

Approved: Jan 17, 1995
Date

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION.

The meeting was called to order by Chairperson Audrey Langworthy at 11:00 a.m. on January 11, 1995 in Room 519--S of the Capitol.

Members present:

Senator Audrey Langworthy, Senator Phil Martin, Senator Richard Bond, Senator Stan Clark, Senator Paul Feleciano, Jr., Senator Janice Hardenburger, Senator Janice Lee, Senator Pat Ranson, Senator Don Sallee and Senator Bill Wisdom.

Committee staff present:

Tom Severn, Legislative Research Department
Chris Courtwright, Legislative Research Department
Don Hayward, Revisor of Statutes
Elizabeth Carlson, Secretary to the Committee

Conferees appearing before the committee: Ron Swisher, PVD, Department of Revenue

Others attending: See attached list

Senator Langworthy called the meeting to order and introduced Senator Pat Ranson as a new member of the Senate Assessment and Taxation Committee replacing Senator Marian Reynolds.

Senator Langworthy introduced John LaFaver, Secretary of the Department of Revenue. Mr. LaFaver stated it was a pleasure to be in Kansas and to attend the committee meeting. He gave some background information about his previous work experiences. He said he wanted to send any information requested by the committee and would direct his staff to do this also. He said when they do not meet the committee's expectations they will try to improve. He also stated he would like to sit in on a number of the committee meetings simply as an educational tool when he can do so.

Briefing on: Annual Report of Property Valuation Division on Valuation of Property Exempted through Issuance of Industrial Revenue Bonds and Economic Development Property Tax Abatements (Required by 1994 HB 2555)

Senator Langworthy passed to the committee a copy of the requirements for county clerks to transmit copies of exempt real and personal property appraisal rolls and all property exemption claim forms for IRBs and EDXs to the Director of Property Valuation Division. (Attachment 1)

Ron Swisher, PVD, Department of Revenue appeared before the committee to review the information received from the county clerks. (Attachment 2) He said the deadline for the information to be received was July 1995 but this is the information that has already been received.

He reviewed the following attachments for the committee: (Attachment's 3 through 11)

- A - Section 2 and new section 5 of HB 25555
- B - Map of counties that have IRB parcels
- C - Map of counties that have economic development parcels
- D - Memo to county clerks, dated October 17, 1994
- E - Report: 1994 Real and Personal IRB Property by Urban/Rural. This report by county gives the real estate and personal property exempt values by rural and urban categories
- F - IRB property broken down by land use codes. This report by county gives the real estate and personal property exempt values by land use code.
- G - Land use codes used in CAMA
- H - Report: Collections on IRB In-lieu of Tax. This report by county reflects dollars collected as an in lieu of tax as certified by the county clerk on the November abstract
- I - Map of counties responding to October 17 memo

CONTINUATION SHEET

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION, Room 519-S
Statehouse, at 11:00 a.m. on January 11, 1995.

Mr. Swisher said he would like to come back to the committee in late February with additional information which will be compiled in a report for distribution at that time.

The meeting adjourned at 11:30 a.m.

The next meeting is scheduled for January 12, 1995.

Property Tax Exemptions -- IRB and EDX Abatements

H.B. 2555 eliminates the ability of cities and counties, starting in 1995, to grant certain property tax exemptions through the issuance of industrial revenue bonds (IRBs) for those retail firms classified under standard industrial classification codes 52 through 59. Cities and counties may continue to grant IRB exemptions if the facilities are used exclusively to house the headquarters or back-office operations of the retail enterprises.

The bill also requires cities and counties to conduct public hearings and conduct cost-benefit analyses prior to the granting of property tax exemptions through the issuance of IRBs. The cost-benefit analyses are required to include the effect of the proposed exemptions on state revenues. A similar statute previously requiring public hearings and cost-benefit analyses prior to the granting of economic development exemptions (EDXs) pursuant to Section 13 of Article 11 of the *Kansas Constitution* is amended to add the requirement regarding the effect of proposed exemptions on state revenues.

County clerks are required to transmit copies of exempt real and personal property appraisal rolls and all property exemption claim forms for IRBs and EDXs to the Director of Property Valuation Division (PVD). The PVD Director is required to submit an annual report on the amount of valuation exempted by IRBs and EDXs to the House Taxation Committee and the Senate Assessment and Taxation Committee at the beginning of each regular session of the Legislature, starting in 1995.

Finally, the bill contains a grandfather clause stating that certain provisions are not applicable to IRB and EDX exemptions for which cities and counties have passed resolutions or ordinances or have issued letters of intent, resolutions of intent, or inducement resolutions prior to the effective date of January 1, 1995.

Economic Development Tax Incentives -- Cost-Effectiveness

H.B. 2556 requires Kansas Inc. to submit an annual report evaluating the cost effectiveness of various economic development tax incentives, including certain income tax credits and sales tax exemptions, to the House Taxation, House Economic Development, Senate Assessment and Taxation, and the Senate Commerce committees. The Secretary of Revenue is required to develop a questionnaire on the utilization of the tax incentives that taxpayers are required to submit along with their annual corporate income tax return. The Secretary must then provide the completed questionnaires and copies of sales tax exemption certificates to Kansas Inc. for the preparation of the annual report to the legislative committees.

All employees of Kansas Inc. are subject to the same confidentiality requirements imposed on employees of the Department of Revenue and are subject to the same penalties for violation of such requirements.

Property Tax Exemption -- Cost-Benefit Model

H.B. 2557 requires Kansas Inc., subject to appropriations, to develop, adapt, or adopt a uniform cost-benefit model for purposes of statewide data collection and for evaluating potential industrial revenue bond and economic development property tax exemptions under consideration by cities and counties.

Senate Assess + Tax
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STATE OF KANSAS



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Department of Revenue
Division of Property Valuation

TO: Senate Committee on Assessment and Taxation
FROM: Ron Swisher, Bureau Chief, County Appraised Bureau
DATE: January 11, 1995
SUBJECT: HB 2555

In order to implement the requirements of the division set forth in HB 2555 new section 5, the county clerk's have been asked to inventory the IRB and economic development parcels in their county. A checklist was developed to assist the clerk's office in this task. This information was to be submitted to the division by December 31, 1994. Reference attachment B and C for identification of the counties that have IRB and economic development parcels. Currently 22 of the 62 counties that have these type of properties have responded. Reference attachment I for the responding counties.

Prior to January 1, counties had only one subclass code for both IRB and economic development parcels. A new subclass code of EX has been developed for each county to use to identify the economic development parcels separate from the IRB parcels. It is anticipated that the enhancement will be mailed to all counties by January 13.

As the counties identify the economic development parcels in CAMA with the EX subclass code, they will be requested to submit a selectability report which will identify the IRB real estate values and the economic development real estate values to the division. Information will be compiled in a report for distribution to the committee in late February.

Attachments:

- A - section 2 and new section 5 of HB 2555
- B - map of counties that have IRB parcels
- C - map of counties that have economic development parcels
- D - memo to county clerks, dated October 17, 1994
- E - report: 1994 Real and Personal IRB Property by Urban/Rural. This report by county gives the real estate and personal property exempt values by rural and urban categories.
- F - IRB property broken down by land use codes. This report by county gives the real estate and personal property exempt values by land use code.
- G - land use codes used in CAMA

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- H - report: Collections on IRB In-lieu of Tax. This report by county reflects dollars collected as an in-lieu of tax as certified by the county clerk on the November abstract.
- I - map of counties responding to October 17 memo

Sec. 2. K.S.A. 1993 Supp. 79-210 is hereby amended to read as follows: 79-210. The owner or owners of all property which is exempt from the payment of property taxes under the laws of the state of Kansas for a specified period of years, other than property exempt under K.S.A. 79-201g and 79-201d Second, and amendments thereto, shall in each year after approval thereof by the board of tax appeals claim such exemption on or before March 1 of each year in which such exemption is claimed in the manner hereinafter provided. All claims for exemption from the payment of property taxes shall be made upon forms prescribed by the director of property valuation and shall identify the property sought to be exempt, state the basis for the exemption claimed and shall be filed in the office of the assessing officer of the county in which such property is located. The assessing officers of the several counties shall list and value for assessment, all property located within the county for which no claim for exemption has been filed in the manner hereinbefore provided. The secretary of revenue shall adopt rules and regulations necessary to administer the provisions of this section. *The provisions of this section shall apply to property exempted pursuant to the provisions of section 13 of article 11 of the Kansas constitution. The claim for exemption annually filed by the owner of such property with the assessing officer shall include a written statement, signed by the clerk of the city or county granting the exemption, that the property continues to meet all the terms and conditions established as a condition of granting the exemption.*

New Sec. 5. On or before July 1 of each year the county clerk of each county shall transmit copies of the current year's exempt real property appraisal and exempt personal property rolls as certified pursuant to K.S.A. 79-1466 and 79-1467, and amendments thereto, and copies of all property exemption claim forms claiming K.S.A. 79-201a Second or section 13 of article 11 of the Kansas constitution as the basis for such exemption for the current year filed pursuant to K.S.A. 79-210, and amendments thereto, to the director of property valuation in the manner prescribed by the director. It shall be the duty of the director to prepare an annual report compiling the valuations of property exempted pursuant to K.S.A. 79-201a Second and section 13 of article 11 of the Kansas constitution and submit it to the standing committee on taxation of the house and the standing committee on assessment and taxation of the senate, or their successors, at the beginning of each regular session of the legislature.

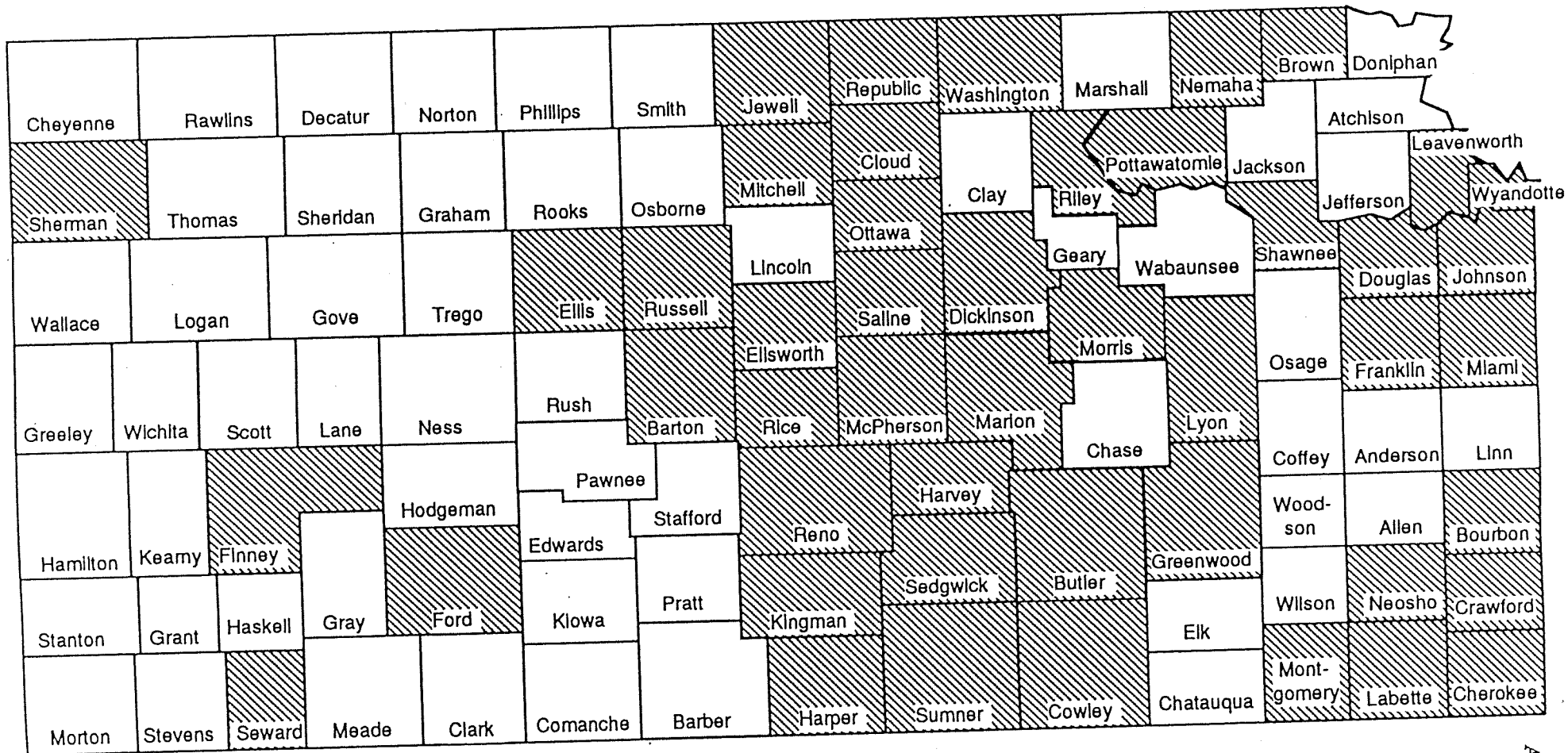
New Sec. 6. Provisions added by amendments of this act to K.S.A. 79-201a and K.S.A. 1993 Supp. 79-251 and amendments thereto, and section 4, and amendments thereto, shall not be applicable with respect to the exemption of property constructed or purchased by revenue bonds for which a city or county has issued a letter of intent, resolution of intent or inducement resolution prior to the effective date of this act or with respect to property exempted pursuant to section 13 of article 11 of the Kansas constitution by resolution or ordinance of a board of county commissioners of any county or a governing body of any city enacted prior to the effective date of this act.

*Senate Assessment
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Economic Development

source: SBTA report 11/14/1994

Revised 1/6/1995



*Senate Census + Jobs
Gen 11, 1995
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Department of Revenue
 Division of Property Valuation

MEMORANDUM

To: County Clerks
 From: Statistical Section, Property Valuation
 Date: October 17, 1994
 Subject: IRB and Economic Development Properties

With the passage of HB 2555 additional requirements will need to be met by the division and the county clerks.

Section 2 amends K.S.A. 79-210 with the following: *The provisions of this section shall apply to property exempted pursuant to the provisions of section 13 of article 11 of the Kansas constitution. The claim for exemption annually filed by the owner of such property with the assessing officer shall include a written statement, signed by the clerk of the city or county granting the exemption, that the property continues to meet all the terms and conditions established as a condition of granting the exemption.*

New Section 5 requires the county clerk on or before July 1 of each year to transmit copies of the current year's exempt real property appraisal and exempt personal property rolls as certified pursuant to K.S.A. 79-1466 and 79-1467, and to send copies of all property exemption claim forms claiming K.S.A. 79-201a, and amendments thereto, to the director of property valuation in the manner prescribed by the director. It shall be the duty of the director to prepare an annual report compiling the valuations of property exempted and submit it to the standing committee on taxation of the house and the standing committee on assessment and taxation of the senate at the beginning of each regular session of the legislature.

In order to provide this information to the legislature, the IRB and Economic Development parcels will need to be properly identified in CAMA and for personal property. When the class code of EI was initiated, some counties identified the economic development parcels with the EI code. Other counties only identified the IRB parcels. To eliminate the discrepancy in the class code of EI, a class code of EX will be utilized to identify the Economic Development parcels in CAMA and in your personal property program. The appraisers will be notified of the additional class code in the near future. At present, CAMA will not accept this class code so you will need to track these parcels manually.

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To assist you in identifying the IRB and Economic Development parcels in your county, I have obtained a listing, one for IRB's and one for EDX's, from the state board of tax appeals on entities that have filed for an exemption. Not all entities that filed for an exemption received an exemption. The columns on the right side of the report indicate an IRBX date, docket year, number, start of the exemption period and the end of the exemption period.

The report contains some errors in that an entity may have applied and received an exemption, but is not listed on the report(s). This report(s) is to be used as a reference to begin your research. Another source document would be bond report that you receive from your city clerk each year.

As you research these parcels, please complete the checklist provided for each parcel. This checklist was designed to assist you and the division. The enclosed checklist has been revised. Continue using the previous checklist if you have already started using the original form. Upon completion of your research, send a copy of the checklist attached with a copy of the state board of tax appeals order, a copy of the cover page of the contract and other pages that reference payment of in-lieu of taxes or that address the ad valorem tax issue to the division.

If you have any questions, please call Vicki Lignitz at 913/296-2150 or Paula Moege at 913/296-6641. The address for the division is as follows:

Kansas Department of Revenue
Division of Property Valuation
915 SW Harrison St., 400 North
Topeka, KS 66612-1585
ATTN: Statistical Section

ENCL: SBTA report (unless given to you at an earlier date)
revised checklist

EDX/IRB Checklist

Co # _____ Co Name _____

Parcel Name: _____

Parcel ID: _____ 01

Docket #: _____ Copy attached: ___yes ___no

Copy of contract/Ordinance/Resolution: _____ Period of exemption: _____ thru _____
(attach cover page & pages ref. "in-lieu of"
_____ yes _____ no

Type of property exempt: _____ Amount of In lieu of payments: _____
_____ RE _____ RE
_____ PP _____ PP

Selectability w/AA values: _____yes _____no
of parcels

EI _____ RE value _____
EX _____ RE value _____
EI _____ PP value _____
EX _____ PP value _____

Annual Claim for Exemption rec'd:

year 2 _____ copy to PVD _____ year 7 _____ copy to PVD _____
year 3 _____ copy to PVD _____ year 8 _____ copy to PVD _____
year 4 _____ copy to PVD _____ year 9 _____ copy to PVD _____
year 5 _____ copy to PVD _____ year 10 _____ copy to PVD _____
year 6 _____ copy to PVD _____

NOTES: _____

PVD USE: Data entry: _____date _____initial

Return to PVD by Dec. 31, 1994

Revised 10/11/94

Mail to: Kansas Dept. of Revenue
Division of Property Valuation
915 SW Harrison, 400 North
Topeka, KS 66612-1585
ATTN: Statistical Section

1994 MARKET VALUE FOR CLASS(EI)I.R.B.'S (REAL AND PERSONAL)

COUNTY NUMBER	COUNTY NAME	EXMT. I.R.B. REAL (MKT.)		URBAN	TOTAL	EXMT. I.R.B. PERSONAL (MKT.)		URBAN	TOTAL	TOTAL I.R.B. MARKET VALUE CLASS EI
		CLASS EI	RURAL			CLASS EI	RURAL			
001	ALLEN									194,830
002	ANDERSON			194,830	194,830					762,237
003	ATCHISON			609,750	609,750			152,487	152,487	
004	BARBER									5,821,490
005	BARTON			5,821,490	5,821,490					6,358,644
006	BOURBON	900		4,490,570	4,491,470			1,867,174	1,867,174	1,726,400
007	BROWN			1,726,400	1,726,400					3,206,060
008	BUTLER	577,330		2,628,730	3,206,060					
009	CHASE									
010	CHAUTAUQUA									460,993
011	CHEROKEE						460,993		460,993	
012	CHEYENNE									
013	CLARK									
014	CLAY									1,574,500
015	CLOUD			1,574,500	1,574,500					
016	COFFEY									
017	COMANCHE									458,570
018	COWLEY			458,570	458,570					9,768,110
019	CRAWFORD			9,768,110	9,768,110					
020	DECATUR									
021	DICKINSON									
022	DONIPHAN									47,039,835
023	DOUGLAS			39,856,250	39,856,250			7,183,585	7,183,585	
024	EDWARDS									
025	ELK									
026	ELLIS									
027	ELLSWORTH									6,790,791
028	FINNEY	900,770		5,601,270	6,502,040	127,004		161,747	288,751	

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 Geneva Ansen + Jay
 Jan 11, 1995

1994 MARKET VALUE FOR CLASS(EI)I.R.B.'S (REAL AND PERSONAL)

COUNTY NUMBER	COUNTY NAME	EXMT. I.R.B. REAL (MKT.)		EXMT. I.R.B. PERSONAL (MKT.)		URBAN	TOTAL	TOTAL I.R.B. MARKET VALUE CLASS EI		
		CLASS EI	RURAL	URBAN	TOTAL				CLASS EI	RURAL
029	FORD		8,400,000	8,400,000				8,400,000		
030	FRANKLIN		1,733,830	1,733,830				1,733,830		
031	GEARY		587,380	587,380				587,380		
032	GOVE									
033	GRAHAM									
034	GRANT									
035	GRAY									
036	GREELEY									
037	GREENWOOD									
038	HAMILTON									
039	HARPER				431,606		431,606	431,606		
040	HARVEY									
041	HASKELL									
042	HODGEMAN					419	419	419		
043	JACKSON									
044	JEFFERSON		881,320	881,320				881,320		
045	JEWELL									
046	JOHNSON		22,873,018	22,873,018		405,145	405,145	23,278,163		
047	KEARNY									
048	KINGMAN									
049	KIOWA		432,070	432,070				432,070		
050	LABETTE		2,211,200	2,211,200				2,211,200		
051	LANE									
052	LEAVENWORTH		7,916,050	7,916,050				7,916,050		
053	LINCOLN		327,270	327,270				327,270		
054	LINN									
055	LOGAN									
056	LYON		879,340	879,340				879,340		

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1994 MARKET VALUE FOR CLASS(E) I.R.B.'S (REAL AND PERSONAL)

COUNTY NUMBER	COUNTY NAME	EXMT. I.R.B. REAL (MKT.)	URBAN	TOTAL	EXMT. I.R.B. PERSONAL (MKT.)	URBAN	TOTAL	TOTAL I.R.B. MARKET VALUE CLASS EI
		CLASS EI			CLASS EI			
		RURAL			RURAL			
057	MARION	185,404	391,704	577,108	19,836	292,196	312,032	889,140
058	MARSHALL	208,520		208,520	44,240		44,240	252,760
059	MCPHERSON	178,250	2,628,620	2,806,870	4,048,574	3,013,639	7,062,213	9,869,083
060	MEADE							
061	MIAMI							
062	MITCHELL		134,380	134,380				134,380
063	MONTGOMERY	1,693,140	3,547,120	5,240,260	41,312,767	95,420	41,408,187	46,648,447
064	MORRIS		555,070	555,070		172,136	172,136	727,206
065	MORTON							
066	NEMAHA		107,220	107,220				107,220
067	NEOSHO					793,741	793,741	793,741
068	NESS							
069	NORTON							
070	OSAGE	1,428,160	1,320,770	2,748,930		84,887	84,887	2,833,817
071	OSBORNE							
072	OTTAWA							
073	PAWNEE							
074	PHILLIPS							
075	POTTAWATOMIE		737,080	737,080		55,426	55,426	792,506
076	PRATT							
077	RAWLINS							
078	RENO		7,677,700	7,677,700				7,677,700
079	REPUBLIC							
080	RICE		461,260	461,260				461,260
081	RILEY							
082	ROCKS							
083	RUSH							
084	RUSSELL		952,200	952,200				952,200

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1994 MARKET VALUE FOR CLASS(EI) I.R.B.'S (REAL AND PERSONAL)

COUNTY NUMBER	COUNTY NAME	EXMT. I.R.B. REAL (MKT.)	URBAN	TOTAL	EXMT. I.R.B. PERSONAL (MKT.)	URBAN	TOTAL	TOTAL I.R.B. MARKET VALUE
		CLASS EI			CLASS EI			CLASS EI
		RURAL			RURAL			RURAL
085	SALINE	4,024,000	1,708,060	5,732,060	1,231,612	812,041	2,043,653	7,775,713
086	SCOTT							
087	SEDGWICK	18,827,510	157,260,634	176,088,144	503,056,010	18,964,500	522,020,510	698,108,654
088	SEWARD	8,955,620		8,955,620	3,382		3,382	8,959,002
089	SHAWNEE	7,249,960	3,123,600	10,373,560	12,672,275	5,771,622	18,443,897	28,817,457
090	SHERIDAN							
091	SHERMAN				5,498,496		5,498,496	5,498,496
092	SMITH		162,540	162,540				162,540
093	STAFFORD							
094	STANTON							
095	STEVENS							
096	SUMNER							
097	THOMAS		1,551,960	1,551,960				1,551,960
098	TREGO							
099	WABAUNSEE							
100	WALLACE							
101	WASHINGTON							
102	WICHITA							
103	WILSON							
104	WOODSON							
105	WYANDOTTE		294,337,070	294,337,070		130,111,716	130,111,716	424,448,786
	STATE TOTALS	44,229,564	595,628,936	639,858,500	568,906,795	169,937,881	738,844,676	1,378,703,176

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EXEMPT I.R.B. PROPERTY REPORT BY LAND USE CODE

COUNTY NUMBER	COUNTY NAME	LAND USE	EXEMPT I.R.B. REAL CLASS E1	EXEMPT I.R.B. PERSONAL CLASS E1	TOTAL EXEMPT I.R.B. CLASS E1
2	ANDERSON	100	2,280	0	2,280
		200	6,890	0	6,890
		333	185,660	0	185,660
		COUNTY TOTAL	194,830	0	194,830
3	ATCHISON	333	609,750	152,487	762,237
		COUNTY TOTAL	609,750	152,487	762,237
5	BARTON	282	5,821,490	0	5,821,490
		COUNTY TOTAL	5,821,490	0	5,821,490
6	BOURBON	100	1,120	0	1,120
		200	25,800	0	25,800
		274	1,499,460	0	1,499,460
		319	1,148,890	27,845	1,176,735
		333	246,850	564,361	811,211
		500	900	0	900
		514	289,680	217,090	506,770
		535	998,930	0	998,930
		631	246,520	0	246,520
		649	33,320	1,057,878	1,091,198
		COUNTY TOTAL	4,491,470	1,867,174	6,358,644
7	BROWN	242	904,130	0	904,130
		333	578,310	0	578,310
		635	243,960	0	243,960
		COUNTY TOTAL	1,726,400	0	1,726,400
8	BUTLER	291	577,330	0	577,330
		340	1,449,630	0	1,449,630
		540	1,179,100	0	1,179,100
		COUNTY TOTAL	3,206,060	0	3,206,060
11	CHEROKEE	281	0	460,993	460,993
		COUNTY TOTAL	0	460,993	460,993

*Donna De Casses + Son
Jan 11, 1995
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EXEMPT I.R.B. PROPERTY REPORT BY LAND USE CODE

COUNTY NUMBER	COUNTY NAME	LAND USE	EXEMPT I.R.B. REAL CLASS E1	EXEMPT I.R.B. PERSONAL CLASS E1	TOTAL EXEMPT I.R.B. CLASS E1
				0	52,330
15	CLOUD	238	52,330	0	1,230,450
	CLOUD	514	1,230,450	0	291,720
	CLOUD	518	291,720	0	
		COUNTY TOTAL	1,574,500	0	1,574,500
18	COWLEY	282	458,570	0	458,570
		COUNTY TOTAL	458,570	0	458,570
19	CRAWFORD	333	9,257,920	0	9,257,920
	CRAWFORD	511	254,190	0	254,190
	CRAWFORD	514	256,000	0	256,000
		COUNTY TOTAL	9,768,110	0	9,768,110
23	DOUGLAS	119	3,468,200	0	3,468,200
	DOUGLAS	170	2,243,210	0	2,243,210
	DOUGLAS	265	410,050	284,610	694,660
	DOUGLAS	274	2,413,410	4,400,295	6,813,705
	DOUGLAS	282	3,337,370	1,657,300	4,994,670
	DOUGLAS	336	294,460	285,955	580,415
	DOUGLAS	399	742,620	0	742,620
	DOUGLAS	511	4,025,080	305,575	4,330,655
	DOUGLAS	512	513,320	0	513,320
	DOUGLAS	513	351,500	0	351,500
	DOUGLAS	542	14,734,330	0	14,734,330
	DOUGLAS	631	7,322,700	249,850	7,572,550
		COUNTY TOTAL	39,856,250	7,183,585	47,039,835
28	FINNEY	340	900,770	0	900,770
	FINNEY	460	71,990	0	71,990
	FINNEY	514	0	127,004	127,004
	FINNEY	516	3,109,000	161,747	3,270,747
	FINNEY	635	2,420,280	0	2,420,280
		COUNTY TOTAL	6,502,040	288,751	6,790,791
29	FORD	211	8,400,000	0	8,400,000
		COUNTY TOTAL	8,400,000	0	8,400,000

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ATTACHMENT F

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EXEMPT I.R.B. PROPERTY REPORT BY LAND USE CODE

COUNTY NUMBER	COUNTY NAME	LAND USE	EXEMPT I.R.B. REAL CLASS EI	EXEMPT I.R.B. PERSONAL CLASS EI	TOTAL EXEMPT I.R.B. CLASS EI
30	FRANKLIN	282	706,570	0	706,570
		399	1,027,260	0	1,027,260
		COUNTY TOTAL	1,733,830	0	1,733,830
31	GEARY	332	587,380	0	587,380
		COUNTY TOTAL	587,380	0	587,380
39	HARPER	340	0	431,606	431,606
		COUNTY TOTAL	0	431,606	431,606
42	HODGEMAN	111	0	419	419
		COUNTY TOTAL	0	419	419
44	JEFFERSON	262	881,320	0	881,320
		COUNTY TOTAL	881,320	0	881,320
46	JOHNSON	111	0	405,145	405,145
		514	930,544	0	930,544
		551	777,534	0	777,534
		631	3,006,100	0	3,006,100
		657	18,158,840	0	18,158,840
		COUNTY TOTAL	22,873,018	405,145	23,278,163
49	KIOWA	659	432,070	0	432,070
		COUNTY TOTAL	432,070	0	432,070
50	LABETTE	238	130,890	0	130,890
		265	91,980	0	91,980
		333	106,160	0	106,160
		340	1,171,250	0	1,171,250
		399	710,920	0	710,920
		COUNTY TOTAL	2,211,200	0	2,211,200

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EXEMPT I.R.B. PROPERTY REPORT BY LAND USE CODE

COUNTY NUMBER	COUNTY NAME	LAND USE	EXEMPT I.R.B. REAL CLASS EI	EXEMPT I.R.B. PERSONAL CLASS EI	TOTAL EXEMPT I.R.B. CLASS EI
52	LEAVENWORTH LEAVENWORTH LEAVENWORTH	120	2,384,300	0	2,384,300
		341	739,750	0	739,750
		631	4,792,000	0	4,792,000
		COUNTY TOTAL	7,916,050	0	7,916,050
53	LINCOLN	282	327,270	0	327,270
		COUNTY TOTAL	327,270	0	327,270
56	LYON LYON LYON	282	324,460	0	324,460
		326	251,710	0	251,710
		399	303,170	0	303,170
		COUNTY TOTAL	879,340	0	879,340
57	MARION MARION MARION MARION MARION	282	152,312	176,044	328,356
		333	77,032	0	77,032
		340	311,736	0	311,736
		399	0	132,032	132,032
		511	36,028	3,956	39,984
		COUNTY TOTAL	577,108	312,032	889,140
58	MARSHALL	631	208,520	44,240	252,760
		COUNTY TOTAL	208,520	44,240	252,760
59	MCPHERSON MCPHERSON MCPHERSON MCPHERSON MCPHERSON MCPHERSON MCPHERSON MCPHERSON MCPHERSON MCPHERSON MCPHERSON MCPHERSON MCPHERSON MCPHERSON MCPHERSON	282	648,400	360,949	1,009,349
		283	0	1,400,500	1,400,500
		333	534,660	165,670	700,330
		340	0	569,444	569,444
		511	598,930	63,405	662,335
		514	0	26,031	26,031
		531	762,170	83,949	846,119
		537	200,010	38,785	238,795
		631	0	34,688	34,688
		649	0	2,529,908	2,529,908
		649	0	1,341,663	1,341,663
		650	4,200	0	4,200
		715	58,500	0	58,500
		999	0	447,221	447,221

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EXEMPT I.R.B. PROPERTY REPORT BY LAND USE CODE

COUNTY NUMBER	COUNTY NAME	LAND USE	EXEMPT I.R.B. REAL CLASS E1	EXEMPT I.R.B. PERSONAL CLASS E1	TOTAL EXEMPT I.R.B. CLASS E1
		COUNTY TOTAL	2,806,870	7,062,213	9,869,083
62	MITCHELL	340	134,380	0	134,380
		COUNTY TOTAL	134,380	0	134,380
63	MONTGOMERY	100	2,740	0	2,740
	MONTGOMERY	111	0	95,420	95,420
	MONTGOMERY	170	682,220	0	682,220
	MONTGOMERY	274	310,750	0	310,750
	MONTGOMERY	282	2,007,450	0	2,007,450
	MONTGOMERY	431	386,850	0	386,850
	MONTGOMERY	460	18,860	0	18,860
	MONTGOMERY	500	3,960	0	3,960
	MONTGOMERY	522	1,306,290	0	1,306,290
	MONTGOMERY	710	521,140	0	521,140
	MONTGOMERY	811	0	41,312,767	41,312,767
		COUNTY TOTAL	5,240,260	41,408,187	46,648,447
64	MORRIS	282	221,100	172,136	393,236
	MORRIS	333	232,030	0	232,030
	MORRIS	399	101,940	0	101,940
		COUNTY TOTAL	555,070	172,136	727,206
66	NEMAHA	212	107,220	0	107,220
		COUNTY TOTAL	107,220	0	107,220
67	NEOSHO	259	0	64,652	64,652
	NEOSHO	336	0	725,939	725,939
	NEOSHO	638	0	3,150	3,150
		COUNTY TOTAL	0	793,741	793,741
70	OSAGE	100	11,200	0	11,200
	OSAGE	200	3,380	0	3,380
	OSAGE	341	1,293,340	84,887	1,378,227
	OSAGE	399	1,423,040	0	1,423,040
	OSAGE	500	17,970	0	17,970

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EXEMPT I.R.B. PROPERTY REPORT BY LAND USE CODE

COUNTY NUMBER	COUNTY NAME	LAND USE	EXEMPT I.R.B. REAL CLASS EI	EXEMPT I.R.B. PERSONAL CLASS EI	TOTAL EXEMPT I.R.B. CLASS EI
		COUNTY TOTAL	2,748,930	84,887	2,833,817
75	POTTAWATOMIE	211	32,080	8,539	40,619
	POTTAWATOMIE	238	204,560	5,219	209,779
	POTTAWATOMIE	259	272,800	11,408	284,208
	POTTAWATOMIE	399	0	30,260	30,260
	POTTAWATOMIE	513	227,640	0	227,640
		COUNTY TOTAL	737,080	55,426	792,506
78	RENO	170	1,666,430	0	1,666,430
	RENO	211	1,250,720	0	1,250,720
	RENO	243	763,700	0	763,700
	RENO	265	247,730	0	247,730
	RENO	274	840,610	0	840,610
	RENO	333	475,930	0	475,930
	RENO	399	1,864,320	0	1,864,320
	RENO	511	26,280	0	26,280
	RENO	541	541,980	0	541,980
		COUNTY TOTAL	7,677,700	0	7,677,700
80	RICE	333	254,160	0	254,160
	RICE	399	207,100	0	207,100
		COUNTY TOTAL	461,260	0	461,260
84	RUSSELL	200	1,940	0	1,940
	RUSSELL	340	195,980	0	195,980
	RUSSELL	659	754,280	0	754,280
		COUNTY TOTAL	952,200	0	952,200
85	SALINE	282	649,900	0	649,900
	SALINE	322	2,952,770	152,291	3,105,061
	SALINE	333	0	35,238	35,238
	SALINE	340	1,708,060	0	1,708,060
	SALINE	341	421,330	0	421,330
	SALINE	399	0	776,803	776,803
	SALINE	512	0	1,076,407	1,076,407
	SALINE	514	0	2,914	2,914
		COUNTY TOTAL	5,732,060	2,043,653	7,775,713

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EXEMPT I.R.B. PROPERTY REPORT BY LAND USE CODE

COUNTY NUMBER	COUNTY NAME	LAND USE	EXEMPT I.R.B. REAL CLASS EI	EXEMPT I.R.B. PERSONAL CLASS EI	TOTAL EXEMPT I.R.B. CLASS EI
87	SEDGWICK	100	95,760	0	95,760
	SEDGWICK	111	0	1,061,170	1,061,170
	SEDGWICK	117	0	213,270	213,270
	SEDGWICK	119	1,057,440	11,950	1,069,390
	SEDGWICK	119	293,544	0	293,544
	SEDGWICK	172	1,089,200	19,220	1,108,420
	SEDGWICK	200	203,140	0	203,140
	SEDGWICK	211	2,806,340	2,648,200	5,454,540
	SEDGWICK	272	0	408,770	408,770
	SEDGWICK	274	3,170,340	4,888,920	8,059,260
	SEDGWICK	282	817,000	131,500	948,500
	SEDGWICK	292	174,240	0	174,240
	SEDGWICK	333	5,371,950	1,624,860	6,996,810
	SEDGWICK	333	3,750	0	3,750
	SEDGWICK	335	6,183,940	502,558,310	508,742,250
	SEDGWICK	335	14,681,650	0	14,681,650
	SEDGWICK	336	0	25,000	25,000
	SEDGWICK	340	950,370	245,270	1,195,640
	SEDGWICK	341	0	284,430	284,430
	SEDGWICK	341	1,635,730	0	1,635,730
	SEDGWICK	399	5,238,300	6,911,180	12,149,480
	SEDGWICK	460	72,090	0	72,090
	SEDGWICK	460	1,058,000	0	1,058,000
	SEDGWICK	461	2,800,000	0	2,800,000
	SEDGWICK	476	0	31,400	31,400
	SEDGWICK	476	943,550	0	943,550
	SEDGWICK	486	43,430	0	43,430
	SEDGWICK	500	6,790	0	6,790
	SEDGWICK	500	124,220	0	124,220
	SEDGWICK	511	108,300	0	108,300
	SEDGWICK	514	3,331,550	0	3,331,550
	SEDGWICK	532	34,880	0	34,880
	SEDGWICK	631	14,522,300	409,160	14,931,460
	SEDGWICK	631	1,236,700	0	1,236,700
	SEDGWICK	632	40,043,000	142,810	40,185,810
	SEDGWICK	632	4,100,060	0	4,100,060
	SEDGWICK	634	14,613,100	0	14,613,100
	SEDGWICK	635	885,640	12,760	898,400
	SEDGWICK	645	677,740	390,090	1,067,830
	SEDGWICK	650	11,760	0	11,760
	SEDGWICK	657	41,217,020	0	41,217,020
	SEDGWICK	659	163,200	2,240	165,440
	SEDGWICK	659	6,322,120	0	6,322,120
	COUNTY TOTAL		176,088,144	522,020,510	698,108,654
88	SEWARD	291	0	3,382	3,382
	SEWARD	399	8,955,620	0	8,955,620

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EXEMPT I.R.B. PROPERTY REPORT BY LAND USE CODE

COUNTY NUMBER	COUNTY NAME	LAND USE	EXEMPT I.R.B. REAL CLASS E1	EXEMPT I.R.B. PERSONAL CLASS E1	TOTAL EXEMPT I.R.B. CLASS E1
		COUNTY TOTAL	8,955,620	3,382	8,959,002
89	SHAWNEE	211	797,830	0	797,830
	SHAWNEE	214	1,933,200	990,702	2,923,902
	SHAWNEE	215	0	663,352	663,352
	SHAWNEE	274	0	504,457	504,457
	SHAWNEE	511	7,249,960	12,672,275	19,922,235
	SHAWNEE	631	0	3,602,444	3,602,444
	SHAWNEE	635	392,570	10,667	403,237
		COUNTY TOTAL	10,373,560	18,443,897	28,817,457
91	SHERMAN	399	0	5,498,496	5,498,496
		COUNTY TOTAL	0	5,498,496	5,498,496
92	SMITH	511	162,540	0	162,540
		COUNTY TOTAL	162,540	0	162,540
97	THOMAS	518	1,551,960	0	1,551,960
		COUNTY TOTAL	1,551,960	0	1,551,960
105	WYANDOTTE	119	16,262,660	0	16,262,660
	WYANDOTTE	171	1,484,820	53,800	1,538,620
	WYANDOTTE	200	73,720	0	73,720
	WYANDOTTE	212	0	178,501	178,501
	WYANDOTTE	214	0	1,852,563	1,852,563
	WYANDOTTE	259	741,480	25,520	767,000
	WYANDOTTE	271	536,950	0	536,950
	WYANDOTTE	272	0	214,252	214,252
	WYANDOTTE	274	309,250	3,820,882	4,130,132
	WYANDOTTE	281	1,650,550	0	1,650,550
	WYANDOTTE	282	203,370	0	203,370
	WYANDOTTE	282	0	482,500	482,500
	WYANDOTTE	285	7,106,680	3,344,160	10,450,840
	WYANDOTTE	292	0	615,656	615,656
	WYANDOTTE	323	344,330	287,911	632,241
	WYANDOTTE	333	7,278,820	1,414,320	8,693,140
	WYANDOTTE	334	207,924,320	111,000,707	318,925,027
	WYANDOTTE	399	101,280	0	101,280
	WYANDOTTE	460	161,270	0	161,270
	WYANDOTTE	460	63,750	0	63,750

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ATTACHMENT F

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EXEMPT I.R.B. PROPERTY REPORT BY LAND USE CODE

COUNTY NUMBER	COUNTY NAME	LAND USE	EXEMPT I.R.B. REAL CLASS EI	EXEMPT I.R.B. PERSONAL CLASS EI	TOTAL EXEMPT I.R.B. CLASS EI
105	WYANDOTTE	500	11,340,550	0	11,340,550
	WYANDOTTE	500	12,150	0	12,150
	WYANDOTTE	511	3,204,190	50,000	3,254,190
	WYANDOTTE	514	9,458,380	5,643,191	15,101,571
	WYANDOTTE	515	2,178,430	326	2,178,756
	WYANDOTTE	516	2,729,480	0	2,729,480
	WYANDOTTE	517	672,530	0	672,530
	WYANDOTTE	532	398,900	0	398,900
	WYANDOTTE	533	708,450	17,573	726,023
	WYANDOTTE	611	6,708,140	0	6,708,140
	WYANDOTTE	631	4,177,010	5,000	4,182,010
	WYANDOTTE	631	5,891,930	0	5,891,930
	WYANDOTTE	635	398,580	45,000	443,580
	WYANDOTTE	639	514,110	0	514,110
	WYANDOTTE	649	0	687,918	687,918
	WYANDOTTE	658	0	371,936	371,936
	WYANDOTTE	659	1,695,710	0	1,695,710
	WYANDOTTE	708	5,280	0	5,280
	COUNTY TOTAL		294,337,070	130,111,716	424,448,786
	STATEWIDE TOTAL		639,858,500	738,844,676	1,378,703,176

*** END OF REPORT ***

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Rev. 10/92
LAND USE CODES
FOR THE KSCAMA SYSTEM

100 Vacant Residential Land	334 Automobile - Manufacturing
111 Single Family Residential	335 Aircraft - Manufacturing
112 Duplex	336 Instrument, High Tech - Manufacturing
113 Triplex	340 Machinery, Except Electrical - Manufacturing
114 Fourplex	341 Electrical Equipment - Manufacturing
115 Condominium	399 Other Industrial Uses N.E.C.
116 Condominium - Common Element	
117 Mobile Home Site (Not Mobile Home Park)	400 Vacant Transportation, Communication, Utility Land
118 Mobile Home Park or Court	411 Railroad Transportation
119 Garden Apartment - 1 to 3 stories	422 Motor Freight Transportation
120 Walk-Up Apartment - 1 to 4 stories	423 Bus Transportation
121 Mid-Rise Apartment - 4 to 7 stories, Limited Elevator Service	424 Taxicabs
122 High-Rise Apartment - 7 stories and over, Full Elevator Service	431 Airports and Flying Fields
123 Group Quarters - Rooming House	441 Marine Terminals
124 Residential Dwelling Converted to Apartments	458 Street (Private)
	460 Automobile Parking (Open)
170 Hotel-Motel with Restaurant	461 Automobile Parking Garage
171 Hotel-Motel without Restaurant	471 Telephone Communications
172 Hotel-Motel -High-Rise - 5 stories and up	472 Telegraph Communications
173 Resort Hotel-Motel	473 Radio Broadcast Studio
174 Health Resort	474 Television Broadcast Studio
199 Other Residential Uses N.E.C.	475 Radio and Television (Combined System)
	476 Radio - Television - Microwave Transmission Facility
200 Vacant Industrial Land	481 Electric Utility
211 Meat Products - Manufacturing	482 Gas Utility
212 Dairy Products - Manufacturing	483 Water Utility and Irrigation
214 Grain Mill Products - Manufacturing	484 Sewage Disposal
215 Bakery Products - Manufacturing	485 Solid Waste Disposal
218 Beverage - Manufacturing	486 Salvage - Reclamation Yard
229 Textile Mill Products - Manufacturing	499 Other Transportation, Communication, Utility Uses N.E.C.
236 Leather and Leather Products - Manufacturing	
238 Textile Products (Clothing) - Manufacturing	500 Vacant Commercial Land
241 Timber - Forest Products - Manufacturing	511 Warehouse, Distribution, or Storage Facility
242 Sawmills and Planing Mills	512 Warehouse - Office Strip or complex Combination
243 Millwork, Veneer, Plywood, etc. - Manufacturing	513 Warehouse-Retail Combination
259 Furniture and Fixtures - Manufacturing	514 Warehouse-Office Combination
262 Paper - Manufacturing	515 Mini-Storage
265 Paperboard containers and boxes - Manufacturing	516 Cold Storage Facility
271 Newspapers - Publishing and Printing	517 Truck Terminal - Transit Warehouse
272 Periodicals - Publishing and Printing	518 Grain Storage (elevator)
274 Commercial Printing	521 Lumber Yard - Building Supply Center
281 Industrial Chemicals - Manufacturing	522 Nursery - Greenhouse - Garden Center
282 Plastic Materials, etc. - Manufacturing	531 Downtown Row - Type Store
283 Drugs - Manufacturing	532 Retail Store (Free Standing - Single Use)
285 Paints, Varnishes, Lacquers, etc. - Manufacturing	535 Discount Chain Store
291 Petroleum Refining	536 Department Store
292 Paving and Roofing Materials - Manufacturing	537 Convenience Store
319 Rubber Products - Manufacturing	538 Convenience Retail Center
321 Flat Glass - Manufacturing	539 Supermarket (Free-Standing)
322 Glass and Glassware - Manufacturing	540 Neighborhood Shopping Center
323 Cement (Hydraulic) - Manufacturing	541 Community Shopping Center
326 Concrete, Gypsum, and Plaster Products - Manufacturing	542 Regional Shopping Center
327 Cut Stone and Stone Products - Manufacturing	543 Super Regional Shopping Center
332 Iron and Steel Foundries	
333 Steel Fabricating	

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**LAND USE CODES
FOR THE KSCAMA SYSTEM**

544 Retail Condominium Unit	700 Vacant Cultural, Entertainment, Recreational Land
551 Automobile Dealership (Full Service)	708 Sports Arenas - Playing Fields - Baseball Diamonds
552 Automobile Dealership (Car Lot)	709 Gymnasiums - Dance Schools
553 Mobile Home - Motor Home Dealership	710 Health Clubs - Racquetball Clubs
554 Farm Implement Dealership	711 Museum
555 Tractor - Trailer Dealership	712 Library
556 Marine Dealership	713 Art Gallery
557 Motorcycle Dealership (New and Used)	714 Zoo - Aquarium
581 Restaurant (Free Standing)	715 Motion Picture Theater
582 Drive-In Restaurant	716 Cinema Complex - 2 or more projection screens
583 Fast Food Restaurant (Franchise or Chain)	717 Legitimate Theater
584 Bar - Lounge - Disco - Club - Tavern	718 Drive-In Theater
585 Night Club - Dinner Theater	719 Amphitheater
611 Bank - Savings and Loan (Full Service)	720 Auditorium
612 Branch Bank - Savings and Loan with Drive-Up Facility	721 Race Track
613 Bank - Remote Facility Only	722 Fairground
624 Funeral Home	723 Amusement Park
631 Office Building - Low Rise - 1 to 4 Stories	724 Family Arcade - Game Center
632 Office Building - High Rise - 5 Stories and up	725 Bowling Alley
633 Strip Office Center - Professional Center	726 Skating Rink
634 Office Condominium Unit	727 Tennis Court
635 Medical - Dental Office	728 Golf Course with Country Club
636 Veterinary Office	729 Golf Course without Country Club
637 Stockyard	730 Driving Range
638 Automobile Service Garage	731 Miniature Golf
639 Automobile Service Center (National Chain)	732 Playground
640 Full Service Station	733 Swimming Pool
642 Self-Service Station	734 Marina
643 Car Wash (Automatic)	735 General Recreation Park - Wildlife Reserve
644 Car Wash (Self Service)	736 Leisure - Ornamental Park
645 Contract Construction Services	737 Travel Trailer Park
649 Other Commercial Uses N.E.C.	738 Campground
	739 Fishing - Hunting Camp
650 Vacant Institutional - Service Land	740 Indian Reservations
651 Governmental Offices	799 Other Cultural, Entertainment, Recreational Uses N.E.C.
652 Post Office	800 Farm - Ranch Land - No Improvements
653 Police Station	811 Ranch with Residential and Farm Improvements
654 Fire Station	812 Farm - Ranch with Farm Improvements only
655 Correctional Institution	813 Feedlot - Commercial Feed Yards
656 Military Base or Reservation	814 Orchards
657 Hospital	815 Tree Farms - Nursery - Grass or Turf Farm
658 Surgical Clinic - Health Center	816 Poultry Confinement Facility
659 Convalescent Home - Nursing Home	817 Swine Confinement Facility
660 Cemetery	818 Cattle Confinement Facility
661 Day Care - Learning Center	
662 Preschool - Nursery School	900 Vacant Resource Production and Extraction Land
663 Elementary School	911 Metal Ore Mining
664 Junior High School - Middle School	912 Coal Mining
665 High School	913 Crude Petroleum Production
666 Junior College	914 Natural Gas Production
667 College - University	915 Quarries - Stone, Gravel, Limestone, Sandstone, etc.
668 Vocational - Trade School	916 Sand Pit
670 Church - Place of Worship	932 Lake
671 Religious School	990 Non Severed Mineral Rights
673 Religious Living Quarters	991 Severed Mineral Rights
680 Charitable Institution	999 Other Resource Production and Extraction Uses N.E.C.
681 Civic Club	
682 Union Hall	
683 Fraternal Institution	
692 Social Service Facility	
699 Other Institutional - Service Uses N.E.C.	

COLLECTIONS ON I.R.B.'S IN LIEU OF TAX

ATTACH. F H
REVISED 1/11/95

COUNTY NUMBER	COUNTY NAME	I.R.B.'S IN LIEU OF TAX
001	ALLEN	
002	ANDERSON	
003	ATCHISON	53,048.72
004	BARBER	
005	BARTON	25,000.00
006	BOURBON	
007	BROWN	
008	BUTLER	
009	CHASE	
010	CHAUTAUQUA	
011	CHEROKEE	
012	CHEYENNE	
013	CLARK	
014	CLAY	
015	CLOUD	6,000.00
016	COFFEY	
017	COMANCHE	
018	COWLEY	20,259.23
019	CRAWFORD	13,135.88
020	DECATUR	
021	DICKINSON	
022	DONIPHAN	
023	DOUGLAS	529,461.78
024	EDWARDS	
025	ELK	
026	ELLIS	
027	ELLSWORTH	
028	FINNEY	185,004.00
029	FORD	22,801.32
030	FRANKLIN	29,203.59
031	GEARY	
032	GOVE	
033	GRAHAM	

COUNTY NUMBER	COUNTY NAME	I.R.B.'S IN LIEU OF TAX
034	GRANT	
035	GRAY	
036	GREELEY	
037	GREENWOOD	
038	HAMILTON	
039	HARPER	
040	HARVEY	
041	HASKELL	
042	HODGEMAN	
043	JACKSON	
044	JEFFERSON	
045	JEWELL	
046	JOHNSON	
047	KEARNY	
048	KINGMAN	
049	KIOWA	
050	LABETTE	
051	LANE	
052	LEAVENWORTH	34,242.00
053	LINCOLN	
054	LINN	
055	LOGAN	
056	LYON	
057	MARION	5,089.94
058	MARSHALL	2,030.13
059	MCPHERSON	12,911.97
060	MEADE	
061	MIAMI	
062	MITCHELL	4,243.24
063	MONTGOMERY	2,236.34
064	MORRIS	
065	MORTON	
066	NEMAHA	2,200.00

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COLLECTIONS ON I.R.B.'S IN LIEU OF TAX

ATTACHMENT H
REVISED 1/11/95

COUNTY NUMBER	COUNTY NAME	I.R.B.'S IN LIEU OF TAX
067	NEOSHO	1,500.00
068	NESS	
069	NORTON	
070	OSAGE	
071	OSBORNE	
072	OTTAWA	
073	PAWNEE	
074	PHILLIPS	
075	POTTAWATOMIE	
076	PRATT	
077	RAWLINS	
078	RENO	81,000.00
079	REPUBLIC	
080	RICE	
081	RILEY	
082	ROOKS	
083	RUSH	
084	RUSSELL	
085	SALINE	9,258.24
086	SCOTT	
087	SEDGWICK	1,069,702.79
088	SEWARD	75.68
089	SHAWNEE	364,305.11
090	SHERIDAN	
091	SHERMAN	107,455.13
092	SMITH	
093	STAFFORD	
094	STANTON	
095	STEVENS	
096	SUMNER	7,610.98
097	THOMAS	11,700.00
098	TREGO	
099	WABAUNSEE	

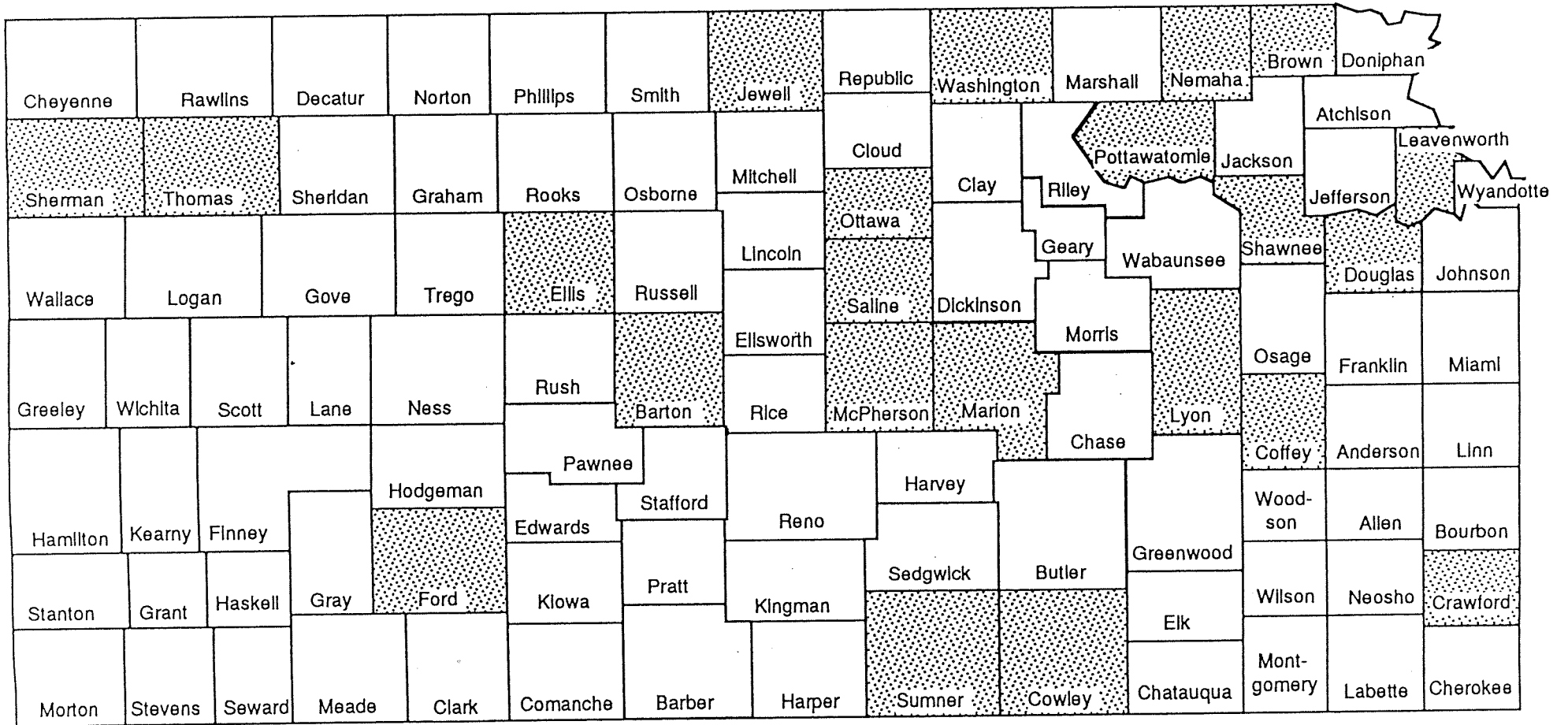
COUNTY NUMBER	COUNTY NAME	I.R.B.'S IN LIEU OF TAX
100	WALLACE	
101	WASHINGTON	
102	WICHITA	
103	WILSON	
104	WOODSON	
105	WYANDOTTE	2,830,083.23

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STATE TOTALS	5,429,559.30
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Counties responding to the PVD's Oct 17, memo

Revised 1/6/1994



11-1
 Don Cavens + Jay
 Jan 11, 1995

ATTACHMENT I