32	\$112.01	\$96.40	\$87.07	\$58.05	\$78.36	\$74.95	\$81.00	\$84.17	\$72.06	\$80.43
POTTAWATOMIE	\$94.87	\$88.69	\$75.22	\$65.99	\$55.80	\$37.20	\$50.22	\$43.69	\$81.00	\$53.94	\$42.36	\$49.16
PRATT	\$170.24	\$156.79	\$116.18	\$100.13	\$85.27	\$56.85	\$78.74	\$73.15	\$81.00	\$82.43	\$70.36	\$78.63
RAWLINS	\$191.75	\$165.52	\$101.12	\$94.69	\$81.98	\$54.85	\$73.78	\$69.86	\$81.00	\$79.25	\$67.23	\$75.34
RENO	\$189.96	\$170.88	\$117.13	\$100.80	\$85.13	\$56.75	\$76.61	\$73.01	\$81.00	\$82.29	\$70.22	\$78.49
REPUBLIC	\$176.37	\$146.70	\$104.78	\$91.88	\$84.64	\$56.43	\$76.18	\$72.52	\$81.00	\$81.82	\$69.76	\$78.00
RICE	\$157.76	\$141.05	\$103.93	\$91.82	\$79.79	\$53.19	\$71.81	\$67.67	\$81.00	\$77.13	\$65.15	\$73.15
RILEY	\$177.19	\$161.22	\$101.16	\$93.96	\$82.90	\$55.27	\$74.81	\$70.78	\$81.00	\$80.14	\$68.10	\$76.26
ROOKS	\$152.52	\$132.08	\$107.00	\$93.15	\$88.75	\$59.17	\$79.87	\$76.63	\$81.00	\$85.79	\$73.66	\$82.11
RUSH	\$152.58	\$139.96	\$109.90	\$99.94	\$88.57	\$59.05	\$79.71	\$76.45	\$81.00	\$85.62	\$73.49	\$81.93
RUSSELL	\$140.98	\$139.54	\$106.37	\$93.67	\$84.42	\$56.28	\$75.98	\$72.30	\$81.00	\$81.60	\$69.54	\$77.78
SALINE	\$165.53	\$143.08	\$98.58	\$75.83	\$65.42	\$43.81	\$58.87	\$53.30	\$81.00	\$63.24	\$51.49	\$58.78
SCOTT	\$160.99	\$132.32	\$89.75	\$83.30	\$64.84	\$43.22	\$58.35	\$52.72	\$81.00	\$62.67	\$50.94	\$58.20
SEDGWICK	\$171.97	\$161.39	\$99.42	\$87.71	\$74.95	\$49.96	\$67.45	\$62.83	\$81.00	\$72.45	\$60.55	\$68.31
SEWARD	\$137.99	\$122.83	\$86.92	\$76.01	\$65.46	\$43.84	\$58.91					

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

Assessed Value	Current Law				H 2093	H 2106	H 2106	H 2121	S 50	Gov Plan	H 2106	
	1992	1993	1994	1995	Bradley (at 20%) 1996	H Dems (at 27%) 1996	H Tax 1/2 St Mills 1996	Donovan Equalization 1996	League (at 29%) 1996	1/4 St Mills (28.5% & 30%) 1996	Snowberger - 10 Mills 1996	
558	468	394	331	278	185	250	278	NA	268	"blended"	278	
ALLEN	\$78.04	\$67.47	\$45.30	\$40.08	\$34.76	\$23.18	\$31.29	\$29.70	\$37.00	\$33.81	\$28.57	\$31.99
ANDERSON	\$61.33	\$63.11	\$45.07	\$38.52	\$32.94	\$21.96	\$29.85	\$27.87	\$37.00	\$31.84	\$26.84	\$30.16
ATCHISON	\$79.83	\$67.41	\$45.24	\$38.12	\$31.45	\$20.97	\$28.30	\$26.38	\$37.00	\$30.40	\$25.42	\$28.67
BARBER	\$59.31	\$53.43	\$39.87	\$37.33	\$33.45	\$22.30	\$30.11	\$26.38	\$37.00	\$32.34	\$27.32	\$30.67
BARTON	\$71.16	\$66.87	\$48.68	\$44.41	\$39.89	\$26.59	\$35.90	\$34.82	\$37.00	\$38.56	\$33.44	\$37.11
BOURBON	\$76.57	\$71.68	\$50.29	\$44.89	\$38.28	\$25.52	\$34.45	\$33.21	\$37.00	\$37.01	\$31.91	\$35.51
BROWN	\$70.91	\$65.38	\$44.04	\$37.91	\$34.26	\$22.84	\$30.84	\$29.20	\$37.00	\$33.12	\$28.10	\$31.49
BUTLER	\$71.40	\$64.48	\$44.58	\$40.59	\$35.74	\$23.82	\$32.16	\$30.67	\$37.00	\$34.55	\$29.49	\$32.96
CHASE	\$63.62	\$56.31	\$42.34	\$36.08	\$30.97	\$20.64	\$27.87	\$25.90	\$37.00	\$29.93	\$24.96	\$28.19
CHAUTAUQUA	\$63.25	\$59.23	\$45.29	\$41.04	\$34.73	\$23.16	\$31.26	\$29.67	\$37.00	\$33.58	\$28.54	\$31.96
CHEROKEE	\$57.53	\$50.63	\$36.00	\$28.21	\$24.45	\$16.30	\$22.00	\$19.38	\$37.00	\$23.63	\$18.77	\$21.67
CHEYENNE	\$54.98	\$48.65	\$32.18	\$30.33	\$25.82	\$17.08	\$23.06	\$20.55	\$37.00	\$24.77	\$19.88	\$22.84
CLARK	\$64.83	\$57.74	\$44.86	\$38.69	\$35.03	\$23.35	\$31.53	\$29.96	\$37.00	\$33.86	\$28.82	\$32.25
CLAY	\$70.44	\$64.10	\$48.04	\$43.01	\$36.71	\$24.47	\$33.04	\$31.64	\$37.00	\$35.49	\$30.42	\$33.93
CLOUD	\$91.58	\$84.49	\$60.39	\$51.32	\$44.43	\$29.62	\$39.99	\$39.36	\$37.00	\$42.95	\$37.75	\$41.65
COFFEY	\$25.12	\$22.16	\$27.20	\$21.99	\$19.07	\$12.71	\$17.16	\$14.00	\$37.00	\$18.43	\$13.66	\$16.29
COMANCHE	\$63.58	\$56.56	\$45.16	\$39.08	\$36.58	\$24.39	\$32.92	\$31.51	\$37.00	\$35.36	\$30.30	\$33.80
COWLEY	\$82.39	\$74.88	\$51.29	\$44.77	\$40.14	\$26.76	\$36.13	\$35.07	\$37.00	\$38.80	\$33.68	\$37.36
CRAWFORD	\$67.50	\$59.81	\$45.55	\$39.27	\$32.14	\$21.43	\$28.92	\$27.07	\$37.00	\$31.07	\$26.08	\$29.36
DECATUR	\$62.65	\$60.53	\$43.09	\$35.42	\$32.31	\$21.54	\$29.08	\$27.24	\$37.00	\$31.23	\$26.24	\$29.53
DICKINSON	\$68.06	\$62.76	\$40.69	\$35.84	\$29.86	\$19.90	\$26.87	\$24.79	\$37.00	\$28.86	\$23.91	\$27.08
DONIPHAN	\$71.61	\$65.24	\$49.35	\$42.18	\$35.74	\$23.83	\$32.17	\$30.68	\$37.00	\$34.55	\$29.50	\$32.97
DOUGLAS	\$67.45	\$60.35	\$40.57	\$37.20	\$32.06	\$21.37	\$28.85	\$26.99	\$37.00	\$30.99	\$26.00	\$29.28
EDWARDS	\$66.70	\$58.80	\$44.35	\$39.45	\$33.11	\$22.07	\$29.80	\$28.04	\$37.00	\$32.00	\$27.00	\$30.33
ELK	\$66.51	\$62.37	\$49.38	\$42.37	\$34.94	\$23.29	\$31.45	\$29.87	\$37.00	\$33.78	\$28.74	\$32.17
ELLIS	\$61.03	\$59.02	\$40.94	\$36.11	\$34.52	\$23.01	\$31.07	\$29.45	\$37.00	\$33.37	\$28.34	\$31.74
ELLSWORTH	\$71.33	\$64.42	\$38.76	\$34.98	\$30.55	\$20.37	\$27.49	\$25.48	\$37.00	\$29.53	\$24.57	\$27.77
FINNEY	\$59.93	\$53.70	\$38.73	\$37.22	\$29.37	\$19.58	\$26.43	\$24.30	\$37.00	\$28.39	\$23.44	\$26.59
FORD	\$77.17	\$72.52	\$48.40	\$41.43	\$37.88	\$25.26	\$34.10	\$32.82	\$37.00	\$38.62	\$31.53	\$35.11
FRANKLIN	\$73.66	\$64.32	\$44.36	\$38.34	\$32.24	\$21.49	\$29.02	\$27.17	\$37.00	\$31.17	\$26.18	\$29.47
GEARY	\$61.01	\$58.81	\$45.12	\$40.34	\$32.90	\$21.93	\$29.61	\$27.63	\$37.00	\$31.80	\$26.80	\$30.12
GOVE	\$57.37	\$53.98	\$39.10	\$34.35	\$31.28	\$20.85	\$28.15	\$26.21	\$37.00	\$30.24	\$25.26	\$28.50
GRAHAM	\$72.56	\$61.71	\$47.65	\$41.02	\$39.32	\$26.21	\$35.39	\$34.25	\$37.00	\$38.01	\$32.90	\$36.54
GRANT	\$29.77	\$29.20	\$28.56	\$24.49	\$21.23	\$14.15	\$19.11	\$16.16	\$37.00	\$20.52	\$15.71	\$18.45
GRAY	\$68.24	\$57.73	\$41.98	\$38.83	\$33.00	\$22.00	\$29.70	\$27.93	\$37.00	\$31.90	\$26.89	\$30.22
GREELEY	\$57.36	\$47.46	\$37.81	\$33.20	\$29.14	\$19.43	\$26.23	\$24.07	\$37.00	\$28.17	\$23.23	\$26.36
GREENWOOD	\$79.27	\$75.13	\$56.69	\$45.79	\$38.61	\$25.74	\$34.75	\$33.54	\$37.00	\$37.32	\$32.22	\$35.83
HAMILTON	\$57.11	\$47.61	\$39.93	\$33.90	\$32.34	\$21.56	\$29.11	\$27.28	\$37.00	\$31.27	\$26.27	\$29.57
HARPER	\$69.33	\$60.83	\$43.56	\$40.91	\$35.11	\$23.41	\$31.60	\$30.04	\$37.00	\$33.94	\$28.90	\$32.33
HARVEY	\$63.30	\$69.89	\$46.62	\$39.85	\$34.67	\$23.12	\$31.21	\$29.61	\$37.00	\$33.52	\$28.48	\$31.90
HASKELL	\$33.43	\$32.71	\$27.32	\$23.48	\$20.27	\$13.51	\$18.24	\$15.20	\$37.00	\$19.59	\$14.80	\$17.49
HODGEMAN	\$78.06	\$63.91	\$49.61	\$44.24	\$44.11	\$29.41	\$39.70	\$39.04	\$37.00	\$42.64	\$37.45	\$41.33
JACKSON	\$72.95	\$58.39	\$40.81	\$40.67	\$30.73	\$20.49	\$27.66	\$25.66	\$37.00	\$29.70	\$24.74	\$27.95
JEFFERSON	\$65.26	\$57.16	\$42.97	\$36.52	\$31.96	\$21.30	\$28.76	\$26.89	\$37.00	\$30.89	\$25.90	\$29.18
JEWELL	\$72.86	\$65.82	\$43.93	\$39.23	\$36.59	\$24.39	\$32.93	\$31.52	\$37.00	\$35.37	\$30.30	\$33.81
JOHNSON	\$61.98	\$55.43	\$47.68	\$39.90	\$35.69	\$23.79	\$32.12	\$30.62	\$37.00	\$34.50	\$29.45	\$32.91
KEARNY	\$26.04	\$28.27	\$28.25	\$22.33	\$20.64	\$13.76	\$18.58	\$15.57	\$37.00	\$19.95	\$15.15	\$17.86
KINGMAN	\$62.72	\$54.86	\$36.43	\$32.40	\$29.59	\$19.73	\$28.63	\$24.53	\$37.00	\$28.61	\$23.66	\$26.82
KIOWA	\$53.83	\$45.80	\$33.57	\$32.96	\$28.86	\$19.24	\$25.97	\$23.79	\$37.00	\$27.90	\$22.96	\$26.08
LABETTE	\$62.01	\$75.75	\$49.20	\$44.89	\$37.27	\$24.85	\$33.54	\$32.20	\$37.00	\$36.03	\$30.95	\$34.50
LANE	\$73.77	\$65.51	\$49.39	\$45.97	\$41.63	\$27.75	\$37.47	\$36.56	\$37.00	\$40.24	\$35.09	\$38.85
LEAVENWORTH	\$68.86	\$62.98	\$40.77	\$35.81	\$29.77	\$19.84	\$28.79	\$24.70	\$37.00	\$28.77	\$23.82	\$26.99
LINCOLN	\$76.71	\$67.30	\$48.94	\$47.98	\$40.25	\$26.84	\$36.23	\$35.19	\$37.00	\$38.91	\$33.79	\$37.48
LINN	\$39.30	\$36.44	\$30.15	\$24.60	\$21.49	\$14.33	\$19.34	\$16.42	\$37.00	\$20.77	\$15.96	\$18.71
LOGAN	\$61.86	\$56.44	\$36.78	\$35.52	\$32.05	\$21.37	\$28.84	\$26.98	\$37.00	\$30.98	\$25.99	\$29.27
LYON	\$81.23	\$68.98	\$50.05	\$43.37	\$35.68	\$23.78	\$32.11	\$30.61	\$37.00	\$34.49	\$29.44	\$32.90
MARION	\$61.75	\$55.00	\$40.76	\$34.73	\$29.78	\$19.85	\$26.80	\$24.71	\$37.00	\$28.79	\$23.84	\$27.01
MARSHALL	\$75.49	\$62.86	\$42.11	\$40.21	\$33.04	\$22.03	\$29.74	\$27.97	\$37.00	\$31.94	\$26.93	\$30.26
McPHERSON	\$69.91	\$63.21	\$41.48	\$37.08	\$31.27	\$20.85	\$28.14	\$26.20	\$37.00	\$30.23	\$25.25	\$28.49
MEADE	\$50.02	\$51.02	\$40.45	\$32.69	\$27.99	\$18.66	\$25.19	\$22.93	\$37.00	\$27.06	\$22.14	\$25.22
MIAMI	\$70.86	\$65.25	\$45.24	\$40.52	\$29.80	\$19.74	\$26.64	\$24.54	\$37.00	\$28.62	\$23.67	\$26.83
MITCHELL	\$72.07	\$65.36	\$48.68	\$43.89	\$36.61	\$24.41	\$32.95	\$31.55	\$37.00	\$35.39	\$30.33	\$33.84
MONTGOMERY	\$62.59	\$74.42	\$53.56	\$46.09	\$39.48	\$26.32	\$35.53	\$34.42	\$37.00	\$36.17	\$33.05	\$36.71
MORRIS	\$66.07	\$58.02	\$40.71	\$37.28	\$30.19	\$20.13	\$27.17	\$25.12	\$37.00	\$29.19	\$24.23	\$27.41
MORTON	\$38.93	\$33.20	\$32.44	\$26.13	\$23.08	\$15.39	\$20.77	\$18.01	\$37.00	\$22.31	\$17.47	\$20.30
NEMAHA	\$58.54	\$53.20	\$40.28	\$36.18	\$29.97	\$19.98	\$26.97	\$24.90	\$37.00	\$28.97	\$24.01	\$27.19
NEOSHO	\$91.07	\$79.19	\$51.45	\$44.85	\$39.10	\$26.07	\$35.19	\$34.03	\$37.00	\$37.79	\$32.69	\$36.32
NESS	\$63.71	\$55.48	\$42.46	\$37.86	\$36.13	\$24.09	\$32.52	\$31.07	\$37.00	\$34.93	\$29.87	\$33.36
NORTON	\$73.41	\$67.19	\$46.78	\$40.43	\$36.76	\$24.51	\$33.09	\$31.70	\$37.00	\$35.54	\$30.47	\$33.99
OSAGE	\$61.21	\$53.87	\$38.66	\$33.57	\$28.95	\$19.30	\$26.05	\$23.88	\$37.00	\$27.98	\$23.05	\$26.17
OSBORNE	\$68.53	\$61.21	\$46.33	\$42.01	\$35.07	\$23.38	\$31.56	\$30.00	\$37.00	\$33.90	\$28.86	\$32.29
OTTAWA	\$73.06	\$62.90	\$46.87	\$41.15	\$34.91	\$23.27	\$31.42	\$29.84	\$37.00	\$33.74	\$28.71	\$32.13
PAWNEE	\$64.34	\$59.95	\$42.42	\$40.51	\$37.34	\$24.90	\$33.61	\$32.28	\$37.00	\$36.10	\$31.02	\$34.57
PHILLIPS	\$70.24	\$64.86	\$46.85	\$40.32	\$36.41	\$24.28	\$32.77	\$31.35	\$37.00	\$35.20	\$30.14	\$33.64
POTTAWATOMIE	\$39.67	\$37.09	\$31.46	\$27.60	\$23.34	\$15.56	\$21.00	\$18.27	\$37.00	\$22.56	\$17.72	\$20.56
PRATT	\$71.20	\$65.57	\$48.59	\$41.87	\$35.66	\$23.77	\$32.10	\$30.59	\$37.00	\$34.47	\$29.42	\$32.88
RAWLINS	\$60.19	\$69.22	\$42.29	\$39.60	\$34.28	\$22.86	\$30.86	\$29.22	\$37.00	\$33.14	\$28.11	\$31.51
RENO	\$79.44	\$71.47	\$48.99	\$42.15	\$35.60	\$23.73	\$32.04	\$30.53	\$37.00	\$34.41	\$29.37	\$32.82
REPUBLIC	\$73.76	\$61.35	\$43.82	\$38.42	\$35.40	\$23.80	\$31.86	\$30.33	\$37.00	\$34.22	\$29.17	\$32.62
RICE	\$65.98	\$58.99	\$43.47	\$38.40	\$33.37	\$22.25	\$30.03	\$28.30	\$37.00	\$32.26	\$27.24	\$30.59
RILEY	\$74.10	\$67.42	\$42.31	\$39.								

1995 Lexus SC 300 Coupe
 MSRP: \$40,000
 Original Kansas Car Valuation: \$34,000

Assessed Value	Current Law		H 2093	H 2106	H 2110	H 2121	S 50	Gov Plan	H 210
	1995	1996	1st Year Bradley (at 20%)	1st Year H Dems (at 27%)	1st Year H Tax 1/2 St Mills	1st Year Donovan Equalization	1st Year League (at 29%)	1st Year 1/4 St Mills (28.5% & 30%)	1st Year Snowberger - 10 Mills
	9,900	8,316	5,544	7,484	8,316	NA	8,039	"blended"	8,316
	<u>Taxes</u>	<u>Taxes</u>	<u>Taxes</u>	<u>Taxes</u>	<u>Taxes</u>	<u>Taxes</u>	<u>Taxes</u>	<u>Taxes</u>	<u>Taxes</u>
ALLEN	\$1,200.39	\$1,041.17	\$894.11	\$937.05	\$889.40	\$804.00	\$1,006.47	\$855.69	\$958.01
ANDERSON	\$1,153.58	\$986.52	\$857.88	\$887.87	\$834.75	\$804.00	\$953.63	\$803.77	\$903.36
ATCHISON	\$1,141.73	\$941.85	\$827.90	\$847.87	\$790.09	\$804.00	\$910.46	\$781.34	\$858.89
BARBER	\$1,117.92	\$1,001.82	\$867.88	\$901.84	\$850.05	\$804.00	\$968.43	\$818.31	\$918.66
BARTON	\$1,330.07	\$1,194.55	\$796.37	\$1,075.10	\$1,042.78	\$804.00	\$1,154.73	\$1,001.40	\$1,111.39
BOURBON	\$1,344.31	\$1,148.50	\$784.33	\$1,031.85	\$994.73	\$804.00	\$1,108.29	\$955.76	\$1,063.34
BROWN	\$1,135.38	\$1,026.19	\$884.12	\$923.57	\$874.42	\$804.00	\$991.98	\$841.46	\$943.03
BUTLER	\$1,215.67	\$1,070.27	\$713.51	\$963.24	\$918.50	\$804.00	\$1,034.59	\$883.34	\$987.11
CHASE	\$1,060.63	\$927.43	\$818.29	\$834.89	\$775.67	\$804.00	\$898.52	\$747.84	\$844.27
CHAUTAQUA	\$1,229.24	\$1,040.26	\$893.50	\$936.23	\$888.49	\$804.00	\$1,005.58	\$854.82	\$957.10
CHEROKEE	\$844.80	\$732.11	\$488.07	\$658.90	\$580.34	\$804.00	\$707.70	\$562.08	\$648.95
CHEYENNE	\$908.28	\$767.32	\$511.54	\$690.59	\$615.55	\$804.00	\$741.74	\$595.53	\$684.16
CLARK	\$1,158.65	\$1,049.11	\$899.41	\$944.20	\$897.35	\$804.00	\$1,014.14	\$863.24	\$965.95
CLAY	\$1,288.06	\$1,099.46	\$732.97	\$989.51	\$947.69	\$804.00	\$1,062.81	\$911.07	\$1,016.30
CLOUD	\$1,537.00	\$1,330.63	\$887.08	\$1,197.56	\$1,178.86	\$804.00	\$1,286.27	\$1,130.68	\$1,247.47
COFFEY	\$658.63	\$571.13	\$380.76	\$514.02	\$419.37	\$804.00	\$552.10	\$409.18	\$487.97
COMANCHE	\$1,170.50	\$1,095.52	\$730.35	\$985.97	\$943.76	\$804.00	\$1,059.01	\$907.33	\$1,012.36
COWLEY	\$1,340.94	\$1,202.15	\$801.44	\$1,081.94	\$1,050.39	\$804.00	\$1,162.08	\$1,008.63	\$1,118.99
CRAWFORD	\$1,176.16	\$962.49	\$641.66	\$866.24	\$810.72	\$804.00	\$930.40	\$780.94	\$879.33
DECATUR	\$1,060.87	\$967.53	\$645.02	\$870.78	\$815.77	\$804.00	\$935.28	\$785.74	\$884.37
DICKINSON	\$1,073.51	\$894.14	\$598.09	\$804.72	\$742.37	\$804.00	\$864.33	\$716.01	\$810.98
DONIPHAN	\$1,263.23	\$1,070.49	\$713.66	\$963.44	\$918.72	\$804.00	\$1,034.80	\$883.54	\$987.33
DOUGLAS	\$1,114.07	\$960.13	\$640.09	\$864.12	\$808.37	\$804.00	\$928.13	\$778.71	\$876.97
EDWARDS	\$1,181.39	\$991.54	\$661.03	\$892.39	\$839.77	\$804.00	\$958.49	\$808.54	\$908.38
ELK	\$1,268.83	\$1,048.47	\$697.85	\$941.82	\$894.70	\$804.00	\$1,011.59	\$860.73	\$963.31
ELLIS	\$1,061.59	\$1,033.89	\$689.26	\$930.50	\$882.12	\$804.00	\$999.42	\$848.77	\$950.73
ELLSWORTH	\$1,047.52	\$914.92	\$809.95	\$823.43	\$763.15	\$804.00	\$864.42	\$735.75	\$831.76
FINNEY	\$1,114.81	\$879.48	\$586.32	\$791.54	\$727.72	\$804.00	\$850.17	\$702.09	\$796.32
FORD	\$1,240.84	\$1,134.58	\$756.38	\$1,021.12	\$982.81	\$804.00	\$1,096.76	\$944.43	\$1,051.42
FRANKLIN	\$1,148.33	\$965.61	\$643.74	\$869.05	\$813.85	\$804.00	\$933.43	\$783.91	\$882.45
GEARY	\$1,208.03	\$985.30	\$656.86	\$886.77	\$833.53	\$804.00	\$952.45	\$802.61	\$902.14
GOVE	\$1,028.72	\$936.79	\$624.53	\$843.11	\$785.02	\$804.00	\$905.56	\$756.53	\$853.63
GRAHAM	\$1,228.42	\$1,177.55	\$785.03	\$1,059.79	\$1,025.78	\$804.00	\$1,138.29	\$985.25	\$1,094.39
GRANT	\$733.45	\$635.86	\$423.91	\$572.27	\$484.09	\$804.00	\$614.66	\$470.65	\$552.70
GRAY	\$1,162.97	\$988.17	\$658.78	\$889.36	\$836.41	\$804.00	\$955.23	\$805.35	\$905.01
GREELEY	\$994.22	\$872.74	\$581.83	\$785.47	\$720.97	\$804.00	\$843.65	\$695.68	\$789.58
GREENWOOD	\$1,371.27	\$1,156.25	\$770.83	\$1,040.62	\$1,004.48	\$804.00	\$1,117.71	\$965.02	\$1,073.09
HAMILTON	\$1,015.38	\$968.69	\$645.79	\$871.82	\$816.92	\$804.00	\$936.40	\$788.83	\$885.53
HARPER	\$1,225.10	\$1,051.51	\$701.01	\$946.38	\$899.74	\$804.00	\$1,016.46	\$865.51	\$968.35
HARVEY	\$1,193.40	\$1,038.41	\$692.27	\$934.57	\$886.64	\$804.00	\$1,003.80	\$853.07	\$955.25
HASKELL	\$703.29	\$606.96	\$404.64	\$546.26	\$455.19	\$804.00	\$586.73	\$443.19	\$523.80
HODGEMAN	\$1,324.97	\$1,321.06	\$880.71	\$1,188.96	\$1,169.30	\$804.00	\$1,277.03	\$1,121.59	\$1,237.90
JACKSON	\$1,218.00	\$920.27	\$613.51	\$828.24	\$768.50	\$804.00	\$889.59	\$740.83	\$837.11
JEFFERSON	\$1,093.69	\$957.03	\$638.02	\$861.33	\$805.26	\$804.00	\$925.13	\$775.76	\$873.87
JEWELL	\$1,175.03	\$1,095.73	\$730.49	\$986.16	\$943.97	\$804.00	\$1,059.21	\$907.53	\$1,012.57
JOHNSON	\$1,194.82	\$1,068.90	\$712.80	\$962.01	\$917.13	\$804.00	\$1,033.27	\$882.03	\$985.74
KEARNY	\$668.71	\$618.13	\$412.09	\$556.32	\$466.36	\$804.00	\$597.52	\$453.80	\$534.97
KINGMAN	\$970.21	\$866.29	\$590.86	\$797.66	\$734.52	\$804.00	\$856.74	\$708.55	\$803.13
KIOWA	\$987.11	\$864.36	\$576.24	\$777.92	\$712.59	\$804.00	\$835.54	\$687.72	\$781.20
LABETTE	\$1,344.30	\$1,116.26	\$744.17	\$1,004.63	\$964.49	\$804.00	\$1,079.05	\$927.02	\$1,033.10
LANE	\$1,376.74	\$1,246.76	\$831.17	\$1,122.08	\$1,094.99	\$804.00	\$1,205.20	\$1,051.00	\$1,183.60
LEAVENWORTH	\$1,072.40	\$891.47	\$594.31	\$802.32	\$739.70	\$804.00	\$861.75	\$713.47	\$808.31
LINCOLN	\$1,437.05	\$1,205.59	\$803.72	\$1,085.03	\$1,053.82	\$804.00	\$1,165.40	\$1,011.89	\$1,122.43
LINN	\$736.85	\$643.58	\$429.08	\$579.23	\$491.82	\$804.00	\$622.13	\$477.98	\$560.42
LOGAN	\$1,063.80	\$959.82	\$639.88	\$863.83	\$808.05	\$804.00	\$927.82	\$778.41	\$876.66
LYON	\$1,299.00	\$1,088.48	\$712.32	\$961.63	\$916.71	\$804.00	\$1,032.87	\$881.84	\$985.32
MARION	\$1,040.12	\$891.94	\$594.63	\$802.75	\$740.17	\$804.00	\$862.21	\$713.92	\$808.78
MARSHALL	\$1,204.31	\$989.50	\$659.66	\$890.55	\$837.73	\$804.00	\$956.51	\$806.60	\$906.34
McPHERSON	\$1,110.51	\$936.47	\$624.32	\$842.83	\$784.71	\$804.00	\$905.26	\$758.23	\$853.31
MEADE	\$979.00	\$838.37	\$558.91	\$754.53	\$686.60	\$804.00	\$810.42	\$663.03	\$755.21
MIAMI	\$1,213.45	\$886.63	\$591.08	\$797.96	\$734.86	\$804.00	\$857.07	\$708.88	\$803.47
MITCHELL	\$1,314.33	\$1,096.52	\$731.02	\$966.87	\$944.76	\$804.00	\$1,059.97	\$908.28	\$1,013.36
MONTGOMERY	\$1,380.21	\$1,162.46	\$788.31	\$1,064.21	\$1,030.69	\$804.00	\$1,143.05	\$989.92	\$1,099.30
MORRIS	\$1,116.58	\$904.21	\$602.80	\$813.79	\$752.44	\$804.00	\$874.07	\$725.58	\$821.05
MORTON	\$782.50	\$691.17	\$460.78	\$622.05	\$539.40	\$804.00	\$668.13	\$523.19	\$608.01
NEMAHA	\$1,083.46	\$897.47	\$598.31	\$807.72	\$745.70	\$804.00	\$867.58	\$719.18	\$814.31
NEOSHO	\$1,343.16	\$1,170.93	\$780.62	\$1,053.84	\$1,019.17	\$804.00	\$1,131.90	\$978.97	\$1,087.77
NESS	\$1,127.78	\$1,082.14	\$721.43	\$973.93	\$930.38	\$804.00	\$1,046.07	\$894.62	\$998.98
NORTON	\$1,210.74	\$1,101.01	\$734.00	\$990.90	\$949.24	\$804.00	\$1,064.30	\$912.54	\$1,017.85
OSAGE	\$1,005.38	\$866.94	\$577.96	\$780.25	\$715.18	\$804.00	\$838.04	\$690.18	\$783.78
OSBORNE	\$1,258.18	\$1,050.16	\$700.11	\$945.15	\$898.39	\$804.00	\$1,015.16	\$864.23	\$967.00
OTTAWA	\$1,232.52	\$1,045.47	\$696.98	\$940.92	\$893.70	\$804.00	\$1,010.62	\$859.78	\$962.31
PAWNEE	\$1,213.09	\$1,118.39	\$745.60	\$1,006.55	\$966.63	\$804.00	\$1,081.11	\$929.05	\$1,035.23
PHILLIPS	\$1,207.40	\$1,090.53	\$727.02	\$981.47	\$938.78	\$804.00	\$1,054.18	\$902.58	\$1,007.37
POTTAWATOMIE	\$828.48	\$698.94	\$465.96	\$629.05	\$547.18	\$804.00	\$675.65	\$530.58	\$615.78
PRATT	\$1,254.08	\$1,068.02	\$712.02	\$961.22	\$916.26	\$804.00	\$1,032.42	\$881.20	\$984.86
RAWLINS	\$1,185.95	\$1,026.77	\$684.51	\$924.09	\$875.00	\$804.00	\$992.54	\$842.01	\$943.61
RENO	\$1,262.49	\$1,066.20	\$710.80	\$959.58	\$914.44	\$804.00	\$1,030.66	\$879.47	\$983.04
REPUBLIC	\$1,150.75	\$1,060.11	\$708.74	\$954.10	\$908.34	\$804.00	\$1,024.77	\$873.68	\$976.95
RICE	\$1,150.09	\$999.33	\$666.22	\$899.40	\$847.57	\$804.00	\$966.02	\$815.95	\$916.17
RILEY	\$1,176.85	\$1,038.31	\$692.21	\$934.48	\$886.54	\$804.00	\$1,003.70	\$852.98	\$955.15
ROOKS	\$1,166.71	\$1,111.58	\$741.06	\$1,000.42	\$959.82	\$804.00	\$1,074.53	\$922.58	\$1,028.42
RUSH	\$1,251.80	\$1,109.34	\$739.56	\$998.40	\$957.57	\$804.00	\$1,072.36	\$920.45	\$1,026.18
RUSSELL	\$1,173.20	\$1,057.32	\$704.88	\$951.59	\$905.55	\$804.00	\$1,022.08	\$871.04	\$974.16
SALINE	\$949.79	\$819.34	\$546.23	\$737.41	\$667.58	\$804.00	\$792.03	\$644.98	\$736.18
SCOTT	\$1,043.34	\$812.06	\$541.37	\$730.85	\$660.29	\$804.00	\$784.99	\$638.03	\$728.90
SEDGWICK	\$1,098.55	\$938.69	\$625.80	\$844.82	\$788.93	\$804.00	\$907.40	\$758.34	\$855.53
SEWARD	\$951.96	\$819.87	\$546.58	\$737.88	\$668.10	\$804.00	\$792.54	\$645.45	\$736.71
SHAWNEE	\$1,427.14	\$1,279.13	\$852.75	\$1,151.21	\$1,127.36	\$804.00	\$1,236.49	\$1,081.75	\$1,195.97
SHERIDAN	\$1,182.90	\$1,111.21	\$740.81	\$1,000.09	\$959.44	\$804.00	\$1,074.17	\$922.23	\$1,028.05
SHERMAN	\$1,199.50	\$966.79	\$644.53	\$870.11	\$815.03	\$804.00	\$934.57	\$785.03	\$883.63
SMITH	\$1,192.09	\$1,013.70	\$675.80	\$912.33	\$861.93	\$804.00			

1994 Ford Explorer - 4WD Eddie Bauer Package
 MSRP: \$24,575
 Original Kansas Car Valuation: \$21,424

Assessed Value	Current Law			H 2093	H 2106	H 2107	H 2121	S 50	Gov Plan	H 210
	1994	1995	1996	1st Year Bradley (at 20%) 1996	1st Year H Dems (at 27%) 1996	1st Year H Tax 1/2 St Mills 1996	1st Year Donovan Equalization 1996	1st Year League (at 29%) 1996	1st Year 1/4 St Mills (28.5% & 30%) 1996	1st Year Snowbarger - 10 Mills 1996
	6,300	5,292	4,445	2,964	4,001	4,445	NA	4,297	"blended"	4,445
		<u>Taxes</u>	<u>Taxes</u>	<u>Taxes</u>	<u>Taxes</u>	<u>Taxes</u>	<u>Taxes</u>	<u>Taxes</u>	<u>Taxes</u>	<u>Taxes</u>
ALLEN	\$725.15	\$641.66	\$558.55	\$371.04	\$500.90	\$475.43	\$472.00	\$538.00	\$457.41	\$512.10
ANDERSON	\$721.50	\$616.64	\$527.34	\$351.56	\$474.61	\$446.21	\$472.00	\$509.76	\$429.65	\$482.89
ATCHISON	\$724.29	\$610.30	\$503.46	\$335.64	\$453.12	\$422.34	\$472.00	\$486.68	\$406.97	\$459.01
BARBER	\$638.35	\$597.58	\$535.52	\$357.01	\$481.97	\$454.39	\$472.00	\$517.67	\$437.42	\$491.07
BARTON	\$779.28	\$710.98	\$638.54	\$425.69	\$574.69	\$557.42	\$472.00	\$617.26	\$535.30	\$594.09
BOURBON	\$805.04	\$718.60	\$612.86	\$408.57	\$551.57	\$531.73	\$472.00	\$592.43	\$510.90	\$568.40
BROWN	\$705.06	\$606.91	\$548.54	\$365.70	\$493.69	\$467.42	\$472.00	\$530.26	\$449.80	\$504.09
BUTLER	\$713.71	\$649.83	\$572.11	\$361.41	\$514.60	\$490.98	\$472.00	\$553.04	\$472.18	\$527.65
CHASE	\$677.87	\$577.65	\$495.76	\$330.50	\$446.18	\$414.63	\$472.00	\$479.23	\$399.65	\$451.30
CHAUTAUQUA	\$725.02	\$657.08	\$556.06	\$370.71	\$500.46	\$474.94	\$472.00	\$537.53	\$456.94	\$511.61
CHEROKEE	\$578.35	\$451.58	\$391.34	\$260.90	\$352.21	\$310.22	\$472.00	\$378.30	\$300.46	\$346.89
CHEYENNE	\$515.22	\$485.52	\$410.17	\$273.44	\$369.15	\$329.04	\$472.00	\$396.49	\$318.34	\$365.71
CLARK	\$718.11	\$619.35	\$560.80	\$373.87	\$504.72	\$479.67	\$472.00	\$542.11	\$461.44	\$516.35
CLAY	\$769.01	\$688.53	\$587.71	\$391.81	\$528.94	\$506.58	\$472.00	\$568.12	\$487.01	\$543.26
CLOUD	\$966.76	\$821.60	\$711.28	\$474.19	\$640.15	\$630.15	\$472.00	\$687.57	\$604.40	\$666.83
COFFEY	\$435.51	\$352.07	\$305.30	\$203.53	\$274.77	\$224.17	\$472.00	\$295.12	\$218.71	\$260.84
COMANCHE	\$722.96	\$625.68	\$585.61	\$390.41	\$527.05	\$504.48	\$472.00	\$568.09	\$485.01	\$541.16
COWLEY	\$821.15	\$716.79	\$642.61	\$428.40	\$578.34	\$561.48	\$472.00	\$621.19	\$539.16	\$598.15
CRAWFORD	\$729.23	\$628.71	\$514.49	\$342.99	\$463.04	\$433.37	\$472.00	\$497.34	\$417.45	\$470.04
DECATUR	\$689.89	\$567.08	\$517.19	\$344.79	\$465.47	\$436.06	\$472.00	\$499.95	\$420.01	\$472.74
DICKINSON	\$651.35	\$573.84	\$477.96	\$318.64	\$430.16	\$396.83	\$472.00	\$462.02	\$382.74	\$433.50
DONIPHAN	\$789.98	\$675.25	\$572.22	\$381.48	\$515.00	\$491.10	\$472.00	\$553.15	\$472.29	\$527.77
DOUGLAS	\$649.51	\$595.52	\$513.23	\$342.16	\$461.91	\$432.11	\$472.00	\$496.13	\$416.25	\$468.78
EDWARDS	\$708.98	\$631.51	\$530.02	\$353.35	\$477.02	\$448.90	\$472.00	\$512.36	\$432.20	\$485.57
ELK	\$790.59	\$678.24	\$559.39	\$372.92	\$503.45	\$478.26	\$472.00	\$540.74	\$460.10	\$514.93
ELLIS	\$655.42	\$578.16	\$552.66	\$368.44	\$497.39	\$471.53	\$472.00	\$534.24	\$453.71	\$508.21
ELLSWORTH	\$620.45	\$559.95	\$489.07	\$326.04	\$440.16	\$407.94	\$472.00	\$472.76	\$393.29	\$444.61
FINNEY	\$619.97	\$595.92	\$470.12	\$313.42	\$423.11	\$389.00	\$472.00	\$454.45	\$375.30	\$425.67
FORD	\$774.86	\$663.28	\$606.48	\$404.32	\$545.83	\$525.36	\$472.00	\$586.27	\$504.84	\$562.03
FRANKLIN	\$710.24	\$613.84	\$516.16	\$344.11	\$464.55	\$435.04	\$472.00	\$498.96	\$419.04	\$471.71
GEARY	\$722.34	\$645.75	\$526.69	\$351.12	\$474.02	\$445.56	\$472.00	\$509.13	\$429.03	\$482.23
GOVE	\$626.03	\$549.90	\$500.76	\$333.84	\$450.68	\$419.63	\$472.00	\$484.06	\$404.40	\$456.30
GRAHAM	\$762.78	\$656.64	\$629.45	\$419.63	\$566.51	\$548.33	\$472.00	\$608.47	\$526.66	\$585.00
GRANT	\$457.26	\$392.06	\$339.89	\$226.60	\$305.91	\$258.77	\$472.00	\$328.57	\$251.58	\$295.44
GRAY	\$672.09	\$621.66	\$528.22	\$352.15	\$475.40	\$447.10	\$472.00	\$510.62	\$430.49	\$483.77
GREELEY	\$605.23	\$531.45	\$466.52	\$311.01	\$419.87	\$385.39	\$472.00	\$450.97	\$371.87	\$422.07
GREENWOOD	\$907.49	\$733.00	\$618.07	\$412.04	\$556.26	\$536.94	\$472.00	\$597.47	\$515.84	\$573.61
HAMILTON	\$639.25	\$542.77	\$517.81	\$345.21	\$466.03	\$436.68	\$472.00	\$500.55	\$420.60	\$473.36
HARPER	\$697.43	\$654.87	\$562.08	\$374.72	\$505.87	\$480.95	\$472.00	\$543.34	\$462.66	\$517.63
HARVEY	\$746.41	\$637.93	\$555.08	\$370.05	\$499.57	\$473.95	\$472.00	\$536.58	\$456.00	\$510.62
HASKELL	\$437.39	\$375.94	\$324.45	\$216.30	\$292.00	\$243.32	\$472.00	\$313.63	\$238.91	\$279.99
HODGEMAN	\$794.21	\$708.26	\$708.17	\$470.78	\$635.55	\$625.04	\$472.00	\$682.63	\$599.54	\$661.72
JACKSON	\$653.35	\$651.08	\$491.92	\$327.95	\$442.73	\$410.80	\$472.00	\$475.53	\$396.01	\$447.47
JEFFERSON	\$687.98	\$584.63	\$511.58	\$341.05	\$480.42	\$430.45	\$472.00	\$494.52	\$414.68	\$467.12
JEWELL	\$703.35	\$628.10	\$585.72	\$390.48	\$527.15	\$504.59	\$472.00	\$566.20	\$485.11	\$541.27
JOHNSON	\$763.26	\$638.68	\$571.37	\$380.92	\$514.24	\$490.25	\$472.00	\$552.33	\$471.49	\$526.92
KEARNY	\$420.29	\$357.46	\$330.42	\$220.28	\$297.36	\$249.29	\$472.00	\$319.40	\$242.58	\$285.96
KINGMAN	\$583.22	\$518.62	\$473.76	\$315.84	\$426.38	\$392.63	\$472.00	\$457.97	\$378.75	\$429.31
KIOWA	\$537.38	\$527.66	\$462.04	\$308.03	\$415.83	\$380.91	\$472.00	\$446.64	\$367.62	\$417.59
LABETTE	\$787.61	\$718.59	\$596.69	\$397.79	\$537.02	\$515.58	\$472.00	\$576.80	\$495.54	\$552.24
LANE	\$790.68	\$735.93	\$666.45	\$444.30	\$599.80	\$585.32	\$472.00	\$644.23	\$561.81	\$622.00
LEAVENWORTH	\$652.64	\$573.25	\$478.53	\$317.69	\$428.88	\$395.40	\$472.00	\$460.65	\$381.38	\$432.08
LINCOLN	\$783.51	\$768.17	\$644.44	\$429.63	\$580.00	\$563.31	\$472.00	\$622.96	\$540.90	\$599.99
LINN	\$482.71	\$393.88	\$344.02	\$229.35	\$309.62	\$262.90	\$472.00	\$332.56	\$255.50	\$299.57
LOGAN	\$588.81	\$568.65	\$513.07	\$342.04	\$461.76	\$431.94	\$472.00	\$495.96	\$416.09	\$468.61
LYON	\$801.31	\$694.37	\$571.15	\$380.77	\$514.04	\$490.03	\$472.00	\$552.11	\$471.28	\$526.70
MARION	\$652.54	\$555.99	\$476.78	\$317.66	\$429.10	\$395.66	\$472.00	\$460.69	\$381.62	\$432.33
MARSHALL	\$674.13	\$643.78	\$528.93	\$352.62	\$478.04	\$447.80	\$472.00	\$511.30	\$431.17	\$484.48
MCPHERSON	\$663.98	\$593.62	\$500.59	\$333.72	\$450.53	\$419.46	\$472.00	\$483.90	\$404.24	\$456.13
MEADE	\$647.51	\$523.32	\$448.15	\$298.76	\$403.33	\$367.02	\$472.00	\$433.21	\$354.42	\$403.69
MIAMI	\$724.26	\$648.65	\$473.94	\$315.96	\$426.55	\$392.82	\$472.00	\$458.14	\$378.93	\$429.49
MITCHELL	\$779.25	\$702.57	\$586.14	\$390.76	\$527.53	\$505.01	\$472.00	\$566.60	\$485.52	\$541.69
MONTGOMERY	\$857.40	\$737.79	\$632.08	\$421.39	\$568.87	\$550.95	\$472.00	\$611.01	\$529.16	\$587.63
MORRIS	\$651.69	\$596.86	\$483.34	\$322.23	\$435.01	\$402.21	\$472.00	\$487.23	\$387.85	\$438.89
MORTON	\$519.35	\$418.28	\$369.46	\$246.31	\$332.51	\$288.33	\$472.00	\$357.15	\$279.67	\$325.01
NEMAHA	\$644.78	\$579.16	\$479.74	\$319.83	\$431.77	\$398.61	\$472.00	\$463.75	\$384.43	\$435.29
NEOSHO	\$823.65	\$717.98	\$625.92	\$417.28	\$563.33	\$544.79	\$472.00	\$605.05	\$523.30	\$581.48
NESS	\$679.68	\$602.85	\$578.46	\$385.64	\$520.61	\$497.33	\$472.00	\$559.17	\$478.21	\$534.00
NORTON	\$748.86	\$647.19	\$588.54	\$392.36	\$528.68	\$507.41	\$472.00	\$568.92	\$487.79	\$544.08
OSAGE	\$618.94	\$537.42	\$463.42	\$308.95	\$417.08	\$382.29	\$472.00	\$447.97	\$368.93	\$416.97
OSBORNE	\$741.62	\$672.56	\$561.36	\$374.24	\$505.22	\$480.23	\$472.00	\$542.65	\$461.97	\$516.91
OTTAWA	\$750.27	\$658.84	\$558.85	\$372.57	\$502.97	\$477.73	\$472.00	\$540.22	\$459.59	\$514.40
PAWNEE	\$679.08	\$648.45	\$597.83	\$398.55	\$538.05	\$516.71	\$472.00	\$577.90	\$498.62	\$553.38
PHILLIPS	\$749.95	\$645.41	\$582.94	\$388.62	\$524.64	\$501.81	\$472.00	\$563.51	\$482.47	\$538.48
POTTAWATOMIE	\$503.58	\$441.79	\$373.62	\$249.08	\$336.26	\$292.49	\$472.00	\$361.16	\$283.62	\$329.16
PRATT	\$777.88	\$670.36	\$570.91	\$380.60	\$513.82	\$489.78	\$472.00	\$551.88	\$471.04	\$526.45
RAWLINS	\$677.03	\$633.94	\$548.85	\$365.90	\$493.97	\$467.73	\$472.00	\$530.56	\$450.09	\$504.40
RENO	\$784.21	\$674.86	\$569.93	\$379.96	\$512.94	\$488.81	\$472.00	\$550.94	\$470.12	\$525.48
REPUBLIC	\$701.51	\$615.13	\$566.68	\$377.78	\$510.01	\$485.55	\$472.00	\$547.79	\$467.02	\$522.22
RICE	\$695.86	\$614.77	\$534.19	\$356.13	\$480.77	\$453.06	\$472.00	\$516.38	\$436.16	\$489.74
RILEY	\$677.27	\$629.08	\$555.02	\$370.02	\$499.52	\$473.90	\$472.00	\$536.52	\$455.95	\$510.57
ROOKS	\$718.40	\$623.66	\$594.19	\$396.13	\$534.77	\$513.07	\$472.00	\$574.39	\$493.16	\$549.74
RUSH	\$735.78	\$669.14	\$592.99	\$395.33	\$533.69	\$511.87	\$472.00	\$573.23	\$492.02	\$548.54
RUSSELL	\$712.19	\$627.13	\$565.19	\$376.79	\$508.67	\$484.06	\$472.00	\$546.35	\$465.61	\$520.73
SALINE	\$593.05	\$507.70	\$437.98	\$291.98	\$394.18	\$356.85	\$472.00	\$423.38	\$344.76	\$393.52
SCOTT	\$600.89	\$557.71	\$434.08	\$289.39	\$390.67	\$352.96	\$472.00	\$419.61	\$341.06	\$389.63
SEDGWICK	\$665.65	\$587.22	\$501.77</							