

Approved: 1-27-98
Date

MINUTES OF THE SENATE COMMITTEE ON ASSESSMENT AND TAXATION.

The meeting was called to order by Vice Chairperson David Corbin at 11:10 a.m. on January 21, 1998, in Room 519--S of the Capitol.

Members present: Senator Corbin, Senator Lee, Senator Bond,
Senator Donovan, Senator Goodwin,
Senator Hardenburger, Senator Praeger,
Senator Steffes and Senator Steineger.

Committee staff present: Tom Severn, Legislative Research Department
Chris Courtwright, Legislative Research Department
Don Hayward, Revisor of Statutes
Shirley Higgins, Secretary to the Committee

Conferees appearing before the committee: Mark Beck, Kansas Department of Revenue

Others attending: See attached list

On behalf of Senator Stan Clark, Senator Corbin requested the introduction of a bill relating to sales tax. The bill would authorize Sherman County to impose a sales tax for highway improvement purposes.

Senator Bond moved to introduce the bill, seconded by Senator Lee. The motion carried.

The minutes of the January 15 meeting were approved.

Legislative Research Department staff reported on the recommendations made by the interim Special Committee on Assessment and Taxation. (Attachment 1) Study topics included the following:

1. Property tax exemptions--"exclusive use" prerequisite for obtaining exemptions
2. Collection of delinquent oil and gas property taxes
3. Biennial reappraisal cycle--issues associated with decelerating the annual reappraisal cycle to a biennial cycle
4. Property tax law--the assessed valuation penalties applied for late filing of personal property renditions
5. SBOTA and the property tax valuation appeals process--whether a "regional SBOTA" concept should replace locally-appointed hearing officers. Also a review of the tax court concept embodied in SB 348
6. State revenue sharing with local units--charges deemed appropriate to demand transfers and other aid-to-local units programs
7. Limiting growth of appraised valuation of real property--whether limiting the growth in real estate valuations to a fixed index is advisable
8. Income tax--whether standard deduction or personal exemption amounts should be increased to provide additional tax relief for Kansans.

Mark Beck, Director, Property Valuation Department, Kansas Department of Revenue, followed with a report regarding three sets of reports showing the value of real and personal property in the State of Kansas that has been exempt from ad valorem property taxes for the purpose of promoting economic development. The first report shows property exempt by virtue of the Kansas Constitution, the second report shows property exempt by virtue of the property being funded with industrial revenue bonds, and the third report is a total of the first two. The information in his report was supplied by the counties. (Attachment 2)

The meeting was adjourned at 11:45 a.m.

The next meeting is scheduled for January 27, 1998.

Reports of the
Special Committee on Assessment
and Taxation
to the
1998 Kansas Legislature

CHAIRPERSON: Representative Phill Kline

VICE-CHAIRPERSON: Senator Audrey Langworthy

OTHER MEMBERS: Senators Janis Lee, David Corbin, Gerald Karr, and Larry Salmans; Representatives Cliff Franklin, Joann Freeborn, Robert Krehbiel, Bruce Larkin, Dennis McKinney, Vern Osborne, and Ralph M. Tanner

STUDY TOPICS

- Property tax exemptions—"exclusive use" prerequisite for obtaining exemptions
- Collection of delinquent oil and gas property taxes
- Biennial reappraisal cycle—issues associated with decelerating the annual reappraisal cycle to a biennial cycle
- Property tax law—the assessed valuation penalties applied for late filing of personal property renditions
- SBOTA and the property tax valuation appeals process—whether a "regional SBOTA" concept should replace locally-appointed hearing officers. Also review the tax court concept embodied in S.B. 348
- State revenue sharing with local units—changes deemed appropriate to demand transfers and other aid-to-local units programs
- Limiting growth of appraised valuation of real property—whether limiting the growth in real estate valuations to a fixed index is advisable
- Income tax—whether standard deduction or personal exemption amounts should be increased to provide additional tax relief for Kansans

December, 1997

Senate Assessment & Taxation
1-21-98
Attachment 1

SPECIAL COMMITTEE ON ASSESSMENT AND TAXATION

Property Tax Exemptions—"Exclusive Use" Prerequisite for Obtaining Exemptions

SUMMARY: The Special Committee strongly encourages the State Board of Tax Appeals (SBOTA) to approve potential property tax exemption applications which are deficient only because of technical errors. The Committee also recommends that SBOTA work with county appraisers and taxpayers to apportion property into exempt and nonexempt parcels, when such apportionment is possible. The Committee notes that there appears to be precedent for such apportionment in two Kansas Supreme Court cases. Finally, the Committee supports the Property Valuation Division's (PVD) efforts to improve county appraisers' familiarity with the entire spectrum of property tax exemptions.

BACKGROUND

There are approximately 60 different statutory and constitutional property tax exemptions in Kansas. Generally, these exemptions fall into seven different categories:

- personal exemptions (e.g., household goods and personal effects);
- agricultural exemptions (e.g., farm machinery and equipment, livestock);
- business exemptions (e.g., merchants' and manufacturers' inventory, business aircraft);
- military exemptions (e.g., motor vehicles of absent resident military personnel);
- governmental exemptions (e.g., property used for governmental purposes, municipal airports);
- nonprofit, charitable, church, school, and humanitarian exemptions (e.g., parsonages, property used for public worship purposes, student union buildings, not-for-profit hospi-

tals); and

- miscellaneous exemptions (e.g., personalty moving in interstate commerce, certain lands contiguous to dams and reservoirs).

The list of property tax exemptions has expanded significantly since 1967, when approximately 12 exemptions existed.

Most of the exemptions are based upon how property is used rather than on who owns it. In fact, the Kansas Supreme Court has stated that statutory exemptions must be based upon use and not on the basis of ownership alone.*

The Legislature does not have the authority to limit, curtail, or narrow the right to an exemption explicitly provided in a self-exercising provision of the *Kansas Constitution*. But the Legislature does have the authority to enact statutory exemptions beyond those set forth in the *Constitution*, provided such exemptions meet a four-part test established by the Kansas Supreme Court:

- the exemption must have a public purpose and be designed to promote the public welfare;
- it must provide a substantial peculiar benefit;
- it must not allow for large accumulation of tax-exempt property; and
- it must not create an improper or preferential classification of property.**

Many of the statutory exemptions enacted by the Legislature contain a requirement that the property be "used exclusively" for an exempt purpose. The Kansas Supreme Court has held

* *Topeka Cemetery Ass'n v. Schnellbacher*, 218 Kan 39 (1975).

** *State ex rel. Tomasic v. City of Kansas City*, 237 Kan 572, 701 P.2d 1314 (1985).

that the phrase "used exclusively" in the *Constitution* and in statutes means that "the use made of the property sought to be exempt must be only, solely, and purely for the purposes stated, and without participation in any other use."* The exclusive-use requirement helps assure that property tax exemptions are used for a solid public purpose by preventing someone from using property wholly or even partly in a way that benefits a private owner or shareholder.

In response to the courts' strict construction of the exclusive-use language, the Legislature has sometimes responded by amending a statute to adopt a new provision extending an exemption to cover a situation also believed to serve a public purpose and otherwise meet the four-part test. For example, the exemption for farm machinery and equipment in 1985 was extended to farm and ranch work "for hire" in the aftermath of the *Farmers Co-Op* case which had denied the exemption of equipment owned by a coop and leased to farmers.**

The Legislature also has adopted one property tax exemption with the requirement that the property only be used **predominantly** for exempt purposes, rather than exclusively. K.S.A. 79-201 *Ninth* provides an exemption for property owned and operated by a 501(c)(3) corporation if such property is used predominantly for the provision of humanitarian services. The statute also provides that any non-exempt uses which are "minimal in scope or insubstantial in nature" will not preclude the exemption.

An interim study on the "exclusive use" prerequisite was requested during the 1997 Legislative Session after reports of the exemp-

* *Seventh Day Adventist v. Board of County Commissioners*, 211 Kan. 683, 690, 508 P.2d 911 (1973); *T-Bone Feeders v. Martin*, 236 Kan. 641, 645-46, 693 P.2d 1187 (1985); *Board of Wyandotte County Commissioners v. Kansas Ave. Properties*, 246 Kan. 161, 166, 786 P.2d 1141 (1990); and *Woman's Club of Topeka v. Shawnee County*, 253 Kan. 175, 853 P.2d 1157 (1993).

** *Farmers Co-op v. Kansas Board of Tax Appeals*, 236 Kan. 632, 694 P.2d 462 (1985).

tions' having been denied by SBOTA due to certain procedural deficiencies associated with the exemption applications.

COMMITTEE ACTIVITIES

At the July meeting, the Committee received extensive background information on the history of Kansas property tax exemptions and the exclusive-use requirement from PVD staff. During that briefing, the Committee learned that the Kansas Supreme Court has indicated that apportionment of certain property, especially land, into exempt and nonexempt parcels based on use is acceptable. In denying an exemption in *Defenders of Christian Faith v. Board of County Commissioners* (1976), the Court noted that:

We wish to emphasize that we are dealing here with a single building, under a single ownership which has not been severed in any legally recognizable manner. Property which has been or is readily capable of severance, either physically or as ownership is in an entirely different category.***

The court then cited two previous cases:

- *Seventh Day Adventist*, in which they separately treated individually described tracts of land attached to a school according to their respective uses; and
- *Mount Hope Cemetery*, in which they separately treated 90 acres of land used for burial and 70 acres used as a hay meadow, out of a full quarter section of land belonging to a cemetery company.

PVD staff also pointed out that SBOTA is required to follow the Kansas Administrative

*** *Defenders of Christian Faith v. Board of County Commissioners* 219 Kan. 181, 547 P.2d 706 (1976).

Procedures Act (KAPA) during exemption proceedings. KAPA requires that SBOTA allow the opportunity for all relevant facts and issues to be presented at hearings.

PVD staff then indicated that they are planning to include additional emphasis on property tax exemptions as part of county appraiser training and education seminars.

Also in July, the Chairman of SBOTA explained SBOTA's role in reviewing and approving or denying property tax exemption applications.

At the August meeting, the Committee approved a motion regarding its conclusions and recommendations and instructed staff to prepare a draft Committee report for review at the September meeting. (The Committee approved the report at its September meeting.)

CONCLUSIONS AND RECOMMENDATIONS

The Special Committee strongly encourages SBOTA to approve property tax exemption applications which are deficient only because of technical errors (e.g., citing the wrong statutory exemption). The Committee further encourages SBOTA to work with county appraisers and taxpayers to apportion property into exempt and nonexempt parcels, whenever possible, as such apportionment methodology has been approved by the Kansas Supreme Court in the *Seventh Day Adventist* and *Mount Hope Cemetery* cases. Finally, the Committee supports the efforts of PVD to improve county appraisers' familiarity with the entire spectrum of property tax exemptions, both statutory and constitutional.

Collection of Delinquent Oil and Gas Taxes*

SUMMARY: The Committee recommends that the procedures for collecting delinquent personal property taxes be accelerated and strengthened. Also, the Special Committee recommends that K.S.A. 79-2017 and K.S.A. 79-2101 not be subject to charter resolution by counties. Finally, the Committee expresses concern over the issues raised by the tax lien provisions of 1997 S.B. 108 and recommends that these issues be studied by the Judiciary Committee.

BACKGROUND

During the 1997 Session the Senate Committee on Assessment and Taxation, at the request of counties, introduced S.B. 108 to

address problems with delinquent oil and gas property taxes. The bill would amend K.S.A. 79-2101 to change the way that delinquent personal property taxes are collected. First, a lien would attach to the personal property upon the issuance of the delinquent tax warrant by the county treasurer. Second, the sheriff would have 24 months to collect the warrants. Under current law, the warrants have to be returned by October, allowing the sheriff only four months of collection effort for warrants issued by May 1, and roughly 45 days for warrants issued by August 15. Finally, purchasers of oil and gas from properties on which there were delinquent taxes would be required to withhold taxes owed by any person holding an interest in those properties. Under current law, purchasers of oil and gas withhold taxes only from the person owing the taxes.

The Committee held hearings on the bill on February 10, 1997. At the hearing the bill was supported by a representative of the Kansas Association of Counties, the county treasurers of

* H.B. 2599 and H.B. 2601 accompany this report.

Ellis, Russell, Trego, and Barton Counties, an Ellis County Commissioner, the sheriffs of Ellis and Rooks Counties, and a representative of Johnson County. During its deliberations on the bill, the Committee expressed concerns about the concepts in the bill. Members and staff were concerned about changes in liens and collections procedures that made the bill a candidate for consideration by the Senate Committee on Judiciary. The Committee was unable to resolve these issues.

Johnson County's desire to be included in the bill highlights that two sections of statute deal with the collection of delinquent personal property tax. S.B. 108 amends K.S.A. 79-2101, but K.S.A. 79-2017 applies to four larger counties. Because these statutes are not uniform, Attorney General Opinion No. 97-32 said that counties by charter resolution could amend K.S.A. 79-2101. It could be inferred that K.S.A. 79-2017 also would be subject to charter resolution. Ellis County did adopt a charter resolution amending K.S.A. 79-2101.

COMMITTEE ACTIVITIES

The Special Committee devoted parts of several meetings to this topic. At the September meeting staff provided a background paper, and the Committee held hearings. The bill was supported by representatives of the Kansas Association of Counties and Johnson County, the Ellis County Treasurer, and an Ellis County Commissioner. Written testimony was submitted by an Anderson County Commissioner and the Barton County and Russell County Treasurers. The bill was opposed by representatives of

the Kansas Oil and Gas Association, largely because of the specific provisions relating to liens and the withholding of payments for oil and gas without adequate notice of the tax delinquency.

The Special Committee reviewed the Ellis County charter resolution and deliberated on this topic during its October and November meetings.

CONCLUSIONS AND RECOMMENDATIONS

The Special Committee recommends that the statutes relating to the collection of delinquent personal property taxes not be subject to charter resolution, and that resolutions adopted which amend these statutes be voided. The Committee also recommends that county treasurers be authorized to mail delinquent personal property tax notices to taxpayers earlier than under current law, and to have the warrants issued 14 days after mailing the notices. Costs of issuing the warrants should be included in the amount of the warrant. Address information for the warrants may be taken from the county treasurers files. In the case of oil and gas properties, the warrants should not expire until 24 months after their issuance, so as to give sheriffs more time to locate the taxpayers. Enactment of the accompanying legislation will implement these recommendations. Finally, the Committee expressed its strong reservations about the changes to the tax liens procedures in 1997 S.B. 108 and suggested that those concepts should receive the review of the Judiciary Committees.



Biennial Reappraisal

SUMMARY: The Committee recommends that Kansas should not move to a biennial reappraisal methodology.

BACKGROUND

Prior to the 1997 Session, the Task Force on Uniformity and Equality of Property Tax Appraisals strongly recommended that Kansas

retain the annual reappraisal cycle and NOT decelerate to a biennial or other cycle.

Nevertheless, the Senate during the 1997 Session adopted language which would have decelerated the annual reappraisal cycle in Kansas to a two-year cycle. A conference committee removed the biennial reappraisal language.

Senator Dave Kerr requested and the Legislative Coordinating Council (LCC) approved an interim study of all issues associated with the biennial proposal.

COMMITTEE ACTIVITIES

At the August meeting, Senator Kerr urged the Committee to approve the biennial reappraisal cycle, and he contended that the annual reappraisal of property increased public irritation. He said a change to a biennial cycle would allow appraisers time for better accuracy. He added that he had been working with Property Valuation Division (PVD) to address issues regarding the sales-ratio study which arise under a biennial cycle.

The Kansas County Appraisers Association (KCAA) appeared in opposition to the biennial


cycle. The KCAA testimony expressed concern about a number of complexities which could arise under such a system, including confusion as to the mailing of notices and appeal rights in the second year and maintaining compliance with Judge Bullock's court order regarding the uniformity of the entire property tax system.

At the September and October meetings, the Committee concentrated its attention on a closely related proposal relating to limiting growth in assessed valuation of real estate.

In October, the Committee approved a motion to state that a biennial reappraisal would not be an effective means of reducing taxpayer frustration or liability.

CONCLUSIONS AND RECOMMENDATIONS

The Committee finds that a biennial reappraisal system such as the one which passed the Senate in 1997 would not be an effective means of reducing the liability or frustration of taxpayers. The Committee notes that a number of the same issues arise under the biennial reappraisal proposal as under proposed constitutional amendments relating to limiting assessed valuation growth to a fixed percentage.



Property Tax Assessed Valuation Penalties for Late Filing of Personal Property Renditions*

SUMMARY: The Special Committee on Assessment and Taxation recommends that one assessed valuation penalty be reduced—from 50 percent to 25 percent for failing to file a full and complete rendition within one year of the due date. The Committee does not endorse the broad package of reductions in a number of penalties which was contained in the original

House-passed version of H.B. 2150.

BACKGROUND

The 1995 Legislature substantially reduced penalties for the late filing of personal property renditions. Untimely filing penalties were reduced from a schedule ranging from 10 percent to 50 percent to a new schedule ranging from 5 percent to 25 percent. Escaped personal property penalties were reduced from 100 percent to 50 percent. In addition, the maximum number of years was reduced from four to

* S.B. 395 accompanies this report.

two from which back taxes are due on personally which has been underreported or has escaped taxation.

The original House-passed version of H.B. 2105 during the 1997 Session would have replaced the current penalty structure, which is based on the amount of time renditions are filed late, with a new structure based on a determination of taxpayer intent. Absent a finding of fraud or intentional disregard, all penalties would have been set at 10 percent. Only upon a finding of fraudulent intent or intentional disregard could a higher penalty (of 50 percent) be applied.

Two mechanisms exist (which were in the law prior to 1995) taxpayers relief from the penalties under certain circumstances. County appraisers may extend filing deadlines for "good cause shown." The State Board of Tax Appeals (SBOTA) also has authority to abate any penalties upon a finding of "excusable neglect" on behalf of persons or entities required to file.

Total statewide assessed valuation penalties applied in 1996 were \$21.7 million, and such penalties provided an additional \$2.7 million in liability. These figures are less than 1 percent of the total assessed valuation and tax liability attributable to the mineral leasehold and commercial and industrial machinery and equipment subclasses of personal property.

COMMITTEE ACTIVITIES

At the July meeting, staff briefed the Committee on the changes in the law in 1995 and on the proposed changes in H.B. 2105.

In August, staff provided data on the amount of assessed valuation penalties statewide and county-by-county. Several conferees encouraged the Committee to recommend further reductions in penalties, and one suggested that the penalties be separately listed on tax statements. The Kansas County Appraisers Association (KCAA) opposed penalty reductions. The

KCAA conferee said that additional reductions could encourage additional noncompliance and indicated that the current "audit cycle" in some counties takes up to 11 years to find certain nonfilers. The chairman of SBOTA also said SBOTA frequently abated penalties as a result of the "excusable neglect" finding.

In September, conferees from Sedgwick County provided testimony regarding the application of assessed valuation penalties in the early 1990s.

At the October meeting, the Committee recommended the introduction of a bill which would reduce one particular penalty which was unchanged by the 1995 legislation. The bill also contained a provision which would require assessed valuation penalties to be separately listed on tax bills.

CONCLUSIONS AND RECOMMENDATIONS

The Committee finds that the failure of the 1995 legislation to reduce the penalty in K.S.A. 79-1422(b) for failure to file within one year has caused some confusion and lack of uniformity in how this penalty is applied by county appraisers. Reducing this penalty from 50 to 25 percent would restore the policy which existed prior to 1995, when the penalty for failure to file within one year was less severe and exactly half of the "escaped" penalty. The Committee also agrees with the suggestion that assessed valuation penalties should be separately listed on tax bills. Enactment of legislation would accomplish these recommendations.

The Committee does not endorse the broad package of penalty reductions embodied in the original House-passed version of H.B. 2105. The Committee notes that the "good cause shown" and "excusable neglect" statutory "safety valve" mechanisms are still available to taxpayers and is concerned that further reductions in penalties could reduce compliance.

The State Board of Tax Appeals (SBOTA) and the Property Tax Valuation Appeal Process—Whether a “Regional SBOTA” Concept Should Replace Locally-appointed Hearing Officers (1997 S.B. 161); Also Whether SBOTA Should Be Replaced by a Tax Review Commission (1997 S.B. 348)*

SUMMARY: The Committee introduces without recommendation a bill supported by the Governor which would replace SBOTA with a Tax Appeals Commission and makes a number of changes in the appeals process. The Committee recommends favorably a second bill which would require SBOTA assistance in helping taxpayers complete exemption applications and make several changes relating to review and oversight of locally-granted property tax exemptions.

BACKGROUND

S.B. 348 would have abolished the State Board of Tax Appeals as of July 1, 1997 and transferred all of its powers, duties, functions, property, and personnel to a new Kansas Tax Review Commission. The Tax Review Commission would be an independent agency within the executive branch. According to a 1994 study by the Federation of Tax Administrators, two states—Maryland and Minnesota—have actual tax courts established as independent agencies within the executive branch to hear tax appeals. Seventeen states, including Kansas, have independent boards or commissions within the executive branch dedicated exclusively or primarily to reviewing tax appeals.

S.B. 161 would have made a number of changes in the property valuation appeals process, including replacing locally-appointed hearing officers with SBOTA hearing officers

and requiring certain appeals (including those involving multi-family residential and agricultural land) to go directly to the full SBOTA.

COMMITTEE ACTIVITIES

At the July meeting, representatives of the Kansas Chamber of Commerce and Industry (KCCI) and the Kansas Tax Coalition appeared in support of the tax review commission concept. SBOTA Chairman, Gus Bogina, also appeared to answer questions. A representative of the Kansas County Commissioners Association appeared in support of S.B. 161, but that bill was opposed by Sedgwick County.

At the September meeting, a representative of the Kansas Tax Coalition said that he had been working with representatives of the Governor's office and SBOTA and expected to be able to present proposed SBOTA "reform" legislation at the October meeting.

The Committee, in October, thoroughly discussed the Governor's proposal and asked that certain aspects be revised prior to the November meeting.

The revised proposal which the Committee considered in November contains elements of S.B. 348; would make additional changes in the appeals process; and would change procedures relating to approval of locally-granted property tax exemptions and abatements.

The Governor's proposal would abolish SBOTA as of January 1, 1999 and transfer all of its powers, duties, functions, property, and personnel to a new Kansas Tax Appeals Commission (TAC). TAC would be an independent agency within the executive branch.

The plan provides that the main body of TAC would consist of three commissioners appointed by the Governor. These commissioners would be required to have been "actively practicing" law in Kansas for at least five years. (Members of SBOTA are not required to be lawyers.)

A fourth commissioner (also appointed by the Governor) would be the designated head of a small claims division within TAC and would not be required to be a lawyer. Taxpayers could

* H.B. 2602 and H.B. 2600 accompany this report.

elect to appeal decisions, findings, orders, or rulings of the Kansas Director of Taxation to the small claims division when the amount of tax in controversy does not exceed \$20,000, or, in the case of property tax valuation disputes, when the appraised valuation of the property in question is less than \$250,000. Taxpayers appealing to the small claims division would not be precluded from appealing subsequently to the regular division of TAC.

Proceedings before the regular division of TAC would be governed by the provisions of the Kansas Administrative Procedures Act. Taxpayers could be represented by an attorney, any person enrolled to practice before the United States Tax Court, or could appear *pro se*.

All final actions of the Tax Review Commission, including final actions on nonstate-assessed property tax cases, could be appealed to the Court of Appeals. Under current law, property tax valuation cases not involving state-assessed property are appealed from SBOTA to district court before being eligible for appeal to

- the property is to be used exclusively for one of the purposes outlined in Section 13 of Article 11 of the *Kansas Constitution*;
- if the property is to qualify for the exemption on the basis of manufacturing, the business using the property exclusively for such purpose must be engaged in the business of manufacturing;
- if the property is to be used to expand an existing business, the expansion will result in employment of one or more full-time employees; and
- if the business is relocating from elsewhere within Kansas, the Secretary of Commerce and Housing has approved the exemption.

A statute (K.S.A. 79-252) would be repealed which currently prohibits EDXs from being granted for personal property absent a factual determination that the exemptions are needed to retain jobs in the state.

the Court of Appeals.

Taxpayers appealing valuations of \$250,000 or less would have the option of skipping the hearing officer step in the appeals process and moving directly to the small claims division of TAC.

TAC would be required to provide all property owners information and assistance sufficient to allow the preparation of a proper request for exemption. New language would provide that all exemption requests prepared in accordance with guidance provided by TAC would be deemed approved unless TAC subsequently scheduled a hearing within 30 days after the requests for exemption are received.

With respect to locally-granted property tax exemptions, the amount of time a party has to request reconsideration of a decision regarding economic development exemptions (EDXs) would be expanded from 15 to 30 days. Cities and counties seeking to grant EDXs would be mandated to adopt resolutions or ordinances stipulating that:

CONCLUSIONS AND RECOMMENDATIONS

The Committee agrees to introduce the Governor's proposal "without recommendation." A number of Committee members expressed concern over the requirement that the regular division TAC commissioners be lawyers.

The Committee believes that the provisions relating to:

- requiring assistance for all exemption applications;
- allowing all properly submitted property tax exemption requests to be deemed approved within 30 days absent the scheduling of hearings; and
- the aforementioned changes in procedures relating to review of locally-granted property tax exemptions are important enough to merit favorable action by the Legislature

outside the context of the broader TAC proposal advocated by the Governor and the Kansas Tax Coalition.

State Revenue Sharing with Local Units—Changes Deemed Appropriate to Demand Transfers and Other Aid-to-Local Units Program

SUMMARY: The Special Committee makes no recommendation on this proposal.

BACKGROUND

Although the statutory formulas for the Local Ad Valorem Tax Reduction Fund (LAVTRF) and the County and City Revenue Sharing Fund (CCRSF) have been overridden in recent years, those formulas have not been the subject of legislative review in many years. The Special Committee undertook to study this proposal to investigate ways of changing the formulas to reflect more specific revenue needs of counties and cities.

Local Ad Valorem Tax Reduction Fund. What is now the LAVTRF dates back to 1937 when the state sales and use taxes first were imposed at a 2 percent rate. At that time the balance remaining after demands were met for public assistance and elementary school aid would be distributed to counties for the purpose of reducing their property tax levies. This so-called "residue" amounted to \$4.7 million in FY1938, almost half of the sales and use tax collections that year.

Amount Transferred. Under current law, two transfers are made each calendar year from the State General Fund (SGF) to the LAVTRF, on January 15 and July 15, totaling 3.63 percent of sales and use tax revenue credited to the SGF in the preceding calendar year. Within the state's fiscal year, the July transfer is based on such

revenue in one calendar year and the January transfer on revenue in the next calendar year.

The distributions from the LAVTRF may be reduced, as they were in FY 1992, by 1 percent, if the State Finance Council approves a recommendation of the Governor to cut expenditures from the SGF by a uniform percentage. Or they may be reduced by statute, as they were, for example, in FY 1993 by 3 percent, and in FY 1994 by 4 percent. For certain later fiscal years, transfers to the LAVTRF are determined by the amount transferred in the prior fiscal year, with growth as follows:

FY 1996	3.70%
FY 1997	1.40%
FY 1998	1.75%

Allocation. Money in the LAVTRF is now allocated among the 105 counties on the basis of population (65 percent) and assessed tangible property valuation (35 percent). Each county's share is divided among all property tax levying subdivisions (including the county but excluding unified school districts) proportionately based on their property tax levies in the preceding year. The money so received must be credited to one or more tax levy funds of general application in the county or subdivision, except bond and interest funds. K.S.A. 19-2694 establishes a formula designed to prevent counties from receiving less money distributed on the basis of population due to changing from state census data to federal census data, effective July 1, 1979.

The following table presents transfers made to the LAVTRF in recent fiscal years.

GENERAL FUND TRANSFERS TO LAVTRF

FYs 1983-98—in Thousands

FY 1983	\$ 11,326 ^(a)	FY 1991	\$ 37,164
FY 1984	22,367	FY 1992	38,576 ^(c)
FY 1985	23,701	FY 1993	39,324 ^(d)
FY 1986	24,555	FY 1994	40,293 ^(e)
FY 1987	26,937	FY 1995	44,649
FY 1988	30,844	FY 1996	46,301 ^(f)
FY 1989	33,576 ^(b)	FY 1997	46,949 ^(g)
FY 1990	35,326 ^(b)	FY 1998	47,771 ^(h)

- a) The 1983 Legislature changed the distribution from January 15 to 50 percent on January 15 and 50 percent on July 15. This was done in order to help increase the FY 1983 ending balance in the State General Fund and had no impact on what local units received from the LAVTRF in calendar year 1983.
- b) Reduced by 3.8 percent by statute.
- c) Reduced by 1 percent pursuant to State Finance Council action reducing FY 1992 SGF expenditures by 1 percent.
- d) Reduced by 3 percent by statute.
- e) Reduced by 4 percent by statute.
- f) FY 1996 amounts 103.7 percent of FY 1995.
- g) FY 1997 amounts 101.4 percent of FY 1996.
- h) FY 1998 amounts 101.75 percent of FY 1997.

County and City Revenue Sharing Fund.

The County and City Revenue Sharing Fund (CCRSF) was created by 1978 legislation to replace other tax sources which had been shared with local units, namely, the cigarette tax, liquor enforcement tax, and domestic insurance company privilege tax.

Amount Transferred. Under current law, two transfers are made each calendar year from the SGF to the CCRSF, on July 15 and December 10, totaling 2.823 percent of sales and use tax revenue credited to the SGF in the preceding calendar year. The distributions from the CCRSF may be reduced, as they were in FY 1992, by 1 percent, if the State Finance Council approves a recommendation of the Governor to cut expenditures from the SGF by a uniform percentage, or by statute, as they were, for example, in FY 1993 by 3 percent, and in FY

1994 by 4 percent. For certain later fiscal years, transfers to the CCRSF are determined by the amount transferred in the prior fiscal year, with growth as follows:

FY 1996	3.70%
FY 1997	1.40%
FY 1998	1.75%

Allocation. Money in the CCRSF is now allocated among the 105 counties on the basis of population (65 percent) and assessed tangible property valuation (35 percent). Within county areas the money is distributed 50 percent to the county general fund and 50 percent to general funds of cities, based on the population of the cities.

The following table presents transfers made to the CCRSF in recent fiscal years.

GENERAL FUND TRANSFERS TO CCRSF

FYs 1983-98—in Thousands

FY 1983	\$ 8,056 ^(a)	FY 1991	\$ 28,351
FY 1984	16,468	FY 1992	29,166 ^(c)
FY 1985	18,220	FY 1993	30,218 ^(d)
FY 1986	18,648	FY 1994	30,629 ^(e)
FY 1987	19,550	FY 1995	33,375
FY 1988	22,352	FY 1996	34,610 ^(f)
FY 1989	25,628 ^(b)	FY 1997	35,095 ^(g)
FY 1990	26,601 ^(b)	FY 1998	35,709 ^(h)

- a) The 1983 Legislature changed the distribution from quarterly in March, June, September, and December to 50 percent on July 15 and 50 percent on December 10. This was done in order to help increase the FY 1983 ending balance in the State General Fund and had no impact on what local units received from the CCRSF in calendar year 1983.
- b) Reduced by 3.8 percent by statute.
- c) Reduced by 1 percent pursuant to State Finance Council action reducing FY 1992 SGF expenditures by 1 percent.
- d) Reduced by 3 percent by statute.
- e) Reduced by 4 percent by statute.
- f) FY 1996 amounts 103.7 percent of FY 1995.
- g) FY 1997 amounts 101.4 percent of FY 1996.
- h) FY 1998 amounts 101.75 percent of FY 1997.

Cumulative Effect of Formula Overrides.
Over the fiscal years 1992-1998, the LAVTRF has been reduced by \$8.7 million and the CCRSF has been reduced by a total of \$8.8 million, a total of \$17.5 million.

COMMITTEE ACTIVITIES

The Special Committee devoted parts of several meetings to this proposal. Staff prepared memoranda detailing the history of the LAVTRF and CCRSF transfers, local sales and use tax rates, and projections of LAVTRF transfers under alternative formulas. Staff also prepared a table showing the effect of the statutory overrides of

the formulas for determining the amounts of the transfers. Counties and cities presented detailed data of how transfers are used by counties, cities and other local units. At the hearing on this proposal, testimony was received from representatives of the League of Kansas Municipalities, the Kansas Association of Counties, and the Kansas Farm Bureau. The Committee discussed the proposal at its October meeting.

CONCLUSIONS AND RECOMMENDATIONS

The Special Committee makes no recommendation on this proposal.

Limiting Assessed Valuation Growth

SUMMARY: The Committee does not at this time recommend any particular constitutional amendment which would limit the annual growth in assessed valuation on real estate. The Committee expresses concern about the tax shifts associated with any such proposal. The Committee does recommend that the 1998 Legislature devote further study to the issues associated with assessed valuation caps.

BACKGROUND

Oklahoma and Oregon joined six other states in 1996 by adopting certain property tax assessment limitations, according to the National Conference of State Legislatures. Representative Tanner requested and the Legislative Coordinating Council approved an interim study on the implications of assessed valuation limitations in Kansas.

COMMITTEE ACTIVITIES

At the August meeting, Representative

Tanner testified in favor of a constitutional amendment to limit the annual growth in valuation of real estate. He noted that implementing legislation had been completed in Oklahoma, which limits growth to 5 percent absent a change in ownership or improvements to the property. Opponents included the Kansas Association of Counties, whose testimony indicated that:

- except for the 27 mills levied for school district general funds and the 1.5 mills levied for state building funds, limiting valuations would in no way guarantee lower taxes; and
- assessed valuation caps could shift the tax burden more heavily toward real estate where values are NOT growing to the extent of the limitation.

During Committee discussion, Senator Lee expressed concern about inequities young families entering the housing market face under any system based even in part on acquisition cost rather than fair market value.

At the September meeting, the Committee approved a motion for staff to draft a constitu-

tional amendment for further consideration at the October meeting which would authorize the Legislature to provide for multi-year averaging of real estate assessed values.

In October, the Property Valuation Division presented information on how a hypothetical tax shift on to certain real estate parcels which are NOT experiencing valuation growth could occur under an assessed valuation cap similar to the one proposed in the amendment. Staff also pointed out that another type of tax shift which could occur would be a shift away from real estate and on to personal property. The Committee decided to not recommend introduction of the constitutional amendment.

CONCLUSIONS AND RECOMMENDATIONS

The Committee does not recommend at this time any particular constitutional amendment limiting assessed valuation growth on an annual

basis or authorize a multi-year averaging methodology. The Committee notes that there are several kinds of tax shifts which could occur under any such proposal:

- a tax shift away from real estate where values are increasing rapidly and on to other real estate where values are not increasing at the rate of the cap;
- a tax shift which would increase the tax burden borne by young families entering the housing market for the first time; and
- a tax shift away from real estate and on to personal property, especially oil and gas and commercial and industrial machinery and equipment.

The Committee does, however, recommend that the 1998 Legislature continue to study all of the issues associated with proposals to limit assessed valuation growth.

Income Tax—Standard Deductions or Personal Exemptions Amounts Should Be Increased to Provide Additional Tax Relief for Kansans*

SUMMARY: The Special Committee recommends increases in both the standard deduction and personal exemption amounts for tax year 1998 and recommends prospective indexation thereafter. The Committee further recommends the enactment of a state earned income tax credit (EITC) to provide additional tax relief for low-income working Kansans. The Committee recognizes that individual income tax cuts will be considered as part of the broader debate over revenues and expenditures in 1998.

BACKGROUND

The Kansas standard deduction and personal exemption amounts are set at levels in place in federal law in the late 1980s. But since federal law has provided for annual indexation, the growing federal deduction and exemption amounts have caused the Kansas law to fall out of compliance.

* S.B. 396 accompanies this report.

	Federal Law Tax Year 1997	Kansas Law Tax Year 1997
Personal Exemption	\$ 2,650	\$ 2,000
Standard Deduction—Joint	6,900	5,000
Standard Deduction—Single	4,150	3,000
Standard Deduction—Head of Household	6,050	4,400 ^a
"Additional" State Deduction for Elderly/Blind:		
Joint	800	600
Single	1,000	750
Head of Household	1,000	750

d) Kansas law also provides an additional (\$2,000) personal exemption for head-of-household filers.

The 1995 Special Committee concluded that Kansas' failure to index since the later 1980s had represented a hidden tax increase. That Committee recommended that the 1996 Legislature consider protecting taxpayers from future inflation-driven tax increases by indexing standard deduction and personal exemption amounts prospectively.

The Kansas House approved a state EITC proposal during the 1997 Session as part of the initial House version of H.B. 2105. That EITC would have "piggy-backed" on the federal EITC by allowing for a 10 percent EITC for tax year 1997 and a 15 percent Kansas EITC thereafter.

A recent study concluded that credits available to low-income taxpayers are a "targeted and efficient way of increasing the tax threshold and reducing the tax liability for low-income families. Credits that are refundable . . . can also serve to offset the burden of other state and local taxes and supplement wages for families at low-income levels."¹

A total of 14 states and the District of Columbia have some form of low-income tax credit. Arizona, Connecticut, Kentucky, Massachusetts, New Mexico, New York, Pennsylvania, and the District of Columbia have low-

¹ "State Income Tax Burdens on Low-Income Families in 1996: Assessing the Burden and Opportunities for Relief," Elizabeth C. McNichol and Edward B. Lazere, Center on Budget and Policy Priorities.

income credits not tied directly to the federal EITC. Iowa, Maryland, Minnesota, New York, Rhode Island, Vermont, and Wisconsin have state EITCs which piggy-back directly on the federal EITC. (The federal EITC targets relief largely toward working poor families.)

The following table compares some of the features of those state EITCs with the proposal which passed the House in 1997.

State Earned Income Tax Credits

State	Refund- able?	% of Federal EITC	Adj. For Family Six (beyond federal adj)?	Workers Without Qualifying Children Eligible?
Iowa	No	6.5%	No	Yes
Maryland	No	50.5%	No	Yes
Minnesota	Yes	15.0%	No	Yes
New York	Yes	1996-20.0%	No	Yes
Rhode Island	No	27.5%	No	Yes
Vermont	Yes	25.0%	No	Yes
Wisconsin	Yes	1 Child-4.0% 2 Children- 14.0% 3+ Children- 43.0%	Yes	No
Kansas Pro- posal in 1997 H.B. 2105	Yes	10% in 1997 15% in 1998 and thereafter	No	Yes

COMMITTEE ACTIVITIES

The Department of Revenue appeared at the August meeting and indicated that total conformity to federal law for both standard deductions and personal exemptions could reduce tax year 1998 receipts by as much as \$120 million.

No conferees addressed the Committee on indexation issues, but one tax preparer said that now that single and married rates are being equalized, the extra personal exemption for head-of-household filers could under certain circumstances provide an incentive for people with children to live together and not get married.

At the September meeting, the Committee asked staff to prepare bill drafts and revised fiscal notes for several proposals:

- increase the personal exemption to \$2,050 for tax year 1998 and begin prospective indexation thereafter;
- increase the standard deductions for single filers, heads of household, and joint filers for tax year 1998 by \$200, \$400, and \$600, respectively, followed by prospective indexation thereafter; and
- enact a state EITC similar to the one which passed the House in 1997.

At the October meeting, staff provided a bill draft which would implement the personal exemption and standard deduction increases and a second draft relating to the EITC. A motion was adopted to recommend the legislation favorably to the 1998 Legislature after the Committee expressed a desire for:

- the standard deduction increase policy to be applicable to the "additional" standard

deduction amounts available to elderly and/or blind taxpayers; and

- the EITC proposal to be included in the same bill.

According to a fiscal note provided by the Department of Revenue, FY 1999 receipts would be reduced by \$39.3 million; FY 2000 receipts by \$51.6 million; and FY 2001 receipts by \$62.6 million.

CONCLUSIONS AND RECOMMENDATIONS

The Committee recommends increases in all standard deduction and personal exemption amounts and enactment of the EITC as an effective means of providing additional tax relief for Kansans. Enactment of the proposed legislation would accomplish this recommendation.

The Committee recognizes that individual income tax relief is just one of several kinds of tax relief expected to be considered by the 1998 Legislature and notes that decisions on the type and size of tax cuts will have to be made within the broader context of all revenue and expenditure decisions.

Economic Development - Summary of 1997 Reports

Introduction

Attached are three sets of reports showing the value of real and personal property in the State of Kansas that has been exempt from ad valorem property taxes for the purpose of promoting economic development. The values and other information presented in this report were supplied by the counties. In each report, the summarized information reported by each county is presented in alphabetical order. The first report shows property exempt by virtue of the Kansas Constitution (referred to as "EDX" on the report). The second report shows property exempt by virtue of the property being funded with industrial revenue bonds (referred to as "IRB" on the report). The third report is simply a total of the first two.

Today, property can be exempt in Kansas for economic development purposes of a period of up to ten years under two basic authorities, one constitutional and the other statutory. It should be noted that in either case, these two property tax exemptions are unique in that they really hinge on the city or county formally making a decision that the exemption should be granted. As is the case with most other property tax exemptions, the State Board of Tax Appeals (the "Board") must formally issue an order exempting the property. However, the Board only looks at whether the property legally and factually qualifies for the exemption.

Property Exempted by Virtue of the Kansas Constitution ("EDX")

The first three-page report presents property exempt by virtue of the Kansas Constitution (Art. 11, Sec. 13 of the Kan. Const.) In order to qualify for this exemption, the property must be both: (1) associated with a new business or with the expansion of an existing business; and (2) used exclusively for manufacturing, storing goods or commodities traded in interstate commerce, or for research and development. In addition, a city or county must formally grant the exemption by adoption of an ordinance or resolution, and certain procedural requirements must be satisfied (adopt uniform policies and procedures, perform a cost benefit analysis, provide a public notice and hearing, etc.)

Property Exempted by Virtue of Being Funded with Industrial Revenue Bonds ("IRB")

The second three-page report presents property exempt by virtue of being funded with industrial revenue bonds pursuant to K.S.A. 79-201a Second. Under this statute, property is exempt to the extent it is funded with bonds. Industrial revenue bonds may be issued by a city or county for a variety of broad purposes; specifically, for the purpose of paying all or part of the cost of purchasing, acquiring, constructing, reconstructing, improving, equipping, furnishing, repairing, enlarging or remodeling facilities for agricultural, commercial, hospital, industrial, natural resources, recreational development and manufacturing purposes. (K.S.A. 12-1741 and K.S.A. 12-1741b). In order to exempt the property that is funded with bonds, the city or county must also satisfy certain procedural requirements (adopt uniform policies and procedures, perform a cost benefit analysis, provide a public notice and hearing, etc.)

Senate Assessment & Taxation

1-21-98

Attachment 2

Overview of Statistics

Overall, in 1997 there was less property exempt under the Kansas Constitution in 1997 than there was for property exempt by virtue of being funded with bonds:

	<u>Real Property</u>	<u>Personal Prop.</u>	<u>Total</u>
Kansas Constitution ("EDX")	\$ 321,357,571	\$ 119,290,629	\$ 440,648,200
Bond-Funded Property ("IRB")	<u>568,978,078</u>	<u>739,030,688</u>	<u>1,308,008,766</u>
Total - 1997 Valuation	\$ 890,335,649	\$ 858,321,317	\$ 1,748,656,966

These represent typical results. There are probably two reasons that more property is exempt for economic development purposes by virtue of being funded with industrial revenue bonds. First, the exemption provided by the Kansas Constitution is more restricted in terms of use, precluding its applicability to many situations. Second, the exemption provided by the Kansas Constitution has always been limited to a 10 year exemption, and it has existed a relatively short time. The exemption in the Kansas Constitution was adopted on August 5, 1986 (For, 181,685; against, 171,166). The industrial revenue bond exemption predates 1963. Property funded with bonds issued prior to July 1, 1963 qualifies for exemption "for so long as any of the revenue bonds issued to finance such . . . shall be outstanding and unpaid." (K.S.A. 79-201a Second). Only property funded with bonds issued on or after July 1, 1963, is limited to a 10 year exemption.

The industrial revenue bond exemption currently exempts more property valuation in Kansas than the exemption provided in the Kansas Constitution; however, the difference between the two did somewhat decrease in 1997, for two reasons.

First, the amount of property valuation exempted by virtue of the Kansas Constitution actually increased between 1996 and 1997:

Kansas Constitution (EDX) Valuations:

	<u>Real Property</u>	<u>Personal Prop.</u>	<u>Total</u>
1997 Valuation	\$ 321,357,571	\$119,290,629	\$ 440,648,200
1996 Valuation	<u>273,485,876</u>	<u>104,607,898</u>	<u>378,093,774</u>
Increase in 1997	\$ 47,871,695	\$ 14,682,731	\$ 62,554,426
Percent Increase from Prior Year	17.5 %	14 %	16.5 %

Second, the amount of property valuation exempted by virtue of being funded with industrial revenue bonds decreased between 1996 and 1997:

Industrial Revenue Bond (IRB) Valuations:

	<u>Real Property</u>	<u>Personal Prop.</u>	<u>Total</u>
1997 Valuation	\$ 568,978,078	\$ 739,030,688	\$ 1,308,008,766
1996 Valuation	<u>628,472,839</u>	<u>961,355,601</u>	<u>1,589,828,440</u>
Increase in 1997	\$ -59,494,761	\$ -222,324,913	\$ -281,819,674
Percent Decrease from Prior Year	- 9.5 %	- 23 %	- 17.7 %

There were two significant reasons for the decrease in the valuation of property exempted by virtue of being funded with bonds. If you look at the industrial revenue bond report (the "IRB" report), you will see that in Sedgwick County, the valuation of exempt personal property decreased \$215,991,790. This was primarily due to personal property owned by Boeing reaching the end of an exemption period. In addition, you will also see that in Wyandotte County, the valuation of exempt real property decreased \$211,586,310. This was primarily due to real property owned by GM reaching the end of an exemption period.

The top ten counties with the highest amount of reported total property value (real and personal) exempt by virtue of being funded with industrial revenue bonds ("IRB") were, in 1997:

Sedgwick	\$ 892,768,342
Wyandotte	128,250,710
Montgomery	50,243,235
Butler	43,221,606
Douglas	39,142,846
McPherson	26,417,364
Harvey	26,271,806
Russell	16,740,291
Shawnee	11,888,915
Reno	10,028,080

The top ten counties with the highest amount of reported total property value (real and personal) exempt by virtue of the Kansas Constitution ("EDX") were, in 1997:

Johnson	\$104,905,514
Franklin	47,520,184
Sedgwick	43,859,170
Wyandotte	37,633,497
Crawford	36,557,395
Shawnee	26,076,635
Montgomery	13,814,967
Dickinson	12,306,340
Saline	10,995,925
Cowley	10,948,580

McPherson, Bourbon and Douglas Counties also reported slightly more than \$10,000,000 of value exempt by virtue of the Kansas Constitution ("EDX").

Exempt Property
 Kansas Constitution ("EDX")
 November 96/97 Comparison

COUNTY NAME	EDX REAL			EDX PERSONAL			TOTAL 1997 RE/PERSONAL	IN LIEU-OF COLLECTIONS		DIFFERENCE
	NOV 1996 TOTAL	NOV 1997 TOTAL	DIFFERENCE	NOV 1996 TOTAL	NOV 1997 TOTAL	DIFFERENCE		NOV. 1996	NOV. 1997	
ALLEN	0	0	0	0	0	0	0	0.00	0.00	0.00
ANDERSON	0	0	0	0	0	0	0	0.00	0.00	0.00
ATCHISON	0	0	0	0	0	0	0	0.00	0.00	0.00
BARBER	0	0	0	0	0	0	0	0.00	0.00	0.00
BARTON	178,100	287,090	108,990	974,879	775,304	-199,575	1,062,394	0.00	0.00	0.00
BOURBON	6,844,590	6,922,920	78,330	1,713,958	3,466,706	1,752,748	10,389,626	0.00	0.00	0.00
BROWN	356,510	348,440	-8,070	0	0	0	348,440	0.00	0.00	0.00
BUTLER	6,972,530	4,034,470	-2,938,060	813,917	0	-813,917	4,034,470	0.00	0.00	0.00
CHASE	0	0	0	0	0	0	0	0.00	0.00	0.00
CHAUTAUQUA	0	0	0	0	0	0	0	0.00	0.00	0.00
CHEROKEE	2,447,400	955,610	-1,491,790	0	0	0	955,610	0.00	0.00	0.00
CHEYENNE	0	0	0	0	0	0	0	0.00	0.00	0.00
CLARK	0	0	0	0	0	0	0	0.00	0.00	0.00
CLAY	177,970	0	-177,970	128,948	0	-128,948	0	0.00	0.00	0.00
CLOUD	50,080	49,800	-280	0	0	0	49,800	0.00	0.00	0.00
COFFEY	0	0	0	0	0	0	0	0.00	0.00	0.00
COMANCHE	0	0	0	0	0	0	0	0.00	0.00	0.00
COWLEY	11,494,170	10,948,580	-545,590	1,428,698	0	-1,428,698	10,948,580	32,363.45	116,687.96	84,324.51
CRAWFORD	12,795,580	12,936,520	140,940	29,555,089	23,620,875	-5,934,214	36,557,395	0.00	0.00	0.00
DECATUR	0	0	0	0	0	0	0	0.00	0.00	0.00
DICKINSON	9,299,330	12,306,340	3,007,010	0	0	0	12,306,340	0.00	0.00	0.00
DONIPHAN	3,834,690	4,239,230	404,540	0	0	0	4,239,230	0.00	0.00	0.00
DOUGLAS	7,995,270	7,596,170	-399,100	3,554,761	2,666,443	-888,318	10,262,613	0.00	0.00	0.00
EDWARDS	0	0	0	0	0	0	0	0.00	0.00	0.00
ELK	0	44,050	44,050	0	1,610	1,610	45,660	0.00	0.00	0.00
ELLIS	6,667,160	6,544,520	-122,640	5,905,679	0	-5,905,679	6,544,520	0.00	0.00	0.00
ELLSWORTH	0	0	0	0	0	0	0	0.00	0.00	0.00
FINNEY	4,102,100	4,102,100	0	300,713	200,475	-100,238	4,302,575	71,436.80	59,522.02	-11,914.78
FORD	7,760,000	7,760,000	0	2,178,388	0	-2,178,388	7,760,000	79,249.11	0.00	-79,249.11
FRANKLIN	27,260,290	26,135,470	-1,124,820	785,376	21,384,714	20,599,338	47,520,184	0.00	0.00	0.00
GEARY	0	0	0	0	0	0	0	0.00	0.00	0.00
GOVE	0	0	0	0	0	0	0	0.00	0.00	0.00
GRAHAM	0	0	0	0	0	0	0	0.00	0.00	0.00
GRANT	0	0	0	0	0	0	0	0.00	0.00	0.00
GRAY	0	0	0	0	0	0	0	0.00	0.00	0.00
GREELEY	0	0	0	0	0	0	0	0.00	0.00	0.00
GREENWOOD	77,570	71,260	-6,310	0	0	0	71,260	0.00	0.00	0.00
HAMILTON	0	0	0	0	0	0	0	0.00	0.00	0.00
HARPER	275,300	0	-275,300	0	0	0	0	0.00	0.00	0.00
HARVEY	1,849,150	2,329,342	480,192	591,210	749,592	158,382	3,078,934	0.00	0.00	0.00
HASKELL	0	0	0	0	0	0	0	0.00	0.00	0.00

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Exempt Property
 Kansas Constitution ("EDX")
 November 96/97 Comparison

COUNTY NAME	EDX REAL			EDX PERSONAL			TOTAL 1997 RE/PERSONAL	IN LIEU-OF COLLECTIONS		DIFFERENCE
	NOV 1996 TOTAL	NOV 1997 TOTAL	DIFFERENCE	NOV 1996 TOTAL	NOV 1997 TOTAL	DIFFERENCE		NOV. 1996	NOV. 1997	
HODGEMAN	0	0	0	0	0	0	0	0.00	0.00	0.00
JACKSON	0	0	0	0	0	0	0	0.00	0.00	0.00
JEFFERSON	1,036,750	1,514,080	477,330	339,132	246,930	-92,202	1,761,010	0.00	0.00	0.00
JEWELL	0	0	0	0	0	0	0	0.00	0.00	0.00
JOHNSON	95,230,250	102,269,114	7,038,864	3,965,285	2,636,400	-1,328,885	104,905,514	0.00	0.00	0.00
KEARNY	0	0	0	0	0	0	0	0.00	0.00	0.00
KINGMAN	494,930	492,580	-2,350	0	830,872	830,872	1,323,452	0.00	0.00	0.00
KIOWA	0	0	0	0	0	0	0	0.00	0.00	0.00
LABETTE	786,210	1,041,450	255,240	0	0	0	1,041,450	0.00	0.00	0.00
LANE	0	0	0	0	0	0	0	0.00	0.00	0.00
LEAVENWORTH	0	1,139,580	1,139,580	0	0	0	1,139,580	0.00	20,000.00	20,000.00
LINCOLN	0	0	0	0	0	0	0	0.00	0.00	0.00
LINN	0	0	0	0	0	0	0	0.00	0.00	0.00
LOGAN	0	0	0	0	0	0	0	0.00	0.00	0.00
LYON	1,266,820	1,245,360	-21,460	565,705	459,350	-106,355	1,704,710	2,874.06	0.00	-2,874.06
MARION	612,844	579,237	-33,607	175,377	153,606	-21,771	732,843	0.00	6,301.88	6,301.88
MARSHALL	0	0	0	0	0	0	0	1,432.00	0.00	-1,432.00
MCPHERSON	5,235,910	6,003,510	767,600	5,178,982	4,512,571	-666,411	10,516,081	0.00	0.00	0.00
MEADE	0	0	0	0	0	0	0	0.00	0.00	0.00
MIAMI	74,970	36,240	-38,730	0	0	0	36,240	0.00	0.00	0.00
MITCHELL	129,680	127,270	-2,410	28,159	0	-28,159	127,270	5,006.60	3,597.26	-1,409.34
MONTGOMERY	370,000	9,228,420	8,858,420	69,698	4,586,547	4,516,849	13,814,967	0.00	0.00	0.00
MORRIS	197,990	102,110	-95,880	105,401	49,314	-56,087	151,424	0.00	0.00	0.00
MORTON	0	0	0	0	0	0	0	0.00	0.00	0.00
NEMAHA	138,060	129,420	-8,640	65,934	63,800	-2,134	193,220	0.00	0.00	0.00
NEOSHO	353,480	314,800	-38,680	1,781,344	2,247,586	466,242	2,562,386	17,320.00	4,240.00	-13,080.00
NESS	0	0	0	0	0	0	0	0.00	0.00	0.00
NORTON	101,370	319,570	218,200	0	0	0	319,570	0.00	0.00	0.00
OSAGE	0	0	0	0	0	0	0	0.00	0.00	0.00
OSBORNE	0	0	0	0	0	0	0	0.00	0.00	0.00
OTTAWA	0	0	0	0	0	0	0	0.00	0.00	0.00
PAWNEE	0	0	0	0	0	0	0	0.00	0.00	0.00
PHILLIPS	0	0	0	0	0	0	0	0.00	0.00	0.00
POTTAWATOMIE	703,220	2,886,650	2,183,430	41,272	155,778	114,506	3,042,428	0.00	0.00	0.00
PRATT	0	0	0	0	0	0	0	0.00	0.00	0.00
RAWLINS	0	0	0	0	0	0	0	0.00	0.00	0.00
RENO	1,677,060	2,203,620	526,560	12,993	0	-12,993	2,203,620	0.00	0.00	0.00
REPUBLIC	287,160	279,780	-7,380	65,471	46,062	-19,409	325,842	0.00	0.00	0.00
RICE	553,680	547,570	-6,110	440,517	0	-440,517	547,570	0.00	0.00	0.00
RILEY	0	0	0	0	0	0	0	0.00	0.00	0.00
ROOKS	2,534,540	2,370,500	-164,040	407,473	271,494	-135,979	2,641,994	0.00	0.00	0.00

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Exempt Property
 Kansas Constitution ("EDX")
 November 96/97 Comparison

COUNTY NAME	EDX REAL			EDX PERSONAL			TOTAL 1997 RE/PERSONAL	IN LIEU-OF COLLECTIONS		DIFFERENCE
	NOV 1996 TOTAL	NOV 1997 TOTAL	DIFFERENCE	NOV 1996 TOTAL	NOV 1997 TOTAL	DIFFERENCE		NOV. 1996	NOV. 1997	
RUSH	58,975	58,975	0	24,793	52,280	27,487	111,255	0.00	0.00	0.00
RUSSELL	194,110	3,234,900	3,040,790	115,320	261,469	146,149	3,496,369	0.00	0.00	0.00
SALINE	3,488,990	4,765,210	1,276,220	7,939,361	6,230,715	-1,708,646	10,995,925	0.00	0.00	0.00
SCOTT	0	0	0	0	0	0	0	0.00	0.00	0.00
SEDGWICK	12,846,370	36,195,290	23,348,920	11,646,360	7,663,880	-3,982,480	43,859,170	0.00	0.00	0.00
SEWARD	6,792,860	5,878,750	-914,110	5,026	2,998	-2,028	5,881,748	0.00	0.00	0.00
SHAWNEE	8,957,990	9,941,054	983,064	2,796,212	16,135,581	13,339,369	26,076,635	0.00	0.00	0.00
SHERIDAN	0	0	0	0	0	0	0	0.00	0.00	0.00
SHERMAN	437,350	0	-437,350	1,564,355	0	-1,564,355	0	29,319.50	0.00	-29,319.50
SMITH	223,980	212,160	-11,820	0	0	0	212,160	0.00	0.00	0.00
STAFFORD	0	0	0	0	0	0	0	0.00	0.00	0.00
STANTON	0	0	0	0	0	0	0	0.00	0.00	0.00
STEVENS	0	0	0	0	0	0	0	0.00	0.00	0.00
SUMNER	2,387,960	1,993,156	-394,804	6,732,244	764,094	-5,968,150	2,757,250	0.00	0.00	0.00
THOMAS	0	0	0	0	0	0	0	0.00	0.00	0.00
TREGO	0	0	0	0	0	0	0	0.00	0.00	0.00
WABAUNSEE	0	0	0	0	0	0	0	0.00	0.00	0.00
WALLACE	0	0	0	0	0	0	0	0.00	0.00	0.00
WASHINGTON	24,232	18,030	-6,202	3,716	6,504	2,788	24,534	0.00	0.00	0.00
WICHITA	0	0	0	0	0	0	0	0.00	0.00	0.00
WILSON	0	0	0	0	0	0	0	0.00	0.00	0.00
WOODSON	23,325	25,513	2,188	15,345	5,342	-10,003	30,855	0.00	0.00	0.00
WYANDOTTE	15,827,020	18,591,760	2,764,740	12,590,807	19,041,737	6,450,930	37,633,497	548,860.13	687,269.62	138,409.49
STATE TOTALS	273,485,876	321,357,571	47,871,695	104,607,898	119,290,629	14,682,731	440,648,200	787,861.65	897,618.74	109,757.09

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Exempt Property
INDUSTRIAL REVENUE BONDS ("IRB")
November 96/97 Comparison

COUNTY NAME	IRB REAL			IRB PERSONAL			TOTAL 1997 RE/PERSONAL	IN LIEU-OF COLLECTIONS		DIFFERENCE
	NOV 1996 TOTAL	NOV 1997 TOTAL	DIFFERENCE	NOV 1996 TOTAL	NOV 1997 TOTAL	DIFFERENCE		NOV. 1996	NOV. 1997	
ALLEN	57,360	58,470	1,110	64,350	60,805	-3,545	119,275	0.00	0.00	0.00
ANDERSON	598,780	681,300	82,520	264,700	264,700	0	946,000	0.00	0.00	0.00
ATCHISON	0	0	0	0	0	0	0	0.00	0.00	0.00
BARBER	0	0	0	0	0	0	0	0.00	0.00	0.00
BARTON	3,941,860	3,882,940	-58,920	0	0	0	3,882,940	25,000.00	25,000.00	0.00
BOURBON	7,128,430	7,161,610	33,180	2,310,586	2,027,127	-283,459	9,188,737	0.00	0.00	0.00
BROWN	362,560	705,560	343,000	55,313	55,313	0	760,873	0.00	0.00	0.00
BUTLER	30,481,010	43,221,606	12,740,596	3,978,432	0	-3,978,432	43,221,606	50,576.05	0.00	-50,576.05
CHASE	0	0	0	0	0	0	0	0.00	0.00	0.00
CHAUTAUQUA	0	0	0	0	0	0	0	0.00	0.00	0.00
CHEROKEE	190,390	386,760	196,370	311,702	0	-311,702	386,760	0.00	0.00	0.00
CHEYENNE	0	0	0	0	0	0	0	0.00	0.00	0.00
CLARK	0	0	0	0	0	0	0	0.00	0.00	0.00
CLAY	0	0	0	0	0	0	0	0.00	0.00	0.00
CLOUD	1,175,920	396,530	-779,390	0	0	0	396,530	0.00	0.00	0.00
COFFEY	0	0	0	0	0	0	0	0.00	0.00	0.00
COMANCHE	0	0	0	0	0	0	0	0.00	0.00	0.00
COWLEY	2,390,810	2,639,640	248,830	989,049	0	-989,049	2,639,640	97,921.89	84,912.11	-13,009.78
CRAWFORD	0	53,600	53,600	0	0	0	53,600	0.00	0.00	0.00
DECATUR	0	0	0	0	0	0	0	0.00	0.00	0.00
DICKINSON	0	0	0	0	0	0	0	0.00	0.00	0.00
DONIPHAN	0	0	0	0	0	0	0	0.00	0.00	0.00
DOUGLAS	39,999,940	38,794,310	-1,205,630	6,099,679	348,536	-5,751,143	39,142,846	516,403.71	411,202.85	-105,200.86
EDWARDS	0	0	0	0	0	0	0	0.00	0.00	0.00
ELK	0	0	0	0	0	0	0	0.00	0.00	0.00
ELLIS	0	0	0	0	0	0	0	0.00	0.00	0.00
ELLSWORTH	781,790	826,620	44,830	0	0	0	826,620	0.00	0.00	0.00
FINNEY	7,154,200	7,636,760	482,560	115,064	66,865	-48,199	7,703,625	160,273.82	176,614.28	16,340.46
FORD	0	0	0	0	0	0	0	0.00	0.00	0.00
FRANKLIN	1,381,000	1,340,000	-41,000	0	119,152	119,152	1,459,152	0.00	0.00	0.00
GEARY	1,056,270	1,037,260	-19,010	0	0	0	1,037,260	0.00	0.00	0.00
GOVE	259,060	255,650	-3,410	0	0	0	255,650	0.00	0.00	0.00
GRAHAM	0	0	0	0	0	0	0	0.00	0.00	0.00
GRANT	0	0	0	0	0	0	0	0.00	0.00	0.00
GRAY	0	0	0	0	0	0	0	0.00	0.00	0.00
GREELEY	0	0	0	0	0	0	0	0.00	0.00	0.00
GREENWOOD	1,042,000	1,084,210	42,210	0	0	0	1,084,210	0.00	0.00	0.00
HAMILTON	0	0	0	0	0	0	0	0.00	0.00	0.00
HARPER	0	327,290	327,290	744,179	660,759	-83,420	988,049	0.00	0.00	0.00
HARVEY	9,427,615	21,773,330	12,345,715	1,750,675	4,498,476	2,747,801	26,271,806	0.00	0.00	0.00
HASKELL	0	0	0	0	0	0	0	0.00	0.00	0.00

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Exempt Property
INDUSTRIAL REVENUE BONDS ("IRB")
November 96/97 Comparison

COUNTY NAME	IRB REAL			IRB PERSONAL			TOTAL 1997 RE/PERSONAL	IN LIEU-OF COLLECTIONS		DIFFERENCE
	NOV 1996 TOTAL	NOV 1997 TOTAL	DIFFERENCE	NOV 1996 TOTAL	NOV 1997 TOTAL	DIFFERENCE		NOV. 1996	NOV. 1997	
HODGEMAN	0	0	0	0	0	0	0	0.00	0.00	0.00
JACKSON	0	0	0	0	0	0	0	0.00	0.00	0.00
JEFFERSON	276,130	269,650	-6,480	0	0	0	269,650	0.00	0.00	0.00
JEWELL	0	0	0	0	0	0	0	0.00	0.00	0.00
JOHNSON	4,101,660	3,399,560	-702,100	32,760	22,035	-10,725	3,421,595	0.00	0.00	0.00
KEARNY	0	0	0	0	0	0	0	0.00	0.00	0.00
KINGMAN	1,885,780	1,515,240	-370,540	27,230	25,699	-1,531	1,540,939	0.00	0.00	0.00
KIOWA	0	0	0	0	0	0	0	0.00	0.00	0.00
LABETTE	614,750	479,970	-134,780	0	0	0	479,970	0.00	0.00	0.00
LANE	0	0	0	0	0	0	0	0.00	0.00	0.00
LEAVENWORTH	4,605,400	4,798,350	192,950	0	0	0	4,798,350	19,132.91	24,882.69	5,749.78
LINCOLN	350,450	339,040	-11,410	44,751	44,751	0	383,791	17,365.36	0.00	-17,365.36
LINN	0	0	0	0	0	0	0	0.00	0.00	0.00
LOGAN	0	0	0	0	0	0	0	0.00	0.00	0.00
LYON	304,010	0	-304,010	2,950	2,415	-535	2,415	0.00	0.00	0.00
MARION	738,588	515,630	-222,958	69,646	67,368	-2,278	582,998	0.00	0.00	0.00
MARSHALL	1,606,860	1,577,250	-29,610	258,298	804,262	545,964	2,381,512	2,835.63	3,311.35	475.72
MCPHERSON	7,479,040	13,071,580	5,592,540	4,412,647	13,345,784	8,933,137	26,417,364	12,911.97	12,605.53	-306.44
MEADE	0	0	0	0	0	0	0	0.00	0.00	0.00
MIAMI	0	0	0	0	0	0	0	0.00	0.00	0.00
MITCHELL	0	0	0	0	0	0	0	0.00	0.00	0.00
MONTGOMERY	4,118,880	4,410,580	291,700	40,837,514	45,832,655	4,995,141	50,243,235	4,511.15	18,416.98	13,905.83
MORRIS	0	0	0	0	0	0	0	0.00	0.00	0.00
MORTON	0	0	0	0	0	0	0	0.00	0.00	0.00
NEMAHA	695,920	576,880	-119,040	0	0	0	576,880	2,200.00	2,200.00	0.00
NEOSHO	0	0	0	714,378	1,050,241	335,863	1,050,241	0.00	0.00	0.00
NESS	0	0	0	0	0	0	0	0.00	0.00	0.00
NORTON	0	0	0	0	0	0	0	0.00	0.00	0.00
OSAGE	1,248,550	0	-1,248,550	13,766	0	-13,766	0	44,000.00	0.00	-44,000.00
OSBORNE	0	0	0	0	0	0	0	0.00	0.00	0.00
OTTAWA	0	0	0	0	0	0	0	0.00	0.00	0.00
PAWNEE	0	0	0	0	0	0	0	0.00	0.00	0.00
PHILLIPS	0	0	0	0	0	0	0	0.00	0.00	0.00
POTTAWATOMIE	0	0	0	0	0	0	0	0.00	0.00	0.00
PRATT	1,349,230	1,318,280	-30,950	0	0	0	1,318,280	0.00	15,000.00	15,000.00
RAWLINS	0	0	0	0	0	0	0	0.00	0.00	0.00
RENO	7,378,490	10,028,080	2,649,590	0	0	0	10,028,080	100,727.00	91,700.00	-9,027.00
REPUBLIC	0	0	0	0	0	0	0	0.00	0.00	0.00
RICE	0	0	0	0	0	0	0	0.00	0.00	0.00
RILEY	7,084,900	7,300,330	215,430	0	0	0	7,300,330	0.00	0.00	0.00
ROOKS	0	0	0	0	0	0	0	0.00	0.00	0.00

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Exempt Property
INDUSTRIAL REVENUE BONDS ("IRB")
November 96/97 Comparison

COUNTY NAME	IRB REAL			IRB PERSONAL			TOTAL 1997 RE/PERSONAL	IN LIEU-OF COLLECTIONS		DIFFERENCE
	NOV 1996 TOTAL	NOV 1997 TOTAL	DIFFERENCE	NOV 1996 TOTAL	NOV 1997 TOTAL	DIFFERENCE		NOV. 1996	NOV. 1997	
RUSH	0	0	0	0	0	0	0	0.00	0.00	0.00
RUSSELL	794,550	867,680	73,130	44,503	15,872,611	15,828,108	16,740,291	0.00	0.00	0.00
SALINE	1,303,700	1,354,330	50,630	2,269,954	1,872,693	-397,261	3,227,023	0.00	0.00	0.00
SCOTT	0	0	0	0	0	0	0	0.00	0.00	0.00
SEDGWICK	215,365,520	340,542,282	125,176,762	768,217,850	552,226,060	-215,991,790	892,768,342	607,562.59	522,390.36	-85,172.23
SEWARD	3,112,066	252,920	-2,859,146	26,465	0	-26,465	252,920	0.00	0.00	0.00
SHAWNEE	7,162,860	6,254,600	-908,260	7,830,134	5,634,315	-2,195,819	11,888,915	270,006.57	257,473.42	-12,533.15
SHERIDAN	0	0	0	0	0	0	0	0.00	0.00	0.00
SHERMAN	0	0	0	0	0	0	0	0.00	0.00	0.00
SMITH	0	0	0	0	0	0	0	0.00	0.00	0.00
STAFFORD	140,000	132,000	-8,000	0	0	0	132,000	0.00	0.00	0.00
STANTON	0	0	0	0	0	0	0	0.00	0.00	0.00
STEVENS	0	0	0	0	0	0	0	0.00	0.00	0.00
SUMNER	0	0	0	0	14,766	14,766	14,766	0.00	0.00	0.00
THOMAS	1,551,960	1,551,960	0	0	0	0	1,551,960	11,700.00	11,700.00	0.00
TREGO	0	0	0	0	0	0	0	0.00	0.00	0.00
WABAUNSEE	0	0	0	0	0	0	0	0.00	0.00	0.00
WALLACE	0	0	0	0	0	0	0	0.00	0.00	0.00
WASHINGTON	0	0	0	0	0	0	0	0.00	0.00	0.00
WICHITA	0	0	0	0	0	0	0	0.00	0.00	0.00
WILSON	2,050,830	2,021,030	-29,800	0	0	0	2,021,030	0.00	0.00	0.00
WOODSON	0	0	0	0	0	0	0	0.00	0.00	0.00
WYANDOTTE	245,723,720	34,137,410	-211,586,310	119,869,026	94,113,300	-25,755,726	128,250,710	1,008,475.01	264,984.86	-743,490.15
STATE TOTALS	628,472,839	568,978,078	-59,494,761	961,355,601	739,030,688	-222,324,913	1,308,008,766	2,951,603.66	1,922,394.43	-1,029,209.23

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INDUSTRIAL REVENUE BONDS
and KANSAS CONSTITUTION
November 96/97 Comparison

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COUNTY NAME	TOTAL EDX/IRB			TOTAL EDX/IRB			TOTAL 1997 EDX/IRB RE/PERSONAL	TOTAL EDX/IRB IN LIEU-OF		DIFFERENCE
	REAL 1996	REAL 1997	DIFFERENCE	PERSONAL 96	PERSONAL 97	DIFFERENCE		1996	1997	
ALLEN	57,360	58,470	1,110	64,350	60,805	-3,545	119,275	0.00	0.00	0.00
ANDERSON	598,780	681,300	82,520	264,700	264,700	0	946,000	0.00	0.00	0.00
ATCHISON	0	0	0	0	0	0	0	0.00	0.00	0.00
BARBER	0	0	0	0	0	0	0	0.00	0.00	0.00
BARTON	4,119,960	4,170,030	50,070	974,879	775,304	-199,575	4,945,334	25,000.00	25,000.00	0.00
BOURBON	13,973,020	14,084,530	111,510	4,024,544	5,493,833	1,469,289	19,578,363	0.00	0.00	0.00
BROWN	719,070	1,054,000	334,930	55,313	55,313	0	1,109,313	0.00	0.00	0.00
BUTLER	37,453,540	47,256,076	9,802,536	4,792,349	0	-4,792,349	47,256,076	50,576.05	0.00	-50,576.05
CHASE	0	0	0	0	0	0	0	0.00	0.00	0.00
CHAUTAUQUA	0	0	0	0	0	0	0	0.00	0.00	0.00
CHEROKEE	2,637,790	1,342,370	-1,295,420	311,702	0	-311,702	1,342,370	0.00	0.00	0.00
CHEYENNE	0	0	0	0	0	0	0	0.00	0.00	0.00
CLARK	0	0	0	0	0	0	0	0.00	0.00	0.00
CLAY	177,970	0	-177,970	128,948	0	-128,948	0	0.00	0.00	0.00
CLOUD	1,226,000	446,330	-779,670	0	0	0	446,330	0.00	0.00	0.00
COFFEY	0	0	0	0	0	0	0	0.00	0.00	0.00
COMANCHE	0	0	0	0	0	0	0	0.00	0.00	0.00
COWLEY	13,884,980	13,588,220	-296,760	2,417,747	0	-2,417,747	13,588,220	130,285.34	201,600.07	71,314.73
CRAWFORD	12,795,580	12,990,120	194,540	29,555,089	23,620,875	-5,934,214	36,610,995	0.00	0.00	0.00
DECATUR	0	0	0	0	0	0	0	0.00	0.00	0.00
DICKINSON	9,299,330	12,306,340	3,007,010	0	0	0	12,306,340	0.00	0.00	0.00
DONIPHAN	3,834,690	4,239,230	404,540	0	0	0	4,239,230	0.00	0.00	0.00
DOUGLAS	47,995,210	46,390,480	-1,604,730	9,654,440	3,014,979	-6,639,461	49,405,459	516,403.71	411,202.85	-105,200.86
EDWARDS	0	0	0	0	0	0	0	0.00	0.00	0.00
ELK	0	44,050	44,050	0	1,610	1,610	45,660	0.00	0.00	0.00
ELLIS	6,667,160	6,544,520	-122,640	5,905,679	0	-5,905,679	6,544,520	0.00	0.00	0.00
ELLSWORTH	781,790	826,620	44,830	0	0	0	826,620	0.00	0.00	0.00
FINNEY	11,256,300	11,738,860	482,560	415,777	267,340	-148,437	12,006,200	231,710.62	236,136.30	4,425.68
FORD	7,760,000	7,760,000	0	2,178,388	0	-2,178,388	7,760,000	79,249.11	0.00	-79,249.11
FRANKLIN	28,641,290	27,475,470	-1,165,820	785,376	21,503,866	20,718,490	48,979,336	0.00	0.00	0.00
GEARY	1,056,270	1,037,260	-19,010	0	0	0	1,037,260	0.00	0.00	0.00
GOVE	259,060	255,650	-3,410	0	0	0	255,650	0.00	0.00	0.00
GRAHAM	0	0	0	0	0	0	0	0.00	0.00	0.00
GRANT	0	0	0	0	0	0	0	0.00	0.00	0.00
GRAY	0	0	0	0	0	0	0	0.00	0.00	0.00
GREELEY	0	0	0	0	0	0	0	0.00	0.00	0.00
GREENWOOD	1,119,570	1,155,470	35,900	0	0	0	1,155,470	0.00	0.00	0.00
HAMILTON	0	0	0	0	0	0	0	0.00	0.00	0.00

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INDUSTRIAL REVENUE BONDS
and KANSAS CONSTITUTION
November 96/97 Comparison

1/21/98

COUNTY NAME	TOTAL EDX/IRB			TOTAL EDX/IRB			TOTAL 1997 EDX/IRB RE/PERSONAL	TOTAL EDX/IRB IN LIEU-OF		DIFFERENCE
	REAL 1996	REAL 1997	DIFFERENCE	PERSONAL 96	PERSONAL 97	DIFFERENCE		1996	1997	
HARPER	275,300	327,290	51,990	744,179	660,759	-83,420	988,049	0.00	0.00	0.00
HARVEY	11,276,765	24,102,672	12,825,907	2,341,885	5,248,068	2,906,183	29,350,740	0.00	0.00	0.00
HASKELL	0	0	0	0	0	0	0	0.00	0.00	0.00
HODGEMAN	0	0	0	0	0	0	0	0.00	0.00	0.00
JACKSON	0	0	0	0	0	0	0	0.00	0.00	0.00
JEFFERSON	1,312,880	1,783,730	470,850	339,132	246,930	-92,202	2,030,660	0.00	0.00	0.00
JEWELL	0	0	0	0	0	0	0	0.00	0.00	0.00
JOHNSON	99,331,910	105,668,674	6,336,764	3,998,045	2,658,435	-1,339,610	108,327,109	0.00	0.00	0.00
KEARNY	0	0	0	0	0	0	0	0.00	0.00	0.00
KINGMAN	2,380,710	2,007,820	-372,890	27,230	856,571	829,341	2,864,391	0.00	0.00	0.00
KIOWA	0	0	0	0	0	0	0	0.00	0.00	0.00
LABETTE	1,400,960	1,521,420	120,460	0	0	0	1,521,420	0.00	0.00	0.00
LANE	0	0	0	0	0	0	0	0.00	0.00	0.00
LEAVENWORTH	4,605,400	5,937,930	1,332,530	0	0	0	5,937,930	19,132.91	44,882.69	25,749.78
LINCOLN	350,450	339,040	-11,410	44,751	44,751	0	383,791	17,365.36	0.00	-17,365.36
LINN	0	0	0	0	0	0	0	0.00	0.00	0.00
LOGAN	0	0	0	0	0	0	0	0.00	0.00	0.00
LYON	1,570,830	1,245,360	-325,470	568,655	461,765	-106,890	1,707,125	2,874.06	0.00	-2,874.06
MARION	1,351,432	1,094,867	-256,565	245,023	220,974	-24,049	1,315,841	0.00	6,301.88	6,301.88
MARSHALL	1,606,860	1,577,250	-29,610	258,298	804,262	545,964	2,381,512	4,267.63	3,311.35	-956.28
MCPHERSON	12,714,950	19,075,090	6,360,140	9,591,629	17,858,355	8,266,726	36,933,445	12,911.97	12,605.53	-306.44
MEADE	0	0	0	0	0	0	0	0.00	0.00	0.00
MIAMI	74,970	36,240	-38,730	0	0	0	36,240	0.00	0.00	0.00
MITCHELL	129,680	127,270	-2,410	28,159	0	-28,159	127,270	5,006.60	3,597.26	-1,409.34
MONTGOMERY	4,488,880	13,639,000	9,150,120	40,907,212	50,419,202	9,511,990	64,058,202	4,511.15	18,416.98	13,905.83
MORRIS	197,990	102,110	-95,880	105,401	49,314	-56,087	151,424	0.00	0.00	0.00
MORTON	0	0	0	0	0	0	0	0.00	0.00	0.00
NEMAHA	833,980	706,300	-127,680	65,934	63,800	-2,134	770,100	2,200.00	2,200.00	0.00
NEOSHO	353,480	314,800	-38,680	2,495,722	3,297,827	802,105	3,612,627	17,320.00	4,240.00	-13,080.00
NESS	0	0	0	0	0	0	0	0.00	0.00	0.00
NORTON	101,370	319,570	218,200	0	0	0	319,570	0.00	0.00	0.00
OSAGE	1,248,550	0	-1,248,550	13,766	0	-13,766	0	44,000.00	0.00	-44,000.00
OSBORNE	0	0	0	0	0	0	0	0.00	0.00	0.00
OTTAWA	0	0	0	0	0	0	0	0.00	0.00	0.00
PAWNEE	0	0	0	0	0	0	0	0.00	0.00	0.00
PHILLIPS	0	0	0	0	0	0	0	0.00	0.00	0.00
POTTAWATOMIE	703,220	2,886,650	2,183,430	41,272	155,778	114,506	3,042,428	0.00	0.00	0.00
PRATT	1,349,230	1,318,280	-30,950	0	0	0	1,318,280	0.00	15,000.00	15,000.00

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INDUSTRIAL REVENUE BONDS
and KANSAS CONSTITUTION
November 96/97 Comparison

1/21/98

COUNTY NAME	TOTAL EDX/IRB	TOTAL EDX/IRB	DIFFERENCE	TOTAL EDX/IRB	TOTAL EDX/IRB	DIFFERENCE	TOTAL 1997 EDX/IRB	TOTAL EDX/IRB IN LIEU-OF	TOTAL EDX/IRB IN LIEU-OF	DIFFERENCE
	REAL 1996	REAL 1997		PERSONAL 96	PERSONAL 97		RE/PERSONAL	1996	1997	
RAWLINS	0	0	0	0	0	0	0	0.00	0.00	0.00
RENO	9,055,550	12,231,700	3,176,150	12,993	0	-12,993	12,231,700	100,727.00	91,700.00	-9,027.00
REPUBLIC	287,160	279,780	-7,380	65,471	46,062	-19,409	325,842	0.00	0.00	0.00
RICE	553,680	547,570	-6,110	440,517	0	-440,517	547,570	0.00	0.00	0.00
RILEY	7,084,900	7,300,330	215,430	0	0	0	7,300,330	0.00	0.00	0.00
ROOKS	2,534,540	2,370,500	-164,040	407,473	271,494	-135,979	2,641,994	0.00	0.00	0.00
RUSH	58,975	58,975	0	24,793	52,280	27,487	111,255	0.00	0.00	0.00
RUSSELL	988,660	4,102,580	3,113,920	159,823	16,134,080	15,974,257	20,236,660	0.00	0.00	0.00
SALINE	4,792,690	6,119,540	1,326,850	10,209,315	8,103,408	-2,105,907	14,222,948	0.00	0.00	0.00
SCOTT	0	0	0	0	0	0	0	0.00	0.00	0.00
SEDGWICK	228,211,890	376,737,572	148,525,682	779,864,210	559,889,940	-219,974,270	936,627,512	607,562.59	522,390.36	-85,172.23
SEWARD	9,904,926	6,131,670	-3,773,256	31,491	2,998	-28,493	6,134,668	0.00	0.00	0.00
SHAWNEE	16,120,850	16,195,654	74,804	10,626,346	21,769,896	11,143,550	37,965,550	270,006.57	257,473.42	-12,533.15
SHERIDAN	0	0	0	0	0	0	0	0.00	0.00	0.00
SHERMAN	437,350	0	-437,350	1,564,355	0	-1,564,355	0	29,319.50	0.00	-29,319.50
SMITH	223,980	212,160	-11,820	0	0	0	212,160	0.00	0.00	0.00
STAFFORD	140,000	132,000	-8,000	0	0	0	132,000	0.00	0.00	0.00
STANTON	0	0	0	0	0	0	0	0.00	0.00	0.00
STEVENS	0	0	0	0	0	0	0	0.00	0.00	0.00
SUMNER	2,387,960	1,993,156	-394,804	6,732,244	778,860	-5,953,384	2,772,016	0.00	0.00	0.00
THOMAS	1,551,960	1,551,960	0	0	0	0	1,551,960	11,700.00	11,700.00	0.00
TREGO	0	0	0	0	0	0	0	0.00	0.00	0.00
WABAUNSEE	0	0	0	0	0	0	0	0.00	0.00	0.00
WALLACE	0	0	0	0	0	0	0	0.00	0.00	0.00
WASHINGTON	24,232	18,030	-6,202	3,716	6,504	2,788	24,534	0.00	0.00	0.00
WICHITA	0	0	0	0	0	0	0	0.00	0.00	0.00
WILSON	2,050,830	2,021,030	-29,800	0	0	0	2,021,030	0.00	0.00	0.00
WOODSON	23,325	25,513	2,188	15,345	5,342	-10,003	30,855	0.00	0.00	0.00
WYANDOTTE	261,550,740	52,729,170	-208,821,570	132,459,833	113,155,037	-19,304,796	165,884,207	1,557,335.14	952,254.48	-605,080.66
STATE TOTALS	901,958,715	890,335,649	-11,623,066	1,065,963,499	858,321,317	-207,642,182	1,748,656,966	3,739,465.31	2,820,013.17	-919,452.14

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