

Approved: \_\_\_\_\_

  
Date

MINUTES OF THE HOUSE COMMITTEE ON TAXATION.

The meeting was called to order by Chairperson Phill Kline at 9:00 a.m. on February 8, 1995 in Room 519-S of the Capitol.

All members were present except: Rep. Graeber - excused  
Rep. Lawrence - 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: Susan Duffy, Acting Director, Department of Revenue  
Ron Swisher, Department of Revenue

Others attending: See attached list

Chair called on Susan Diffy, acting director, Department of Revenue. Ms. Duffy noted the Division had prepared the information requested by the Taxation Committee. Information presented in the order listed on the agenda. (Attachment 1) In addition, she reviewed the summary of Agricultural Use Value Case (Attachment 2).

Ron Swisher explained the following charts on Ag-Use Value: :

- A. Native & Tame Mainframe Counties (Attachment 3)
- B. Dryland - Mainframe Counties (Attachment 4)
- C. Tame grass- fiscal impact (Attachment 5)
- D. Native grass - fiscal impact (Attachment 6)
- E. Dryland - fiscal impact (Attachment 7)
- F. Irrigated land values (Attachment 8)

Ms. Duffy discussed the qualifications of county and state appraisers (Attachment 9).

Much discussion, questions and comments by the committee. Due to lack of time to cover the full agenda, Ms. Duffy and Mr. Swisher were asked to continue this presentation at a future meeting (to be scheduled).

Adjournment.

The next meeting is scheduled for February 9, 1995.



STATE OF KANSAS



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Robert B. Docking State Office Building  
915 S.W. Harrison St.  
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Department of Revenue  
*Division of Property Valuation*

**TO: Representative Phill Kline, Chairperson**  
**FROM: Susan Duffy, Acting Director**  
**Date: February 8, 1995**  
**RE: Committee Testimony**

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The Division has prepared the information you have requested and will be presented in the following order:

1. Ag-Use Value
  - A. Native & Tame Mainframe Counties
  - B. Dryland - Mainframe Counties
  - C. Tame grass - Fiscal impact
  - D. Native grass - Fiscal impact
  - E. Dryland - Fiscal impact
  - F. Irrigated Land Values
2. Qualifications of County and State Appraisers
3. Division Involvement in Counties
4. Compliance Hearings
5. Summary of Minutes from Ag-Use meetings.

House Taxation  
2-8-95  
Attachment 1

STATE OF KANSAS

David C. Cunningham, Director  
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Department of Revenue  
Division of Property Valuation

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*Provided to  
Governor's Office  
and Julia Nelson  
S. Duffy  
2/7/95*

MEMORANDUM

**To:** Susan Duffy, Acting Secretary of Revenue  
**From:** David C. Cunningham, Director,  
Division of Property Valuation  
**Date:** November 10, 1994  
**Subject:** Summary of Agricultural Use Value Case

Agricultural use value was approved by amendment to the Kansas Constitution in 1976 (L. 1975, ch. 516); however, it was not statutorily implemented until 1989. The Legislature, in 1984, passed use value legislation to become effective with the implementation of the statewide reappraisal program in 1989. The Division of Property Valuation developed the methodology to determine use values between 1984 and 1989 and the same methodology, with minor exception is in use today.

The methodology developed is basically an income approach measuring the lands inherent capability to produce. The use value of the land is based upon the landlord's share considering the income derived from the bushels produced, the weighted commodity price less allowable expenses including a management fee. The net income is then capitalized into value using a statutorily prescribed capitalization rate (including a two percent discretionary range to be applied by the Director).

On January 13, 1992, the Board of County Commissioners of Finney County, pursuant to K.S.A. 74-2438, appealed the 1992 "use values" certified by the Director of Property Valuation on December 12, 1991 (BOTA Case No. 92-232-PV). A hearing before BOTA was held on June

2, 1992, resulting in an order dated November 4, 1992, wherein BOTA found that the "use value" formula for 1992, as it pertained to irrigated land, "overstate[d] the landlord's share of expenses by assuming that the landlord own[ed] the center pivot system and by overstating fuel costs." BOTA also found that "the overall depreciation expense allowance appear[ed] to be overstated[.]" See BOTA Order, dated November 4, 1992, p. 13. Notwithstanding the aforementioned findings, BOTA denied Finney County's request to have the Director of Property Valuation recalculate irrigated values in Finney County concluding that such a recalculation for one county would violate the "uniform and equal mandate" of the Kansas Constitution. *Id.* at p. 14.

On December 8, 1992, the Board of County Commissioners of Finney, Meade and Scott Counties, appealing to BOTA pursuant to K.S.A. 79-1413a, requested the reappraisal of all irrigated agricultural land in Kansas (BOTA Case No. 92-18421-CP). A hearing before BOTA was held on February 6, 1993, resulting in a order dated February 12, 1993, wherein BOTA ordered the reappraisal of all irrigated land in Finney, Meade and Scott Counties. Following the aforementioned order, on February 22, 1993, Finney, Meade and Scott Counties filed a motion for a "show cause" order asking why BOTA's order should not be extended to all counties. On March 8, 1993, BOTA granted the motion for a "show cause" order, but allowed counties to "opt out" of the reappraisal order by requesting a hearing before BOTA.

On September 16, 1993, Finney, Meade and Scott Counties and the Director of Property Valuation filed a joint motion to dismiss the "use value" reappraisal case after executing a "statement of understanding" wherein the Director agreed to appoint an "Agricultural Land Valuation Committee" to address concerns relating to all facets of land devoted to agricultural use.

The use value manager, R.C. Walters, retired in late 1992 or early 1993. Prior to his retirement Kansas State University was contacted to determine their interest in assuming the research responsibilities that R.C. had been performing. They agreed and the Legislature transferred funds from the Department of Revenue to K-State for research purposes. After extensive review of the work R.C. had performed, K-State concluded that his conclusions could not be duplicated using published agricultural data. K-State proceeded to develop their own data on crop production, prices and expenses to be reviewed with the use value committee.

On January 31, 1994, the Director of Property Valuation filed a complaint with BOTA, pursuant to K.S.A. 79-1413a, requesting that BOTA order the statewide reappraisal of all land devoted to agricultural use for tax year 1995. The Director also requested authority to "roll-over" 1993 "use values" for use in tax year 1994. A hearing was held before BOTA on March 2 and 3, 1994, resulting in an order dated March 25, 1994, ordering the reappraisal of all land devoted to agricultural use for tax year 1995 be completed on or before December 1, 1994. The Director's request to "roll-over" the 1993 "use values" for use in tax year 1994 was sustained.

K-State has assembled the data necessary to comply with BOTA's reappraisal order of March 25, 1994. The Agricultural Land Valuation Committee has questioned the accuracy of K-State's data; however, K-State contends the data is supportable. K-State has provided the Division their data and the landlord net incomes derived from that data. The Director is currently analyzing the data to determine if these net incomes should be used to develop values for 1995, which are to be filed with the Board of Tax Appeals on or before December 1, 1994.

NATIVE TAME MAINFRAME COUNTIES 1995

		1995 NATIVE	15.00%	93-94	NATIVE	1995	15% CAP	93-94	TAME
COUNTY	CAP	KSU LANDLORD	CAP RATE '95	NATIVE	% CHG	TAME	RATE '95	TAME	% CHNG
PROD. GROUP	RATE	NET INCOME	NAT VALUE	VALUE	94-95	KSU LNI	TAME VALUE	VALUE	94 to 95
<b>DOUGLAS</b>	<b>15.00%</b>								
C		17.08	114	116	(1.8%)	20.90	139	141	(1.2%)
E		14.84	99	101	(2.0%)	18.20	121	123	(1.4%)
I		10.35	69	71	(2.8%)	12.81	85	87	(1.8%)
L		6.98	47	48	(3.1%)	8.77	58	60	(2.6%)
O		3.61	24	26	(7.4%)	4.73	32	33	(4.4%)
W			10	10	0.0%		10	10	0.0%
<b>JOHNSON</b>	<b>15.00%</b>								
C		17.08	114	116	(1.8%)	20.90	139	141	(1.2%)
E		14.84	99	101	(2.0%)	18.20	121	123	(1.4%)
I		10.35	69	71	(2.8%)	12.81	85	87	(1.8%)
L		6.98	47	48	(3.1%)	8.77	58	60	(2.6%)
N		4.73	32	33	(4.4%)	6.08	41	42	(3.5%)
W			10	10	0.0%		10	10	0.0%
<b>SEDGWICK</b>	<b>15.00%</b>								
A		20.45	136	138	(1.2%)	24.94	166	168	(1.0%)
G		12.59	84	86	(2.4%)	15.51	103	105	(1.5%)
J		9.22	61	63	(2.4%)	11.47	76	78	(2.0%)
L		6.98	47	48	(3.1%)	8.77	58	60	(2.6%)
P		2.48	17	18	(8.1%)	3.38	23	24	(6.1%)
W			10	10	0.0%		10	10	0.0%
<b>SHAWNEE</b>	<b>15.00%</b>								
C		17.08	114	116	(1.8%)	20.90	139	141	(1.2%)
E		14.84	99	101	(2.0%)	18.20	121	123	(1.4%)
H		11.47	76	78	(2.0%)	14.16	94	96	(1.7%)
J		9.22	61	63	(2.4%)	11.47	76	78	(2.0%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.2%)
M		5.86	39	41	(4.7%)	7.42	49	51	(3.0%)
W			10	10	0.0%		10	10	0.0%
<b>WYANDOTTE</b>	<b>15.00%</b>								
D		15.96	106	108	(1.5%)	19.55	130	132	(1.3%)
J		9.22	61	63	(2.4%)	11.47	76	78	(2.0%)
K		8.10	54	56	(3.6%)	10.12	67	69	(2.2%)
L		6.98	47	48	(3.1%)	8.77	58	60	(2.6%)
O		3.61	24	26	(7.4%)	4.73	32	33	(4.4%)
W			10	10	0.0%		10	10	0.0%

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Attachment 3

**DRYLAND-MAINFRAME COUNTIES 1995**

		1995 KSU	15% CAP	1993-94	%
COUNTY	CAP	LANDLORD	RATE '95	DRYLAND	CHANGE
PROD. GROUP	RATE	NET INCOME	DRY LAND VALUE	VALUES	94 TO 95
<b>DOUGLAS</b>	<b>15.00%</b>				
1		48.96	325	285	14.0%
2		39.22	260	225	15.6%
3		32.65	220	185	18.9%
4		26.41	175	145	20.7%
5		20.52	135	110	22.7%
W					
<b>JOHNSON</b>	<b>15.00%</b>				
1		48.72	325	290	12.1%
2		42.62	285	250	14.0%
3		35.96	240	210	14.3%
4		28.18	190	160	18.8%
5		22.68	150	125	20.0%
W		-	10	10	0.0%
<b>SEDGWICK</b>	<b>15.00%</b>				
1		29.30	195	190	2.6%
2		25.59	170	165	3.0%
3		21.87	145	140	3.6%
4		18.11	120	115	4.3%
5		14.10	95	90	5.6%
W					
<b>SHAWNEE</b>	<b>15.00%</b>				
1		48.91	325	270	20.4%
2		40.76	270	225	20.0%
3		32.24	215	175	22.9%
4		25.15	170	135	25.9%
5		18.81	125	95	31.6%
W		-	10	10	0.0%
<b>WYANDOTTE</b>	<b>15.00%</b>				
1		57.26	380	330	15.2%
2		45.27	300	260	15.4%
3		37.50	250	215	16.3%
4		31.52	210	180	16.7%
5		22.25	150	125	20.0%
W					

House Taxation  
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Attachment 4

TAME GRASS LAND - Fiscal Impact Study

	1994	TAME ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	TAME	TAME \$	TAME \$
COUNTY	AVE RURAL	PER CNTY	TAME	RATE '95	PER ACRE	CNTY PROD	TAME	PER ACRE	CNTY PROD	% CHNG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	TAME VALUE	TAME '95	GRP TAME 95	VALUE	TAME '94	GRP TAME 94	94 to 95	ACRE 94-95	GRP 94-95
<b>ALLEN</b>	0.10771409			15.00%								
B		2,689	22.25	148	4.79	12,890	150	4.85	13,034	(1.1%)	(0.05)	(145)
E		327	18.20	121	3.92	1,281	123	3.97	1,299	(1.4%)	(0.05)	(18)
H		18,503	14.16	94	3.05	56,442	96	3.10	57,399	(1.7%)	(0.05)	(957)
J		25,593	11.47	76	2.47	63,238	78	2.52	64,506	(2.0%)	(0.05)	(1,268)
L		1,690	8.77	58	1.89	3,193	60	1.94	3,277	(2.6%)	(0.05)	(84)
W		40		10	0.32	13	10	0.32	13	0.0%	0.00	0
<b>Total</b>		<b>48,841</b>				<b>137,057</b>			<b>139,528</b>			<b>(2,471)</b>
<b>ANDERSON</b>	0.10845053			15.00%								
B		1,522	22.25	148	4.83	7,344	150	4.88	7,427	(1.1%)	(0.05)	(83)
E		1,047	18.20	121	3.95	4,133	123	4.00	4,190	(1.4%)	(0.05)	(57)
H		10,319	14.16	94	3.07	31,692	96	3.12	32,229	(1.7%)	(0.05)	(537)
J		23,712	11.47	76	2.49	58,993	78	2.54	60,176	(2.0%)	(0.05)	(1,183)
L		1,940	8.77	58	1.90	3,690	60	1.95	3,787	(2.6%)	(0.05)	(97)
O		198	4.73	32	1.03	203	33	1.07	213	(4.4%)	(0.05)	(9)
W		1,401		10	0.33	456	10	0.33	456	0.0%	0.00	0
<b>Total</b>		<b>40,139</b>				<b>106,511</b>			<b>108,476</b>			<b>(1,966)</b>
<b>ATCHISON</b>	0.08679785			15.00%								
D		4,307	19.55	130	3.39	14,618	132	3.44	14,805	(1.3%)	(0.04)	(187)
J		31,531	11.47	76	1.99	62,783	78	2.03	64,042	(2.0%)	(0.04)	(1,259)
K		26,011	10.12	67	1.76	45,696	69	1.80	46,735	(2.2%)	(0.04)	(1,039)
L		16,515	8.77	58	1.52	25,143	60	1.56	25,802	(2.6%)	(0.04)	(659)
W		32,511		10	0.26	8,466	10	0.26	8,466	0.0%	0.00	0
<b>Total</b>		<b>110,876</b>				<b>156,706</b>			<b>159,850</b>			<b>(3,144)</b>
<b>BARBER</b>	0.11249436			15.00%								
B		0	22.25	148	5.01	0	150	5.06	0	(1.1%)	(0.06)	0
J		0	11.47	76	2.58	0	78	2.63	0	(2.0%)	(0.05)	0
M		70	7.42	49	1.67	117	51	1.72	120	(3.0%)	(0.05)	(4)
N		0	6.08	41	1.37	0	42	1.42	0	(3.5%)	(0.05)	0
P		0	3.38	23	0.76	0	24	0.81	0	(6.1%)	(0.05)	0
W		0		10	0.34	0	10	0.34	0	0.0%	0.00	0
<b>Total</b>		<b>70</b>				<b>117</b>			<b>120</b>			<b>(4)</b>

House Taxation  
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 Attachment 5-1

TAME GRASS LAND - Fiscal Impact Study

	1994	TAME ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	TAME	TAME \$	TAME \$
COUNTY	AVE RURAL	PER CNTY	TAME	RATE '95	PER ACRE	CNTY PROD	TAME	PER ACRE	CNTY PROD	% CHNG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	TAME VALUE	TAME '95	GRP TAME 95	VALUE	TAME '94	GRP TAME 94	94 to 95	ACRE 94-95	GRP 94-95
<b>BARTON</b>	0.12377969			15.00%								
B		0	22.25	148	5.51	0	150	5.57	0	(1.1%)	(0.06)	0
G		0	15.51	103	3.84	0	105	3.90	0	(1.5%)	(0.06)	0
K		0	10.12	67	2.51	0	69	2.56	0	(2.2%)	(0.06)	0
M		0	7.42	49	1.84	0	51	1.89	0	(3.0%)	(0.06)	0
N		0	6.08	41	1.51	0	42	1.56	0	(3.5%)	(0.05)	0
W		0		10	0.37	0	10	0.37	0	0.0%	0.00	0
<b>Total</b>		0				0			0			0
<b>BOURBON</b>	0.11901229			15.00%								
B		4,618	22.25	148	5.30	24,457	150	5.36	24,732	(1.1%)	(0.06)	(275)
E		909	18.20	121	4.33	3,937	123	4.39	3,992	(1.4%)	(0.06)	(54)
H		43,767	14.16	94	3.37	147,515	96	3.43	150,015	(1.7%)	(0.06)	(2,500)
J		44,708	11.47	76	2.73	122,060	78	2.78	124,507	(2.0%)	(0.05)	(2,448)
L		5,974	8.77	58	2.09	12,471	60	2.14	12,799	(2.6%)	(0.05)	(327)
W		378		10	0.36	135	10	0.36	135	0.0%	0.00	0
<b>Total</b>		100,355				310,576			316,180			(5,604)
<b>BROWN</b>	0.11589702			15.00%								
D		2,572	19.55	130	4.53	11,654	132	4.59	11,803	(1.3%)	(0.06)	(149)
J		11,154	11.47	76	2.66	29,655	78	2.71	30,250	(2.0%)	(0.05)	(595)
K		6,754	10.12	67	2.35	15,844	69	2.40	16,204	(2.2%)	(0.05)	(360)
L		371	8.77	58	2.03	754	60	2.09	774	(2.6%)	(0.05)	(20)
N		836	6.08	41	1.41	1,178	42	1.46	1,220	(3.5%)	(0.05)	(43)
W		0		10	0.35	0	10	0.35	0	0.0%	0.00	0
<b>Total</b>		21,687				59,085			60,251			(1,166)
<b>BUTLER</b>	0.11548022			15.00%								
D		4,366	19.55	130	4.52	19,712	132	4.57	19,964	(1.3%)	(0.06)	(252)
H		1,036	14.16	94	3.27	3,388	96	3.33	3,446	(1.7%)	(0.06)	(57)
K		21,772	10.12	67	2.34	50,888	69	2.39	52,045	(2.2%)	(0.05)	(1,157)
L		2,756	8.77	58	2.03	5,582	60	2.08	5,728	(2.6%)	(0.05)	(146)
N		3,845	6.08	41	1.40	5,399	42	1.46	5,594	(3.5%)	(0.05)	(195)
W		1,136		10	0.35	394	10	0.35	394	0.0%	0.00	0
<b>Total</b>		34,910				85,363			87,171			(1,808)

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TAME GRASS LAND - Fiscal Impact Study

	1994	TAME ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	TAME	TAME \$	TAME \$
COUNTY	AVE RURAL	PER CNTY	TAME	RATE '95	PER ACRE	CNTY PROD	TAME	PER ACRE	CNTY PROD	% CHNG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	TAME VALUE	TAME '95	GRP TAME 95	VALUE	TAME '94	GRP TAME 94	94 to 95	ACRE 94-95	GRP 94-95
<b>CHASE</b>	0.10488419			15.00%								
C		4,888	20.90	139	4.38	21,431	141	4.44	21,687	(1.2%)	(0.05)	(256)
G		536	15.51	103	3.25	1,745	105	3.30	1,772	(1.5%)	(0.05)	(27)
J		4,463	11.47	76	2.41	10,739	78	2.45	10,954	(2.0%)	(0.05)	(215)
K		7,268	10.12	67	2.12	15,429	69	2.17	15,780	(2.2%)	(0.05)	(351)
L		2,344	8.77	58	1.84	4,312	60	1.89	4,425	(2.6%)	(0.05)	(113)
N		502	6.08	41	1.28	640	42	1.32	663	(3.5%)	(0.05)	(23)
W		4,003		10	0.31	1,259	10	0.31	1,259	0.0%	0.00	0
<b>Total</b>		<b>24,004</b>				<b>55,555</b>			<b>56,540</b>			<b>(986)</b>
<b>CHAUTAUQUA</b>	0.11693825			15.00%								
C		6,303	20.90	139	4.89	30,808	141	4.95	31,177	(1.2%)	(0.06)	(369)
F		1,533	16.86	112	3.94	6,044	114	4.00	6,130	(1.4%)	(0.06)	(86)
J		9,405	11.47	76	2.68	25,230	78	2.74	25,736	(2.0%)	(0.05)	(506)
K		980	10.12	67	2.37	2,319	69	2.42	2,371	(2.2%)	(0.05)	(53)
M		1,581	7.42	49	1.74	2,744	51	1.79	2,829	(3.0%)	(0.05)	(85)
N		67	6.08	41	1.42	96	42	1.47	99	(3.5%)	(0.05)	(3)
W		1		10	0.35	0	10	0.35	0	0.0%	0.00	0
<b>Total</b>		<b>19,870</b>				<b>67,241</b>			<b>68,343</b>			<b>(1,102)</b>
<b>CHEROKEE</b>	0.0807267			15.00%								
B		7,250	22.25	148	3.59	26,043	150	3.63	26,336	(1.1%)	(0.04)	(293)
H		20,587	14.16	94	2.29	47,066	96	2.32	47,864	(1.7%)	(0.04)	(798)
J		12,297	11.47	76	1.85	22,772	78	1.89	23,229	(2.0%)	(0.04)	(457)
L		1,913	8.77	58	1.42	2,709	60	1.45	2,780	(2.6%)	(0.04)	(71)
M		154	7.42	49	1.20	184	51	1.24	190	(3.0%)	(0.04)	(6)
W		730		10	0.24	177	10	0.24	177	0.0%	0.00	0
<b>Total</b>		<b>42,931</b>				<b>98,952</b>			<b>100,575</b>			<b>(1,624)</b>
<b>CHEYENNE</b>	0.08617609			15.00%								
E		0	18.20	121	3.14	0	123	3.18	0	(1.4%)	(0.04)	0
N		0	6.08	41	1.05	0	42	1.09	0	(3.5%)	(0.04)	0
O		0	4.73	32	0.82	0	33	0.85	0	(4.4%)	(0.04)	0
P		0	3.38	23	0.58	0	24	0.62	0	(6.1%)	(0.04)	0
W		0		10	0.26	0	10	0.26	0	0.0%	0.00	0
<b>Total</b>		<b>0</b>				<b>0</b>			<b>0</b>			<b>0</b>

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TAME GRASS LAND - Fiscal Impact Study

	1994	TAME ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	TAME	TAME \$	TAME \$
COUNTY	AVE RURAL	PER CNTY	TAME	RATE '95	PER ACRE	CNTY PROD	TAME	PER ACRE	CNTY PROD	% CHNG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	TAME VALUE	TAME '95	GRP TAME 95	VALUE	TAME '94	GRP TAME 94	94 to 95	ACRE 94-95	GRP 94-95
<b>CLARK</b>	0.11977106			15.00%								
D		0	19.55	130	4.68	0	108	3.88	0	20.7%	0.80	0
K		0	10.12	67	2.42	0	56	2.01	0	20.5%	0.41	0
L		0	8.77	58	2.10	0	48	1.72	0	21.8%	0.38	0
N		0	6.08	41	1.46	0	33	1.19	0	22.8%	0.27	0
O		0	4.73	32	1.13	0	26	0.93	0	21.3%	0.20	0
Q		0	2.04	14	0.49	0	11	0.40	0	23.6%	0.09	0
W		0		10	0.36	0	10	0.36	0	0.0%	0.00	0
<b>Total</b>		0				0			0			0
<b>CLAY</b>	0.1230952			15.00%								
A		0	24.94	166	6.14	0	168	6.20	0	(1.0%)	(0.06)	0
F		286	16.86	112	4.15	1,189	114	4.21	1,206	(1.4%)	(0.06)	(17)
H		205	14.16	94	3.49	714	96	3.55	726	(1.7%)	(0.06)	(12)
K		1,148	10.12	67	2.49	2,860	69	2.55	2,925	(2.2%)	(0.06)	(65)
L		5,433	8.77	58	2.16	11,730	60	2.22	12,038	(2.6%)	(0.06)	(308)
W		24		10	0.37	9	10	0.37	9	0.0%	0.00	0
<b>Total</b>		7,096				16,502			16,903			(402)
<b>CLOUD</b>	0.14036409			15.00%								
C		39	20.90	139	5.87	226	141	5.94	229	(1.2%)	(0.07)	(3)
E		3	18.20	121	5.11	14	123	5.18	15	(1.4%)	(0.07)	0
H		854	14.16	94	3.98	3,395	96	4.04	3,453	(1.7%)	(0.07)	(58)
J		6,507	11.47	76	3.22	20,952	78	3.28	21,372	(2.0%)	(0.06)	(420)
L		3,786	8.77	58	2.46	9,320	60	2.53	9,565	(2.6%)	(0.06)	(244)
M		1,219	7.42	49	2.08	2,540	51	2.15	2,619	(3.0%)	(0.06)	(79)
W		65		10	0.42	27	10	0.42	27	0.0%	0.00	0
<b>Total</b>		12,472				36,476			37,280			(804)
<b>COFFEY</b>	0.06778132			15.00%								
B		1,566	22.25	148	3.02	4,723	150	3.05	4,776	(1.1%)	(0.03)	(53)
E		353	18.20	121	2.47	871	123	2.50	883	(1.4%)	(0.03)	(12)
I		8,102	12.81	85	1.74	14,070	87	1.77	14,334	(1.8%)	(0.03)	(264)
K		15,234	10.12	67	1.37	20,900	69	1.40	21,375	(2.2%)	(0.03)	(475)
L		1,516	8.77	58	1.19	1,802	60	1.22	1,850	(2.6%)	(0.03)	(47)
W		28		10	0.20	6	10	0.20	6	0.0%	0.00	0
<b>Total</b>		26,800				42,373			43,223			(851)

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TAME GRASS LAND - Fiscal Impact Study

	1994	TAME ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	TAME	TAME \$	TAME \$
COUNTY	AVE RURAL	PER CNTY	TAME	RATE '95	PER ACRE	CNTY PROD	TAME	PER ACRE	CNTY PROD	% CHNG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	TAME VALUE	TAME '95	GRP TAME 95	VALUE	TAME '94	GRP TAME 94	94 to 95	ACRE 94-95	GRP 94-95
<b>COMANCHE</b>	0.12238759			15.00%								
C		0	20.90	139	5.12	0	141	5.18	0	(1.2%)	(0.06)	0
J		0	11.47	76	2.81	0	78	2.86	0	(2.0%)	(0.06)	0
L		0	8.77	58	2.15	0	60	2.20	0	(2.6%)	(0.06)	0
N		0	6.08	41	1.49	0	42	1.54	0	(3.5%)	(0.05)	0
P		0	3.38	23	0.83	0	24	0.88	0	(6.1%)	(0.05)	0
W		0		10	0.37	0	10	0.37	0	0.0%	0.00	0
<b>Total</b>		<b>0</b>				<b>0</b>			<b>0</b>			<b>0</b>
<b>COWLEY</b>	0.12291121			15.00%								
A		95	24.94	166	6.13	584	168	6.19	590	(1.0%)	(0.06)	(6)
D		5,205	19.55	130	4.81	25,013	132	4.87	25,333	(1.3%)	(0.06)	(320)
H		1,166	14.16	94	3.48	4,060	96	3.54	4,129	(1.7%)	(0.06)	(69)
K		24,496	10.12	67	2.49	60,938	69	2.54	62,323	(2.2%)	(0.06)	(1,385)
L		3,908	8.77	58	2.16	8,426	60	2.21	8,647	(2.6%)	(0.06)	(221)
M		741	7.42	49	1.82	1,352	51	1.88	1,394	(3.0%)	(0.06)	(42)
N		1,258	6.08	41	1.49	1,881	42	1.55	1,949	(3.5%)	(0.05)	(68)
W		708		10	0.37	261	10	0.37	261	0.0%	0.00	0
<b>Total</b>		<b>37,577</b>				<b>102,515</b>			<b>104,625</b>			<b>(2,111)</b>
<b>CRAWFORD</b>	0.09069599			15.00%								
B		7,256	22.25	148	4.04	29,286	150	4.08	29,615	(1.1%)	(0.05)	(329)
E		14,135	18.20	121	3.30	46,665	123	3.35	47,306	(1.4%)	(0.05)	(641)
H		20,324	14.16	94	2.57	52,201	96	2.61	53,086	(1.7%)	(0.04)	(885)
J		59,697	11.47	76	2.08	124,204	78	2.12	126,695	(2.0%)	(0.04)	(2,491)
L		6,178	8.77	58	1.59	9,828	60	1.63	10,086	(2.6%)	(0.04)	(258)
W		197		10	0.27	54	10	0.27	54	0.0%	0.00	0
<b>Total</b>		<b>107,788</b>				<b>262,238</b>			<b>266,841</b>			<b>(4,603)</b>
<b>DECATUR</b>	0.11176539			15.00%								
E		0	18.20	121	4.07	0	123	4.12	0	(1.4%)	(0.06)	0
M		61	7.42	49	1.66	101	51	1.71	104	(3.0%)	(0.05)	(3)
N		14	6.08	41	1.36	19	42	1.41	20	(3.5%)	(0.05)	(1)
O		0	4.73	32	1.06	0	33	1.11	0	(4.4%)	(0.05)	0
W		0		10	0.34	0	10	0.34	0	0.0%	0.00	0
<b>Total</b>		<b>75</b>				<b>120</b>			<b>124</b>			<b>(4)</b>

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TAME GRASS LAND - Fiscal Impact Study

	1994	TAME ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	TAME	TAME \$	TAME \$
COUNTY	AVE RURAL	PER CNTY	TAME	RATE '95	PER ACRE	CNTY PROD	TAME	PER ACRE	CNTY PROD	% CHNG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	TAME VALUE	TAME '95	GRP TAME 95	VALUE	TAME '94	GRP TAME 94	94 to 95	ACRE 94-95	GRP 94-95
DICKINSON	0.09460536			15.00%								
A		42	24.94	166	4.72	198	168	4.77	200	(1.0%)	(0.05)	(2)
F		874	16.86	112	3.19	2,787	114	3.24	2,827	(1.4%)	(0.05)	(40)
J		1,680	11.47	76	2.17	3,645	78	2.21	3,718	(2.0%)	(0.04)	(73)
L		13,645	8.77	58	1.66	22,643	60	1.70	23,237	(2.6%)	(0.04)	(594)
M		505	7.42	49	1.40	709	51	1.45	731	(3.0%)	(0.04)	(22)
W		32		10	0.28	9	10	0.28	9	0.0%	0.00	0
Total		16,778				29,991			30,722			(731)
DONIPHAN	0.11913704			15.00%								
D		1,789	19.55	130	4.66	8,331	132	4.72	8,438	(1.3%)	(0.06)	(107)
J		24,085	11.47	76	2.73	65,825	78	2.79	67,145	(2.0%)	(0.05)	(1,320)
K		1,352	10.12	67	2.41	3,261	69	2.47	3,335	(2.2%)	(0.05)	(74)
L		5,061	8.77	58	2.09	10,576	60	2.14	10,853	(2.6%)	(0.05)	(277)
M		563	7.42	49	1.77	995	51	1.82	1,026	(3.0%)	(0.05)	(31)
W		42,036		10	0.36	15,024	10	0.36	15,024	0.0%	0.00	0
Total		74,886				104,012			105,821			(1,809)
DOUGLAS	0.10341607			15.00%								
C		1,899	20.90	139	4.32	8,209	141	4.37	8,307	(1.2%)	(0.05)	(98)
E		928	18.20	121	3.76	3,492	123	3.82	3,540	(1.4%)	(0.05)	(48)
I		10,553	12.81	85	2.65	27,959	87	2.70	28,483	(1.8%)	(0.05)	(524)
L		70	8.77	58	1.81	127	60	1.86	130	(2.6%)	(0.05)	(3)
O		0	4.73	32	0.98	0	33	1.02	0	(4.4%)	(0.05)	0
W		0		10	0.31	0	10	0.31	0	0.0%	0.00	0
Total		13,449				39,787			40,461			(673)
EDWARDS	0.10893135			15.00%								
K		0	10.12	67	2.20	0	69	2.25	0	(2.2%)	(0.05)	0
L		0	8.77	58	1.91	0	60	1.96	0	(2.6%)	(0.05)	0
M		0	7.42	49	1.62	0	51	1.67	0	(3.0%)	(0.05)	0
N		0	6.08	41	1.32	0	42	1.37	0	(3.5%)	(0.05)	0
O		0	4.73	32	1.03	0	33	1.08	0	(4.4%)	(0.05)	0
W		0		10	0.33	0	10	0.33	0	0.0%	0.00	0
Total		0				0			0			0

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TAME GRASS LAND - Fiscal Impact Study

	1994	TAME ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	TAME	TAME \$	TAME \$
COUNTY	AVE RURAL	PER CNTY	TAME	RATE '95	PER ACRE	CNTY PROD	TAME	PER ACRE	CNTY PROD	% CHNG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	TAME VALUE	TAME '95	GRP TAME 95	VALUE	TAME '94	GRP TAME 94	94 to 95	ACRE 94-95	GRP 94-95
ELK	0.11602014			15.00%								
C		1,977	20.90	139	4.85	9,586	141	4.91	9,701	(1.2%)	(0.06)	(115)
F		14	16.86	112	3.91	55	114	3.97	56	(1.4%)	(0.06)	(1)
J		7,408	11.47	76	2.66	19,715	78	2.71	20,111	(2.0%)	(0.05)	(395)
K		8,762	10.12	67	2.35	20,574	69	2.40	21,042	(2.2%)	(0.05)	(468)
L		1,085	8.77	58	2.03	2,207	60	2.09	2,265	(2.6%)	(0.05)	(58)
N		15	6.08	41	1.41	21	42	1.46	22	(3.5%)	(0.05)	(1)
W				10	0.35	0	10	0.35	0	0.0%	0.00	0
Total		19,259				52,158			53,195			(1,037)
ELLIS	0.10023377			15.00%								
E		4	18.20	121	3.65	15	123	3.70	15	(1.4%)	(0.05)	0
L		80	8.77	58	1.76	140	60	1.80	144	(2.6%)	(0.05)	(4)
M		640	7.42	49	1.49	951	51	1.53	981	(3.0%)	(0.05)	(29)
N		0	6.08	41	1.22	0	42	1.26	0	(3.5%)	(0.04)	0
O		0	4.73	32	0.95	0	33	0.99	0	(4.4%)	(0.04)	0
W		0		10	0.30	0	10	0.30	0	0.0%	0.00	0
Total		723				1,106			1,140			(33)
ELLSWORTH	0.14315082			15.00%								
I		1	12.81	85	3.67	2	87	3.74	2	(1.8%)	(0.07)	0
K		0	10.12	67	2.90	0	69	2.96	0	(2.2%)	(0.07)	0
M		0	7.42	49	2.12	0	51	2.19	0	(3.0%)	(0.07)	0
N		0	6.08	41	1.74	0	42	1.80	0	(3.5%)	(0.06)	0
W		0		10	0.43	0	10	0.43	0	0.0%	0.00	0
Total		1				2			2			0
FINNEY	0.09918216			15.00%								
I		0	12.81	85	2.54	0	87	2.59	0	(1.8%)	(0.05)	0
M		0	7.42	49	1.47	0	51	1.52	0	(3.0%)	(0.05)	0
N		0	6.08	41	1.21	0	42	1.25	0	(3.5%)	(0.04)	0
O		70	4.73	32	0.94	65	33	0.98	68	(4.4%)	(0.04)	(3)
P		0	3.38	23	0.67	0	24	0.71	0	(6.1%)	(0.04)	0
W		0		10	0.30	0	10	0.30	0	0.0%	0.00	0
Total		70				65			68			(3)

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TAME GRASS LAND - Fiscal Impact Study

	1994	TAME ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	TAME	TAME \$	TAME \$
COUNTY	AVE RURAL	PER CNTY	TAME	RATE '95	PER ACRE	CNTY PROD	TAME	PER ACRE	CNTY PROD	% CHNG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	TAME VALUE	TAME '95	GRP TAME 95	VALUE	TAME '94	GRP TAME 94	94 to 95	ACRE 94-95	GRP 94-95
<b>FORD</b>	0.12282601			15.00%								
D		0	19.55	130	4.80	0	132	4.86	0	(1.3%)	(0.06)	0
L		88	8.77	58	2.15	190	60	2.21	195	(2.6%)	(0.06)	(5)
M		145	7.42	49	1.82	264	51	1.88	272	(3.0%)	(0.06)	(8)
N		698	6.08	41	1.49	1,043	42	1.55	1,080	(3.5%)	(0.05)	(38)
O		4	4.73	32	1.16	5	33	1.22	5	(4.4%)	(0.05)	0
W		0		10	0.37	0	10	0.37	0	0.0%	0.00	0
<b>Total</b>		<b>935</b>				<b>1,501</b>			<b>1,553</b>			<b>(51)</b>
<b>FRANKLIN</b>	0.09686434			15.00%								
B		1,792	22.25	148	4.31	7,726	150	4.36	7,813	(1.1%)	(0.05)	(87)
E		1,289	18.20	121	3.53	4,544	123	3.57	4,606	(1.4%)	(0.05)	(62)
H		19,221	14.16	94	2.74	52,728	96	2.79	53,621	(1.7%)	(0.05)	(894)
J		16,180	11.47	76	2.22	35,954	78	2.27	36,675	(2.0%)	(0.04)	(721)
L		2,143	8.77	58	1.70	3,640	60	1.74	3,736	(2.6%)	(0.04)	(95)
W		0		10	0.29	0	10	0.29	0	0.0%	0.00	0
<b>Total</b>		<b>40,625</b>				<b>104,592</b>			<b>106,451</b>			<b>(1,859)</b>
<b>GEARY</b>	0.08342384			15.00%								
D		381	19.55	130	3.26	1,243	132	3.30	1,259	(1.3%)	(0.04)	(16)
G		12	15.51	103	2.59	32	105	2.63	32	(1.5%)	(0.04)	0
J		1,606	11.47	76	1.91	3,074	78	1.95	3,135	(2.0%)	(0.04)	(62)
K		2,110	10.12	67	1.69	3,562	69	1.73	3,643	(2.2%)	(0.04)	(81)
M		195	7.42	49	1.24	241	51	1.28	249	(3.0%)	(0.04)	(7)
N		623	6.08	41	1.01	632	42	1.05	655	(3.5%)	(0.04)	(23)
W		252		10	0.25	63	10	0.25	63	0.0%	0.00	0
<b>Total</b>		<b>5,179</b>				<b>8,847</b>			<b>9,036</b>			<b>(189)</b>
<b>GOVE</b>	0.10530128			15.00%								
E		0	18.20	121	3.83	0	123	3.89	0	(1.4%)	(0.05)	0
L		0	8.77	58	1.85	0	60	1.90	0	(2.6%)	(0.05)	0
M		0	7.42	49	1.56	0	51	1.61	0	(3.0%)	(0.05)	0
O		1	4.73	32	1.00	1	33	1.04	2	(4.4%)	(0.05)	0
P		0	3.38	23	0.71	0	24	0.76	0	(6.1%)	(0.05)	0
W		0		10	0.32	0	10	0.32	0	0.0%	0.00	0
<b>Total</b>		<b>1</b>				<b>1</b>			<b>2</b>			<b>0</b>

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TAME GRASS LAND - Fiscal Impact Study

	1994	TAME ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	TAME	TAME \$	TAME \$
COUNTY	AVE RURAL	PER CNTY	TAME	RATE '95	PER ACRE	CNTY PROD	TAME	PER ACRE	CNTY PROD	% CHNG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	TAME VALUE	TAME '95	GRP TAME 95	VALUE	TAME '94	GRP TAME 94	94 to 95	ACRE 94-95	GRP 94-95
<b>GRAHAM</b>	0.13332735			15.00%								
L		0	8.77	58	2.34	0	60	2.40	0	(2.6%)	(0.06)	0
M		0	7.42	49	1.98	0	51	2.04	0	(3.0%)	(0.06)	0
N		0	6.08	41	1.62	0	42	1.68	0	(3.5%)	(0.06)	0
O		0	4.73	32	1.26	0	33	1.32	0	(4.4%)	(0.06)	0
W		0		10	0.40	0	10	0.40	0	0.0%	0.00	0
<b>Total</b>		0				0			0			0
<b>GRANT</b>	0.07498515			15.00%								
I		0	12.81	85	1.92	0	87	1.96	0	(1.8%)	(0.04)	0
M		0	7.42	49	1.11	0	51	1.15	0	(3.0%)	(0.03)	0
N		0	6.08	41	0.91	0	42	0.94	0	(3.5%)	(0.03)	0
O		0	4.73	32	0.71	0	33	0.74	0	(4.4%)	(0.03)	0
P		0	3.38	23	0.51	0	24	0.54	0	(6.1%)	(0.03)	0
W		0		10	0.22	0	10	0.22	0	0.0%	0.00	0
<b>Total</b>		0				0			0			0
<b>GRAY</b>	0.11273625			15.00%								
E		0	18.20	121	4.10	0	123	4.16	0	(1.4%)	(0.06)	0
G		31	15.51	103	3.50	108	105	3.55	110	(1.5%)	(0.05)	(2)
M		91	7.42	49	1.67	152	51	1.72	157	(3.0%)	(0.05)	(5)
N		116	6.08	41	1.37	160	42	1.42	165	(3.5%)	(0.05)	(6)
O		2,211	4.73	32	1.07	2,358	33	1.12	2,467	(4.4%)	(0.05)	(110)
Q		0	2.04	14	0.46	0	15	0.51	0	(9.3%)	(0.05)	0
W		0		10	0.34	0	10	0.34	0	0.0%	0.00	0
<b>Total</b>		2,449				2,778			2,900			(122)
<b>GREELEY</b>	0.09813297			15.00%								
M		0	7.42	49	1.46	0	51	1.50	0	(3.0%)	(0.05)	0
N		0	6.08	41	1.19	0	42	1.24	0	(3.5%)	(0.04)	0
O		0	4.73	32	0.93	0	33	0.97	0	(4.4%)	(0.04)	0
P		0	3.38	23	0.66	0	24	0.71	0	(6.1%)	(0.04)	0
W		0		10	0.29	0	10	0.29	0	0.0%	0.00	0
<b>Total</b>		0				0			0			0

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TAME GRASS LAND - Fiscal Impact Study

	1994	TAME ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	TAME	TAME \$	TAME \$
COUNTY	AVE RURAL	PER CNTY	TAME	RATE '95	PER ACRE	CNTY PROD	TAME	PER ACRE	CNTY PROD	% CHNG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	TAME VALUE	TAME '95	GRP TAME 95	VALUE	TAME '94	GRP TAME 94	94 to 95	ACRE 94-95	GRP 94-95
<b>GREENWOOD</b>	0.13023444			15.00%								
C		4,462	20.90	139	5.44	24,291	141	5.51	24,582	(1.2%)	(0.07)	(291)
F		109	16.86	112	4.39	479	114	4.45	486	(1.4%)	(0.06)	(7)
J		6,773	11.47	76	2.99	20,235	78	3.05	20,640	(2.0%)	(0.06)	(406)
K		9,865	10.12	67	2.64	26,004	69	2.70	26,595	(2.2%)	(0.06)	(591)
L		1,590	8.77	58	2.28	3,633	60	2.34	3,728	(2.6%)	(0.06)	(95)
M		16	7.42	49	1.93	31	51	1.99	32	(3.0%)	(0.06)	(1)
W		0		10	0.39	0	10	0.39	0	0.0%	0.00	0
<b>Total</b>		<b>22,816</b>				<b>74,672</b>			<b>76,063</b>			<b>(1,390)</b>
<b>HAMILTON</b>	0.1143049			15.00%								
I		0	12.81	85	2.93	0	87	2.98	0	(1.8%)	(0.05)	0
M		0	7.42	49	1.70	0	51	1.75	0	(3.0%)	(0.05)	0
N		0	6.08	41	1.39	0	42	1.44	0	(3.5%)	(0.05)	0
O		0	4.73	32	1.08	0	33	1.13	0	(4.4%)	(0.05)	0
P		0	3.38	23	0.77	0	24	0.82	0	(6.1%)	(0.05)	0
W		0		10	0.34	0	10	0.34	0	0.0%	0.00	0
<b>Total</b>		<b>0</b>				<b>0</b>			<b>0</b>			<b>0</b>
<b>HARPER</b>	0.11060062			15.00%								
A		54	24.94	166	5.52	298	168	5.57	301	(1.0%)	(0.06)	(3)
E		0	18.20	121	4.03	0	123	4.08	0	(1.4%)	(0.06)	0
I		0	12.81	85	2.83	0	87	2.89	0	(1.8%)	(0.05)	0
L		20	8.77	58	1.94	40	60	1.99	41	(2.6%)	(0.05)	(1)
M		32	7.42	49	1.64	52	51	1.69	54	(3.0%)	(0.05)	(2)
W		0		10	0.33	0	10	0.33	0	0.0%	0.00	0
<b>Total</b>		<b>106</b>				<b>390</b>			<b>395</b>			<b>(6)</b>
<b>HARVEY</b>	0.09984253			15.00%								
A		0	24.94	166	4.98	0	168	5.03	0	(1.0%)	(0.05)	0
G		218	15.51	103	3.10	674	105	3.15	684	(1.5%)	(0.05)	(10)
J		189	11.47	76	2.29	434	78	2.34	442	(2.0%)	(0.05)	(9)
L		4,667	8.77	58	1.75	8,173	60	1.80	8,387	(2.6%)	(0.05)	(214)
N		0	6.08	41	1.21	0	42	1.26	0	(3.5%)	(0.04)	0
W		34		10	0.30	10	10	0.30	10	0.0%	0.00	0
<b>Total</b>		<b>5,107</b>				<b>9,290</b>			<b>9,523</b>			<b>(233)</b>

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TAME GRASS LAND - Fiscal Impact Study

	1994	TAME ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	TAME	TAME \$	TAME \$
COUNTY	AVE RURAL	PER CNTY	TAME	RATE '95	PER ACRE	CNTY PROD	TAME	PER ACRE	CNTY PROD	% CHNG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	TAME VALUE	TAME '95	GRP TAME 95	VALUE	TAME '94	GRP TAME 94	94 to 95	ACRE 94-95	GRP 94-95
<b>HASKELL</b>	0.06990389			15.00%								
M		0	7.42	49	1.04	0	51	1.07	0	(3.0%)	(0.03)	0
O		0	4.73	32	0.66	0	33	0.69	0	(4.4%)	(0.03)	0
P		0	3.38	23	0.47	0	24	0.50	0	(6.1%)	(0.03)	0
W		0		10	0.21	0	10	0.21	0	0.0%	0.00	0
<b>Total</b>		<b>0</b>				<b>0</b>			<b>0</b>			<b>0</b>
<b>HODGEMAN</b>	0.15526612			15.00%								
L		0	8.77	58	2.72	0	60	2.79	0	(2.6%)	(0.07)	0
M		208	7.42	49	2.30	479	51	2.38	494	(3.0%)	(0.07)	(15)
N		420	6.08	41	1.89	794	42	1.96	822	(3.5%)	(0.07)	(29)
O		89	4.73	32	1.47	130	33	1.54	136	(4.4%)	(0.07)	(6)
Q		0	2.04	14	0.63	0	15	0.70	0	(9.3%)	(0.07)	0
W		0		10	0.47	0	10	0.47	0	0.0%	0.00	0
<b>Total</b>		<b>717</b>				<b>1,403</b>			<b>1,452</b>			<b>(50)</b>
<b>JACKSON</b>	0.09965582			15.00%								
D		11,081	19.55	130	3.90	43,178	132	3.95	43,730	(1.3%)	(0.05)	(552)
J		40,682	11.47	76	2.29	93,003	78	2.33	94,868	(2.0%)	(0.05)	(1,865)
K		52,572	10.12	67	2.02	106,039	69	2.06	108,449	(2.2%)	(0.05)	(2,410)
L		4,456	8.77	58	1.75	7,788	60	1.79	7,992	(2.6%)	(0.05)	(204)
N		279	6.08	41	1.21	338	42	1.26	350	(3.5%)	(0.04)	(12)
W		492		10	0.30	147	10	0.30	147	0.0%	0.00	0
<b>Total</b>		<b>109,562</b>				<b>250,494</b>			<b>255,537</b>			<b>(5,044)</b>
<b>JEFFERSON</b>	0.10941013			15.00%								
D		3,949	19.55	130	4.28	16,892	132	4.33	17,108	(1.3%)	(0.05)	(216)
J		56,227	11.47	76	2.51	141,121	78	2.56	143,951	(2.0%)	(0.05)	(2,830)
K		26,473	10.12	67	2.21	58,623	69	2.26	59,955	(2.2%)	(0.05)	(1,332)
L		3,371	8.77	58	1.92	6,469	60	1.97	6,639	(2.6%)	(0.05)	(170)
M		2,311	7.42	49	1.62	3,753	51	1.67	3,869	(3.0%)	(0.05)	(116)
W				10	0.33	0	10	0.33	0	0.0%	0.00	0
<b>Total</b>		<b>92,330</b>				<b>226,858</b>			<b>231,522</b>			<b>(4,664)</b>

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TAME GRASS LAND - Fiscal Impact Study

	1994	TAME ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	TAME	TAME \$	TAME \$
COUNTY	AVE RURAL	PER CNTY	TAME	RATE '95	PER ACRE	CNTY PROD	TAME	PER ACRE	CNTY PROD	% CHNG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	TAME VALUE	TAME '95	GRP TAME 95	VALUE	TAME '94	GRP TAME 94	94 to 95	ACRE 94-95	GRP 94-95
JEWELL	0.1265941			15.00%								
B		102	22.25	148	5.63	576	150	5.70	582	(1.1%)	(0.06)	(6)
K		687	10.12	67	2.56	1,761	69	2.62	1,801	(2.2%)	(0.06)	(40)
M		9,192	7.42	49	1.88	17,269	51	1.94	17,805	(3.0%)	(0.06)	(535)
O		96	4.73	32	1.20	114	33	1.25	120	(4.4%)	(0.06)	(5)
W		0		10	0.38	0	10	0.38	0	0.0%	0.00	0
Total		10,077				19,720			20,307			(587)
JOHNSON	0.12275025			15.00%								
C		8,630	20.90	139	5.13	44,281	141	5.19	44,811	(1.2%)	(0.06)	(530)
E		85	18.20	121	4.47	381	123	4.53	386	(1.4%)	(0.06)	(5)
I		62,402	12.81	85	3.14	196,244	87	3.20	199,921	(1.8%)	(0.06)	(3,677)
L		6,587	8.77	58	2.15	14,181	60	2.21	14,553	(2.6%)	(0.06)	(372)
N		3,199	6.08	41	1.49	4,774	42	1.55	4,947	(3.5%)	(0.05)	(173)
W		1,035		10	0.37	381	10	0.37	381	0.0%	0.00	0
Total		81,937				260,243			264,999			(4,756)
KEARNY	0.07269563			15.00%								
I		0	12.81	85	1.86	0	87	1.90	0	(1.8%)	(0.03)	0
M		0	7.42	49	1.08	0	51	1.11	0	(3.0%)	(0.03)	0
O		0	4.73	32	0.69	0	33	0.72	0	(4.4%)	(0.03)	0
P		0	3.38	23	0.49	0	24	0.52	0	(6.1%)	(0.03)	0
Q		0	2.04	14	0.30	0	15	0.33	0	(9.3%)	(0.03)	0
W		0		10	0.22	0	10	0.22	0	0.0%	0.00	0
Total		0				0			0			0
KINGMAN	0.09968957			15.00%								
A		36	24.94	166	4.97	181	168	5.02	183	(1.0%)	(0.05)	(2)
H		0	14.16	94	2.82	0	96	2.87	0	(1.7%)	(0.05)	0
K		16	10.12	67	2.02	32	69	2.06	33	(2.2%)	(0.05)	(1)
M		153	7.42	49	1.48	226	51	1.53	233	(3.0%)	(0.05)	(7)
O		0	4.73	32	0.94	0	33	0.99	0	(4.4%)	(0.04)	0
W		0		10	0.30	0	10	0.30	0	0.0%	0.00	0
Total		205				439			449			(10)

5-12

TAME GRASS LAND - Fiscal Impact Study

	1994	TAME ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	TAME	TAME \$	TAME \$
COUNTY	AVE RURAL	PER CNTY	TAME	RATE '95	PER ACRE	CNTY PROD	TAME	PER ACRE	CNTY PROD	% CHNG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	TAME VALUE	TAME '95	GRP TAME 95	VALUE	TAME '94	GRP TAME 94	94 to 95	ACRE 94-95	GRP 94-95
<b>KIOWA</b>	0.09912088			15.00%								
B		0	22.25	148	4.41	0	150	4.46	0	(1.1%)	(0.05)	0
E		0	18.20	121	3.61	0	123	3.66	0	(1.4%)	(0.05)	0
K		0	10.12	67	2.01	0	69	2.05	0	(2.2%)	(0.05)	0
N		86	6.08	41	1.21	103	42	1.25	107	(3.5%)	(0.04)	(4)
O		0	4.73	32	0.94	0	33	0.98	0	(4.4%)	(0.04)	0
W		0		10	0.30	0	10	0.30	0	0.0%	0.00	0
<b>Total</b>		<b>86</b>				<b>103</b>			<b>107</b>			<b>(4)</b>
<b>LABETTE</b>	0.10702551			15.00%								
B		616	22.25	148	4.76	2,932	150	4.82	2,965	(1.1%)	(0.05)	(33)
E		577	18.20	121	3.90	2,249	123	3.95	2,280	(1.4%)	(0.05)	(31)
H		2,286	14.16	94	3.03	6,929	96	3.08	7,047	(1.7%)	(0.05)	(117)
J		3,509	11.47	76	2.46	8,616	78	2.50	8,789	(2.0%)	(0.05)	(173)
L		241	8.77	58	1.88	453	60	1.93	464	(2.6%)	(0.05)	(12)
W		27		10	0.32	9	10	0.32	9	0.0%	0.00	0
<b>Total</b>		<b>7,256</b>				<b>21,187</b>			<b>21,553</b>			<b>(366)</b>
<b>LANE</b>	0.14139469			15.00%								
M		0	7.42	49	2.10	0	51	2.16	0	(3.0%)	(0.07)	0
N		0	6.08	41	1.72	0	42	1.78	0	(3.5%)	(0.06)	0
O		0	4.73	32	1.34	0	33	1.40	0	(4.4%)	(0.06)	0
P		0	3.38	23	0.96	0	24	1.02	0	(6.1%)	(0.06)	0
W		0		10	0.42	0	10	0.42	0	0.0%	0.00	0
<b>Total</b>		<b>0</b>				<b>0</b>			<b>0</b>			<b>0</b>
<b>LEAVENWORTH</b>	0.08911757			15.00%								
D		1,128	19.55	130	3.48	3,929	132	3.53	3,980	(1.3%)	(0.04)	(50)
J		5,456	11.47	76	2.04	11,153	78	2.09	11,377	(2.0%)	(0.04)	(224)
K		1,900	10.12	67	1.80	3,427	69	1.84	3,505	(2.2%)	(0.04)	(78)
L		3,769	8.77	58	1.56	5,891	60	1.60	6,046	(2.6%)	(0.04)	(155)
M		681	7.42	49	1.32	901	51	1.36	929	(3.0%)	(0.04)	(28)
O		10	4.73	32	0.84	8	33	0.88	9	(4.4%)	(0.04)	0
W		268		10	0.27	72	10	0.27	72	0.0%	0.00	0
<b>Total</b>		<b>13,211</b>				<b>25,381</b>			<b>25,916</b>			<b>(535)</b>

5-13

TAME GRASS LAND - Fiscal Impact Study

	1994	TAME ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	TAME	TAME \$	TAME \$
COUNTY	AVE RURAL	PER CNTY	TAME	RATE '95	PER ACRE	CNTY PROD	TAME	PER ACRE	CNTY PROD	% CHNG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	TAME VALUE	TAME '95	GRP TAME 95	VALUE	TAME '94	GRP TAME 94	94 to 95	ACRE 94-95	GRP 94-95
LINCOLN	0.1393537			15.00%								
E		0	18.20	121	5.07	0	123	5.14	0	(1.4%)	(0.07)	0
I		0	12.81	85	3.57	0	87	3.64	0	(1.8%)	(0.07)	0
K		0	10.12	67	2.82	0	69	2.88	0	(2.2%)	(0.06)	0
M		0	7.42	49	2.07	0	51	2.13	0	(3.0%)	(0.06)	0
N		0	6.08	41	1.69	0	42	1.76	0	(3.5%)	(0.06)	0
W		0		10	0.42	0	10	0.42	0	0.0%	0.00	0
Total		0				0			0			0
LINN	0.07489667			15.00%								
B		2,867	22.25	148	3.33	9,557	150	3.37	9,664	(1.1%)	(0.04)	(107)
E		1,077	18.20	121	2.73	2,935	123	2.76	2,975	(1.4%)	(0.04)	(40)
H		24,892	14.16	94	2.12	52,798	96	2.16	53,693	(1.7%)	(0.04)	(895)
J		30,050	11.47	76	1.72	51,630	78	1.75	52,665	(2.0%)	(0.03)	(1,035)
L		4,868	8.77	58	1.31	6,396	60	1.35	6,563	(2.6%)	(0.03)	(168)
O		6,090	4.73	32	0.71	4,315	33	0.74	4,516	(4.4%)	(0.03)	(201)
W				10	0.22	0	10	0.22	0	0.0%	0.00	0
Total		69,844				127,630			130,076			(2,446)
LOGAN	0.10619244			15.00%								
I		0	12.81	85	2.72	0	87	2.77	0	(1.8%)	(0.05)	0
M		0	7.42	49	1.58	0	51	1.62	0	(3.0%)	(0.05)	0
N		0	6.08	41	1.29	0	42	1.34	0	(3.5%)	(0.05)	0
O		0	4.73	32	1.00	0	33	1.05	0	(4.4%)	(0.05)	0
Q		0	2.04	14	0.43	0	15	0.48	0	(9.3%)	(0.04)	0
W		0		10	0.32	0	10	0.32	0	0.0%	0.00	0
Total		0				0			0			0
LYON	0.10151093			15.00%								
C		2,210	20.90	139	4.24	9,376	141	4.29	9,488	(1.2%)	(0.05)	(112)
F		163	16.86	112	3.42	559	114	3.47	567	(1.4%)	(0.05)	(8)
I		7,263	12.81	85	2.60	18,889	87	2.65	19,243	(1.8%)	(0.05)	(354)
K		12,086	10.12	67	2.05	24,833	69	2.10	25,397	(2.2%)	(0.05)	(564)
L		641	8.77	58	1.78	1,141	60	1.83	1,171	(2.6%)	(0.05)	(30)
N		926	6.08	41	1.23	1,143	42	1.28	1,185	(3.5%)	(0.04)	(41)
W		0		10	0.30	0	10	0.30	0	0.0%	0.00	0
Total		23,289				55,940			57,050			(1,110)

5-14

TAME GRASS LAND - Fiscal Impact Study

	1994	TAME ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	TAME	TAME \$	TAME \$
COUNTY	AVE RURAL	PER CNTY	TAME	RATE '95	PER ACRE	CNTY PROD	TAME	PER ACRE	CNTY PROD	% CHNG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	TAME VALUE	TAME '95	GRP TAME 95	VALUE	TAME '94	GRP TAME 94	94 to 95	ACRE 94-95	GRP 94-95
<b>MARION</b>	0.09150342			15.00%								
D		1,699	19.55	130	3.58	6,077	132	3.62	6,155	(1.3%)	(0.05)	(78)
H		96	14.16	94	2.59	250	96	2.64	254	(1.7%)	(0.04)	(4)
K		3,893	10.12	67	1.85	7,210	69	1.89	7,373	(2.2%)	(0.04)	(164)
L		11,512	8.77	58	1.60	18,476	60	1.65	18,961	(2.6%)	(0.04)	(485)
N		649	6.08	41	1.11	722	42	1.15	748	(3.5%)	(0.04)	(26)
W		0		10	0.27	0	10	0.27	0	0.0%	0.00	0
<b>Total</b>		17,848				32,735			33,491			(756)
<b>MARSHALL</b>	0.10628024			15.00%								
D		2,060	19.55	130	4.16	8,559	132	4.21	8,668	(1.3%)	(0.05)	(109)
J		3,735	11.47	76	2.44	9,106	78	2.49	9,288	(2.0%)	(0.05)	(183)
K		26,629	10.12	67	2.15	57,282	69	2.20	58,584	(2.2%)	(0.05)	(1,302)
L		2,025	8.77	58	1.86	3,774	60	1.91	3,873	(2.6%)	(0.05)	(99)
W				10	0.32	0	10	0.32	0	0.0%	0.00	0
<b>Total</b>		34,448				78,721			80,414			(1,693)
<b>MCPHERSON</b>	0.09733175			15.00%								
A		0	24.94	166	4.85	0	168	4.91	0	(1.0%)	(0.05)	0
G		111	15.51	103	3.02	336	105	3.07	341	(1.5%)	(0.05)	(5)
J		130	11.47	76	2.23	290	78	2.28	296	(2.0%)	(0.04)	(6)
K		147	10.12	67	1.97	289	69	2.01	296	(2.2%)	(0.04)	(7)
L		3,708	8.77	58	1.71	6,330	60	1.75	6,496	(2.6%)	(0.04)	(166)
M		586	7.42	49	1.44	846	51	1.49	872	(3.0%)	(0.04)	(26)
W		0		10	0.29	0	10	0.29	0	0.0%	0.00	0
<b>Total</b>		4,682				8,091			8,301			(210)
<b>MEADE</b>	0.09451211			15.00%								
D		0	19.55	130	3.70	0	132	3.74	0	(1.3%)	(0.05)	0
L		0	8.77	58	1.66	0	60	1.70	0	(2.6%)	(0.04)	0
M		0	7.42	49	1.40	0	51	1.45	0	(3.0%)	(0.04)	0
O		336	4.73	32	0.89	300	33	0.94	314	(4.4%)	(0.04)	(14)
W		0		10	0.28	0	10	0.28	0	0.0%	0.00	0
<b>Total</b>		336				300			314			(14)

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TAME GRASS LAND - Fiscal Impact Study

	1994	TAME ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	TAME	TAME \$	TAME \$
COUNTY	AVE RURAL	PER CNTY	TAME	RATE '95	PER ACRE	CNTY PROD	TAME	PER ACRE	CNTY PROD	% CHNG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	TAME VALUE	TAME '95	GRP TAME 95	VALUE	TAME '94	GRP TAME 94	94 to 95	ACRE 94-95	GRP 94-95
MIAMI	0.09773706			15.00%								
B		8,183	22.25	148	4.35	35,592	150	4.40	35,992	(1.1%)	(0.05)	(400)
E		1,823	18.20	121	3.56	6,484	123	3.61	6,573	(1.4%)	(0.05)	(89)
H		48,354	14.16	94	2.77	133,840	96	2.81	136,108	(1.7%)	(0.05)	(2,268)
J		67,487	11.47	76	2.24	151,311	78	2.29	154,345	(2.0%)	(0.04)	(3,034)
L		23,952	8.77	58	1.71	41,061	60	1.76	42,138	(2.6%)	(0.04)	(1,077)
N		181	6.08	41	1.19	216	42	1.23	223	(3.5%)	(0.04)	(8)
W		12,673		10	0.29	3,716	10	0.29	3,716	0.0%	0.00	0
Total		162,652				372,219			379,095			(6,876)
MITCHELL	0.11721439			15.00%								
J		4	11.47	76	2.69	11	78	2.74	11	(2.0%)	(0.05)	0
K		0	10.12	67	2.37	0	69	2.43	0	(2.2%)	(0.05)	0
M		62	7.42	49	1.74	108	51	1.79	111	(3.0%)	(0.05)	(3)
N		0	6.08	41	1.43	0	42	1.48	0	(3.5%)	(0.05)	0
W		0		10	0.35	0	10	0.35	0	0.0%	0.00	0
Total		66				119			123			(4)
MONTGOMERY	0.12315521			15.00%								
B		439	22.25	148	5.48	2,407	150	5.54	2,434	(1.1%)	(0.06)	(27)
E		824	18.20	121	4.48	3,694	123	4.54	3,744	(1.4%)	(0.06)	(51)
J		37,121	11.47	76	2.83	104,874	78	2.88	106,977	(2.0%)	(0.06)	(2,103)
M		262	7.42	49	1.83	478	51	1.88	493	(3.0%)	(0.06)	(15)
N		0	6.08	41	1.50	0	42	1.55	0	(3.5%)	(0.05)	0
W		0		10	0.37	0	10	0.37	0	0.0%	0.00	0
Total		38,646				111,453			113,649			(2,196)
MORRIS	0.10063415			15.00%								
D		1,995	19.55	130	3.93	7,850	132	3.99	7,950	(1.3%)	(0.05)	(100)
G		3	15.51	103	3.12	8	105	3.17	8	(1.5%)	(0.05)	0
J		2,602	11.47	76	2.31	6,007	78	2.35	6,127	(2.0%)	(0.05)	(120)
K		9,575	10.12	67	2.04	19,503	69	2.08	19,946	(2.2%)	(0.05)	(443)
L		2,747	8.77	58	1.77	4,848	60	1.81	4,975	(2.6%)	(0.05)	(127)
N		714	6.08	41	1.22	874	42	1.27	906	(3.5%)	(0.04)	(32)
W		117		10	0.30	35	10	0.30	35	0.0%	0.00	0
Total		17,753				39,125			39,948			(823)

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TAME GRASS LAND - Fiscal Impact Study

	1994	TAME ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	TAME	TAME \$	TAME \$
COUNTY	AVE RURAL	PER CNTY	TAME	RATE '95	PER ACRE	CNTY PROD	TAME	PER ACRE	CNTY PROD	% CHNG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	TAME VALUE	TAME '95	GRP TAME 95	VALUE	TAME '94	GRP TAME 94	94 to 95	ACRE 94-95	GRP 94-95
<b>MORTON</b>	0.08038005			15.00%								
M		0	7.42	49	1.19	0	51	1.23	0	(3.0%)	(0.04)	0
N		0	6.08	41	0.98	0	42	1.01	0	(3.5%)	(0.04)	0
O		0	4.73	32	0.76	0	33	0.80	0	(4.4%)	(0.04)	0
P		0	3.38	23	0.54	0	24	0.58	0	(6.1%)	(0.04)	0
W		0		10	0.24	0	10	0.24	0	0.0%	0.00	0
<b>Total</b>		<b>0</b>				<b>0</b>			<b>0</b>			<b>0</b>
<b>NEMAHA</b>	0.10038409			15.00%								
D		6,792	19.55	130	3.93	26,659	132	3.98	27,000	(1.3%)	(0.05)	(341)
F		161	16.86	112	3.38	546	114	3.43	553	(1.4%)	(0.05)	(8)
J		2,365	11.47	76	2.30	5,445	78	2.35	5,554	(2.0%)	(0.05)	(109)
K		74,072	10.12	67	2.03	150,499	69	2.08	153,919	(2.2%)	(0.05)	(3,420)
L		2,652	8.77	58	1.76	4,670	60	1.81	4,792	(2.6%)	(0.05)	(122)
W		9		10	0.30	3	10	0.30	3	0.0%	0.00	0
<b>Total</b>		<b>86,051</b>				<b>187,820</b>			<b>191,821</b>			<b>(4,001)</b>
<b>NEOSHO</b>	0.11803003			15.00%								
B		2,109	22.25	148	5.25	11,079	150	5.31	11,203	(1.1%)	(0.06)	(124)
E		8,651	18.20	121	4.30	37,167	123	4.36	37,677	(1.4%)	(0.06)	(511)
H		9,629	14.16	94	3.34	32,185	96	3.40	32,730	(1.7%)	(0.06)	(546)
J		43,110	11.47	76	2.71	116,725	78	2.76	119,066	(2.0%)	(0.05)	(2,341)
L		5,175	8.77	58	2.07	10,713	60	2.12	10,994	(2.6%)	(0.05)	(281)
W		89		10	0.35	31	10	0.35	31	0.0%	0.00	0
<b>Total</b>		<b>68,763</b>				<b>207,900</b>			<b>211,702</b>			<b>(3,802)</b>
<b>NESS</b>	0.12103813			15.00%								
L		0	8.77	58	2.12	0	60	2.18	0	(2.6%)	(0.06)	0
M		0	7.42	49	1.80	0	51	1.85	0	(3.0%)	(0.06)	0
N		0	6.08	41	1.47	0	42	1.53	0	(3.5%)	(0.05)	0
O		0	4.73	32	1.15	0	33	1.20	0	(4.4%)	(0.05)	0
R		0	0.71	10	0.36	0	10	0.36	0	0.0%	0.00	0
W		0		10	0.36	0	10	0.36	0	0.0%	0.00	0
<b>Total</b>		<b>0</b>				<b>0</b>			<b>0</b>			<b>0</b>

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TAME GRASS LAND - Fiscal Impact Study

	1994	TAME ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	TAME	TAME \$	TAME \$
COUNTY	AVE RURAL	PER CNTY	TAME	RATE '95	PER ACRE	CNTY PROD	TAME	PER ACRE	CNTY PROD	% CHNG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	TAME VALUE	TAME '95	GRP TAME 95	VALUE	TAME '94	GRP TAME 94	94 to 95	ACRE 94-95	GRP 94-95
<b>NORTON</b>	0.11121937			15.00%								
L		0	8.77	58	1.95	0	60	2.00	0	(2.6%)	(0.05)	0
M		18	7.42	49	1.65	30	51	1.70	31	(3.0%)	(0.05)	(1)
N		5	6.08	41	1.35	7	42	1.40	7	(3.5%)	(0.05)	0
O		0	4.73	32	1.05	0	33	1.10	0	(4.4%)	(0.05)	0
W		0		10	0.33	0	10	0.33	0	0.0%	0.00	0
<b>Total</b>		<b>23</b>				<b>37</b>			<b>38</b>			<b>(1)</b>
<b>OSAGE</b>	0.0994436			15.00%								
B		1,708	22.25	148	4.43	7,557	150	4.47	7,642	(1.1%)	(0.05)	(85)
E		189	18.20	121	3.62	684	123	3.67	694	(1.4%)	(0.05)	(9)
I		33,968	12.81	85	2.55	86,543	87	2.60	88,164	(1.8%)	(0.05)	(1,621)
K		3,215	10.12	67	2.01	6,470	69	2.06	6,617	(2.2%)	(0.05)	(147)
N		178	6.08	41	1.21	216	42	1.25	224	(3.5%)	(0.04)	(8)
W		120		10	0.30	36	10	0.30	36	0.0%	0.00	0
<b>Total</b>		<b>39,378</b>				<b>101,505</b>			<b>103,376</b>			<b>(1,871)</b>
<b>OSBORNE</b>	0.1117058			15.00%								
K		0	10.12	67	2.26	0	69	2.31	0	(2.2%)	(0.05)	0
L		62	8.77	58	1.96	121	60	2.01	125	(2.6%)	(0.05)	(3)
N		175	6.08	41	1.36	238	42	1.41	247	(3.5%)	(0.05)	(9)
O		0	4.73	32	1.06	0	33	1.11	0	(4.4%)	(0.05)	0
W		0		10	0.34	0	10	0.34	0	0.0%	0.00	0
<b>Total</b>		<b>237</b>				<b>360</b>			<b>372</b>			<b>(12)</b>
<b>OTTAWA</b>	0.11809488			15.00%								
A		0	24.94	166	5.89	0	168	5.95	0	(1.0%)	(0.06)	0
I		63	12.81	85	3.03	192	87	3.08	195	(1.8%)	(0.06)	(4)
L		644	8.77	58	2.07	1,334	60	2.13	1,369	(2.6%)	(0.05)	(35)
M		35	7.42	49	1.75	61	51	1.81	63	(3.0%)	(0.05)	(2)
P		0	3.38	23	0.80	0	24	0.85	0	(6.1%)	(0.05)	0
W		0		10	0.35	0	10	0.35	0	0.0%	0.00	0
<b>Total</b>		<b>742</b>				<b>1,587</b>			<b>1,628</b>			<b>(40)</b>

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TAME GRASS LAND - Fiscal Impact Study

	1994	TAME ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	TAME	TAME \$	TAME \$
COUNTY	AVE RURAL	PER CNTY	TAME	RATE '95	PER ACRE	CNTY PROD	TAME	PER ACRE	CNTY PROD	% CHNG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	TAME VALUE	TAME '95	GRP TAME 95	VALUE	TAME '94	GRP TAME 94	94 to 95	ACRE 94-95	GRP 94-95
<b>PAWNEE</b>	0.11635693			15.00%								
D		0	19.55	130	4.55	0	132	4.61	0	(1.3%)	(0.06)	0
L		0	8.77	58	2.04	0	60	2.09	0	(2.6%)	(0.05)	0
M		0	7.42	49	1.73	0	51	1.78	0	(3.0%)	(0.05)	0
N		441	6.08	41	1.41	623	42	1.47	646	(3.5%)	(0.05)	(23)
O		0	4.73	32	1.10	0	33	1.15	0	(4.4%)	(0.05)	0
W		0		10	0.35	0	10	0.35	0	0.0%	0.00	0
<b>Total</b>		<b>441</b>				<b>623</b>			<b>646</b>			<b>(23)</b>
<b>PHILLIPS</b>	0.11569369			15.00%								
L		110	8.77	58	2.03	223	60	2.08	228	(2.6%)	(0.05)	(6)
M		34	7.42	49	1.72	59	51	1.77	61	(3.0%)	(0.05)	(2)
N		72	6.08	41	1.41	102	42	1.46	105	(3.5%)	(0.05)	(4)
O		0	4.73	32	1.09	0	33	1.15	0	(4.4%)	(0.05)	0
W		12		10	0.35	4	10	0.35	4	0.0%	0.00	0
<b>Total</b>		<b>229</b>				<b>388</b>			<b>399</b>			<b>(11)</b>
<b>POTTAWATOMIE</b>	0.07939638			15.00%								
A			24.94	166	3.96	0	168	4.00	0	(1.0%)	(0.04)	0
E		1,255	18.20	121	2.89	3,627	123	2.93	3,677	(1.4%)	(0.04)	(50)
J		2,365	11.47	76	1.82	4,307	78	1.86	4,394	(2.0%)	(0.04)	(86)
K		4,128	10.12	67	1.61	6,634	69	1.64	6,785	(2.2%)	(0.04)	(151)
L		263	8.77	58	1.39	366	60	1.43	376	(2.6%)	(0.04)	(10)
W		0		10	0.24	0	10	0.24	0	0.0%	0.00	0
<b>Total</b>		<b>8,011</b>				<b>14,934</b>			<b>15,231</b>			<b>(297)</b>
<b>PRATT</b>	0.11788369			15.00%								
K		89	10.12	67	2.39	212	69	2.44	217	(2.2%)	(0.05)	(5)
L		32	8.77	58	2.07	67	60	2.12	69	(2.6%)	(0.05)	(2)
N		460	6.08	41	1.43	659	42	1.49	683	(3.5%)	(0.05)	(24)
W		0		10	0.35	0	10	0.35	0	0.0%	0.00	0
<b>Total</b>		<b>581</b>				<b>938</b>			<b>969</b>			<b>(30)</b>

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TAME GRASS LAND - Fiscal Impact Study

	1994	TAME ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	TAME	TAME \$	TAME \$
COUNTY	AVE RURAL	PER CNTY	TAME	RATE '95	PER ACRE	CNTY PROD	TAME	PER ACRE	CNTY PROD	% CHNG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	TAME VALUE	TAME '95	GRP TAME 95	VALUE	TAME '94	GRP TAME 94	94 to 95	ACRE 94-95	GRP 94-95
<b>RAWLINS</b>	0.11718616			15.00%								
E		0	18.20	121	4.27	0	123	4.32	0	(1.4%)	(0.06)	0
N		0	6.08	41	1.42	0	42	1.48	0	(3.5%)	(0.05)	0
O		0	4.73	32	1.11	0	33	1.16	0	(4.4%)	(0.05)	0
P		0	3.38	23	0.79	0	24	0.84	0	(6.1%)	(0.05)	0
W		0		10	0.35	0	10	0.35	0	0.0%	0.00	0
<b>Total</b>		<b>0</b>				<b>0</b>			<b>0</b>			<b>0</b>
<b>RENO</b>	0.11195059			15.00%								
H		17	14.16	94	3.17	52	96	3.22	53	(1.7%)	(0.05)	(1)
K		47	10.12	67	2.27	107	69	2.32	109	(2.2%)	(0.05)	(2)
M		217	7.42	49	1.66	360	51	1.71	372	(3.0%)	(0.05)	(11)
N		0	6.08	41	1.36	0	42	1.41	0	(3.5%)	(0.05)	0
W		14		10	0.34	5	10	0.34	5	0.0%	0.00	0
<b>Total</b>		<b>294</b>				<b>524</b>			<b>538</b>			<b>(14)</b>
<b>REPUBLIC</b>	0.11341112			15.00%								
H		55	14.16	94	3.21	176	96	3.27	179	(1.7%)	(0.05)	(3)
J		140	11.47	76	2.60	365	78	2.65	373	(2.0%)	(0.05)	(7)
K		1,964	10.12	67	2.30	4,508	69	2.35	4,610	(2.2%)	(0.05)	(102)
L		3,605	8.77	58	1.99	7,171	60	2.04	7,359	(2.6%)	(0.05)	(188)
M		888	7.42	49	1.68	1,494	51	1.74	1,541	(3.0%)	(0.05)	(46)
W		0		10	0.34	0	10	0.34	0	0.0%	0.00	0
<b>Total</b>		<b>6,652</b>				<b>13,715</b>			<b>14,062</b>			<b>(347)</b>
<b>RICE</b>	0.11315721			15.00%								
A		2	24.94	166	5.64	11	168	5.70	11	(1.0%)	(0.06)	0
F		1	16.86	112	3.82	5	114	3.87	5	(1.4%)	(0.05)	0
K		45	10.12	67	2.29	103	69	2.34	105	(2.2%)	(0.05)	(2)
M		0	7.42	49	1.68	0	51	1.73	0	(3.0%)	(0.05)	0
N		0	6.08	41	1.38	0	42	1.43	0	(3.5%)	(0.05)	0
W		0		10	0.34	0	10	0.34	0	0.0%	0.00	0
<b>Total</b>		<b>48</b>				<b>119</b>			<b>122</b>			<b>(3)</b>

5-20

TAME GRASS LAND - Fiscal Impact Study

	1994	TAME ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	TAME	TAME \$	TAME \$
COUNTY	AVE RURAL	PER CNTY	TAME	RATE '95	PER ACRE	CNTY PROD	TAME	PER ACRE	CNTY PROD	% CHNG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	TAME VALUE	TAME '95	GRP TAME 95	VALUE	TAME '94	GRP TAME 94	94 to 95	ACRE 94-95	GRP 94-95
<b>RILEY</b>	0.09912873			15.00%								
D		616	19.55	130	3.88	2,386	132	3.93	2,417	(1.3%)	(0.05)	(31)
J		538	11.47	76	2.27	1,223	78	2.32	1,248	(2.0%)	(0.05)	(25)
K		947	10.12	67	2.01	1,900	69	2.05	1,943	(2.2%)	(0.05)	(43)
L		2	8.77	58	1.74	4	60	1.78	4	(2.6%)	(0.05)	0
M		332	7.42	49	1.47	488	51	1.52	504	(3.0%)	(0.05)	(15)
W		29		10	0.30	9	10	0.30	9	0.0%	0.00	0
<b>Total</b>		<b>2,464</b>				<b>6,011</b>			<b>6,124</b>			<b>(113)</b>
<b>ROOKS</b>	0.12069279			15.00%								
L		0	8.77	58	2.12	0	60	2.17	0	(2.6%)	(0.06)	0
M		0	7.42	49	1.79	0	51	1.85	0	(3.0%)	(0.06)	0
N		49	6.08	41	1.47	72	42	1.52	75	(3.5%)	(0.05)	(3)
O		78	4.73	32	1.14	89	33	1.19	93	(4.4%)	(0.05)	(4)
W		0		10	0.36	0	10	0.36	0	0.0%	0.00	0
<b>Total</b>		<b>127</b>				<b>161</b>			<b>168</b>			<b>(7)</b>
<b>RUSH</b>	0.12249801			15.00%								
L		0	8.77	58	2.15	0	60	2.20	0	(2.6%)	(0.06)	0
M		0	7.42	49	1.82	0	51	1.87	0	(3.0%)	(0.06)	0
N		49	6.08	41	1.49	73	42	1.54	76	(3.5%)	(0.05)	(3)
O		0	4.73	32	1.16	0	33	1.21	0	(4.4%)	(0.05)	0
W		0		10	0.37	0	10	0.37	0	0.0%	0.00	0
<b>Total</b>		<b>49</b>				<b>73</b>			<b>76</b>			<b>(3)</b>
<b>RUSSELL</b>	0.11825313			15.00%								
K		11	10.12	67	2.39	26	69	2.45	27	(2.2%)	(0.05)	(1)
M		237	7.42	49	1.75	416	51	1.81	428	(3.0%)	(0.05)	(13)
N		644	6.08	41	1.44	926	42	1.49	960	(3.5%)	(0.05)	(34)
O		11	4.73	32	1.12	12	33	1.17	13	(4.4%)	(0.05)	(1)
W		0		10	0.35	0	10	0.35	0	0.0%	0.00	0
<b>Total</b>		<b>903</b>				<b>1,381</b>			<b>1,428</b>			<b>(48)</b>

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TAME GRASS LAND - Fiscal Impact Study

	1994	TAME ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	TAME	TAME \$	TAME \$
COUNTY	AVE RURAL	PER CNTY	TAME	RATE '95	PER ACRE	CNTY PROD	TAME	PER ACRE	CNTY PROD	% CHNG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	TAME VALUE	TAME '95	GRP TAME 95	VALUE	TAME '94	GRP TAME 94	94 to 95	ACRE 94-95	GRP 94-95
<b>SALINE</b>	0.07691014			15.00%								
G		509	15.51	103	2.39	1,214	105	2.42	1,233	(1.5%)	(0.04)	(19)
J		158	11.47	76	1.76	280	78	1.80	285	(2.0%)	(0.04)	(6)
K		48	10.12	67	1.56	75	69	1.59	77	(2.2%)	(0.04)	(2)
L		2,169	8.77	58	1.35	2,926	60	1.38	3,003	(2.6%)	(0.04)	(77)
N		80	6.08	41	0.94	75	42	0.97	77	(3.5%)	(0.03)	(3)
W		7		10	0.23	2	10	0.23	2	0.0%	0.00	0
<b>Total</b>		<b>2,972</b>				<b>4,571</b>			<b>4,677</b>			<b>(106)</b>
<b>SCOTT</b>	0.08310055			15.00%								
I		0	12.81	85	2.13	0	87	2.17	0	(1.8%)	(0.04)	0
M		0	7.42	49	1.23	0	51	1.27	0	(3.0%)	(0.04)	0
N		0	6.08	41	1.01	0	42	1.05	0	(3.5%)	(0.04)	0
O		0	4.73	32	0.79	0	33	0.82	0	(4.4%)	(0.04)	0
Q		0	2.04	14	0.34	0	15	0.37	0	(9.3%)	(0.03)	0
W		0		10	0.25	0	10	0.25	0	0.0%	0.00	0
<b>Total</b>		<b>0</b>				<b>0</b>			<b>0</b>			<b>0</b>
<b>SEDGWICK</b>	0.10348842			15.00%								
A			24.94	166	5.16	0	168	5.22	0	(1.0%)	(0.05)	0
G			15.51	103	3.21	0	105	3.26	0	(1.5%)	(0.05)	0
J			11.47	76	2.37	0	78	2.42	0	(2.0%)	(0.05)	0
L			8.77	58	1.82	0	60	1.86	0	(2.6%)	(0.05)	0
P			3.38	23	0.70	0	24	0.75	0	(6.1%)	(0.05)	0
W				10	0.31	0	10	0.31	0	0.0%	0.00	0
<b>Total</b>						<b>0</b>			<b>0</b>			<b>0</b>
<b>SEWARD</b>	0.08783877			15.00%								
M		0	7.42	49	1.30	0	51	1.34	0	(3.0%)	(0.04)	0
N		0	6.08	41	1.07	0	42	1.11	0	(3.5%)	(0.04)	0
O		0	4.73	32	0.83	0	33	0.87	0	(4.4%)	(0.04)	0
P		0	3.38	23	0.59	0	24	0.63	0	(6.1%)	(0.04)	0
W		0		10	0.26	0	10	0.26	0	0.0%	0.00	0
<b>Total</b>		<b>0</b>				<b>0</b>			<b>0</b>			<b>0</b>

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TAME GRASS LAND - Fiscal Impact Study

	1994	TAME ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	TAME	TAME \$	TAME \$
COUNTY	AVE RURAL	PER CNTY	TAME	RATE '95	PER ACRE	CNTY PROD	TAME	PER ACRE	CNTY PROD	% CHNG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	TAME VALUE	TAME '95	GRP TAME 95	VALUE	TAME '94	GRP TAME 94	94 to 95	ACRE 94-95	GRP 94-95
<b>SHAWNEE</b>	0.11596551			15.00%								
C		1,807	20.90	139	4.85	8,759	141	4.91	8,864	(1.2%)	(0.06)	(105)
E		404	18.20	121	4.22	1,705	123	4.28	1,729	(1.4%)	(0.06)	(23)
H		1,311	14.16	94	3.28	4,306	96	3.34	4,378	(1.7%)	(0.06)	(73)
J		7,181	11.47	76	2.66	19,103	78	2.71	19,486	(2.0%)	(0.05)	(383)
K		4,834	10.12	67	2.35	11,346	69	2.40	11,604	(2.2%)	(0.05)	(258)
M		1,614	7.42	49	1.72	2,778	51	1.77	2,864	(3.0%)	(0.05)	(86)
W		208		10	0.35	72	10	0.35	72	0.0%	0.00	0
<b>Total</b>		<b>17,359</b>				<b>48,069</b>			<b>48,998</b>			<b>(928)</b>
<b>SHERIDAN</b>	0.12393072			15.00%								
E		0	18.20	121	4.51	0	123	4.57	0	(1.4%)	(0.06)	0
M		0	7.42	49	1.84	0	51	1.90	0	(3.0%)	(0.06)	0
O		0	4.73	32	1.17	0	33	1.23	0	(4.4%)	(0.05)	0
W		0	1.00	10	0.37	0	10	0.37	0	0.0%	0.00	0
<b>Total</b>		<b>0</b>				<b>0</b>			<b>0</b>			<b>0</b>
<b>SHERMAN</b>	0.10211555			15.00%								
E		0	18.20	121	3.72	0	123	3.77	0	(1.4%)	(0.05)	0
N		0	6.08	41	1.24	0	42	1.29	0	(3.5%)	(0.04)	0
O		0	4.73	32	0.97	0	33	1.01	0	(4.4%)	(0.04)	0
P		0	3.38	23	0.69	0	24	0.74	0	(6.1%)	(0.04)	0
W		0		10	0.31	0	10	0.31	0	0.0%	0.00	0
<b>Total</b>		<b>0</b>				<b>0</b>			<b>0</b>			<b>0</b>
<b>SMITH</b>	0.10736233			15.00%								
K		15	10.12	67	2.17	33	69	2.22	34	(2.2%)	(0.05)	(1)
L		22	8.77	58	1.88	42	60	1.93	43	(2.6%)	(0.05)	(1)
N		716	6.08	41	1.31	934	42	1.35	968	(3.5%)	(0.05)	(34)
O		0	4.73	32	1.02	0	33	1.06	0	(4.4%)	(0.05)	0
W		0		10	0.32	0	10	0.32	0	0.0%	0.00	0
<b>Total</b>		<b>753</b>				<b>1,009</b>			<b>1,045</b>			<b>(36)</b>
<b>STAFFORD</b>	0.11935951			15.00%								
K		156	10.12	67	2.42	377	69	2.47	385	(2.2%)	(0.05)	(9)
N		1,871	6.08	41	1.45	2,715	42	1.50	2,813	(3.5%)	(0.05)	(98)
W		158		10	0.36	56	10	0.36	56	0.0%	0.00	0
<b>Total</b>		<b>2,184</b>				<b>3,148</b>			<b>3,255</b>			<b>(107)</b>

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TAME GRASS LAND - Fiscal Impact Study

	1994	TAME ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	TAME	TAME \$	TAME \$
COUNTY	AVE RURAL	PER CNTY	TAME	RATE '95	PER ACRE	CNTY PROD	TAME	PER ACRE	CNTY PROD	% CHNG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	TAME VALUE	TAME '95	GRP TAME 95	VALUE	TAME '94	GRP TAME 94	94 to 95	ACRE 94-95	GRP 94-95
<b>STANTON</b>	0.08482999			15.00%								
M		0	7.42	49	1.26	0	51	1.30	0	(3.0%)	(0.04)	0
N		0	6.08	41	1.03	0	42	1.07	0	(3.5%)	(0.04)	0
O		0	4.73	32	0.80	0	33	0.84	0	(4.4%)	(0.04)	0
P		0	3.38	23	0.57	0	24	0.61	0	(6.1%)	(0.04)	0
W		0		10	0.25	0	10	0.25	0	0.0%	0.00	0
<b>Total</b>		<b>0</b>				<b>0</b>			<b>0</b>			<b>0</b>
<b>STEVENS</b>	0.06089414			15.00%								
M		0	7.42	49	0.90	0	51	0.93	0	(3.0%)	(0.03)	0
N		0	6.08	41	0.74	0	42	0.77	0	(3.5%)	(0.03)	0
O		0	4.73	32	0.58	0	33	0.60	0	(4.4%)	(0.03)	0
P		0	3.38	23	0.41	0	24	0.44	0	(6.1%)	(0.03)	0
W		0		10	0.18	0	10	0.18	0	0.0%	0.00	0
<b>Total</b>		<b>0</b>				<b>0</b>			<b>0</b>			<b>0</b>
<b>SUMNER</b>	0.1319457			15.00%								
A		21	24.94	166	6.58	137	168	6.65	139	(1.0%)	(0.07)	(1)
F		184	16.86	112	4.45	817	114	4.51	829	(1.4%)	(0.06)	(12)
J		156	11.47	76	3.03	473	78	3.09	483	(2.0%)	(0.06)	(9)
L		1,454	8.77	58	2.31	3,366	60	2.38	3,454	(2.6%)	(0.06)	(88)
O		0	4.73	32	1.25	0	33	1.31	0	(4.4%)	(0.06)	0
W		12		10	0.40	5	10	0.40	5	0.0%	0.00	0
<b>Total</b>		<b>1,827</b>				<b>4,798</b>			<b>4,909</b>			<b>(111)</b>
<b>THOMAS</b>	0.11840357			15.00%								
N		0	6.08	41	1.44	0	42	1.49	0	(3.5%)	(0.05)	0
O		27	4.73	32	1.12	31	33	1.17	32	(4.4%)	(0.05)	(1)
Q		0	2.04	14	0.48	0	15	0.53	0	(9.3%)	(0.05)	0
W		0		10	0.36	0	10	0.36	0	0.0%	0.00	0
<b>Total</b>		<b>27</b>				<b>31</b>			<b>32</b>			<b>(1)</b>

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TAME GRASS LAND - Fiscal Impact Study

	1994	TAME ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	TAME	TAME \$	TAME \$
COUNTY	AVE RURAL	PER CNTY	TAME	RATE '95	PER ACRE	CNTY PROD	TAME	PER ACRE	CNTY PROD	% CHNG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	TAME VALUE	TAME '95	GRP TAME 95	VALUE	TAME '94	GRP TAME 94	94 to 95	ACRE 94-95	GRP 94-95
<b>TREGO</b>	0.10980556			15.00%								
L		0	8.77	58	1.93	0	60	1.98	0	(2.6%)	(0.05)	0
M		0	7.42	49	1.63	0	51	1.68	0	(3.0%)	(0.05)	0
N		49	6.08	41	1.34	66	42	1.38	68	(3.5%)	(0.05)	(2)
O		0	4.73	32	1.04	0	33	1.09	0	(4.4%)	(0.05)	0
R		0	0.71	10	0.33	0	10	0.33	0	0.0%	0.00	0
W		0		10	0.33	0	10	0.33	0	0.0%	0.00	0
<b>Total</b>		49				66			68			(2)
<b>WABAUNSEE</b>	0.10768446			15.00%								
C		4,050	20.90	139	4.50	18,230	141	4.56	18,448	(1.2%)	(0.05)	(218)
F		161	16.86	112	3.63	584	114	3.68	593	(1.4%)	(0.05)	(8)
J		14,946	11.47	76	2.47	36,921	78	2.52	37,661	(2.0%)	(0.05)	(740)
K		12,743	10.12	67	2.18	27,774	69	2.23	28,405	(2.2%)	(0.05)	(631)
L		1,779	8.77	58	1.89	3,361	60	1.94	3,449	(2.6%)	(0.05)	(88)
M		3,996	7.42	49	1.60	6,386	51	1.65	6,584	(3.0%)	(0.05)	(198)
W		77		10	0.32	25	10	0.32	25	0.0%	0.00	0
<b>Total</b>		37,752				93,281			95,165			(1,884)
<b>WALLACE</b>	0.10734749			15.00%								
E		21	18.20	121	3.91	82	123	3.96	83	(1.4%)	(0.05)	(1)
N		152	6.08	41	1.31	198	42	1.35	206	(3.5%)	(0.05)	(7)
O		2,233	4.73	32	1.02	2,267	33	1.06	2,373	(4.4%)	(0.05)	(105)
Q		157	2.04	14	0.44	69	15	0.48	76	(9.3%)	(0.05)	(7)
W		0		10	0.32	0	10	0.32	0	0.0%	0.00	0
<b>Total</b>		2,562				2,616			2,737			(121)
<b>WASHINGTON</b>	0.12249208			15.00%								
F		442	16.86	112	4.13	1,824	114	4.19	1,850	(1.4%)	(0.06)	(26)
J		236	11.47	76	2.81	662	78	2.87	676	(2.0%)	(0.06)	(13)
K		2,524	10.12	67	2.48	6,257	69	2.54	6,400	(2.2%)	(0.06)	(142)
L		9,593	8.77	58	2.15	20,611	60	2.20	21,151	(2.6%)	(0.06)	(541)
M		173	7.42	49	1.82	314	51	1.87	324	(3.0%)	(0.06)	(10)
W		12		10	0.37	4	10	0.37	4	0.0%	0.00	0
<b>Total</b>		12,979				29,673			30,404			(732)

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TAME GRASS LAND - Fiscal Impact Study

	1994	TAME ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	TAME	TAME \$	TAME \$
COUNTY	AVE RURAL	PER CNTY	TAME	RATE '95	PER ACRE	CNTY PROD	TAME	PER ACRE	CNTY PROD	% CHNG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	TAME VALUE	TAME '95	GRP TAME 95	VALUE	TAME '94	GRP TAME 94	94 to 95	ACRE 94-95	GRP 94-95
WICHITA	0.12870755			15.00%								
M		0	7.42	49	1.91	0	51	1.97	0	(3.0%)	(0.06)	0
N		16	6.08	41	1.57	26	42	1.62	27	(3.5%)	(0.06)	(1)
O		78	4.73	32	1.22	95	33	1.27	99	(4.4%)	(0.06)	(4)
P		16	3.38	23	0.87	14	24	0.93	15	(6.1%)	(0.06)	(1)
W		0		10	0.39	0	10	0.39	0	0.0%	0.00	0
Total		111				135			141			(6)
WILSON	0.11772969			15.00%								
B		768	22.25	148	5.24	4,021	150	5.30	4,066	(1.1%)	(0.06)	(45)
E		453	18.20	121	4.29	1,942	123	4.34	1,968	(1.4%)	(0.06)	(27)
I		7,258	12.81	85	3.02	21,892	87	3.07	22,302	(1.8%)	(0.06)	(410)
J		7,960	11.47	76	2.70	21,499	78	2.75	21,930	(2.0%)	(0.05)	(431)
M		1,063	7.42	49	1.75	1,858	51	1.80	1,915	(3.0%)	(0.05)	(58)
W		95		10	0.35	34	10	0.35	34	0.0%	0.00	0
Total		17,597				51,244			52,215			(971)
WOODSON	0.10339067			15.00%								
B		2,808	22.25	148	4.60	12,921	150	4.65	13,066	(1.1%)	(0.05)	(145)
E		1,499	18.20	121	3.76	5,640	123	3.82	5,718	(1.4%)	(0.05)	(77)
J		20,261	11.47	76	2.37	48,055	78	2.42	49,019	(2.0%)	(0.05)	(964)
L		547	8.77	58	1.81	992	60	1.86	1,018	(2.6%)	(0.05)	(26)
N		91	6.08	41	1.26	114	42	1.30	118	(3.5%)	(0.05)	(4)
W		0		10	0.31	0	10	0.31	0	0.0%	0.00	0
Total		25,206				67,723			68,939			(1,216)
WYANDOTTE	0.12882781			15.00%								
D		3,626	19.55	130	5.04	18,265	132	5.10	18,498	(1.3%)	(0.06)	(234)
J		566	11.47	76	2.96	1,673	78	3.01	1,706	(2.0%)	(0.06)	(34)
K		24	10.12	67	2.61	63	69	2.67	64	(2.2%)	(0.06)	(1)
L		869	8.77	58	2.26	1,964	60	2.32	2,015	(2.6%)	(0.06)	(51)
O		0	4.73	32	1.22	0	33	1.28	0	(4.4%)	(0.06)	0
W		0		10	0.39	0	10	0.39	0	0.0%	0.00	0
Total		5,085				21,964			22,284			(320)

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TAME GRASS LAND - Fiscal Impact Study

	1994	TAME ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	TAME	TAME \$	TAME \$
COUNTY	AVE RURAL	PER CNTY	TAME	RATE '95	PER ACRE	CNTY PROD	TAME	PER ACRE	CNTY PROD	% CHNG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	TAME VALUE	TAME '95	GRP TAME 95	VALUE	TAME '94	GRP TAME 94	94 to 95	ACRE 94-95	GRP 94-95
SEDGWICK	0.10348842			15.00%								
A		224	24.94	166	5.16	1,156	168	5.22	1,168	(1.0%)	(0.05)	(12)
G		278	15.51	103	3.21	891	105	3.26	905	(1.5%)	(0.05)	(14)
J		220	11.47	76	2.37	523	78	2.42	533	(2.0%)	(0.05)	(10)
L		7,127	8.77	58	1.82	12,936	60	1.86	13,276	(2.6%)	(0.05)	(339)
P		3	3.38	23	0.70	2	24	0.75	2	(6.1%)	(0.05)	0
W		36		10	0.31	11	10	0.31	11	0.0%	0.00	0
Total		7,888				15,520			15,896			(376)

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TAME GRASS LAND - Fiscal Impact Study

	1994	TAME ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	TAME	TAME \$	TAME \$
COUNTY	AVE RURAL	PER CNTY	TAME	RATE '95	PER ACRE	CNTY PROD	TAME	PER ACRE	CNTY PROD	% CHNG	CHNG PER	CHNG PER
PROD.GROUP	MILL LEVY	PROD GRP	KSU LNI	TAME VALUE	TAME '95	GRP TAME 95	VALUE	TAME '94	GRP TAME 94	94 to 95	ACRE 94-95	GRP 94-95
<b>Statewide Grand Totals</b>		1,872,167				4,480,663			4,567,128			(78,787.20)
<b>95 TAX \$ ASSUMES 1995 MILL LEVY IS THE SAME AS 1994</b>												
LNI = LANDLORD NET INCOME												
CNTY PROD GRP = COUNTY PRODUCTIVITY GROUP												
LNI / CAP RATE% = TAME VALUE												
TAME VALUE x ASSESSMENT LEVEL OF 30% x 1994 AVE. RURAL MILL LEVY BY CNTY = TAX \$ PER ACRE												
TAX \$ PER ACRE x ACRES PER CNTY PROD GRP. = TAX \$ PER CNTY PROD GRP.												
* = acres includes those that are used in productivity groups not assigned to that county												

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NATIVE GRASS LAND - Fiscal Impact Study

	1994	NAT ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	NATIVE	NATIVE \$	NATIVE \$
COUNTY	AVE RURAL	PER CNTY	NATIVE	RATE '95	PER ACRE	CNTY PROD	NATIVE	PER ACRE	CNTY PROD	% CHG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	NAT VALUE	NAT '95	GRP NAT 95	VALUE	NAT '94	GRP NAT 94	94-95	ACRE 94-95	GRP 94-95
<b>ALLEN</b>	<b>0.10771409</b>			<b>15.00%</b>								
B		15,495	18.20	121	3.92	60,753	123	3.97	61,588	(1.4%)	(0.05)	(835)
E		1,135	14.84	99	3.20	3,628	101	3.26	3,703	(2.0%)	(0.07)	(76)
H		35,447	11.47	76	2.47	87,589	78	2.52	89,345	(2.0%)	(0.05)	(1,756)
J		43,688	9.22	61	1.99	86,775	63	2.04	88,940	(2.4%)	(0.05)	(2,165)
L		18,422	6.98	47	1.50	27,700	48	1.55	28,573	(3.1%)	(0.05)	(873)
W		8,286		10	0.32	2,677	10	0.32	2,677	0.0%	0.00	0
<b>Total</b>		<b>122,472</b>				<b>269,123</b>			<b>274,828</b>			<b>(5,704)</b>
<b>ANDERSON</b>	<b>0.10845053</b>			<b>15.00%</b>								
B		10,204	18.20	121	3.95	40,280	123	4.00	40,834	(1.4%)	(0.05)	(553)
E		3,644	14.84	99	3.22	11,729	101	3.29	11,974	(2.0%)	(0.07)	(245)
H		30,827	11.47	76	2.49	76,693	78	2.54	78,231	(2.0%)	(0.05)	(1,538)
J		79,765	9.22	61	2.00	159,516	63	2.05	163,495	(2.4%)	(0.05)	(3,979)
L		20,270	6.98	47	1.51	30,689	48	1.56	31,656	(3.1%)	(0.05)	(967)
O		4,146	3.61	24	0.78	3,247	26	0.85	3,507	(7.4%)	(0.06)	(261)
W		19,047		10	0.33	6,197	10	0.33	6,197	0.0%	0.00	0
<b>Total</b>		<b>167,903</b>				<b>328,351</b>			<b>335,894</b>			<b>(7,544)</b>
<b>ATCHISON</b>	<b>0.08679785</b>			<b>15.00%</b>								
D		78	15.96	106	2.77	217	108	2.81	220	(1.5%)	(0.04)	(3)
J		1,008	9.22	61	1.60	1,613	63	1.64	1,653	(2.4%)	(0.04)	(40)
K		332	8.10	54	1.41	467	56	1.46	484	(3.6%)	(0.05)	(17)
L		357	6.98	47	1.21	433	48	1.25	446	(3.1%)	(0.04)	(14)
W		2,316		10	0.26	603	10	0.26	603	0.0%	0.00	0
<b>Total</b>		<b>4,091</b>				<b>3,332</b>			<b>3,407</b>			<b>(74)</b>
<b>BARBER</b>	<b>1249436</b>			<b>15.00%</b>								
B		9,599	18.20	121	4.09	39,304	123	4.15	39,844	(1.4%)	(0.06)	(540)
J		34,123	9.22	61	2.07	70,785	63	2.13	72,551	(2.4%)	(0.05)	(1,766)
M		101,627	5.86	39	1.32	133,988	41	1.38	140,619	(4.7%)	(0.07)	(6,631)
N		287,246	4.73	32	1.06	305,686	33	1.11	319,904	(4.4%)	(0.05)	(14,218)
P		56,246	2.48	17	0.56	31,384	18	0.61	34,168	(8.1%)	(0.05)	(2,784)
W		161		10	0.34	54	10	0.34	54	0.0%	0.00	0
<b>Total</b>		<b>489,002</b>				<b>581,202</b>			<b>607,141</b>			<b>(25,939)</b>

House Taxation  
2-8-95  
Attachment 6-1

NATIVE GRASS LAND - Fiscal Impact Study

	1994	NAT ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	NATIVE	NATIVE \$	NATIVE \$
COUNTY	AVE RURAL	PER CNTY	NATIVE	RATE '95	PER ACRE	CNTY PROD	NATIVE	PER ACRE	CNTY PROD	% CHG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	NAT VALUE	NAT '95	GRP NAT 95	VALUE	NAT '94	GRP NAT 94	94-95	ACRE 94-95	GRP 94-95
<b>BARTON</b>	0.12377969			15.00%								
B		3,669	18.20	121	4.51	16,532	123	4.57	16,759	(1.4%)	(0.06)	(227)
G		2,547	12.59	84	3.12	7,937	86	3.19	8,132	(2.4%)	(0.08)	(195)
K		12,479	8.10	54	2.01	25,023	56	2.08	25,950	(3.6%)	(0.07)	(927)
M		11,340	5.86	39	1.45	16,451	41	1.52	17,266	(4.7%)	(0.07)	(814)
N		73,996	4.73	32	1.17	86,646	33	1.23	90,676	(4.4%)	(0.05)	(4,030)
W		1,139		10	0.37	423	10	0.37	423	0.0%	0.00	0
<b>Total</b>		<b>105,170</b>				<b>153,013</b>			<b>159,206</b>			<b>(6,193)</b>
<b>BOURBON</b>	0.11901229			15.00%								
B		7,589	18.20	121	4.33	32,875	123	4.39	33,327	(1.4%)	(0.06)	(452)
E		496	14.84	99	3.53	1,753	101	3.61	1,789	(2.0%)	(0.07)	(37)
H		55,336	11.47	76	2.73	151,076	78	2.78	154,105	(2.0%)	(0.05)	(3,029)
J		55,896	9.22	61	2.19	122,668	63	2.25	125,728	(2.4%)	(0.05)	(3,060)
L		46,695	6.98	47	1.66	77,580	48	1.71	80,025	(3.1%)	(0.05)	(2,445)
W		17,291		10	0.36	6,174	10	0.36	6,174	0.0%	0.00	0
<b>Total</b>		<b>183,303</b>				<b>392,125</b>			<b>401,148</b>			<b>(9,023)</b>
<b>BROWN</b>	0.11589702			15.00%								
D		13,415	15.96	106	3.70	49,626	108	3.76	50,372	(1.5%)	(0.06)	(746)
J		21,960	9.22	61	2.14	46,932	63	2.19	48,103	(2.4%)	(0.05)	(1,171)
K		8,625	8.10	54	1.88	16,194	56	1.95	16,794	(3.6%)	(0.07)	(600)
L		2,370	6.98	47	1.62	3,834	48	1.67	3,954	(3.1%)	(0.05)	(121)
N		4,871	4.73	32	1.10	5,340	33	1.15	5,589	(4.4%)	(0.05)	(248)
W		1,448		10	0.35	503	10	0.35	503	0.0%	0.00	0
<b>Total</b>		<b>52,688</b>				<b>122,430</b>			<b>125,316</b>			<b>(2,886)</b>
<b>BUTLER</b>	0.11548022			15.00%								
D		39,390	15.96	106	3.69	145,197	108	3.74	147,380	(1.5%)	(0.06)	(2,183)
H		3,882	11.47	76	2.65	10,284	78	2.70	10,490	(2.0%)	(0.05)	(206)
K		288,299	8.10	54	1.87	539,344	56	1.94	559,320	(3.6%)	(0.07)	(19,976)
L		124,974	6.98	47	1.61	201,472	48	1.66	207,822	(3.1%)	(0.05)	(6,350)
N		117,175	4.73	32	1.09	128,007	33	1.14	133,961	(4.4%)	(0.05)	(5,954)
W		911		10	0.35	316	10	0.35	316	0.0%	0.00	0
<b>Total</b>		<b>574,631</b>				<b>1,024,619</b>			<b>1,059,288</b>			<b>(34,669)</b>

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NATIVE GRASS LAND - Fiscal Impact Study

	1994	NAT ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	NATIVE	NATIVE \$	NATIVE \$
COUNTY	AVE RURAL	PER CNTY	NATIVE	RATE '95	PER ACRE	CNTY PROD	NATIVE	PER ACRE	CNTY PROD	% CHG	CHNG PER	CHNG PER
PROD.GROUP	MILL LEVY	PROD GRP	KSU LNI	NAT VALUE	NAT '95	GRP NAT 95	VALUE	NAT '94	GRP NAT 94	94-95	ACRE 94-95	GRP 94-95
CHASE	0.10488419			15.00%								
C		25,240	17.08	114	3.58	90,431	116	3.65	92,125	(1.8%)	(0.07)	(1,694)
G		358	12.59	84	2.64	946	86	2.71	970	(2.4%)	(0.07)	(23)
J		98,141	9.22	61	1.93	189,810	63	1.98	194,545	(2.4%)	(0.05)	(4,735)
K		62,665	8.10	54	1.70	106,476	56	1.76	110,419	(3.6%)	(0.06)	(3,944)
L		180,395	6.98	47	1.46	264,131	48	1.51	272,456	(3.1%)	(0.05)	(8,325)
N		20,574	4.73	32	0.99	20,413	33	1.04	21,363	(4.4%)	(0.05)	(949)
W		20,088		10	0.31	6,321	10	0.31	6,321	0.0%	0.00	0
Total		407,460				678,528			698,199			(19,671)
CHAUTAUQUA	0.11693825			15.00%								
C		12,048	17.08	114	3.99	48,125	116	4.07	49,027	(1.8%)	(0.07)	(902)
F		875	13.71	91	3.21	2,807	93	3.26	2,856	(1.7%)	(0.06)	(49)
J		124,943	9.22	61	2.16	269,420	63	2.21	276,141	(2.4%)	(0.05)	(6,721)
K		26,123	8.10	54	1.89	49,488	56	1.96	51,321	(3.6%)	(0.07)	(1,833)
M		151,024	5.86	39	1.37	206,981	41	1.44	217,224	(4.7%)	(0.07)	(10,243)
N		23,371	4.73	32	1.11	25,854	33	1.16	27,056	(4.4%)	(0.05)	(1,202)
W		8,942		10	0.35	3,137	10	0.35	3,137	0.0%	0.00	0
Total		347,326				605,812			626,762			(20,950)
CHEROKEE	0.0807267			15.00%								
B		16,617	18.20	121	2.94	48,829	123	2.98	49,500	(1.4%)	(0.04)	(671)
H		22,962	11.47	76	1.85	42,523	78	1.89	43,376	(2.0%)	(0.04)	(853)
J		12,635	9.22	61	1.49	18,808	63	1.53	19,277	(2.4%)	(0.04)	(469)
L		6,054	6.98	47	1.13	6,823	48	1.16	7,038	(3.1%)	(0.04)	(215)
M		1,882	5.86	39	0.95	1,781	41	0.99	1,869	(4.7%)	(0.05)	(88)
W		37,067		10	0.24	8,977	10	0.24	8,977	0.0%	0.00	0
Total		97,218				127,741			130,037			(2,296)
CHEYENNE	0.08617609			15.00%								
E		8	14.84	99	2.56	20	101	2.61	21	(2.0%)	(0.05)	0
N		20,322	4.73	32	0.82	16,567	33	0.85	17,337	(4.4%)	(0.04)	(771)
O		169,249	3.61	24	0.62	105,305	26	0.67	113,765	(7.4%)	(0.05)	(8,459)
P		62,955	2.48	17	0.43	26,909	18	0.47	29,296	(8.1%)	(0.04)	(2,387)
W		72		10	0.26	19	10	0.26	19	0.0%	0.00	0
Total		252,605				148,820			160,437			(11,617)

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NATIVE GRASS LAND - Fiscal Impact Study

	1994	NAT ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	NATIVE	NATIVE \$	NATIVE \$
COUNTY	AVE RURAL	PER CNTY	NATIVE	RATE '95	PER ACRE	CNTY PROD	NATIVE	PER ACRE	CNTY PROD	% CHG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	NAT VALUE	NAT '95	GRP NAT 95	VALUE	NAT '94	GRP NAT 94	94-95	ACRE 94-95	GRP 94-95
CLARK	0.11977106			15.00%								
D		15,285	15.96	106	3.82	58,437	108	3.88	59,316	(1.5%)	(0.06)	(879)
K		17,194	8.10	54	1.94	33,362	56	2.01	34,597	(3.6%)	(0.07)	(1,236)
L		27,856	6.98	47	1.67	46,575	48	1.72	48,043	(3.1%)	(0.05)	(1,468)
N		263,563	4.73	32	1.13	298,626	33	1.19	312,516	(4.4%)	(0.05)	(13,890)
O		95,484	3.61	24	0.86	82,570	26	0.93	89,203	(7.4%)	(0.07)	(6,633)
Q		3,358	1.37	10	0.36	1,207	11	0.40	1,327	(9.1%)	(0.04)	(121)
W		1,118		10	0.36	402	10	0.36	402	0.0%	0.00	0
Total		423,860				521,179			545,405			(24,226)
CLAY	0.1230952			15.00%								
A		1	20.45	136	5.03	4	138	5.10	4	(1.2%)	(0.06)	0
F		9,742	13.71	91	3.38	32,883	93	3.43	33,458	(1.7%)	(0.06)	(576)
H		2,007	11.47	76	2.82	5,669	78	2.88	5,782	(2.0%)	(0.06)	(114)
K		28,552	8.10	54	1.99	56,936	56	2.07	59,044	(3.6%)	(0.07)	(2,109)
L		92,025	6.98	47	1.72	158,137	48	1.77	163,122	(3.1%)	(0.05)	(4,984)
W		6,949		10	0.37	2,566	10	0.37	2,566	0.0%	0.00	0
Total		139,276				256,194			263,977			(7,782)
CLOUD	0.14036409			15.00%								
C		92	17.08	114	4.79	440	116	4.88	448	(1.8%)	(0.09)	(8)
E		257	14.84	99	4.17	1,072	101	4.25	1,094	(2.0%)	(0.09)	(22)
H		4,725	11.47	76	3.22	15,215	78	3.28	15,520	(2.0%)	(0.06)	(305)
J		60,038	9.22	61	2.59	155,398	63	2.65	159,274	(2.4%)	(0.06)	(3,877)
L		29,256	6.98	47	1.96	57,326	48	2.02	59,133	(3.1%)	(0.06)	(1,807)
M		45,577	5.86	39	1.65	74,978	41	1.73	78,688	(4.7%)	(0.08)	(3,710)
W		1,669		10	0.42	703	10	0.42	703	0.0%	0.00	0
Total		141,615				305,131			314,861			(9,730)
COFFEY	0.06778132			15.00%								
B		22,135	18.20	121	2.47	54,613	123	2.50	55,363	(1.4%)	(0.03)	(750)
E		2,226	14.84	99	2.01	4,477	101	2.05	4,571	(2.0%)	(0.04)	(94)
I		50,311	10.35	69	1.40	70,590	71	1.44	72,636	(2.8%)	(0.04)	(2,046)
K		93,278	8.10	54	1.10	102,424	56	1.14	106,218	(3.6%)	(0.04)	(3,793)
L		21,000	6.98	47	0.95	19,870	48	0.98	20,497	(3.1%)	(0.03)	(626)
W		1,215		10	0.20	247	10	0.20	247	0.0%	0.00	0
Total		190,164				252,222			259,532			(7,310)

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NATIVE GRASS LAND - Fiscal Impact Study

	1994	NAT ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	NATIVE	NATIVE \$	NATIVE \$
COUNTY	AVE RURAL	PER CNTY	NATIVE	RATE '95	PER ACRE	CNTY PROD	NATIVE	PER ACRE	CNTY PROD	% CHG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	NAT VALUE	NAT '95	GRP NAT 95	VALUE	NAT '94	GRP NAT 94	94-95	ACRE 94-95	GRP 94-95
COMANCHE	0.12238759			15.00%								
C		29	17.08	114	4.18	122	116	4.26	124	(1.8%)	(0.08)	(2)
J		158	9.22	61	2.26	356	63	2.31	365	(2.4%)	(0.06)	(9)
L		297	6.98	47	1.71	508	48	1.76	524	(3.1%)	(0.05)	(16)
N		298,707	4.73	32	1.16	345,839	33	1.21	361,924	(4.4%)	(0.05)	(16,086)
P		22,135	2.48	17	0.61	13,437	18	0.66	14,629	(8.1%)	(0.05)	(1,192)
W		10,080		10	0.37	3,701	10	0.37	3,701	0.0%	0.00	0
Total		331,405				363,962			381,267			(17,305)
COWLEY	0.12291121			15.00%								
A		139	20.45	136	5.03	698	138	5.09	707	(1.2%)	(0.06)	(9)
D		24,227	15.96	106	3.92	95,051	108	3.98	96,481	(1.5%)	(0.06)	(1,429)
H		1,703	11.47	76	2.82	4,803	78	2.88	4,899	(2.0%)	(0.06)	(96)
K		194,034	8.10	54	1.99	386,353	56	2.06	400,662	(3.6%)	(0.07)	(14,309)
L		75,132	6.98	47	1.72	128,914	48	1.77	132,977	(3.1%)	(0.05)	(4,063)
M		63,306	5.86	39	1.44	91,194	41	1.51	95,707	(4.7%)	(0.07)	(4,513)
N		68,949	4.73	32	1.16	80,170	33	1.22	83,899	(4.4%)	(0.05)	(3,729)
W		3,099		10	0.37	1,143	10	0.37	1,143	0.0%	0.00	0
Total		430,589				788,325			816,474			(28,149)
CRAWFORD	0.09069599			15.00%								
B		7,379	18.20	121	3.30	24,360	123	3.35	24,695	(1.4%)	(0.05)	(335)
E		7,810	14.84	99	2.69	21,024	101	2.75	21,463	(2.0%)	(0.06)	(439)
H		10,275	11.47	76	2.08	21,377	78	2.12	21,805	(2.0%)	(0.04)	(429)
J		22,904	9.22	61	1.67	38,306	63	1.71	39,261	(2.4%)	(0.04)	(956)
L		6,874	6.98	47	1.27	8,704	48	1.31	8,978	(3.1%)	(0.04)	(274)
W		30,106		10	0.27	8,192	10	0.27	8,192	0.0%	0.00	0
Total		85,349				121,963			124,395			(2,432)
DECATUR	0.11176539			15.00%								
E		975	14.84	99	3.32	3,234	101	3.39	3,301	(2.0%)	(0.07)	(68)
M		15,919	5.86	39	1.31	20,852	41	1.37	21,884	(4.7%)	(0.06)	(1,032)
N		181,261	4.73	32	1.06	191,647	33	1.11	200,561	(4.4%)	(0.05)	(8,914)
O		25,812	3.61	24	0.81	20,828	26	0.87	22,502	(7.4%)	(0.06)	(1,673)
W		20		10	0.34	7	10	0.34	7	0.0%	0.00	0
Total		223,986				236,568			248,255			(11,686)

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NATIVE GRASS LAND - Fiscal Impact Study

	1994	NAT ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	NATIVE	NATIVE \$	NATIVE \$
COUNTY	AVE RURAL	PER CNTY	NATIVE	RATE '95	PER ACRE	CNTY PROD	NATIVE	PER ACRE	CNTY PROD	% CHG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	NAT VALUE	NAT '95	GRP NAT 95	VALUE	NAT '94	GRP NAT 94	94-95	ACRE 94-95	GRP 94-95
<b>DICKINSON</b>	0.09460536			15.00%								
A		193	20.45	136	3.87	746	138	3.92	755	(1.2%)	(0.05)	(9)
F		20,011	13.71	91	2.59	51,910	93	2.64	52,818	(1.7%)	(0.05)	(909)
J		10,548	9.22	61	1.74	18,402	63	1.79	18,861	(2.4%)	(0.04)	(459)
L		103,601	6.98	47	1.32	136,825	48	1.36	141,138	(3.1%)	(0.04)	(4,313)
M		21,168	5.86	39	1.11	23,471	41	1.16	24,632	(4.7%)	(0.05)	(1,162)
W		3,139		10	0.28	891	10	0.28	891	0.0%	0.00	0
<b>Total</b>		<b>158,661</b>				<b>232,245</b>			<b>239,096</b>			<b>(6,851)</b>
<b>DONIPHAN</b>	0.11913704			15.00%								
D		3	15.96	106	3.80	11	108	3.86	11	(1.5%)	(0.06)	0
J		29	9.22	61	2.20	63	63	2.25	64	(2.4%)	(0.05)	(2)
K		1	8.10	54	1.93	1	56	2.00	1	(3.6%)	(0.07)	0
L		66	6.98	47	1.66	109	48	1.72	113	(3.1%)	(0.05)	(3)
M		0	5.86	39	1.40	0	41	1.47	0	(4.7%)	(0.07)	0
W				10	0.36	0	10	0.36	0	0.0%	0.00	0
<b>Total</b>		<b>98</b>				<b>184</b>			<b>189</b>			<b>(5)</b>
<b>DOUGLAS</b>	0.10341607			15.00%								
C		17,050	17.08	114	3.53	60,233	116	3.60	61,362	(1.8%)	(0.07)	(1,128)
E		1,551	14.84	99	3.07	4,760	101	3.13	4,859	(2.0%)	(0.06)	(99)
I		24,728	10.35	69	2.14	52,935	71	2.20	54,469	(2.8%)	(0.06)	(1,534)
L		9,189	6.98	47	1.44	13,266	48	1.49	13,684	(3.1%)	(0.05)	(418)
O		2,646	3.61	24	0.75	1,975	26	0.81	2,134	(7.4%)	(0.06)	(159)
W		118,572		10	0.31	36,787	10	0.31	36,787	0.0%	0.00	0
<b>Total</b>		<b>173,736</b>				<b>169,956</b>			<b>173,295</b>			<b>(3,339)</b>
<b>EDWARDS</b>	0.10893135			15.00%								
K		7,936	8.10	54	1.76	14,004	56	1.83	14,523	(3.6%)	(0.07)	(519)
L		4,332	6.98	47	1.52	6,588	48	1.57	6,796	(3.1%)	(0.05)	(208)
M		4,790	5.86	39	1.28	6,115	41	1.34	6,418	(4.7%)	(0.06)	(303)
N		53,299	4.73	32	1.03	54,924	33	1.08	57,479	(4.4%)	(0.05)	(2,555)
O		10,168	3.61	24	0.79	7,997	26	0.85	8,639	(7.4%)	(0.06)	(642)
W		3,696		10	0.33	1,208	10	0.33	1,208	0.0%	0.00	0
<b>Total</b>		<b>84,220</b>				<b>90,836</b>			<b>95,061</b>			<b>(4,226)</b>

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NATIVE GRASS LAND - Fiscal Impact Study

	1994	NAT ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	NATIVE	NATIVE \$	NATIVE \$
COUNTY	AVE RURAL	PER CNTY	NATIVE	RATE '95	PER ACRE	CNTY PROD	NATIVE	PER ACRE	CNTY PROD	% CHG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	NAT VALUE	NAT '95	GRP NAT 95	VALUE	NAT '94	GRP NAT 94	94-95	ACRE 94-95	GRP 94-95
ELK	0.11602014			15.00%								
C		8,351	17.08	114	3.96	33,095	116	4.04	33,715	(1.8%)	(0.07)	(620)
F		50	13.71	91	3.18	158	93	3.24	161	(1.7%)	(0.06)	(3)
J		118,667	9.22	61	2.14	253,878	63	2.19	260,211	(2.4%)	(0.05)	(6,333)
K		71,635	8.10	54	1.88	134,639	56	1.95	139,626	(3.6%)	(0.07)	(4,987)
L		122,172	6.98	47	1.62	197,874	48	1.67	204,111	(3.1%)	(0.05)	(6,237)
N		18,420	4.73	32	1.10	20,217	33	1.15	21,158	(4.4%)	(0.05)	(940)
W		25		10	0.35	9	10	0.35	9	0.0%	0.00	0
Total		339,319				639,871			658,990			(19,120)
ELLIS	0.10023377			15.00%								
E		3,911	14.84	99	2.97	11,634	101	3.04	11,877	(2.0%)	(0.06)	(243)
L		30,140	6.98	47	1.40	42,173	48	1.44	43,503	(3.1%)	(0.04)	(1,329)
M		12,232	5.86	39	1.17	14,370	41	1.23	15,081	(4.7%)	(0.06)	(711)
N		176,538	4.73	32	0.95	167,395	33	0.99	175,181	(4.4%)	(0.04)	(7,786)
O		47,828	3.61	24	0.72	34,612	26	0.78	37,393	(7.4%)	(0.06)	(2,780)
W		616		10	0.30	185	10	0.30	185	0.0%	0.00	0
Total		271,265				270,371			283,220			(12,850)
ELLSWORTH	0.14315082			15.00%								
I		19,430	10.35	69	2.96	57,575	71	3.05	59,243	(2.8%)	(0.09)	(1,669)
K		901	8.10	54	2.32	2,090	56	2.40	2,167	(3.6%)	(0.09)	(77)
M		100,056	5.86	39	1.68	167,866	41	1.76	176,174	(4.7%)	(0.08)	(8,307)
N		100,173	4.73	32	1.35	135,654	33	1.42	141,964	(4.4%)	(0.06)	(6,310)
W		1,678		10	0.43	721	10	0.43	721	0.0%	0.00	0
Total		222,237				363,905			380,269			(16,363)
FINNEY	0.09918216			15.00%								
I		796	10.35	69	2.05	1,634	71	2.11	1,681	(2.8%)	(0.06)	(47)
M		4,565	5.86	39	1.16	5,307	41	1.22	5,570	(4.7%)	(0.06)	(263)
N		1,349	4.73	32	0.94	1,266	33	0.98	1,325	(4.4%)	(0.04)	(59)
O		116,305	3.61	24	0.72	83,286	26	0.77	89,976	(7.4%)	(0.06)	(6,691)
P		41,885	2.48	17	0.49	20,605	18	0.54	22,433	(8.1%)	(0.04)	(1,828)
W		94		10	0.30	28	10	0.30	28	0.0%	0.00	0
Total		164,994				112,125			121,012			(8,887)

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NATIVE GRASS LAND - Fiscal Impact Study

	1994	NAT ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	NATIVE	NATIVE \$	NATIVE \$
COUNTY	AVE RURAL	PER CNTY	NATIVE	RATE '95	PER ACRE	CNTY PROD	NATIVE	PER ACRE	CNTY PROD	%CHG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	NAT VALUE	NAT '95	GRP NAT 95	VALUE	NAT '94	GRP NAT 94	94-95	ACRE 94-95	GRP 94-95
<b>FORD</b>	<b>0.12282601</b>			<b>15.00%</b>								
D		430	15.96	106	3.92	1,684	108	3.98	1,710	(1.5%)	(0.06)	(25)
L		9,180	6.98	47	1.71	15,740	48	1.77	16,236	(3.1%)	(0.05)	(496)
M		32,089	5.86	39	1.44	46,192	41	1.51	48,478	(4.7%)	(0.07)	(2,286)
N		76,666	4.73	32	1.16	89,080	33	1.22	93,224	(4.4%)	(0.05)	(4,143)
O		18,307	3.61	24	0.89	16,235	26	0.96	17,539	(7.4%)	(0.07)	(1,304)
W		1,403		10	0.37	517	10	0.37	517	0.0%	0.00	0
<b>Total</b>		<b>138,074</b>				<b>169,449</b>			<b>177,703</b>			<b>(8,255)</b>
<b>FRANKLIN</b>	<b>0.09686434</b>			<b>15.00%</b>								
B		10,067	18.20	121	3.53	35,494	123	3.57	35,982	(1.4%)	(0.05)	(488)
E		2,395	14.84	99	2.87	6,885	101	2.93	7,029	(2.0%)	(0.06)	(144)
H		64,215	11.47	76	2.22	142,690	78	2.27	145,551	(2.0%)	(0.04)	(2,861)
J		35,474	9.22	61	1.79	63,364	63	1.83	64,944	(2.4%)	(0.04)	(1,581)
L		26,708	6.98	47	1.35	36,115	48	1.39	37,253	(3.1%)	(0.04)	(1,138)
W		28,976		10	0.29	8,420	10	0.29	8,420	0.0%	0.00	0
<b>Total</b>		<b>167,835</b>				<b>292,968</b>			<b>299,180</b>			<b>(6,212)</b>
<b>GEARY</b>	<b>0.08342384</b>			<b>15.00%</b>								
D		3,278	15.96	106	2.66	8,728	108	2.70	8,859	(1.5%)	(0.04)	(131)
G		2	12.59	84	2.10	3	86	2.15	3	(2.4%)	(0.05)	0
J		20,101	9.22	61	1.54	30,921	63	1.58	31,693	(2.4%)	(0.04)	(771)
K		25,732	8.10	54	1.35	34,776	56	1.40	36,064	(3.6%)	(0.05)	(1,288)
M		39,774	5.86	39	0.98	38,888	41	1.03	40,813	(4.7%)	(0.05)	(1,925)
N		30,165	4.73	32	0.79	23,806	33	0.83	24,914	(4.4%)	(0.04)	(1,107)
W		20,866		10	0.25	5,222	10	0.25	5,222	0.0%	0.00	0
<b>Total</b>		<b>139,918</b>				<b>142,346</b>			<b>147,568</b>			<b>(5,222)</b>
<b>GOVE</b>	<b>0.10530128</b>			<b>15.00%</b>								
E		600	14.84	99	3.13	1,876	101	3.19	1,915	(2.0%)	(0.07)	(39)
L		22,296	6.98	47	1.47	32,775	48	1.52	33,808	(3.1%)	(0.05)	(1,033)
M		10,444	5.86	39	1.23	12,889	41	1.30	13,527	(4.7%)	(0.06)	(638)
O		210,676	3.61	24	0.76	160,172	26	0.82	173,039	(7.4%)	(0.06)	(12,867)
P		33,191	2.48	17	0.52	17,336	18	0.57	18,873	(8.1%)	(0.05)	(1,538)
W		10,336		10	0.32	3,265	10	0.32	3,265	0.0%	0.00	0
<b>Total</b>		<b>287,543</b>				<b>228,313</b>			<b>244,428</b>			<b>(16,115)</b>

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NATIVE GRASS LAND - Fiscal Impact Study

	1994	NAT ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	NATIVE	NATIVE \$	NATIVE \$
COUNTY	AVE RURAL	PER CNTY	NATIVE	RATE '95	PER ACRE	CNTY PROD	NATIVE	PER ACRE	CNTY PROD	% CHG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	NAT VALUE	NAT '95	GRP NAT 95	VALUE	NAT '94	GRP NAT 94	94-95	ACRE 94-95	GRP 94-95
GRAHAM	0.13332735			15.00%								
L		6,802	6.98	47	1.86	12,660	48	1.92	13,060	(3.1%)	(0.06)	(399)
M		479	5.86	39	1.56	748	41	1.64	785	(4.7%)	(0.08)	(37)
N		52,121	4.73	32	1.26	65,739	33	1.32	68,797	(4.4%)	(0.06)	(3,058)
O		8,810	3.61	24	0.96	8,481	26	1.04	9,162	(7.4%)	(0.08)	(681)
W				10	0.40	0	10	0.40	0	0.0%	0.00	0
Total		68,212				87,629			91,804			(4,175)
GRANT	0.07498515			15.00%								
I		1,450	10.35	69	1.55	2,250	71	1.60	2,315	(2.8%)	(0.04)	(65)
M		4,594	5.86	39	0.88	4,037	41	0.92	4,237	(4.7%)	(0.04)	(200)
N		1,671	4.73	32	0.71	1,185	33	0.74	1,241	(4.4%)	(0.03)	(55)
O		41,470	3.61	24	0.54	22,451	26	0.58	24,255	(7.4%)	(0.04)	(1,804)
P		2,425	2.48	17	0.37	902	18	0.40	982	(8.1%)	(0.03)	(80)
W		783		10	0.22	176	10	0.22	176	0.0%	0.00	0
Total		52,392				31,002			33,206			(2,204)
GRAY	0.11273625			15.00%								
E		149	14.84	99	3.35	499	101	3.42	510	(2.0%)	(0.07)	(10)
G		4,270	12.59	84	2.84	12,122	86	2.91	12,420	(2.4%)	(0.07)	(298)
M		3,341	5.86	39	1.32	4,414	41	1.39	4,633	(4.7%)	(0.07)	(218)
N		1,968	4.73	32	1.07	2,099	33	1.12	2,196	(4.4%)	(0.05)	(98)
O		51,686	3.61	24	0.81	42,070	26	0.88	45,450	(7.4%)	(0.07)	(3,380)
Q		1,201	1.37	10	0.34	406	11	0.37	447	(9.1%)	(0.03)	(41)
W		454		10	0.34	153	10	0.34	153	0.0%	0.00	0
Total		63,069				61,764			65,809			(4,045)
GREELEY	0.09813297			15.00%								
M		2,879	5.86	39	1.15	3,311	41	1.21	3,474	(4.7%)	(0.06)	(164)
N		1,731	4.73	32	0.93	1,606	33	0.97	1,681	(4.4%)	(0.04)	(75)
O		32,367	3.61	24	0.71	22,932	26	0.77	24,775	(7.4%)	(0.06)	(1,842)
P		848	2.48	17	0.49	413	18	0.53	449	(8.1%)	(0.04)	(37)
W		304		10	0.29	90	10	0.29	90	0.0%	0.00	0
Total		38,128				28,352			30,469			(2,117)

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NATIVE GRASS LAND - Fiscal Impact Study

COUNTY	1994 AVE RURAL MILL LEVY	NAT ACRES PER CNTY PROD GRP	1995 NATIVE KSU LNI	15% CAP RATE '95 NAT VALUE	TAX \$ PER ACRE NAT '95	TAX \$ PER CNTY PROD GRP NAT 95	93-94 NATIVE VALUE	TAX \$ PER ACRE NAT '94	TAX \$ PER CNTY PROD GRP NAT 94	NATIVE % CHG 94-95	NATIVE \$ CHNG PER ACRE 94-95	NATIVE \$ CHNG PER GRP 94-95
<b>GREENWOOD</b>	<b>0.13023444</b>			<b>15.00%</b>								
C		44,993	17.08	114	4.45	200,165	116	4.53	203,915	(1.8%)	(0.08)	(3,750)
F		45	13.71	91	3.57	159	93	3.63	162	(1.7%)	(0.06)	(3)
J		160,024	9.22	61	2.40	384,301	63	2.46	393,887	(2.4%)	(0.06)	(9,587)
K		151,428	8.10	54	2.11	319,482	56	2.19	331,315	(3.6%)	(0.08)	(11,833)
L		252,368	6.98	47	1.82	458,824	48	1.88	473,285	(3.1%)	(0.06)	(14,461)
M		9,659	5.86	39	1.53	14,742	41	1.60	15,472	(4.7%)	(0.08)	(730)
W		1,134		10	0.39	443	10	0.39	443	0.0%	0.00	0
<b>Total</b>		<b>619,650</b>				<b>1,378,117</b>			<b>1,418,480</b>			<b>(40,363)</b>
<b>HAMILTON</b>	<b>0.1143049</b>			<b>15.00%</b>								
I		1,750	10.35	69	2.37	4,141	71	2.43	4,261	(2.8%)	(0.07)	(120)
M		7,546	5.86	39	1.34	10,109	41	1.41	10,609	(4.7%)	(0.07)	(500)
N		3,269	4.73	32	1.08	3,535	33	1.13	3,699	(4.4%)	(0.05)	(164)
O		115,282	3.61	24	0.83	95,140	26	0.89	102,783	(7.4%)	(0.07)	(7,643)
P		50,455	2.48	17	0.57	28,606	18	0.62	31,143	(8.1%)	(0.05)	(2,538)
W		900		10	0.34	309	10	0.34	309	0.0%	0.00	0
<b>Total</b>		<b>179,202</b>				<b>141,839</b>			<b>152,804</b>			<b>(10,965)</b>
<b>HARPER</b>	<b>0.11060062</b>			<b>15.00%</b>								
A		16,178	20.45	136	4.52	73,183	138	4.58	74,078	(1.2%)	(0.06)	(895)
E		523	14.84	99	3.28	1,716	101	3.35	1,752	(2.0%)	(0.07)	(36)
I		10,937	10.35	69	2.29	25,039	71	2.36	25,765	(2.8%)	(0.07)	(726)
L		65,780	6.98	47	1.54	101,564	48	1.59	104,765	(3.1%)	(0.05)	(3,201)
M		57,010	5.86	39	1.30	73,898	41	1.36	77,555	(4.7%)	(0.06)	(3,657)
W		2,032		10	0.33	674	10	0.33	674	0.0%	0.00	0
<b>Total</b>		<b>152,460</b>				<b>276,075</b>			<b>284,590</b>			<b>(8,515)</b>
<b>HARVEY</b>	<b>0.09984253</b>			<b>15.00%</b>								
A		18	20.45	136	4.08	73	138	4.13	74	(1.2%)	(0.05)	(1)
G		5,797	12.59	84	2.51	14,574	86	2.58	14,933	(2.4%)	(0.06)	(359)
J		5,971	9.22	61	1.84	10,993	63	1.89	11,267	(2.4%)	(0.05)	(274)
L		29,759	6.98	47	1.39	41,477	48	1.44	42,785	(3.1%)	(0.04)	(1,307)
N		1,007	4.73	32	0.94	951	33	0.99	995	(4.4%)	(0.04)	(44)
W		2,355		10	0.30	705	10	0.30	705	0.0%	0.00	0
<b>Total</b>		<b>44,906</b>				<b>68,773</b>			<b>70,759</b>			<b>(1,985)</b>

NATIVE GRASS LAND - Fiscal Impact Study

	1994	NAT ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	NATIVE	NATIVE \$	NATIVE \$
COUNTY	AVE RURAL	PER CNTY	NATIVE	RATE '95	PER ACRE	CNTY PROD	NATIVE	PER ACRE	CNTY PROD	% CHG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	NAT VALUE	NAT '95	GRP NAT 95	VALUE	NAT '94	GRP NAT 94	94-95	ACRE 94-95	GRP 94-95
<b>HASKELL</b>	0.06990389			15.00%								
M		272	5.86	39	0.82	223	41	0.86	234	(4.7%)	(0.04)	(11)
O		14,441	3.61	24	0.50	7,289	26	0.55	7,874	(7.4%)	(0.04)	(586)
P		6,099	2.48	17	0.35	2,114	18	0.38	2,302	(8.1%)	(0.03)	(188)
W		212		10	0.21	44	10	0.21	44	0.0%	0.00	0
<b>Total</b>		<b>21,024</b>				<b>9,670</b>			<b>10,455</b>			<b>(784)</b>
<b>HODGEMAN</b>	0.15526612			15.00%								
L		17,930	6.98	47	2.17	38,863	48	2.24	40,088	(3.1%)	(0.07)	(1,225)
M		12,885	5.86	39	1.82	23,447	41	1.91	24,607	(4.7%)	(0.09)	(1,160)
N		133,649	4.73	32	1.47	196,306	33	1.54	205,437	(4.4%)	(0.07)	(9,131)
O		32,210	3.61	24	1.12	36,108	26	1.21	39,008	(7.4%)	(0.09)	(2,901)
Q		4,119	1.37	10	0.47	1,919	11	0.51	2,111	(9.1%)	(0.05)	(192)
W		2,574		10	0.47	1,199	10	0.47	1,199	0.0%	0.00	0
<b>Total</b>		<b>203,367</b>				<b>297,841</b>			<b>312,449</b>			<b>(14,608)</b>
<b>JACKSON</b>	0.09965582			15.00%								
D		14,836	15.96	106	3.18	47,194	108	3.23	47,904	(1.5%)	(0.05)	(710)
J		53,306	9.22	61	1.84	97,958	63	1.88	100,402	(2.4%)	(0.05)	(2,444)
K		45,080	8.10	54	1.61	72,778	56	1.67	75,473	(3.6%)	(0.06)	(2,695)
L		17,824	6.98	47	1.39	24,796	48	1.44	25,578	(3.1%)	(0.04)	(782)
N		1,170	4.73	32	0.94	1,103	33	0.99	1,154	(4.4%)	(0.04)	(51)
W		876		10	0.30	262	10	0.30	262	0.0%	0.00	0
<b>Total</b>		<b>133,092</b>				<b>244,091</b>			<b>250,773</b>			<b>(6,682)</b>
<b>JEFFERSON</b>	0.10941013			15.00%								
D		7,018	15.96	106	3.49	24,510	108	3.54	24,879	(1.5%)	(0.05)	(369)
J		29,558	9.22	61	2.02	59,634	63	2.07	61,121	(2.4%)	(0.05)	(1,488)
K		7,957	8.10	54	1.77	14,104	56	1.84	14,626	(3.6%)	(0.07)	(522)
L		6,058	6.98	47	1.53	9,252	48	1.58	9,544	(3.1%)	(0.05)	(292)
M		12,254	5.86	39	1.28	15,713	41	1.35	16,490	(4.7%)	(0.06)	(778)
W		14,021		10	0.33	4,602	10	0.33	4,602	0.0%	0.00	0
<b>Total</b>		<b>76,866</b>				<b>127,815</b>			<b>131,262</b>			<b>(3,448)</b>

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NATIVE GRASS LAND - Fiscal Impact Study

	1994	NAT ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	NATIVE	NATIVE \$	NATIVE \$
COUNTY	AVE RURAL	PER CNTY	NATIVE	RATE '95	PER ACRE	CNTY PROD	NATIVE	PER ACRE	CNTY PROD	% CHG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	NAT VALUE	NAT '95	GRP NAT 95	VALUE	NAT '94	GRP NAT 94	94-95	ACRE 94-95	GRP 94-95
JEWELL	0.1265941			15.00%								
B		2,389	18.20	121	4.61	11,009	123	4.67	11,160	(1.4%)	(0.06)	(151)
K		16,416	8.10	54	2.05	33,666	56	2.13	34,913	(3.6%)	(0.08)	(1,247)
M		164,740	5.86	39	1.48	244,422	41	1.56	256,518	(4.7%)	(0.07)	(12,096)
O		15,619	3.61	24	0.91	14,276	26	0.99	15,423	(7.4%)	(0.07)	(1,147)
W		378		10	0.38	144	10	0.38	144	0.0%	0.00	0
Total		199,542				303,516			318,157			(14,641)
JOHNSON	0.12275025			15.00%								
C		2,066	17.08	114	4.19	8,664	116	4.27	8,826	(1.8%)	(0.08)	(162)
E		12	14.84	99	3.64	44	101	3.72	45	(2.0%)	(0.08)	(1)
I		4,487	10.35	69	2.54	11,401	71	2.61	11,732	(2.8%)	(0.07)	(330)
L		2,362	6.98	47	1.71	4,047	48	1.77	4,174	(3.1%)	(0.05)	(128)
N		1,875	4.73	32	1.16	2,177	33	1.22	2,279	(4.4%)	(0.05)	(101)
W		1,518		10	0.37	559	10	0.37	559	0.0%	0.00	0
Total		12,319				26,892			27,615			(723)
KEARNY	0.07269563			15.00%								
I		3,256	10.35	69	1.50	4,900	71	1.55	5,042	(2.8%)	(0.04)	(142)
M		10,982	5.86	39	0.85	9,356	41	0.89	9,819	(4.7%)	(0.04)	(463)
O		65,904	3.61	24	0.52	34,590	26	0.57	37,369	(7.4%)	(0.04)	(2,779)
P		69,078	2.48	17	0.36	24,907	18	0.39	27,117	(8.1%)	(0.03)	(2,210)
Q		1,795	1.37	10	0.22	391	11	0.24	430	(9.1%)	(0.02)	(39)
W		548		10	0.22	120	10	0.22	120	0.0%	0.00	0
Total		151,562				74,265			79,897			(5,632)
KINGMAN	0.09968957			15.00%								
A		34,183	20.45	136	4.08	139,375	138	4.13	141,079	(1.2%)	(0.05)	(1,704)
H		3,826	11.47	76	2.29	8,750	78	2.33	8,925	(2.0%)	(0.05)	(175)
K		11,342	8.10	54	1.61	18,317	56	1.67	18,995	(3.6%)	(0.06)	(678)
M		154,482	5.86	39	1.17	180,491	41	1.23	189,424	(4.7%)	(0.06)	(8,932)
O		3,150	3.61	24	0.72	2,268	26	0.78	2,450	(7.4%)	(0.06)	(182)
W		4,279		10	0.30	1,280	10	0.30	1,280	0.0%	0.00	0
Total		211,263				350,480			362,152			(11,672)

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NATIVE GRASS LAND - Fiscal Impact Study

	1994	NAT ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	NATIVE	NATIVE \$	NATIVE \$
COUNTY	AVE RURAL	PER CNTY	NATIVE	RATE '95	PER ACRE	CNTY PROD	NATIVE	PER ACRE	CNTY PROD	% CHG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	NAT VALUE	NAT '95	GRP NAT 95	VALUE	NAT '94	GRP NAT 94	94-95	ACRE 94-95	GRP 94-95
<b>KIOWA</b>	0.09912088			15.00%								
B		4,646	18.20	121	3.61	16,764	123	3.66	16,994	(1.4%)	(0.05)	(230)
E		98	14.84	99	2.94	287	101	3.00	293	(2.0%)	(0.06)	(6)
K		12,360	8.10	54	1.61	19,847	56	1.67	20,582	(3.6%)	(0.06)	(735)
N		151,232	4.73	32	0.94	141,808	33	0.98	148,403	(4.4%)	(0.04)	(6,596)
O		34,046	3.61	24	0.72	24,365	26	0.77	26,322	(7.4%)	(0.06)	(1,957)
W		2,842		10	0.30	845	10	0.30	845	0.0%	0.00	0
<b>Total</b>		<b>205,224</b>				<b>203,916</b>			<b>213,440</b>			<b>(9,524)</b>
<b>LABETTE</b>	0.10702551			15.00%								
B		20,395	18.20	121	3.90	79,452	123	3.95	80,544	(1.4%)	(0.05)	(1,091)
E		1,719	14.84	99	3.18	5,461	101	3.24	5,575	(2.0%)	(0.07)	(114)
H		58,238	11.47	76	2.46	142,984	78	2.50	145,851	(2.0%)	(0.05)	(2,867)
J		77,176	9.22	61	1.97	152,311	63	2.02	156,111	(2.4%)	(0.05)	(3,800)
L		24,596	6.98	47	1.49	36,749	48	1.54	37,907	(3.1%)	(0.05)	(1,158)
W		5,690		10	0.32	1,827	10	0.32	1,827	0.0%	0.00	0
<b>Total</b>		<b>187,815</b>				<b>418,784</b>			<b>427,814</b>			<b>(9,030)</b>
<b>LANE</b>	0.14139469			15.00%								
M		4,625	5.86	39	1.66	7,665	41	1.74	8,044	(4.7%)	(0.08)	(379)
N		2,400	4.73	32	1.34	3,210	33	1.40	3,359	(4.4%)	(0.06)	(149)
O		96,760	3.61	24	1.02	98,779	26	1.10	106,714	(7.4%)	(0.08)	(7,935)
P		24,326	2.48	17	0.70	17,060	18	0.76	18,574	(8.1%)	(0.06)	(1,513)
W		497		10	0.42	211	10	0.42	211	0.0%	0.00	0
<b>Total</b>		<b>128,608</b>				<b>126,925</b>			<b>136,902</b>			<b>(9,977)</b>
<b>LEAVENWORTH</b>	0.08911757			15.00%								
D		302	15.96	106	2.84	860	108	2.89	873	(1.5%)	(0.04)	(13)
J		1,194	9.22	61	1.64	1,962	63	1.68	2,011	(2.4%)	(0.04)	(49)
K		198	8.10	54	1.44	286	56	1.50	296	(3.6%)	(0.05)	(11)
L		1,766	6.98	47	1.24	2,197	48	1.28	2,267	(3.1%)	(0.04)	(69)
M		646	5.86	39	1.04	675	41	1.10	708	(4.7%)	(0.05)	(33)
O		42	3.61	24	0.64	27	26	0.70	29	(7.4%)	(0.05)	(2)
W		17,004		10	0.27	4,546	10	0.27	4,546	0.0%	0.00	0
<b>Total</b>		<b>21,153</b>				<b>10,553</b>			<b>10,730</b>			<b>(177)</b>

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NATIVE GRASS LAND - Fiscal Impact Study

	1994	NAT ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	NATIVE	NATIVE \$	NATIVE \$
COUNTY	AVE RURAL	PER CNTY	NATIVE	RATE '95	PER ACRE	CNTY PROD	NATIVE	PER ACRE	CNTY PROD	% CHG	CHNG PER	CHNG PER
PROD.GROUP	MILL LEVY	PROD GRP	KSU LNI	NAT VALUE	NAT '95	GRP NAT 95	VALUE	NAT '94	GRP NAT 94	94-95	ACRE 94-95	GRP 94-95
LINCOLN	0.1393537			15.00%								
E		527	14.84	99	4.14	2,180	101	4.22	2,225	(2.0%)	(0.09)	(46)
I		10,074	10.35	69	2.88	29,060	71	2.97	29,902	(2.8%)	(0.08)	(842)
K		1,314	8.10	54	2.26	2,966	56	2.34	3,076	(3.6%)	(0.08)	(110)
M		65,167	5.86	39	1.63	106,432	41	1.71	111,699	(4.7%)	(0.08)	(5,267)
N		130,757	4.73	32	1.32	172,376	33	1.38	180,393	(4.4%)	(0.06)	(8,017)
W				10	0.42	0	10	0.42	0	0.0%	0.00	0
Total		207,839				313,013			327,295			(14,282)
LINN	0.07489667			15.00%								
B		12,689	18.20	121	2.73	34,593	123	2.76	35,068	(1.4%)	(0.04)	(475)
E		3,232	14.84	99	2.22	7,185	101	2.27	7,335	(2.0%)	(0.05)	(150)
H		40,544	11.47	76	1.72	69,660	78	1.75	71,057	(2.0%)	(0.03)	(1,397)
J		38,097	9.22	61	1.38	52,616	63	1.42	53,928	(2.4%)	(0.03)	(1,313)
L		45,237	6.98	47	1.05	47,298	48	1.08	48,789	(3.1%)	(0.03)	(1,491)
O		3,088	3.61	24	0.54	1,670	26	0.58	1,804	(7.4%)	(0.04)	(134)
W		16,312		10	0.22	3,665	10	0.22	3,665	0.0%	0.00	0
Total		159,199				216,686			221,646			(4,960)
LOGAN	0.10619244			15.00%								
I		493	10.35	69	2.20	1,084	71	2.26	1,116	(2.8%)	(0.06)	(31)
M		15,306	5.86	39	1.24	19,050	41	1.31	19,993	(4.7%)	(0.06)	(943)
N		14,580	4.73	32	1.00	14,647	33	1.05	15,328	(4.4%)	(0.05)	(681)
O		232,247	3.61	24	0.77	178,066	26	0.83	192,371	(7.4%)	(0.06)	(14,304)
Q		22,230	1.37	10	0.32	7,082	11	0.35	7,790	(9.1%)	(0.03)	(708)
W		7,675		10	0.32	2,445	10	0.32	2,445	0.0%	0.00	0
Total		292,532				222,374			239,043			(16,668)
LYON	0.10151093			15.00%								
C		18,287	17.08	114	3.47	63,413	116	3.53	64,601	(1.8%)	(0.06)	(1,188)
F		1,353	13.71	91	2.78	3,767	93	2.83	3,833	(1.7%)	(0.05)	(66)
I		97,464	10.35	69	2.10	204,798	71	2.16	210,735	(2.8%)	(0.06)	(5,936)
K		111,046	8.10	54	1.64	182,613	56	1.71	189,377	(3.6%)	(0.06)	(6,763)
L		11,517	6.98	47	1.42	16,321	48	1.46	16,835	(3.1%)	(0.04)	(514)
N		50,659	4.73	32	0.96	48,647	33	1.00	50,910	(4.4%)	(0.04)	(2,263)
W				10	0.30	0	10	0.30	0	0.0%	0.00	0
Total		290,327				519,560			536,290			(16,731)

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NATIVE GRASS LAND - Fiscal Impact Study

	1994	NAT ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	NATIVE	NATIVE \$	NATIVE \$
COUNTY	AVE RURAL	PER CNTY	NATIVE	RATE '95	PER ACRE	CNTY PROD	NATIVE	PER ACRE	CNTY PROD	% CHG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	NAT VALUE	NAT '95	GRP NAT 95	VALUE	NAT '94	GRP NAT 94	94-95	ACRE 94-95	GRP 94-95
<b>MARION</b>	0.09150342			15.00%								
D		18,298	15.96	106	2.92	53,445	108	2.96	54,248	(1.5%)	(0.04)	(804)
H		374	11.47	76	2.10	786	78	2.14	802	(2.0%)	(0.04)	(16)
K		59,051	8.10	54	1.48	87,534	56	1.54	90,776	(3.6%)	(0.05)	(3,242)
L		110,144	6.98	47	1.28	140,696	48	1.32	145,131	(3.1%)	(0.04)	(4,435)
N		32,403	4.73	32	0.87	28,049	33	0.91	29,353	(4.4%)	(0.04)	(1,305)
W				10	0.27	0	10	0.27	0	0.0%	0.00	0
Total		220,270				310,510			320,310			(9,801)
<b>MARSHALL</b>	0.10628024			15.00%								
D		15,429	15.96	106	3.39	52,344	108	3.44	53,131	(1.5%)	(0.05)	(787)
J		20,065	9.22	61	1.96	39,324	63	2.01	40,305	(2.4%)	(0.05)	(981)
K		72,367	8.10	54	1.72	124,597	56	1.79	129,212	(3.6%)	(0.06)	(4,615)
L		48,334	6.98	47	1.48	71,712	48	1.53	73,973	(3.1%)	(0.05)	(2,260)
W		25,917		10	0.32	8,263	10	0.32	8,263	0.0%	0.00	0
Total		182,113				296,241			304,884			(8,643)
<b>MCPHERSON</b>	0.09733175			15.00%								
A		67	20.45	136	3.98	266	138	4.03	269	(1.2%)	(0.05)	(3)
G		7,576	12.59	84	2.45	18,566	86	2.51	19,023	(2.4%)	(0.06)	(457)
J		1,111	9.22	61	1.79	1,993	63	1.84	2,043	(2.4%)	(0.04)	(50)
K		2,992	8.10	54	1.58	4,718	56	1.64	4,893	(3.6%)	(0.06)	(175)
L		62,909	6.98	47	1.36	85,478	48	1.40	88,172	(3.1%)	(0.04)	(2,694)
M		56,491	5.86	39	1.14	64,441	41	1.20	67,630	(4.7%)	(0.06)	(3,189)
W				10	0.29	0	10	0.29	0	0.0%	0.00	0
Total		131,145				175,462			182,031			(6,568)
<b>MEADE</b>	0.09451211			15.00%								
D		204	15.96	106	3.02	617	108	3.06	626	(1.5%)	(0.05)	(9)
L		1,548	6.98	47	1.32	2,042	48	1.36	2,106	(3.1%)	(0.04)	(64)
M		6,974	5.86	39	1.11	7,725	41	1.16	8,107	(4.7%)	(0.05)	(382)
O		266,909	3.61	24	0.68	182,133	26	0.74	196,764	(7.4%)	(0.05)	(14,631)
W		105		10	0.28	30	10	0.28	30	0.0%	0.00	0
Total		275,739				192,546			207,633			(15,087)

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NATIVE GRASS LAND - Fiscal Impact Study

	1994	NAT ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	NATIVE	NATIVE \$	NATIVE \$
COUNTY	AVE RURAL	PER CNTY	NATIVE	RATE '95	PER ACRE	CNTY PROD	NATIVE	PER ACRE	CNTY PROD	% CHG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	NAT VALUE	NAT '95	GRP NAT 95	VALUE	NAT '94	GRP NAT 94	94-95	ACRE 94-95	GRP 94-95
<b>MIAMI</b>	0.09773706			15.00%								
B		5,117	18.20	121	3.56	18,204	123	3.61	18,454	(1.4%)	(0.05)	(250)
E		429	14.84	99	2.90	1,243	101	2.96	1,269	(2.0%)	(0.06)	(26)
H		17,463	11.47	76	2.24	39,154	78	2.29	39,939	(2.0%)	(0.04)	(785)
J		22,910	9.22	61	1.80	41,290	63	1.85	42,320	(2.4%)	(0.04)	(1,030)
L		15,885	6.98	47	1.36	21,673	48	1.41	22,356	(3.1%)	(0.04)	(683)
N		84	4.73	32	0.92	78	33	0.97	81	(4.4%)	(0.04)	(4)
W		1,814		10	0.29	532	10	0.29	532	0.0%	0.00	0
<b>Total</b>		<b>63,701</b>				<b>122,174</b>			<b>124,952</b>			<b>(2,778)</b>
<b>MITCHELL</b>	0.11721439			15.00%								
J		13,229	9.22	61	2.16	28,594	63	2.22	29,307	(2.4%)	(0.05)	(713)
K		3,740	8.10	54	1.90	7,103	56	1.97	7,366	(3.6%)	(0.07)	(263)
M		78,804	5.86	39	1.37	108,257	41	1.44	113,614	(4.7%)	(0.07)	(5,357)
N		15,491	4.73	32	1.11	17,177	33	1.16	17,976	(4.4%)	(0.05)	(799)
W				10	0.35	0	10	0.35	0	0.0%	0.00	0
<b>Total</b>		<b>111,264</b>				<b>161,130</b>			<b>168,263</b>			<b>(7,133)</b>
<b>MONTGOMERY</b>	0.12315521			15.00%								
B		13,796	18.20	121	4.48	61,845	123	4.54	62,694	(1.4%)	(0.06)	(850)
E		3,567	14.84	99	3.66	13,040	101	3.73	13,312	(2.0%)	(0.08)	(272)
J		159,319	9.22	61	2.27	361,810	63	2.33	370,836	(2.4%)	(0.06)	(9,026)
M		20,880	5.86	39	1.44	30,138	41	1.51	31,630	(4.7%)	(0.07)	(1,491)
N		12	4.73	32	1.17	14	33	1.22	15	(4.4%)	(0.05)	(1)
W		1,949		10	0.37	720	10	0.37	720	0.0%	0.00	0
<b>Total</b>		<b>199,524</b>				<b>467,567</b>			<b>479,207</b>			<b>(11,640)</b>
<b>MORRIS</b>	0.10063415			15.00%								
D		13,107	15.96	106	3.21	42,104	108	3.26	42,737	(1.5%)	(0.05)	(633)
G		2	12.59	84	2.53	6	86	2.60	6	(2.4%)	(0.06)	0
J		93,247	9.22	61	1.86	173,038	63	1.90	177,355	(2.4%)	(0.05)	(4,317)
K		76,264	8.10	54	1.63	124,331	56	1.69	128,935	(3.6%)	(0.06)	(4,605)
L		64,779	6.98	47	1.40	91,004	48	1.45	93,873	(3.1%)	(0.04)	(2,868)
N		23,314	4.73	32	0.95	22,195	33	1.00	23,228	(4.4%)	(0.04)	(1,032)
W		10,877		10	0.30	3,284	10	0.30	3,284	0.0%	0.00	0
<b>Total</b>		<b>281,591</b>				<b>455,962</b>			<b>469,418</b>			<b>(13,455)</b>

NATIVE GRASS LAND - Fiscal Impact Study

	1994	NAT ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	NATIVE	NATIVE \$	NATIVE \$
COUNTY	AVE RURAL	PER CNTY	NATIVE	RATE '95	PER ACRE	CNTY PROD	NATIVE	PER ACRE	CNTY PROD	% CHG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	NAT VALUE	NAT '95	GRP NAT 95	VALUE	NAT '94	GRP NAT 94	94-95	ACRE 94-95	GRP 94-95
<b>MORTON</b>	<b>0.08038005</b>			15.00%								
M		2,256	5.86	39	0.94	2,126	41	0.99	2,231	(4.7%)	(0.05)	(105)
N		1,289	4.73	32	0.76	980	33	0.80	1,026	(4.4%)	(0.04)	(46)
O		33,782	3.61	24	0.58	19,605	26	0.63	21,180	(7.4%)	(0.05)	(1,575)
P		2,368	2.48	17	0.40	944	18	0.43	1,028	(8.1%)	(0.04)	(84)
W		563		10	0.24	136	10	0.24	136	0.0%	0.00	0
<b>Total</b>		<b>40,259</b>				<b>23,791</b>			<b>25,601</b>			<b>(1,809)</b>
<b>NEMAHA</b>	<b>0.10038409</b>			15.00%								
D		9,501	15.96	106	3.20	30,443	108	3.25	30,900	(1.5%)	(0.05)	(458)
F		226	13.71	91	2.75	623	93	2.80	634	(1.7%)	(0.05)	(11)
J		3,271	9.22	61	1.85	6,055	63	1.90	6,206	(2.4%)	(0.05)	(151)
K		64,195	8.10	54	1.63	104,395	56	1.69	108,262	(3.6%)	(0.06)	(3,866)
L		9,666	6.98	47	1.40	13,545	48	1.45	13,972	(3.1%)	(0.04)	(427)
W		48		10	0.30	14	10	0.30	14	0.0%	0.00	0
<b>Total</b>		<b>86,906</b>				<b>155,075</b>			<b>159,989</b>			<b>(4,913)</b>
<b>NEOSHO</b>	<b>0.11803003</b>			15.00%								
B		13,235	18.20	121	4.30	56,863	123	4.36	57,644	(1.4%)	(0.06)	(781)
E		18,304	14.84	99	3.50	64,120	101	3.58	65,459	(2.0%)	(0.07)	(1,339)
H		15,922	11.47	76	2.71	43,110	78	2.76	43,975	(2.0%)	(0.05)	(864)
J		47,491	9.22	61	2.18	103,364	63	2.23	105,942	(2.4%)	(0.05)	(2,578)
L		28,649	6.98	47	1.65	47,206	48	1.70	48,694	(3.1%)	(0.05)	(1,488)
W		4,157		10	0.35	1,472	10	0.35	1,472	0.0%	0.00	0
<b>Total</b>		<b>127,758</b>				<b>316,135</b>			<b>323,186</b>			<b>(7,051)</b>
<b>NESS</b>	<b>0.12103813</b>			15.00%								
L		20,317	6.98	47	1.69	34,330	48	1.74	35,412	(3.1%)	(0.05)	(1,082)
M		30,259	5.86	39	1.42	42,924	41	1.49	45,048	(4.7%)	(0.07)	(2,124)
N		153,429	4.73	32	1.15	175,680	33	1.20	183,851	(4.4%)	(0.05)	(8,171)
O		38,562	3.61	24	0.87	33,699	26	0.94	36,406	(7.4%)	(0.07)	(2,707)
R		1,698	0.38	10	0.36	617	10	0.36	617	0.0%	0.00	0
W		3,557		10	0.36	1,292	10	0.36	1,292	0.0%	0.00	0
<b>Total</b>		<b>247,823</b>				<b>288,541</b>			<b>302,626</b>			<b>(14,085)</b>

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NATIVE GRASS LAND - Fiscal Impact Study

	1994	NAT ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	NATIVE	NATIVE \$	NATIVE \$
COUNTY	AVE RURAL	PER CNTY	NATIVE	RATE '95	PER ACRE	CNTY PROD	NATIVE	PER ACRE	CNTY PROD	%CHG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	NAT VALUE	NAT '95	GRP NAT 95	VALUE	NAT '94	GRP NAT 94	94-95	ACRE 94-95	GRP 94-95
<b>NORTON</b>	<b>0.11121937</b>			<b>15.00%</b>								
L		8,413	6.98	47	1.55	13,062	48	1.60	13,474	(3.1%)	(0.05)	(412)
M		7,950	5.86	39	1.30	10,363	41	1.37	10,876	(4.7%)	(0.06)	(513)
N		207,981	4.73	32	1.05	218,825	33	1.10	229,002	(4.4%)	(0.05)	(10,178)
O		9,886	3.61	24	0.80	7,938	26	0.87	8,576	(7.4%)	(0.06)	(638)
W				10	0.33	0	10	0.33	0	0.0%	0.00	0
<b>Total</b>		<b>234,230</b>				<b>250,188</b>			<b>261,928</b>			<b>(11,740)</b>
<b>OSAGE</b>	<b>0.0984436</b>			<b>15.00%</b>								
B		11,243	18.20	121	3.62	40,698	123	3.67	41,258	(1.4%)	(0.05)	(559)
E		500	14.84	99	2.95	1,476	101	3.01	1,507	(2.0%)	(0.06)	(31)
I		133,614	10.35	69	2.06	275,043	71	2.12	283,015	(2.8%)	(0.06)	(7,972)
K		38,570	8.10	54	1.61	62,135	56	1.67	64,437	(3.6%)	(0.06)	(2,301)
N		1,990	4.73	32	0.94	1,872	33	0.98	1,959	(4.4%)	(0.04)	(87)
W		24,754		10	0.30	7,385	10	0.30	7,385	0.0%	0.00	0
<b>Total</b>		<b>210,671</b>				<b>388,609</b>			<b>399,560</b>			<b>(10,950)</b>
<b>OSBORNE</b>	<b>0.1117058</b>			<b>15.00%</b>								
K		13,978	8.10	54	1.81	25,295	56	1.88	26,232	(3.6%)	(0.07)	(937)
L		7,196	6.98	47	1.56	11,222	48	1.61	11,576	(3.1%)	(0.05)	(354)
N		219,744	4.73	32	1.06	232,212	33	1.11	243,012	(4.4%)	(0.05)	(10,801)
O		16,036	3.61	24	0.81	12,933	26	0.87	13,972	(7.4%)	(0.06)	(1,039)
W		582		10	0.34	195	10	0.34	195	0.0%	0.00	0
<b>Total</b>		<b>257,536</b>				<b>281,857</b>			<b>294,987</b>			<b>(13,130)</b>
<b>OTTAWA</b>	<b>0.11809488</b>			<b>15.00%</b>								
A		0	20.45	136	4.83	0	138	4.89	0	(1.2%)	(0.06)	0
I		17,001	10.35	69	2.44	41,561	71	2.52	42,765	(2.8%)	(0.07)	(1,205)
L		97,648	6.98	47	1.65	160,982	48	1.70	166,056	(3.1%)	(0.05)	(5,074)
M		79,751	5.86	39	1.38	110,381	41	1.45	115,843	(4.7%)	(0.07)	(5,463)
P		4,449	2.48	17	0.59	2,606	18	0.64	2,837	(8.1%)	(0.05)	(231)
W		45		10	0.35	16	10	0.35	16	0.0%	0.00	0
<b>Total</b>		<b>198,893</b>				<b>315,545</b>			<b>327,518</b>			<b>(11,972)</b>

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NATIVE GRASS LAND - Fiscal Impact Study

	1994	NAT ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	NATIVE	NATIVE \$	NATIVE \$
COUNTY	AVE RURAL	PER CNTY	NATIVE	RATE '95	PER ACRE	CNTY PROD	NATIVE	PER ACRE	CNTY PROD	% CHG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	NAT VALUE	NAT '95	GRP NAT 95	VALUE	NAT '94	GRP NAT 94	94-95	ACRE 94-95	GRP 94-95
<b>PAWNEE</b>	<b>0.11635693</b>			<b>15.00%</b>								
D		7,553	15.96	106	3.71	28,051	108	3.77	28,473	(1.5%)	(0.06)	(422)
L		8,890	6.98	47	1.62	14,441	48	1.68	14,896	(3.1%)	(0.05)	(455)
M		7,112	5.86	39	1.36	9,699	41	1.43	10,179	(4.7%)	(0.07)	(480)
N		42,973	4.73	32	1.10	47,301	33	1.15	49,502	(4.4%)	(0.05)	(2,200)
O		1,492	3.61	24	0.84	1,253	26	0.91	1,354	(7.4%)	(0.07)	(101)
W		943		10	0.35	329	10	0.35	329	0.0%	0.00	0
<b>Total</b>		<b>68,962</b>				<b>101,075</b>			<b>104,732</b>			<b>(3,658)</b>
<b>PHILLIPS</b>	<b>0.11569369</b>			<b>15.00%</b>								
L		28,106	6.98	47	1.62	45,393	48	1.67	46,824	(3.1%)	(0.05)	(1,431)
M		5,220	5.86	39	1.36	7,078	41	1.42	7,428	(4.7%)	(0.07)	(350)
N		222,129	4.73	32	1.09	243,112	33	1.15	254,419	(4.4%)	(0.05)	(11,308)
O		255	3.61	24	0.84	213	26	0.90	230	(7.4%)	(0.07)	(17)
W		1,464		10	0.35	508	10	0.35	508	0.0%	0.00	0
<b>Total</b>		<b>257,173</b>				<b>296,304</b>			<b>309,410</b>			<b>(13,106)</b>
<b>POTTAWATOMIE</b>	<b>0.07939638</b>			<b>15.00%</b>								
A		798	20.45	136	3.25	2,590	138	3.29	2,622	(1.2%)	(0.04)	(32)
E		15,778	14.84	99	2.36	37,181	101	2.41	37,958	(2.0%)	(0.05)	(777)
J		142,002	9.22	61	1.46	207,901	63	1.50	213,087	(2.4%)	(0.04)	(5,186)
K		70,731	8.10	54	1.29	90,975	56	1.33	94,345	(3.6%)	(0.05)	(3,369)
L		111,673	6.98	47	1.11	123,775	48	1.14	127,677	(3.1%)	(0.03)	(3,901)
W		31,589		10	0.24	7,524	10	0.24	7,524	0.0%	0.00	0
<b>Total</b>		<b>372,570</b>				<b>469,946</b>			<b>483,212</b>			<b>(13,265)</b>
<b>PRATT</b>	<b>0.11788369</b>			<b>15.00%</b>								
K		4,398	8.10	54	1.91	8,400	56	1.98	8,711	(3.6%)	(0.07)	(311)
L		8,851	6.98	47	1.65	14,566	48	1.70	15,025	(3.1%)	(0.05)	(459)
N		77,485	4.73	32	1.12	86,409	33	1.17	90,428	(4.4%)	(0.05)	(4,019)
W				10	0.35	0	10	0.35	0	0.0%	0.00	0
<b>Total</b>		<b>90,735</b>				<b>109,376</b>			<b>114,165</b>			<b>(4,789)</b>

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NATIVE GRASS LAND - Fiscal Impact Study

	1994	NAT ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	NATIVE	NATIVE \$	NATIVE \$
COUNTY	AVE RURAL	PER CNTY	NATIVE	RATE '95	PER ACRE	CNTY PROD	NATIVE	PER ACRE	CNTY PROD	%CHG	CHNG PER	CHNG PER
PROD.GROUP	MILL LEVY	PROD GRP	KSU LNI	NAT VALUE	NAT '95	GRP NAT 95	VALUE	NAT '94	GRP NAT 94	94-95	ACRE 94-95	GRP 94-95
<b>RAWLINS</b>	0.11718616			15.00%								
E		2,092	14.84	99	3.48	7,277	101	3.55	7,429	(2.0%)	(0.07)	(152)
N		11,581	4.73	32	1.11	12,839	33	1.16	13,436	(4.4%)	(0.05)	(597)
O		230,660	3.61	24	0.85	195,158	26	0.91	210,835	(7.4%)	(0.07)	(15,678)
P		34,887	2.48	17	0.58	20,278	18	0.63	22,077	(8.1%)	(0.05)	(1,799)
W		79		10	0.35	28	10	0.35	28	0.0%	0.00	0
<b>Total</b>		<b>279,300</b>				<b>235,580</b>			<b>253,805</b>			<b>(18,226)</b>
<b>RENO</b>	0.11195059			15.00%								
H		757	11.47	76	2.57	1,944	78	2.62	1,983	(2.0%)	(0.05)	(39)
K		90,573	8.10	54	1.81	164,263	56	1.88	170,347	(3.6%)	(0.07)	(6,084)
M		82,635	5.86	39	1.31	108,422	41	1.38	113,788	(4.7%)	(0.06)	(5,366)
N		4,077	4.73	32	1.06	4,317	33	1.11	4,518	(4.4%)	(0.05)	(201)
W		406		10	0.34	136	10	0.34	136	0.0%	0.00	0
<b>Total</b>		<b>178,448</b>				<b>279,084</b>			<b>290,773</b>			<b>(11,689)</b>
<b>REPUBLIC</b>	0.11341112			15.00%								
H		1,435	11.47	76	2.60	3,732	78	2.65	3,807	(2.0%)	(0.05)	(75)
J		3,419	9.22	61	2.09	7,150	63	2.14	7,329	(2.4%)	(0.05)	(178)
K		42,034	8.10	54	1.84	77,228	56	1.91	80,088	(3.6%)	(0.07)	(2,860)
L		44,016	6.98	47	1.58	69,687	48	1.63	71,884	(3.1%)	(0.05)	(2,196)
M		26,531	5.86	39	1.33	35,264	41	1.39	37,009	(4.7%)	(0.07)	(1,745)
W		173		10	0.34	59	10	0.34	59	0.0%	0.00	0
<b>Total</b>		<b>117,608</b>				<b>193,120</b>			<b>200,175</b>			<b>(7,055)</b>
<b>RICE</b>	0.11315721			15.00%								
A		12,750	20.45	136	4.63	59,007	138	4.68	59,728	(1.2%)	(0.06)	(721)
F		24,746	13.71	91	3.10	76,782	93	3.16	78,126	(1.7%)	(0.05)	(1,344)
K		10,543	8.10	54	1.83	19,327	56	1.90	20,043	(3.6%)	(0.07)	(716)
M		43,315	5.86	39	1.33	57,445	41	1.39	60,288	(4.7%)	(0.07)	(2,843)
N		14,046	4.73	32	1.07	15,036	33	1.12	15,735	(4.4%)	(0.05)	(699)
W		1,239		10	0.34	421	10	0.34	421	0.0%	0.00	0
<b>Total</b>		<b>106,640</b>				<b>228,017</b>			<b>234,340</b>			<b>(6,323)</b>

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NATIVE GRASS LAND - Fiscal Impact Study

	1994	NAT ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	NATIVE	NATIVE \$	NATIVE \$
COUNTY	AVE RURAL	PER CNTY	NATIVE	RATE '95	PER ACRE	CNTY PROD	NATIVE	PER ACRE	CNTY PROD	% CHG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	NAT VALUE	NAT '95	GRP NAT 95	VALUE	NAT '94	GRP NAT 94	94-95	ACRE 94-95	GRP 94-95
<b>RILEY</b>	<b>0.09912873</b>			<b>15.00%</b>								
D		9,458	15.96	106	3.16	29,927	108	3.21	30,377	(1.5%)	(0.05)	(450)
J		38,264	9.22	61	1.83	69,944	63	1.87	71,689	(2.4%)	(0.05)	(1,745)
K		30,059	8.10	54	1.61	48,272	56	1.67	50,059	(3.6%)	(0.06)	(1,788)
L		13,816	6.98	47	1.38	19,119	48	1.43	19,722	(3.1%)	(0.04)	(603)
M		75,065	5.86	39	1.16	87,210	41	1.22	91,526	(4.7%)	(0.06)	(4,316)
W		730		10	0.30	217	10	0.30	217	0.0%	0.00	0
<b>Total</b>		<b>167,393</b>				<b>254,690</b>			<b>263,591</b>			<b>(8,901)</b>
<b>ROOKS</b>	<b>0.12069279</b>			<b>15.00%</b>								
L		25,997	6.98	47	1.68	43,802	48	1.74	45,183	(3.1%)	(0.05)	(1,381)
M		6,765	5.86	39	1.41	9,570	41	1.48	10,043	(4.7%)	(0.07)	(474)
N		143,701	4.73	32	1.14	164,071	33	1.19	171,702	(4.4%)	(0.05)	(7,631)
O		74,543	3.61	24	0.87	64,957	26	0.94	70,175	(7.4%)	(0.07)	(5,218)
W		1,292		10	0.36	468	10	0.36	468	0.0%	0.00	0
<b>Total</b>		<b>252,299</b>				<b>282,868</b>			<b>297,571</b>			<b>(14,704)</b>
<b>RUSH</b>	<b>0.12249801</b>			<b>15.00%</b>								
L		21,081	6.98	47	1.71	36,051	48	1.76	37,187	(3.1%)	(0.05)	(1,136)
M		5,657	5.86	39	1.44	8,121	41	1.51	8,523	(4.7%)	(0.07)	(402)
N		80,461	4.73	32	1.16	93,240	33	1.21	97,577	(4.4%)	(0.05)	(4,337)
O		1,441	3.61	24	0.88	1,275	26	0.96	1,377	(7.4%)	(0.07)	(102)
W		8		10	0.37	3	10	0.37	3	0.0%	0.00	0
<b>Total</b>		<b>108,648</b>				<b>138,690</b>			<b>144,667</b>			<b>(5,977)</b>
<b>RUSSELL</b>	<b>0.11825313</b>			<b>15.00%</b>								
K		25,522	8.10	54	1.92	48,892	56	1.99	50,703	(3.6%)	(0.07)	(1,811)
M		7,233	5.86	39	1.39	10,024	41	1.45	10,520	(4.7%)	(0.07)	(496)
N		220,644	4.73	32	1.12	246,829	33	1.17	258,310	(4.4%)	(0.05)	(11,480)
O		17,719	3.61	24	0.85	15,129	26	0.92	16,344	(7.4%)	(0.07)	(1,215)
W		2,917		10	0.35	1,035	10	0.35	1,035	0.0%	0.00	0
<b>Total</b>		<b>274,035</b>				<b>321,909</b>			<b>336,911</b>			<b>(15,003)</b>

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NATIVE GRASS LAND - Fiscal Impact Study

	1994	NAT ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	NATIVE	NATIVE \$	NATIVE \$
COUNTY	AVE RURAL	PER CNTY	NATIVE	RATE '95	PER ACRE	CNTY PROD	NATIVE	PER ACRE	CNTY PROD	% CHG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	NAT VALUE	NAT '95	GRP NAT 95	VALUE	NAT '94	GRP NAT 94	94-95	ACRE 94-95	GRP 94-95
<b>SALINE</b>	<b>0.07691014</b>			<b>15.00%</b>								
G		10,883	12.59	84	1.94	21,077	89	2.05	22,349	(5.7%)	(0.12)	(1,272)
J		2,884	9.22	61	1.42	4,090	63	1.45	4,192	(2.4%)	(0.04)	(102)
K		255	8.10	54	1.25	317	56	1.29	329	(3.6%)	(0.05)	(12)
L		54,001	6.98	47	1.07	57,979	48	1.11	59,806	(3.1%)	(0.03)	(1,827)
N		78,143	4.73	32	0.73	56,855	33	0.76	59,499	(4.4%)	(0.03)	(2,644)
W		16,509		10	0.23	3,809	10	0.23	3,809	0.0%	0.00	0
<b>Total</b>		<b>162,675</b>				<b>144,126</b>			<b>149,984</b>			<b>(5,858)</b>
<b>SCOTT</b>	<b>0.08310055</b>			<b>15.00%</b>								
I		43	10.35	69	1.72	73	71	1.77	75	(2.8%)	(0.05)	(2)
M		1,165	5.86	39	0.97	1,135	41	1.02	1,191	(4.7%)	(0.05)	(56)
N		3,151	4.73	32	0.79	2,477	33	0.82	2,593	(4.4%)	(0.04)	(115)
O		55,939	3.61	24	0.60	33,563	26	0.65	36,259	(7.4%)	(0.05)	(2,696)
Q		6,819	1.37	10	0.25	1,700	11	0.27	1,870	(9.1%)	(0.02)	(170)
W		841		10	0.25	210	10	0.25	210	0.0%	0.00	0
<b>Total</b>		<b>67,959</b>				<b>39,158</b>			<b>42,198</b>			<b>(3,040)</b>
<b>SEDGWICK</b>	<b>0.10348842</b>			<b>15.00%</b>								
A			20.45	136	4.23	0	138	4.28	0	(1.2%)	(0.05)	0
G			12.59	84	2.61	0	86	2.67	0	(2.4%)	(0.06)	0
J			9.22	61	1.91	0	63	1.96	0	(2.4%)	(0.05)	0
L			6.98	47	1.44	0	48	1.49	0	(3.1%)	(0.05)	0
P			2.48	17	0.51	0	18	0.56	0	(8.1%)	(0.05)	0
W				10	0.31	0	10	0.31	0	0.0%	0.00	0
<b>Total</b>		<b>0</b>				<b>0</b>			<b>0</b>			<b>0</b>
<b>SEWARD</b>	<b>0.08783877</b>			<b>15.00%</b>								
M		104	5.86	39	1.03	108	41	1.08	113	(4.7%)	(0.05)	(5)
N		809	4.73	32	0.83	672	33	0.87	703	(4.4%)	(0.04)	(31)
O		83,994	3.61	24	0.63	53,269	26	0.69	57,548	(7.4%)	(0.05)	(4,279)
P		38,908	2.48	17	0.44	16,952	18	0.47	18,455	(8.1%)	(0.04)	(1,504)
W		1,903		10	0.26	501	10	0.26	501	0.0%	0.00	0
<b>Total</b>		<b>125,718</b>				<b>71,501</b>			<b>77,321</b>			<b>(5,820)</b>

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NATIVE GRASS LAND - Fiscal Impact Study

	1994	NAT ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	NATIVE	NATIVE \$	NATIVE
COUNTY	AVE RURAL	PER CNTY	NATIVE	RATE '95	PER ACRE	CNTY PROD	NATIVE	PER ACRE	CNTY PROD	%CHG	CHNG PER	CHNG PE.
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	NAT VALUE	NAT '95	GRP NAT 95	VALUE	NAT '94	GRP NAT 94	94-95	ACRE 94-95	GRP 94-95
<b>SHAWNEE</b>	0.11596551			15.00%								
C		16,717	17.08	114	3.96	66,222	116	4.04	67,463	(1.8%)	(0.07)	(1,241)
E		1,061	14.84	99	3.44	3,652	101	3.51	3,728	(2.0%)	(0.07)	(76)
H		15,619	11.47	76	2.66	41,550	78	2.71	42,384	(2.0%)	(0.05)	(833)
J		25,062	9.22	61	2.14	53,593	63	2.19	54,930	(2.4%)	(0.05)	(1,337)
K		14,706	8.10	54	1.88	27,627	56	1.95	28,651	(3.6%)	(0.07)	(1,023)
M		18,818	5.86	39	1.36	25,576	41	1.43	26,842	(4.7%)	(0.07)	(1,266)
W		767		10	0.35	267	10	0.35	267	0.0%	0.00	0
<b>Total</b>		<b>92,750</b>				<b>218,487</b>			<b>224,263</b>			<b>(5,776)</b>
<b>SHERIDAN</b>	0.12393072			15.00%								
E		2,753	14.84	99	3.68	10,127	101	3.76	10,339	(2.0%)	(0.08)	(212)
M		11,555	5.86	39	1.45	16,783	41	1.52	17,614	(4.7%)	(0.07)	(831)
O		176,769	3.61	24	0.89	158,169	26	0.97	170,875	(7.4%)	(0.07)	(12,706)
W		4,762		10	0.37	1,770	10	0.37	1,770	0.0%	0.00	0
<b>Total</b>		<b>195,838</b>				<b>186,850</b>			<b>200,598</b>			<b>(13,748)</b>
<b>SHERMAN</b>	0.10211555			15.00%								
E		2,020	14.84	99	3.03	6,121	101	3.09	6,249	(2.0%)	(0.06)	(128)
N		15,360	4.73	32	0.97	14,837	33	1.01	15,528	(4.4%)	(0.04)	(690)
O		108,885	3.61	24	0.74	80,278	26	0.80	86,727	(7.4%)	(0.06)	(6,449)
P		2,833	2.48	17	0.51	1,435	18	0.55	1,562	(8.1%)	(0.04)	(127)
W		119		10	0.31	36	10	0.31	36	0.0%	0.00	0
<b>Total</b>		<b>129,216</b>				<b>102,708</b>			<b>110,102</b>			<b>(7,394)</b>
<b>SMITH</b>	0.10736233			15.00%								
K		23,013	8.10	54	1.74	40,027	56	1.80	41,509	(3.6%)	(0.06)	(1,482)
L		6,467	6.98	47	1.50	9,693	48	1.55	9,999	(3.1%)	(0.05)	(306)
N		182,349	4.73	32	1.02	185,202	33	1.06	193,816	(4.4%)	(0.05)	(8,614)
O		10,733	3.61	24	0.78	8,320	26	0.84	8,988	(7.4%)	(0.06)	(668)
W		6,292		10	0.32	2,027	10	0.32	2,027	0.0%	0.00	0
<b>Total</b>		<b>228,855</b>				<b>245,269</b>			<b>256,339</b>			<b>(11,070)</b>
<b>STAFFORD</b>	0.11935951			15.00%								
K		41,456	8.10	54	1.93	80,160	56	2.01	83,129	(3.6%)	(0.07)	(2,969)
N		65,279	4.73	32	1.13	73,709	33	1.18	77,137	(4.4%)	(0.05)	(3,428)
W		8,858		10	0.36	3,172	10	0.36	3,172	0.0%	0.00	0
<b>Total</b>		<b>115,593</b>				<b>157,041</b>			<b>163,438</b>			<b>(6,397)</b>
<b>STANTON</b>	0.08482999			15.00%								
M		3,476	5.86	39	0.99	3,456	41	1.04	3,627	(4.7%)	(0.05)	(171)
N		2,235	4.73	32	0.80	1,794	33	0.84	1,877	(4.4%)	(0.04)	(83)
O		37,376	3.61	24	0.61	22,892	26	0.66	24,731	(7.4%)	(0.05)	(1,839)
P		694	2.48	17	0.42	292	18	0.46	318	(8.1%)	(0.04)	(26)

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NATIVE GRASS LAND - Fiscal Impact Study

	1994	NAT ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	NATIVE	NATIVE \$	NATIVE \$
COUNTY	AVE RURAL	PER CNTY	NATIVE	RATE '95	PER ACRE	CNTY PROD	NATIVE	PER ACRE	CNTY PROD	% CHG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	NAT VALUE	NAT '95	GRP NAT 95	VALUE	NAT '94	GRP NAT 94	94-95	ACRE 94-95	GRP 94-95
W		609		10	0.25	155	10	0.25	155	0.0%	0.00	0
Total		44,390				28,588			30,707			(2,119)
STEVENS	0.06089414			15.00%								
M		1,747	5.86	39	0.71	1,247	41	0.75	1,309	(4.7%)	(0.04)	(62)
N		110	4.73	32	0.58	63	33	0.60	66	(4.4%)	(0.03)	(3)
O		71,554	3.61	24	0.44	31,459	26	0.47	33,986	(7.4%)	(0.04)	(2,527)
P		7,167	2.48	17	0.30	2,165	18	0.33	2,357	(8.1%)	(0.03)	(192)
W		761		10	0.18	139	10	0.18	139	0.0%	0.00	0
Total		81,340				35,073			37,857			(2,784)
SUMNER	0.1319457			15.00%								
A		308	20.45	136	5.40	1,664	138	5.46	1,684	(1.2%)	(0.07)	(20)
F		12,942	13.71	91	3.62	46,824	93	3.68	47,644	(1.7%)	(0.06)	(820)
J		15,409	9.22	61	2.43	37,492	63	2.49	38,428	(2.4%)	(0.06)	(935)
L		81,362	6.98	47	1.84	149,866	48	1.90	154,590	(3.1%)	(0.06)	(4,724)
O		1,566	3.61	24	0.95	1,492	26	1.03	1,612	(7.4%)	(0.08)	(120)
W		1,981		10	0.40	784	10	0.40	784	0.0%	0.00	0
Total		113,570				238,123			244,742			(6,619)
THOMAS	0.11840357			15.00%								
N		6,159	4.73	32	1.12	6,899	33	1.17	7,220	(4.4%)	(0.05)	(321)
O		85,355	3.61	24	0.85	72,968	26	0.92	78,830	(7.4%)	(0.07)	(5,862)
Q		1,049	1.37	10	0.36	373	11	0.39	410	(9.1%)	(0.04)	(37)
W		389		10	0.36	138	10	0.36	138	0.0%	0.00	0
Total		92,952				80,377			86,597			(6,220)

NATIVE GRASS LAND - Fiscal Impact Study

	1994	NAT ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	NATIVE	NATIVE \$	NATIVE \$
COUNTY	AVE RURAL	PER CNTY	NATIVE	RATE '95	PER ACRE	CNTY PROD	NATIVE	PER ACRE	CNTY PROD	% CHG	CHNG PER	CHNG PER
PROD.GROUP	MILL LEVY	PROD GRP	KSU LNI	NAT VALUE	NAT '95	GRP NAT 95	VALUE	NAT '94	GRP NAT 94	94-95	ACRE 94-95	GRP 94-95
TREGO	0.10980556			15.00%								
L		34,488	6.98	47	1.53	52,866	48	1.58	54,533	(3.1%)	(0.05)	(1,666)
M		659	5.86	39	1.29	848	41	1.35	890	(4.7%)	(0.06)	(42)
N		170,935	4.73	32	1.04	177,560	33	1.09	185,819	(4.4%)	(0.05)	(8,259)
O		28,871	3.61	24	0.79	22,889	26	0.86	24,728	(7.4%)	(0.06)	(1,839)
R		5,834	0.38	10	0.33	1,922	10	0.33	1,922	0.0%	0.00	0
W		1,154		10	0.33	380	10	0.33	380	0.0%	0.00	0
Total		241,942				256,467			268,272			(11,806)
WABAUNSEE	0.10768446			15.00%								
C		6,831	17.08	114	3.68	25,127	116	3.75	25,598	(1.8%)	(0.07)	(471)
F		82	13.71	91	2.95	242	93	3.00	246	(1.7%)	(0.05)	(4)
J		123,205	9.22	61	1.99	244,649	63	2.04	250,752	(2.4%)	(0.05)	(6,103)
K		60,095	8.10	54	1.74	104,835	56	1.81	108,718	(3.6%)	(0.06)	(3,883)
L		13,605	6.98	47	1.50	20,452	48	1.55	21,097	(3.1%)	(0.05)	(645)
M		125,987	5.86	39	1.26	159,003	41	1.32	166,872	(4.7%)	(0.06)	(7,869)
W		37,417		10	0.32	12,088	10	0.32	12,088	0.0%	0.00	0
Total		367,222				566,396			585,371			(18,974)
WALLACE	0.10734749			15.00%								
E		6,698	14.84	99	3.19	21,342	101	3.25	21,788	(2.0%)	(0.07)	(446)
N		22,328	4.73	32	1.02	22,674	33	1.06	23,729	(4.4%)	(0.05)	(1,055)
O		199,338	3.61	24	0.78	154,497	26	0.84	166,908	(7.4%)	(0.06)	(12,411)
Q		18,749	1.37	10	0.32	6,038	11	0.35	6,642	(9.1%)	(0.03)	(604)
W		1,616		10	0.32	520	10	0.32	520	0.0%	0.00	0
Total		248,729				205,071			219,586			(14,515)
WASHINGTON	0.12249208			15.00%								
F		7,260	13.71	91	3.36	24,385	93	3.42	24,812	(1.7%)	(0.06)	(427)
J		1,399	9.22	61	2.26	3,161	63	2.32	3,239	(2.4%)	(0.06)	(79)
K		49,110	8.10	54	1.98	97,452	56	2.06	101,061	(3.6%)	(0.07)	(3,609)
L		127,950	6.98	47	1.71	218,793	48	1.76	225,689	(3.1%)	(0.05)	(6,896)
M		14,528	5.86	39	1.44	20,857	41	1.51	21,889	(4.7%)	(0.07)	(1,032)
W		26,405		10	0.37	9,703	10	0.37	9,703	0.0%	0.00	0
Total		226,652				374,351			386,394			(12,043)

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NATIVE GRASS LAND - Fiscal Impact Study

	1994	NAT ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	NATIVE	NATIVE \$	NATIVE \$
COUNTY	AVE RURAL	PER CNTY	NATIVE	RATE '95	PER ACRE	CNTY PROD	NATIVE	PER ACRE	CNTY PROD	% CHG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	NAT VALUE	NAT '95	GRP NAT 95	VALUE	NAT '94	GRP NAT 94	94-95	ACRE 94-95	GRP 94-95
<b>WICHITA</b>	0.12870755			15.00%								
M		42,057	5.86	39	1.51	63,440	41	1.58	66,580	(4.7%)	(0.07)	(3,140)
N		7,319	4.73	32	1.22	8,912	33	1.27	9,326	(4.4%)	(0.06)	(414)
O		51,808	3.61	24	0.93	48,143	26	1.00	52,011	(7.4%)	(0.07)	(3,867)
P		10,604	2.48	17	0.64	6,770	18	0.70	7,370	(8.1%)	(0.06)	(601)
W		48		10	0.39	19	10	0.39	19	0.0%	0.00	0
<b>Total</b>		111,836				127,283			135,305			(8,022)
<b>WILSON</b>	0.11772969			15.00%								
B		9,358	18.20	121	4.29	40,101	123	4.34	40,651	(1.4%)	(0.06)	(551)
E		2,242	14.84	99	3.49	7,833	101	3.57	7,996	(2.0%)	(0.07)	(164)
I		37,448	10.35	69	2.44	91,260	71	2.51	93,905	(2.8%)	(0.07)	(2,645)
J		82,545	9.22	61	2.17	179,199	63	2.23	183,669	(2.4%)	(0.05)	(4,470)
M		47,995	5.86	39	1.38	66,223	41	1.45	69,500	(4.7%)	(0.07)	(3,277)
W		1,158		10	0.35	409	10	0.35	409	0.0%	0.00	0
<b>Total</b>		180,744				385,024			396,131			(11,107)
<b>WOODSON</b>	0.10339067			15.00%								
B		26,140	18.20	121	3.76	98,377	123	3.82	99,729	(1.4%)	(0.05)	(1,351)
E		8,925	14.84	99	3.07	27,388	101	3.13	27,960	(2.0%)	(0.06)	(572)
J		138,114	9.22	61	1.91	263,318	63	1.95	269,887	(2.4%)	(0.05)	(6,569)
L		18,871	6.98	47	1.44	27,237	48	1.49	28,096	(3.1%)	(0.05)	(858)
N		3,617	4.73	32	0.98	3,538	33	1.02	3,702	(4.4%)	(0.05)	(165)
W				10	0.31	0	10	0.31	0	0.0%	0.00	0
<b>Total</b>		195,668				419,859			429,374			(9,515)
<b>WYANDOTTE</b>	0.12882781			15.00%								
D		3,918	15.96	106	4.11	16,112	108	4.17	16,354	(1.5%)	(0.06)	(242)
J		1,450	9.22	61	2.38	3,445	63	2.43	3,531	(2.4%)	(0.06)	(86)
K		171	8.10	54	2.09	357	56	2.16	370	(3.6%)	(0.08)	(13)
L		1,982	6.98	47	1.80	3,565	48	1.86	3,677	(3.1%)	(0.06)	(112)
O		112	3.61	24	0.93	104	26	1.00	113	(7.4%)	(0.07)	(8)
W				10	0.39	0	10	0.39	0	0.0%	0.00	0
<b>Total</b>		7,633				23,582			24,044			(462)

6-26-9

NATIVE GRASS LAND - Fiscal Impact Study

	1994	NAT ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	NATIVE	NATIVE \$	NATIVE \$
COUNTY	AVE RURAL	PER CNTY	NATIVE	RATE '95	PER ACRE	CNTY PROD	NATIVE	PER ACRE	CNTY PROD	% CHG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	NAT VALUE	NAT '95	GRP NAT 95	VALUE	NAT '94	GRP NAT 94	94-95	ACRE 94-95	GRP 94-95
SEDGWICK	0.10348842			15.00%								
A		6,695	20.45	136	4.23	28,339	138	4.28	28,686	(1.2%)	(0.05)	(346)
G		9,908	12.59	84	2.61	25,819	86	2.67	26,455	(2.4%)	(0.06)	(636)
J		6,682	9.22	61	1.91	12,752	63	1.96	13,070	(2.4%)	(0.05)	(318)
L		62,065	6.98	47	1.44	89,665	48	1.49	92,491	(3.1%)	(0.05)	(2,826)
P		968	2.48	17	0.51	497	18	0.56	541	(8.1%)	(0.05)	(44)
W		841		10	0.31	261	10	0.31	261	0.0%	0.00	0
Total		87,160				157,333			161,503			(4,170)

6-27

NATIVE GRASS LAND - Fiscal Impact Study

	1994	NAT ACRES	1995	15% CAP	TAX \$	TAX \$ PER	93-94	TAX \$	TAX \$ PER	NATIVE	NATIVE \$	NATIVE \$
COUNTY	AVE RURAL	PER CNTY	NATIVE	RATE '95	PER ACRE	CNTY PROD	NATIVE	PER ACRE	CNTY PROD	% CHG	CHNG PER	CHNG PER
PROD. GROUP	MILL LEVY	PROD GRP	KSU LNI	NAT VALUE	NAT '95	GRP NAT 95	VALUE	NAT '94	GRP NAT 94	94-95	ACRE 94-95	GRP 94-95
<b>Statewide Grand Totals</b>		18,899,440				28,707,798			27,725,248			(1,017,451.73)
<b>95 TAX \$ ASSUMES 1995 MILL LEVY IS THE SAME AS 1994</b>												
LNI = LANDLORD NET INCOME												
NAT = NATIVE GRASSLAND												
CNTY PROD GRP = COUNTY PRODUCTIVITY GROUP												
LNI / CAP RATE% = NATIVE VALUE												
NATIVE VALUE x ASSESSMENT LEVEL OF 30% x 1994 AVE. RURAL MILL LEVY BY CNTY = TAX \$ PER ACRE												
TAX \$ PER ACRE x ACRES PER CNTY PROD GRP. = TAX \$ PER CNTY PROD GRP.												
* - acres includes those that are used in productivity groups not assigned to that county												

DRYLAND- Fiscal Impact Study

	1994	ACRES	1995	15% CAP	TAX \$	TAX \$ PER	1993-94	TAX \$	TAX \$ PER	%	\$ CHANGE	\$ CHA
COUNTY	AVE. RURAL	PER CNTY	KSU	RATE '95	PER ACRE	CNTY PROD	DRYLAND	PER ACRE	CNTY PROD	CHANGE	PER ACRE	PER PROD
PROD. GROUP	MILL LEVY	PROD GRP.	L.N.I.	DL VALUE	1995	GRP-1995	VALUES	1994	GRP-1994	94-95	94-95	GRP 94-95
<b>ALLEN</b>	0.10771409			15.00%								
1		10,726	35.83	240	7.76	83,187	225	7.27	77,988	6.7%	0.48	5,199
2		98,278	26.69	180	5.82	571,639	165	5.33	524,003	9.1%	0.48	47,637
3		17,264	21.86	145	4.69	80,891	130	4.20	72,523	11.5%	0.48	8,368
4		4,478	15.71	105	3.39	15,193	90	2.91	13,023	16.7%	0.48	2,170
5	*	2,252	15.71	105	3.39	7,640	90	2.91	6,548	16.7%	0.48	1,091
W		444	-	10	0.32	143	10	0.32	143	0.0%	0.00	0
<b>Total</b>		133,442				758,694			694,229			64,466
<b>ANDERSON</b>	0.10845053			15.00%								
1		7,587	42.04	280	9.11	69,118	240	7.81	59,244	16.7%	1.30	9,874
2		26,906	34.62	230	7.48	201,337	195	6.34	170,698	17.9%	1.14	30,638
3		96,455	29.23	195	6.34	611,942	165	5.37	517,797	18.2%	0.98	94,145
4		12,278	22.47	150	4.88	59,922	125	4.07	49,935	20.0%	0.81	9,987
5		2,397	11.12	75	2.44	5,850	55	1.79	4,290	36.4%	0.65	1,560
W		3,987	-	10	0.33	1,297	10	0.33	1,297	0.0%	0.00	0
<b>Total</b>		149,610				949,466			803,262			146,204
<b>ATCHISON</b>	0.08679785			15.00%								
1		5,105	54.27	360	9.37	47,856	345	8.98	45,862	4.3%	0.39	1,994
2		19,763	43.01	285	7.42	146,667	270	7.03	138,947	5.6%	0.39	7,719
3		73,783	35.01	235	6.12	451,494	220	5.73	422,675	6.8%	0.39	28,819
4		31,450	23.13	155	4.04	126,936	145	3.78	118,746	6.9%	0.26	8,189
5		9,228	15.57	105	2.73	25,231	100	2.60	24,029	5.0%	0.13	1,201
W		5,512	-	10	0.26	1,435	10	0.26	1,435	0.0%	0.00	0
<b>Total</b>		144,841				799,619			751,696			47,923
<b>BARB</b>	0.11249436			15.00%								
1		50,457	25.40	170	5.74	289,480	165	5.57	280,966	3.0%	0.17	8,514
2		109,029	21.83	145	4.89	533,534	140	4.72	515,136	3.6%	0.17	18,398
3		14,575	17.32	115	3.88	56,568	110	3.71	54,109	4.5%	0.17	2,459
4		25,984	12.18	80	2.70	70,154	75	2.53	65,769	6.7%	0.17	4,385
5												
W		20,310	-	10	0.34	6,854	10	0.34	6,854	0.0%	0.00	0
<b>Total</b>		220,355				956,591			922,835			33,756

House Taxation  
2-8-95  
Attachment 7-1

DRYLAND- Fiscal Impact Study

	1994	ACRES	1995	15% CAP	TAX \$	TAX \$ PER	1993-94	TAX \$	TAX \$ PER	%	\$ CHANGE	\$ CHA
COUNTY	AVE. RURAL	PER CNTY	KSU	RATE '95	PER ACRE	CNTY PROD	DRYLAND	PER ACRE	CNTY PROD	CHANGE	PER ACRE	PER PROD
PROD. GROUP	MILL LEVY	PROD GRP.	L.N.I.	DL VALUE	1995	GRP-1995	VALUES	1994	GRP-1994	94-95	94-95	GRP 94-95
<b>BARTON</b>	<b>0.12377969</b>			<b>15.00%</b>								
1		36,255	22.83	150	5.57	201,943	150	5.57	201,943	0.0%	0.00	0
2		265,756	19.33	130	4.83	1,282,911	125	4.64	1,233,568	4.0%	0.19	49,343
3		43,499	16.17	110	4.08	177,683	105	3.90	169,606	4.8%	0.19	8,076
4		25,079	11.58	75	2.79	69,847	70	2.60	65,191	7.1%	0.19	4,656
5		-	-									
W		7,062	-	10	0.37	2,622	10	0.37	2,622	0.0%	0.00	0
Total		377,651				1,735,006			1,672,931			62,076
<b>BOURBON</b>	<b>0.11901229</b>			<b>15.00%</b>								
1		9,719	34.58	230	8.21	79,812	215	7.68	74,607	7.0%	0.54	5,205
2		39,517	26.66	180	6.43	253,962	155	5.53	218,690	16.1%	0.89	35,273
3		42,711	21.73	145	5.18	221,116	125	4.46	190,618	16.0%	0.71	30,499
4		10,700	16.34	110	3.93	42,024	90	3.21	34,383	22.2%	0.71	7,641
5												
W		29	-	10	0.36	10	10	0.36	10	0.0%	0.00	0
Total		102,676				596,925			518,308			78,617
<b>BROWN</b>	<b>0.11589702</b>			<b>15.00%</b>								
1		12,936	60.98	405	14.08	182,151	375	13.04	168,658	8.0%	1.04	13,493
2		30,803	49.19	330	11.47	353,423	295	10.26	315,939	11.9%	1.22	37,484
3		103,498	36.11	240	8.34	863,651	215	7.48	773,688	11.6%	0.87	89,964
4		83,530	25.09	165	5.74	479,204	145	5.04	421,119	13.8%	0.70	58,085
5		10,045	19.69	130	4.52	45,402	120	4.17	41,909	8.3%	0.35	3,492
W		16,768	-	10	0.35	5,830	10	0.35	5,830	0.0%	0.00	0
Total		257,579				1,929,661			1,727,143			202,518
<b>BUTLER</b>	<b>0.11548022</b>			<b>15.00%</b>								
1		18,865	33.96	225	7.79	147,049	205	7.10	133,978	9.8%	0.69	13,071
2		48,414	29.42	195	6.76	327,068	175	6.06	293,523	11.4%	0.69	33,545
3		94,868	23.95	160	5.54	525,859	140	4.85	460,127	14.3%	0.69	65,732
4		26,380	20.12	135	4.68	123,378	120	4.16	109,669	12.5%	0.52	13,709
5		27,530	16.42	110	3.81	104,914	95	3.29	90,607	15.8%	0.52	14,306
W		15,607	-	10	0.35	5,407	10	0.35	5,407	0.0%	0.00	0
Total		231,665				1,233,675			1,093,311			140,364

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DRYLAND- Fiscal Impact Study

	1994	ACRES	1995	15% CAP	TAX \$	TAX \$ PER	1993-94	TAX \$	TAX \$ PER	%	\$ CHANGE	\$ CHA
COUNTY	AVE. RURAL	PER CNTY	KSU	RATE '95	PER ACRE	CNTY PROD	DRYLAND	PER ACRE	CNTY PROD	CHANGE	PER ACRE	PER PROD
PROD. GROUP	MILL LEVY	PROD GRP.	L.N.I.	DL VALUE	1995	GRP-1995	VALUES	1994	GRP-1994	94-95	94-95	GRP 94-95
CHASE	0.10488419			15.00%								
1		17,178	38.55	255	8.02	137,830	215	6.77	116,210	18.6%	1.26	21,620
2		10,014	31.64	210	6.61	66,169	175	5.51	55,141	20.0%	1.10	11,028
3		7,619	25.46	170	5.35	40,756	140	4.41	33,564	21.4%	0.94	7,192
4		10,580	18.69	125	3.93	41,611	100	3.15	33,289	25.0%	0.79	8,322
5		2,397	13.89	95	2.99	7,164	70	2.20	5,279	35.7%	0.79	1,885
W												
Total		47,788				293,531			243,482			50,048
CHAUTAUQUA	0.11693825			15.00%								
1		7,097	35.77	240	8.42	59,749	210	7.37	52,281	14.3%	1.05	7,469
2		4,678	27.85	185	6.49	30,361	165	5.79	27,078	12.1%	0.70	3,282
3		5,650	22.60	150	5.26	29,732	130	4.56	25,768	15.4%	0.70	3,964
4		5,192	18.70	125	4.39	22,766	105	3.68	19,124	19.0%	0.70	3,643
5		7,776	15.23	100	3.51	27,279	85	2.98	23,187	17.6%	0.53	4,092
W												
Total		30,392				169,887			147,438			22,450
CHEROKEE	0.08072670			15.00%								
1		18,455	32.56	215	5.21	96,094	185	4.48	82,686	16.2%	0.73	13,408
2		157,754	26.52	175	4.24	668,586	150	3.63	573,073	16.7%	0.61	95,512
3		3,999	21.11	140	3.39	13,559	115	2.79	11,137	21.7%	0.61	2,421
4		11,139	14.69	100	2.42	26,977	75	1.82	20,233	33.3%	0.61	6,744
5												
W		423	-	10	0.24	102	10	0.24	102	0.0%	0.00	0
Total		191,771				805,318			687,232			118,086
CHEYENNE	0.08617609			15.00%								
1		173,367	15.98	105	2.71	470,612	100	2.59	448,202	5.0%	0.13	22,410
2		72,904	13.46	90	2.33	169,630	80	2.07	150,782	12.5%	0.26	18,848
3		48,292	11.56	75	1.94	93,637	70	1.81	87,394	7.1%	0.13	6,242
4		5,638	9.03	60	1.55	8,746	55	1.42	8,017	9.1%	0.13	729
5		43,156	6.20	40	1.03	44,628	35	0.90	39,050	14.3%	0.13	5,579
W		154	-	10	0.26	40	10	0.26	40	0.0%	0.00	0
Total		343,511				787,292			733,484			53,808

7-3

DRYLAND- Fiscal Impact Study

	1994	ACRES	1995	15% CAP	TAX \$	TAX \$ PER	1993-94	TAX \$	TAX \$ PER	%	\$ CHANGE	\$ CHA.
COUNTY	AVE. RURAL	PER CNTY	KSU	RATE '95	PER ACRE	CNTY PROD	DRYLAND	PER ACRE	CNTY PROD	CHANGE	PER ACRE	PER PROD
PROD. GROUP	MILL LEVY	PROD GRP.	L.N.I.	DL VALUE	1995	GRP-1995	VALUES	1994	GRP-1994	94-95	94-95	GRP 94-95
CLARK	0.11977106			15.00%								
1		73,833	15.43	105	3.77	278,557	100	3.59	265,292	5.0%	0.18	13,265
2		72,211	13.74	90	3.23	233,516	90	3.23	233,516	0.0%	0.00	0
3		27,289	10.32	70	2.52	68,637	65	2.34	63,734	7.7%	0.18	4,903
4		16,352	8.01	55	1.98	32,316	50	1.80	29,378	10.0%	0.18	2,938
5												
W												
Total		189,685				613,025			591,920			21,105
CLAY	0.12309520			15.00%								
1		29,878	33.38	225	8.31	248,257	215	7.94	237,224	4.7%	0.37	11,034
2		6,539	28.34	190	7.02	45,879	180	6.65	43,464	5.6%	0.37	2,415
3		113,014	24.60	165	6.09	688,618	155	5.72	646,884	6.5%	0.37	41,734
4		60,606	18.83	125	4.62	279,761	120	4.43	268,571	4.2%	0.18	11,190
5		2,829	10.90	75	2.77	7,836	65	2.40	6,792	15.4%	0.37	1,045
W		5,170	-	10	0.37	1,909	10	0.37	1,909	0.0%	0.00	0
Total		218,037				1,272,261			1,204,843			67,418
CLOUD	0.14036409			15.00%								
1		35,321	29.08	195	8.21	290,028	185	7.79	275,154	5.4%	0.42	14,873
2		19,095	26.22	175	7.37	140,714	165	6.95	132,674	6.1%	0.42	8,041
3		69,400	22.94	155	6.53	452,966	145	6.11	423,742	6.9%	0.42	29,224
4		136,128	18.50	125	5.26	716,531	115	4.84	659,209	8.7%	0.42	57,322
5		6,741	8.94	60	2.53	17,031	55	2.32	15,612	9.1%	0.21	1,419
W		18,868	-	10	0.42	7,945	10	0.42	7,945	0.0%	0.00	0
Total		285,552				1,625,216			1,514,336			110,879
COFFEY	0.06778132			15.00%								
1		10,118	38.87	260	5.29	53,493	230	4.68	47,321	13.0%	0.61	6,172
2		25,625	33.74	225	4.58	117,243	195	3.97	101,610	15.4%	0.61	15,632
3		89,383	25.73	170	3.46	308,983	145	2.95	263,544	17.2%	0.51	45,439
4		16,308	20.56	135	2.75	44,769	115	2.34	38,137	17.4%	0.41	6,632
5		873	10.73	70	1.42	1,242	55	1.12	976	27.3%	0.31	266
W		3,635	-	10	0.20	739	10	0.20	739	0.0%	0.00	0
Total		145,942				526,469			452,327			74,142

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DRYLAND- Fiscal Impact Study

	1994	ACRES	1995	15% CAP	TAX \$	TAX \$ PER	1993-94	TAX \$	TAX \$ PER	%	\$ CHANGE	\$ CHA.
COUNTY	AVE. RURAL	PER CNTY	KSU	RATE '95	PER ACRE	CNTY PROD	DRYLAND	PER ACRE	CNTY PROD	CHANGE	PER ACRE	PER PROD
PROD. GROUP	MILL LEVY	PROD GRP.	L.N.I.	DL VALUE	1995	GRP-1995	VALUES	1994	GRP-1994	94-95	94-95	GRP 94-95
COMANCHE	0.12238759			15.00%								
1		30,533	17.64	120	4.41	134,525	115	4.22	128,920	4.3%	0.18	5,605
2		90,306	14.14	95	3.49	314,991	90	3.30	298,413	5.6%	0.18	16,578
3		24,201	11.47	75	2.75	66,643	75	2.75	66,643	0.0%	0.00	0
4		13,562	7.99	55	2.02	27,388	50	1.84	24,898	10.0%	0.18	2,490
5												
W												
Total		158,602				543,548			518,874			24,674
COWLEY	0.12291121			15.00%								
1		12,631	30.64	205	7.56	95,476	205	7.56	95,476	0.0%	0.00	0
2		107,824	26.08	175	6.45	695,768	175	6.45	695,768	0.0%	0.00	0
3		53,408	20.65	140	5.16	275,708	140	5.16	275,708	0.0%	0.00	0
4		16,958	17.02	115	4.24	71,911	115	4.24	71,911	0.0%	0.00	0
5		7,749	13.40	90	3.32	25,715	90	3.32	25,715	0.0%	0.00	0
W		14,793	-	10	0.37	5,455	10	0.37	5,455	0.0%	0.00	0
Total		213,363				1,170,032			1,170,032			0
CRAWFORD	0.09069599			15.00%								
1		8,120	34.18	230	6.26	50,817	205	5.58	45,293	12.2%	0.68	5,524
2		60,629	28.56	190	5.17	313,432	170	4.63	280,439	11.8%	0.54	32,993
3		76,602	24.21	160	4.35	333,481	145	3.95	302,217	10.3%	0.41	31,264
4		1,427	16.30	110	2.99	4,270	90	2.45	3,494	22.2%	0.54	776
5		5,673	11.90	80	2.18	12,348	80	2.18	12,348	0.0%	0.00	0
W		1	-	10	0.27	0	10	0.27	0	0.0%	0.00	0
Total		152,452				714,349			643,792			70,557
DECATUR	0.11176539			15.00%								
1		35,259	15.95	105	3.52	124,135	95	3.19	112,312	10.5%	0.34	11,822
2		211,034	14.20	95	3.19	672,210	85	2.85	601,451	11.8%	0.34	70,759
3		48,915	11.49	75	2.51	123,007	65	2.18	106,606	15.4%	0.34	16,401
4		24,005	8.04	55	1.84	44,268	45	1.51	36,220	22.2%	0.34	8,049
5												
W		1,089	-	10	0.34	365	10	0.34	365	0.0%	0.00	0
Total		320,302				963,986			856,954			107,031

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DRYLAND- Fiscal Impact Study

	1994	ACRES	1995	15% CAP	TAX \$	TAX \$ PER	1993-94	TAX \$	TAX \$ PER	%	\$ CHANGE	\$ CH.
COUNTY	AVE. RURAL	PER CNTY	KSU	RATE '95	PER ACRE	CNTY PROD	DRYLAND	PER ACRE	CNTY PROD	CHANGE	PER ACRE	PER PROD
PROD. GROUP	MILL LEVY	PROD GRP.	L.N.I.	DL VALUE	1995	GRP-1995	VALUES	1994	GRP-1994	94-95	94-95	GRP 94-95
DICKINSON	0.09460536			15.00%								
1		34,490	31.15	210	5.96	205,563	205	5.82	200,668	2.4%	0.14	4,894
2		51,790	26.50	175	4.97	257,229	170	4.82	249,880	2.9%	0.14	7,349
3		223,027	22.82	150	4.26	949,479	145	4.12	917,830	3.4%	0.14	31,649
4		915	17.72	120	3.41	3,116	115	3.26	2,986	4.3%	0.14	130
5		12,434	13.15	90	2.55	31,760	85	2.41	29,996	5.9%	0.14	1,764
W		9,959	-	10	0.28	2,827	10	0.28	2,827	0.0%	0.00	0
Total		332,614				1,449,973			1,404,186			45,787
DONIPHAN	0.11913704			15.00%								
1		8,819	65.91	440	15.73	138,682	375	13.40	118,195	17.3%	2.32	20,487
2		27,741	52.59	350	12.51	347,020	290	10.36	287,531	20.7%	2.14	59,489
3		50,358	42.90	285	10.19	512,954	230	8.22	413,963	23.9%	1.97	98,991
4		54,502	34.61	230	8.22	448,030	135	4.83	262,974	70.4%	3.40	185,056
5		20,691	18.41	125	4.47	92,440	105	3.75	77,650	19.0%	0.71	14,790
W		22	-	10	0.36	8	10	0.36	8	0.0%	0.00	0
Total		162,132				1,539,135			1,160,321			378,814
DOUGLAS	0.10341607			15.00%								
1		244,435	48.96	325	10.08	2,464,653	285	8.84	2,161,311	14.0%	1.24	303,342
2		25,004	39.22	260	8.07	201,692	225	6.98	174,541	15.6%	1.09	27,151
3		679,964	32.65	220	6.83	4,641,070	185	5.74	3,902,718	18.9%	1.09	738,352
4		5,876	26.41	175	5.43	31,900	145	4.50	26,432	20.7%	0.93	5,469
5		12,780	20.52	135	4.19	53,529	110	3.41	43,616	22.7%	0.78	9,913
W												
Total		968,059				7,392,844			6,308,618			1,084,226
EDWARDS	0.10893135			15.00%								
1		91,921	17.38	115	3.76	345,449	115	3.76	345,449	0.0%	0.00	0
2		83,391	13.99	95	3.10	258,891	95	3.10	258,891	0.0%	0.00	0
3		14,278	11.21	75	2.45	34,994	70	2.29	32,661	7.1%	0.16	2,333
4		17,362	8.73	60	1.96	34,042	55	1.80	31,206	9.1%	0.16	2,837
5		3,130	8.73	60	1.96	6,137	55	1.80	5,626	9.1%	0.16	511
W												
Total		210,081				679,514			673,833			5,681

DRYLAND- Fiscal Impact Study

	1994	ACRES	1995	15% CAP	TAX \$	TAX \$ PER	1993-94	TAX \$	TAX \$ PER	%	\$ CHANGE	\$ CH.
COUNTY	AVE. RURAL	PER CNTY	KSU	RATE '95	PER ACRE	CNTY PROD	DRYLAND	PER ACRE	CNTY PROD	CHANGE	PER ACRE	PER PROD
PROD. GROUP	MILL LEVY	PROD GRP.	L.N.I.	DL VALUE	1995	GRP-1995	VALUES	1994	GRP-1994	94-95	94-95	GRP 94-95
<b>ELK</b>	<b>0.11602014</b>			<b>15.00%</b>								
1		7,106	38.22	255	8.88	63,066	215	7.48	53,174	18.6%	1.39	9,893
2		11,736	31.47	210	7.31	85,780	175	6.09	71,483	20.0%	1.22	14,297
3		16,677	24.95	165	5.74	95,774	135	4.70	78,360	22.2%	1.04	17,413
4		2,952	20.59	135	4.70	13,869	110	3.83	11,300	22.7%	0.87	2,568
5		4,864	14.84	100	3.48	16,929	80	2.78	13,544	25.0%	0.70	3,386
W		4,036	-	10	0.35	1,405	10	0.35	1,405	0.0%	0.00	0
<b>Total</b>		<b>47,370</b>				<b>276,823</b>			<b>229,266</b>			<b>47,557</b>
<b>ELLIS</b>	<b>0.10023377</b>			<b>15.00%</b>								
1		19,186	16.33	110	3.31	63,463	100	3.01	57,694	10.0%	0.30	5,769
2		88,407	13.75	90	2.71	239,257	85	2.56	225,965	5.9%	0.15	13,292
3		105,353	11.59	75	2.26	237,598	70	2.10	221,758	7.1%	0.15	15,840
4		46,368	8.48	55	1.65	76,687	50	1.50	69,715	10.0%	0.15	6,972
5		17,437	7.03	45	1.35	23,595	40	1.20	20,973	12.5%	0.15	2,622
W		1,102	-	10	0.30	331	10	0.30	331	0.0%	0.00	0
<b>Total</b>		<b>277,854</b>				<b>640,932</b>			<b>596,437</b>			<b>44,495</b>
<b>ELLSWORTH</b>	<b>0.14315082</b>			<b>15.00%</b>								
1		16,345	23.98	160	6.87	112,310	165	7.09	115,820	(3.0%)	-0.21	(3,510)
2		118,320	19.71	130	5.58	660,566	135	5.80	685,972	(3.7%)	-0.21	(25,406)
3		58,974	17.12	115	4.94	291,257	120	5.15	303,920	(4.2%)	-0.21	(12,663)
4		6,138	13.56	90	3.87	23,723	95	4.08	25,041	(5.3%)	-0.21	(1,318)
5												
W		4,112	-	10	0.43	1,766	10	0.43	1,766	0.0%	0.00	0
<b>Total</b>		<b>203,889</b>				<b>1,089,622</b>			<b>1,132,520</b>			<b>-42,897</b>
<b>FINNEY</b>	<b>0.09918216</b>			<b>15.00%</b>								
1		211,445	15.51	105	3.12	660,605	95	2.83	597,690	10.5%	0.30	62,915
2		113,791	13.72	90	2.68	304,723	85	2.53	287,794	5.9%	0.15	16,929
3		16,278	11.98	80	2.38	38,748	75	2.23	36,326	6.7%	0.15	2,422
4		23,707	10.26	70	2.08	49,377	60	1.79	42,323	16.7%	0.30	7,054
5												
W		2,580	-	10	0.30	768	10	0.30	768	0.0%	0.00	0
<b>Total</b>		<b>367,801</b>				<b>1,054,221</b>			<b>964,902</b>			<b>89,319</b>

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DRYLAND- Fiscal Impact Study

	1994	ACRES	1995	15% CAP	TAX \$	TAX \$ PER	1993-94	TAX \$	TAX \$ PER	%	\$ CHANGE	\$ CH.
COUNTY	AVE. RURAL	PER CNTY	KSU	RATE '95	PER ACRE	CNTY PROD	DRYLAND	PER ACRE	CNTY PROD	CHANGE	PER ACRE	PER PROD
PROD. GROUP	MILL LEVY	PROD GRP.	L.N.I.	DL VALUE	1995	GRP-1995	VALUES	1994	GRP-1994	94-95	94-95	GRP 94-95
FORD	0.12282601			15.00%								
1		171,397	15.39	105	3.87	663,137	100	3.68	631,559	5.0%	0.18	31,578
2		190,437	12.98	85	3.13	596,459	85	3.13	596,459	0.0%	0.00	0
3		30,877	10.54	70	2.58	79,643	65	2.40	73,954	7.7%	0.18	5,689
4		43,291	8.19	55	2.03	87,734	50	1.84	79,758	10.0%	0.18	7,976
5												
W		1,277	-	10	0.37	471	10	0.37	471	0.0%	0.00	0
Total		437,278				1,427,444			1,382,201			45,243
FRANKLIN	0.09686434			15.00%								
1		28,012	43.12	285	8.28	231,996	245	7.12	199,435	16.3%	1.16	32,561
2		80,616	31.68	210	6.10	491,953	175	5.09	409,961	20.0%	1.02	81,992
3		10,831	26.53	175	5.09	55,082	145	4.21	45,639	20.7%	0.87	9,443
4		16,325	23.07	155	4.50	73,530	125	3.63	59,298	24.0%	0.87	14,232
5												
W												
Total		135,784				852,561			714,334			138,227
GEARY	0.08342384			15.00%								
1		11,589	40.98	275	6.88	79,763	245	6.13	71,061	12.2%	0.75	8,701
2		14,431	34.64	230	5.76	83,068	205	5.13	74,039	12.2%	0.63	9,029
3		14,250	28.04	185	4.63	65,976	165	4.13	58,843	12.1%	0.50	7,133
4		4,584	22.69	150	3.75	17,208	135	3.38	15,487	11.1%	0.38	1,721
5		6,008	12.77	85	2.13	12,781	70	1.75	10,526	21.4%	0.38	2,256
W		2,745	-	10	0.25	687	10	0.25	687	0.0%	0.00	0
Total		53,607				259,483			230,643			28,839
GOVE	0.10530128			15.00%								
1		145,476	14.51	95	3.00	436,585	90	2.84	413,607	5.6%	0.16	22,978
2		174,722	12.40	85	2.69	469,160	75	2.37	413,965	13.3%	0.32	55,195
3		18,165	10.22	70	2.21	40,169	60	1.90	34,431	16.7%	0.32	5,738
4		17,150	7.45	50	1.58	27,089	45	1.42	24,380	11.1%	0.16	2,709
5												
W												
Total		355,513				973,004			886,383			86,621

DRYLAND- Fiscal Impact Study

	1994	ACRES	1995	15% CAP	TAX \$	TAX \$ PER	1993-94	TAX \$	TAX \$ PER	%	\$ CHANGE	\$ CHA.
COUNTY	AVE. RURAL	PER CNTY	KSU	RATE '95	PER ACRE	CNTY PROD	DRYLAND	PER ACRE	CNTY PROD	CHANGE	PER ACRE	PER PROD
PROD. GROUP	MILL LEVY	PROD GRP.	L.N.I.	DL VALUE	1995	GRP-1995	VALUES	1994	GRP-1994	94-95	94-95	GRP 94-95
GRAHAM	0.13332735			15.00%								
1		11,425	15.45	105	4.20	47,982	95	3.80	43,412	10.5%	0.40	4,570
2		65,368	12.13	80	3.20	209,167	75	3.00	196,094	6.7%	0.20	13,073
3		33,896	10.89	75	3.00	101,682	65	2.60	88,125	15.4%	0.40	13,558
4		8,729	7.72	50	2.00	17,458	45	1.80	15,712	11.1%	0.20	1,746
5												
W		5,153	-	10	0.40	2,061	10	0.40	2,061	0.0%	0.00	0
Total		124,570				378,350			345,404			32,946
GRANT	0.07498515			15.00%								
1		14,311	15.73	105	2.36	33,804	90	2.02	28,975	16.7%	0.34	4,829
2		103,846	13.91	95	2.14	221,927	80	1.80	186,886	18.8%	0.34	35,041
3		22,035	10.83	70	1.57	34,698	60	1.35	29,741	16.7%	0.22	4,957
4		8,276	9.83	65	1.46	12,101	55	1.24	10,239	18.2%	0.22	1,862
5	*	5,357	9.83	65	1.46	7,833	55	1.24	6,628	18.2%	0.22	1,205
W		434	-	10	0.22	98	10	0.22	98	0.0%	0.00	0
Total		154,259				310,461			262,567			47,894
GRAY	0.11273625			15.00%								
1		103,543	15.37	100	3.38	350,192	95	3.21	332,682	5.3%	0.17	17,510
2		126,484	11.98	80	2.71	342,224	70	2.37	299,446	14.3%	0.34	42,778
3		25,691	9.32	60	2.03	52,134	55	1.86	47,790	9.1%	0.17	4,345
4		16,863	7.06	45	1.52	25,665	40	1.35	22,813	12.5%	0.17	2,852
5												
W		1,745	-	10	0.34	590	10	0.34	590	0.0%	0.00	0
Total		274,327				770,805			703,321			67,484
GREELEY	0.09813297			15.00%								
1		20,408	13.73	90	2.65	54,074	80	2.36	48,065	12.5%	0.29	6,008
2		372,689	11.97	80	2.36	877,754	70	2.06	768,035	14.3%	0.29	109,719
3		19,366	10.84	70	2.06	39,908	65	1.91	37,058	7.7%	0.15	2,851
4		3,227	8.13	55	1.62	5,224	45	1.32	4,274	22.2%	0.29	950
5	*	1,725	8.13	55	1.62	2,792	45	1.32	2,285	22.2%	0.29	508
W		1,033	-	10	0.29	304	10	0.29	304	0.0%	0.00	0
Total		418,447				980,057			860,021			120,036

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DRYLAND- Fiscal Impact Study

	1994	ACRES	1995	15% CAP	TAX \$	TAX \$ PER	1993-94	TAX \$	TAX \$ PER	%	\$ CHANGE	\$ CHA.
COUNTY	AVE. RURAL	PER CNTY	KSU	RATE '95	PER ACRE	CNTY PROD	DRYLAND	PER ACRE	CNTY PROD	CHANGE	PER ACRE	PER PROD
PROD. GROUP	MILL LEVY	PROD GRP.	L.N.I.	DL VALUE	1995	GRP-1995	VALUES	1994	GRP-1994	94-95	94-95	GRP 94-95
<b>GREENWOOD</b>	<b>0.13023444</b>			<b>15.00%</b>								
1		16,638	40.76	270	10.55	175,512	225	8.79	146,260	20.0%	1.76	29,252
2		21,297	32.83	220	8.60	183,057	180	7.03	149,774	22.2%	1.56	33,283
3		13,924	26.00	175	6.84	95,206	140	5.47	76,164	25.0%	1.37	19,041
4		2,305	19.49	130	5.08	11,706	100	3.91	9,005	30.0%	1.17	2,701
5		1,659	14.68	100	3.91	6,482	75	2.93	4,861	33.3%	0.98	1,620
W												
<b>Total</b>		<b>55,823</b>				<b>471,963</b>			<b>386,064</b>			<b>85,898</b>
<b>HAMILTON</b>	<b>0.11430490</b>			<b>15.00%</b>								
1		220,811	13.66	90	3.09	681,473	80	2.74	605,754	12.5%	0.34	75,719
2		35,280	11.91	80	2.74	96,784	70	2.40	84,686	14.3%	0.34	12,098
3		148,519	10.16	70	2.40	356,506	60	2.06	305,577	16.7%	0.34	50,929
4		1,674	8.42	55	1.89	3,158	50	1.71	2,871	10.0%	0.17	287
5	*	7,440	8.42	55	1.89	14,031	50	1.71	12,756	10.0%	0.17	1,276
W		971	-	10	0.34	333	10	0.34	333	0.0%	0.00	0
<b>Total</b>		<b>414,695</b>				<b>1,152,286</b>			<b>1,011,977</b>			<b>140,309</b>
<b>HARPER</b>	<b>0.11060082</b>			<b>15.00%</b>								
1		93,380	27.51	185	6.14	573,197	180	5.97	557,706	2.8%	0.17	15,492
2		179,257	23.74	160	5.31	951,647	155	5.14	921,908	3.2%	0.17	29,739
3		43,317	18.66	125	4.15	179,658	120	3.98	172,472	4.2%	0.17	7,186
4		14,449	14.23	95	3.15	45,544	90	2.99	43,147	5.6%	0.17	2,397
5												
W		13,819	-	10	0.33	4,585	10	0.33	4,585	0.0%	0.00	0
<b>Total</b>		<b>344,222</b>				<b>1,754,632</b>			<b>1,699,818</b>			<b>54,814</b>
<b>HARVEY</b>	<b>0.09984253</b>			<b>15.00%</b>								
1		32,206	31.65	210	6.29	202,580	200	5.99	192,933	5.0%	0.30	9,647
2		87,997	26.49	175	5.24	461,256	165	4.94	434,899	6.1%	0.30	26,357
3		92,809	21.35	140	4.19	389,185	135	4.04	375,286	3.7%	0.15	13,899
4		12,808	14.91	100	3.00	38,364	90	2.70	34,527	11.1%	0.30	3,836
5												
W		4,365	-	10	0.30	1,307	10	0.30	1,307	0.0%	0.00	0
<b>Total</b>		<b>230,185</b>				<b>1,092,692</b>			<b>1,038,952</b>			<b>53,740</b>

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DRYLAND- Fiscal Impact Study

	1994	ACRES	1995	15% CAP	TAX \$	TAX \$ PER	1993-94	TAX \$	TAX \$ PER	%	\$ CHANGE	\$ CHA.
COUNTY	AVE. RURAL	PER CNTY	KSU	RATE '95	PER ACRE	CNTY PROD	DRYLAND	PER ACRE	CNTY PROD	CHANGE	PER ACRE	PER PROD
PROD. GROUP	MILL LEVY	PROD GRP.	L.N.I.	DL VALUE	1995	GRP-1995	VALUES	1994	GRP-1994	94-95	94-95	GRP 94-95
<b>HASKELL</b>	<b>0.06990389</b>			<b>15.00%</b>								
1		99,318	15.90	105	2.20	218,696	100	2.10	208,282	5.0%	0.10	10,414
2		10,582	14.84	100	2.10	22,191	90	1.89	19,972	11.1%	0.21	2,219
3		2,516	13.06	85	1.78	4,485	80	1.68	4,221	6.3%	0.10	264
4		286	9.67	65	1.36	390	60	1.26	360	8.3%	0.10	30
5	*	3,822	9.67	65	1.36	5,209	60	1.26	4,808	8.3%	0.10	401
W		286	-	10	0.21	60	10	0.21	60	0.0%	0.00	0
<b>Total</b>		<b>116,810</b>				<b>251,031</b>			<b>237,703</b>			<b>13,328</b>
<b>HODGEMAN</b>	<b>0.15526612</b>			<b>15.00%</b>								
1		110,038	14.51	95	4.43	486,926	95	4.43	486,926	0.0%	0.00	0
2		108,555	12.04	80	3.73	404,516	75	3.49	379,234	6.7%	0.23	25,282
3		29,369	11.09	75	3.49	102,602	70	3.26	95,762	7.1%	0.23	6,840
4		55,427	9.48	65	3.03	167,817	60	2.79	154,908	8.3%	0.23	12,909
5												
W												
<b>Total</b>		<b>303,389</b>				<b>1,161,860</b>			<b>1,116,829</b>			<b>45,031</b>
<b>JACKSON</b>	<b>0.09965582</b>			<b>15.00%</b>								
1		2,221	53.19	355	10.61	23,577	330	9.87	21,917	7.6%	0.75	1,660
2		16,846	44.65	300	8.97	151,096	275	8.22	138,505	9.1%	0.75	12,591
3		17,076	33.86	225	6.73	114,865	210	6.28	107,208	7.1%	0.45	7,658
4		62,009	23.95	160	4.78	296,617	145	4.34	268,809	10.3%	0.45	27,808
5		20,751	17.48	115	3.44	71,346	110	3.29	68,244	4.5%	0.15	3,102
W		19,096	-	10	0.30	5,709	10	0.30	5,709	0.0%	0.00	0
<b>Total</b>		<b>138,000</b>				<b>663,210</b>			<b>610,391</b>			<b>52,819</b>
<b>JEFFERSON</b>	<b>0.10941013</b>			<b>15.00%</b>								
1		6,285	57.31	380	12.47	78,386	330	10.83	68,072	15.2%	1.64	10,314
2		10,978	47.83	320	10.50	115,302	275	9.03	99,088	16.4%	1.48	16,214
3		48,268	38.37	255	8.37	403,994	220	7.22	348,543	15.9%	1.15	55,450
4		35,041	27.54	185	6.07	212,781	155	5.09	178,276	19.4%	0.98	34,505
5		13,921	20.06	135	4.43	61,687	110	3.61	50,264	22.7%	0.82	11,424
W												
<b>Total</b>		<b>114,493</b>				<b>872,150</b>			<b>744,243</b>			<b>127,907</b>

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DRYLAND- Fiscal Impact Study

	1994	ACRES	1995	15% CAP	TAX \$	TAX \$ PER	1993-94	TAX \$	TAX \$ PER	%	\$ CHANGE	\$ CHA.
COUNTY	AVE. RURAL	PER CNTY	KSU	RATE '95	PER ACRE	CNTY PROD	DRYLAND	PER ACRE	CNTY PROD	CHANGE	PER ACRE	PER PROD
PROD. GROUP	MILL LEVY	PROD GRP.	L.N.I.	DL VALUE	1995	GRP-1995	VALUES	1994	GRP-1994	94-95	94-95	GRP 94-95
JEWELL	0.12659410			15.00%								
1		33,177	26.35	175	6.65	220,503	165	6.27	207,903	6.1%	0.38	12,600
2		220,041	23.39	155	5.89	1,295,300	145	5.51	1,211,733	6.9%	0.38	83,568
3		28,002	19.59	130	4.94	138,250	120	4.56	127,615	8.3%	0.38	10,635
4		26,966	16.54	110	4.18	112,653	100	3.80	102,412	10.0%	0.38	10,241
5		12,901	13.96	95	3.61	46,546	85	3.23	41,646	11.8%	0.38	4,900
W		20,615	-	10	0.38	7,829	10	0.38	7,829	0.0%	0.00	0
Total		341,702				1,821,082			1,699,139			121,943
JOHNSON	0.12275025			15.00%								
1		1,018	48.72	325	11.97	12,180	290	10.68	10,868	12.1%	1.29	1,312
2		4,780	42.62	285	10.50	50,172	250	9.21	44,010	14.0%	1.29	6,161
3		48,969	35.96	240	8.84	432,792	210	7.73	378,693	14.3%	1.10	54,099
4		10,242	28.18	190	7.00	71,663	160	5.89	60,348	18.8%	1.10	11,315
5		575	22.68	150	5.52	3,176	125	4.60	2,647	20.0%	0.92	529
W		3,786	-	10	0.37	1,394	10	0.37	1,394	0.0%	0.00	0
Total		69,370				571,376			497,960			73,417
KEARNY	0.07269563			15.00%								
1		91,286	14.42	95	2.07	189,128	90	1.96	179,174	5.6%	0.11	9,954
2		162,569	11.88	80	1.74	283,634	70	1.53	248,180	14.3%	0.22	35,454
3		23,619	10.76	70	1.53	36,057	65	1.42	33,482	7.7%	0.11	2,576
4		2,159	8.28	55	1.20	2,589	50	1.09	2,354	10.0%	0.11	235
5		7,384	8.28	55	1.20	8,857	50	1.09	8,052	10.0%	0.11	805
W		2,619	-	10	0.22	571	10	0.22	571	0.0%	0.00	0
Total		289,636				520,836			471,812			49,024
KINGMAN	0.09968957			15.00%								
1		53,121	28.57	190	5.68	301,849	185	5.53	293,906	2.7%	0.15	7,943
2		189,738	24.07	160	4.79	907,914	155	4.64	879,542	3.2%	0.15	28,372
3		28,925	18.90	125	3.74	108,134	120	3.59	103,808	4.2%	0.15	4,325
4		22,652	13.49	90	2.69	60,972	85	2.54	57,584	5.9%	0.15	3,387
5												
W		9,791	-	10	0.30	2,928	10	0.30	2,928	0.0%	0.00	0
Total		304,228				1,381,797			1,337,768			44,028

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DRYLAND- Fiscal Impact Study

	1994	ACRES	1995	15% CAP	TAX \$	TAX \$ PER	1993-94	TAX \$	TAX \$ PER	%	\$ CHANGE	\$ CHANGE
COUNTY	AVE. RURAL	PER CNTY	KSU	RATE '95	PER ACRE	CNTY PROD	DRYLAND	PER ACRE	CNTY PROD	CHANGE	PER ACRE	PER PROD
PROD. GROUP	MILL LEVY	PROD GRP.	L.N.I.	DL VALUE	1995	GRP-1995	VALUES	1994	GRP-1994	94-95	94-95	GRP 94-95
<b>KIOWA</b>	<b>0.09912088</b>			<b>15.00%</b>								
1		44,429	16.39	110	3.27	145,327	105	3.12	138,722	4.8%	0.15	6,606
2		77,472	14.33	95	2.82	218,855	95	2.82	218,855	0.0%	0.00	0
3		62,778	11.11	75	2.23	140,009	70	2.08	130,675	7.1%	0.15	9,334
4		12,976	7.49	50	1.49	19,293	45	1.34	17,364	11.1%	0.15	1,929
5												
W												
<b>Total</b>		<b>197,656</b>				<b>523,485</b>			<b>505,616</b>			<b>17,869</b>
<b>LABETTE</b>	<b>0.10702551</b>			<b>15.00%</b>								
1		13,381	31.10	205	6.58	88,074	195	6.26	83,777	5.1%	0.32	4,296
2		42,843	27.53	185	5.94	254,487	170	5.46	233,853	8.8%	0.48	20,634
3		82,271	24.49	165	5.30	435,852	150	4.82	396,229	10.0%	0.48	39,623
4		19,121	21.29	140	4.50	85,952	130	4.17	79,813	7.7%	0.32	6,139
5		8,688	15.91	105	3.37	29,289	95	3.05	26,499	10.5%	0.32	2,789
W		14,280	-	10	0.32	4,585	10	0.32	4,585	0.0%	0.00	0
<b>Total</b>		<b>180,584</b>				<b>898,238</b>			<b>824,756</b>			<b>73,482</b>
<b>LANE</b>	<b>0.14139469</b>			<b>15.00%</b>								
1		5,467	15.02	100	4.24	23,192	95	4.03	22,033	5.3%	0.21	1,160
2		248,448	12.66	85	3.61	895,796	75	3.18	790,408	13.3%	0.42	105,388
3		13,055	11.62	75	3.18	41,533	70	2.97	38,764	7.1%	0.21	2,769
4		14,079	9.11	60	2.55	35,831	55	2.33	32,845	9.1%	0.21	2,986
5		11,215	9.11	60	2.55	28,543	55	2.33	26,164	9.1%	0.21	2,379
W		2,796	-	10	0.42	1,186	10	0.42	1,186	0.0%	0.00	0
<b>Total</b>		<b>295,060</b>				<b>1,026,081</b>			<b>911,401</b>			<b>114,681</b>
<b>LEAVENWORTH</b>	<b>0.08911757</b>			<b>15.00%</b>								
1		1,846	53.83	360	9.62	17,769	330	8.82	16,288	9.1%	0.80	1,481
2		1,510	44.57	295	7.89	11,908	275	7.35	11,101	7.3%	0.53	807
3		13,990	35.49	235	6.28	87,895	220	5.88	82,285	6.8%	0.40	5,610
4		2,701	27.47	185	4.95	13,361	170	4.54	12,278	8.8%	0.40	1,083
5		620	17.15	115	3.07	1,907	110	2.94	1,825	4.5%	0.13	83
W		11	-	10	0.27	3	10	0.27	3	0.0%	0.00	0
<b>Total</b>		<b>20,679</b>				<b>132,844</b>			<b>123,779</b>			<b>9,065</b>

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DRYLAND- Fiscal Impact Study

	1994	ACRES	1995	15% CAP	TAX \$	TAX \$ PER	1993-94	TAX \$	TAX \$ PER	%	\$ CHANGE	\$ CHANGE
COUNTY	AVE. RURAL	PER CNTY	KSU	RATE '95	PER ACRE	CNTY PROD	DRYLAND	PER ACRE	CNTY PROD	CHANGE	PER ACRE	PER PROD
PROD. GROUP	MILL LEVY	PROD GRP.	L.N.I.	DL VALUE	1995	GRP-1995	VALUES	1994	GRP-1994	94-95	94-95	GRP 94-95
LINCOLN	0.13935370			15.00%								
1		16,323	26.21	175	7.32	119,424	165	6.90	112,599	6.1%	0.42	6,824
2		33,612	23.16	155	6.48	217,804	145	6.06	203,753	6.9%	0.42	14,052
3		113,464	18.70	125	5.23	592,937	115	4.81	545,502	8.7%	0.42	47,435
4		59,777	17.08	115	4.81	287,390	105	4.39	262,400	9.5%	0.42	24,990
5		4,441	10.97	75	3.14	13,923	70	2.93	12,995	7.1%	0.21	928
W												
Total		227,617				1,231,479			1,137,249			94,230
LINN	0.07489667			15.00%								
1		5,642	40.43	270	6.07	34,225	240	5.39	30,422	12.5%	0.67	3,803
2		40,762	33.72	225	5.06	206,074	195	4.38	178,598	15.4%	0.67	27,477
3		50,337	27.74	185	4.16	209,240	160	3.60	180,964	15.6%	0.56	28,276
4		12,907	19.72	130	2.92	37,702	110	2.47	31,902	18.2%	0.45	5,800
5												
W												
Total		109,648				487,241			421,886			65,355
LOGAN	0.10619244			15.00%								
1		206,015	13.46	90	2.87	590,686	85	2.71	557,870	5.9%	0.16	32,816
2		135,321	11.66	80	2.55	344,882	75	2.39	323,327	6.7%	0.16	21,555
3		12,556	9.68	65	2.07	26,000	60	1.91	24,000	8.3%	0.16	2,000
4		673	6.74	45	1.43	965	40	1.27	858	12.5%	0.16	107
5		15,571	6.74	45	1.43	22,322	40	1.27	19,842	12.5%	0.16	2,480
W												
Total		370,136				984,855			925,897			58,958
LYON	0.10151093			15.00%								
1		11,963	39.07	260	7.92	94,724	225	6.85	81,972	15.6%	1.07	12,751
2		98,259	30.39	205	6.24	613,426	175	5.33	523,657	17.1%	0.91	89,770
3		25,315	24.15	160	4.87	123,347	140	4.26	107,929	14.3%	0.61	15,418
4		23,787	17.10	115	3.50	83,305	90	2.74	65,195	27.8%	0.76	18,110
5		4,746	13.40	90	2.74	13,008	70	2.13	10,117	28.6%	0.61	2,891
W												
Total		164,071				927,810			788,871			138,940

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DRYLAND- Fiscal Impact Study

	1994	ACRES	1995	15% CAP	TAX \$	TAX \$ PER	1993-94	TAX \$	TAX \$ PER	%	\$ CHANGE	\$ CHANGE
COUNTY	AVE. RURAL	PER CNTY	KSU	RATE '95	PER ACRE	CNTY PROD	DRYLAND	PER ACRE	CNTY PROD	CHANGE	PER ACRE	PER PROD
PROD. GROUP	MILL LEVY	PROD GRP.	L.N.I.	DL VALUE	1995	GRP-1995	VALUES	1994	GRP-1994	94-95	94-95	GRP 94-95
MARION	0.01950342			15.00%								
1		18,489	32.53	215	1.26	23,259	205	1.20	22,177	4.9%	0.06	1,082
2		214,263	26.28	175	1.02	219,390	165	0.97	206,854	6.1%	0.06	12,537
3		27,400	21.63	145	0.85	23,246	135	0.79	21,643	7.4%	0.06	1,603
4		75,163	16.11	105	0.61	46,177	100	0.59	43,978	5.0%	0.03	2,199
5												
W												
Total		335,316				312,073			294,652			17,420
MARSHALL	0.10628240			15.00%								
1		14,729	42.33	280	8.93	131,497	270	8.61	126,801	3.7%	0.32	4,696
2		25,118	34.43	230	7.33	184,199	215	6.86	172,186	7.0%	0.48	12,013
3		204,030	27.75	185	5.90	1,203,504	175	5.58	1,138,450	5.7%	0.32	65,054
4		33,570	20.52	135	4.30	144,501	130	4.15	139,150	3.8%	0.16	5,352
5		53,263	15.97	105	3.35	178,319	105	3.35	178,319	0.0%	0.00	0
W		1	-	10	0.32	0	10	0.32	0	0.0%	0.00	0
Total		330,711				1,842,022			1,754,906			87,116
MCPHERSON	0.09733175			15.00%								
1		36,919	29.62	195	5.69	210,213	190	5.55	204,823	2.6%	0.15	5,390
2		183,776	24.85	165	4.82	885,417	155	4.53	831,755	6.5%	0.29	53,662
3		133,220	20.22	135	3.94	525,144	125	3.65	486,244	8.0%	0.29	38,900
4		13,516	15.15	100	2.92	39,466	95	2.77	37,493	5.3%	0.15	1,973
5												
W		10,376	-	10	0.29	3,030	10	0.29	3,030	0.0%	0.00	0
Total		377,806				1,663,269			1,563,344			99,925
MEADE	0.09451211			15.00%								
1		116,725	15.35	100	2.84	330,959	100	2.84	330,959	0.0%	0.00	0
2		51,028	13.02	85	2.41	122,980	85	2.41	122,980	0.0%	0.00	0
3		23,092	11.36	75	2.13	49,107	70	1.98	45,833	7.1%	0.14	3,274
4		18,691	9.62	65	1.84	34,447	60	1.70	31,797	8.3%	0.14	2,650
5												
W		996	-	10	0.28	282	10	0.28	282	0.0%	0.00	0
Total		210,532				537,775			531,851			5,924

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DRYLAND- Fiscal Impact Study

	1994	ACRES	1995	15% CAP	TAX \$	TAX \$ PER	1993-94	TAX \$	TAX \$ PER	%	\$ CHANGE	\$ CHANGE
COUNTY	AVE. RURAL	PER CNTY	KSU	RATE '95	PER ACRE	CNTY PROD	DRYLAND	PER ACRE	CNTY PROD	CHANGE	PER ACRE	PER PROD
PROD. GROUP	MILL LEVY	PROD GRP.	L.N.I.	DL VALUE	1995	GRP-1995	VALUES	1994	GRP-1994	94-95	94-95	GRP 94-95
MIAMI	0.09773706			15.00%								
1		5,760	42.92	285	8.36	48,133	245	7.18	41,377	16.3%	1.17	6,755
2		23,273	35.41	235	6.89	160,361	200	5.86	136,477	17.5%	1.03	23,884
3		53,226	30.00	200	5.86	312,127	165	4.84	257,505	21.2%	1.03	54,622
4		10,335	23.78	160	4.69	48,488	130	3.81	39,396	23.1%	0.88	9,091
5	*	29	23.78	160	4.69	136	130	3.81	110	23.1%	0.88	25
W		4,143	-	10	0.29	1,215	10	0.29	1,215	0.0%	0.00	0
Total		96,766				570,459			476,081			94,378
MITCHELL	0.11721439			15.00%								
1		34,479	26.44	175	6.15	212,176	165	5.80	200,051	6.1%	0.35	12,124
2		122,772	23.50	155	5.45	669,163	145	5.10	625,991	6.9%	0.35	43,172
3		72,791	19.09	125	4.40	319,955	115	4.04	294,358	8.7%	0.35	25,596
4		59,995	16.99	115	4.04	242,613	105	3.69	221,516	9.5%	0.35	21,097
5		8,006	12.13	80	2.81	22,521	75	2.64	21,114	6.7%	0.18	1,408
W		8,218	-	10	0.35	2,890	10	0.35	2,890	0.0%	0.00	0
Total		306,260				1,469,317			1,365,920			103,397
MONTGOMERY	0.12315521			15.00%								
1		2,486	33.57	225	8.31	20,663	200	7.39	18,367	12.5%	0.92	2,296
2		42,460	26.56	175	6.47	274,529	160	5.91	250,998	9.4%	0.55	23,531
3		43,687	22.41	150	5.54	242,112	140	5.17	225,971	7.1%	0.37	16,141
4		10,642	17.93	120	4.43	47,181	110	4.06	43,249	9.1%	0.37	3,932
5		10,252	14.69	100	3.69	37,878	90	3.33	34,090	11.1%	0.37	3,788
W		2,901	-	10	0.37	1,072	10	0.37	1,072	0.0%	0.00	0
Total		112,427				623,435			573,747			49,687
MORRIS	0.10063415			15.00%								
1		13,931	35.72	240	7.25	100,937	220	6.64	92,525	9.1%	0.60	8,411
2		5,583	31.10	205	6.19	34,552	190	5.74	32,024	7.9%	0.45	2,528
3		55,947	25.51	170	5.13	287,140	155	4.68	261,804	9.7%	0.45	25,336
4		46,393	19.59	130	3.92	182,079	115	3.47	161,070	13.0%	0.45	21,009
5		3,968	13.00	85	2.57	10,183	70	2.11	8,386	21.4%	0.45	1,797
W		8,127	-	10	0.30	2,454	10	0.30	2,454	0.0%	0.00	0
Total		133,948				617,344			558,263			59,082

DRYLAND- Fiscal Impact Study

	1994	ACRES	1995	15% CAP	TAX \$	TAX \$ PER	1993-94	TAX \$	TAX \$ PER	%	\$ CHANGE	\$ CHANGE
COUNTY	AVE. RURAL	PER CNTY	KSU	RATE '95	PER ACRE	CNTY PROD	DRYLAND	PER ACRE	CNTY PROD	CHANGE	PER ACRE	PER PROD
PROD. GROUP	MILL LEVY	PROD GRP.	L.N.I.	DL VALUE	1995	GRP-1995	VALUES	1994	GRP-1994	94-95	94-95	GRP 94-95
<b>MORTON</b>	<b>0.08038005</b>			15.00%								
1		3,243	12.80	85	2.05	6,647	75	1.81	5,865	13.3%	0.24	782
2		88,079	11.68	80	1.93	169,914	70	1.69	148,675	14.3%	0.24	21,239
3		88,409	10.08	65	1.57	138,574	60	1.45	127,914	8.3%	0.12	10,660
4		71,962	6.70	45	1.09	78,088	35	0.84	60,735	28.6%	0.24	17,353
5												
W		1,409	-	10	0.24	340	10	0.24	340	0.0%	0.00	0
<b>Total</b>		<b>253,102</b>				<b>393,563</b>			<b>343,529</b>			<b>50,034</b>
<b>NEMAHA</b>	<b>0.10038409</b>			15.00%								
1		2,014	48.92	325	9.79	19,708	320	9.64	19,405	1.6%	0.15	303
2		30,242	41.80	280	8.43	255,007	275	8.28	250,453	1.8%	0.15	4,554
3		64,635	33.43	225	6.78	437,959	220	6.63	428,226	2.3%	0.15	9,732
4		149,470	24.12	160	4.82	720,210	150	4.52	675,197	6.7%	0.30	45,013
5		6,098	18.19	120	3.61	22,038	115	3.46	21,120	4.3%	0.15	918
W		20,016	-	10	0.30	6,028	10	0.30	6,028	0.0%	0.00	0
<b>Total</b>		<b>272,474</b>				<b>1,460,951</b>			<b>1,400,430</b>			<b>60,521</b>
<b>NEOSHO</b>	<b>0.11803003</b>			15.00%								
1		9,890	33.99	225	7.97	78,791	205	7.26	71,787	9.8%	0.71	7,004
2		24,362	29.70	200	7.08	172,528	175	6.20	150,962	14.3%	0.89	21,566
3		65,639	24.99	165	5.84	383,492	145	5.13	337,009	13.8%	0.71	46,484
4		38,002	21.56	145	5.13	195,116	125	4.43	168,203	16.0%	0.71	26,913
5		7,594	16.76	110	3.89	29,579	95	3.36	25,545	15.8%	0.53	4,033
W		7	-	10	0.35	2	10	0.35	2	0.0%	0.00	0
<b>Total</b>		<b>145,494</b>				<b>859,508</b>			<b>753,509</b>			<b>106,000</b>
<b>NESS</b>	<b>0.12103813</b>			15.00%								
1		26,628	15.01	100	3.63	96,689	95	3.45	91,855	5.3%	0.18	4,834
2		327,768	13.32	90	3.27	1,071,157	85	3.09	1,011,648	5.9%	0.18	59,509
3		35,228	11.49	75	2.72	95,939	70	2.54	89,543	7.1%	0.18	6,396
4		21,931	9.13	60	2.18	47,780	55	2.00	43,799	9.1%	0.18	3,982
5		6,164	9.13	60	2.18	13,429	55	2.00	12,310	9.1%	0.18	1,119
W												
<b>Total</b>		<b>417,719</b>				<b>1,324,995</b>			<b>1,249,155</b>			<b>75,840</b>

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DRYLAND- Fiscal Impact Study

	1994	ACRES	1995	15% CAP	TAX \$	TAX \$ PER	1993-94	TAX \$	TAX \$ PER	%	\$ CHANGE	\$ CHANGE
COUNTY	AVE. RURAL	PER CNTY	KSU	RATE '95	PER ACRE	CNTY PROD	DRYLAND	PER ACRE	CNTY PROD	CHANGE	PER ACRE	PER PROD
PROD. GROUP	MILL LEVY	PROD GRP.	L.N.I.	DL VALUE	1995	GRP-1995	VALUES	1994	GRP-1994	94-95	94-95	GRP 94-95
NORTON	0.11121937			15.00%								
1		37,712	17.17	115	3.84	144,705	95	3.17	119,539	21.1%	0.67	25,166
2		155,539	14.44	95	3.17	493,021	80	2.67	415,176	18.8%	0.50	77,845
3		20,031	11.95	80	2.67	53,469	65	2.17	43,443	23.1%	0.50	10,025
4		75,741	8.68	60	2.00	151,629	45	1.50	113,722	33.3%	0.50	37,907
5												
W		6,423	-	10	0.33	2,143	10	0.33	2,143	0.0%	0.00	0
Total		295,447				844,967			694,023			150,944
OSAGE	0.09944360			15.00%								
1		13,924	42.54	285	8.50	118,390	245	7.31	101,773	16.3%	1.19	16,616
2		72,256	32.97	220	6.56	474,234	190	5.67	409,566	15.8%	0.89	64,668
3		31,716	26.18	175	5.22	165,582	145	4.33	137,196	20.7%	0.89	28,385
4		21,053	19.38	130	3.88	81,649	105	3.13	65,947	23.8%	0.75	15,702
5		8,238	11.41	75	2.24	18,432	55	1.64	13,517	36.4%	0.60	4,915
W		1	-	10	0.30	0	10	0.30	0	0.0%	0.00	0
Total		147,187				858,286			728,000			130,287
OSBORNE	0.11170580			15.00%								
1		42,727	22.10	145	4.86	207,618	140	4.69	200,459	3.6%	0.17	7,159
2		94,667	19.08	125	4.19	396,559	120	4.02	380,697	4.2%	0.17	15,862
3		107,680	14.90	100	3.35	360,855	95	3.18	342,812	5.3%	0.17	18,043
4		26,376	12.75	85	2.85	75,131	80	2.68	70,712	6.3%	0.17	4,419
5		13,060	9.03	60	2.01	26,259	55	1.84	24,071	9.1%	0.17	2,188
W		10,441	-	10	0.34	3,499	10	0.34	3,499	0.0%	0.00	0
Total		294,951				1,069,921			1,022,249			47,672
OTTAWA	0.11809488			15.00%								
1		42,685	27.08	180	6.38	272,206	175	6.20	264,645	2.9%	0.18	7,561
2		104,280	23.46	155	5.49	572,643	155	5.49	572,643	0.0%	0.00	0
3		22,385	19.15	130	4.61	103,098	125	4.43	99,132	4.0%	0.18	3,965
4		48,692	17.24	115	4.07	198,386	110	3.90	189,761	4.5%	0.18	8,625
5		7,840	13.35	90	3.19	24,997	85	3.01	23,608	5.9%	0.18	1,389
W		12,607	-	10	0.35	4,466	10	0.35	4,466	0.0%	0.00	0
Total		238,488				1,175,796			1,154,256			21,541

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DRYLAND- Fiscal Impact Study

	1994	ACRES	1995	15% CAP	TAX \$	TAX \$ PER	1993-94	TAX \$	TAX \$ PER	%	\$ CHANGE	\$ CHANGE
COUNTY	AVE. RURAL	PER CNTY	KSU	RATE '95	PER ACRE	CNTY PROD	DRYLAND	PER ACRE	CNTY PROD	CHANGE	PER ACRE	PER PROD
PROD. GROUP	MILL LEVY	PROD GRP.	L.N.I.	DL VALUE	1995	GRP-1995	VALUES	1994	GRP-1994	94-95	94-95	GRP 94-95
<b>PAWNEE</b>	<b>0.11635693</b>			<b>15.00%</b>								
1		133,877	17.04	115	4.01	537,424	115	4.01	537,424	0.0%	0.00	0
2		138,751	14.88	100	3.49	484,339	100	3.49	484,339	0.0%	0.00	0
3		38,343	11.49	75	2.62	100,382	75	2.62	100,382	0.0%	0.00	0
4		7,339	7.79	50	1.75	12,810	50	1.75	12,810	0.0%	0.00	0
5												
W		790	-	10	0.35	276	10	0.35	276	0.0%	0.00	0
<b>Total</b>		<b>319,100</b>				<b>1,135,231</b>			<b>1,135,231</b>			<b>0</b>
<b>PHILLIPS</b>	<b>0.11569369</b>			<b>15.00%</b>								
1		62,984	19.90	135	4.69	295,117	125	4.34	273,256	8.0%	0.35	21,860
2		96,797	17.17	115	3.99	386,358	105	3.64	352,761	9.5%	0.35	33,596
3		26,199	13.34	90	3.12	81,839	80	2.78	72,746	12.5%	0.35	9,093
4		84,247	9.75	65	2.26	190,064	55	1.91	160,823	18.2%	0.35	29,241
5	*	2	9.75	65	2.26	5	55	1.91	4	18.2%	0.35	1
W		10,745	-	10	0.35	3,729	10	0.35	3,729	0.0%	0.00	0
<b>Total</b>		<b>280,974</b>				<b>957,111</b>			<b>863,320</b>			<b>93,791</b>
<b>POTTAWATOMIE</b>	<b>0.07939638</b>			<b>15.00%</b>								
1		26,877	46.43	310	7.38	198,458	275	6.55	176,052	12.7%	0.83	22,407
2		16,038	38.53	255	6.07	97,412	230	5.48	87,862	10.9%	0.60	9,550
3		40,637	32.47	215	5.12	208,106	195	4.64	188,747	10.3%	0.48	19,359
4		14,575	25.75	170	4.05	59,015	155	3.69	53,808	9.7%	0.36	5,207
5		12,083	14.38	95	2.26	27,341	80	1.91	23,024	18.8%	0.36	4,317
W		232	-	10	0.24	55	10	0.24	55	0.0%	0.00	0
<b>Total</b>		<b>110,442</b>				<b>590,388</b>			<b>529,548</b>			<b>60,840</b>
<b>PRATT</b>	<b>0.11788369</b>			<b>15.00%</b>								
1		35,903	25.45	170	6.01	215,854	160	5.66	203,156	6.2%	0.35	12,697
2		160,838	21.07	140	4.95	796,327	130	4.60	739,447	7.7%	0.35	56,881
3		65,492	18.02	120	4.24	277,936	110	3.89	254,775	9.1%	0.35	23,161
4		18,837	13.40	90	3.18	59,954	80	2.83	53,293	12.5%	0.35	6,662
5												
W		8,727	-	10	0.35	3,086	10	0.35	3,086	0.0%	0.00	0
<b>Total</b>		<b>289,797</b>				<b>1,353,158</b>			<b>1,253,757</b>			<b>99,401</b>

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DRYLAND- Fiscal Impact Study

	1994	ACRES	1995	15% CAP	TAX \$	TAX \$ PER	1993-94	TAX \$	TAX \$ PER	%	\$ CHANGE	\$ CHA.
COUNTY	AVE. RURAL	PER CNTY	KSU	RATE '95	PER ACRE	CNTY PROD	DRYLAND	PER ACRE	CNTY PROD	CHANGE	PER ACRE	PER PROD
PROD. GROUP	MILL LEVY	PROD GRP.	L.N.I.	DL VALUE	1995	GRP-1995	VALUES	1994	GRP-1994	94-95	94-95	GRP 94-95
<b>RAWLINS</b>	<b>0.11718616</b>			<b>15.00%</b>								
1		312,022	14.21	95	3.34	1,042,093	90	3.16	987,246	5.6%	0.18	54,847
2		4,729	12.65	85	2.99	14,132	80	2.81	13,301	6.2%	0.18	831
3		41,903	11.40	75	2.64	110,484	70	2.46	103,118	7.1%	0.18	7,366
4		10,199	7.36	50	1.76	17,928	45	1.58	16,135	11.1%	0.18	1,793
5												
W		589	-	10	0.35	207	10	0.35	207	0.0%	0.00	0
<b>Total</b>		<b>369,442</b>				<b>1,184,844</b>			<b>1,120,008</b>			<b>64,837</b>
<b>RENO</b>	<b>0.11195059</b>			<b>15.00%</b>								
1		130,717	28.56	190	6.38	834,131	185	6.21	812,180	2.7%	0.17	21,951
2		243,140	24.05	160	5.37	1,306,546	155	5.21	1,265,717	3.2%	0.17	40,830
3		100,488	20.37	135	4.53	455,613	130	4.37	438,739	3.8%	0.17	16,875
4		26,880	15.47	105	3.53	94,791	100	3.36	90,277	5.0%	0.17	4,514
5												
W		17,032	-	10	0.34	5,720	10	0.34	5,720	0.0%	0.00	0
<b>Total</b>		<b>518,258</b>				<b>2,696,802</b>			<b>2,612,633</b>			<b>84,169</b>
<b>REPUBLIC</b>	<b>0.11341112</b>			<b>15.00%</b>								
1		12,680	30.87	205	6.97	88,442	200	6.80	86,285	2.5%	0.17	2,157
2		5,091	27.55	185	6.29	32,047	175	5.95	30,315	5.7%	0.34	1,732
3		130,138	22.65	150	5.10	664,160	145	4.93	642,021	3.4%	0.17	22,139
4		91,194	18.28	120	4.08	372,326	115	3.91	356,812	4.3%	0.17	15,514
5		9,696	10.95	75	2.55	24,742	75	2.55	24,742	0.0%	0.00	0
W		13,654	-	10	0.34	4,646	10	0.34	4,646	0.0%	0.00	0
<b>Total</b>		<b>262,453</b>				<b>1,186,362</b>			<b>1,144,820</b>			<b>41,542</b>
<b>RICE</b>	<b>0.11315721</b>			<b>15.00%</b>								
1		35,673	26.89	180	6.11	217,980	175	5.94	211,925	2.9%	0.17	6,055
2		178,357	22.84	150	5.09	908,206	145	4.92	877,932	3.4%	0.17	30,274
3		81,392	18.30	120	4.07	331,564	115	3.90	317,749	4.3%	0.17	13,815
4		18,331	15.09	100	3.39	62,228	95	3.22	59,116	5.3%	0.17	3,111
5												
W		7,311	-	10	0.34	2,482	10	0.34	2,482	0.0%	0.00	0
<b>Total</b>		<b>321,064</b>				<b>1,522,459</b>			<b>1,469,204</b>			<b>53,255</b>

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DRYLAND- Fiscal Impact Study

	1994	ACRES	1995	15% CAP	TAX \$	TAX \$ PER	1993-94	TAX \$	TAX \$ PER	%	\$ CHANGE	\$ CHANGE
COUNTY	AVE. RURAL	PER CNTY	KSU	RATE '95	PER ACRE	CNTY PROD	DRYLAND	PER ACRE	CNTY PROD	CHANGE	PER ACRE	PER PROD
PROD. GROUP	MILL LEVY	PROD GRP.	L.N.I.	DL VALUE	1995	GRP-1995	VALUES	1994	GRP-1994	94-95	94-95	GRP 94-95
<b>RILEY</b>	<b>0.09912873</b>			<b>15.00%</b>								
1		17,281	41.44	275	8.18	141,322	255	7.58	131,044	7.8%	0.59	10,278
2		9,212	32.85	220	6.54	60,269	200	5.95	54,790	10.0%	0.59	5,479
3		33,825	27.00	180	5.35	181,066	170	5.06	171,007	5.9%	0.30	10,059
4		14,675	21.67	145	4.31	63,282	135	4.01	58,917	7.4%	0.30	4,364
5		18,623	14.99	100	2.97	55,383	95	2.83	52,614	5.3%	0.15	2,769
W		6,280	-	10	0.30	1,868	10	0.30	1,868	0.0%	0.00	0
<b>Total</b>		<b>99,897</b>				<b>503,190</b>			<b>470,241</b>			<b>32,950</b>
<b>ROOKS</b>	<b>0.12069279</b>			<b>15.00%</b>								
1		58,167	16.98	115	4.16	242,203	105	3.80	221,142	9.5%	0.36	21,061
2		129,582	14.29	95	3.44	445,730	90	3.26	422,271	5.6%	0.18	23,459
3		63,765	11.74	80	2.90	184,705	70	2.53	161,616	14.3%	0.36	23,088
4		41,780	9.59	65	2.35	98,330	60	2.17	90,766	8.3%	0.18	7,564
5												
W		2,509	-	10	0.33	837						
<b>Total</b>		<b>295,804</b>				<b>971,805</b>			<b>895,795</b>			<b>75,173</b>
<b>RUSH</b>	<b>0.12249801</b>			<b>15.00%</b>								
1		60,031	16.71	110	4.04	242,670	110	4.04	242,670	0.0%	0.00	0
2		228,388	14.13	95	3.49	797,346	90	3.31	755,380	5.6%	0.18	41,966
3		14,402	11.54	75	2.76	39,694	75	2.76	39,694	0.0%	0.00	0
4		19,268	8.76	60	2.20	42,486	55	2.02	38,945	9.1%	0.18	3,540
5												
W		8	-	10	0.37	3	10	0.37	3	0.0%	0.00	0
<b>Total</b>		<b>322,096</b>				<b>1,122,199</b>			<b>1,076,693</b>			<b>45,506</b>
<b>RUSSELL</b>	<b>0.11825313</b>			<b>15.00%</b>								
1		19,563	18.83	125	4.43	86,754	130	4.61	90,224	(3.8%)	-0.18	(3,470)
2		134,922	16.84	110	3.90	526,511	115	4.08	550,444	(4.3%)	-0.18	(23,932)
3		68,113	15.05	100	3.55	241,638	105	3.72	253,720	(4.8%)	-0.18	(12,082)
4		21,118	12.44	85	3.02	63,679	85	3.02	63,679	0.0%	0.00	0
5		15,512	10.16	70	2.48	38,520	70	2.48	38,520	0.0%	0.00	0
W		824	-	10	0.35	292	10	0.35	292	0.0%	0.00	0
<b>Total</b>		<b>260,052</b>				<b>957,396</b>			<b>996,880</b>			<b>-39,484</b>

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DRYLAND- Fiscal Impact Study

	1994	ACRES	1995	15% CAP	TAX \$	TAX \$ PER	1993-94	TAX \$	TAX \$ PER	%	\$ CHANGE	\$ CHAN
COUNTY	AVE. RURAL	PER CNTY	KSU	RATE '95	PER ACRE	CNTY PROD	DRYLAND	PER ACRE	CNTY PROD	CHANGE	PER ACRE	PER PROD
PROD. GROUP	MILL LEVY	PROD GRP.	L.N.I.	DL VALUE	1995	GRP-1995	VALUES	1994	GRP-1994	94-95	94-95	GRP 94-95
SALINE	0.07691014			15.00%								
1		67,058	27.07	180	4.15	278,500	180	4.15	278,500	0.0%	0.00	0
2		70,749	24.07	160	3.69	261,184	160	3.69	261,184	0.0%	0.00	0
3		78,212	18.20	120	2.77	216,550	120	2.77	216,550	0.0%	0.00	0
4		12,528	11.07	75	1.73	21,680	75	1.73	21,680	0.0%	0.00	0
5												
W		41	-	10	0.23	9	10	0.23	9	0.0%	0.00	0
Total		228,588				777,923			777,923			0
SCOTT	0.08310055			15.00%								
1		34,628	15.26	100	2.49	86,329	95	2.37	82,013	5.3%	0.12	4,316
2		181,002	12.88	85	2.12	383,555	75	1.87	338,431	13.3%	0.25	45,124
3		45,646	11.26	75	1.87	85,348	65	1.62	73,968	15.4%	0.25	11,380
4		15,207	10.04	65	1.62	24,643	60	1.50	22,747	8.3%	0.12	1,896
5	*	8,328	10.04	65	1.62	13,496	60	1.50	12,458	8.3%	0.12	1,038
W		557	-	10	0.25	139	10	0.25	139	0.0%	0.00	0
Total		285,370				593,510			529,756			63,754
SEDGWICK	0.10348842			15.00%								
1			29.30	195	6.05	0	190	5.90	0	#DIV/0!	0.16	0
2			25.59	170	5.28	0	165	5.12	0	#DIV/0!	0.16	0
3			21.87	145	4.50	0	140	4.35	0	#DIV/0!	0.16	0
4			18.11	120	3.73	0	115	3.57	0	#DIV/0!	0.16	0
5			14.10	95	2.95	0	90	2.79	0	#DIV/0!	0.16	0
W												
Total		0				0			0			0
SEWARD	0.08783877			15.00%								
1		32,703	13.35	90	2.37	77,560	80	2.11	68,942	12.5%	0.26	8,618
2		94,149	11.85	80	2.11	198,479	70	1.84	173,669	14.3%	0.26	24,810
3		28,923	9.45	65	1.71	49,541	55	1.45	41,920	18.2%	0.26	7,622
4												
5												
W		15	-	10	0.26	4	10	0.26	4	0.0%	0.00	0
Total		155,791				325,584			284,535			41,049

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DRYLAND- Fiscal Impact Study

	1994	ACRES	1995	15% CAP	TAX \$	TAX \$ PER	1993-94	TAX \$	TAX \$ PER	%	\$ CHANGE	\$ CHA
COUNTY	AVE. RURAL	PER CNTY	KSU	RATE '95	PER ACRE	CNTY PROD	DRYLAND	PER ACRE	CNTY PROD	CHANGE	PER ACRE	PER PROD
PROD. GROUP	MILL LEVY	PROD GRP.	L.N.I.	DL VALUE	1995	GRP-1995	VALUES	1994	GRP-1994	94-95	94-95	GRP 94-95
<b>SHAWNEE</b>	<b>0.11596551</b>			<b>15.00%</b>								
1		28,072	48.91	325	11.31	317,400	270	9.39	263,686	20.4%	1.91	53,714
2		27,585	40.76	270	9.39	259,112	225	7.83	215,926	20.0%	1.57	43,185
3		28,683	32.24	215	7.48	214,542	175	6.09	174,628	22.9%	1.39	39,915
4		23,037	25.15	170	5.91	136,246	135	4.70	108,196	25.9%	1.22	28,051
5		112,232	18.81	125	4.35	488,064	95	3.31	370,929	31.6%	1.04	117,135
W		13,622	-	10	0.35	4,739	10	0.35	4,739	0.0%	0.00	0
<b>Total</b>		<b>233,231</b>				<b>1,420,103</b>			<b>1,138,103</b>			<b>282,000</b>
<b>SHERIDAN</b>	<b>0.12393072</b>			<b>15.00%</b>								
1		219,122	15.05	100	3.72	814,678	95	3.53	773,944	5.3%	0.19	40,734
2		2,012	12.69	85	3.16	6,357	75	2.79	5,609	13.3%	0.37	748
3		56,322	11.55	75	2.79	157,050	70	2.60	146,580	7.1%	0.19	10,470
4		7,603	8.10	55	2.04	15,548	50	1.86	14,134	10.0%	0.19	1,413
5												
W		4,079	-	10	0.37	1,517	10	0.37	1,517	0.0%	0.00	0
<b>Total</b>		<b>289,137</b>				<b>995,149</b>			<b>941,784</b>			<b>53,365</b>
<b>SHERMAN</b>	<b>0.10211555</b>			<b>15.00%</b>								
1		191,572	14.73	100	3.06	586,876	95	2.91	557,532	5.3%	0.15	29,344
2		130,005	13.16	90	2.76	358,440	80	2.45	318,613	12.5%	0.31	39,827
3		37,876	11.32	75	2.30	87,025	70	2.14	81,223	7.1%	0.15	5,802
4		38,159	8.71	60	1.84	70,140	55	1.68	64,295	9.1%	0.15	5,845
5												
W		799	-	10	0.31	245	10	0.31	245	0.0%	0.00	0
<b>Total</b>		<b>398,412</b>				<b>1,102,725</b>			<b>1,021,908</b>			<b>80,817</b>
<b>SMITH</b>	<b>0.10736233</b>			<b>15.00%</b>								
1		43,248	25.98	175	5.64	243,768	165	5.31	229,839	6.1%	0.32	13,930
2		166,471	22.12	145	4.67	777,463	140	4.51	750,654	3.6%	0.16	26,809
3		81,089	18.23	120	3.87	313,414	115	3.70	300,355	4.3%	0.16	13,059
4		20,803	15.19	100	3.22	67,003	95	3.06	63,652	5.3%	0.16	3,350
5												
W		6,630	-	10	0.32	2,135	10	0.32	2,135	0.0%	0.00	0
<b>Total</b>		<b>318,241</b>				<b>1,403,783</b>			<b>1,346,635</b>			<b>57,148</b>

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DRYLAND- Fiscal Impact Study

	1994	ACRES	1995	15% CAP	TAX \$	TAX \$ PER	1993-94	TAX \$	TAX \$ PER	%	\$ CHANGE	\$ CHAN
COUNTY	AVE. RURAL	PER CNTY	KSU	RATE '95	PER ACRE	CNTY PROD	DRYLAND	PER ACRE	CNTY PROD	CHANGE	PER ACRE	PER PROD
PROD. GROUP	MILL LEVY	PROD GRP.	L.N.I.	DL VALUE	1995	GRP-1995	VALUES	1994	GRP-1994	94-95	94-95	GRP 94-95
<b>STAFFORD</b>	<b>0.11935951</b>			<b>15.00%</b>								
1		107,912	23.22	155	5.55	598,937	155	5.55	598,937	0.0%	0.00	0
2		95,743	18.87	125	4.48	428,544	125	4.48	428,544	0.0%	0.00	0
3		57,762	16.00	105	3.76	217,175	105	3.76	217,175	0.0%	0.00	0
4		14,576	12.48	85	3.04	44,363	80	2.86	41,753	6.3%	0.18	2,610
5												
W		3,067	-	10	0.36	1,098	10	0.36	1,098	0.0%	0.00	0
<b>Total</b>		<b>279,060</b>				<b>1,290,117</b>			<b>1,287,508</b>			<b>2,610</b>
<b>STANTON</b>	<b>0.08482999</b>			<b>15.00%</b>								
1		7,978	13.68	90	2.29	18,273	85	2.16	17,258	5.9%	0.13	1,015
2		207,046	11.89	80	2.04	421,529	70	1.78	368,838	14.3%	0.25	52,691
3		13,081	10.12	65	1.65	21,638	60	1.53	19,974	8.3%	0.13	1,664
4		4,632	8.32	55	1.40	6,483	50	1.27	5,894	10.0%	0.13	589
5	*	1,290	8.32	55	1.40	1,806	50	1.27	1,641	10.0%	0.13	164
W		1,069	-	10	0.25	272	10	0.25	272	0.0%	0.00	0
<b>Total</b>		<b>235,096</b>				<b>470,001</b>			<b>413,877</b>			<b>56,124</b>
<b>STEVENS</b>	<b>0.06089414</b>			<b>15.00%</b>								
1		35,038	13.11	85	1.55	54,406	75	1.37	48,006	13.3%	0.18	6,401
2		36,053	11.79	80	1.46	52,690	70	1.28	46,103	14.3%	0.18	6,586
3		7,190	10.05	65	1.19	8,538	60	1.10	7,881	8.3%	0.09	657
4		151,255	6.68	45	0.82	124,342	35	0.64	96,711	28.6%	0.18	27,632
5												
W		19,313	-	10	0.18	3,528	10	0.18	3,528	0.0%	0.00	0
<b>Total</b>		<b>248,848</b>				<b>243,504</b>			<b>202,229</b>			<b>41,275</b>
<b>SUMNER</b>	<b>0.13194570</b>			<b>15.00%</b>								
1		99,123	27.32	180	7.13	706,256	185	7.32	725,875	(2.7%)	-0.20	(19,618)
2		354,357	23.25	155	6.14	2,174,151	155	6.14	2,174,151	0.0%	0.00	0
3		69,354	18.99	125	4.95	343,160	125	4.95	343,160	0.0%	0.00	0
4		35,599	15.57	105	4.16	147,958	105	4.16	147,958	0.0%	0.00	0
5		11,443	11.77	80	3.17	36,237	80	3.17	36,237	0.0%	0.00	0
W		36,429	-	10	0.40	14,420	10	0.40	14,420	0.0%	0.00	0
<b>Total</b>		<b>606,305</b>				<b>3,422,182</b>			<b>3,441,801</b>			<b>-19,618</b>

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DRYLAND- Fiscal Impact Study

	1994	ACRES	1995	15% CAP	TAX \$	TAX \$ PER	1993-94	TAX \$	TAX \$ PER	%	\$ CHANGE	\$ CHAI
COUNTY	AVE. RURAL	PER CNTY	KSU	RATE '95	PER ACRE	CNTY PROD	DRYLAND	PER ACRE	CNTY PROD	CHANGE	PER ACRE	PER PROD
PROD. GROUP	MILL LEVY	PROD GRP.	L.N.I.	DL VALUE	1995	GRP-1995	VALUES	1994	GRP-1994	94-95	94-95	GRP 94-95
THOMAS	0.11840357			15.00%								
1		239,145	14.62	95	3.37	806,995	95	3.37	806,995	0.0%	0.00	0
2		170,296	12.85	85	3.02	514,174	80	2.84	483,929	6.3%	0.18	30,246
3		53,230	11.25	75	2.66	141,808	70	2.49	132,354	7.1%	0.18	9,454
4		8,080	7.10	45	1.60	12,915	45	1.60	12,915	0.0%	0.00	0
5												
W		1,543	-	10	0.36	548	10	0.36	548	0.0%	0.00	0
Total		472,294				1,476,441			1,436,741			39,699
TREGO	0.10980556			15.00%								
1		78,809	15.41	105	3.46	272,591	100	3.29	259,611	5.0%	0.16	12,981
2		122,110	13.24	90	2.96	362,024	85	2.80	341,912	5.9%	0.16	20,112
3		67,057	11.41	75	2.47	165,673	70	2.31	154,628	7.1%	0.16	11,045
4		28,457	8.09	55	1.81	51,558	50	1.65	46,871	10.0%	0.16	4,687
5												
W		215	-	10	0.33	71	10	0.33	71	0.0%	0.00	0
Total		296,647				851,916			803,091			48,825
WABAUNSEE	0.10768446			15.00%								
1		18,117	45.17	300	9.69	175,586	265	8.56	155,101	13.2%	1.13	20,485
2		11,283	37.52	250	8.08	91,128	220	7.11	80,192	13.6%	0.97	10,935
3		29,038	30.88	205	6.62	192,308	180	5.81	168,856	13.9%	0.81	23,452
4		21,798	25.06	165	5.33	116,194	145	4.68	102,110	13.8%	0.65	14,084
5		7,904	17.15	115	3.72	29,365	100	3.23	25,535	15.0%	0.48	3,830
W		79	-	10	0.32	26	10	0.32	26	0.0%	0.00	0
Total		88,220				604,606			531,819			72,787
WALLACE	0.10734749			15.00%								
1		92,120	13.82	90	2.90	266,998	80	2.58	237,331	12.5%	0.32	29,666
2		125,848	11.92	80	2.58	324,227	70	2.25	283,699	14.3%	0.32	40,528
3		22,259	10.15	70	2.25	50,179	60	1.93	43,011	16.7%	0.32	7,168
4		1,922	8.09	55	1.77	3,405	45	1.45	2,786	22.2%	0.32	619
5												
W		5,469	-	10	0.32	1,761	10	0.32	1,761	0.0%	0.00	0
Total		247,618				646,570			568,588			77,982

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DRYLAND- Fiscal Impact Study

	1994	ACRES	1995	15% CAP	TAX \$	TAX \$ PER	1993-94	TAX \$	TAX \$ PER	%	\$ CHANGE	\$ CHA.
COUNTY	AVE. RURAL	PER CNTY	KSU	RATE '95	PER ACRE	CNTY PROD	DRYLAND	PER ACRE	CNTY PROD	CHANGE	PER ACRE	PER PROD
PROD. GROUP	MILL LEVY	PROD GRP.	L.N.I.	DL VALUE	1995	GRP-1995	VALUES	1994	GRP-1994	94-95	94-95	GRP 94-95
WASHINGTON	0.12249208			15.00%								
1		33,171	35.87	240	8.82	292,553	235	8.64	286,458	2.1%	0.18	6,095
2		2,603	31.94	215	7.90	20,566	205	7.53	19,610	4.9%	0.37	957
3		138,338	27.14	180	6.61	915,043	175	6.43	889,626	2.9%	0.18	25,418
4		94,776	22.69	150	5.51	522,419	145	5.33	505,005	3.4%	0.18	17,414
5		37,141	16.91	115	4.23	156,958	100	3.67	136,485	15.0%	0.55	20,473
W												
Total		306,029				1,907,540			1,837,184			70,356
WICHITA	0.12870755			15.00%								
1		58,595	15.62	105	4.05	237,560	95	3.67	214,935	10.5%	0.39	22,625
2		187,856	12.35	80	3.09	580,284	70	2.70	507,749	14.3%	0.39	72,536
3		6,430	11.19	75	2.90	18,622	65	2.51	16,139	15.4%	0.39	2,483
4		2,892	10.05	65	2.51	7,259	60	2.32	6,700	8.3%	0.19	558
5		1,363	10.05	65	2.51	3,421	60	2.32	3,158	8.3%	0.19	263
W		457	-	10	0.39	176	10	0.39	176	0.0%	0.00	0
Total		257,593				847,322			748,857			98,465
WILSON	0.11772969			15.00%								
1		1,340	36.42	245	8.65	11,596	215	7.59	10,176	14.0%	1.06	1,420
2		69,845	29.21	195	6.89	481,038	170	6.00	419,366	14.7%	0.88	61,672
3		37,029	23.21	155	5.47	202,714	130	4.59	170,018	19.2%	0.88	32,696
4		17,231	17.46	115	4.06	69,985	95	3.36	57,814	21.1%	0.71	12,171
5		9,895	14.24	95	3.36	33,201	80	2.83	27,959	18.8%	0.53	5,242
W		12,809	-	10	0.35	4,524	10	0.35	4,524	0.0%	0.00	0
Total		148,150				803,058			689,857			113,201
WOODSON	0.10339067			15.00%								
1		2,264	37.04	245	7.60	17,208	220	6.82	15,452	11.4%	0.78	1,756
2		12,513	30.58	205	6.36	79,564	180	5.58	69,861	13.9%	0.78	9,703
3		57,755	25.21	170	5.27	304,540	145	4.50	259,755	17.2%	0.78	44,785
4		9,891	19.51	130	4.03	39,881	110	3.41	33,746	18.2%	0.62	6,136
5		1,790	15.35	100	3.10	5,553	80	2.48	4,443	25.0%	0.62	1,111
W												
Total		84,214				446,747			383,257			63,490

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DRYLAND- Fiscal Impact Study

	1994	ACRES	1995	15% CAP	TAX \$	TAX \$ PER	1993-94	TAX \$	TAX \$ PER	%	\$ CHANGE	\$ CHANGE
COUNTY	AVE. RURAL	PER CNTY	KSU	RATE '95	PER ACRE	CNTY PROD	DRYLAND	PER ACRE	CNTY PROD	CHANGE	PER ACRE	PER PROD
PROD. GROUP	MILL LEVY	PROD GRP.	L.N.I.	DL VALUE	1995	GRP-1995	VALUES	1994	GRP-1994	94-95	94-95	GRP 94-95
WYANDOTTE	0.12882781			15.00%								
1		5,323	57.26	380	14.69	78,176	330	12.75	67,889	15.2%	1.93	10,286
2		6,147	45.27	300	11.59	71,271	260	10.05	61,769	15.4%	1.55	9,503
3		3,320	37.50	250	9.66	32,078	215	8.31	27,587	16.3%	1.35	4,491
4		229	31.52	210	8.12	1,859	180	6.96	1,593	16.7%	1.16	266
5		105	22.25	150	5.80	609	125	4.83	507	20.0%	0.97	101
W												
Total		15,124				183,992			159,345			24,647
Statewide Grand Totals		25,338,779				106,064,129			97,872,339			8,190,953
<b>95 TAX \$ ASSUMES 1995 MILL LEVY IS THE SAME AS 1994</b>												
LNI = LANDLORD NET INCOME												
DL = DRYLAND												
CNTY PROD GRP = COUNTY PRODUCTIVITY GROUP												
LNI / CAP RATE% = DRYLAND VALUE												
DRYLAND x ASSESSMENT LEVEL OF 30% x 1994 AVE. RURAL MILL LEVY BY CNTY = TAX \$ PER ACRE												
TAX \$ PER ACRE x ACRES PER CNTY PROD GRP. = TAX \$ PER CNTY PROD GRP.												
* = acres are those used in other productivity groups not listed												

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DRYLAND- Fiscal Impact Study

	1994	ACRES	1995	15% CAP	TAX \$	TAX \$ PER	1993-94	TAX \$	TAX \$ PER	%	\$ CHANGE	\$ CHANGE
COUNTY	AVE. RURAL	PER CNTY	KSU	RATE '95	PER ACRE	CNTY PROD	DRYLAND	PER ACRE	CNTY PROD	CHANGE	PER ACRE	PER PROD
PROD. GROUP	MILL LEVY	PROD GRP.	L.N.I.	DL VALUE	1995	GRP-1995	VALUES	1994	GRP-1994	94-95	94-95	GRP 94-95
SEDGWICK	0.10348842			15.00%								
1		29,103	29.30	195	6.05	176,193	190	5.90	171,676	2.6%	0.16	4,518
2		217,711	25.59	170	5.28	1,149,060	165	5.12	1,115,264	3.0%	0.16	33,796
3		63,216	21.87	145	4.50	284,581	140	4.35	274,767	3.6%	0.16	9,813
4		31,265	18.11	120	3.73	116,479	115	3.57	111,626	4.3%	0.16	4,853
5		8,431	14.10	95	2.95	24,866	90	2.79	23,558	5.6%	0.16	1,309
W		6,479		10	0.31	2,012	10	0.31	2,012	0.0%	0.00	0
Total		356,205				1,753,191			1,698,903			54,289

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DRYLAND- Fiscal Impact Study

	1994	ACRES	1995	15% CAP	TAX \$	TAX \$ PER	1993-94	TAX \$	TAX \$ PER	%	\$ CHANGE	\$ CHANGE
COUNTY	AVE. RURAL	PER CNTY	KSU	RATE '95	PER ACRE	CNTY PROD	DRYLAND	PER ACRE	CNTY PROD	CHANGE	PER ACRE	PER PROD
PROD. GROUP	MILL LEVY	PROD GRP.	L.N.I.	DL VALUE	1995	GRP-1995	VALUES	1994	GRP-1994	94-95	94-95	GRP 94-95
<b>Statewide Grand Totals</b>		26,150,650				110,109,782			101,651,984			8,456,961
<b>95 TAX \$ ASSUMES 1995 MILL LEVY IS THE SAME AS 1994</b>												
LNI = LANDLORD NET INCOME												
DL = DRYLAND												
CNTY PROD GRP = COUNTY PRODUCTIVITY GROUP												
LNI / CAP RATE% = DRYLAND VALUE												
DRYLAND x ASSESSMENT LEVEL OF 30% x 1994 AVE. RURAL MILL LEVY BY CNTY = TAX \$ PER ACRE												
TAX \$ PER ACRE x ACRES PER CNTY PROD GRP. = TAX \$ PER CNTY PROD GRP.												
* = acres are those used in other productivity groups not listed											0.00	8,457,798

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NW-10 Thomas Irrigated Land Values

15.00% >=DRY 95 IRRIG.					3.5	TAX \$	TAX \$ PER	%	\$	93-94	TAX \$	TAX \$ PER	5.5	TAX \$	TAX \$ PER	%	\$	93-94	TAX \$	TAX \$ PER	
AVE	Prod.	KSU	LNI	Land Value	GMP/	PER	CNTY PROD	CHANGE	CHANGE /	IRRIG	PER	CNTY PROD	GMP/	PER	CNTY PROD	CHANGE	CHANGE /	IRRIG	PER	TAX \$ PER	
Depth	Group	ACRES			85.00%	ACRE	GRP-1995	94-95	PROD GRP.	VALUE	ACRE	GRP 93-94	96.00%	ACRE	GRP-1995	94-95	PROD GRP.	VALUE	ACRE	GRP 93-94	
<b>FLOOD</b>																					
200	1	11,526	41.64	280	240	8.53	98,260	50.0%	32,753	160	5.68	65,507	270	9.59	110,542	38.5%	30,706	195	6.93	79,836	
	2	472	36.69	245	210	7.46	3,521	40.0%	1,006	150	5.33	2,515	235	8.35	3,940	27.0%	838	185	6.57	3,102	
	3	3,313	29.99	200	170	6.04	20,006	21.4%	3,530	140	4.97	16,475	190	6.75	22,359	15.2%	2,942	165	5.86	19,417	
	4	305	21.41	145	125	4.44	1,354	4.2%	54	120	4.26	1,300	140	4.97	1,517	0.0%	0	140	4.97	1,517	
	5	167	17.46	115	100	3.55	593	(13.0%)	(89)	115	4.08	682	110	3.91	653	10.0%	59	100	3.55	593	
							123,734		37,255			86,479			139,011		34,546			104,465	

15.00% >=DRY 95 IRRIG.					4	TAX \$	TAX \$ PER	%	\$	93-94	TAX \$	TAX \$ PER	7	TAX \$	TAX \$ PER	%	\$	93-94	TAX \$	TAX \$ PER	
AVE	Prod.	KSU	LNI	Land Value	GMP/	PER	CNTY PROD	CHANGE	CHANGE /	IRRIG	PER	CNTY PROD	GMP/	PER	CNTY PROD	CHANGE	CHANGE /	IRRIG	PER	TAX \$ PER	
Depth	Group	ACRES			93.00%	ACRE	GRP-1995	94-95	PROD GRP.	VALUE	ACRE	GRP 93-94	100.00%	ACRE	GRP-1995	94-95	PROD GRP.	VALUE	ACRE	GRP 93-94	
<b>CENTER PIVOT</b>																					
200	6	49,986	37.64	250	235	8.35	417,256	14.6%	53,267	205	7.28	363,989	250	8.88	443,889	(9.1%)	(44,389)	275	9.77	488,278	
	7	27,240	31.11	205	190	6.75	183,843	5.6%	9,676	180	6.39	174,167	205	7.28	198,357	(14.6%)	(33,866)	240	8.53	232,223	
	8	7,292	25.14	170	160	5.68	41,443	6.7%	2,590	150	5.33	38,853	170	6.04	44,033	(17.1%)	(9,066)	205	7.28	53,099	
	9	586	17.31	115	105	3.73	2,186	(8.7%)	(208)	115	4.08	2,394	115	4.08	2,394	(25.8%)	(833)	155	5.51	3,226	
	0	0	14.00	95	90	3.20	0	(5.3%)	0	95	3.37	0	95	3.37	0	(24.0%)	0	125	4.44	0	
							644,727		65,325			579,403			688,673		(88,153)			776,826	

1994 AVE RURAL MILL LEVY - 0.11840357

**FOR COMPARISON PURPOSES ONLY -**

\* ASSUMES MILL LEVY IS THE SAME FOR BOTH PERIODS

TYPICAL WELL DEPTH FOR COUNTY USED

PRODUCTIVITY GROUP ACRES ARE FOR ALL WELL DEPTHS IN COUNTY

THIS WORKSHEET REFLECTS ALL ACRES IN THE "TYPICAL WELL DEPTH" FOR COMPARISON PURPOSES

GPM IS AT COUNTY MINIMUM AND MAXIMUM FOR THIS WORKSHEET

COMPARISONS MADE WITH ACRES AT MIN & MAX GPM

[15.00% >=DRY 95 IRRIG LAND VALUE] - LNI / 15% CAP RATE, OR COUNTY DRYLAND VALUE, WHICHEVER IS GREATER.

THIS WORKSHEET ASSUMES DRYLAND VALUE BASED ON 15% CAP RATE

PM = GALLONS PER MINUTE

House Taxation  
2-8-95  
Attachment 8-1

NW-10 Graham Irrigated Land Values

				15.00%	1.5					4.5																								
AVE	Prod.	KSU	>=DRY	GMP/	TAX \$	TAX \$ PER	%	\$	93-94	TAX \$	TAX \$ PER	GMP/	TAX \$	TAX \$ PER	%	\$	93-94	TAX \$	TAX \$ PER															
Well	Group	LNI	95 IRRIG.	ACRE	PER	CNTY PROD	CHANGE	CHANGE /	IRRIG	PER	CNTY PROD	ACRE	PER	CNTY PROD	CHANGE	CHANGE /	IRRIG	PER	CNTY PROD															
Depth	ACRES	LN1	Land Value	61.00%	ACRE	GRP-1995	94-95	PROD GRP.	VALUE	ACRE	GRP 93-94	91.00%	ACRE	GRP-1995	94-95	PROD GRP.	VALUE	ACRE	GRP 93-94															
<b>FLOOD</b>																																		
200	1	103	41.64	280	170	6.80	698	30.8%	164	130	5.20	534	255	10.20	1,048	24.4%	205	205	8.20	842														
	2	456	36.69	245	150	6.00	2,734	20.0%	456	125	5.00	2,279	225	9.00	4,101	18.4%	638	190	7.60	3,463														
	3	956	29.99	200	120	4.80	4,590	0.0%	0	120	4.80	4,590	180	7.20	6,885	2.9%	191	175	7.00	6,694														
	4	81	21.41	145	90	3.60	293	(10.0%)	(33)	100	4.00	325	130	5.20	423	(9.1%)	(42)	143	5.72	465														
	5	0	17.46	115	70	2.80	0	(17.6%)	0	85	3.40	0	105	4.20	0	(12.5%)	0	120	4.80	0														
					8,316					588					7,728					12,457					992					11,465				

				15.00%	2					5.5																								
AVE	Prod.	KSU	>=DRY	GMP/	TAX \$	TAX \$ PER	%	\$	93-94	TAX \$	TAX \$ PER	GMP/	TAX \$	TAX \$ PER	%	\$	93-94	TAX \$	TAX \$ PER															
Well	Group	LNI	95 IRRIG.	ACRE	PER	CNTY PROD	CHANGE	CHANGE /	IRRIG	PER	CNTY PROD	ACRE	PER	CNTY PROD	CHANGE	CHANGE /	IRRIG	PER	CNTY PROD															
Depth	ACRES	LN1	Land Value	74.00%	ACRE	GRP-1995	94-95	PROD GRP.	VALUE	ACRE	GRP 93-94	99.00%	ACRE	GRP-1995	94-95	PROD GRP.	VALUE	ACRE	GRP 93-94															
<b>CENTER PIVOT</b>																																		
200	6	326	37.64	250	185	7.40	2,415	15.6%	326	160	6.40	2,089	250	10.00	3,264	(9.1%)	(326)	275	11.00	3,590														
	7	3,306	31.11	205	150	6.00	19,838	11.1%	1,984	135	5.40	17,854	205	8.20	27,112	(14.6%)	(4,629)	240	9.60	31,741														
	8	1,239	25.14	170	125	5.00	6,192	8.7%	495	115	4.60	5,697	170	6.80	8,421	(17.1%)	(1,734)	205	8.20	10,155														
	9	331	17.31	115	85	3.40	1,124	0.0%	0	85	3.40	1,124	115	4.60	1,520	(25.8%)	(529)	155	6.20	2,049														
	0	22	14.00	95	70	2.80	62	(6.7%)	(4)	75	3.00	66	95	3.80	84	(24.0%)	(26)	125	5.00	110														
					29,631					2,801					26,829					40,401					(7,244)					47,645				

1994 AVE RURAL MILL LEVY - 0.13332735

**FOR COMPARISON PURPOSES ONLY -**

- \* ASSUMES MILL LEVY IS THE SAME FOR BOTH PERIODS
- \* TYPICAL WELL DEPTH FOR COUNTY USED
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COMPARISONS MADE WITH ACRES AT MIN & MAX GPM

[15.00% >=DRY 95 IRRIG LAND VALUE] - LNI / 15% CAP RATE, OR COUNTY DRYLAND VALUE.  
WHICHEVER IS GREATER.

THIS WORKSHEET ASSUMES DRYLAND VALUE BASED ON 15% CAP RATE  
GPM = GALLONS PER MINUTE

8-2

**SW-30 Finney Irrigated Land Values**

AVE Well	Prod. Group	ACRES	KSU LNI	15.00% >=DRY 95 IRRIG.	3					93-94			4.5							
				Land Value	GMP/ACRE	TAX \$ PER ACRE	TAX \$ PER CNTY PROD GRP-1995	% CHANGE 94-95	\$ CHANGE / PROD GRP.	IRRIG VALUE	TAX \$ PER ACRE	TAX \$ PER CNTY PROD GRP 93-94	GMP/ACRE	TAX \$ PER ACRE	TAX \$ PER CNTY PROD GRP-1995	% CHANGE 94-95	\$ CHANGE / PROD GRP.	IRRIG VALUE	TAX \$ PER ACRE	TAX \$ PER CNTY PROD GRP 93-94
				<b>FLOOD</b>	67.00%								83.00%							
300	1	60,724	48.23	320	215	6.40	388,465	48.3%	126,477	145	4.31	261,988	265	7.88	478,806	51.4%	162,613	175	5.21	316,193
	2	13,196	42.72	285	190	5.65	74,600	35.7%	19,632	140	4.17	54,969	235	6.99	92,269	46.9%	29,447	160	4.76	62,821
	3	20,927	35.11	235	155	4.61	96,515	19.2%	15,567	130	3.87	80,948	195	5.80	121,422	34.5%	31,134	145	4.31	90,288
	4	15,588	27.16	180	120	3.57	55,658	4.3%	2,319	115	3.42	53,339	150	4.46	69,573	20.0%	11,595	125	3.72	57,977
	5	540	19.20	130	85	2.53	1,366	(10.5%)	(161)	95	2.83	1,527	110	3.27	1,768	4.8%	80	105	3.12	1,688
							616,605		163,834			452,771			763,837		234,870			528,967

AVE Well	Prod. Group	ACRES	KSU LNI	15.00% >=DRY 95 IRRIG.	4					93-94			5.5							
				Land Value	GMP/ACRE	TAX \$ PER ACRE	TAX \$ PER CNTY PROD GRP-1995	% CHANGE 94-95	\$ CHANGE / PROD GRP.	IRRIG VALUE	TAX \$ PER ACRE	TAX \$ PER CNTY PROD GRP 93-94	GMP/ACRE	TAX \$ PER ACRE	TAX \$ PER CNTY PROD GRP-1995	% CHANGE 94-95	\$ CHANGE / PROD GRP.	IRRIG VALUE	TAX \$ PER ACRE	TAX \$ PER CNTY PROD GRP 93-94
				<b>CENTER PIVOT</b>	85.00%								95.00%							
300	6	30,548	43.80	290	245	7.29	222,695	22.5%	40,903	200	5.95	181,792	275	8.18	249,963	17.0%	36,358	235	6.99	213,605
	7	25,963	36.06	240	205	6.10	158,365	20.6%	27,038	170	5.06	131,327	230	6.84	177,677	12.2%	19,313	205	6.10	158,365
	8	12,011	28.72	190	160	4.76	57,179	10.3%	5,361	145	4.31	51,818	180	5.36	64,326	5.9%	3,574	170	5.06	60,753
	9	37,801	18.70	125	105	3.12	118,100	(4.5%)	(5,624)	110	3.27	123,724	120	3.57	134,972	(7.7%)	(11,248)	130	3.87	146,219
	0	35,070	12.24	80	70	2.08	73,045	(22.2%)	(20,870)	90	2.68	93,916	75	2.23	78,263	(28.6%)	(31,305)	105	3.12	109,568
							629,384		46,808			582,576			705,202		16,692			688,510

1994 AVE RURAL MILL LEVY - 0.09918216

**FOR COMPARISON PURPOSES ONLY -**

- \* ASSUMES MILL LEVY IS THE SAME FOR BOTH PERIODS
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COMPARISONS MADE WITH ACRES AT MIN & MAX GPM

[15.00% >=DRY 95 IRRIG LAND VALUE] - LNI / 15% CAP RATE, OR COUNTY DRYLAND VALUE, WHICHEVER IS GREATER.

8-3

THIS WORKSHEET ASSUMES DRYLAND VALUE BASED ON 15% CAP RATE  
GPM = GALLONS PER MINUTE

**SW-30 Stevens Irrigated Land Values**

AVE Well Depth	Prod. Group	ACRES	KSU <sup>15%</sup> LNI	15.00%	3.5	TAX \$ PER ACRE	TAX \$ PER CNTY PROD GRP-1995	% CHANGE 94-95	\$ CHANGE / PROD GRP.	93-94 IRRIG VALUE	TAX \$ PER ACRE	TAX \$ PER CNTY PROD GRP 93-94	6	TAX \$ PER ACRE	TAX \$ PER CNTY PROD GRP-1995	% CHANGE 94-95	\$ CHANGE / PROD GRP.	93-94 IRRIG VALUE	TAX \$ PER ACRE	TAX \$ PER CNTY PROD GRP 93-94	
				>=DRY 95 IRRIG. Land Value																	GMP/ ACRE 73.00%
<b>FLOOD</b>																					
500	1	33,100	38.54	255	185	3.38	111,866	48.0%	36,281	125	2.28	75,585	235	4.29	142,100	42.4%	42,328	165	3.01	99,772	
	2	10,833	33.03	220	160	2.92	31,663	33.3%	7,916	120	2.19	23,748	205	3.74	40,569	36.7%	10,884	150	2.74	29,684	
	3	6,162	25.42	170	125	2.28	14,071	19.0%	2,251	105	1.92	11,820	160	2.92	18,011	23.1%	3,377	130	2.37	14,634	
	4	40	17.47	115	85	1.55	62	(5.6%)	(4)	90	1.64	66	105	1.92	77	0.0%	0	105	1.92	77	
	5	65	10.81	70	50	0.91	59	(30.6%)	(26)	72	1.32	85	65	1.19	77	(18.8%)	(18)	80	1.46	95	
							<u>157,722</u>		<u>46,418</u>			<u>111,304</u>			<u>200,834</u>		<u>56,571</u>			<u>144,262</u>	

AVE Well Depth	Prod. Group	ACRES	KSU LNI	15.00%	4.5	TAX \$ PER ACRE	TAX \$ PER CNTY PROD GRP-1995	% CHANGE 94-95	\$ CHANGE / PROD GRP.	93-94 IRRIG VALUE	TAX \$ PER ACRE	TAX \$ PER CNTY PROD GRP 93-94	7.5	TAX \$ PER ACRE	TAX \$ PER CNTY PROD GRP-1995	% CHANGE 94-95	\$ CHANGE / PROD GRP.	93-94 IRRIG VALUE	TAX \$ PER ACRE	TAX \$ PER CNTY PROD GRP 93-94	
				>=DRY 95 IRRIG. Land Value																	GMP/ ACRE 89.00%
<b>CENTER PIVOT</b>																					
500	6	31,923	31.69	210	185	3.38	107,889	12.1%	11,664	165	3.01	96,225	210	3.84	122,468	2.4%	2,916	205	3.74	119,552	
	7	28,263	23.95	160	140	2.56	72,284	3.7%	2,582	135	2.47	69,702	160	2.92	82,610	(3.0%)	(2,582)	165	3.01	85,192	
	8	13,566	16.61	110	100	1.83	24,782	(9.1%)	(2,478)	110	2.01	27,260	110	2.01	27,260	(18.5%)	(6,196)	135	2.47	33,456	
	9	4,890	9.16	60	55	1.00	4,913	(15.4%)	(893)	65	1.19	5,806	60	1.10	5,359	(25.0%)	(1,786)	80	1.46	7,146	
	0	6,062	5.79	45	40	0.73	4,429	(11.1%)	(554)	45	0.82	4,983	45	0.82	4,983	(10.0%)	(554)	50	0.91	5,537	
							<u>214,297</u>		<u>10,320</u>			<u>203,977</u>			<u>242,681</u>		<u>(8,201)</u>			<u>250,883</u>	

1994 AVE RURAL MILL LEVY - 0.06089414

**FOR COMPARISON PURPOSES ONLY -**

- \* ASSUMES MILL LEVY IS THE SAME FOR BOTH PERIODS
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GPM = GALLONS PER MINUTE

8-4

STATE OF KANSAS

John LaFaver, Secretary of Revenue  
Robert B. Docking State Office Building  
915 S.W. Harrison St.  
Topeka, Kansas 66612-1585



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

Department of Revenue  
Division of Property Valuation

MEMORANDUM

TO: Representative Phill Kline, Chairperson  
House Taxation Committee

FROM: Susan K. Duffy, Acting Director

DATE: January 27, 1995

RE: Qualifications of County and State Appraisers

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**Qualifications to Be Appointed a County Appraiser:**

Pursuant to K.S.A. 19-430, the law requires that no one can be appointed or reappointed to the office of county appraiser in any county unless the following requirements are met:

- They have at least one year of appraisal experience;
- They have been qualified by the Director of Property Valuation as an eligible Kansas appraiser. Pursuant to K.S.A. 19-432, in order to be qualified as eligible by the Director of Property Valuation, the applicant must have successfully completed a written examination adopted and administered by the director. In order to maintain eligible status, a person must periodically and successfully complete additional appraisal courses established or approved by the Director\*; and
- On and after July 1, 1993, all appointees must be state certified or licensed by the Kansas Real Estate Appraisal Board pursuant to K.S.A. 58-4100 et. seq. as amended, and amendments thereto. However, if an appraiser remains in a county where he was employed up to that date, he is grandfathered from having to obtain a license or certification

until such time as he leaves the employment of that county and seeks employment as a county appraiser in another Kansas county.

\* County Appraisers must attend 120 hours of continuing education during each four year appointment period in order to remain eligible for reappointment.

**Qualifications of Appraisers Employed by PVD:**

There are five classes of property appraisers in the state civil service system. The appraiser classification series was part of Stage 3 of the Classification Study. That study was done to ensure that certain positions were receiving compensation within the average market rate salary range. As part of this study, the specifications/qualifications necessary for full performance at each level of the series were reviewed and compared with the qualifications of appraisers in similar positions throughout the United States.

At the time the study was being conducted, it was the Division's recommendation that the qualifications for each of the appraiser classes be strengthened. The Division recommended to the Division of Personnel Services that each Property Appraiser III have an appraisal designation from a nationally recognized appraisal organization. The Division recommended that each Property Appraiser IV have an appraisal designation and be state licensed or certified by the Kansas Real Estate Appraisal Board. These recommendations were rejected.

Set forth below is the title of each class, the number of PVD staff in each classification, the salary range, annual salary, minimum qualifications and any necessary special qualifications for these positions.

**Property Appraiser Trainee           (3)    Range 22    Annual Salary: \$24,876 - \$34,968**

**Minimum Qualifications:**

A bachelor's degree. Experience in property appraisal work or valuation and mapping of property may be substituted for the required education on a year for year basis with a maximum substitution of two years. During the first year of employment, trainees must take and successfully pass the following course work:

- IAAO Course I - "Fundamentals of Property Appraisal"           30 hours
- IAAO Course II - "Income Approach to Valuation"           30 hours
- PVD Course 1-105-1 - "Basic Mapping"           18 hours
- PVD Course 1-101-1 - "Intro. to KSCAMA"           24 hours
- PVD Course 1-104-2 - "Residential/Ag Data Collection"           30 hours
- PVD Course 104-3 - "Commercial/Indus. Data Collection"           30 hours

In addition to the formal program of instruction, additional training takes place at county work sites. Trainees are assigned to appraisal teams where their work is closely monitored by team leaders. Team leaders and supervisors provide on-going assistance and instruction throughout the one year probationary period.

**Property Appraiser I (37) Range 24 Annual Salary \$27,420 - \$38,580**

Minimum Qualifications:

A bachelor's degree; and one year of experience in property appraisal or work involving the valuation and mapping of property to establish an ad valorem valuation. Additional experience listed above may be substituted for the required education on a year for year basis with a maximum substitution of two years.

Necessary Special Requirements:

Satisfactory completion of one thirty-hour/one week appraisal course offered by an institution approved by the Department of Revenue, or one appraisal course of three semester hours from a college or university.

**Property Appraiser II (21) Range 27 Annual Salary \$31,728 - \$44,652**

Minimum Qualifications:

A bachelor's degree; and three years of experience in property appraisal or work involving the valuation and mapping of property to establish an ad valorem valuation. Additional experience listed above may be substituted for the required education on a year for year basis with a maximum substitution of two years.

Necessary Special Requirements:

Satisfactory completion of three thirty-hour/one week appraisal courses offered by an institution approved by the Department of Revenue, or three appraisal courses of three semester hours from a college or university.

**Property Appraiser III (9) Range 30 Annual Salary \$36,732 - \$51,696**

Minimum Qualifications:

A bachelor's degree; and five years of experience in valuation as an ad valorem appraiser. Additional experience in property appraisal or work involving the valuation and mapping of property to establish an ad valorem valuation may be substituted for the required education on a year for year basis with a maximum substitution of two years.

Necessary Special Requirements:

Satisfactory completion of five thirty-hour/one week appraisal courses offered by an institution approved by the Department of Revenue, or five appraisal courses of three semester hours from a college or university.

Property Appraiser IV (3) Range 35 Annual Salary \$46,896 - \$65,952

Minimum Qualifications:

A bachelor's degree; and seven years of experience in ad valorem appraisals including or supplemented by three years of supervisory experience. Additional experience in property appraisal or work involving the valuation and mapping of property to establish an ad valorem valuation may be substituted for the required education on a year for year basis with a maximum substitution of two years.

Necessary Special Requirements:

Satisfactory completion of seven thirty-hour/one week appraisal courses offered by an institution approved by the Department of Revenue, or seven appraisal courses of at least three semester hours each from a college or university.

\* PVD appraisers I - IV will each attend approximately 60 hours of continuing appraisal education in FY 95. The Division has allocated \$300 per staff appraiser to ensure that approximately 30 of the 60 hours are acquired from a nationally recognized appraisal organization.

Qualifications of Research Analysts Employed by PVD:

In addition to its appraisal staff, the Division also employs research analysts to gather and perform the preliminary screen of sales data for use in the annual ratio study. This individuals are based in Johnson, Sedgwick and Shawnee counties.

Research Analyst I (7) Range 20 Annual Salary \$22,548 - \$31,728

Minimum Qualifications:

Graduation from an accredited four year college or university with twenty-four semester hours in physical or behavioral sciences, public or business administration, mathematics, engineering, or economics or one year of technical experience in qualitative and/or quantitative analysis work. During the first year of employment trainees must take and successfully pass the following course work:

- IAAO Course I - "Fundamentals of Property Appraisal" 30 hours
- PVD Course 1-105-1 - "Basic Mapping" 18 hours
- PVD Course 1-101-1 - "Intro. to KSCAMA" 24 hour

In addition to the formal program of instruction, additional training takes place at county work sites. Analysts are assigned to assist appraisal teams. Team leaders and supervisors provide on-going assistance and instruction throughout the one year probationary period.

\* After the first year of employment, analysts attend approximately 60 hours of continuing appraisal education per year.

FTE Position Counts for the Division of Property Valuation (1985-1996)

<u>Fiscal Year</u>	<u>FTE</u>	<u>Fiscal Year</u>	<u>FTE</u>
1985	42.0	1991	73.0
1986	80.0	1992	74.5
1987	81.0	1993	91.5
1988	79.0	1994	109.5*
1989	79.0	1995	106.0**
1990	75.0	1996	106.0***

\* In FY 94, the legislature approved 18 new positions for the Division of Property Valuation. Due to a lack of qualified applicants, the last of these 18 positions was filled in August of 1994.

\*\* In FY 1995, the Division lost two FTE due to retirement. One "special project" FTE was transferred to another Division. .5 FTE was given back to the Department.

\*\*\* It should be noted that the number of FTE used for FY 96 is taken from the Governor's budget recommendation.