

Approved: 1-31-96  
Date

MINUTES OF THE HOUSE COMMITTEE ON TAXATION..

The meeting was called to order by Chairperson Phill Kline at 9:07 a.m. on January 23, 1996 in Room 519-S of the Capitol.

All members were present except: Rep. McKinney  
Rep. Powell  
Rep. Shore  
Rep. Lawrence

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

Others attending: See attached list

Conferees appearing before the committee: None

Chair called on Ron Swisher, Property Valuation Division, for a update on the ag use tax. He distributed (1) Update on Use-Value (Attachment 1); (2) Information for Rate Selection in 1996 (Attachment 2); and (3) Agricultural Use Totals (Attachment 3).

Secretary of Revenue John LaFaver thanked the members of the Agricultural Advisory Committee for their work concerning issues pertaining to "use value" in monthly meetings from May thru October, 1995. Their objective was to put into place a structure that would survive judicial scrutiny. They feel this was accomplished as they conferred on a step -by -step basis with Judge Bullock on this project.

Committee members requested additional information of Ron Swisher which he agreed to provide.

A January 22, 1996 memorandum from Mark S. Beck, director of Property Valuation Division, on annual reports compiling the valuations and in lieu-of tax collections of Economic Development and Industrial Revenue Bond properties was distributed to the committee for their perusal. (Attachment 4)

Moved by Rep. Donovan, seconded by Rep. Hayzlett, minutes of the January 17, 1996 and January 18, 1996 meetings be approved. Motion carried.

The next meeting is scheduled for January 24, 1996.

Adjournment at 9:47 a.m.

Attachments - 4



Mark S. Beck, Director  
Kansas Department of Revenue  
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Topeka, KS 66612-1585

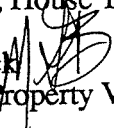


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**Division of Property Valuation**

**MEMORANDUM**

**TO:** Representative Phill Kline  
Chairperson, House Taxation Committee

**FROM:** Mark S. Beck   
Director of Property Valuation

**DATE:** Tuesday, January 23, 1996

**SUBJECT:** Update on Use-Value

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**I. History:**

The Kansas Constitution requires agricultural land to be valued based on its income or productivity. This is commonly called "use value" appraisal. The "use value" appraisal of agricultural land was implemented in 1989. Highly summarized, "use value" reflects the land's ability to produce income. From 1989 through 1993, agricultural land values were updated annually by the Division of Property Valuation based on the statutory formula. County appraisers apply the Division's values to dry land, range land or pasture, and irrigated land based on soil types, which are grouped by productivity, and have authority to adjust the Division's values to account for adverse influences.

In 1992 and 1993 several western Kansas counties challenged the procedures the Division of Property Valuation was using to determine irrigated land values. These lawsuits were settled when the Division agreed to look into all facets of "use value." During 1994 and 1995 the same values used in 1993 were certified to the county appraisers to value agricultural land.

In 1993 the Kansas Legislature appropriated funds for Kansas State University ("KSU") to conduct the basic research needed to determine agricultural land values. KSU was responsible for determining landlord gross income and expenses for each county in the state under the direction of the Division of Property Valuation. Also, KSU determined crop shares (between landlords and tenants) and developed the new water ratio table that will be used to value irrigated land. Extensive research was also done by KSU to develop "moving averages" for determining crop yields to avoid huge fluctuations in agricultural land values from year to year.

In early 1995, Secretary of Revenue John D. LaFaver appointed an agricultural advisory committee consisting of legislators, farm managers, appraisers and farm organizations to advise him and Mark S. Beck, Director of Property Valuation, concerning issues pertaining to "use value." The committee met at least monthly since April 1995, and reviewed all facets of "use value."

## II. Changes for 1996:

Among the changes made as a result of this work, impacting 1996 agricultural land values are:

(1) The water ratio table used to adjust irrigated land values to account for water capacity has been totally reconstructed. Highly simplified, the previous water ratio table used one crop (corn) and a single standardized yield, and adjusted irrigated land values downward as water capacity fell. The new water ratio table uses a crop mix and reported yields, and adjusts irrigated values up or down based on water capacity. This change is responsive to criticism of the previous water ratio table and its use of a single crop and yield statewide to determine irrigated land values.

(2) County agricultural tax rates will be used as part of the capitalization rate to account for taxes as an expense. Previously, a single statewide average agricultural tax rate was used. A county specific agricultural tax rate is appropriate because this is an expense that can be pinpointed to each farm. Using a statewide agricultural tax rate, as done in the past, tends to over value land in the high tax counties and under value land them in low tax counties.

(3) Planted acres will be used rather than harvested acres to calculate yields and expenses. This recognizes the expense incurred in planting acres that are subsequently abandoned and should result in more accurate values.

(4) As stated above, "moving averages" will be used to calculate the eight year average crop yield to determine agricultural land values. Under the previous procedure, eight year's of landlord income was averaged (one year's income was added and one year's income was dropped each year). Each year's income had a one-eighth impact on agricultural land values. This procedure tended to cause large fluctuations in values from year to year, *e.g.*, when a good or bad crop year was added or dropped. Under the system of "moving averages" each year of income is an eight year average; thus reducing the sudden impact of very good or very bad crop years on agricultural land values. The legislative purpose in requiring an eight year average was to avoid large fluctuations in agricultural land values from year to year. The "moving averages" procedure helps accomplish this.

(5) The expenses associated with center pivot and flood irrigation have been combined so that this subclass of property can be valued more uniformly and equally. The productivity and agricultural income derived from center pivot irrigation and flood irrigation is virtually the same; thus, a procedure had to be developed to assure that there not be a great disparity between the values of center pivot and flood irrigated land. The combination accounts for the fact that more depreciation is associated with center pivot irrigation; however, flood irrigation is more labor intensive.

## III. Valuation Estimates for 1996:

Ag values are estimated to fall 2.5 % statewide as a result of the new formula for the following reasons:

(1) Corn, a high value crop, had been used as the sole crop to value irrigated land. Correcting values to reflect an actual crop mix drives them lower because in reality not every irrigator was growing only corn. This factor heavily influences values in western Kansas. For example irrigated values are expected to fall 25% in the southwest district.

(2) Dryland values fall slightly statewide but show contrasting movement between districts. For example in the northeast several factors are causing values to increase. First, yields were updated for the first time in three years adding yield data from 1992, 1993 and 1994 to the formula. Generally, these were years that yielded better than average crops in the northeast; thus, adding additional landlord income to the formula and increasing values. Also, KSU's research indicates that farmers in the northeast are switching from wheat to more profitable crops such as soybeans and corn, again causing landlord income to rise. And finally, the crop share arrangement in northeast Kansas is changing from traditional one third/two third arrangements to 60/40 and in some cases 50/50 arrangements without the landlord picking up a proportional share of expenses. Cumulatively, these factors have the effect of increasing landlord income and decreasing landlord expenses; thus, increasing values in the northeast. In the central part of the state, however, at least two other factors are causing dryland values to decrease. First, as stated above, the decision to use planted acres rather than harvested acres increased expenses and decreased yields causing values to drop. Second, KSU's research indicates that yields had been overstated in the central part of the state in the past and, when adjusted, also caused landlord income to decline.

encl.: General Questions

## General Questions:

How is agricultural land appraised in Kansas?

- Agricultural land is appraised using a modified income approach to value that is based on the landlord's net income for the type and location of the ag land. An eight year average of the landlord's net income is divided by a capitalization rate percentage prescribed by statute to arrive at the appraised value. Agricultural land is **not** based on the fair market value of the land. (More on capitalization rates below.)

Are agricultural land values updated every year?

- State law requires ag values be calculated annually. However, the last year values were determined for agricultural land was in 1993 when three southwest Kansas counties filed suit. Ag lands for tax years 1994 and 1995 were frozen at 1993 levels. The entire matter is now under the jurisdiction of the Shawnee County District Court, which required that agricultural land values be updated for 1996.

## Capitalization Rate:

What is the capitalization rate?

- The capitalization rate is used to convert the landlord's share of agricultural net income into an agricultural value. The following three components make up the capitalization rate:
  1. The five year average of the Federal Land Bank interest rate on new loans in Kansas as of July 1 of each year; plus
  2. The county average agricultural property tax rate; plus
  3. An "add on" of not less than .75% nor more than 2.75% determined by the Director of Property Valuation.

The sum of these three components is the capitalization rate percentage that is divided into the landlord's net income (LNI) to arrive at the agricultural value. The higher the capitalization rate, the lower the agricultural value. For example, a higher county average agricultural property tax rate (expense) means the final agricultural value will be lower (all other things being equal).

How did the calculation to determine the capitalization rate change in 1996?

- The county average agricultural tax rate replaced the statewide median county agricultural tax rate for 1996, otherwise the calculation is the same as prior years. A statewide tax rate had previously been used, averaging all counties together. The county average agricultural tax rate more accurately reflects the taxpayer's actual expenses for taxes. Determining and applying agricultural tax rates for smaller areas such as taxing units (school districts, cemetery districts, etc.) is extremely difficult (requires massive amounts of calculations and paper just to certify the values to the county appraiser).

## Native and Tame Grassland:

How is the landlord's net rental income determined for grassland?

- The landowners share of gross rental income is based on stocking rates and rental rates developed from regional studies performed by Kansas Agricultural Statistics, the Soil Conservation Service and PVD.
- The landlord's share of expenses is based on personal interviews conducted with ranchers, professional pasture managers and fencing equipment suppliers.
- The landlord's share of gross rental income less the landlord's share of expenses including management fees equals the landlord's net rental income.
- The landlord's net income for rangeland is composed of previously certified 1993 values in combination with three years of new data to comprise the eight year average.

Why do values in some counties seem to be higher than those in surrounding counties?

- A county may have an extremely low agricultural tax rate. For example, Pottawatomie County has an extremely low agricultural tax rate due to an electrical power generating plant which carries a large portion of the taxes
- A county may also be on a crop reporting district border. Kansas is divided into nine Agricultural Statistics districts, (crop reporting districts) for compiling and presenting statistical information on crops.

## DryLand:

How is the landlord's net income determined for dryland?

- Using information from Kansas Agricultural Statistics (Kansas Ag Stats), the landlord's share of gross income is based on average yields for the primary crops in the county. Each of the primary crops is then weighted within the county to determine crop mix and crop composite.
- The landlord's share of expenses are weighted by the crop mix factors within the county. The expense data is obtained from personal interviews, surveys and published data.
- The landlord's share of gross income less the landlord's share of expenses equals the landlord's net income.
- The landlord's net income for dry land is composed of previously certified 1993 values in combination with three years of new data to comprise the eight year average.

Why are dry land values in the northeast part of the state generally higher than the rest of the state?

The difference can be attributed to one or more of the following:

- The crop composite has changed in the northeast.
- In 1992, the yields were high in the eastern part of the state.
- Research indicates historical yields were artificially low.
- The landlord crop share (income) is increasing from the traditional 1/3 - 2/3 to 60/40 and even 50/50. However, the landlord is not picking up an equivalent share of expenses; thus, the landlord's net income is increasing.
- Crop reporting district; Kansas is divided into nine Agricultural Statistics districts, (crop reporting districts) for compiling and presenting statistical information on crops.

## Dry Land (continued)

Why do the dry land values in the central part of the state seem to be going down?

- Wheat yields for 1992, 1993 and 1994 have been adjusted.
- Switching from planted acres to harvested acres to calculate yields in 1996 has the effect of lowering income. There is more abandonment on wheat than other crops such as corn and soybeans.

Why is there a big swing in value between certain bordering counties?

The difference can be attributed to one or more of the following:

- changes in crop mix, (the major crops in a county),
- differences in county agricultural tax rates, and
- differences between landlord's share of income and expense ratios.

Why is a sandy soil distinction made in Stevens and Morton Counties?

- This distinction and variation was requested by county appraisers in those counties before the 1989 agricultural land values were calculated. The appraisers were able to show that the productivity of those soils was significantly different than the other soils in the county.

## Irrigated Land:

How is the landlord's net income determined for irrigated land?

- Using information from Kansas Agricultural Statistics (Kansas Ag Stats), the landlord's share of gross income is based on yields of primary crop harvested acres. Each of the primary crops is then weighted within the district to determine crop mix and crop.
- The landlord's share of expenses is based on planted acres and are also weighted within the county. The expense data is obtained from personal interviews, surveys and published data.
- The landlord's share of gross income less the landlord's share of expenses equals the landlord's net income.
- Well depths and water capacities are taken into consideration through depreciation and the water ratio table. The landlord's net income for 1996 is based on an eight year average.

How have irrigation district lines changed this year?

- Water Resources provided PVD and KSU with current documentation that shows 10 additional counties are in the one-point-five-acre-feet region. The counties are Butler, Chase, Clay, Cowley, Dickinson, Geary, Marion, Morris, Riley and Washington.

Counties in the east irrigate; why don't they have separate values?

- These counties are in the one-acre-feet region of water, and irrigation is an insurance against dry periods.
- The irrigated values used in the east are a positive influence factor of dry land values in the county and will change as dry land values in the county change.



## Irrigated Land (continued)

Why are there only five irrigated land values; last year there were 10?

- The values for center pivot irrigation and flood irrigation have been combined at the district level. Combining the two keeps irrigated land values somewhat uniform. Center pivot irrigated land has high expenses (e.g., for the depreciation of the center pivot) while flood irrigated land is more labor intensive. This labor expense is not included in the landlord's share for flood irrigated land, yet center pivot irrigated land and flood irrigated land tend to produce equally and to sell at approximately the same price on the open market.

Why are irrigated land values decreasing?

The difference can be attributed to one or more of the following:

- lower initial base values,
- blended flood and pivot irrigation,
- changes in crop composites in the district, and
- differences in ownership of equipment

Why is irrigation valued on a district basis?

- It prevents massive value swings across county lines.
- It creates uniformity across county lines.
- Irrigation tends to lessen the effects of climate, allowing larger geographic areas to have approximately the same productivity.

Why is there still so much variability where the irrigation districts meet?

Variability can be attributed to differences in one or more of the following:

- crop composite,
- ownership of the sprinkler,
- ratio of flood and pivot in the district,
- district average yields,
- landlord's share of net income,
- county agricultural tax rates, and
- differences between counties in the two-point-zero-acre-foot region and counties in the one-point-five-acre-foot region.

# Information For Rate Selection in 1996

## Federal Land Bank Loan Rate

	11-15 Yr. Fixed Rate		16-20 Yr. Fixed Rate	
	Tier 1	Tier 2	Tier 1	Tier 2
July 1, 1990	10.95	12.20	11.30	12.55
July 1, 1991	10.85	12.10	11.10	12.35
July 1, 1992	9.50	10.75	9.75	11.00
July 1, 1993	8.45	9.70	8.75	10.00
July 1, 1994	9.70	10.95	10.10	11.35
<hr/>				
<b>Five Year Average</b>	<b>10.52%</b>		<b>10.83%</b>	
<b>Average of 11-15 Yr. Fixed And 16-20 Yr. Fixed Rate</b>			<b>10.67%</b>	
<b>Add On Rate:</b>			<b>0.75%</b>	
<b>Directors Add on</b>			<b>0.38%</b>	
<hr/>				
<b>Capitalization Rate:</b>			<b>= 11.80%</b>	
<b>County Agricultural Tax Rate:</b>			<b>+</b>	
<b>Overall Capitalization Rate</b>			<b>=</b>	

**AGRICULTURE USE -1994- Rural Levy**

NW COUNTY NO.	COUNTY NAME	Overall County Cap Rate
012	CHEYENNE	14.60%
020	DECATUR	15.06%
033	GRAHAM	15.60%
069	NORTON	15.22%
077	RAWLINS	15.52%
090	SHERIDAN	15.21%
091	SHERMAN	15.01%
097	THOMAS	15.26%

AVERAGE 15.18%

WC COUNTY NO.	COUNTY NAME	Overall County Cap Rate
032	GOVE	14.79%
036	GREELEY	14.63%
051	LANE	15.57%
055	LOGAN	14.79%
068	NESS	15.01%
086	SCOTT	14.75%
098	TREGO	15.08%
100	WALLACE	14.67%
102	WICHITA	15.23%

AVERAGE 14.95%

SW COUNTY NO.	COUNTY NAME	Overall County Cap Rate
013	CLARK	14.94%
028	FINNEY	14.71%
029	FORD	15.53%
034	GRANT	13.67%
035	GRAY	15.14%
038	HAMILTON	14.85%
041	HASKELL	13.72%
042	HODGEMAN	15.72%
047	KEARNY	13.46%
060	MEADE	14.42%
065	MORTON	13.92%
088	SEWARD	14.53%
094	STANTON	14.19%
095	STEVENS	13.17%

AVERAGE 14.43%

**AGRICULTURE USE -1994- Rural Levy**

NC COUNTY NO.	COUNTY NAME	Overall County Cap Rate
014	CLAY	15.29%
015	CLOUD	15.93%
045	JEWELL	15.42%
062	MITCHELL	15.23%
071	OSBORNE	15.07%
072	OTTAWA	15.25%
074	PHILLIPS	15.19%
079	REPUBLIC	15.16%
082	ROCKS	15.04%
092	SMITH	15.25%
101	WASHINGTON	15.28%

AVERAGE 15.28%

C COUNTY NO.	COUNTY NAME	Overall County Cap Rate
005	BARTON	15.26%
021	DICKINSON	14.90%
026	ELLIS	14.60%
027	ELLSWORTH	14.99%
053	LINCOLN	15.52%
057	MARION	14.69%
059	MCPHERSON	14.91%
080	RICE	15.07%
083	FLUSH	15.11%
084	RUSSELL	15.14%
085	SALINE	14.41%

AVERAGE 14.96%

SC COUNTY NO.	COUNTY NAME	Overall County Cap Rate
004	BARBER	15.00%
017	COMANCHE	14.99%
024	EDWARDS	14.98%
039	HAPPER	15.17%
040	HARVEY	15.11%
048	KINGMAN	14.81%
049	KIOWA	14.56%
073	PAWNEE	14.94%
076	PRATT	15.32%
078	RENO	15.31%
087	SEDGWICK	15.14%
093	STAFFORD	15.10%
096	SUMNER	15.68%

AVERAGE 15.08%

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**AGRICULTURE USE -1994- Rural Levy**

NE COUNTY NO.	COUNTY NAME	Overall County Cap Rate
003	ATCHISON	14.99%
007	BROWN	15.33%
022	DONIPHAN	15.63%
043	JACKSON	15.19%
044	JEFFERSON	15.18%
052	LEAVENWORTH	15.03%
058	MARSHALL	15.23%
066	NEMAHA	14.76%
075	POTTAWATOMIE	13.85%
081	RILEY	14.88%
105	WYANDOTTE	15.62%

AVERAGE 15.06%

EC COUNTY NO.	COUNTY NAME	Overall County Cap Rate
002	ANDERSON	14.91%
009	CHASE	14.93%
016	COFFEY	13.39%
023	DOUGLAS	15.14%
030	FRANKLIN	14.87%
031	GEARY	14.45%
046	JOHNSON	15.57%
054	LINN	13.92%
056	LYON	15.00%
061	MIAMI	15.09%
064	MORRIS	14.88%
070	OSAGE	14.86%
089	SHAWNEE	15.31%
099	WABAUNSEE	14.91%

AVERAGE 14.80%

SE COUNTY NO.	COUNTY NAME	Overall County Cap Rate
001	ALLEN	15.09%
006	BOURBON	15.39%
008	BUTLER	15.24%
010	CHAUTAUQUA	15.11%
011	CHEROKEE	14.63%
018	COWLEY	15.49%
019	CRAWFORD	14.72%
025	ELK	15.34%
037	GREENWOOD	15.85%
050	LABETTE	15.18%
063	MONTGOMERY	15.53%
067	NEOSHO	15.54%
103	WILSON	15.15%
104	WOODSON	14.94%

AVERAGE 15.23%

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AGRICULTURAL USE TOTALS

Dist.	COUNTY	PASTURE			DRY LAND			IRRIGATED			TOTAL AGRICULTURAL USE	TOTAL AGRICULTURAL USE	TOTAL AG USE %
		TOTAL 1996 VALUE	TOTAL VALUE CHANGE	TOTAL % CHANGE	TOTAL 1996 VALUE	TOTAL VALUE CHANGE	TOTAL % CHANGE	TOTAL 1996 VALUE	TOTAL VALUE CHANGE	TOTAL % CHANGE	VALUE 1996	VALUE CHANGE	CHANGE
10-NW	Cheyenne	7,173,425	967,607	15.6%	30,452,855	2,081,305	7.3%	9,219,445	501,755	5.8%	46,845,725	3,550,667	8.2%
10-NW	Decatur	8,304,014	896,236	12.1%	27,034,125	1,476,040	5.8%	1,903,845	(327,125)	(14.7%)	37,241,984	2,045,151	5.8%
10-NW	Graham	2,504,618	209,430	9.1%	8,038,460	(597,090)	(6.9%)	1,671,005	466,255	38.7%	12,214,083	78,595	0.6%
10-NW	Norton	8,785,418	934,107	11.9%	22,434,025	1,633,675	7.9%	1,468,335	(419,845)	(22.2%)	32,687,778	2,147,937	7.0%
10-NW	Rawlins	7,806,138	586,757	8.1%	30,014,090	(1,844,265)	(5.8%)	2,848,410	(181,650)	(6.0%)	40,668,638	(1,439,158)	(3.4%)
10-NW	Sheridan	5,828,216	432,794	8.0%	23,915,735	(1,415,235)	(5.6%)	12,458,660	(627,880)	(4.8%)	42,202,611	(1,610,321)	(3.7%)
10-NW	Sherman	4,016,135	422,041	11.7%	32,209,140	(1,148,655)	(3.4%)	19,367,995	(2,421,625)	(11.1%)	55,593,270	(3,148,239)	(5.4%)
10-NW	Thomas	2,634,251	195,454	8.0%	36,898,105	(3,549,480)	(8.8%)	20,867,000	2,641,510	14.5%	60,399,356	(712,516)	(1.2%)
	District Totals	47,052,215	4,644,426	11.0%	210,996,535	(3,363,705)	(1.6%)	69,804,695	(368,605)	(0.5%)	327,853,445	912,116	0.3%
20-WC	Gove	8,408,509	671,090	8.7%	29,927,030	1,868,390	6.7%	2,315,450	(1,438,840)	(38.3%)	40,650,989	1,100,640	2.8%
20-WC	Greeley	1,155,124	120,116	11.6%	33,195,275	3,982,445	13.6%	3,532,385	(1,621,845)	(31.5%)	37,882,784	2,480,916	7.0%
20-WC	Lane	3,362,559	135,136	4.2%	22,728,185	1,242,240	5.8%	3,815,450	77,430	2.1%	29,906,194	1,454,806	5.1%
20-WC	Logan	8,091,373	587,982	7.8%	30,237,545	1,174,075	4.0%	1,063,390	(529,020)	(33.2%)	39,392,308	1,233,037	3.2%
20-WC	Ness	9,094,186	760,032	9.1%	34,717,740	316,615	0.9%	446,865	(314,245)	(41.3%)	44,258,791	762,402	1.8%
20-WC	Scott	1,822,163	129,529	7.7%	23,806,765	2,557,295	12.0%	10,816,070	(1,178,500)	(9.8%)	36,444,998	1,508,324	4.3%
20-WC	Trego	8,891,042	745,160	9.1%	23,985,195	(394,045)	(1.6%)	428,275	(399,905)	(48.3%)	33,304,512	(48,790)	(0.1%)
20-WC	Wallace	7,495,486	591,966	8.6%	19,327,025	1,671,345	9.5%	9,331,500	(2,568,790)	(21.6%)	36,154,011	(305,479)	(0.8%)
20-WC	Wichita	3,718,724	210,870	6.0%	21,619,225	2,224,960	11.5%	12,638,135	(2,622,985)	(17.2%)	37,976,084	(187,155)	(0.5%)
	District Totals	52,039,166	3,951,881	8.2%	239,543,985	14,643,320	6.5%	44,387,520	(10,596,500)	(19.3%)	335,970,671	7,998,701	2.4%
30-SW	Clark	16,569,340	1,390,327	9.2%	14,795,030	(1,678,645)	(10.2%)	889,860	18,370	2.1%	32,254,230	(269,948)	(0.8%)
30-SW	Finney	4,415,992	346,684	8.5%	32,428,580	0	0.0%	28,860,195	(11,345,975)	(28.2%)	65,704,767	(10,999,291)	(14.3%)
30-SW	Ford	5,133,400	268,558	5.5%	35,702,000	(1,809,170)	(4.8%)	17,204,395	(3,454,705)	(16.7%)	58,039,795	(4,995,317)	(7.9%)
30-SW	Grant	1,716,380	240,233	16.3%	13,281,730	1,609,805	13.8%	16,195,425	(3,743,705)	(18.8%)	31,193,535	(1,893,667)	(5.7%)
30-SW	Gray	2,138,127	106,615	5.2%	21,640,630	845,190	4.1%	26,039,115	(8,177,575)	(23.9%)	49,817,872	(7,225,770)	(12.7%)
30-SW	Hamilton	4,789,295	333,260	7.5%	30,615,085	1,104,055	3.7%	4,281,210	227,610	5.6%	39,685,590	1,664,925	4.4%
30-SW	Haskell	576,485	77,965	15.6%	11,970,330	635,530	5.6%	21,559,760	(11,198,820)	(34.2%)	34,106,575	(10,485,325)	(23.5%)
30-SW	Hodgeman	6,918,656	179,620	2.7%	21,909,550	(2,067,135)	(8.6%)	4,963,920	(941,600)	(15.9%)	33,792,126	(2,829,115)	(7.7%)
30-SW	Kearny	4,342,072	678,501	18.5%	25,269,445	3,635,300	16.8%	11,732,715	(3,450,575)	(22.7%)	41,344,232	863,226	2.1%
30-SW	Kearny	4,342,072	678,501	18.5%	25,269,445	3,635,300	16.8%	11,732,715	(3,450,575)	(22.7%)	41,344,232	863,226	2.1%
30-SW	Meade	8,185,083	851,041	11.6%	18,174,115	(583,625)	(3.1%)	14,994,165	(6,634,435)	(30.7%)	41,353,363	(6,367,019)	(13.3%)
30-SW	* Morton	1,227,377	165,758	15.6%	18,349,120	1,923,250	11.7%	7,788,505	981,845	14.4%	27,365,002	3,070,853	12.6%
30-SW	Seward	3,183,739	249,560	8.5%	11,576,460	778,875	7.2%	8,172,445	(7,570,025)	(48.1%)	22,932,644	(6,541,590)	(22.2%)
30-SW	Stanton	1,352,176	145,547	12.1%	18,468,365	2,205,365	13.6%	16,777,245	(3,306,925)	(16.5%)	36,597,786	(956,013)	(2.5%)
30-SW	* Stevens	2,475,318	403,041	19.4%	18,652,960	3,458,375	22.8%	12,136,645	(4,913,015)	(28.8%)	33,264,923	(1,051,599)	(3.1%)
	District Totals	63,023,440	5,436,710	9.4%	292,833,400	10,057,170	3.6%	191,595,600	(63,509,530)	(24.9%)	547,452,440	(48,015,650)	(8.1%)

\* Dryland value Includes sandyland value for Morton and Stevens.

AGRICULTURAL USE TOTALS

Dist.	COUNTY	PASTURE TOTAL 1996 VALUE	PASTURE TOTAL VALUE CHANGE	PASTURE TOTAL % CHANGE	DRY LAND TOTAL 1996 VALUE	DRY LAND TOTAL VALUE CHANGE	DRY LAND TOTAL % CHANGE	IRRIGATED TOTAL 1996 VALUE	IRRIGATED TOTAL VALUE CHANGE	IRRIGATED TOTAL % CHANGE	TOTAL AGRICULTURAL USE VALUE 1996	TOTAL AGRICULTURAL USE VALUE CHANGE	TOTAL AG USE % CHANGE
40-NC	Clay	8,591,712	985,704	13.0%	30,511,750	(2,114,515)	(6.5%)	7,323,896	2,493,456	51.6%	46,427,358	1,364,645	3.0%
40-NC	Cloud	9,062,564	699,979	8.4%	32,676,285	(3,285,930)	(9.1%)	2,837,170	(925,020)	(24.6%)	44,576,019	(3,510,971)	(7.3%)
40-NC	Jewell	9,794,557	882,537	9.9%	43,134,290	(1,605,435)	(3.6%)	5,330	1,300	32.3%	52,934,177	(721,598)	(1.3%)
40-NC	Mitchell	5,295,920	507,412	10.6%	37,141,405	(1,702,640)	(4.4%)	1,661,975	251,905	17.9%	44,099,300	(943,323)	(2.1%)
40-NC	Osborne	9,888,406	1,074,852	12.2%	28,329,625	(2,174,585)	(7.1%)	379,220	105,910	38.8%	38,597,251	(993,823)	(2.5%)
40-NC	Ottawa	10,372,229	1,081,825	11.6%	29,838,970	(2,741,020)	(8.4%)	1,369,115	528,815	62.9%	41,580,314	(1,130,380)	(2.6%)
40-NC	Phillips	9,783,859	857,746	9.6%	24,558,830	(314,920)	(1.3%)	1,344,055	103,735	8.4%	35,686,744	646,561	1.8%
40-NC	Republic	7,145,637	848,833	13.5%	32,836,935	(811,050)	(2.4%)	7,102,890	892,160	14.4%	47,085,462	929,943	2.0%
40-NC	Rooks	9,163,324	940,300	11.4%	22,442,075	(2,323,280)	(9.4%)	461,600	(8,060)	(1.7%)	32,066,999	(1,391,040)	(4.2%)
40-NC	Rooks	8,752,667	761,601	9.5%	38,693,570	(3,116,110)	(7.5%)	2,629,655	526,465	25.0%	50,075,892	(1,828,044)	(3.5%)
40-NC	Smith	12,747,748	1,405,498	12.4%	47,139,835	(2,854,735)	(5.7%)	2,383,960	576,000	31.9%	62,271,543	(873,237)	(1.4%)
40-NC	Washington												
	District Totals	100,598,623	10,046,287	11.1%	367,303,570	(23,044,220)	(5.9%)	27,498,866	4,546,666	19.8%	495,401,059	(8,451,267)	(1.7%)
50-C	Barton	4,569,796	282,445	6.6%	41,289,525	(3,761,770)	(8.3%)	8,636,770	(492,400)	(5.4%)	54,496,091	(3,971,725)	(6.8%)
50-C	Dickinson	10,511,839	1,005,025	10.6%	45,578,215	(3,897,155)	(7.9%)	1,856,655	303,445	19.5%	57,946,709	(2,588,685)	(4.3%)
50-C	Ellis	10,547,499	1,090,882	11.5%	18,866,005	(968,800)	(4.9%)	366,400	(24,450)	(6.3%)	29,779,904	97,632	0.3%
50-C	Ellsworth	9,596,070	741,212	8.4%	22,293,970	(4,077,265)	(15.5%)	127,225	22,675	21.7%	32,017,265	(3,313,378)	(9.4%)
50-C	Lincoln	8,137,911	309,018	3.9%	23,538,920	(3,663,930)	(13.5%)	148,235	64,765	77.6%	31,825,066	(3,290,147)	(9.4%)
50-C	Marion	14,431,486	1,542,984	12.0%	48,682,365	(1,676,575)	(3.3%)	528,595	137,385	35.1%	63,642,446	3,794	0.0%
50-C	McPherson	7,123,439	605,045	9.3%	51,703,015	(1,837,155)	(3.4%)	6,848,855	(160,525)	(2.3%)	65,675,309	(1,392,635)	(2.1%)
50-C	Rice	7,556,491	649,827	9.4%	39,963,280	(3,315,895)	(7.7%)	4,974,585	68,975	1.4%	52,494,356	(2,597,093)	(4.7%)
50-C	Rush	4,202,447	263,805	6.7%	25,777,255	(3,521,045)	(12.0%)	2,714,155	86,495	3.3%	32,693,857	(3,170,745)	(8.8%)
50-C	Russell	10,122,920	585,762	6.1%	23,773,395	(4,326,800)	(15.4%)	No data available at this time.			33,896,315	(3,741,038)	(9.9%)
50-C	Saline	7,561,247	858,180	12.8%	31,430,260	(2,285,470)	(6.8%)	594,625	38,695	7.0%	39,586,132	(1,388,595)	(3.4%)
	District Totals	94,361,145	7,934,185	9.2%	372,896,205	(33,331,860)	(8.2%)	26,796,100	45,060	0.2%	494,053,450	(25,352,615)	(4.9%)
60-SC	Barber	18,726,650	732,791	4.1%	23,676,430	(3,668,185)	(13.4%)	625,825	(68,255)	(9.8%)	43,028,905	(3,003,649)	(6.5%)
60-SC	Comanche	10,684,626	300,491	2.9%	12,393,325	(1,738,685)	(12.3%)	1,407,620	(240,150)	(14.6%)	24,485,571	(1,678,344)	(6.4%)
60-SC	Edwards	3,008,620	99,683	3.4%	17,816,050	(2,803,530)	(13.6%)	17,432,410	(6,026,040)	(25.7%)	38,257,080	(8,729,887)	(18.6%)
60-SC	Harper	8,987,605	398,617	4.6%	44,910,645	(6,319,230)	(12.3%)	107,060	66,860	166.3%	54,005,310	(5,853,753)	(9.8%)
60-SC	Harvey	2,821,150	140,746	5.3%	33,621,230	(1,065,060)	(3.1%)	6,873,490	(617,060)	(8.2%)	43,315,870	(1,541,374)	(3.4%)
60-SC	Kingman	12,985,237	860,996	7.1%	40,427,825	(4,303,280)	(9.6%)	4,184,040	237,970	6.0%	57,597,102	(3,204,314)	(5.3%)
60-SC	Kiowa	7,650,822	469,422	6.5%	15,627,630	(1,375,635)	(8.1%)	8,270,985	(3,194,295)	(27.9%)	31,549,437	(4,100,508)	(11.5%)
60-SC	Pawnee	3,171,615	152,726	5.1%	27,975,290	(4,546,240)	(14.0%)	15,058,385	(3,222,955)	(17.6%)	46,205,290	(7,616,469)	(14.2%)
60-SC	Pratt	3,360,328	104,806	3.2%	31,150,390	(4,301,380)	(12.1%)	12,720,945	(3,615,685)	(22.1%)	47,231,663	(7,812,259)	(14.2%)
60-SC	Reno	8,945,462	271,610	3.1%	70,775,170	(7,015,935)	(9.0%)	8,040,555	(797,315)	(9.0%)	87,761,187	(7,541,640)	(7.9%)
60-SC	Sedgwick	6,015,612	301,660	5.3%	49,528,255	(5,128,135)	(9.4%)	8,679,995	(361,185)	(4.0%)	64,223,862	(5,187,660)	(7.5%)
60-SC	Stafford	4,849,418	194,169	4.2%	31,349,420	(4,606,575)	(12.8%)	15,766,645	(5,009,015)	(24.1%)	51,965,483	(9,421,421)	(15.3%)
60-SC	Sumner	6,445,339	138,528	2.2%	75,638,810	(11,311,155)	(13.0%)	489,585	51,915	11.9%	82,573,734	(11,120,712)	(11.9%)
	District Totals	97,652,484	4,166,245	4.5%	474,890,470	(58,183,025)	(10.9%)	99,657,540	(22,795,210)	(18.6%)	672,200,494	(76,811,990)	(10.3%)

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AGRICULTURAL USE TOTALS

Dist.	COUNTY	PASTURE			DRY LAND			IRRIGATED			TOTAL	TOTAL	TOTAL
		TOTAL 1996 VALUE	TOTAL VALUE CHANGE	TOTAL % CHANGE	TOTAL 1996 VALUE	TOTAL VALUE CHANGE	TOTAL % CHANGE	TOTAL 1996 VALUE	TOTAL VALUE CHANGE	TOTAL % CHANGE	AGRICULTURAL USE VALUE 1996	AGRICULTURAL USE VALUE CHANGE	AG USE % CHANGE
70-NE	Atchison	6,518,155	248,628	4.0%	29,911,760	1,044,095	3.6%				36,429,915	1,292,723	3.7%
70-NE	Brown	5,434,540	97,343	1.8%	55,463,800	5,788,915	11.7%				60,898,340	5,886,258	10.7%
70-NE	Doniphan	2,969,152	2,978	0.1%	39,718,700	7,253,800	22.3%				42,687,852	7,256,778	20.5%
70-NE	Jackson	17,309,766	374,444	2.2%	21,007,880	591,465	2.9%				38,317,646	965,909	2.6%
70-NE	Jefferson	11,313,070	260,240	2.4%	23,740,620	1,065,995	4.7%				35,053,690	1,326,235	3.9%
70-NE	Leavenworth	1,412,671	41,914	3.1%	4,658,925	29,215	0.6%				6,071,596	71,129	1.2%
70-NE	Marshall	12,077,999	(6,333)	(0.1%)	56,285,685	1,246,510	2.3%				68,363,684	1,240,177	1.8%
70-NE	Nemaha	12,189,143	507,030	4.3%	49,602,355	3,099,695	6.7%				61,791,498	3,606,725	6.2%
70-NE	Pottawatomie	22,898,987	1,972,582	9.4%	26,440,715	4,208,500	18.9%				49,339,702	6,181,082	14.3%
70-NE	Riley	9,094,017	24,523	0.3%	16,452,310	639,895	4.0%				25,546,327	664,418	2.7%
70-NE	Wyandotte	1,226,843	28,149	2.3%	4,115,135	(7,820)	(0.2%)				5,341,978	20,329	0.4%
	District Totals	102,444,343	3,551,498	3.6%	327,397,885	24,960,265	8.3%				429,842,228	28,511,763	7.1%
80-EC	Anderson	13,864,602	206,354	1.5%	27,206,370	2,517,290	10.2%				41,070,972	2,723,644	7.1%
80-EC	Chase	24,074,274	87,893	0.4%	8,279,055	540,885	7.0%				32,353,329	628,778	2.0%
80-EC	Coffey	16,723,184	1,834,375	12.3%	25,886,090	3,641,755	16.4%				42,609,274	5,476,130	14.7%
80-EC	Douglas	6,873,366	(16,575)	(0.2%)	28,803,175	1,362,110	5.0%				35,676,541	1,345,535	3.9%
80-EC	Franklin	14,273,939	315,244	2.3%	26,758,680	2,176,820	8.9%				41,032,619	2,492,064	6.5%
80-EC	Geary	6,380,029	122,598	2.0%	9,671,420	455,660	4.9%				16,051,449	578,258	3.7%
80-EC	Johnson	7,758,166	(187,897)	(2.4%)	13,847,870	325,705	2.4%				21,606,036	137,808	0.6%
80-EC	Linn	16,982,339	1,328,730	8.5%	21,136,805	2,360,445	12.6%				38,119,144	3,689,175	10.7%
80-EC	Lyon	19,365,124	(118,439)	(0.6%)	28,825,820	2,921,670	11.3%				48,190,944	2,803,231	6.2%
80-EC	Miami	17,261,719	71,062	0.4%	18,037,480	1,800,640	11.1%				35,299,199	1,871,702	5.6%
80-EC	Morris	17,003,885	132,024	0.8%	19,140,550	648,950	3.5%				36,144,435	780,974	2.2%
80-EC	Osage	17,118,038	259,751	1.5%	26,057,735	1,655,230	6.8%				43,175,773	1,914,981	4.6%
80-EC	Shawnee	7,734,046	(120,612)	(1.5%)	27,263,160	736,920	2.8%				34,997,206	616,308	1.8%
80-EC	Wabaunsee	21,131,996	66,297	0.3%	18,325,425	1,863,420	11.3%				39,457,421	1,929,717	5.1%
	District Totals	206,544,707	3,980,805	2.0%	299,239,635	23,007,500	8.3%				505,784,342	26,988,305	5.6%

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AGRICULTURAL USE TOTALS

Dist.	COUNTY	PASTURE TOTAL 1996 VALUE	PASTURE TOTAL VALUE CHANGE	PASTURE TOTAL % CHANGE	DRY LAND TOTAL 1996 VALUE	DRY LAND TOTAL VALUE CHANGE	DRY LAND TOTAL % CHANGE	IRRIGATED TOTAL 1996 VALUE	IRRIGATED TOTAL VALUE CHANGE	IRRIGATED TOTAL % CHANGE	TOTAL AGRICULTURAL USE VALUE 1996	TOTAL AGRICULTURAL USE VALUE CHANGE	TOTAL AG USE % CHANGE
90-SE	Allen	12,673,830	(148,929)	(1.2%)	21,603,650	119,970	0.6%				34,277,480	(28,959)	(0.1%)
90-SE	Bourbon	19,512,012	(579,040)	(2.9%)	14,371,100	(145,785)	(1.0%)				33,883,112	(724,825)	(2.1%)
90-SE	Butler	31,322,881	(1,769,662)	(5.3%)	31,288,765	(269,550)	(0.9%)				62,611,646	(2,039,212)	(3.2%)
90-SE	Chautauqua	19,007,462	(806,575)	(4.1%)	3,752,930	(449,930)	(10.7%)				22,760,392	(1,256,505)	(5.2%)
90-SE	Cherokee	9,802,317	280,009	2.9%	30,290,285	1,913,470	6.7%				40,092,602	2,193,479	5.8%
90-SE	Cowley	23,220,602	(1,759,390)	(7.0%)	26,827,315	(4,903,870)	(15.5%)				50,047,917	(6,663,260)	(11.7%)
90-SE	Crawford	14,684,828	305,862	2.1%	24,660,775	999,675	4.2%				39,345,603	1,305,537	3.4%
90-SE	Ek	19,408,632	(1,053,166)	(5.1%)	6,779,540	192,355	2.9%				26,188,172	(860,811)	(3.2%)
90-SE	Greenwood	35,228,847	(3,023,792)	(7.9%)	9,622,000	(259,295)	(2.6%)				44,850,847	(3,283,087)	(6.8%)
90-SE	Labette	13,728,074	(267,549)	(1.9%)	24,000,640	(1,686,505)	(6.6%)				37,728,714	(1,954,054)	(4.9%)
90-SE	Montgomery	15,331,924	(714,316)	(4.5%)	14,228,015	(1,301,275)	(8.4%)				29,559,939	(2,015,591)	(6.4%)
90-SE	Neosho	14,536,216	(569,741)	(3.8%)	21,108,945	(171,260)	(0.8%)				35,645,161	(741,001)	(2.0%)
90-SE	Wilson	12,312,460	(381,942)	(3.0%)	20,344,525	812,370	4.2%				32,656,985	430,428	1.3%
90-SE	Woodson	15,984,019	(81,554)	(0.5%)	12,786,120	430,015	3.5%				28,770,139	348,461	1.2%
	District Totals	256,754,104	(10,569,785)	(4.0%)	261,664,605	(4,719,615)	(1.8%)				518,418,709	(15,289,400)	(2.9%)
	<b>STATE TOTALS</b>	<b>1,020,470,227</b>	<b>33,142,252</b>	<b>3.4%</b>	<b>2,846,766,290</b>	<b>(49,974,170)</b>	<b>(1.7%)</b>	<b>459,740,321</b>	<b>(92,678,119)</b>	<b>(16.8%)</b>	<b>4,326,976,838</b>	<b>(109,510,037)</b>	<b>(2.5%)</b>

\*\* 1996 Irrigated values estimated using 1996 flood and center pivot acres in the applicable productivity groups at the estimated county average well depth and the estimated average gallons per minute (GPM).  
 1993 Irrigated values are actual values obtained from the CAMA system. This 1993 value represents irrigation at many different well depths and GPM.

Mark S. Beck, Director  
Kansas Department of Revenue  
915 SW Harrison St.  
Topeka, KS 66612-1585



(913) 296-2365  
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## Division of Property Valuation

### MEMORANDUM

**TO:** Phill Kline, Chairman, House Committee on Assessment and Taxation  
**FROM:** Mark S. Beck  
**DATE:** January 22, 1996  
**SUBJECT:** Annual reports compiling the valuations and in lieu-of tax collections of Economic Development and Industrial Revenue Bond properties

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Attached are reports compiling the valuations and in lieu-of taxes to be collected of property exempted pursuant to K.S.A. 79-102a *Second* and section 13 of article 11 of the Kansas constitution as required by K.S.A. 79-1467b.

The reports are separated by the subclasses of Economic Development (EDX) and Industrial Revenue Bonds (IRB). The first report of each subclass separates the market value of the real and personal property into rural and urban and indicates the total in-lieu of collections. The second report is a map of Kansas identifying the counties by real and/or personal property.

The last report combines the EDX and IRB properties to make the comparison of 1995 to 1994 valuations and in lieu-of tax collections. The subclass for economic development was not implemented until 1995.

If you have any questions concerning any of the reports, please call Ron Swisher, Bureau Chief, Technical Support at 913-296-2365.

MSB/VKL

attachments: five

House Taxation  
1-23-96  
Attachment 4-1

**NOVEMBER 1995 EDX VALUE and IN LIEU-OF COLLECTIONS**

4-2

COUNTY NAME	EDX REAL (MARKET)		EDX REAL (MARKET) NOV 1995 TOTAL	EDX PERSONAL (MARKET)		EDX PERSONAL (MARKET) NOV 1995 TOTAL	TOTAL EDX	IN LIEU-OF COLLECTIONS NOV. 1995
	RURAL	URBAN		RURAL	URBAN			
ALLEN	0	0	0	0	0	0	0	0.00
ANDERSON	0	0	0	0	0	0	0	0.00
ATCHISON	0	0	0	0	0	0	0	0.00
BARBER	0	0	0	0	0	0	0	0.00
BARTON	0	0	0	0	0	0	0	0.00
BOURBON	900	2,787,160	2,788,060	0	110,123	110,123	2,898,183	0.00
BROWN	0	284,530	284,530	0	0	0	284,530	0.00
BUTLER	0	2,203,290	2,203,290	26,633	1,134,986	1,161,619	3,364,909	0.00
CHASE	0	0	0	0	0	0	0	0.00
CHAUTAUQUA	0	0	0	0	0	0	0	0.00
CHEROKEE	0	2,650,340	2,650,340	0	0	0	2,650,340	0.00
CHEYENNE	0	0	0	0	0	0	0	0.00
CLARK	0	0	0	0	0	0	0	0.00
CLAY	0	178,370	178,370	0	143,276	143,276	321,646	0.00
CLOUD	0	51,210	51,210	0	0	0	51,210	0.00
COFFEY	0	0	0	0	0	0	0	0.00
COMANCHE	0	0	0	0	0	0	0	0.00
COWLEY	467,780	7,904,320	8,372,100	697,906	1,924,042	2,621,948	10,994,048	358,464.02
CRAWFORD	0	12,388,990	12,388,990	0	19,844,444	19,844,444	32,233,434	122,807.26
DECATUR	0	0	0	0	0	0	0	0.00
DICKINSON	0	800,160	800,160	0	32,695	32,695	832,855	0.00
DONIPHAN	320	3,855,440	3,855,760	0	0	0	3,855,760	0.00
DOUGLAS	0	7,999,895	7,999,895	0	4,810,110	4,810,110	12,810,005	0.00
EDWARDS	0	0	0	0	0	0	0	0.00
ELK	0	0	0	0	0	0	0	0.00
ELLIS	5,181,490	1,413,790	6,595,280	4,555,693	49,931	4,605,624	11,200,904	0.00
ELLSWORTH	0	0	0	0	0	0	0	0.00
FINNEY	4,102,100	0	4,102,100	400,250	0	400,250	4,502,350	73,218.65
FORD	0	7,760,000	7,760,000	0	2,701,792	2,701,792	10,461,792	32,866.17
FRANKLIN	0	843,770	843,770	0	145,575	145,575	989,345	44,847.16
GEARY	0	0	0	0	0	0	0	0.00
GOVE	0	0	0	0	0	0	0	0.00
GRAHAM	0	0	0	0	0	0	0	0.00
GRANT	0	0	0	0	0	0	0	0.00
GRAY	0	0	0	0	0	0	0	0.00
GREELEY	0	0	0	0	0	0	0	0.00
GREENWOOD	0	204,120	204,120	0	0	0	204,120	0.00
HAMILTON	0	0	0	0	0	0	0	0.00

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**NOVEMBER 1995 EDX VALUE and IN LIEU-OF COLLECTIONS**

COUNTY NAME	EDX REAL	EDX REAL	EDX REAL	EDX PERSONAL	EDX PERSONAL	EDX PERSONAL	TOTAL EDX	IN LIEU-OF COLLECTIONS NOV. 1995
	(MARKET) RURAL	(MARKET) URBAN	(MARKET) NOV 1995 TOTAL	(MARKET) RURAL	(MARKET) URBAN	(MARKET) NOV 1995 TOTAL		
HARPER	0	0	0	0	0	0	0	0.00
HARVEY	735,250	1,089,980	1,825,230	72,371	75,432	147,803	1,973,033	0.00
HASKELL	0	0	0	0	0	0	0	0.00
HODGEMAN	0	0	0	0	0	0	0	0.00
JACKSON	0	0	0	0	0	0	0	0.00
JEFFERSON	0	0	0	0	0	0	0	0.00
JEWELL	0	0	0	0	0	0	0	0.00
JOHNSON	0	49,269,700	49,269,700	0	5,033,165	5,033,165	54,302,865	0.00
KEARNY	0	0	0	0	0	0	0	0.00
KINGMAN	0	505,900	505,900	0	1,702,946	1,702,946	2,208,846	0.00
KIOWA	0	0	0	0	0	0	0	0.00
LABETTE	0	0	0	0	0	0	0	0.00
LANE	0	0	0	0	0	0	0	0.00
LEAVENWORTH	0	0	0	0	0	0	0	0.00
LINCOLN	0	0	0	0	0	0	0	0.00
LINN	0	0	0	0	0	0	0	0.00
LOGAN	0	0	0	0	0	0	0	0.00
LYON	0	926,020	926,020	0	447,730	447,730	1,373,750	0.00
MARION	184,932	393,136	578,068	23,272	144,380	167,652	745,720	5,071.36
MARSHALL	0	0	0	0	0	0	0	0.00
MCPHERSON	1,895,810	2,049,220	3,945,030	304,750	1,787,938	2,092,688	6,037,718	1,432.00
MEADE	0	0	0	0	0	0	0	0.00
MIAMI	345,800	0	345,800	0	0	0	345,800	0.00
MITCHELL	0	133,140	133,140	0	8,069	8,069	141,209	4,214.38
MONTGOMERY	0	377,010	377,010	0	71,743	71,743	448,753	0.00
MORRIS	0	294,960	294,960	0	178,677	178,677	473,637	0.00
MORTON	0	0	0	0	0	0	0	0.00
NEMAHA	108,080	0	108,080	79,919	0	79,919	187,999	0.00
NEOSHO	0	42,860	42,860	0	1,097,838	1,097,838	1,140,698	3,890.00
NESS	0	0	0	0	0	0	0	0.00
NORTON	0	0	0	0	0	0	0	0.00
OSAGE	0	0	0	0	0	0	0	0.00
OSBORNE	0	0	0	0	0	0	0	0.00
OTTAWA	303,920	0	303,920	66,250	0	66,250	370,170	66,250.00
PAWNEE	0	0	0	0	0	0	0	0.00
PHILLIPS	0	0	0	0	0	0	0	0.00
POTTAWATOMIE	0	1,088,930	1,088,930	0	68,712	68,712	1,157,642	0.00
PRATT	0	0	0	0	0	0	0	0.00

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## NOVEMBER 1995 EDX VALUE and IN LIEU-OF COLLECTIONS

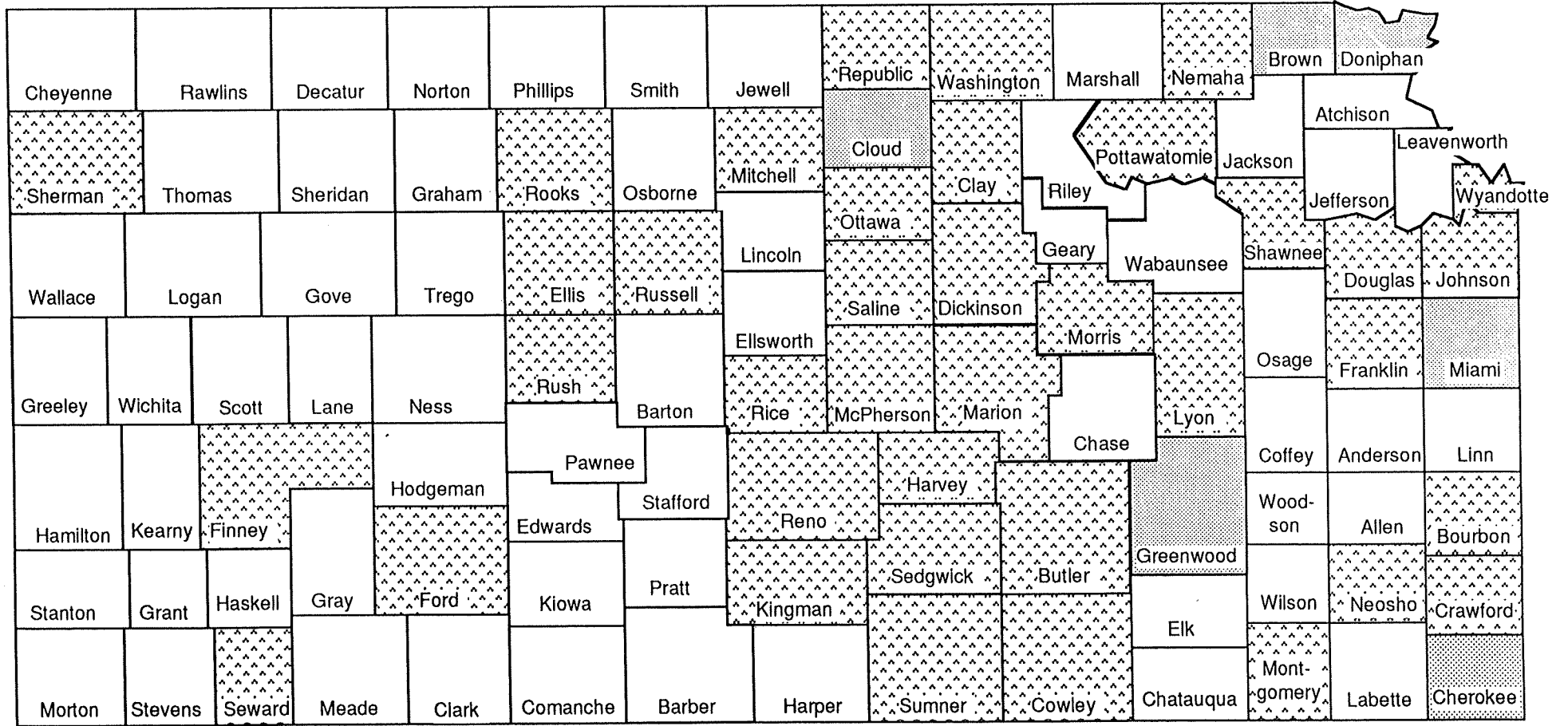
COUNTY NAME	EDX REAL	EDX REAL	EDX REAL	EDX PERSONAL	EDX PERSONAL	EDX PERSONAL	TOTAL EDX	IN LIEU-OF COLLECTIONS NOV. 1995
	(MARKET) RURAL	(MARKET) URBAN	(MARKET) NOV 1995 TOTAL	(MARKET) RURAL	(MARKET) URBAN	(MARKET) NOV 1995 TOTAL		
RAWLINS	0	0	0	0	0	0	0	0.00
RENO	0	1,646,560	1,646,560	0	6,647	6,647	1,653,207	0.00
REPUBLIC	0	62,440	62,440	0	91,994	91,994	154,434	0.00
RICE	0	206,150	206,150	0	83,522	83,522	289,672	0.00
RILEY	0	0	0	0	0	0	0	0.00
ROOKS	938,410	0	938,410	407,473	0	407,473	1,345,883	0.00
RUSH	11,619	33,259	44,878	12,735	16,108	28,843	73,721	0.00
RUSSELL	0	204,110	204,110	0	153,876	153,876	357,986	0.00
SALINE	1,680,110	625,508	2,305,618	24,752,206	35,237	24,787,443	27,093,061	0.00
SCOTT	0	0	0	0	0	0	0	0.00
SEDGWICK	686,070	7,785,464	8,471,534	0	9,143,660	9,143,660	17,615,194	0.00
SEWARD	7,950,400	0	7,950,400	8,332	0	8,332	7,958,732	0.00
SHAWNEE	0	894,246	894,246	0	433,263	433,263	1,327,509	0.00
SHERIDAN	0	0	0	0	0	0	0	0.00
SHERMAN	1,032,500	0	1,032,500	5,059,075	0	5,059,075	6,091,575	123,708.75
SMITH	0	0	0	0	0	0	0	0.00
STAFFORD	0	0	0	0	0	0	0	0.00
STANTON	0	0	0	0	0	0	0	0.00
STEVENS	0	0	0	0	0	0	0	0.00
SUMNER •	1,049,630	393,513	1,443,143	1,210,765	0	1,210,765	2,653,908	6,715.20
THOMAS	0	0	0	0	0	0	0	0.00
TREGO	0	0	0	0	0	0	0	0.00
WABAUNSEE	0	0	0	0	0	0	0	0.00
WALLACE	0	0	0	0	0	0	0	0.00
WASHINGTON	0	23,850	23,850	0	9,293	9,293	33,143	0.00
WICHITA	0	0	0	0	0	0	0	0.00
WILSON	0	0	0	0	0	0	0	0.00
WOODSON	0	0	0	0	0	0	0	0.00
WYANDOTTE	0	15,008,920	15,008,920	0	13,665,415	13,665,415	28,674,335	0.00
STATE TOTALS	26,675,121	134,380,261	161,055,382	37,677,630	65,152,619	102,830,249	263,885,631	843,484.95

• Changed after November certification

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### Counties with Economic Development Properties (November 1995 Certification)



Real Estate
  Personal Property
  Real & Personal Property

4  
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NOVEMBER 1995 IRB VALUE and IN LIEU-OF COLLECTIONS

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COUNTY NAME	IRB REAL (MARKET) RURAL	IRB REAL (MARKET) URBAN	IRB REAL (MARKET) NOV 1995 TOTAL	IRB PERSONAL (MARKET) RURAL	IRB PERSONAL (MARKET) URBAN	IRB PERSONAL (MARKET) NOV 1995 TOTAL	TOTAL IRB	IN LIEU-OF COLLECTIONS NOV. 1995
ALLEN	0	55,980	55,980	0	55,501	55,501	111,481	0.00
ANDERSON	0	310,830	310,830	0	265,700	265,700	576,530	0.00
ATCHISON	0	0	0	0	0	0	0	0.00
BARBER	0	0	0	0	0	0	0	0.00
BARTON	34,560	5,821,490	5,856,050	1,460,405	0	1,460,405	7,316,455	25,000.00
BOURBON	478,140	7,431,790	7,909,930	0	2,065,702	2,065,702	9,975,632	0.00
BROWN	0	584,680	584,680	0	74,432	74,432	659,112	0.00
BUTLER	29,246,940	4,964,820	34,211,760	1,862,575	2,077,789	3,940,364	38,152,124	40,000.00
CHASE	0	0	0	0	0	0	0	0.00
CHAUTAUGUA	0	0	0	0	0	0	0	0.00
CHEROKEE	189,010	0	189,010	291,549	0	291,549	480,559	0.00
CHEYENNE	0	0	0	0	0	0	0	0.00
CLARK	0	0	0	0	0	0	0	0.00
CLAY	0	0	0	0	0	0	0	0.00
CLOUD	0	1,495,910	1,495,910	0	0	0	1,495,910	6,000.00
COFFEY	0	0	0	0	0	0	0	0.00
COMANCHE	0	0	0	0	0	0	0	0.00
COWLEY	1,430,140	907,310	2,337,450	0	0	0	2,337,450	212,343.81
CRAWFORD	0	0	0	0	0	0	0	0.00
DECATUR	0	0	0	0	0	0	0	0.00
DICKINSON	0	0	0	0	0	0	0	0.00
DONIPHAN	0	0	0	0	0	0	0	0.00
DOUGLAS	0	38,666,820	38,666,820	0	3,405,905	3,405,905	42,072,725	533,600.75
EDWARDS	0	0	0	0	0	0	0	0.00
ELK	0	0	0	0	0	0	0	0.00
ELLIS	0	0	0	0	0	0	0	0.00
ELLSWORTH	0	0	0	0	0	0	0	0.00
FINNEY	958,390	5,863,220	6,821,610	79,788	112,694	192,482	7,014,092	139,740.19
FORD	0	0	0	0	0	0	0	0.00
FRANKLIN	0	1,447,890	1,447,890	0	4,008,124	4,008,124	5,456,014	2,200.00
GEARY	0	1,073,780	1,073,780	0	0	0	1,073,780	0.00
GOVE	262,470	0	262,470	0	0	0	262,470	0.00
GRAHAM	0	0	0	0	0	0	0	0.00
GRANT	0	0	0	0	0	0	0	0.00
GRAY	0	0	0	0	0	0	0	0.00
GREELEY	0	0	0	0	0	0	0	0.00
GREENWOOD	0	112,890	112,890	0	0	0	112,890	0.00
HAMILTON	0	0	0	0	0	0	0	0.00

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**NOVEMBER 1995 IRB VALUE and IN LIEU-OF COLLECTIONS**

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COUNTY NAME	IRB REAL (MARKET)	IRB REAL (MARKET)	IRB REAL (MARKET)	IRB PERSONAL (MARKET)	IRB PERSONAL (MARKET)	IRB PERSONAL (MARKET)	TOTAL IRB	IN LIEU-OF COLLECTIONS NOV. 1995
	RURAL	URBAN	NOV 1995 TOTAL	RURAL	URBAN	NOV 1995 TOTAL		
HARPER	724,077	0	724,077	256,183	0	256,183	980,260	0.00
HARVEY	6,950	15,299,290	15,306,240	0	500,678	500,678	15,806,918	0.00
HASKELL	0	0	0	0	0	0	0	0.00
HODGEMAN	0	0	0	0	0	0	0	0.00
JACKSON	0	0	0	0	0	0	0	0.00
JEFFERSON	0	881,320	881,320	0	0	0	881,320	0.00
JEWELL	0	0	0	0	0	0	0	0.00
JOHNSON	0	4,614,060	4,614,060	0	224,170	224,170	4,838,230	0.00
KEARNY	0	0	0	0	0	0	0	0.00
KINGMAN	0	1,927,680	1,927,680	328,185	0	328,185	2,255,865	0.00
KIOWA	0	0	0	0	0	0	0	0.00
LABETTE	36,620	645,010	681,630	0	0	0	681,630	0.00
LANE	0	0	0	0	0	0	0	0.00
LEAVENWORTH	0	7,634,670	7,634,670	0	0	0	7,634,670	3,746.19
LINCOLN	0	333,460	333,460	0	55,249	55,249	388,709	0.00
LINN	0	0	0	0	0	0	0	0.00
LOGAN	0	0	0	0	0	0	0	0.00
LYON	0	291,050	291,050	0	0	0	291,050	0.00
MARION	0	734,504	734,504	0	66,299	66,299	800,803	0.00
MARSHALL	208,520	716,500	925,020	17,411	0	17,411	942,431	2,448.69
MCPHERSON	2,080,950	2,068,470	4,149,420	1,882,556	1,007,935	2,890,491	7,039,911	32,459.39
MEADE	0	0	0	0	0	0	0	0.00
MIAMI	0	0	0	0	0	0	0	0.00
MITCHELL	0	0	0	0	0	0	0	0.00
MONTGOMERY	1,244,960	2,497,850	3,742,810	41,429,835	14,119	41,443,954	45,186,764	7,039.21
MORRIS	0	0	0	0	0	0	0	0.00
MORTON	0	0	0	0	0	0	0	0.00
NEMAHA	0	679,150	679,150	0	36	36	679,186	2,200.00
NEOSHO	0	0	0	0	297,023	297,023	297,023	0.00
NESS	0	0	0	0	0	0	0	0.00
NORTON	0	0	0	0	0	0	0	0.00
OSAGE	5,120	1,243,430	1,248,550	0	101,501	101,501	1,350,051	44,000.00
OSBORNE	0	0	0	0	0	0	0	0.00
OTTAWA	0	0	0	0	0	0	0	0.00
PAWNEE	0	0	0	0	0	0	0	0.00
PHILLIPS	0	0	0	0	0	0	0	0.00
POTTAWATOMIE	0	242,500	242,500	0	0	0	242,500	0.00
PRATT	0	0	0	0	0	0	0	0.00

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**NOVEMBER 1995 IRB VALUE and IN LIEU-OF COLLECTIONS**

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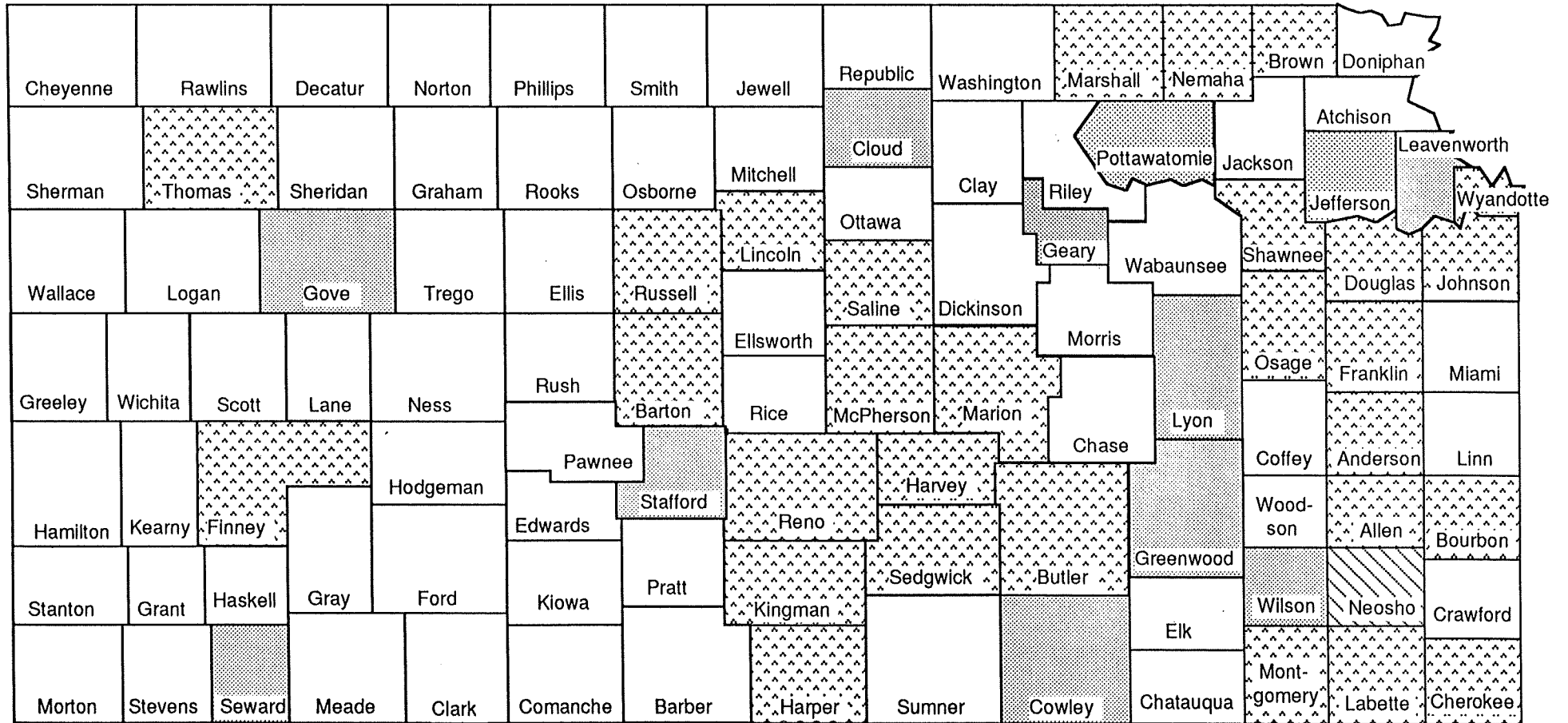
COUNTY NAME	IRB REAL	IRB REAL	IRB REAL	IRB PERSONAL	IRB PERSONAL	IRB PERSONAL	TOTAL IRB	IN LIEU-OF COLLECTIONS NOV. 1995
	(MARKET) RURAL	(MARKET) URBAN	(MARKET) NOV 1995 TOTAL	(MARKET) RURAL	(MARKET) URBAN	(MARKET) NOV 1995 TOTAL		
RAWLINS	0	0	0	0	0	0	0	0.00
RENO	0	9,513,579	9,513,579	0	408,414	408,414	9,921,993	3,067.61
REPUBLIC	0	0	0	0	0	0	0	0.00
RICE	0	0	0	0	0	0	0	0.00
RILEY	0	0	0	0	0	0	0	0.00
ROOKS	0	0	0	0	0	0	0	0.00
RUSH	0	0	0	0	0	0	0	0.00
RUSSELL	0	778,610	778,610	0	54,875	54,875	833,485	0.00
SALINE	0	1,968,450	1,968,450	0	984,117	984,117	2,952,567	0.00
SCOTT	0	0	0	0	0	0	0	0.00
SEDGWICK	105,193,010	147,493,414	252,686,424	6,756,330	862,749,830	869,506,160	1,122,192,584	1,039,822.85
SEWARD	0	2,394,820	2,394,820	0	0	0	2,394,820	0.00
SHAWNEE	7,249,960	5,366,640	12,616,600	9,096,773	2,063,425	11,160,198	23,776,798	334,137.25
SHERIDAN	0	0	0	0	0	0	0	0.00
SHERMAN	0	0	0	0	0	0	0	0.00
SMITH	0	0	0	0	0	0	0	0.00
STAFFORD	0	150,000	150,000	0	0	0	150,000	0.00
STANTON	0	0	0	0	0	0	0	0.00
STEVENS	0	0	0	0	0	0	0	0.00
SUMNER	0	0	0	0	0	0	0	0.00
THOMAS	0	1,551,960	1,551,960	0	192,448	192,448	1,744,408	11,700.00
TREGO	0	0	0	0	0	0	0	0.00
WABAUNSEE	0	0	0	0	0	0	0	0.00
WALLACE	0	0	0	0	0	0	0	0.00
WASHINGTON	0	0	0	0	0	0	0	0.00
WICHITA	0	0	0	0	0	0	0	0.00
WILSON	0	1,292,800	1,292,800	0	0	0	1,292,800	0.00
WOODSON	0	0	0	0	0	0	0	0.00
WYANDOTTE	0	288,293,052	288,293,052	0	121,375,963	121,375,963	409,669,015	2,911,516.80
STATE TOTALS	149,349,817	567,349,679	716,699,496	63,461,590	1,002,161,929	1,065,623,519	1,782,323,015	5,351,022.74

• Changed after November certification

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### Counties with Industrial Revenue Bonds (November 1995 Certification)



 Real Estate     
  Personal Property     
  Real & Personal Property

b 1

1995/1994 EDX/IRB COMPARISON

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COUNTY NAME	TOTAL EDX/IRB			DIFFERENCE		TOTAL EDX/IRB			DIFFERENCE	TOTAL EDX/IRB IN LIEU-OF		DIFFERENCE	
	REAL 1995	REAL 1994				PERSONAL 95	PERSONAL 94			1995	1994		
ALLEN	55,980	0	55,980	100.00%		55,501	0	55,501	100.00%	0.00	0.00	0.00	0.00%
ANDERSON	310,830	194,830	116,000	59.54%		265,700	0	265,700	100.00%	0.00	0.00	0.00	0.00%
ATCHISON	0	609,750	-609,750	-100.00%		0	152,487	-152,487	-100.00%	0.00	53,048.72	-53,048.72	-100.00%
BARBER	0	0	0	0.00%		0	0	0	0.00%	0.00	0.00	0.00	0.00%
BARTON	5,856,050	5,821,490	34,560	0.59%		1,460,405	0	1,460,405	100.00%	25,000.00	25,000.00	0.00	0.00%
BOURBON	10,697,990	4,491,470	6,206,520	138.18%		2,175,825	1,867,174	308,651	16.53%	0.00	0.00	0.00	0.00%
BROWN	869,210	1,726,400	-857,190	-49.65%		74,432	0	74,432	100.00%	0.00	0.00	0.00	0.00%
BUTLER	36,415,050	3,206,060	33,208,990	1035.82%		5,101,983	0	5,101,983	100.00%	40,000.00	40,000.00	0.00	0.00%
CHASE	0	0	0	0.00%		0	0	0	0.00%	0.00	0.00	0.00	0.00%
CHAUTAQUA	0	0	0	0.00%		0	0	0	0.00%	0.00	0.00	0.00	0.00%
CHEPOKEE	2,839,350	0	2,839,350	100.00%		291,549	460,993	-169,444	-36.76%	0.00	0.00	0.00	0.00%
CHEYENNE	0	0	0	0.00%		0	0	0	0.00%	0.00	0.00	0.00	0.00%
CLARK	0	0	0	0.00%		0	0	0	0.00%	0.00	0.00	0.00	0.00%
CLAY	178,370	0	178,370	100.00%		143,276	0	143,276	100.00%	0.00	0.00	0.00	0.00%
CLOUD	1,547,120	1,574,500	-27,380	-1.74%		0	0	0	0.00%	6,000.00	6,000.00	0.00	0.00%
COFFEY	0	0	0	0.00%		0	0	0	0.00%	0.00	0.00	0.00	0.00%
COMANCHE	0	0	0	0.00%		0	0	0	0.00%	0.00	0.00	0.00	0.00%
COWLEY	10,709,550	458,570	10,250,980	2235.42%		2,621,948	0	2,621,948	100.00%	570,807.83	20,259.23	550,548.60	2717.52%
CRAWFORD	12,388,990	9,768,110	2,620,880	26.83%		19,844,444	0	19,844,444	100.00%	122,807.26	13,135.88	109,671.38	834.90%
DECATUR	0	0	0	0.00%		0	0	0	0.00%	0.00	0.00	0.00	0.00%
DICKINSON	800,160	0	800,160	100.00%		32,695	0	32,695	100.00%	0.00	0.00	0.00	0.00%
DONIPHAN	3,855,760	0	3,855,760	100.00%		0	0	0	0.00%	0.00	0.00	0.00	0.00%
DOUGLAS	46,666,715	39,856,250	6,810,465	17.09%		8,216,015	7,183,585	1,032,430	14.37%	533,600.75	529,461.78	4,138.97	0.78%
EDWARDS	0	0	0	0.00%		0	0	0	0.00%	0.00	0.00	0.00	0.00%
ELK	0	0	0	0.00%		0	0	0	0.00%	0.00	0.00	0.00	0.00%
ELLIS	6,595,280	0	6,595,280	100.00%		4,605,624	0	4,605,624	100.00%	0.00	0.00	0.00	0.00%
ELLSWORTH	0	0	0	0.00%		0	0	0	0.00%	0.00	0.00	0.00	0.00%
FINNEY	10,923,710	6,502,040	4,421,670	68.00%		592,732	288,751	303,981	105.27%	212,958.84	185,004.00	27,954.84	15.11%
FORD	7,760,000	8,400,000	-640,000	-7.62%		2,701,792	0	2,701,792	100.00%	32,866.17	22,801.32	10,064.85	44.14%
FRANKLIN	2,291,660	1,733,830	557,830	32.17%		4,153,699	0	4,153,699	100.00%	47,047.16	29,203.59	17,843.57	61.10%
GEARY	1,073,780	587,380	486,400	82.81%		0	0	0	0.00%	0.00	0.00	0.00	0.00%
GOVE	262,470	0	262,470	100.00%		0	0	0	0.00%	0.00	0.00	0.00	0.00%
GRAHAM	0	0	0	0.00%		0	0	0	0.00%	0.00	0.00	0.00	0.00%
GRANT	0	0	0	0.00%		0	0	0	0.00%	0.00	0.00	0.00	0.00%
GRAY	0	0	0	0.00%		0	0	0	0.00%	0.00	0.00	0.00	0.00%
GREELEY	0	0	0	0.00%		0	0	0	0.00%	0.00	0.00	0.00	0.00%
GREENWOOD	317,010	0	317,010	100.00%		0	0	0	0.00%	0.00	0.00	0.00	0.00%
HAMILTON	0	0	0	0.00%		0	0	0	0.00%	0.00	0.00	0.00	0.00%
HARPER	724,077	0	724,077	100.00%		256,183	431,606	-175,423	-40.64%	0.00	0.00	0.00	0.00%
HARVEY	17,131,470	0	17,131,470	100.00%		648,481	0	648,481	100.00%	0.00	0.00	0.00	0.00%
HASKELL	0	0	0	0.00%		0	0	0	0.00%	0.00	0.00	0.00	0.00%
HODGEMAN	0	0	0	0.00%		0	419	-419	-100.00%	0.00	0.00	0.00	0.00%
JACKSON	0	0	0	0.00%		0	0	0	0.00%	0.00	0.00	0.00	0.00%
JEFFERSON	881,320	881,320	0	0.00%		0	0	0	0.00%	0.00	0.00	0.00	0.00%
JEWELL	0	0	0	0.00%		0	0	0	0.00%	0.00	0.00	0.00	0.00%
JOHNSON	53,883,760	22,873,018	31,010,742	135.58%		5,257,335	405,145	4,852,190	1197.64%	0.00	0.00	0.00	0.00%
KEARNY	0	0	0	0.00%		0	0	0	0.00%	0.00	0.00	0.00	0.00%
KINGMAN	2,433,580	0	2,433,580	100.00%		2,031,131	0	2,031,131	100.00%	0.00	0.00	0.00	0.00%

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1995/1994 EDX/IRB COMPARISON

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COUNTY NAME	TOTAL EDX/IRB		DIFFERENCE		TOTAL EDX/IRB				TOTAL EDX/IRB IN LIEU-OF		DIFFERENCE		
	REAL 1995	REAL 1994			PERSONAL 95	PERSONAL 94	DIFFERENCE		1995	1994			
KIOWA	0	432,070	-432,070	-100.00%	0	0	0	0.00%	0.00	0.00	0.00	0.00	0.00%
LABETTE	681,630	2,211,200	-1,529,570	-69.17%	0	0	0	0.00%	0.00	0.00	0.00	0.00	0.00%
LANE	0	0	0	0.00%	0	0	0	0.00%	0.00	0.00	0.00	0.00	0.00%
LEAVENWORTH	7,634,670	7,916,050	-281,380	-3.55%	0	0	0	0.00%	3,746.19	34,242.00	-30,495.81	-89.06%	
LINCOLN	333,460	327,270	6,190	1.89%	55,249	0	55,249	100.00%	0.00	0.00	0.00	0.00	0.00%
LINN	0	0	0	0.00%	0	0	0	0.00%	0.00	0.00	0.00	0.00	0.00%
LOGAN	0	0	0	0.00%	0	0	0	0.00%	0.00	0.00	0.00	0.00	0.00%
LYON	1,217,070	879,340	337,730	38.41%	447,730	0	447,730	100.00%	0.00	0.00	0.00	0.00	0.00%
MARION	1,312,572	577,108	735,464	127.44%	233,951	312,032	-78,081	-25.02%	5,071.36	5,089.94	-18.58	-0.37%	
MARSHALL	925,020	208,520	716,500	343.61%	17,411	44,240	-26,829	-60.64%	2,448.69	2,030.13	418.56	20.62%	
MCPHERSON	8,094,450	2,806,870	5,287,580	188.38%	4,983,179	7,062,213	-2,079,034	-29.44%	33,891.39	12,911.97	20,979.42	162.48%	
MEADE	0	0	0	0.00%	0	0	0	0.00%	0.00	0.00	0.00	0.00	0.00%
MIAMI	345,800	0	345,800	100.00%	0	0	0	0.00%	0.00	0.00	0.00	0.00	0.00%
MITCHELL	133,140	134,380	-1,240	-0.92%	8,069	0	8,069	100.00%	4,214.38	4,243.24	-28.86	-0.68%	
MONTGOMERY	4,119,820	5,240,260	-1,120,440	-21.38%	41,515,697	41,408,187	107,510	0.26%	7,039.21	2,236.34	4,802.87	214.76%	
MORRIS	294,960	555,070	-260,110	-46.86%	178,677	172,136	6,541	3.80%	0.00	0.00	0.00	0.00	0.00%
MORTON	0	0	0	0.00%	0	0	0	0.00%	0.00	0.00	0.00	0.00	0.00%
NEMAHA	787,230	107,220	680,010	634.22%	79,955	0	79,955	100.00%	2,200.00	2,200.00	0.00	0.00%	
NEOSHO	42,860	0	42,860	100.00%	1,394,861	793,741	601,120	75.73%	3,890.00	1,500.00	2,390.00	159.33%	
NESS	0	0	0	0.00%	0	0	0	0.00%	0.00	0.00	0.00	0.00	0.00%
NORTON	0	0	0	0.00%	0	0	0	0.00%	0.00	0.00	0.00	0.00	0.00%
OSAGE	1,248,550	2,748,930	-1,500,380	-54.58%	101,501	84,887	16,614	19.57%	44,000.00	0.00	44,000.00	100.00%	
OSBORNE	0	0	0	0.00%	0	0	0	0.00%	0.00	0.00	0.00	0.00	0.00%
OTTAWA	303,920	0	303,920	100.00%	66,250	0	66,250	100.00%	66,250.00	0.00	66,250.00	100.00%	
PAWNEE	0	0	0	0.00%	0	0	0	0.00%	0.00	0.00	0.00	0.00	0.00%
PHILLIPS	0	0	0	0.00%	0	0	0	0.00%	0.00	0.00	0.00	0.00	0.00%
POTTAWATOMIE	1,331,430	737,080	594,350	80.64%	68,712	55,426	13,286	23.97%	0.00	0.00	0.00	0.00	0.00%
PRATT	0	0	0	0.00%	0	0	0	0.00%	0.00	0.00	0.00	0.00	0.00%
RAWLINS	0	0	0	0.00%	0	0	0	0.00%	0.00	0.00	0.00	0.00	0.00%
RENO	11,160,139	7,677,700	3,482,439	45.36%	415,061	0	415,061	100.00%	3,067.61	81,000.00	-77,932.39	-96.21%	
REPUBLIC	62,440	0	62,440	100.00%	91,994	0	91,994	100.00%	0.00	0.00	0.00	0.00	0.00%
RICE	206,150	461,260	-255,110	-65.31%	83,522	0	83,522	100.00%	0.00	0.00	0.00	0.00	0.00%
RILEY	0	0	0	0.00%	0	0	0	0.00%	0.00	0.00	0.00	0.00	0.00%
ROOKS	938,410	0	938,410	100.00%	407,473	0	407,473	100.00%	0.00	0.00	0.00	0.00	0.00%
RUSH	44,878	0	44,878	100.00%	28,843	0	28,843	100.00%	0.00	0.00	0.00	0.00	0.00%
RUSSELL	982,720	952,200	30,520	3.21%	208,751	0	208,751	100.00%	0.00	0.00	0.00	0.00	0.00%
SALINE	4,274,068	5,732,060	-1,457,992	-25.44%	25,771,560	2,043,653	23,727,907	1161.05%	0.00	9,258.24	-9,258.24	-100.00%	
SCOTT	0	0	0	0.00%	0	0	0	0.00%	0.00	0.00	0.00	0.00	0.00%
SEDGWICK	261,157,958	176,088,144	85,069,814	48.31%	878,649,820	522,020,510	356,629,310	68.32%	1,039,822.85	1,069,702.79	-29,879.94	-2.79%	
SEWARD	10,345,220	8,955,620	1,389,600	15.52%	8,332	3,382	4,950	146.36%	0.00	75.68	-75.68	-100.00%	
SHAWNEE	13,510,846	10,373,560	3,137,286	30.24%	11,593,461	18,443,897	-6,850,436	-37.14%	334,137.25	364,305.11	-30,167.86	-8.28%	
SHERIDAN	0	0	0	0.00%	0	0	0	0.00%	0.00	0.00	0.00	0.00	0.00%
SHERMAN	1,032,500	0	1,032,500	100.00%	5,059,075	5,498,496	-439,421	-7.99%	123,708.75	107,455.13	16,253.62	15.13%	
SMITH	0	162,540	-162,540	-100.00%	0	0	0	0.00%	0.00	0.00	0.00	0.00	0.00%
STAFFORD	150,000	0	150,000	100.00%	0	0	0	0.00%	0.00	0.00	0.00	0.00	0.00%
STANTON	0	0	0	0.00%	0	0	0	0.00%	0.00	0.00	0.00	0.00	0.00%
STEVENS	0	0	0	0.00%	0	0	0	0.00%	0.00	0.00	0.00	0.00	0.00%
SUMNER	1,443,143	0	1,443,143	100.00%	1,210,765	0	1,210,765	100.00%	6,715.20	7,610.98	-895.78	-11.77%	

1995/1994 EDX/IRB COMPARISON

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COUNTY NAME	TOTAL EDX/IRB REAL				TOTAL EDX/IRB PERSONAL				TOTAL EDX/IRB IN LIEU-OF		TOTAL EDX/IRB IN LIEU-OF	
	1995	1994	DIFFERENCE	%	95	94	DIFFERENCE	%	1995	1994	DIFFERENCE	%
THOMAS *	1,551,960	1,551,960	0	0.00%	192,448	0	192,448	100.00%	11,700.00	11,700.00	0.00	0.00%
TREGO	0	0	0	0.00%	0	0	0	0.00%	0.00	0.00	0.00	0.00%
WABAUNSEE	0	0	0	0.00%	0	0	0	0.00%	0.00	0.00	0.00	0.00%
WALLACE	0	0	0	0.00%	0	0	0	0.00%	0.00	0.00	0.00	0.00%
WASHINGTON	23,850	0	23,850	100.00%	9,293	0	9,293	100.00%	0.00	0.00	0.00	0.00%
WICHITA	0	0	0	0.00%	0	0	0	0.00%	0.00	0.00	0.00	0.00%
WILSON	1,292,800	0	1,292,800	100.00%	0	0	0	0.00%	0.00	0.00	0.00	0.00%
WOODSON	0	0	0	0.00%	0	0	0	0.00%	0.00	0.00	0.00	0.00%
WYANDOTTE	303,301,972	294,337,070	8,964,902	3.05%	135,041,378	130,111,716	4,929,662	3.79%	2,911,516.80	2,830,083.23	81,433.57	2.88%
STATE TOTALS	877,754,878	639,858,500	237,896,378	37.18%	1,168,453,768	738,844,676	429,609,092	58.15%	6,194,507.69	5,469,559.30	724,948.39	13.25%

\* Changed after November certification

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