

MINUTES OF THE HOUSE COMMITTEE ON TAXATION..

The meeting was called to order by Chairperson Phill Kline at 10:00 a.m. on April 28, 1998 in Room 316-S of the Capitol.

All members were present except: Rep. Jim Garner

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

Conferees appearing before the committee:
Dan Hermes, Director of Governmental Affairs
Mark Beck, Department of Revenue
Carl Blume, Shawnee County Appraiser
Marion Johnson, Douglas County Appraiser
John Bowen, Lawrence
Don Cashatt, Baldwin City
Larry Kipp, Lawrence
Karen France, Kansas Association of Realtors
Sandy Bengel, Topeka
Richard Rodewald, Eudora
Paul Fleener, Kansas Farm Bureau
LewJene Schneider, Kansas Livestock Association

Others attending: See attached list

Chair reviewed the reason for calling the special meeting and hearing- there are two issues developing swiftly relating to property taxes throughout our state. The first issue is a change in the calculation of agricultural use values. The Property Valuation Division has determined to utilize soil maps in determination of use values and eliminate consideration in many instances of adverse conditions on property in determining value. This would result in a dramatic shift in values and that entails dramatic increases from last year to this year as relates to some agricultural values. It is important that the Property Valuation Division inform the committee as to the rationale of their decision so we can contemplate the policy direction that is desired of the legislature. The second issue that has been developing is that some appraisers at the county level are using property listing in determining fair market value. I believe this committee will want to consider legislative remedies but we will not be taking action today.

Legislative Research staff memos were distributed to the committee. (Attachment 1) and (Attachment 2)

Chair called on:

Dan Hermes, Director of Government Affairs, spoke on behalf of the Governor. It has come to the Governor's attention that some agricultural land has had considerable increases in use value. The Governor is personally committed to finding out where the problems are and to make sure those problems are addressed. The first step is to offer potential solutions to those problems. There are four: (1) PVD directive will ensure that productivity is reflected in a formula (2) members of the cabinet will be visiting with county appraisers to find out where the problems are and address them; (3) in areas where problems have been addressed but there are still significant increases in property values, the Governor wants to extend and modify the current circuit breakers we have in law for ag landowners and residential owners; (4) continued identification of problem areas.

Chair opened hearing on:

Residential Appraisals Issue

Mark Beck, Department of Revenue
Outlined proposed bill which would provide a refund of property taxes. (Attachment 3)

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON TAXATION, ROOM 519-S Statehouse, at 9:00 a.m. on April 28, 1998.

Carl Blume, Shawnee County Appraiser

On questioning from the committee, Mr. Blume stated that factoring the selling price into the value is not done when setting the appraised value of property. Board of Realtors listings are not accessible to their office. Their role is to appraise property at fair market value not to protect the tax base. Comparables are available to taxpayers on request. Properties are inspected every four years. If a property is put on the market, selling price is compared with appraised value.

Marion Johnson, Douglas County Appraiser

On questioning, responded when a property is listed for sale, the selling price is a tool used to establish value. Their office receives hard copy of listing and sales but are not on computer. He also said their role is to find fair market value.

Committee recessed for lunch and returned at 1:00 p.m.

John Bowen, Lawrence

Homeowner who listed his house with realtor for \$164,500 but did not sell, however his appraisal raised from \$105,000 to \$156,300 on Jan. 1, 1998. He was told by the appraiser they used Code 3.

Legislative Research staff were directed to obtain definition of Code 3. (Attachment 4) (See addendum at end of these minutes and Attachment 14.)

Don Cashatt, Baldwin City (Attachment 5)

Mr. Cashatt reviewed his case on property formerly owned in Lawrence.

Larry Kipp, Lawrence (Attachment 6)

Sandy Bengel, Topeka (Attachment 7)

Mark Beck was recalled for further clarification on procedures used by appraisers in reaching appraised value of residences.

Chair concluded testimony on residential appraisals.

Opened hearing on:

Agricultural Use Value Appraisal Issue

Mark Beck, Department of Revenue

Explained the calculations used in reaching ag use values. He noted a "Use" committee has provided much help in determining use value. He provided the following information: (1) calculating agricultural land use value (Attachment 8); (2) Consent agreement and order (Attachment 9); (3) General information about the soil rating for plant growth index (Attachment 10); and (4) 98 Ag Use Parcel Changes (Attachment 11). Committee requested further information from PVD on soil bank use in valuing land parcels.

Much concern on the consent agreement and order issued by Attorney General Carla Stovall.

A memorandum from Governor Graves dated April 27, 1998 regarding Agriculture Land Use Value was distributed. (Attachment 12)

Richard Rodewald, Eudora

Summarized court cases he has been and is involved in and his appraisal of soil maps and how they were produced.

Don Cashatt, Baldwin City

Brief comments regarding appraisal procedures.

Paul Fleener, Kansas Farm Bureau

Mr. Fleener provided a brief history on the use value method of determining land value. He noted generation of income is what use value is all about.

LewJene Schneider, Kansas Livestock Association (Attachment 13)

Chair concluded the hearing and noted no action would be taken at this time.

CONTINUATION SHEET

MINUTES OF THE HOUSE COMMITTEE ON TAXATION, ROOM 519-S Statehouse, at 9:00 a.m. on April 28, 1998.

Adjournment.

Attachments - 13

Addendum: The Department Of Revenue transmitted the attached response to the request from Legislative Research Department as referred to early in these minutes under Attachment 4. (Attachment 14)

TAXATION COMMITTEE GUEST LIST

DATE: **APRIL 28, 1998**

NAME	REPRESENTING
Randy Allen	Ks. Association of Counties
Judy Males	Ks. Assn of Counties
Jeffrey [unclear]	Harvey County
Walter [unclear]	KMHA
County of Caldwell	Topeka Chamber of Commerce
Astley Shevard	Overland Park Chamber
RICHARD FORDWALD	TAXPAYERS 1035/157
Julie L. [unclear]	SBLF
James A. Stokes Jr	Board Member Douglas County Prop Owners Assn
Don Cashatt	Co-Chair - Douglas County Property Owners Assn
Larry Kipp	Douglas Co. Property Owners Assn.
Steve [unclear]	Ks Taxpayers Network
Janet [unclear]	Kansas Farmer Magazine
Alan Steppat	Pete McGill & Associates
Rep. [unclear]	Lawrence
KAREN FRANCE	Ks Assoc. of REALTORS
REP. BRENDA LANDWEHR	LEGISLATURE - WICHITA
Leatrice Schneider	Ks LIVESTOCK Assoc.

KANSAS LEGISLATIVE RESEARCH DEPARTMENT

Rm. 545N-Statehouse, 300 SW 10th Ave.
Topeka, Kansas 66612-1504
(785) 296-3181 ♦ FAX (785) 296-3824

KSLegRes@lr01.wpo.state.ks.us

<http://www.kumc.edu/kansas/ksleg/KLRD/klrd.html>

April 13, 1998

To: House Taxation Committee
From: Chris W. Courtwright, Principal Analyst
Re: Meeting on Tuesday, April 28

The Chairman asked me to remind you of the meeting scheduled for April 28—the day before the resumption of the veto session—at 10:00 a.m. in Room 313-S. At this point, it appears that the meeting will break for lunch at noon before resuming at 1:30 p.m. for at least part of the afternoon.

The meeting will focus on a number of property tax valuation issues, including agricultural land use value issues associated with changes in soil maps and adverse influences, and the discretion PVD has in determining the various components of the use-value formula. Other issues set for discussion include whether it is appropriate for county appraisers to use advertised prices to determine value and whether real estate commissions should be excluded from sales prices for valuation purposes and for purposes of the sales-assessment ratio study.

House Taxation
4-28-98
Attachment 1-1

April 20, 1998

To: Senator Audrey Langworthy
Senator Janis Lee
Representative Phill Kline
Representative Bruce Larkin
Leadership Offices

From: Chris W. Courtwright, Principal Analyst

Re: Impact of New School Finance Estimates on Fiscal Note of S.B. 493

As you know, the estimated State General Fund (SGF) implications of S.B. 493 had been \$245.9 million for FY 1999 and \$317.9 million for FY 2000. Of these amounts, \$70.5 million in FY 1999 and \$120.6 million in FY 2000 had been attributable to the reduced local effort associated with the mill levy reduction to 20 mills. These figures appeared in the explanatory note distributed on the day the bill was being approved in the Legislature and in the "Updated Supplement to Preliminary Summary of Legislation" which was mailed to you recently.

But as a result of our consensus school finance estimating meeting with the Department of Education and the Division of the Budget on April 17, the estimates for total statewide assessed valuation and the cost of the \$20,000 residential exemption have changed slightly from the estimates we had been using since last fall. As a result, the estimated impact of the tax cut to 20 mills is now \$71.2 million for FY 1999 and \$122.2 million for FY 2000. The total size of the SGF implications of S.B. 493 for FY 1999 thus have now been increased to \$246.6 million and the FY 2000 SGF fiscal note has been increased to \$319.5 million.

The enclosed table shows the revised fiscal notes for S.B. 493 disaggregated by source through FY 2003. The updated table also will appear in the final *1998 Summary of Legislation*, which will be published this summer.

CC/jl

Enclosure

#24486.01(4/20/98(9:28AM))

House Taxation
4-28-98
Attachment 2-1

Revised Fiscal Impact of S.B. 493
 (\$ in millions)

	<u>FY 1999</u>	<u>FY 2000</u>	<u>FY 2001</u>	<u>FY 2002</u>	<u>FY 2003</u>
Pick-up estate tax	\$30.500	\$63.300	\$66.400	\$69.800	\$73.300
Standard Deductions	\$18.400	\$14.400	\$14.600	\$15.000	\$15.200
Pers Exemptions \$2,250 non-indexed	\$36.300	\$28.800	\$29.700	\$30.700	\$31.600
Bus machinery and equipment income tax credit	\$16.000	\$25.800	\$28.400	\$31.200	\$34.300
EITC	\$12.600	\$13.400	\$14.000	\$14.300	\$14.600
Singles' Accelerator	\$23.000	\$7.900	---	---	---
Mill levy cut 27 to 20 mills (local effort)	\$71.200	\$122.200	\$128.500	\$134.300	\$139.600
Oil property tax exemptions (local effort)	\$0.197	\$0.327	\$0.327	\$0.327	\$0.327
Food Sales Tax Rebates	\$13.400	\$13.400	\$13.400	\$13.400	\$13.400
Residential Remodeling SGF	\$14.667	\$16.640	\$17.306	\$17.998	\$18.718
Religious SGF	\$4.182	\$4.745	\$4.934	\$5.132	\$5.337
S.B. 250 Educational Institutions SGF	\$0.400	\$0.455	\$0.473	\$0.492	\$0.512
Zoos SGF	\$0.437	\$0.495	\$0.515	\$0.536	\$0.557
Youth Groups SGF	\$1.281	\$1.453	\$1.512	\$1.572	\$1.635
PTAs/PTOs SGF	\$0.326	\$0.370	\$0.384	\$0.400	\$0.416
Broadcast Machinery and Equipment SGF	\$0.543	\$0.616	\$0.640	\$0.666	\$0.693
Humanitarian Dues SGF	\$0.339	\$0.385	\$0.400	\$0.416	\$0.433
Veterans' Dues SGF	\$0.071	\$0.081	\$0.084	\$0.087	\$0.091
Severance S603 SGF	\$1.162	\$3.078	\$3.078	\$3.078	\$3.078
Severance S603 Local Effort	\$0.044	\$0.116	\$0.116	\$0.116	\$0.116
Oil severance tax exemptions SGF	\$1.198	\$1.198	\$1.198	\$1.198	\$1.198
Oil severance tax exemptions (local effort)	\$0.045	\$0.045	\$0.045	\$0.045	\$0.045
Gas severance tax exemptions SGF	\$0.288	\$0.288	\$0.288	\$0.288	\$0.288
Gas severance tax exemptions (local effort)	\$0.011	\$0.011	\$0.011	\$0.011	\$0.011
SGF Receipts	\$175.094	\$196.804	\$197.314	\$206.263	\$215.356
Local Effort Reduction—Mill Levy	\$71.200	\$122.200	\$128.500	\$134.300	\$139.600
Local Effort Reduction—Oil Property Tax	\$0.197	\$0.327	\$0.327	\$0.327	\$0.327
Local Effort Reduction—Oil Severance Tax	\$0.045	\$0.045	\$0.045	\$0.045	\$0.045
Local Effort Reduction—Gas Severance Tax	\$0.011	\$0.011	\$0.011	\$0.011	\$0.011
Local Effort Reduction—S.B. 603 Sev. Tax.	\$0.044	\$0.116	\$0.116	\$0.116	\$0.116
TOTAL SGF IMPLICATIONS	\$246.591	\$319.503	\$326.313	\$341.262	\$355.455
SHF Receipts	\$1.182	\$1.341	\$1.395	\$1.450	\$1.508
CMPTF Receipts (Counties Only)	\$0.100	\$0.172	\$0.172	\$0.172	\$0.172
TOTAL REVENUE IMPLICATIONS	\$247.872	\$321.016	\$327.979	\$342.684	\$357.135

2-2

The Department of revenue would provide a refund of property taxes as follows:

1. For tax year 1997 or 1998, the taxpayer must have agricultural land or a single-family, owner occupied residence that has an appraised valuation for tax purposes that has increased 25% or more from the prior year. The increase in the appraised valuation cannot be due to an improvement. In addition, the increase in the appraised valuation must actually result in a 25% or more increase in property taxes.
2. The taxpayer must timely appeal their notice of value pursuant to K.S.A. 79-1448 and they must complete that appeal. In essence, a taxpayer must, at a minimum, contact the county appraiser and contest the increased valuation of their property. This assures that the value used for determining whether a taxpayer qualifies for a refund is the appropriate value.
3. The taxpayer must apply for a refund to the Division of Taxation. The taxpayer will file an initial application for refund for the first year following a 25% or more increase in valuation. The taxpayer must provide additional information for refunds the second and third year following the initial year of refund. The bill provides a refund that gradually diminishes over time, in order to provide the taxpayer with an adjustment period, not a permanent subsidy from property taxes resulting from a corrected valuation.
4. For the first taxable year a qualifying increase is established, the refund is equal to 80% of the property tax increase attributable to the valuation increase; the second year the refund is equal to 50% of the taxes attributable to such increase, followed by 25% the third year.
5. Only that portion of the property taxes that are associated with an increase in the valuation of property will qualify for refund. Any increase associated with an increase in the mill levy will not qualify for a refund.
6. If the valuation of a property that initially qualified for a refund by virtue of increasing 25% or more actually then decreases in valuation the following second or third year, the amount of refund for the second or third years will be reduced accordingly.

In this proposed bill, the state would provide a refund of property taxes associated with a significant increase in the value of agricultural land or single-family, owner-occupied residential real property. In order to qualify for a refund, a taxpayer must have qualifying property that increases 25% or more in value, and the increase in value must result in a 25% or more increase in property taxes.

Some substantial increases in agricultural land are anticipated in tax year 1998 due to prior inaccurate adjustments. Prior to 1998, county appraisers were left much to their own means to account for certain soil conditions they felt were not addressed by the old productivity groups. While all county appraisers did the best they could under the circumstances, adjustments varied. It is apparent now, with the adoption of the N.R.C.S. soil map units for tax year 1998, that some adjustments were simply inaccurate. In some instances, the removal of an inaccurate adjustment is now causing a substantial increase in value.

In addition, there were some substantial increases in the valuations of homes in 1998 in pocket areas due to a booming real estate market or due to counties making corrections in order to value homes as the law requires, based upon fair market value.

This bill provides a refund if a taxpayer has a qualifying increase in the valuation of their agricultural land or their single-family home and if they appeal their notice of value. The appeal assures that the value qualifying the taxpayer for a refund is indeed the appropriate value.

Because a taxpayer must appeal their notice of value in order to qualify for the refund and the time for such an appeal is limited, the Director of Property Valuation will utilize his statutory authority to extend the deadline for appealing for 30 days beyond the effective date of the bill. In addition we will put counties and taxpayers on notice that the deadline is extended to assure that taxpayers are not deprived of their right to a refund due to a technicality. The Department will also take steps to assure that taxpayers are aware of the availability of a refund.

This bill provides a refund for increases in valuations that occur only for a limited time: tax years 1998 and 1999. The time is limited because the reason for the refund is limited. The primary purpose of the refund is to provide relief from the correction of prior, inaccurate adjustments that have come to light now that the new N.R.C.S. soil map units have been adopted.

KANSAS LEGISLATIVE RESEARCH DEPARTMENT

Rm. 545N-Statehouse, 300 SW 10th Ave.
Topeka, Kansas 66612-1504
(785) 296-3181 ♦ FAX (785) 296-3824

KSLegRes@lr01.wpo.state.ks.us

<http://www.kumc.edu/kansas/ksleg/KLRD/klrd.html>

April 28, 1998

To: Mark Beck, Director of Property Valuation

From: Tom Severn, Principal Analyst



Re: Douglas County Appraiser's Office Use of "Code 3"

The House Committee on Taxation early this afternoon heard testimony to the effect that Douglas County Appraiser's Office was using a "code 3" to designate a property that is or was listed for sale.

This memorandum is to transmit to you in the most timely manner the Committee's request for a list and explanation of the codes used by Douglas County, or, if that is not feasible, an explanation of code 3 or any other code used by the county to utilize listing information in the appraisal process. The Committee is likely to meet tomorrow morning; thus, I must request your most urgent attention to this request.

#24610.01(4/28/98{4:10PM})

House Taxation
4-28-98
Attachment 4-1

House Taxation Committee
Testimony on

Should Listings Determine Valuations

by
Don Cashatt
April 28, 1998

My name is Don Cashatt. I live at 1793 N. 250 Rd., Baldwin City, KS. I wish to thank you Mr. Chairman and members of the Tax Committee for hearing my statement.

My testimony today deals with the listing of my previous home at 2714 Iowa, Lawrence, KS.

In the fall of 1991 Mr. J.R. Demby, a Real Estate agent, contacted me about listing my home. I had no interest in selling and did not list. I was contacted again in December of 1991 by Mr. Demby. His proposition was that he had a hot prospect from out-of-town who would pay up to \$100,000. more than the property was worth, and would I be willing to list the property? I still did not list. On January 17, 1992 I received a letter from Mr. Demby regarding a prospective buyer and a price, along with a number of contingencies (exhibit #1). I still did not list. Mr. Demby again called me on or about April 1, 1993. Again he had a hot, interested buyer from out-of-state. At that time my daughter had recently entered the Real Estate business and had not yet secured her first listing. My response to Mr. Demby was that I would list my property with my daughter and if he had a hot prospect, then both he and my daughter could make some money. I also stated that I would list it so high that I doubted anyone would buy it. I listed my property on April 6, 1993 with Ruth Miller for a 90 day listing at \$365,000. I received no offers and the listing expired.

Much to my surprise, on February 27, 1994 I received a valuation notice of \$201,130. This was an increase of \$128,630., representing an increase of 177%. (exhibit #2)

I promptly contacted a lady at the Appraiser's office regarding the increase. She responded by saying, "well, you did zone it commercial didn't you?" I said "no". She then gave me a comparative list of houses in my area (exhibit #3), for me to compare my property to and asked me to come back if I had any questions. I had questions and did return. At that time she pulled up another computer report (exhibit #4) and responded by saying the report showed a listing of my property for \$365,000., stating that this triggered their action.

This was the beginning of a 2 1/2 year struggle involving Mr. Johnson, Mr. DeItbarn, Mr. Wondrack, the County Commission, the

Board of Tax Appeals, the P.V.D., the County District Court, and the Kansas Court of Appeals.

I believe^dthen, and still believe today, that a listing price should not be used for valuation purposes. It is not becoming to a free society to allow such a practice. The County Appraiser should have no interest in the listing price of property.

I again thank you and will be happy to answer any questions that you may have.

Phone = 832-5289

2

3rd item

4

Council

Deed

DOUGLAS COUNTY, KANSAS
VALUATION NOTICE
FOR TAX YEAR **1994**

THIS IS NOT A TAX BILL

DATE MAILED: 02/25/

PARCEL IDENTIFICATION NUMBER: 023--111--12--0--30--05--003.00--0
PLATE: U12956JB

PROPERTY OWNER:
CASHATT DONALD E
CASHATT MARIAN C
2714 ICWA
LAWRENCE

KS 66046

TRACT DESCRIPTION:
MEADOW LEA ESTATES NO 3 BLK 2
LT 2, LESS HWY TR PER D 283/736
; ALSO LTS 6 & 7 (U12956J, N & P
COMBINED 1987)

TAX-UNIT: 041
PROPERTY ADDRESS:
2714 ICWA

THE REAPPRAISAL OF YOUR PROPERTY HAS BEEN COMPLETED AS REQUIRED BY K.S.A. 79-1476. This letter is your official notification of the county appraiser's estimate of value for your property identified above.

CLASS	APPRAISED MARKET OR USE VALUE			ASSESSED VALUE
	LAND	BUILDING	TOTAL	
R	149,910	51,220	201,130	23,130
TOTAL	149,910	51,220	201,130	23,130

Any taxpayer may complain or appeal the classification or appraisal of the taxpayer's property by giving notification of such dissatisfaction to the county appraiser's office on or before **April 15th**. The county appraiser or the appraiser's designee shall arrange to hold an informal meeting with the aggrieved taxpayer with reference to the property in question.

IMPORTANT

PLEASE READ THE APPEAL INSTRUCTIONS AND EXPLANATION OF ASSESSMENT CLASSIFICATION ON THE REVERSE SIDE OF THIS NOTICE.

If you have questions or wish to appeal, you must first call the Taxpayer Service Number at (913) 832-5196 MONDAY - FRIDAY 8:30 AM - 4:30 P

CLASS	PREVIOUS YEAR'S MARKET OR USE VALUE			ASSESSED VALUE
	LAND	BUILDING	TOTAL	
R	16,240	56,260	72,500	8,335
<u>TOTAL</u>	<u>16,240</u>	<u>56,260</u>	<u>72,500</u>	

1993 COUNTY ASSESSMENT SALES RATIOS
RESIDENTIAL 11.60% VACANT LOT 10.40% COMMERCIAL/IND N/A
AGRICULTURAL 5.60% OTHER 27.50%

Auto Zone

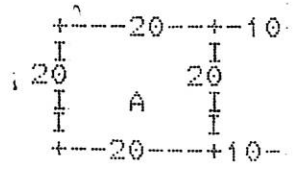
354 020

	SUBJECT	CCMP 1	CCMP 2	CCMP 3	CCMP 4	CCMP 5	
3	PIN	111-120-30	111-120-40	103-070-20	111-120-20	111-120-10	111-120-10
4	CARD/FR CARD	05-003.000	14-014.000	07-004.000	04-004.000	13-013.000	13-015.000
5	STREET NUMBER	0101	9304	8334	9209	9207	9205
6	STREET NAME	IOWA	ALABAMA	LOUISIANA	RIDGE CT	BELLE HAVEN	BELLE HAVEN
7	LAND/BLDG GRP	025 /010	025 /010	025 /010	025 /010	025 /010	025 /010
8	LIVING UNITS	1	1	1	1	1	1
9	MODEL #						
10	CLASS	RU	RU	RU	RU	RU	RU
11	LAND DESCRIPTION						
12	TYPE	3	3	3	3	3	3
13	SIZE (IN ACRES)	0.93	0.94	0.28	0.19	0.18	0.20
14	DWELLING DESCRIPTION	1.0/NO	1.0/NO	1.0/NO	1.0/NO	1.0/NO	1.0/NO
15	STORY # / ATT / CL / NO						
16	EXTERIOR WALL	BRICK	FRAME	ALUM/VINYL	FRAME	FRAME	FRAME
17	STYLE	RANCH	RANCH	RANCH	RANCH	RANCH	RANCH
18	YR BLT/REMOD	954/	969/75	955/	961/	966/85	958/
19	DR/FLY/TCL/R4	02/0/06/1/1	04/1/09/3/0	03/0/05/1/0	03/0/05/1/1	04/0/07/2/1	03/0/05/1/1
20	HEAT	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR	CENTRAL/AIR
21	WSP MT, C/P, MEL, 1/		1, 1/		1, 1/		
22	BASEMENT	CRANL	PART	FULL	NC BASEMENT	FULL	FULL
23	CONDITION	AV	FR	AV	AV	AV	FR
24	1ST FL AREA	1,798	1,580	1,304	1,218	1,160	1,066
25	UPPER LIV ARE	0	0	0	0	0	0
26	TLA W/L FBLA	1,798	1,580	1,304	1,218	1,160	1,066
27	FINISHED BSMT	0	1,422	0	0	0	0
28	REC WEM AREA	0	0	456	0	200	0
29	BSMT GAR CAPA	0	0	0	0	0	0
30	GRADE/DO	C FR	C FR	C- FR	C FR	C FR	C- FR
31	SIZE OF:						
32	DET GARAGE	0	0	0	0	0	0
33	ATTACHED GAR	400	399	0	312	348	266
34	CARPET	0	0	0	153	0	0
35	DECK	0	0	192	0	396	279
36	POOL AREA	0	0	0	0	0	0
37	UPPER PORCH	0	0	0	0	0	0
38	CLOSET AREA	0	170	0	0	0	0
39	PRICING DATA						
40	DWELL'G VALUE	\$51,220	\$73,460	\$37,990	\$37,680	\$44,000	\$35,080
41	TOTAL CBBY	\$210	\$40	\$2,180	\$550	\$1,310	\$1,110
42	LAND VALUE	\$243,760	\$16,340	\$16,550	\$15,570	\$15,460	\$15,680
43	VALUATION						
44	COST APPROX	\$294,980	\$89,800	\$54,540	\$53,250	\$59,460	\$50,760
45	SALE DATE		04/93	04/93	09/92	07/92	05/92
46	SALE PRICE		\$37,000	\$61,900	\$58,000	\$61,000	\$65,490
47	SALE PRICE/SQ. FT.		\$50.63	\$49.00	\$47.62	\$50.90	\$61.44
48	MKT AVG ESTIM	\$293,894	\$84,014	\$60,547	\$57,476	\$69,940	\$55,378
49	ADJUSTED SALE		\$289,880	\$297,248	\$294,418	\$289,954	\$303,507
50	COMPARABILITY		51	83	96	108	121
51	WEIGHTED ESTI	294,091					
52	MARKET ESTI	\$294,100					
53	SSO CONTROL C	1					
54	INDICATOR		***	***	***	***	***

3.

865-5470

yellow black lettering



(060) MAP/RTG 041/ (104) CLASS RU
 (102) LANDUSE 111. (103) LVG UNIT 001
 (105) ZONING RS-1
 (400) TOPO 1
 (410) UTILITIES 1
 (420) ACCESS 1
 (430) FRONTING 8
 (440) LOCATION 6 NBHD OR SPOT
 (450) PARKING TYPE 1 OFF STRE
 QUANTITY 2 ADEQUATE
 PROXIMITY 3 ON SITE

BP PRMT# DATE AMOUNT CODE PURPOSE
 (471) / /
 (472) / /

(481) NOTE-1 LP#365000(322)7/93
 (482) NOTE-2
 (483) NOTE-3

LOW
 (601)
 (602)
 (603)
 (604)
 (605)
 (606)
 (607)
 (608)

LAND INFO ***** (300) NONE

SQ. FT.	#	SQUARE FEET	UPRICE	IFACTOR	VALUE
(311)	1	40.627	369	000%	\$149.910
(312)				%	\$0
(313)				%	\$0

ACREAGE #	ACRES	P	U PRICE	IFACTOR	VALUE	AG VALUE
(321)				%	\$0	\$0
(322)				%	\$0	\$0
(323)				%	\$0	\$0
(324)				%	\$0	\$0
(325)				%	\$0	\$0
(326)				%	\$0	\$0
(327)				%	\$0	\$0
(328)				%	\$0	\$0

(329) TOTAL ACRES

(330) SITE/ADJ VALUE

*****CURR
 COST LAND
 COST BLDG
 TOTAL COS

960 NOW: (I
 AG LAND:
 TOTAL AG:

(901) YEAR REASON
 (902) YEAR REASON

INSPECT DATE
 (461) 0416
 (462) 0527
 (463) 0110
 (464) CONT
 DOORI

MINI LEGAL: MEADOW LEA ESTATES NO 3 BLK 2 LT 2.
 LESS HWY TR PER D 283/736; ALSO LTS
 6 & 7 (U12956J.N & PCOMBINED 1987)

I was first told, after I explain to a clerk in the price was too high, that this would be corrected as in the area that I should drive by and co

Statement to the House Committee on Taxation

**By Larry Kipp, Democrat
Board Member, Douglas County Property Owner's Association, Inc.
1029 North 1750 Wiggins Road,
Lawrence, Kansas 66049**

April 28, 1998

Ladies and Gentlemen of the Committee:

I am Larry Kipp, a resident of rural Douglas County, and I want to thank you for this opportunity to speak to you regarding this important matter.

Symptoms. Diagnosis. Treatment. These are the procedures physicians use when addressing medical dysfunctions and their consequences; and these are the procedures you must use in addressing property tax assessment dysfunctions and their consequences.

Symptoms. Diagnosis. Treatment. What are the symptoms of the alleged dysfunction? First is a proprietary CAMA program, that, by your action, is exempt from the open records act. Second are incomplete explanations by the assessor's office of how property taxes are determined: cost, comparables, and the income approach, we were told. Now it's disclosed that a fourth procedure is employed: anticipatory valuations based on list prices. Incomplete explanations are only one side of the Coin of Obfuscation, the other being dis-information, can that be far behind?

Symptoms. Diagnosis. Treatment. What diagnosis can we make, based on the symptoms of secret property tax calculations, anticipatory valuations, and deceptive explanations? The only inclusive diagnosis is that the current property valuation system is, by laws you made, a state secret that is both protected and abused by energetic, unelected officials with powers that are nearly absolute and unassailable by ordinary taxpayers lacking enormous resources of time, money and investigative prowess.

Symptoms. Diagnosis. Treatment. Given that power corrupts, there are only three possible treatments: elimination of the property tax, continuous and complete public scrutiny, or a valuation cap.

A swift and thorough cleansing is necessary. Not only of the valuation procedure, but of the administrative culture that has permitted, and perhaps, promoted these property valuation abuses.

House Taxation
4-28-98
Attachment 6-1

April 28, 1998

Chairman Phill Kline, House Taxation Members, Ladies and Gentlemen:

My name is Sandy Bengé and I represent JHB Inc. JHB owns three Mobile Home Parks in Shawnee County and is in partnership on four other Parks. This represents approximately 600 families and due to the fact the Mobile Home Parks have **increased in value anywhere from 17% to 173%**, our tenants will have to bear the burden with an increase in rent.

In 1997, Wilcox Mobile Home Park's appraised market value was \$142,390 (see attachment 1). **Today in 1998, one year later, the appraised market value is \$389,000.** I ask myself, **how can this be** -----we have made no upgrades, do not have a swimming pool, no clubhouse, no storage facility, no tennis court, and our tenants have no off-street parking. When I appeared at the informal hearing with the Shawnee County Appraiser's office, I asked the appraiser why or how this increase came about. She informed me that she used the income approach and compared my Mobile Home Park in North Topeka to those in Lawrence, Manhattan and **Kansas City, Missouri.** **Am I correct in stating, by law, the appraiser is to use 3 approaches in determining the appraisal value of such property; COST, MARKET, AND INCOME? If I am correct, why was this not done?**

Per the expenses set forth by Shawnee County, a Mobile Home Park is allowed 20% if the tenant pays for their own water. If the Mobile Home Park pays for the tenants water, than they receive an increase of 25% for expenses, for a total of 45%.

JHB Inc. felt it was unfair to continue to raise rent everytime we received an increase in water so we installed water meters to allow the tenant to control their own usage. JHB Inc. paid a cost of \$145.00 per meter plus labor; received no expense from the County for these and , after installation, are the sole property of the City's now. Other Mobile Home Parks raise rent to offset their increase in the water bills, yet still receive the extra 25% deduction for expenses. Is this fair? We have asked the Shawnee County appraiser to give us a listing of approved expenses, but to no avail.

Expenses that we occur yearly, ^{due} to the fact that most of our Parks are 20 years and older, are constant repairs on the sewer lines, electrical upgrades, etc, that run into thousands and thousands of dollars a year. It takes a numerous amount of lot rents to pay for \$5000.00 worth of upgrades and repairs.

Attached is a comparison of two Mobile Home Parks within Shawnee County (attachment 2).

It is obvious by the appraisal process that the more amenities a Mobile Home Park has, the less the value per site is. How can this be?

Attached is a letter from Representative Vaughn Flora, dated April 17, 1998, to Carl Blume, Shawnee County Appraiser (attachment 3). It addresses several questions regarding the appraisal process. As of this date, I have received no word to what the answers are.

In conclusion, I feel we can all see a terrible injustice in the appraisal process. In my comparables I have a 20 year old Park with no amenities, yet it has a value of \$9966 per pad and another Park with all the frills has a value of \$8515 per pad.

Each year, I spend time and money appealing our taxes. I asked that you strongly consider approving the 1% cap on appraisal values. This will allow me to create a budget over a 5 year period, instead of one that constantly is changing, due to the increase in appraisal values. I would also like to do the business I was set out to do ---- RUN MOBILE HOME PARKS, NOT FIGHT VALUES.



Sandy Bengé

JHB Inc

1940 Wilcox Ct

Topeka, KS 66608

(785) 233-1568

SHAWNEE COUNTY APPRAISER

ATTACHMENT 1

VALUATION NOTICE
TAX YEAR 1998

THIS IS NOT A TAX BILL

PARCEL IDENTIFICATION NUMBER:
089-104-20-0-20-06-002.00-0

PROPERTY OWNER:

J H B INC *6103 SW 39th Circle*
1896 NE BURGESS CT
TUPEKA KS 66608-1189
66610

TRACT DESCRIPTION:

INDEPENDENCE AVE LOT 3-4-5-
6 E V WILCOX SUB ALSO N 1/2
VAC ALLEY ADJ TO ST LOTS L
ESS N 1 FT 50 LOTS

SEC-TWP-RNG: 20-11-16

PROPERTY ADDRESS:

200 NW INDEPENDENCE AVE

TAX UNIT: 007

THE REAPPRAISAL OF YOUR PROPERTY HAS BEEN COMPLETED AS REQUIRED BY K.S.A. 79-1476. This letter is your official notification of the County Appraiser's estimate of value for your property identified above. **NEW VALUE**

1997 APPRAISED MARKET OR USE VALUE			*	1998 APPRAISED MARKET OR USE VALUE		
CLASS	TOTAL	ASSESSED VALUE	*	CLASS	TOTAL	ASSESSED VALUE
RU	142,390	16,375	*	RU	389,000	44,735
	0	0	*		0	0
	0	0	*		0	0
TOTAL	142,390	16,375	*	TOTAL	389,000	44,735

Any taxpayer may appeal the classification or appraisal of the taxpayer's property by giving notice to the County Appraiser's **office on or before April 2**. The county appraiser or the appraiser's designee shall arrange to hold an informal meeting with the taxpayer.

IMPORTANT

PLEASE READ THE APPEAL INSTRUCTIONS AND EXPLANATION OF ASSESSMENT CLASSIFICATION ON THE REVERSE SIDE OF THIS NOTICE.

If you have questions or wish to appeal, you must first call the Taxpayer Service Number at (913) 232-4461

DATE MAILED: 03/02/98 LUG: 14 NBHD: 302.3 VALUATION AREA:



SHAWNEE COUNTY APPRAISER
1515 NW Saline
Topeka, Kansas 66618-2844

NOTIFICATION OF INFORMAL MEETING RESULTS
 TAX YEAR 1998
 OFFICE OF THE COUNTY APPRAISER, SHAWNEE CO., KANSAS
 THIS IS NOT A TAX BILL

PARCEL IDENTIFICATION NUMBER:
 089-104-20-0-20-06-002.00-C

PROPERTY OWNER:
 J H B INC
 1896 NE BURGESS CT
 TOPEKA KS 66608-1189

LOT(S) 3 + BLOCK
 SUBD: E V WILCOX SUB
 INDEPENDENCE AVE LOT 3-4-5-6 E V WI
 LCOX SUB ALSO N 1/2 VAC ALLEY ADJ T
 O ST LOTS LESS N 1 FT SD LOTS

TAX UNIT: 007

PROPERTY ADDRESS:
 00200 W INDEPENDENCE

AGENT:

IN REFERENCE TO THE HEARING ON THE ABOVE PROPERTY HELD ON 03/18

COUNTY APPRAISER'S FINAL DECISION

* "APPRAISED MARKET OR USE VALUE" *				
* CLASS	LAND	BUILDING	TOTAL	*
* RU	125,500	263,500	389,000	*
*	0	0	0	*
*	0	0	0	*
*				*
* TOTAL	125,500	263,500	389,000	*

NO DOCUMENTATION PRESENTED FOR CONSIDERATION - NO CHANGE IN VALUE.

IF YOU ARE NOT SATISFIED WITH THE APPRAISER'S FINAL DECISION, YOU MAY FURTHER APPEAL THIS PROPERTY BY CALLING THE COUNTY CLERK WITHIN 18 DAYS OF THE MAILING DATE AT (785) 233-8200, EXTENSION 4155. AN APPOINTMENT WILL BE SET UP, A FORMAL APPEAL FORM WILL BE MAILED TO YOU AND THE FORM MUST BE COMPLETED AND RETURNED PRIOR TO THE SCHEDULED HEARINGS.

IF YOU HAVE FURTHER QUESTIONS ABOUT THE FORMAL APPEAL PROCESS, PLEASE CALL THE COUNTY CLERK AT (785) 233-8200, EXTENSION 4155.

ATTACHMENT 2

PARK - A

Investment Class = B
Inground Pool
Tennis Court
Basketball Court
Off-Street Parking
Clubhouse
Paved Storage Facility for Campers, etc

APPRAISAL VALUE
\$8515 PER PAD

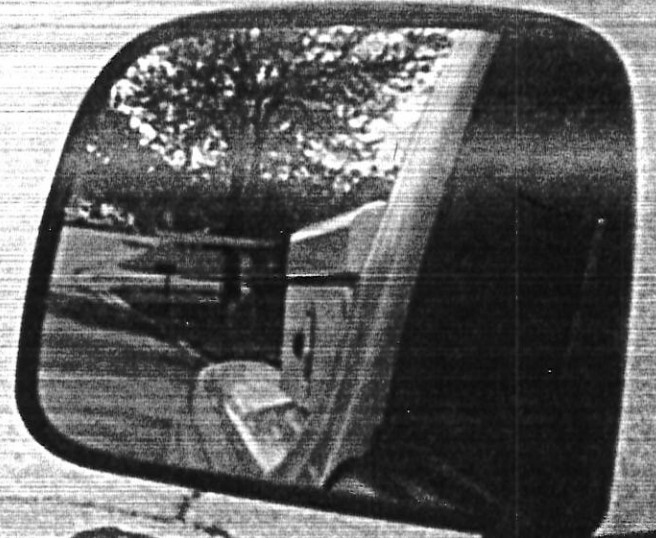
WILCOX PARK

Investment Class = C
No Pool
No Tennis Court
No Basketball Court
Parking on street only
No Clubhouse
No Storage Facility

APPRAISAL VALUE
\$9966 PER PAD

7-6

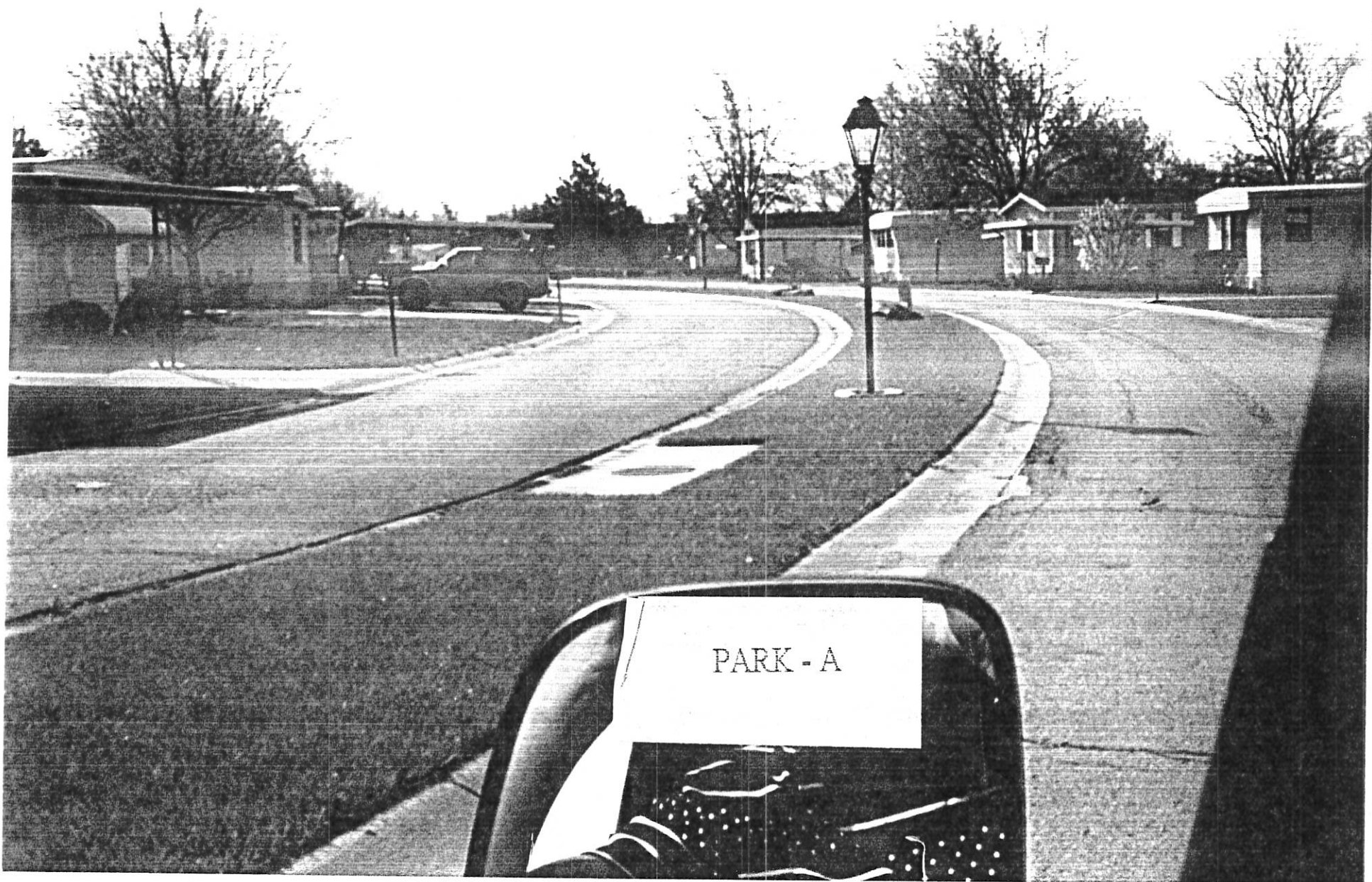
PARK - A

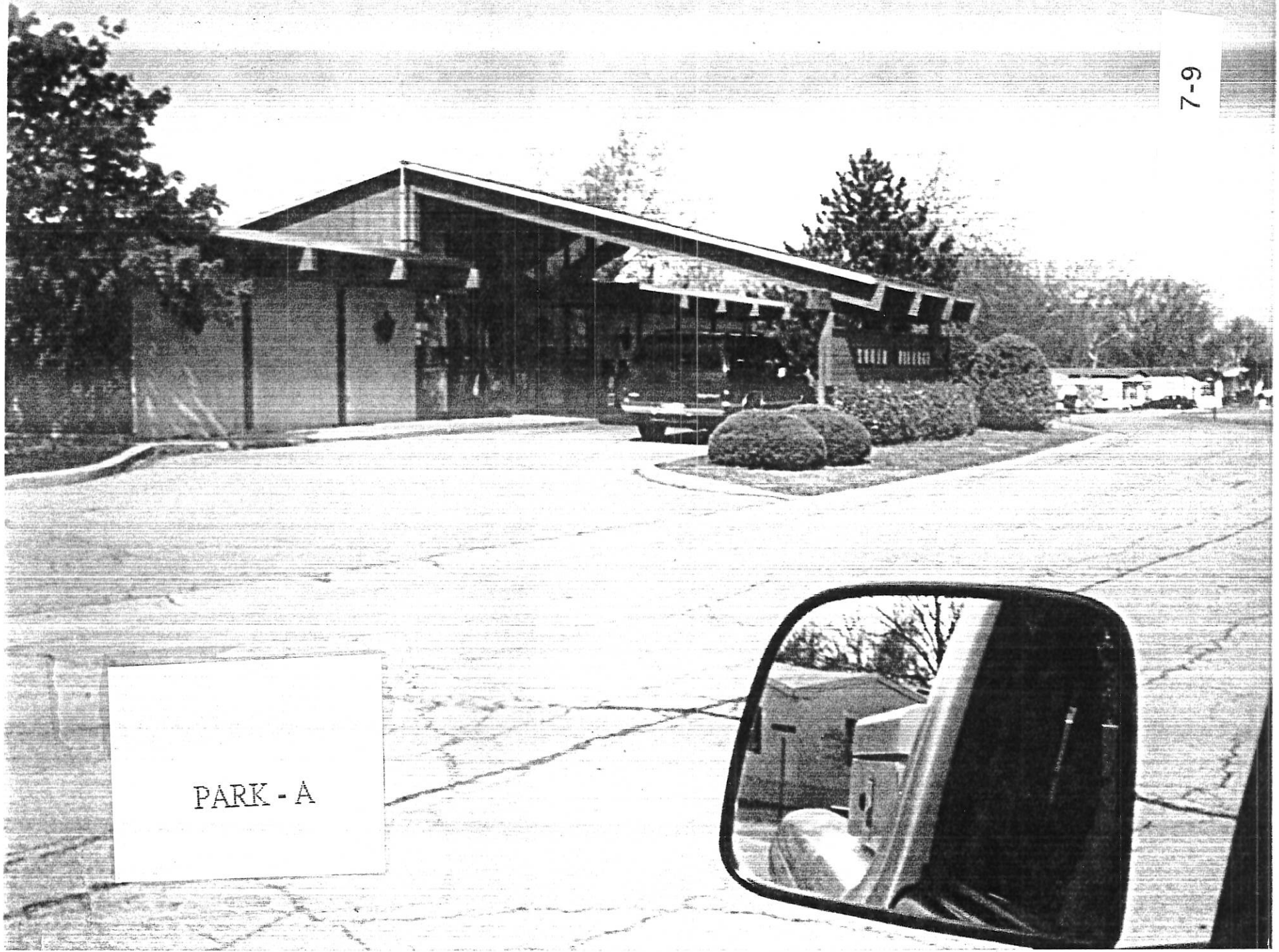


PARK - A

7-7







PARK - A



PARK - A



WILCOX MOBLE HOME PARK



7-12

WILCOX MOBLE HOME PARK



WILCOX MOBLE HOME PARK

19 30

7-13

7-14

WILCOX MOBLE HOME PARK



STATE OF KANSAS

VAUGHN L. FLORA
REPRESENTATIVE, 57TH DISTRICT
431 WOODLAND AVE.
TOPEKA, KANSAS 66607



TOPEKA

HOUSE OF
REPRESENTATIVES

COMMITTEE ASSIGNMENTS
MEMBER: BUSINESS, COMMERCE AND LABOR
INSURANCE
ENVIRONMENT

ATTACHMENT 3

STATE CAPITOL
RM 278-W
TOPEKA, KANSAS 66612-1504
913-296-7658

Carl Blume
Shawnee County Appraiser
1515 NW Saline
Topeka, KS 66618-2844

April 17, 1998

Dear Mr Blume,

A constituent has brought to my attention some reappraisals of property for 1998 that he has some questions on. One is his place of residence and the rest are trailer courts in which he holds interest that are located in the 57th District.

His place of residence is at 6103 SW 39th Circle. It was valued in 1997 at \$222,100 while being listed with a real estate company. It was purchased by J.H.B. Inc. from Greenwood Development, Inc. with a contract date of 12/04/97. According to the Topeka Board of Real Estate information it was listed 10/23/95 at Griffith and Blair Realty for \$209,000 and sold for 12/23/97 for 175,000. Since this date is so near 1/01/98 and it had been listed for 636 days, and noting the fact that there are 6 houses on that street that the value remained the same on and 2 that went down from 97 to 98, I wonder why the purchase price was not used as the appraised value for 1998?

In regard to the trailer court appraisals I have some other questions. The addresses are 1900 NW Lyman Rd, 4637 SE South Village Pky, 4100 SE Adams, 1735 NW Lyman Rd, 200 NW Independence, 1441 NW Taylor and 5720 NW Topeka Blvd. The values seem to have gone up ranging from 18 to 173%. Some of these questions relate to the specific properties in question and some to the appraisal process.

1. How much emphasize is put on actual sales in the appraisal process?
2. Is any weight given to amenities and the locations of the properties?

3. Is consideration in value given for owner occupied trailers vs trailers being rented out by the court owner? There may be a difference in the occupancy rates that should be assumed by the process due to who actually owns the trailer.
4. Does the process only consider the value of the land, pads and amenities available?
5. Is consideration taken as to whether the pad was built for a 70 foot trailer vs a pad made for a 50 foot trailer?
6. Have comparables been used found outside of Shawnee County in the process?
7. How is personal property (trailers, mowers etc) treated that may be part of the purchase price in determining the value of either the comparables or the property in question?
8. What market influences could have caused this large increase in value?
9. Who has to demonstrate the burden of proof in regard to the appraisal of personal property? (Trailers).
10. How has the process changed in regard to the burden of proof being put on the appraiser relating to real estate?

Answers to these questions will aid me in explaining the appraisal process in the future to constituents from whom I get calls. Please write me at my home address as the legislative session is essentially over for 1998.

Sincerely,



Vaughn L. Flora

431 SE Woodland Ave.
Topeka, KS 66607

cc Senator Anthony Hensley
cc Jack Bengé
cc Martha Neu Smith

Listed are a few Mobile Home Parks (photographs attached with amenities) in Shawnee County and the county's price per pad.

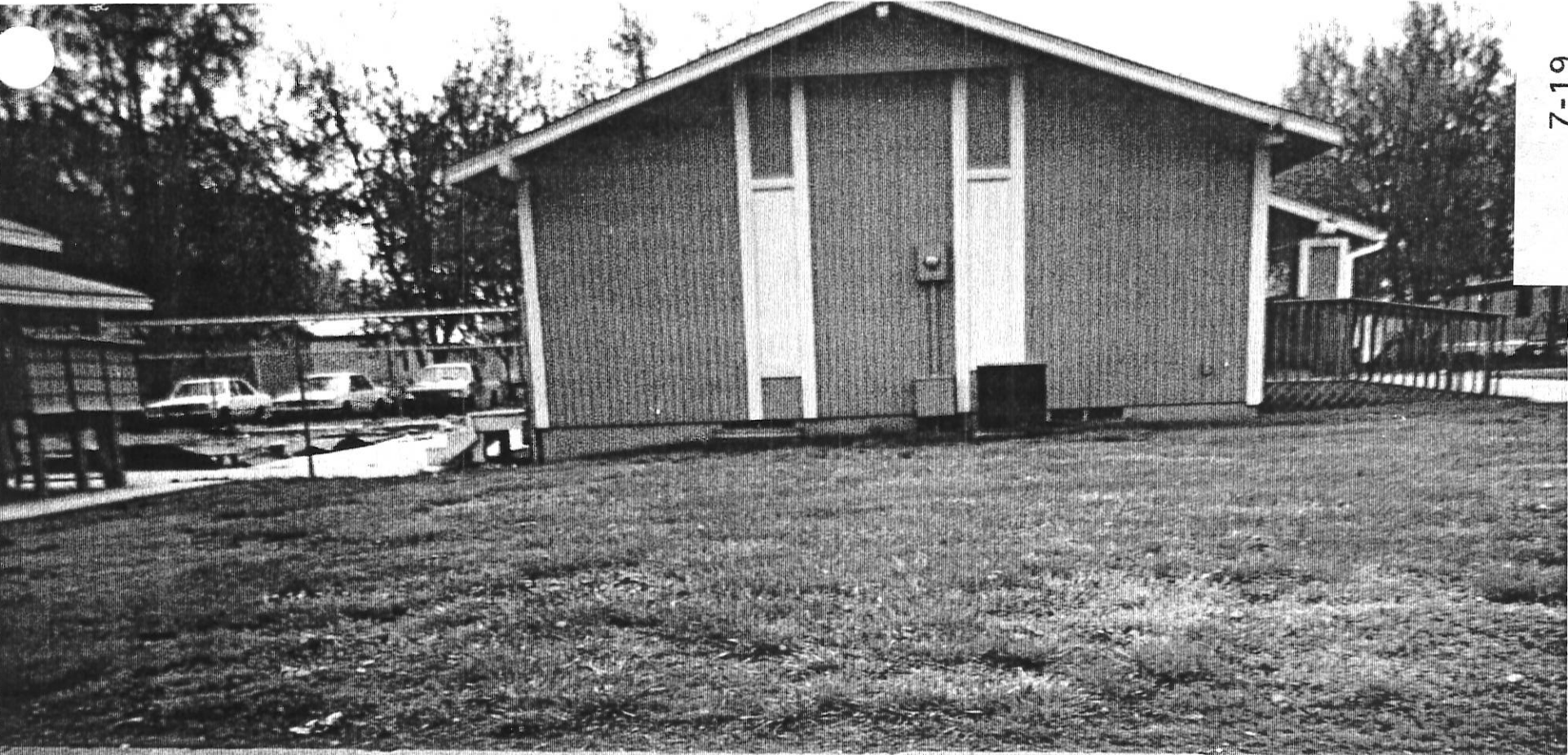
<u>PARK</u>	<u># OF PADS</u>	<u>PRICE PER PAD</u>
PARK - A	358	\$8515
PARK - C	99	\$8159
PARK - D	114	\$8152
WILCOX PARK	39	\$9966
EVENINGSTAR PARK	56	\$7308
NORTHVIEW PARK	33	\$6164

**** PARK - A & WILCOX PARK'S PHOTOGRAPHS ARE PART OF ATTACHMENT 2.

* In error, I skipped over Park - B. I regret if this has caused any confusion.



PARK - C



PARK - C



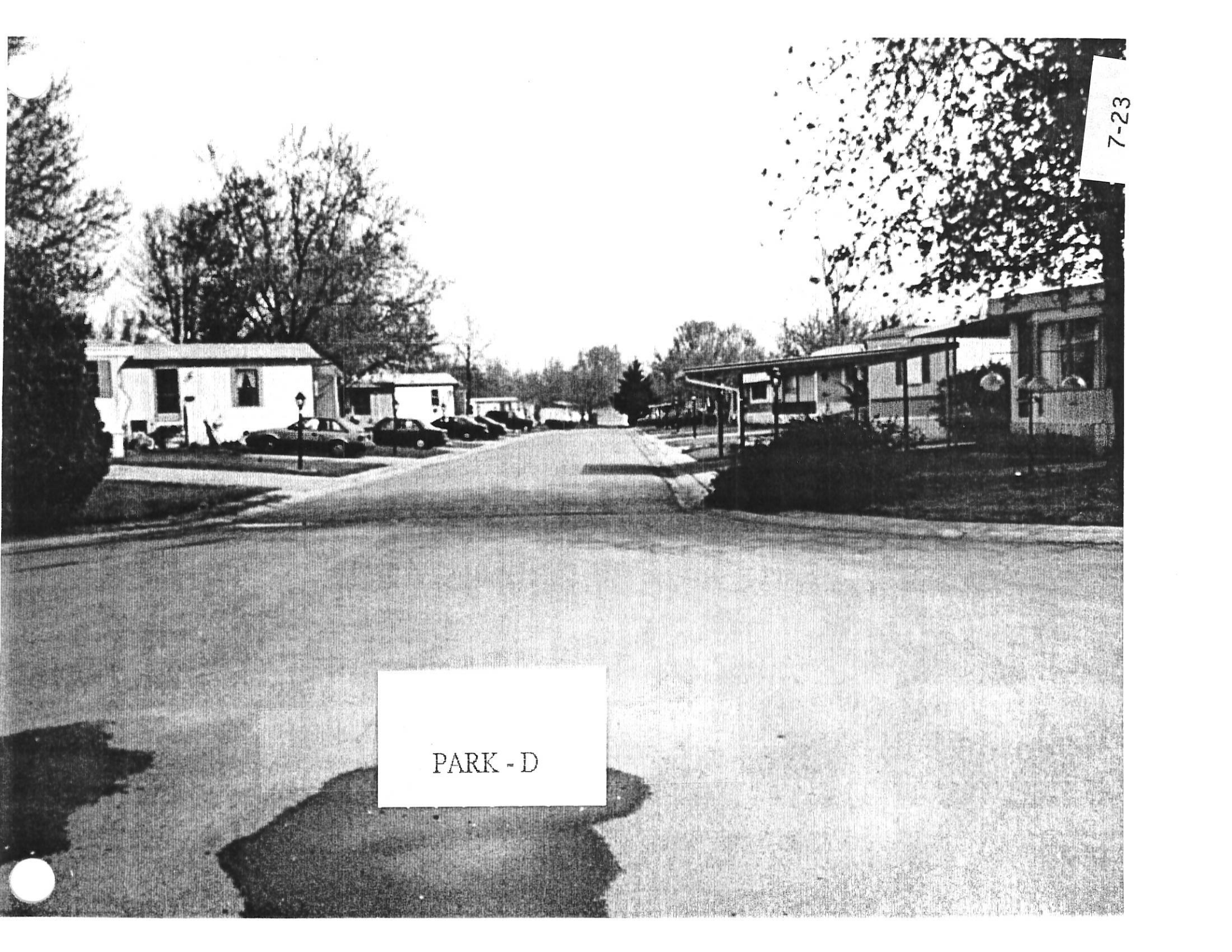




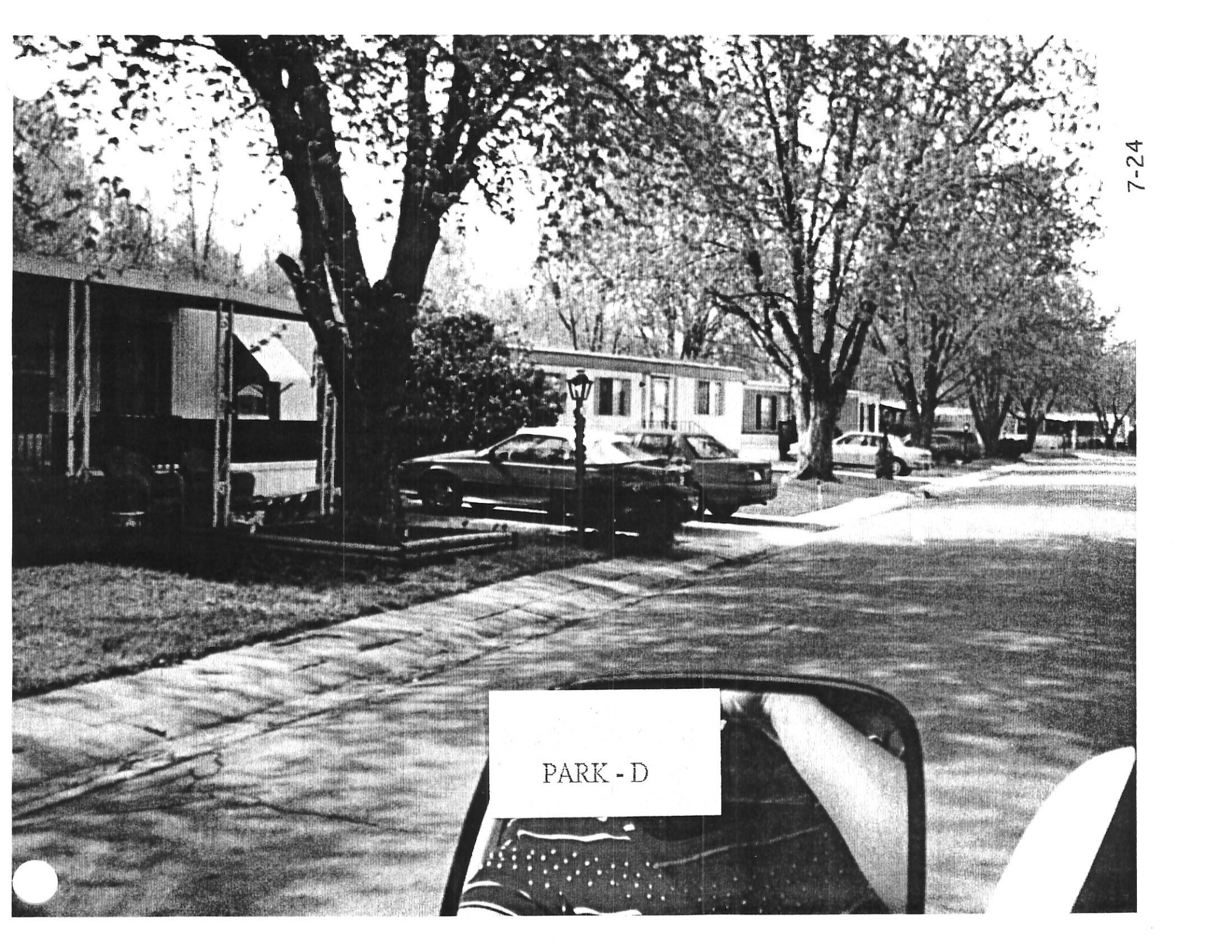
PARK - D

7-23

PARK - D



PARK - D





PARK - D



PARK - D

7-27



EVENINGSTAR MOBILE HOME PARK



7-28

EVENINGSTAR MOBILE HOME PARK



EVENINGSTAR MOBILE HOME PARK

7-30

EVENINGSTAR MOBILE HOME PARK



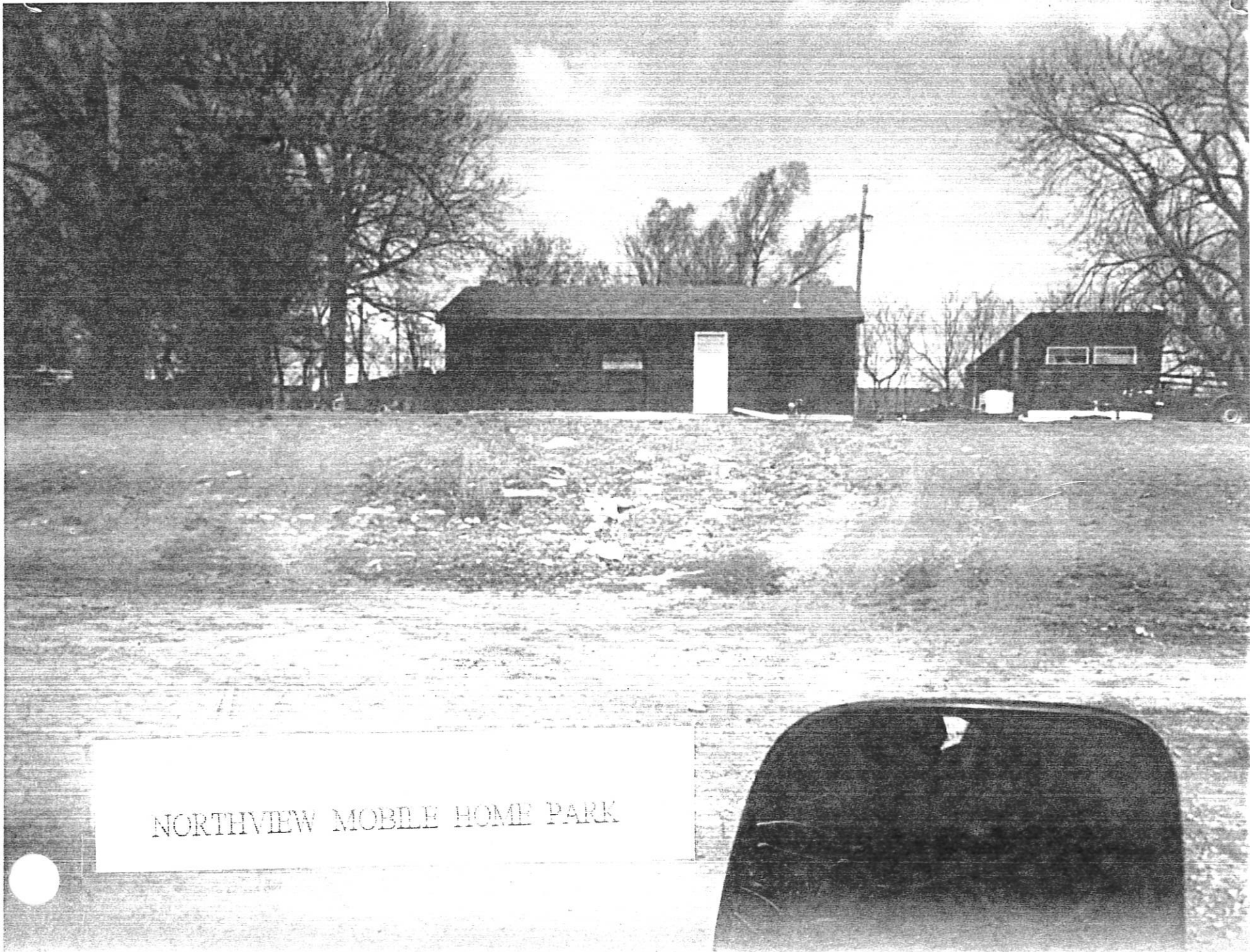
13-2
7-31

NORTHVIEW MOBILE HOME PARK

7-32



NORTHVIEW MOBILE HOME PARK

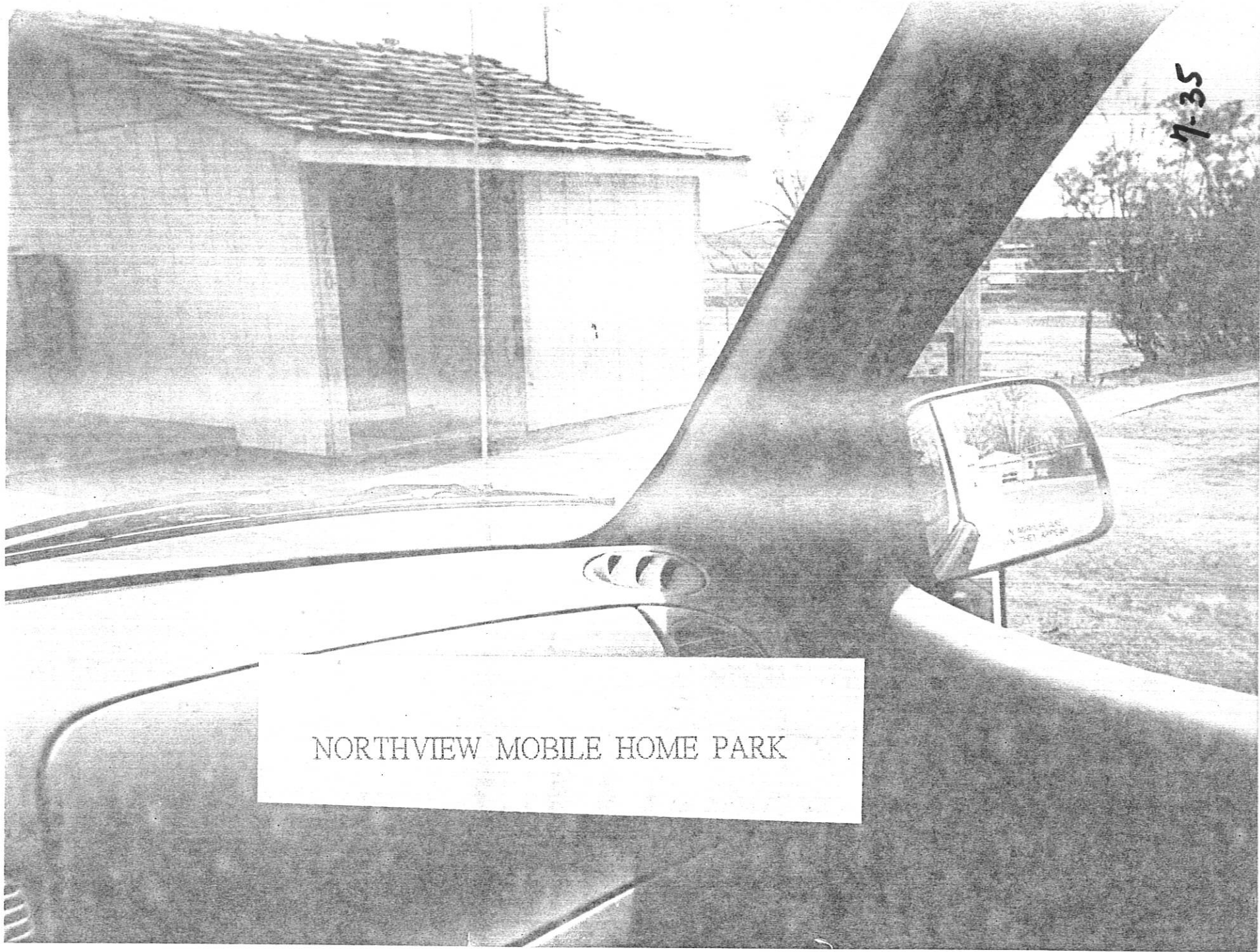


NORTHVIEW MOBILE HOME PARK

7-34

NORTHVIEW MOBILE HOME PARK

7-35



NORTHVIEW MOBILE HOME PARK

CALCULATING AGRICULTURAL LAND USE VALUE

Our task is to establish the value of agricultural land based on the agricultural income or productivity attributable to the inherent capabilities of the land. That income is then capitalized to arrive at a "use" value.

These basic steps are followed:

1. Determine the following components:

a. Crop mix.	Data source: KAS	Area used: County - dryland; District - irrigated
b. Value of the crop.	Data source: KAS	Area used: District
c. Yield of the crop.	Data source: KAS	Area used: District
d. Expenses incurred.	Data source: K-State	Area used: District
e. Net income.	Data source: K-State	Area used: District
2. Net Income:
 - a. What share of net income is received by landlord for dryland and irrigated land?

	Data source: K-State	Area used: County - dryland; District - irrigated
--	----------------------	---
 - b. What net rental income is received by landlord for pasture?

	Data source: KAS	Area used: District
--	------------------	---------------------
 - c. Net income data is smoothed by averaging 8 yr. averages.

	Data source: K-State	Area used: District
--	----------------------	---------------------
3. Soil map unit data adjusts the values to specifically reflect the productive capability of a particular soil type.

	Data source: NRCS	Area used: County
--	-------------------	-------------------
4. Establish capitalization rate.

	Data source: FCB	Area used: State (adjusted for county rural levies)
--	------------------	---

 - a. Cap rate is smoothed using a five yr. average. PVD
5. Apply cap rates to the eight year average net incomes to determine agricultural use value. PVD
6. Counties are provided values per acre by soil type. Values applied to each parcel by counties.

	Data source: PVD	Area used: Parcel
--	------------------	-------------------
7. For irrigated land, counties apply a water ratio table to adjust values by soil type to reflect availability of water.

	Data source: K-State, DWR	Area used: Parcel
--	---------------------------	-------------------

Sources:

FCB - Farm Credit Bank of Wichita

KAS - Kansas Agricultural Statistics, Department of Agriculture

K-State - Kansas State University

NRCS - Natural Resource Conservation Service

PVD - Property Valuation Division

DWR - Division of Water Resources

FILED BY CLE...
KS DISTRICT COURT
MAR 13 10 44 AM '97
TOPEKA, KANSAS

IN THE DISTRICT COURT OF SHAWNEE COUNTY, KANSAS
DIVISION VI

STATE OF KANSAS, <i>ex rel.</i> ,)	
CARLA J. STOVALL,)	
Attorney General,)	
)	
Plaintiff,)	
)	
v.)	No. 92-CV-796
)	
Kansas Department of Revenue,)	
JOHN D. LaFAVER, Secretary,)	
Kansas Department of Revenue, and)	
MARK S. BECK, Director,)	
Division of Property Valuation,)	
Kansas Department of Revenue, and)	
the Honorable SALLY THOMPSON,)	
State Treasurer,)	
)	
Defendants.)	

CONSENT AGREEMENT AND ORDER

COMES NOW the State of Kansas, on relation of the Kansas Attorney General, Carla J. Stovall, plaintiff herein, and Secretary of Revenue John LaFaver, Director of Property Valuation Mark Beck, and the Kansas Department of Revenue, defendants herein, and state to the Court that the items enumerated herein will be undertaken in the time remaining under the Amended Journal Entry of April 12, 1996, paragraph 7, to ensure that the statewide property valuation system complies with article 11, section 1 of the Kansas Constitution.

Defendants agree to undertake the following measures:

House Taxation
4-28-98
Attachment 9-1

Enhancing uniformity and equality in agricultural use values:

1. Promulgate regulations or directives codifying existing practices and procedures regarding all aspects of agricultural use valuation in the State to ensure greater uniformity and equality within agricultural appraisals statewide, including but not limited to the treatment of adverse influences;
2. Adopt for the 1998 agricultural use values, the system of valuing agricultural land based upon soil map units rather than productivity groups which are used at present, resulting in more refined valuations of agricultural property statewide;
3. Continue the agricultural use value committee as an advisory group to the Secretary and the Director to study and make recommendations concerning agricultural use values in the State;

Enhancing uniformity and equality in commercial property valuation:

4. Monitor and assist Sedgwick County in coming into compliance with statistical standards contained in the Amended Journal Entry of April 12, 1996;
5. Continue developing and make available to all county appraisers a statewide data base regarding valuation of commercial property;
6. For all of the counties out of compliance with statistical standards set forth in the journal entry

General Information about the Soil Rating for Plant Growth Index

NRCS rates soils and soil map units based on seven soil properties related to plant growth. The final product is the Soil Rating for Plant Growth (SRPG). It is an index based on the relationship of that soil mapping unit to the other soils mapping units in the state and nation. A summary of the procedures used by NRCS to rate the various soil mapping units follows with a brief description of the Soil Rating for Plant Growth.

The Soil Rating for Plant Growth is a numerical rating system developed by the Natural Resource Conservation Service (NRCS) soil scientists at Lincoln, Nebraska. The SRPG Index was designed to rate soils based on their potential for supporting plant growth and indexes the soils based on their properties. It is important to understand that rather than grouping soils together as was done in the past, the new soil rating system is based on the individual soil mapping units. This was changed in response to the fact that a particular soil which may be a marginal producer for dry crop will excel when put into irrigation. Other soils that were previously in the same productivity group may not have responded the same way.

There are **seven** model ratings made of combined soil properties used to come up with the SRPG rating. They are as follows:

- 1. Surface Structure and Nutrients**
- 2. Water Features**
- 3. Toxicity**
- 4. Soil Reaction**
- 5. Climate**
- 6. Physical Profile**
- 7. Landscape**

A summary of the seven components are as follows:

1. Surface Structure and Nutrients: These properties combine to rate the surface layer for a given soil series. There are 11 soil properties that are evaluated to develop the contribution factor.

Available Water Capacity	Organic Matter	Clay Content
Bulk Density	pH	Sodium Adsorption Rate
Calcium Carbonate	Gypsum	Cation Exchange Capacity
Rock Fragments	Shrink-Swell	(Buffering Ability)

2. Water Features: These properties combine to rate the capacity of the soil to hold water and how available it is to plants.

Water Table Depth
Permeability
Available Water Capacity

3. Toxicity: Soil components that can have an adverse affect on plant growth.

Sodium Adsorption Ratio
Salinity
Cation Exchange Capacity (Buffering Ability)

4. Soil Reaction: The pH of the Soil type. [(P(otential of) H(ydrogen). A measure of the acidity or alkalinity of the soil, numerically equal to seven for neutral soil, increasing with alkalinity and decreasing with increasing acidity.]

5. Climate: Meteorological conditions, including temperature, precipitation, and wind that prevail in a region.

Moisture Regime
Temperature Regime
Moisture and Temperature Interaction

6. Physical Profile: How well the soil is conducive to root growth.

Depth to Root Restriction
Root Zone Available Water
Calcium Carbonate

7. Landscape: How the physical lay of the land and soils affects plant growth.

Percent Slope

Weathering

Ponding

Erosion

Flooding

Channeled

98 Ag Use Parcel Changes

County Name	Number of Parcels Increasing												Number of Parcels Decreasing						Total Ag Parcels (97)	Value % Change									
	1-10%		11-25%		26-36%		37-49%		50-99%		100-199%		200%+		0% to -9% Change		10-25%				26-49%		50+%						
District 10																													
Cheyenne	2333	73.92%	111	3.52%	36	1.14%	31	0.98%	36	1.14%	13	0.41%	14	0.44%	462	14.64%	101	3.20%	8	0.25%	1	0.03%			3,156	3.34%			
Decatur	2027	66.31%	107	3.50%	32	1.05%	25	0.82%	84	2.75%	24	0.79%	3	0.10%	711	23.26%	25	0.82%	6	0.20%	3	0.10%			3,057	4.02%			
Graham	2168	62.80%	96	2.78%	56	1.62%	11	0.32%	22	0.64%	5	0.14%	0	0.00%	1038	30.07%	41	1.19%	5	0.14%	0	0.00%			3,452	2.72%			
Norton	1924	58.44%	0	0.00%	0	0.00%	0	0.00%	72	2.19%	17	0.52%	6	0.18%	1070	32.49%	45	1.37%	143	4.34%	5	0.15%			3,292	7.03%			
Rawlins	1495	43.37%	98	2.84%	42	1.22%	31	0.90%	33	0.96%	12	0.35%	3	0.09%	1645	47.72%	51	1.48%	17	0.49%	10	0.29%			3,447	1.56%			
Sheridan	422	15.40%	79	2.88%	12	0.44%	10	0.36%	13	0.47%	3	0.11%	0	0.00%	2008	73.28%	162	5.91%	21	0.77%	0	0.00%			2,740	-2.50%			
Sherman	2117	65.83%	89	2.77%	20	0.62%	8	0.25%	17	0.53%	11	0.34%	6	0.19%	599	18.63%	250	7.77%	81	2.52%	8	0.25%			3,216	-2.50%			
Thomas	1925	53.64%	53	1.48%	5	0.14%	2	0.06%	6	0.17%	4	0.11%	0	0.00%	1359	37.87%	198	5.52%	26	0.72%	1	0.03%			3,589	-1.71%			
District 20																													
Gove	2259	70.00%	132	4.09%	33	1.02%	23	0.71%	22	0.68%	13	0.40%	4	0.12%	696	21.57%	9	0.28%	17	0.53%	9	0.28%			3,227	2.93%			
Greely	2125	85.58%	46	1.85%	5	0.20%	3	0.12%	104	4.19%	36	1.45%	15	0.60%	0	0.00%	90	3.62%	34	1.37%	25	1.01%			2,483	1.31%			
Lane	1815	75.53%	127	5.29%	15	0.62%	14	0.58%	6	0.25%	3	0.12%	1	0.04%	235	9.78%	81	3.37%	87	3.62%	9	0.37%			2,403	-1.01%			
Logan	1043	35.31%	312	10.56%	163	5.52%	191	6.47%	121	4.10%	28	0.95%	13	0.44%	780	26.40%	266	9.00%	13	0.44%	14	0.47%			2,954	4.56%			
Ness	2012	53.41%	115	3.05%	13	0.35%	15	0.40%	67	1.78%	14	0.37%	0	0.00%	1500	39.82%	11	0.29%	1	0.03%	9	0.24%			3,767	2.30%			
Scott	1209	53.78%	428	19.04%	16	0.71%	7	0.31%	6	0.27%	7	0.31%	7	0.31%	152	6.76%	261	11.61%	140	6.23%	5	0.22%			2,248	-2.07%			
Trego	2033	73.79%	67	2.43%	12	0.44%	11	0.40%	17	0.62%	15	0.54%	1	0.04%	556	20.18%	22	0.80%	10	0.36%	1	0.04%			2,755	2.62%			
Wallace	1320	67.94%	188	9.68%	49	2.52%	25	1.29%	27	1.39%	13	0.67%	6	0.31%	229	11.79%	55	2.83%	16	0.82%	5	0.26%			1,943	5.12%			
Wichita	1451	65.18%	85	3.82%	15	0.67%	4	0.18%	3	0.13%	0	0.00%	0	0.00%	204	9.16%	360	16.17%	91	4.09%	3	0.13%			2,226	-3.75%			
District 30																													
Clark	302	11.74%	259	10.07%	118	4.59%	84	3.27%	849	33.01%	193	7.50%	32	1.24%	696	27.06%	22	0.86%	6	0.23%	1	0.04%			2,572	24.61%			
Finney	847	21.82%	224	5.77%	133	3.43%	58	1.49%	94	2.42%	64	1.65%	15	0.39%	2078	53.54%	319	8.22%	28	0.72%	11	0.28%			3,881	1.12%			
Ford	2021	46.88%	333	7.72%	44	1.02%	26	0.60%	18	0.42%	8	0.19%	10	0.23%	1682	39.02%	99	2.30%	40	0.93%	20	0.46%			4,311	2.74%			
Grant	1033	40.41%	265	10.37%	81	3.17%	59	2.31%	42	1.64%	20	0.78%	4	0.16%	159	6.22%	673	26.33%	206	8.06%	4	0.16%			2,556	-6.43%			
Gray	1697	42.88%	200	5.05%	15	0.38%	34	0.86%	43	1.09%	11	0.28%	3	0.08%	1108	27.99%	582	14.70%	246	6.22%	9	0.23%			3,958	-7.83%			
Hamilton	2067	72.58%	124	4.35%	33	1.16%	27	0.95%	90	3.16%	3	0.11%	0	0.00%	418	14.67%	0	0.00%	25	0.88%	51	1.79%			2,848	2.48%			
Haskell	613	24.99%	262	10.68%	78	3.18%	52	2.12%	76	3.10%	32	1.30%	10	0.41%	994	40.52%	178	7.26%	146	5.95%	2	0.08%			2,453	4.59%			
Hodgeman	755	29.00%	84	3.23%	31	1.19%	39	1.50%	78	3.00%	18	0.69%	3	0.12%	1530	58.78%	41	1.58%	11	0.42%	3	0.12%			2,603	5.22%			
Kearny	1406	54.96%	103	4.03%	36	1.41%	25	0.98%	37	1.45%	11	0.43%	1	0.04%	562	21.97%	150	5.86%	164	6.41%	53	2.07%			2,558	-8.80%			
Meade	931	31.06%	186	6.21%	79	2.64%	43	1.43%	108	3.60%	42	1.40%	8	0.27%	1489	49.68%	83	2.77%	12	0.40%	6	0.20%			2,997	6.88%			
Morton	625	24.88%	918	36.54%	333	13.26%	196	7.80%	162	6.45%	47	1.87%	8	0.32%	104	4.14%	87	3.46%	21	0.84%	1	0.04%			2,512	15.03%			
Seward	1026	45.66%	75	3.34%	28	1.25%	21	0.93%	28	1.25%	22	0.98%	6	0.27%	612	27.24%	276	12.28%	121	5.38%	22	0.98%			2,247	-5.91%			
Stanton	513	17.90%	167	5.83%	47	1.64%	21	0.73%	22	0.77%	12	0.42%	4	0.14%	1324	46.20%	528	18.42%	206	7.19%	12	0.42%			2,866	-10.17%			
Stevens	1046	32.12%	915	28.09%	178	5.47%	145	4.45%	130	3.99%	62	1.90%	5	0.15%	399	12.25%	281	8.63%	76	2.33%	10	0.31%			3,257	7.73%			
District 40																													
Clay	2374	76.16%	39	1.25%	16	0.51%	20	0.64%	57	1.83%	0	0.00%	2	0.06%	461	14.79%	80	2.57%	51	1.64%	7	0.22%			3,117	3.45%			
Cloud	2709	71.53%	179	4.73%	62	1.64%	25	0.66%	45	1.19%	16	0.42%	11	0.29%	589	15.55%	90	2.38%	31	0.82%	20	0.53%			3,787	5.03%			
Jewell	1728	39.89%	6	0.14%	1	0.02%	4	0.09%	1	0.02%	1	0.02%	1	0.02%	2561	59.12%	7	0.16%	4	0.09%	8	0.18%			4,332	0.33%			
Mitchell	2884	82.59%	72	2.06%	22	0.63%	11	0.32%	28	0.80%	10	0.29%	2	0.06%	354	10.14%	59	1.69%	25	0.72%	15	0.43%			3,492	2.03%			
Osborne	986	27.18%	7	0.19%	0	0.00%	1	0.03%	0	0.00%	1	0.03%	0	0.00%	2608	71.88%	7	0.19%	1	0.03%	7	0.19%			3,628	-1.31%			
Ottawa																													

House Taxation
4-28-98
Attachment 11-1

98 Ag Use Parcel Changes

11-2

County Name	Number of Parcels Increasing										Number of Parcels Decreasing				Total Ag Parcels (97)	Value % Change
	1-10%	11-25%	26-36%	37-49%	50-99%	100-199%	200+	0% to -9% Change	10-25%	26-49%	50+					
Phillips	2300 55.60%	889 21.49%	115 2.78%	50 1.21%	74 1.79%	18 0.44%	6 0.15%	538 13.00%	100 2.42%	30 0.73%	7 0.17%	4,137	7.98%			
Republic	3017 79.67%	114 3.01%	12 0.32%	7 0.18%	12 0.32%	11 0.29%	3 0.08%	554 14.63%	32 0.84%	12 0.32%	3 0.08%	3,787	3.24%			
Rooks	993 29.98%	0 0.00%	34 1.03%	0 0.00%	24 0.72%	12 0.36%	3 0.09%	2136 64.49%	48 1.45%	51 1.54%	1 0.03%	3,312	0.71%			
Smith	2844 70.43%	216 5.35%	44 1.09%	42 1.04%	54 1.34%	16 0.40%	12 0.30%	727 18.00%	51 1.26%	15 0.37%	7 0.17%	4,038	4.37%			
Washington	2883 60.61%	214 4.50%	40 0.84%	13 0.27%	19 0.40%	15 0.32%	5 0.11%	1456 30.61%	76 1.60%	23 0.48%	3 0.06%	4,757	1.85%			
District 50																
Barton	1879 42.82%	79 1.80%	19 0.43%	21 0.48%	14 0.32%	12 0.27%	3 0.07%	2154 49.09%	148 3.37%	43 0.98%	6 0.14%	4,388	0.20%			
Dickinson	2601 53.02%	196 4.00%	62 1.26%	35 0.71%	52 1.06%	59 1.20%	12 0.24%	1651 33.65%	167 3.40%	34 0.69%	27 0.55%	4,906	1.85%			
Ellis	1546 42.11%	47 1.28%	11 0.30%	13 0.35%	11 0.30%	4 0.11%	14 0.38%	1791 48.79%	189 5.15%	30 0.82%	5 0.14%	3,671	-0.53%			
Ellsworth	710 24.63%	42 1.46%	10 0.35%	10 0.35%	6 0.21%	3 0.10%	3 0.10%	1956 67.85%	102 3.54%	24 0.83%	7 0.24%	2,883	-2.25%			
Lincoln	1665 52.92%	185 5.88%	37 1.18%	23 0.73%	32 1.02%	10 0.32%	2 0.06%	1022 32.49%	117 3.72%	30 0.95%	13 0.41%	3,146	1.39%			
Marion	2825 47.93%	532 9.03%	125 2.12%	70 1.19%	135 2.29%	54 0.92%	20 0.34%	1491 25.30%	451 7.65%	154 2.61%	27 0.46%	5,894	2.98%			
McPherson	4277 65.75%	361 5.55%	137 2.11%	90 1.38%	97 1.49%	42 0.65%	13 0.20%	1260 19.37%	138 2.12%	43 0.66%	37 0.57%	6,505	4.33%			
Rice	1228 28.83%	151 3.54%	68 1.60%	55 1.29%	197 4.62%	92 2.16%	9 0.21%	2307 54.15%	100 2.35%	16 0.38%	27 0.63%	4,260	5.19%			
Rush	311 9.96%	72 2.30%	50 1.60%	26 0.83%	67 2.14%	11 0.35%	6 0.19%	2458 78.68%	91 2.91%	13 0.42%	9 0.29%	3,124	6.36%			
Russell	879 26.85%	69 2.11%	11 0.34%	3 0.09%	10 0.31%	19 0.58%	3 0.09%	2146 65.55%	98 2.99%	19 0.58%	7 0.21%	3,274	-1.63%			
Saline	1351 32.21%	112 2.67%	4 0.10%	33 0.79%	28 0.67%	23 0.55%	31 0.74%	2498 59.55%	65 1.55%	28 0.67%	12 0.29%	4,195	0.67%			
District 60																
Barber	589 16.34%	122 3.38%	23 0.64%	16 0.44%	14 0.39%	18 0.50%	2 0.06%	2697 74.81%	82 2.27%	20 0.55%	12 0.33%	3,605	-1.05%			
Comanche	348 16.78%	219 10.56%	92 4.44%	88 4.24%	93 4.48%	17 0.82%	8 0.39%	1121 54.05%	62 2.99%	9 0.43%	7 0.34%	2,074	6.40%			
Edwards	289 12.24%	209 8.85%	77 3.26%	8 0.34%	19 0.80%	6 0.25%	6 0.25%	1510 63.93%	172 7.28%	47 1.99%	9 0.38%	2,362	3.88%			
Harper	671 19.31%	175 5.04%	43 1.24%	23 0.66%	49 1.41%	15 0.43%	5 0.14%	2397 69.00%	67 1.93%	10 0.29%	9 0.26%	3,474	0.07%			
Harvey	2275 53.04%	243 5.67%	47 1.10%	22 0.51%	209 4.87%	33 0.77%	1 0.02%	1263 29.45%	169 3.94%	13 0.30%	4 0.09%	4,289	4.03%			
Kingman	768 17.63%	426 9.78%	133 3.05%	104 2.39%	163 3.74%	35 0.80%	13 0.30%	2396 55.02%	264 6.06%	30 0.69%	13 0.30%	4,355	2.97%			
Kiowa	262 11.34%	66 2.86%	30 1.30%	16 0.69%	21 0.91%	5 0.22%	9 0.39%	1763 76.32%	107 4.63%	16 0.69%	5 0.22%	2,310	-1.29%			
Pawnee	620 19.50%	189 5.94%	81 2.55%	70 2.20%	115 3.62%	24 0.75%	19 0.60%	1945 61.16%	78 2.45%	19 0.60%	10 0.31%	3,180	8.00%			
Pratt	476 14.35%	186 5.61%	45 1.36%	25 0.75%	134 4.04%	16 0.48%	10 0.30%	2209 66.62%	181 5.46%	18 0.54%	6 0.18%	3,316	0.21%			
Reno	3946 52.31%	704 9.33%	194 2.57%	145 1.92%	301 3.99%	498 6.60%	33 0.44%	1436 19.03%	175 2.32%	74 0.98%	28 0.37%	7,544	9.05%			
Sedgwick	2648 20.47%	389 3.01%	161 1.24%	51 0.39%	261 2.02%	552 4.27%	80 0.62%	3991 30.85%	750 5.80%	764 5.91%	3279 25.35%	12,936	0.57%			
Stafford	567 16.71%	243 7.16%	37 1.09%	16 0.47%	26 0.77%	15 0.44%	6 0.18%	2376 70.01%	74 2.18%	14 0.41%	10 0.29%	3,394	3.49%			
Sumner	475 7.27%	88 1.35%	23 0.35%	20 0.31%	52 0.80%	5 0.08%	8 0.12%	5511 84.30%	293 4.48%	33 0.50%	19 0.29%	6,537	-3.19%			
District 70																
Atchison	1422 49.17%	312 10.79%	62 2.14%	31 1.07%	31 1.07%	14 0.48%	10 0.35%	744 25.73%	215 7.43%	34 1.18%	7 0.24%	2,892	4.50%			
Brown	733 21.21%	777 22.48%	249 7.20%	166 4.80%	131 3.79%	40 1.16%	17 0.49%	708 20.49%	512 14.81%	99 2.86%	14 0.41%	3,456	7.06%			
Doniphan	1602 44.30%	791 21.88%	28 0.77%	16 0.44%	19 0.53%	6 0.17%	3 0.08%	961 26.58%	145 4.01%	22 0.61%	13 0.36%	3,616	7.38%			
Jackson	2083 44.59%	653 13.98%	186 3.98%	93 1.99%	97 2.08%	34 0.73%	18 0.39%	1100 23.55%	301 6.44%	75 1.61%	21 0.45%	4,671	5.52%			
Jefferson	1837 46.25%	390 9.82%	79 1.99%	40 1.01%	58 1.46%	11 0.28%	7 0.18%	1197 30.14%	260 6.55%	64 1.61%	19 0.48%	3,972	2.29%			
Leavenworth	1061 22.39%	725 15.30%	249 5.25%	152 3.21%	245 5.17%	105 2.22%	54 1.14%	983 20.74%	659 13.91%	399 8.42%	97 2.05%	4,739	3.99%			
Marshall	2880 59.81%	284 5.90%	92 1.91%	57 1.18%	58 1.20%	13 0.27%	7 0.15%	1273 26.44%	104 2.16%	25 0.52%	12 0.25%	4,815	3.71%			
Nemaha	2732 65.75%	360 8.66%	39 0.94%	16 0.39%	35 0.84%	19 0.46%	10 0.24%	783 18.84%	99 2.38%	35 0.84%	17 0.41%	4,155	4.40%			
Pottawatomie	2163 44.11%	524 10.69%	101 2.06%	57 1.16%	96 1.96%	22 0.45%	11 0.22%	1423 29.02%	217 4.42%	210 4.28%	70 1.43%	4,904	4.04%			

98 Ag Use Parcel Changes

County Name	Number of Parcels Increasing												Number of Parcels Decreasing					Total Ag Parcels (97)	Value % Change							
	1-10%		11-25%		26-36%		37-49%		50-99%		100-199%		200%+		0% to -9% Change		10-25%			26-49%		50%+				
Riley	1623	63.18%	214	8.33%	32	1.25%	16	0.62%	23	0.90%	10	0.39%	7	0.27%	502	19.54%	83	3.23%	32	1.25%	17	0.66%	2,569	0.79%		
Wyandotte																							1,715	-23.74%		
District 80																										
Anderson	2059	58.41%	289	8.20%	54	1.53%	25	0.71%	35	0.99%	21	0.60%	4	0.11%	784	22.24%	164	4.65%	50	1.42%	30	0.85%	3,525	2.99%		
Chase	1387	56.29%	322	13.07%	55	2.23%	26	1.06%	36	1.46%	21	0.85%	6	0.24%	478	19.40%	106	4.30%	17	0.69%	0	0.00%	2,464	4.99%		
Coffey	2145	63.27%	410	12.09%	41	1.21%	20	0.59%	28	0.83%	16	0.47%	1	0.03%	617	18.20%	69	2.04%	23	0.68%	10	0.29%	3,390	4.24%		
Douglas	1763	49.87%	376	10.64%	107	3.03%	59	1.67%	63	1.78%	16	0.45%	9	0.25%	280	7.92%	686	19.41%	126	3.56%	40	1.13%	3,535			
Franklin	3151	72.20%	97	2.22%	16	0.37%	8	0.18%	18	0.41%	5	0.11%	2	0.05%	913	20.92%	83	1.90%	41	0.94%	20	0.46%	4,364	2.50%		
Geary	342	19.42%	449	25.50%	196	11.13%	134	7.61%	196	11.13%	24	1.36%	8	0.45%	215	12.21%	103	5.85%	54	3.07%	30	1.70%	1,761	12.75%		
Johnson																										
Linn	1680	51.19%	1011	30.80%	69	2.10%	37	1.13%	18	0.55%	10	0.30%	3	0.09%	355	10.82%	43	1.31%	32	0.98%	14	0.43%	5,036			
Lyon	2733	56.68%	730	15.14%	99	2.05%	43	0.89%	30	0.62%	12	0.25%	14	0.29%	868	18.00%	180	3.73%	91	1.89%	12	0.25%	3,282	7.97%		
Miami	1325	32.60%	1073	26.40%	257	6.32%	97	2.39%	110	2.71%	44	1.08%	12	0.30%	654	16.09%	321	7.90%	126	3.10%	36	0.89%	4,822	3.92%		
Morris	2343	77.43%	83	2.74%	22	0.73%	16	0.53%	21	0.69%	9	0.30%	9	0.30%	382	12.62%	61	2.02%	16	0.53%	54	1.78%	4,065	8.09%		
Osage																							3,026	3.07%		
Shawnee																							4,119			
Wabaunsee	2355	66.77%	361	10.24%	62	1.76%	30	0.85%	30	0.85%	10	0.28%	8	0.23%	560	15.88%	74	2.10%	15	0.43%	12	0.34%	5,263	2.84%		
																							3,527	5.32%		
District 99																										
Allen	1445	46.99%	180	5.85%	29	0.94%	22	0.72%	32	1.04%	17	0.55%	10	0.33%	1156	37.59%	117	3.80%	57	1.85%	0	0.00%	0	0.00%	3,075	0.89%
Bourbon	2831	71.31%	185	4.66%	44	1.11%	23	0.58%	9	0.23%	7	0.18%	3	0.08%	721	18.16%	102	2.57%	35	0.88%	0	0.00%	0	0.00%	3,970	2.08%
Butler	5807	76.61%	112	1.48%	35	0.46%	15	0.20%	33	0.44%	16	0.21%	17	0.22%	1298	17.12%	140	1.85%	75	0.99%	22	0.29%	22	0.29%	7,580	1.34%
Chautauqua	2043	72.09%	98	3.46%	65	2.29%	52	1.83%	18	0.64%	51	1.80%	17	0.60%	282	9.95%	138	4.87%	38	1.34%	22	0.78%	22	0.78%	2,834	2.93%
Cherokee	2705	65.69%	505	12.26%	132	3.21%	81	1.97%	93	2.26%	41	1.00%	15	0.36%	431	10.47%	63	1.53%	31	0.75%	11	0.27%	11	0.27%	4,118	7.95%
Cowley	2071	37.08%	172	3.08%	47	0.84%	10	0.18%	24	0.43%	12	0.21%	8	0.14%	3205	57.38%	0	0.00%	0	0.00%	26	0.47%	26	0.47%	5,585	-1.45%
Crawford	2666	68.06%	285	7.28%	56	1.43%	14	0.36%	25	0.64%	9	0.23%	3	0.08%	731	18.66%	73	1.86%	32	0.82%	13	0.33%	13	0.33%	3,917	3.47%
Elk	2269	86.14%	76	2.89%	68	2.58%	43	1.63%	7	0.27%	5	0.19%	1	0.04%	90	3.42%	36	1.37%	24	0.91%	5	0.19%	5	0.19%	2,634	2.99%
Greenwood	3593	84.34%	149	3.50%	32	0.75%	17	0.40%	17	0.40%	12	0.28%	3	0.07%	268	6.29%	75	1.76%	12	0.28%	72	1.69%	72	1.69%	4,260	3.31%
Labette	1330	34.75%	657	17.17%	220	5.75%	79	2.06%	85	2.22%	26	0.68%	7	0.18%	1145	29.92%	210	5.49%	45	1.18%	13	0.34%	13	0.34%	3,827	4.73%
Montgomery	1772	41.85%	731	17.26%	250	5.90%	160	3.78%	218	5.15%	115	2.72%	200	4.72%	637	15.04%	111	2.62%	30	0.71%	0	0.00%	0	0.00%	4,234	8.56%
Neosho	1646	47.15%	387	11.09%	58	1.66%	11	0.32%	14	0.40%	5	0.14%	3	0.09%	1027	29.42%	271	7.76%	59	1.69%	0	0.00%	0	0.00%	3,491	0.78%
Wilson	2723	75.51%	243	6.74%	40	1.11%	8	0.22%	15	0.42%	10	0.28%	5	0.14%	466	12.92%	66	1.83%	20	0.55%	0	0.00%	0	0.00%	3,606	3.58%
Woodson	1550	60.24%	3	0.12%	18	0.70%	12	0.47%	22	0.86%	7	0.27%	2	0.08%	884	34.36%	54	2.10%	10	0.39%	1	0.04%	1	0.04%	2,573	2.26%
Reported	174354	47.27%	27103	7.35%	6813	1.85%	4083	1.12%	6843	1.86%	3226	0.88%	1063	0.30%	117852	32.15%	15978	4.36%	5822	1.58%	4709	1.28%	388201	2.74%		
Number of Counties	100	95.24%	100	95.24%	100	95.24%	100	95.24%	100	95.24%	100	95.24%	100	95.24%	100	95.24%	100	95.24%	100	95.24%	100	95.24%	100	95.24%	Tot. Ag Parcels	101

11-3

STATE OF KANSAS

BILL GRAVES, Governor
State Capitol, 2nd Floor
Topeka, Kansas 66612-1590



(913) 296-3232
1-800-748-4408
FAX: (913) 296-7973

OFFICE OF THE GOVERNOR

MEMORANDUM

TO: Concerned Kansas Legislators

FROM: Governor Bill Graves *BG*

DATE: April 27, 1998

SUBJECT: Agriculture Land Use Value

Since valuation notices were released and concerns raised, I have been meeting with my staff and members of the legislature to understand agriculture land values across the state. The staff of the property valuation division has conducted more than a dozen taxpayer meetings to hear the concerns of agricultural producers. PVD has accelerated its efforts to assure county appraisers are fully able to walk taxpayers through the valuation calculations made on their parcels.

We have learned several important things throughout this process. The nearly three-year effort of the Agricultural Land Use Value Advisory Group has resulted in an exhaustively documented procedure of determining agriculture land values based on the parcel's productivity. This procedure is essential to complying with the court order requiring property values to be fairly and uniformly set across the state. While overall average values have changed little statewide (2.8%), I recognize there are several large spikes of value increases which cause understandable concern. These changes occur primarily where new data show higher land productivity than previously thought. While taxpayers have a statutory right to appeal values with which they disagree, I believe it is important to institute procedures unique to this situation that will expedite the resolution of questions and disputes relating to ag use values.

I have instructed the Department of Revenue to institute the following strategy for resolving ag use issues:

Adverse Influences. PVD will issue guidelines to county appraisers for use in documenting influences that reduce a parcel's productivity that are not taken into account under the revised valuation formula.

House Taxation
4-28-98
Attachment 12-1

Trouble-shooting. In a two-pronged approach, members of my cabinet will visit impacted counties to assess first-hand what problems are occurring. Second, to augment the expertise needed to assess the concerns being raised, PVD has contracted with a recently retired Kansas state soil scientist to validate soil productivity in disputed areas. He will provide objective data that can be used by county appraisers and PVD to assess soil productivity.

Circuit Breaker. Not all taxpayer concerns will be addressed by assuring the accuracy of land productivity. Since some adjustments quite likely correct situations where new data show higher land productivity than previously thought, I am asking the legislature to authorize the Secretary of Revenue to provide a state refund to owners of individual parcels when their taxes increase by more than 25 percent to cushion the impact of these increases. The state presently provides this type of relief mechanism for residential property. This adjustment will help smooth out increases over a few years and avoids an abrupt, substantial tax increase.

Public Information. The Department will continue its accelerated outreach activities with both county appraisers and taxpayers to assure that accurate, timely information is conveyed relating to these changes in agricultural values. It is imperative that taxpayers be fully informed of these reasons for their values changing.

The present system of valuing agricultural land at its productive value is a fair and reasonable method to determine value. We all need to work together to ensure the success of this approach for all of production agriculture.

Statement to the House Committee on Taxation

By LewJene Schneider
Kansas Livestock Association

I'm LewJene Schneider of the Kansas Livestock Association. I am not an expert in soil types or economic value that should be assigned. Actually, I'm much better with Uncle Fred and the Kansas Inheritance tax - however, may I share with you.

KLA has been a member of the Agricultural Land Use Value Advisory Committee since its inception six years ago. As you know, property value notices were sent to Kansas taxpayers in March and April. Since receipt of these notices, KLA has received calls from landowners whose land has increased from 50% to 200%.

The Department of Revenue has stated the average values have increased only about 2.8% statewide. Kind of like having one foot in ice cold water and the other foot in very hot water. That may be true, however, 50 counties in Kansas experienced more than 10% of their parcels increasing at least 10% in value.

16 counties have over 10% of their parcels increasing 25%. The simple question you've all been asking today - - what caused this?

This year soil was valued based on its Soil Rating Productivity Group (SRPG) and then value is assigned to the SRPG.

I spoke and quizzed at length a soil scientist with the National Resource Conservation Service (NRCS) in Salina. This NRCS scientist advised he would testify that 5-10% of the SRPG's are incorrect and these soils need to be retested before these can be validated.

The question was asked why did the federal government do soil types? I have the book and date each county's testing was done.

The NRCS scientist further advised the flaw in the SRPG data is generally poor soil that has been rated as a good soil, which incorrectly increases the value of the soil and thus the parcel. Additionally, I asked this soil scientist if the SRPG takes into account terraces, waterways, etc. Answer is "no". Lower value of slope is due to lack of water retention, however, conservation cost must be done on the county level as an adverse influence.

A suggestion to correct the incorrect value of an SRPG is to use the Productivity Group the parcel was in last year. I would also suggest SRPG's be renewed, studied and validated this summer by the Use Value Committee and PVD and report and share their findings with the legislature in January of 1999. If the SRPG values can be validated, phase this value in one year at a time in the Use Value Equation.

Secondly, the 1998 water ratio table is different than the one applied last year. Again, research indicates this has had great effect on the Ag Use formula and thus the 1998 valuation. Several county appraisers shared a test run of this data was not done before this change was implemented.

More concerning to me and the Kansas taxpayer is the 1998 water ratio table which was designed by computer - desk top research and was not signed off on or approved by the Kansas Division of Water Resources.

Several county appraisers have shared that when the amount of water used by the taxpayer is unknown, the number in the water ratio table is the gallons per minute (GPM) the well can produce.

Please know the State of Kansas authorizes the gallons per minute the well is allowed to pump. The irrigator also must file a water use report with the Division of Water Resources actually reporting the GPM used that year. This data was not used. A specific example is a parcel valued on a 2000 GPM irrigation well. The Division of Water Resources has authorized only 800 GPM. The actual amount pumped by the taxpayer was 650 GPM. This taxpayer is questioning the data from Topeka and its application.

Ironically the person who developed the 1998 Water Ratio Table is the same person who suggested several years ago in a meeting since the corn yields in Southwest Kansas were about half of the previous year, that the expense allowed for fertilizer, seed, etc. should be cut in half.

KLA's suggestion is to implement the 1997 Water Ratio Table until the new WRT can be tested and validated by the county appraisers and Division of Water Resources.

Pastureland has been discussed at length previously. Why a new grazing index was implemented I am not certain. KSA 79-1476 states the "net rental income normally received by the landowner within each county or homogeneous region shall be used as the basis for determining any income from such land." There is pastureland in a Western Kansas county valued more than the cropland in that county.

A suggestion to correct this problem is to use last year's numbers. Until the new grazing index has been tested and validated, I question its implementation.

In closing, I would encourage the UVC working closely with PVD. This past December a member of the UVC asked that trial run valuations be run using the new SRPG's, water ratio index and new grazing index. PVD staff advised the Ag Use Committee the data was correct and that test valuations were not required as there would be little change in the 1998 values from 1997. I would suggest the landowner in Morton County whose CRP land valuation increased 90% believes this is more than a small change.

May I make some suggestions to help fix this problem for 1998 values:

- 1) for all cropland use the 1997 Productivity Group Rating
- 2) for irrigation, disregard the 1998 WRT and apply the 1997 WRT
- 3) use last year's stocking rate and cash rental rates.

During the summer --

- 1) study and validate the SRPG's and get approval from the Use Value Committee.
- 2) encourage Department of Revenue to work with Division of Water Resources to better understand authorized GPM and actual GPM used by the landowners.
- 3) review KSA 79-1476 and value grassland based on the cash rental in that county.

Further, I would suggest this Tax Committee direct and require PVD to provide any changes of the Use Value Formula to the Use Value Committee by December 15 of each year for its approval and at this time also provide trial run valuations in each county. Second, return to the county appraisers the maximum authority of adverse influence provided by the statute and not limit the county appraisers to 4 or 5 specific adverse influences.

The adverse influence authority of county appraisers currently exists in the statute and has unilaterally been revoked by Topeka. As a taxpayer, I appreciate the fact the Kansas Legislature and Governor reduced the mill levy by 7 mills. However, the 1998 taxes on my quarter of grass in Phillips County increased 23% even though it will be taxed at 7 mills less. Explain the tax cut bill again to me.

Thank you for your time and attention.

STATE OF KANSAS
Bill Graves, Governor

DEPARTMENT OF REVENUE
John D. LaFaver, Sec.

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



(913) 296-2365
FAX (913) 296-2320
Hearing Impaired TTY (913) 296-2366

Division of Property Valuation

FACSIMILE TRANSMITTAL SHEET

DATE: 4-29-98

TIME: 2:25

NUMBER OF PAGES INCLUDING TRANSMITTAL SHEET: 7

TO: NAME: Tom Severn
ORGANIZATION: Legislative Research
ADDRESS: _____
TELEPHONE NUMBER: _____
FAX NUMBER: 6-3824

FROM: NAME: ~~AKK~~ Laura Johnson
AGENCY: PVD
ADDRESS: _____
TELEPHONE NUMBER: _____
FAX NUMBER: (913) 296-2320

RE: Mailings To Counties

STATE OF KANSAS
Bill Graves, Governor

DEPARTMENT OF REVENUE
John D. LaFaver, Secretary

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



(913) 296-2365
FAX (913) 296-2320
Hearing Impaired TTY (913) 296-2366

Division of Property Valuation

TO: County Appraisers
FROM: KSCAMA Section
SUBJECT: 1997 PUP Instructions and Final Review Checklist
DATE: November 10, 1997

Enclosed in this mailing are the Payment Under Protest (PUP) instructions and the Final Review Checklist for 1997.

The PUP instructions include a list of the KSCAMA activities which need to be completed before you are ready to process 1997 Payment Under Protest appeals. In addition, there is a set of operational instructions for processing the PUP appeals. We recommend that a copy of these instructions be given to all personnel who will be doing data entry and/or running batch requests for the appeals.

The Final Review Checklist is provided for your reference during the final review of values process.

Please call the CAMA Section if you have any questions concerning any of these procedures.

APPENDIX 3

FINAL REVIEW MAINTENANCE

Field 960 is the final value field for both residential and commercial properties in the KSCAMA system. When values are posted from CAMA to AA, the 960 value will be used. Any value overrides specified by the review appraiser must be entered into the 960 field. Counties must ensure that the value in 960 is their best estimate of value for each parcel.

If final review resulted in any data maintenance, the parcel must be revalued. Data changes should not be handled with a value override, instead new valuation documents should be generated reflecting value after the data change.

The following steps should be taken when a data change for a residential parcel with a dwelling is found after market values have been posted.

1. Enter the correction on the CAMA file.
2. Change the 960 reason code to 2.
3. The next day (or weekly) execute a subject run in market selecting on reason code equal 2. Run new comp sheets and post the new values.
4. Review the new comp sheets. Make a final value decision. Insert the new comp sheet in the appropriate file.

If a data error is found on a parcel that is vacant or OBY only, do not use a reason code 2. Vacant or OBY only parcels should always have a reason code 0 since they should be valued using a market calibrated cost approach. The proper procedure is to correct the error, recost the parcel, check the new 960 value, and if desired generate a new ICS report.

The 960 reason code for residential parcels are defined in the chart below:

Residential Field 960 Reason Codes

- | | | |
|---|---|--|
| 0 | - | System posted cost value |
| 1 | - | System posted market (comparable sales) value |
| 2 | - | The parcel needs a new comp sheet |
| 3 | - | Override to cost (the parcel has been valued through the market system, but the cost value has been chosen as the more appropriate value) |
| 4 | - | Override to an alternate market indicator (a value found on the comp sheet such as the market average, weighted estimate, or an adjusted sale price) |

- 5 - Override to a value not found on the comp sheet; the reason should be briefly noted in user defined field 874
- 6,7,8,9 - not defined by the KSCAMA system or PVD

If a parcel is vacant or OBY only, value overrides should not be used or value posting errors may occur when posting values from CAMA to AA. If the cost value is not appropriate for a vacant or OBY only parcel, then the procedures available for adjusting the cost value must be used.

The 960 reason codes for parcels entered through the commercial on-line module are defined below:

Commercial Field 960 Reason Codes

- 0 - System posted cost value
- 1 - System posted income value
- 2 - Should not be used
- 3 - Value override; the reason should be noted in user defined field 874
- 4 thru 9 - Should not be used



OFFICE OF APPRAISER

FAX COVER SHEET

TO: Laura Johnson

DATE: 4-29-98

FAX#: (785) 296-7928

TOTAL # OF PAGES: 3
(INCLUDING COVER SHEET)

_____ PER YOUR REQUEST

_____ PLEASE SIGN AND RETURN

_____ COMPLETE AND RETURN

_____ FOR YOUR INFORMATION

_____ NOTES _____

*Township / parcel
(316) 285-2114
P.M. 7 20e
66 11/12
Ann
about 11/12*

SENT FROM: Marion Johnson

1100 MASSACHUSETTS
LAWRENCE, KS 66044

MARION R. JOHNSON, CAE
COUNTY APPRAISER

AREA CODE (785)
832-5133
FAX (785) 841-0021



OFFICE OF APPRAISER

To: House Committee on Taxation
From: Marion R. Johnson, Douglas County Appraiser
Date: April 29, 1998
Topic: Explanation of final review code #3

Per your request the final review code #3, used in Douglas County, as the following meaning
"The cost approach value selected as the best indicator of fair market value by the final review appraiser."

1100 MASSACHUSETTS
LAWRENCE, KS 66044

MARION R. JOHNSON, CAE
COUNTY APPRAISER

AREA CODE (785)
832-5133
FAX (785) 841-0021

1998 RESIDENTIAL REVIEW CODES

- 0 Market value assigned by the cost approach. On improved property this code indicates that the final review has not been made or recorded. Vacant land carries "0" and reviewer code is "CST".
1. Market value posted from comparable sales approach.
2. The parcel has had data changes during the review and must be revalued through the CAMA system. This code is not used in Douglas County.
3. The cost approach value selected as the best indicator of fair market value by the final review appraiser.
4. The final review appraiser has chosen one of the adjusted sale prices or the MRA estimate as the best indicator of fair market value.
5. The final value was based on a valuation method outside of CAMA. Possible sources are the gross rent multiplier, residential income capitalization, independent appraisal, recent sale of the subject property, neighborhood equity, or time adjusted value. Source of value estimate must be clearly indicated on final review documents.
6. Final value same as previous year hearing value.
7. Subject property is not suitable for mass appraisal methods (i.e. partial construction, salvage value, storm damage, special use property, unique construction, etc.)
8. 1997 value carried forward to 1998.
9. 960 value is allocated as part of a mixed used property or fair market value was derived from alternate comparables (the id numbers of alternate comparables must be listed on the ICS and on the extended notes page).

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



(913) 296-2365
FAX (913) 296-2320
Hearing Impaired TTY (913) 296-2366

Division of Property Valuation

FACSIMILE TRANSMITTAL SHEET

DATE: 4-29-98 TIME: 2:05

NUMBER OF PAGES INCLUDING TRANSMITTAL SHEET: 8

TO: NAME: Tom Severin
ORGANIZATION: Legislative Research
ADDRESS: _____
TELEPHONE NUMBER: _____
FAX NUMBER: 785 296-3824

FROM: NAME: Ron Swisher
AGENCY: PVD
ADDRESS: _____
TELEPHONE NUMBER: _____
FAX NUMBER: (913) 296-2320

RE: Info requested

Kansas Division of Property Valuation

1998 Agricultural Use Values

SMU	Soil Mapping Unit Name	Non-Irrigated Land	Pasture		SMU
		\$/Acre	Tame	Native	
			\$/Acre	\$/Acre	
MONTGOMERY COUNTY					
BA	BATES LOAM, 1 TO 3 PERCENT SLOPES	\$125	\$76	\$62	BA
BB	BATES LOAM, 3 TO 6 PERCENT SLOPES	122	76	62	BB
BC	BATES LOAM, 2 TO 6 PERCENT SLOPES, ERODED	94	76	62	BC
BF	BATES-COLLINSVILLE COMPLEX, 1 TO 4 PERCENT SLOPES	93	75	61	BF
BG	BATES-COLLINSVILLE COMPLEX, 4 TO 20 PERCENT SLOPES	67	74	60	BG
BU	BATES-URBAN LAND COMPLEX, 2 TO 6 PERCENT SLOPES	78	43	35	BU
CA	CATOOSA SILT LOAM, 0 TO 2 PERCENT SLOPES	129	76	62	CA
DB	DENNIS SILT LOAM, 1 TO 4 PERCENT SLOPES	151	76	62	DB
DC	DENNIS SILT LOAM, 4 TO 7 PERCENT SLOPES	122	76	62	DC
EB	ERAM SILTY CLAY LOAM, 1 TO 4 PERCENT SLOPES	120	75	61	EB
EC	ERAM SILTY CLAY LOAM, 2 TO 6 PERCENT SLOPES, ERODED	69	75	61	EC
EF	ERAM SILTY CLAY LOAM, 4 TO 7 PERCENT SLOPES	95	75	61	EF
ET	ERAM-TALIHINA SILTY CLAY LOAMS, 6 TO 20 PERCENT SLOPES	65	75	61	ET
EU	ERAM-URBAN LAND COMPLEX, 2 TO 6 PERCENT SLOPES	74	42	34	EU
KA	KENOMA SILT LOAM, 0 TO 2 PERCENT SLOPES	124	75	61	KA
LA	LANTON SILTY CLAY LOAM	151	117	96	LA
MA	MASON SILT LOAM	201	142	117	MA
ND	NIOTAZE-DARNELL COMPLEX, 8 TO 20 PERCENT SLOPES	64	47	37	ND
OA	OIL WASTE LAND	54	10	10	OA
OD	OLPE-DENNIS COMPLEX, 2 TO 6 PERCENT SLOPES	74	76	62	OD
OR	ORTIENTS, CLAYEY	69	10	10	OR
OS	OSAGE SILTY CLAY	77	126	104	OS
PA	PARSONS SILT LOAM	124	75	61	PA
QU	QUARRIES	10	10	10	QU
SC	SHIDLER-CATOOSA SILT LOAMS, 1 TO 4 PERCENT SLOPES	71	75	61	SC
SD	STEPHENVILLE-DARNELL FINE SANDY LOAMS, 1 TO 6 PERCENT SLOPES	69	46	37	SD
TS	TALIHINA-SHALE OUTCROP COMPLEX, 10 TO 50 PERCENT SLOPES	63	50	41	TS
VB	VERDIGRIS SILT LOAM	163	142	117	VB
VC	VERDIGRIS SILT LOAM, CHANNELLED	79	150	125	VC
WO	WOODSON SILT LOAM	151	75	61	WO
ZA	ZAAZ SILTY CLAY, 0 TO 1 PERCENT SLOPES	126	75	61	ZA
ZB	ZAAZ SILTY CLAY, 1 TO 4 PERCENT SLOPES	100	75	61	ZB
WST	WASTE	10	10	10	WST

Kansas Division of Property Valuation

1998 Agricultural Use Values

SMU	Soil Mapping Unit Name	Non-Irrigated Land	Irrigated Land				Pasture		SMU
		\$/Acre	\$/Acre by Well Depth				Tame	Native	
			100 ft	200 ft	300 ft	400 ft	\$/Acre	\$/Acre	
SEDGWICK COUNTY (1 of 2)									
AA	ALBION-SHELLABARGER SANDY LOAMS, 1 TO 4 PERCENT SLOPES	\$117	\$220	\$179	\$123	\$117	\$62	\$51	AA
AB	ALBION AND SHELLABARGER SANDY LOAMS, 7 TO 15 PERCENT S	67	67	67	67	67	62	51	AB
BA	BLANKET SILT LOAM, 0 TO 1 PERCENT SLOPES	147	313	273	217	156	61	50	BA
BB	BLANKET SILT LOAM, 1 TO 3 PERCENT SLOPES	144	306	266	210	149	61	50	BB
CA	CANADIAN FINE SANDY LOAM	142	299	259	203	142	80	66	CA
CB	CANADIAN-WALDECK FINE SANDY LOAMS	121	230	189	133	121	109	90	CB
CC	CARWILE FINE SANDY LOAM	123	237	196	140	123	62	51	CC
CD	CLARK-OST CLAY LOAMS, 1 TO 4 PERCENT SLOPES	119	224	184	128	119	61	50	CD
CE	CLIME SILTY CLAY, 3 TO 6 PERCENT SLOPES	75	75	75	75	75	61	50	CE
EA	ELANDCO SILT LOAM	172	404	363	307	246	81	66	EA
EB	ELANDCO SILT LOAM, OCCASIONALLY FLOODED	151	324	283	227	166	111	92	EB
EC	ELANDCO SILT LOAM, FREQUENTLY FLOODED	84	89	84	84	84	111	92	EC
FA	FARNUM LOAM, 0 TO 1 PERCENT SLOPES	169	396	355	299	238	61	50	FA
PB	FARNUM LOAM, 1 TO 3 PERCENT SLOPES	146	312	272	216	155	61	50	PB
FC	FARNUM LOAM, SANDY SUBSTRATUM, 0 TO 1 PERCENT SLOPES	145	308	267	211	150	61	50	FC
GA	GOESSEL SILTY CLAY, 0 TO 1 PERCENT SLOPES	124	238	198	142	124	61	50	GA
GB	GOESSEL SILTY CLAY, 1 TO 2 PERCENT SLOPES	102	163	122	102	102	61	50	GB
IA	IRWIN SILTY CLAY LOAM, 1 TO 3 PERCENT SLOPES	125	242	201	145	125	61	50	IA
IB	IRWIN SILTY CLAY LOAM, 3 TO 6 PERCENT SLOPES	103	167	126	103	103	61	50	IB
IC	IRWIN SILTY CLAY LOAM, 2 TO 6 PERCENT SLOPES, ERODED	76	76	76	76	76	61	50	IC
LA	LESHO LOAM	101	161	120	101	101	179	149	LA
LB	LINCOLN SOILS	69	69	69	69	69	82	67	LB
MA	MILAN LOAM, 1 TO 3 PERCENT SLOPES	144	306	266	210	149	61	50	MA
MB	MILAN LOAM, 3 TO 6 PERCENT SLOPES	120	227	186	130	120	61	50	MB
MC	MILAN CLAY LOAM, 2 TO 6 PERCENT SLOPES, ERODED	97	150	109	97	97	61	50	MC
NA	NARON FINE SANDY LOAM	145	308	267	211	150	62	51	NA
OC	OWENS CLAY LOAM, 1 TO 3 PERCENT SLOPES	70	70	70	70	70	60	49	OC
OD	OWENS-ROCK OUTCROP COMPLEX, 3 TO 10 PERCENT SLOPES	60	60	60	60	60	25	20	OD
PA	PITS	10	10	10	10	10	10	10	PA
PB	PLEVNA FINE SANDY LOAM	73	73	73	73	73	179	149	PB
PC	PRATT LOAMY FINE SAND, UNDULATING	96	147	106	96	96	61	50	PC
PD	PRATT-TIVOLI COMPLEX, ROLLING	68	68	68	68	68	61	50	PD

14-10

KS Revenue Secretary

TEL: 913-296-7928

Apr 29, 98 13:26 No.003 P.03

14-11

Kansas Division of Property Valuation

1998 Agricultural Use Values

SMU	Soil Mapping Unit Name	Non-Irrigated Land	Irrigated Land				Pasture		SMU
		\$/Acre	\$/Acre by Well Depth				Tame	Native	
			100 ft	200 ft	300 ft	400 ft	\$/Acre		
SEDGWICK COUNTY (2 of 2)									
RA	RENFROW SILTY CLAY LOAM, 1 TO 3 PERCENT SLOPES	\$113	\$207	\$166	\$113	\$113	\$60	\$49	RA
RB	RENFROW SILTY CLAY LOAM, 3 TO 6 PERCENT SLOPES	91	134	93	91	91	60	49	RB
RC	RENFROW-OWENS CLAY LOAM, 1 TO 4 PERCENT SLOPES	91	134	93	91	91	60	49	RC
RD	ROSEHILL SILTY CLAY, 1 TO 3 PERCENT SLOPES	99	166	115	99	99	61	50	RD
SA	SHELLABARGER SANDY LOAM, 1 TO 3 PERCENT SLOPES	143	303	262	206	145	62	51	SA
SB	SHELLABARGER SANDY LOAM, 3 TO 6 PERCENT SLOPES	119	224	184	128	119	62	51	SB
SC	SHELLABARGER SANDY LOAM, 3 TO 6 PERCENT SLOPES, ERODED	94	141	100	94	94	62	51	SC
TA	TABLER SILTY CLAY LOAM	145	308	267	211	150	61	50	TA
TB	TABLER-DRUMMOND COMPLEX	120	228	187	131	120	62	51	TB
JA	URBAN LAND-CANADIAN COMPLEX	62	62	62	62	62	10	10	UA
UB	URBAN LAND-ELANDCO COMPLEX	64	64	64	64	64	14	12	UB
UC	URBAN LAND-FARNUM COMPLEX, 0 TO 3 PERCENT SLOPES	64	64	64	64	64	10	10	UC
UD	URBAN LAND-IRWIN COMPLEX, 1 TO 3 PERCENT SLOPES	63	63	63	63	63	10	10	UD
UE	URBAN LAND-TABLER COMPLEX	63	63	63	63	63	10	10	UE
VA	VANOSS SILT LOAM, 0 TO 1 PERCENT SLOPES	169	397	356	300	239	61	50	VA
VB	VANOSS SILT LOAM, 1 TO 3 PERCENT SLOPES	147	315	274	218	157	61	50	VB
VC	VANOSS SILT LOAM, 3 TO 6 PERCENT SLOPES	122	234	193	137	122	61	50	VC
VD	VANOSS SILT LOAM, 3 TO 6 PERCENT SLOPES, ERODED	116	216	175	119	116	61	50	VD
VE	VERNON SANDY LOAM, 1 TO 3 PERCENT SLOPES	95	144	104	95	95	60	49	VE
VF	VERNON SANDY LOAM, 3 TO 6 PERCENT SLOPES	70	70	70	70	70	60	49	VF
WA	WALDECK SANDY LOAM	118	221	180	124	118	179	149	WA
WB	WAURIKA SILT LOAM	143	302	261	205	144	61	50	WB
WST	WASTE	10	10	10	10	10	10	10	WST

Kansas Division of Property Valuation

1998 Agricultural Use Values

SMU	Soil Mapping Unit Name	Non-Irrigated Land		Irrigated Land				Pasture		SMU
		\$/Acre		\$/Acre by Well Depth				Tame	Native	
				100 ft	200 ft	300 ft	400 ft	\$/Acre	\$/Acre	
RENO COUNTY (1 of 2)										
AB	ALBION-SHELLABARGER SANDY LOAMS, 0 TO 1 PERCENT SLOPES	\$133		\$294	\$254	\$199	\$199	\$49	\$41	AB
AS	ALBION-SHELLABARGER SANDY LOAMS, 1 TO 4 PERCENT SLOPES	110		219	179	124	110	49	41	AS
BA	BETHANY SILT LOAM, 0 TO 1 PERCENT SLOPES	163		383	343	288	228	49	41	BA
BE	BETHANY SILT LOAM, 1 TO 3 PERCENT SLOPES	136		302	262	207	147	49	41	BE
BK	BREAKS-ALLUVIAL LAND COMPLEX	80		80	80	80	80	68	68	BK
CA	CANADIAN FINE SANDY LOAM	160		377	336	281	221	68	57	CA
CD	CARWILE FINE SANDY LOAM	135		299	259	203	143	49	41	CD
CF	CARWILE-FARNUM FINE SANDY LOAMS	136		303	263	208	148	49	41	CF
CK	CLARK FINE SANDY LOAM	134		296	256	201	141	49	41	CK
CM	CLARK-OST COMPLEX, 0 TO 1 PERCENT SLOPES	134		298	257	202	142	49	41	CM
CO	CLARK-OST COMPLEX, 1 TO 3 PERCENT SLOPES	132		292	252	197	136	49	41	CO
CP	CLARK-OST COMPLEX, 3 TO 6 PERCENT SLOPES	108		215	175	120	108	49	41	CP
DA	DALE CLAY LOAM	167		396	356	301	241	97	82	DA
EP	ELSMERE-PLEVNA COMPLEX	83		83	83	83	83	172	147	EP
ET	ELSMERE-TIVOLI COMPLEX	84		84	84	84	84	166	140	ET
FA	FARNUM FINE SANDY LOAM, 0 TO 1 PERCENT SLOPES	164		388	348	293	233	49	41	FA
FM	FARNUM LOAM, 0 TO 1 PERCENT SLOPES	165		390	350	295	235	49	41	FM
FN	FARNUM LOAM, 1 TO 3 PERCENT SLOPES	138		308	268	213	153	49	41	FN
FS	FARNUM-SLICKSPOT COMPLEX	105		206	166	111	105	67	56	FS
FT	FARNUM-TABLER COMPLEX	140		314	274	218	158	49	41	FT
LC	LESHO CLAY LOAM	112		226	186	130	112	172	147	LC
NA	NARON FINE SANDY LOAM, 0 TO 1 PERCENT SLOPES	161		378	338	282	222	49	41	NA
NE	NARON FINE SANDY LOAM, 1 TO 3 PERCENT SLOPES	134		296	256	201	141	49	41	NE
NF	NARON-FARNUM COMPLEX	137		305	264	209	149	49	41	NF
NP	NARON-PRATT COMPLEX	132		292	252	197	136	49	41	NP
NS	NASH-LUCIEN COMPLEX, 1 TO 3 PERCENT SLOPES	110		221	181	126	110	49	41	NS
NT	NASH-LUCIEN COMPLEX, 3 TO 6 PERCENT SLOPES	80		140	100	80	80	49	41	NT
NU	NASH-LUCIEN COMPLEX, 6 TO 15 PERCENT SLOPES	73		73	73	73	73	49	41	NU
PA	PLATTE SOILS	72		72	72	72	72	172	147	PA
PE	PLEVNA FINE SANDY LOAM	82		82	82	82	82	172	147	PE
PL	PÖRT CLAY LOAM	163		386	346	290	230	97	82	PL
PM	PRATT LOAMY FINE SAND, UNDULATING	109		217	176	121	109	49	41	PM
PR	PRATT LOAMY FINE SAND, HUMMOCKY	80		139	99	80	80	49	41	PR
PT	PRATT-CARWILE COMPLEX	111		223	183	128	111	49	41	PT

14-13

Kansas Division of Property Valuation

1998 Agricultural Use Values

SMU	Soil Mapping Unit Name	Non-Irrigated Land	Irrigated Land				Pasture		SMU
		\$/Acre	\$/Acre by Well Depth				Tame	Native	
			100 ft	200 ft	300 ft	400 ft	\$/Acre		
RENO COUNTY (2 of 2)									
RC	RENPROW CLAY LOAM, 0 TO 1 PERCENT SLOPES	\$112	\$225	\$184	\$129	\$112	\$49	\$41	RC
RE	RENPROW CLAY LOAM, 1 TO 3 PERCENT SLOPES	110	219	179	124	110	49	41	RE
RV	RENPROW-VERNON CLAY LOAMS	81	142	102	81	81	49	41	RV
SA	SHELLABARGER FINE SANDY LOAM, 0 TO 1 PERCENT SLOPES	161	378	338	282	222	49	41	SA
SB	SHELLABARGER FINE SANDY LOAM, 1 TO 3 PERCENT SLOPES	134	296	256	201	141	49	41	SB
SC	SHELLABARGER FINE SANDY LOAM, SHALE SUBSTRATUM, 0 TO 3	111	223	183	128	111	49	41	SC
SE	SHELLABARGER LOAMY FINE SAND, UNDULATING	112	225	184	129	112	49	41	SE
SG	SHELLABARGER AND ALBION SOILS, 7 TO 15 PERCENT SLOPES	75	75	75	75	75	49	41	SG
SH	SHELLABARGER-CLARK-ALBION COMPLEX, 2 TO 6 PERCENT SLOP	111	223	183	128	111	49	41	SH
SM	SHELLABARGER-FARNUM COMPLEX, 1 TO 3 PERCENT SLOPES	136	302	262	207	147	49	41	SM
SN	SHELLABARGER AND FARNUM SOILS, 3 TO 7 PERCENT SLOPES, E	106	210	169	114	106	49	41	SN
SO	SLICKSPOTS	75	75	75	75	75	68	57	SO
SP	SMOLAN SILTY CLAY LOAM, 1 TO 3 PERCENT SLOPES	119	244	204	149	119	49	41	SP
ST	SMOLAN SILTY CLAY LOAM, 3 TO 6 PERCENT SLOPES, ERODED	85	153	113	85	85	49	41	ST
TA	TABLER CLAY LOAM	136	303	263	208	148	49	41	TA
TB	TABLER-SLICKSPOT COMPLEX	107	211	171	115	107	67	56	TB
TF	TIVOLI FINE SAND, HILLY	70	70	70	70	70	40	33	TF
TH	TIVOLI SOILS, HUMMOCKY	72	72	72	72	72	49	41	TH
VA	VANOSS SILT LOAM, 0 TO 1 PERCENT SLOPES	164	388	348	293	233	49	41	VA
VB	VANOSS SILT LOAM, 1 TO 3 PERCENT SLOPES	138	307	267	212	151	49	41	VB
VC	VANOSS SILT LOAM, 3 TO 7 PERCENT SLOPES, ERODED	107	211	171	115	107	49	41	VC
VE	VERNON SOILS	70	70	70	70	70	49	41	VE
WA	WANN FINE SANDY LOAM	108	214	174	119	108	172	147	WA
WE	WET ALLUVIAL LAND	78	78	78	78	78	172	147	WE
WST	WASTE	10	10	10	10	10	10	10	WST

		100 ft	200 ft	300 ft	400 ft	500 ft	600 ft	700 ft		
CLARK COUNTY (1 of 2)										
AB	ALBION-SHELLABARGER SANDY LOAMS, 6 TO 12 PERCENT SLOPES	\$42	\$48	\$42	\$42	\$42	\$42	\$42	\$37	AB
AC	ABILENE SILT LOAM, 1 TO 3 PERCENT SLOPES	77	275	238	185	131	77	77	37	AC
ANC	ALBION SANDY LOAM, 1 TO 4 PERCENT SLOPES	56	191	153	100	56	56	56	37	ANC
ANF	ALLUVIAL LAND	48	161	123	70	48	48	48	54	ANF
ANM	ALLUVIAL LAND, LOAMY	49	163	126	73	49	49	49	54	ANM
BD	BADLAND-WOODWARD COMPLEX	37	37	37	37	37	37	37	15	BD
BP	BIPPUS CLAY LOAM, 0 TO 2 PERCENT SLOPES	88	338	300	247	194	134	88	54	BP
BU	BIPPUS CLAY LOAM, 2 TO 5 PERCENT SLOPES	76	269	231	178	125	76	76	54	BU
CC	CAMPUS-CANLON LOAMS, 5 TO 15 PERCENT SLOPES	40	40	40	40	40	40	40	28	CC
CE	CASE CLAY LOAM, 2 TO 7 PERCENT SLOPES	58	197	160	107	58	58	58	37	CE
CF	CASE CLAY LOAM, 7 TO 15 PERCENT SLOPES	42	121	83	42	42	42	42	37	CF
CH	CANLON-ROCK OUTCROP COMPLEX, 5 TO 30 PERCENT SLOPES	37	37	37	37	37	37	37	12	CH
CKC	CASE CLAY LOAM, 3 TO 7 PERCENT SLOPES	58	197	160	107	58	58	58	37	CKC
CKK	CLARK LOAM, 1 TO 3 PERCENT SLOPES	76	265	227	174	121	76	76	37	CKK
CM	CASE CLAY LOAM, 7 TO 15 PERCENT SLOPES	42	121	83	42	42	42	42	37	CM
CR	CAREY SILT LOAM, 0 TO 1 PERCENT SLOPES	87	331	293	241	187	127	87	37	CR
CS	CAREY SILT LOAM, 1 TO 3 PERCENT SLOPES	76	267	230	177	123	76	76	37	CS
CT	CLARK CLAY LOAM, 3 TO 6 PERCENT SLOPES	57	195	157	104	57	57	57	37	CT
CY	CAREY SILT LOAM, 3 TO 6 PERCENT SLOPES	74	253	215	162	109	74	74	37	CY
DAM		10	10	10	10	10	10	10	10	DAM
FB	FARNUM LOAM, 1 TO 3 PERCENT SLOPES	79	283	246	193	139	79	79	37	FB
HA	HARNEY SILT LOAM, 0 TO 1 PERCENT SLOPES	85	323	286	233	179	119	85	37	HA
HB	HARNEY SILT LOAM, 1 TO 3 PERCENT SLOPES	75	263	226	173	119	75	75	37	HB
KA	KINGSDOWN FINE SANDY LOAM, 0 TO 2 PERCENT SLOPES	58	202	165	112	58	58	58	37	KA
KB	KINGSDOWN FINE SANDY LOAM, 2 TO 5 PERCENT SLOPES	56	191	153	100	56	56	56	37	KB
KR	KRIER LOAM	41	41	41	41	41	41	41	119	KR
KZ	KANZA SOILS	41	117	79	41	41	41	41	120	KZ
LB	LESHO CLAY LOAM	47	154	116	63	47	47	47	124	LB
LE	LESHO CLAY LOAM, SALINE	47	150	112	60	47	47	47	119	LE
LF	LIKES LOAMY SAND, UNDULATING	39	39	39	39	39	39	39	37	LF
LH	LIKES-QUINLAN COMPLEX, 3 TO 15 PERCENT SLOPES	39	39	39	39	39	39	39	37	LH
LK	LIKES LOAMY SAND	40	107	70	40	40	40	40	29	LK
LN	LINCOLN LOAMY FINE SAND	43	63	43	43	43	43	43	54	LN
LR	LINCOLN-KRIER COMPLEX	42	47	42	42	42	42	42	66	LR

Kansas Division of Property Valuation

1998 Agricultural Use Values

Non-Irrigated Land

Irrigated Land

Native Grass

SMU Soil Mapping Unit Name

\$/Acre

\$/Acre by Well Depth

\$/Acre SMU

100 ft 200 ft 300 ft 400 ft 500 ft 600 ft 700 ft

CLARK COUNTY (2 of 2)										
MB	MANSIC CLAY LOAM, 1 TO 3 PERCENT SLOPES	\$76	\$262	\$225	\$172	\$118	\$76	\$75	\$75	\$28 MB
MS	MISSLER SILTY CLAY LOAM, 0 TO 2 PERCENT SLOPES	78	279	242	189	135	78	78	78	37 MS
NS	NESS SILTY CLAY	37	37	37	37	37	37	37	37	31 NS
OS	OWENS SILTY CLAY, 6 TO 25 PERCENT SLOPES	39	39	39	39	39	39	39	39	28 OS
PA	PENDEN CLAY LOAM, 0 TO 1 PERCENT SLOPES	77	271	234	181	127	77	77	77	37 PA
PB	PENDEN CLAY LOAM, 1 TO 3 PERCENT SLOPES	76	265	227	174	121	76	76	76	37 PB
PC	PENDEN CLAY LOAM, 3 TO 7 PERCENT SLOPES	58	200	162	109	58	58	58	58	37 PC
PF	PENDEN CLAY LOAM, 2 TO 7 PERCENT SLOPES, ERODED	44	133	95	44	44	44	44	44	37 PF
PG	PENDEN CLAY LOAM, 7 TO 15 PERCENT SLOPES	43	49	43	43	43	43	43	43	37 PG
PR	PRATT LOAMY FINE SAND, UNDULATING	66	191	153	100	56	56	56	56	37 PR
PT	PRATT-TIVOLI LOAMY FINE SANDS, ROLLING	40	40	40	40	40	40	40	40	37 PT
QW	QUINLAN-WOODWARD LOAMS, 6 TO 15 PERCENT SLOPES	40	40	40	40	40	40	40	40	37 QW
RA	RANDALL CLAY	38	94	57	38	38	38	38	38	31 RA
RC	ROXBURY SILT LOAM, CHANNELED	46	68	46	46	46	46	46	46	63 RC
RF	ROXBURY SILT LOAM, OCCASIONALLY FLOODED	88	340	303	250	196	136	88	88	63 RF
SA	SATANTA LOAM, 0 TO 2 PERCENT SLOPES	85	319	282	229	175	115	85	85	37 SA
SBC	ST. PAUL SILT LOAM, 0 TO 1 PERCENT SLOPES	87	336	299	246	192	132	87	87	37 SBC
SBM	SATANTA LOAM, 0 TO 1 PERCENT SLOPES	85	323	286	233	179	119	85	85	28 SBM
SH	SHELLBARGER LOAM, 2 TO 5 PERCENT SLOPES	76	265	227	174	121	76	76	76	37 SH
TS	TOBEN SILT LOAM, OCCASIONALLY FLOODED	88	339	301	249	195	135	88	88	63 TS
TV	TIVOLI FINE SAND, HILLY	38	38	38	38	38	38	38	38	28 TV
UA	ULY SILT LOAM, 0 TO 1 PERCENT SLOPES	87	332	295	242	188	128	87	87	37 UA
UB	ULY SILT LOAM, 1 TO 3 PERCENT SLOPES	77	271	234	181	127	77	77	77	37 UB
UC	ULY SILT LOAM, 3 TO 6 PERCENT SLOPES	76	265	227	174	121	76	76	76	37 UC
WA	WALDECK FINE SANDY LOAM	57	196	158	105	57	57	57	57	124 WA
WF	WELLSFORD CLAY, 6 TO 25 PERCENT SLOPES	39	99	62	39	39	39	39	39	36 WF
WN	WANN LOAM	60	209	172	119	65	60	60	60	124 WN
WO	WOODWARD LOAM, 1 TO 3 PERCENT SLOPES	58	202	165	112	58	58	58	58	37 WO
WR	WOODWARD-QUINLAN LOAMS, 3 TO 6 PERCENT SLOPES	43	127	90	43	43	43	43	43	37 WR
YH	YAHOLA LOAM	74	252	214	161	107	74	74	74	54 YH
ZE	ZENDA LOAM	61	220	182	129	76	61	61	61	124 ZE
WST	WASTE	10	10	10	10	10	10	10	10	10 WST