

Approved: 2-1-99
Date

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE.

The meeting was called to order by Chairperson Senator Audrey Langworthy at 11:10 a.m. on January 28, 1999, in Room 519-S of the Capitol.

All members were present except:

Committee staff present: Chris Courtwright, Legislative Research Department
April Holman, Legislative Research Department
Don Hayward, Revisor of Statutes Office
Shirley Higgins, Committee Secretary

Conferees appearing before the committee: Mark Beck, Department of Revenue
Senator Les Donovan
Dr. Joe Hendrixson, Kansas Ecumenical Ministries
Pastor Jim Darby, Old Mission United Methodist Church
Bill Lynn, Old Mission Church member
Mary Kay Culp, Kansas Catholic Conference
Shirley Sicilian, Department of Revenue

Others attending: See attached list.

The minutes of the January 26, 1999, meeting were approved.

Senator Praeger requested the introduction of a bill which would provide for a sales tax exemption for clinics for the medically underserved. It is estimated that those clinics currently pay sales taxes in the amount of approximately \$250,000 on the supplies they buy. Staff informed Senator Praeger that a bill with the same intent has already been introduced in the House.

Senator Praeger moved to introduce the bill for the purpose of determining if it is the same as the House bill, seconded by Senator Stephens. The motion carried.

Mark Beck, Director of the Division of Property Valuation, Department of Revenue, presented the annual reports compiling the valuations and in lieu of taxes to be collected on property exempted pursuant to K.S.A. 70-102a *Second* and section 13, article 11 of the Kansas Constitution as required by K.S.A. 79-1467b. The reports are separated by the subclasses of Economic Development (EDX) and Industrial Revenue Bonds (IRB). The first report of each subclass separates the market value of the real and personal property into rural and urban and indicates the total in lieu of collections. The last report combines the real and personal values for EDX and IRB properties to make the comparison of 1997 to 1998 valuation and the in lieu of tax collections. (Attachment 1)

SB 59—Sales taxation; concerning the religious organization purchase exemption.

Senator Les Donovan, author of the bill, explained that **SB 59** would clarify that the sales tax exemption for personal property and services purchased by a religious organization would apply to items purchased by a contractor for the use of the exempt organization. Senator Donovan had confirmed with the Department of Revenue that the fiscal note on the 1998 sales tax exemption legislation included indirect as well as direct purchases. (Attachment 2)

Dr. Joe Hendrixson, Executive Director of Kansas Ecumenical Ministries, testified in support of **SB 59**. He noted that religious communities welcomed last year's passage of legislation exempting congregations and other nonprofit organizations from sales tax on purchases. However, the expectation that payments for exempt purchases be made directly by a congregation has proven to be an unreasonable burden on congregations that are building new facilities. Because the contractor must make the purchases of materials and supplies, the new building is not exempt from the sales tax. (Attachment 3)

CONTINUATION SHEET

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE, Room 519-S Statehouse, at 11:10 a.m. on January 28, 1999.

Pastor Jim Darby, Old Mission United Methodist Church in Fairway, expressed his support of **SB 59** and his gratitude for tax exemption legislation passed in 1998. He informed the Committee that Old Mission is currently undergoing construction and renovation, thus, the tax exemption legislation is impacting them.

Pastor Darby introduced a member of his congregation, Bill Lynn, who is a former contractor and the current chairman of the church building committee. Mr. Lynn noted that situation in which Old Mission finds itself in the process of new church construction is a specific example of the effect of last year's legislation. The cost of the total project will be approximately \$3.5 million. The possible savings by virtue of being a tax exempt organization would be around \$75,000, a significant sum for a church in a building program. Unfortunately, in order to take advantage of the sales tax exemption and to realize \$75,000 in savings, the church must, in compliance with current law, write direct contracts to various contractors and make direct purchases of material and supplies incorporated into the construction. The church currently has identified six direct contracts which must be written by the church and at least twenty direct purchase orders for various pieces of equipment and materials that will be incorporated into the building program. The estimated cost to administer the purchase orders is about \$120 per purchase order or per contract. This means that Old Mission will expend around \$3,000 in administrative costs to take advantage of the sales tax exemption, a cumbersome way to deal with the exemption. Mr. Lynn further noted that, because the church will write direct contracts, it will be forced to deal with a number of contractors rather than dealing with one general contractor with responsibility for the entire project. In addition, Old Mission must establish accounts with twenty different suppliers of materials and pay them directly rather than paying one general contractor who already has accounts at the various material and equipment suppliers. Mr. Lynn urged the Committee to support **SB 59** which would allow tax exempt organizations to take advantage of the tax exemption for the entire project through a general contractor.

Mary Kay Culp, Kansas Catholic Conference, stood in support of **SB 59** and of the testimony given in support of the bill.

Shirley Sicilian, Department of Revenue, explained that when the original fiscal note was prepared in 1998, it was explained in the note that the data came from a 1970 report and that it included both direct and indirect costs. After the bill passed, the Department determined that indirect exemptions could not be read into the bill. The Department has received at least 100 calls from churches, and it has informed them that these purchases are exempt if they make the purchases directly. A lot of churches are making direct purchases even though it is a hassle to do so. Given the volume of calls and the time spent with these taxpayers to explain how to achieve the exemption, the Department believes the fiscal note would be minimal. With this, the hearing on **SB 59** was closed.

Senator Donovan moved that **SB 59** be amended to make it effective upon publication in *The Kansas Register* and that it be reported as favorable for passage as amended, seconded by Senator Goodwin. The motion carried.

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

The next meeting is scheduled for February 1, 1999.

SENATE ASSESSMENT AND TAXATION COMMITTEE GUEST LIST

DATE: January 28, 1999

NAME	REPRESENTING
Marie Beck	KDOR
Shirley Sullivan	KDOR
Karen Dykstra	Antenn
Bob Brown	ma - Sm Chapman
Tom Slattery	AGC of Ks
Mary Kay Culp	Ks. Catholic Conference
Lissy Donovan	
GEORGE PETERSEN	Ks TAXPAYERS Network
KEITH R LANDIS	CHRISTIAN SCIENCE COMMITTEE ON PUBLICATION FOR KANSAS
Larry Kleeman	League of KS Municipalities
Shane Gagnebin	Sen. Stephens staff
Joe M. Hendrixson	Kansas Ecumenical Ministries
WILLIAM J. LYNN	Old Mission United Methodist Church
Jim Darby	Old Mission United Methodist Church
Mike Hein	Hein and Weng, Cttd.

1998 EDX Value and In Lieu-of Collections

County Name	EDX Real (Appraised) Nov. 1997 Total	EDX Real (Appraised) Rural 1998	EDX Real (Appraised) Urban 1998	EDX Real (Appraised) Nov. 1998 Total	Difference	EDX Personal (Appraised) Nov. 1997 Total	EDX Personal (Appraised) Rural 1998	EDX Personal (Appraised) Urban 1998	EDX Personal (Appraised) Nov. 1998 Total	Difference	In Lieu-of Collections Nov. 1997	In Lieu-of Collections Nov. 1998	Difference
Allen	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Anderson	0	0	287,290	287,290	287,290	0	0	118,068	118,068	118,068	0.00	0.00	0.00
Atchison	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Barber	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Barton	287,090	283,010	0	283,010	-4,080	775,304	669,379	81,699	751,078	-24,226	0.00	0.00	0.00
Bourbon	6,922,920	43,300	6,861,450	6,904,750	-18,170	3,466,706	4,337	2,588,613	2,592,950	-873,756	0.00	0.00	0.00
Brown	348,440	0	1,000,190	1,000,190	651,750	0	0	387,231	387,231	387,231	0.00	0.00	0.00
Butler	4,034,470	0	4,307,510	4,307,510	273,040	0	0	0	0	0	0.00	0.00	0.00
Chase	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Chautauqua	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Cherokee	955,610	0	1,374,770	1,374,770	419,160	0	0	0	0	0	0.00	0.00	0.00
Cheyenne	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Clark	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Clay	0	0	317,030	317,030	317,030	0	0	0	0	0	0.00	0.00	0.00
Cloud	49,800	0	230,470	230,470	180,670	0	0	0	0	0	0.00	0.00	0.00
Coffey	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Comanche	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Cowley	10,948,580	5,418,430	4,949,290	10,367,720	-580,860	0	0	0	0	0	116,687.96	115,929.30	-758.66
Crawford	12,936,520	0	13,239,000	13,239,000	302,480	23,620,875	29,862	15,503,193	15,533,055	-8,087,820	0.00	0.00	0.00
Decatur	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Dickinson	12,306,340	22,300	12,864,350	12,886,650	580,310	0	0	0	0	0	0.00	0.00	0.00
Doniplan	4,239,230	0	4,228,270	4,228,270	-10,960	0	0	0	0	0	0.00	0.00	0.00
Douglas	7,596,170	0	7,209,410	7,209,410	-386,760	2,666,443	0	8,271,251	8,271,251	5,604,808	0.00	0.00	0.00
Edwards	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Elk	44,050	0	50,090	50,090	6,040	1,610	0	1,610	1,610	0	0.00	0.00	0.00
Ellis	6,544,520	0	6,667,560	6,667,560	123,040	0	0	0	0	0	0.00	0.00	0.00
Ellsworth	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Finney	4,102,100	4,102,100	0	4,102,100	0	200,475	140,193	0	140,193	-60,282	59,522.02	55,778.07	-3,743.95
Ford	7,760,000	0	7,683,790	7,683,790	-76,210	0	0	885,402	885,402	885,402	0.00	0.00	0.00
Franklin	26,135,470	23,460,980	2,761,210	26,222,190	86,720	21,384,714	11,011,837	2,336,649	13,348,486	-8,036,228	0.00	39,475.96	39,475.96
Geary	0	0	12,533,010	12,533,010	12,533,010	0	0	2,727,800	2,727,800	2,727,800	0.00	2,000.00	2,000.00
Gove	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Graham	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Grant	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Gray	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Greeley	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Greenwood	71,260	0	71,260	71,260	0	0	0	0	0	0	0.00	0.00	0.00
Hamilton	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Harper	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Harvey	2,329,342	672,470	1,372,740	2,045,210	-284,132	749,592	217,150	972,924	1,190,074	440,482	0.00	0.00	0.00
Haskell	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00

Senate Assessment → Taxation
 1-28-99
 Attachment 1

1998 EDX Value and In Lieu-of Collections

County Name	EDX Real (Appraised) Nov. 1997 Total	EDX Real (Appraised) Rural 1998	EDX Real (Appraised) Urban 1998	EDX Real (Appraised) Nov. 1998 Total	Difference	EDX Personal (Appraised) Nov. 1997 Total	EDX Personal (Appraised) Rural 1998	EDX Personal (Appraised) Urban 1998	EDX Personal (Appraised) Nov. 1998 Total	Difference	In Lieu-of Collections Nov. 1997	In Lieu-of Collections Nov. 1998	Difference
Hodgeman	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Jackson	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Jefferson	1,514,080	507,280	1,006,800	1,514,080	0	246,930	87,492	179,785	267,277	20,347	0.00	0.00	0.00
Jewell	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Johnson	102,269,114	47,384,800	57,116,620	104,501,420	2,232,306	2,636,400	0	2,716,485	2,716,485	80,085	0.00	0.00	0.00
Kearny	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Kingman	492,580	0	693,410	693,410	200,830	830,872	0	734,130	734,130	-96,742	0.00	0.00	0.00
Kiowa	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Labette	1,041,450	51,000	1,760,126	1,811,126	769,676	0	0	0	0	0	0.00	0.00	0.00
Lane	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Leavenworth	1,139,580	0	975,300	975,300	-164,280	0	0	0	0	0	20,000.00	25,000.00	5,000.00
Lincoln	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Linn	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Logan	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Lyon	1,245,360	0	2,341,320	2,341,320	1,095,960	459,350	0	583,680	583,680	124,330	0.00	0.00	0.00
Marion	579,237	260,540	266,534	527,074	-52,163	153,606	16,866	79,843	96,709	-56,897	6,301.88	7,145.75	843.87
Marshall	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
McPherson	6,003,510	2,174,730	4,328,270	6,503,000	499,490	4,512,571	1,710,673	3,712,637	5,423,310	910,739	0.00	0.00	0.00
Meade	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Miami	36,240	0	417,850	417,850	381,610	0	0	0	0	0	0.00	0.00	0.00
Mitchell	127,270	0	238,280	238,280	111,010	0	0	0	0	0	3,597.26	3,130.98	-466.28
Montgomery	9,228,420	7,979,250	1,096,640	9,075,890	-152,530	4,586,547	7,192,010	5,073,616	12,265,626	7,679,079	0.00	0.00	0.00
Morris	102,110	0	0	0	-102,110	49,314	0	0	0	-49,314	0.00	0.00	0.00
Morton	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Nemaha	129,420	29,240	18,600	47,840	-81,580	63,800	55,357	0	55,357	-8,443	0.00	0.00	0.00
Neosho	314,800	0	466,810	466,810	152,010	2,247,586	0	1,719,188	1,719,188	-528,398	4,240.00	77,909.67	73,669.67
Ness	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Norton	319,570	0	370,310	370,310	50,740	0	0	0	0	0	0.00	0.00	0.00
Osage	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Osborne	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Ottawa	0	0	506,010	506,010	506,010	0	0	0	0	0	0.00	0.00	0.00
Pawnee	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Phillips	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Pottawatomie	2,886,650	0	4,001,390	4,001,390	1,114,740	155,778	0	439,638	439,638	283,860	0.00	0.00	0.00
Pratt	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Rawlins	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Reno	2,203,620	0	1,019,820	1,019,820	-1,183,800	0	0	0	0	0	0.00	0.00	0.00
Republic	279,780	0	294,010	294,010	14,230	46,062	0	37,046	37,046	-9,016	0.00	0.00	0.00
Rice	547,570	0	566,010	566,010	18,440	0	0	0	0	0	0.00	0.00	0.00
Riley	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Rooks	2,370,500	1,143,370	1,404,460	2,547,830	177,330	271,494	203,975	0	203,975	-67,519	0.00	0.00	0.00

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1998 EDX Value and In Lieu-of Collections

County Name	EDX Real (Appraised) Nov. 1997 Total	EDX Real (Appraised) Rural 1998	EDX Real (Appraised) Urban 1998	EDX Real (Appraised) Nov. 1998 Total	Difference	EDX Personal (Appraised) Nov. 1997 Total	EDX Personal (Appraised) Rural 1998	EDX Personal (Appraised) Urban 1998	EDX Personal (Appraised) Nov. 1998 Total	Difference	In Lieu-of Collections Nov. 1997	In Lieu-of Collections Nov. 1998	Difference
Rush	58,975	58,140	128,360	186,500	127,525	52,280	36,171	16,109	52,280	0	0.00	0.00	0.00
Russell	3,234,900	0	3,368,850	3,368,850	133,950	261,469	0	197,255	197,255	-64,214	0.00	0.00	0.00
Saline	4,765,210	3,434,080	2,985,580	6,419,660	1,654,450	6,230,715	4,337,576	433,627	4,771,203	-1,459,512	0.00	0.00	0.00
Scott	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Sedgwick	36,195,290	4,600,660	31,843,310	36,443,970	248,680	7,663,880	2,706,890	3,637,170	6,344,060	-1,319,820	0.00	0.00	0.00
Seward	5,878,750	4,532,300	0	4,532,300	-1,346,450	2,998	0	0	0	-2,998	0.00	0.00	0.00
Shawnee	9,941,054	3,520,268	9,594,632	13,114,900	3,173,846	16,135,581	0	14,101,086	14,101,086	-2,034,495	0.00	0.00	0.00
Sheridan	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Sherman	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Smith	212,160	0	259,990	259,990	47,830	0	0	0	0	0	0.00	0.00	0.00
Stafford	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Stanton	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Stevens	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Sumner	1,993,156	943,970	992,210	1,936,180	-56,976	764,094	4,362,569	20,436	4,383,005	3,618,911	0.00	0.00	0.00
Thomas	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Trego	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Wabaunsee	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Wallace	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Washington	18,030	0	12,452	12,452	-5,578	6,504	0	1,861	1,861	-4,643	0.00	0.00	0.00
Wichita	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Wilson	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Woodson	25,513	0	59,205	59,205	33,692	5,342	0	26,198	26,198	20,856	0.00	0.00	0.00
Wyandotte	18,591,760	0	42,383,650	42,383,650	23,791,890	19,041,737	0	37,440,170	37,440,170	18,398,433	687,269.62	821,133.40	133,863.78
STATE TOTALS	321,357,571	110,622,218	258,525,499	369,147,717	47,790,146	119,290,629	32,782,337	105,024,400	137,806,737	18,516,108	897,618.74	1,147,503.13	249,884.39

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1998 IRB Value and In Lieu-of Collections

County Name	IRB Real (Market Nov. 1997 Total)	IRB Real (Market Rural 1998)	IRB Real (Market Urban 1998)	IRB Real (Market Nov. 1998 Total)	Difference	IRB Personal (Market Nov. 1997 Total)	IRB Personal (Market Rural 1998)	IRB Personal (Market Urban 1998)	IRB Personal (Market Nov. 1998 Total)	Difference	In Lieu-of Collections Nov. 1997	In Lieu-of Collections Nov. 1998	DIFFERENCE
Allen	58,470	0	606,120	606,120	547,650	60,805	0	57,262	57,262	-3,543	0.00	0.00	0.00
Anderson	681,300		681,300	681,300	0	264,700	0	264,700	264,700	0	0.00	0.00	0.00
Atchison	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Barber	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Barton	3,882,940		2,703,900	2,703,900	-1,179,040	0	0	0	0	0	25,000.00	25,000.00	0.00
Bourbon	7,161,610	498,260	6,601,320	7,099,580	-62,030	2,027,127	0	1,755,653	1,755,653	-271,474	0.00	0.00	0.00
Brown	705,560	0	808,420	808,420	102,860	55,313	0	0	0	-55,313	0.00	0.00	0.00
Butler	43,221,606	51,442,150	3,880,900	55,323,050	12,101,444	0	0	0	0	0	0.00	74,979.50	74,979.50
Chase	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Chautauqua	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Cherokee	386,760	431,740	0	431,740	44,980	0	0	0	0	0	0.00	0.00	0.00
Cheyenne	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Clark	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Clay	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Cloud	396,530	0	396,530	396,530	0	0	0	0	0	0	0.00	0.00	0.00
Coffey	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Comanche	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Cowley	2,639,640	1,501,250	1,780,640	3,281,890	642,250	0	0	0	0	0	84,912.11	5,379.74	-79,532.37
Crawford	53,600	0	53,600	53,600	0	0	0	0	0	0	0.00	0.00	0.00
Decatur	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Dickinson	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Doniplan	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Douglas	38,794,310	0	32,382,420	32,382,420	-6,411,890	348,536	0	498,181	498,181	149,645	411,202.85	328,113.75	-83,089.10
Edwards	0	171,748	0	171,748	171,748	0	0	0	0	0	0.00	0.00	0.00
Elk	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Ellis	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Ellsworth	826,620	786,930	18,100	805,030	-21,590	0	0	0	0	0	0.00	0.00	0.00
Finney	7,636,760	1,018,460	4,590,730	5,609,190	-2,027,570	66,865	15,673	25,090	40,763	-26,102	176,614.28	132,453.43	-44,160.85
Ford	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Franklin	1,340,000	0	1,613,650	1,613,650	273,650	119,152	0	90,092	90,092	-29,060	0.00	32,200.00	32,200.00
Geary	1,037,260	0	854,510	854,510	-182,750	0	0	2,300,515	2,300,515	2,300,515	0.00	2,000.00	2,000.00
Gove	255,650	256,940	0	256,940	1,290	0	0	0	0	0	0.00	0.00	0.00
Graham	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Grant	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Gray	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Greeley	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Greenwood	1,084,210	0	869,200	869,200	-215,010	0	0	0	0	0	0.00	0.00	0.00
Hamilton	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Harper	327,290	317,220	0	317,220	-10,070	660,759	720,308	0	720,308	59,549	0.00	0.00	0.00
Harvey	21,773,330	0	27,152,070	27,152,070	5,378,740	4,498,476	0	4,546,904	4,546,904	48,428	0.00	0.00	0.00
Haskell	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00

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1998 IRB Value and In Lieu-of Collections

County Name	IRB Real (Market) Nov. 1997 Total	IRB Real (Market) Rural 1998	IRB Real (Market) Urban 1998	IRB Real (Market) Nov. 1998 Total	Difference	IRB Personal (Market) Nov. 1997 Total	IRB Personal (Market) Rural 1998	IRB Personal (Market) Urban 1998	IRB Personal (Market) Nov. 1998 Total	Difference	In Lieu-of Collections Nov. 1997	In Lieu-of Collections Nov. 1998	DIFFERENCE
Hodgeman	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Jackson	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Jefferson	269,650	0	269,650	269,650	0	0	0	337,111	0	0	0.00	0.00	0.00
Jewell	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Johnson	3,399,560	0	9,797,220	9,797,220	6,397,660	22,035	0	1,229,515	1,229,515	1,207,480	0.00	0.00	0.00
Kearny	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Kingman	1,515,240	0	1,660,540	1,660,540	145,300	25,699	0	25,135	25,135	-564	0.00	0.00	0.00
Kiowa	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Labette	479,970	0	1,942,910	1,942,910	1,462,940	0	0	0	0	0	0.00	0.00	0.00
Lane	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Leavenworth	4,798,350	0	4,300,251	4,300,251	-498,099	0	0	0	0	0	24,882.69	43,050.85	18,168.16
Lincoln	339,040	0	0	0	-339,040	44,751	0	0	0	-44,751	0.00	0.00	0.00
Linn	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Logan	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Lyon	0	0	0	0	0	2,415	195	1,915	2,110	-305	0.00	0.00	0.00
Marion	515,630	0	681,120	681,120	165,490	67,368	0	67,368	67,368	0	0.00	0.00	0.00
Marshall	1,577,250	215,230	1,329,050	1,544,280	-32,970	804,262	6,772	573,929	580,701	-223,561	3,311.35	3,620.37	309.02
McPherson	13,071,580	9,195,480	3,583,150	12,778,630	-292,950	13,345,784	8,902,517	4,318,927	13,221,444	-124,340	12,605.53	8,544.90	-4,060.63
Meade	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Miami	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Mitchell	0	1,465,080	957,870	2,422,950	2,422,950	0	0	0	0	0	0.00	7,844.60	7,844.60
Montgomery	4,410,580	1,534,100	2,708,750	4,242,850	-167,730	45,832,655	53,537,948	1,192,554	54,730,502	8,897,847	18,416.98	15,709.84	-2,707.14
Morris	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Morton	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Nemaha	576,880	0	562,920	562,920	-13,960	0	0	0	0	0	2,200.00	2,200.00	0.00
Neosho	0	0	1,443,990	1,443,990	1,443,990	1,050,241	0	671,793	671,793	-378,448	0.00	76,594.55	76,594.55
Ness	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Norton	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Osage	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Osborne	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Ottawa	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Pawnee	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Phillips	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Pottawatomie	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Pratt	1,318,280	0	1,637,900	1,637,900	319,620	0	0	0	0	0	15,000.00	15,000.00	0.00
Rawlins	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Reno	10,028,080	0	9,791,850	9,791,850	-236,230	0	0	1,302,118	1,302,118	1,302,118	91,700.00	92,200.00	500.00
Republic	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Rice	0	2,350,710	0	2,350,710	2,350,710	0	0	0	0	0	0.00	0.00	0.00
Riley	7,300,330	0	7,428,600	7,428,600	128,270	0	0	0	0	0	0.00	0.00	0.00
Rooks	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00

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1998 IRB Value and In Lieu-of Collections

County Name	IRB Real (Market Nov. 1997 Total)	IRB Real (Market Rural 1998)	IRB Real (Market Urban 1998)	IRB Real (Market Nov. 1998 Total)	Difference	IRB Personal (Market Nov. 1997 Total)	IRB Personal (Market Rural 1998)	IRB Personal (Market Urban 1998)	IRB Personal (Market Nov. 1998 Total)	Difference	In Lieu-of Collections Nov. 1997	In Lieu-of Collections Nov. 1998	DIFFERENCE
Rush	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Russell	867,680	0	1,082,520	1,082,520	214,840	15,872,611	0	13,132,386	13,132,386	-2,740,225	0.00	0.00	0.00
Saline	1,354,330	4,647,560	1,183,550	5,831,110	4,476,780	1,872,693	564,101	1,663,832	2,227,933	355,240	0.00	0.00	0.00
Scott	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Sedgwick	340,542,282	182,786,630	99,009,542	281,796,172	-58,746,110	552,226,060	350,723,020	19,444,700	370,167,720	-182,058,340	522,390.36	329,325.04	-193,065.32
Seward	252,920	0	0	0	-252,920	0	0	0	0	0	0.00	0.00	0.00
Shawnee	6,254,600	2,598,770	1,219,580	3,818,350	-2,436,250	5,634,315	2,826,167	1,030,224	3,856,391	-1,777,924	257,473.42	47,755.82	-209,717.60
Sheridan	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Sherman	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Smith	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Stafford	132,000	0	132,000	132,000	0	0	0	0	0	0	0.00	0.00	0.00
Stanton	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Stevens	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Sumner	0	0	0	0	0	14,766	0	51,071	51,071	36,305	0.00	0.00	0.00
Thomas	1,551,960	0	1,551,960	1,551,960	0	0	0	0	0	0	11,700.00	11,700.00	0.00
Trego	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Wabaunsee	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Wallace	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Washington	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Wichita	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Wilson	2,021,030	0	2,261,290	2,261,290	240,260	0	0	0	0	0	0.00	0.00	0.00
Woodson	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Wyandotte	34,137,410	0	28,307,000	28,307,000	-5,830,410	94,113,300	0	4,647,003	4,647,003	-89,466,297	264,984.86	395,226.43	130,241.57
STATE TOTALS	568,978,078	261,218,258	267,836,623	529,054,881	-39,923,197	739,030,688	417,296,701	59,227,978	476,524,679	-262,506,009	1,922,394.43	1,648,898.82	-273,495.61

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1998 EDX/IRB Value and In Lieu-of Collections

County Name	IRB/EDX Real (Appraised) Nov. 1997 Total	IRB/EDX Real (Appraised) Rural 1998	IRB/EDX Real (Appraised) Urban 1998	IRB/EDX Real (Appraised) Nov. 1998 Total	Difference	IRB/EDX Personal (Appraised) Nov. 1997 Total	IRB/EDX Personal (Appraised) Rural 1998	IRB/EDX Personal (Appraised) Urban 1998	IRB/EDX Personal (Appraised) Nov. 1998 Total	Difference	Total In Lieu-of Collections Nov. 1997	Total In Lieu-of Collections Nov. 1998	Difference
Allen	58,470	0	606,120	606,120	547,650	60,805	0	57,262	57,262	-3,543	0.00	0.00	0.00
Anderson	681,300	0	968,590	968,590	287,290	264,700	0	382,768	382,768	118,068	0.00	0.00	0.00
Atchison	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Barber	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Barton	4,170,030	283,010	2,703,900	2,986,910	-1,183,120	775,304	669,379	81,699	751,078	-24,226	25,000.00	25,000.00	0.00
Bourbon	14,084,530	541,560	13,462,770	14,004,330	-80,200	5,493,833	4,337	4,344,266	4,348,603	-1,145,230	0.00	0.00	0.00
Brown	1,054,000	0	1,808,610	1,808,610	754,610	55,313	0	387,231	387,231	331,918	0.00	0.00	0.00
Butler	47,256,076	51,442,150	8,188,410	59,630,560	12,374,484	0	0	0	0	0	0.00	74,979.50	74,979.50
Chase	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Chautauqua	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Cherokee	1,342,370	431,740	1,374,770	1,806,510	464,140	0	0	0	0	0	0.00	0.00	0.00
Cheyenne	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Clark	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Clay	0	0	317,030	317,030	317,030	0	0	0	0	0	0.00	0.00	0.00
Cloud	446,330	0	627,000	627,000	180,670	0	0	0	0	0	0.00	0.00	0.00
Coffey	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Comanche	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Cowley	13,588,220	6,919,680	6,729,930	13,649,610	61,390	0	0	0	0	0	0.00	0.00	0.00
Crawford	12,990,120	0	13,292,600	13,292,600	302,480	23,620,875	29,862	15,503,193	15,533,055	-8,087,820	201,600.07	121,309.04	-80,291.03
Decatur	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Dickinson	12,306,340	22,300	12,864,350	12,886,650	580,310	0	0	0	0	0	0.00	0.00	0.00
Doniplan	4,239,230	0	4,228,270	4,228,270	-10,960	0	0	0	0	0	0.00	0.00	0.00
Douglas	46,390,480	0	39,591,830	39,591,830	-6,798,650	3,014,979	0	8,769,432	8,769,432	5,754,453	411,202.85	328,113.75	-83,089.10
Edwards	0	171,748	0	171,748	171,748	0	0	0	0	0	0.00	0.00	0.00
Elk	44,050	0	50,090	50,090	6,040	1,610	0	1,610	1,610	0	0.00	0.00	0.00
Ellis	6,544,520	0	6,667,560	6,667,560	123,040	0	0	0	0	0	0.00	0.00	0.00
Ellsworth	826,620	786,930	18,100	805,030	-21,590	0	0	0	0	0	0.00	0.00	0.00
Finney	11,738,860	5,120,560	4,590,730	9,711,290	-2,027,570	267,340	155,866	25,090	180,956	-86,384	236,136.30	188,231.50	-47,904.80
Ford	7,760,000	0	7,683,790	7,683,790	-76,210	0	0	885,402	885,402	885,402	0.00	0.00	0.00
Franklin	27,475,470	23,460,980	4,374,860	27,835,840	360,370	21,503,866	11,011,837	2,426,741	13,438,578	-8,065,288	0.00	71,675.96	71,675.96
Geary	1,037,260	0	13,387,520	13,387,520	12,350,260	0	0	5,028,315	5,028,315	5,028,315	0.00	4,000.00	4,000.00
Gove	255,650	256,940	0	256,940	1,290	0	0	0	0	0	0.00	0.00	0.00
Graham	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Grant	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Gray	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Greeley	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Greenwood	1,155,470	0	940,460	940,460	-215,010	0	0	0	0	0	0.00	0.00	0.00
Hamilton	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Harper	327,290	317,220	0	317,220	-10,070	660,759	720,308	0	720,308	59,549	0.00	0.00	0.00
Harvey	24,102,672	672,470	28,524,810	29,197,280	5,094,608	5,248,068	217,150	5,519,828	5,736,978	488,910	0.00	0.00	0.00
Haskell	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00

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1998 EDX/IRB Value and In Lieu-of Collections

County Name	IRB/EDX Real (Appraised) Nov. 1997 Total	IRB/EDX Real (Appraised) Rural 1998	IRB/EDX Real (Appraised) Urban 1998	IRB/EDX Real (Appraised) Nov. 1998 Total	Difference	IRB/EDX Personal (Appraised) Nov. 1997 Total	IRB/EDX Personal (Appraised) Rural 1998	IRB/EDX Personal (Appraised) Urban 1998	IRB/EDX Personal (Appraised) Nov. 1998 Total	Difference	Total In Lieu-of Collections Nov. 1997	Total In Lieu-of Collections Nov. 1998	Difference
Hodgeman	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Jackson	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Jefferson	1,783,730	507,280	1,276,450	1,783,730	0	246,930	87,492	516,896	604,388	357,458	0.00	0.00	0.00
Jewell	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Johnson	105,668,674	47,384,800	66,913,840	114,298,640	8,629,966	2,658,435	0	3,946,000	3,946,000	1,287,565	0.00	0.00	0.00
Kearny	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Kingman	2,007,820	0	2,353,950	2,353,950	346,130	856,571	0	759,265	759,265	-97,306	0.00	0.00	0.00
Kiowa	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Labette	1,521,420	51,000	3,703,036	3,754,036	2,232,616	0	0	0	0	0	0.00	0.00	0.00
Lane	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Leavenworth	5,937,930	0	5,275,551	5,275,551	-662,379	0	0	0	0	0	0.00	0.00	0.00
Lincoln	339,040	0	0	0	-339,040	44,751	0	0	0	-44,751	44,882.69	68,050.85	23,168.16
Linn	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Logan	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Lyon	1,245,360	0	2,341,320	2,341,320	1,095,960	461,765	195	585,595	585,790	124,025	0.00	0.00	0.00
Marion	1,094,867	260,540	947,654	1,208,194	113,327	220,974	16,866	147,211	164,077	-56,897	6,301.88	7,145.75	843.87
Marshall	1,577,250	215,230	1,329,050	1,544,280	-32,970	804,262	6,772	573,929	580,701	-223,561	3,311.35	3,620.37	309.02
McPherson	19,075,090	11,370,210	7,911,420	19,281,630	206,540	17,858,355	10,613,190	8,031,564	18,644,754	786,399	12,605.53	8,544.90	-4,060.63
Meade	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Miami	36,240	0	417,850	417,850	381,610	0	0	0	0	0	0.00	0.00	0.00
Mitchell	127,270	1,465,080	1,196,150	2,661,230	2,533,960	0	0	0	0	0	3,597.26	10,975.58	7,378.32
Montgomery	13,639,000	9,513,350	3,805,390	13,318,740	-320,260	50,419,202	60,729,958	6,266,170	66,996,128	16,576,926	18,416.98	15,709.84	-2,707.14
Morris	102,110	0	0	0	-102,110	49,314	0	0	0	-49,314	0.00	0.00	0.00
Morton	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Nemaha	706,300	29,240	581,520	610,760	-95,540	63,800	55,357	0	55,357	-8,443	2,200.00	2,200.00	0.00
Neosho	314,800	0	1,910,800	1,910,800	1,596,000	3,297,827	0	2,390,981	2,390,981	-906,846	4,240.00	154,504.22	150,264.22
Ness	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Norton	319,570	0	370,310	370,310	50,740	0	0	0	0	0	0.00	0.00	0.00
Osage	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Osborne	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Ottawa	0	0	506,010	506,010	506,010	0	0	0	0	0	0.00	0.00	0.00
Pawnee	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Phillips	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Pottawatomie	2,886,650	0	4,001,390	4,001,390	1,114,740	155,778	0	439,638	439,638	283,860	0.00	0.00	0.00
Pratt	1,318,280	0	1,637,900	1,637,900	319,620	0	0	0	0	0	15,000.00	15,000.00	0.00
Rawlins	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Reno	12,231,700	0	10,811,670	10,811,670	-1,420,030	0	0	1,302,118	1,302,118	1,302,118	91,700.00	92,200.00	500.00
Republic	279,780	0	294,010	294,010	14,230	46,062	0	37,046	37,046	-9,016	0.00	0.00	0.00
Rice	547,570	2,350,710	566,010	2,916,720	2,369,150	0	0	0	0	0	0.00	0.00	0.00
Riley	7,300,330	0	7,428,600	7,428,600	128,270	0	0	0	0	0	0.00	0.00	0.00
Rooks	2,370,500	1,143,370	1,404,460	2,547,830	177,330	271,494	203,975	0	203,975	-67,519	0.00	0.00	0.00

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1998 EDX Value and In Lieu-of Collections

County Name	EDX Real (Appraised) Nov. 1997 Total	EDX Real (Appraised) Rural 1998	EDX Real (Appraised) Urban 1998	EDX Real (Appraised) Nov. 1998 Total	Difference	EDX Personal (Appraised) Nov. 1997 Total	EDX Personal (Appraised) Rural 1998	EDX Personal (Appraised) Urban 1998	EDX Personal (Appraised) Nov. 1998 Total	Difference	In Lieu-of Collections Nov. 1997	In Lieu-of Collections Nov. 1998	Difference
Allen	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Anderson	0	0	287,290	287,290	287,290	0	0	118,068	118,068	118,068	0.00	0.00	0.00
Atchison	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Barber	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Barton	287,090	283,010	0	283,010	-4,080	775,304	669,379	81,699	751,078	-24,226	0.00	0.00	0.00
Bourbon	6,922,920	43,300	6,861,450	6,904,750	-18,170	3,466,706	4,337	2,588,613	2,592,950	-873,756	0.00	0.00	0.00
Brown	348,440	0	1,000,190	1,000,190	651,750	0	0	387,231	387,231	387,231	0.00	0.00	0.00
Butler	4,034,470	0	4,307,510	4,307,510	273,040	0	0	0	0	0	0.00	0.00	0.00
Chase	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Chautauqua	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Cherokee	955,610	0	1,374,770	1,374,770	419,160	0	0	0	0	0	0.00	0.00	0.00
Cheyenne	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Clark	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Clay	0	0	317,030	317,030	317,030	0	0	0	0	0	0.00	0.00	0.00
Cloud	49,800	0	230,470	230,470	180,670	0	0	0	0	0	0.00	0.00	0.00
Coffey	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Comanche	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Cowley	10,948,580	5,418,430	4,949,290	10,367,720	-580,860	0	0	0	0	0	116,687.96	115,929.30	-758.66
Crawford	12,936,520	0	13,239,000	13,239,000	302,480	23,620,875	29,862	15,503,193	15,533,055	-8,087,820	0.00	0.00	0.00
Decatur	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Dickinson	12,306,340	22,300	12,864,350	12,886,650	580,310	0	0	0	0	0	0.00	0.00	0.00
Doniplan	4,239,230	0	4,228,270	4,228,270	-10,960	0	0	0	0	0	0.00	0.00	0.00
Douglas	7,596,170	0	7,209,410	7,209,410	-386,760	2,666,443	0	8,271,251	8,271,251	5,604,808	0.00	0.00	0.00
Edwards	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Elk	44,050	0	50,090	50,090	6,040	1,610	0	1,610	1,610	0	0.00	0.00	0.00
Ellis	6,544,520	0	6,667,560	6,667,560	123,040	0	0	0	0	0	0.00	0.00	0.00
Ellsworth	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Finney	4,102,100	4,102,100	0	4,102,100	0	200,475	140,193	0	140,193	-60,282	59,522.02	55,778.07	-3,743.95
Ford	7,760,000	0	7,683,790	7,683,790	-76,210	0	0	885,402	885,402	885,402	0.00	0.00	0.00
Franklin	26,135,470	23,460,980	2,761,210	26,222,190	86,720	21,384,714	11,011,837	2,336,649	13,348,486	-8,036,228	0.00	39,475.96	39,475.96
Geary	0	0	12,533,010	12,533,010	12,533,010	0	0	2,727,800	2,727,800	2,727,800	0.00	2,000.00	2,000.00
Gove	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Graham	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Grant	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Gray	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Greeley	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Greenwood	71,260	0	71,260	71,260	0	0	0	0	0	0	0.00	0.00	0.00
Hamilton	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Harper	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Harvey	2,329,342	672,470	1,372,740	2,045,210	-284,132	749,592	217,150	972,924	1,190,074	440,482	0.00	0.00	0.00
Haskell	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00

Senate Assessment → Taxation
 1-28-99
 Attachment 1

1998 EDX Value and In Lieu-of Collections

County Name	EDX Real (Appraised) Nov. 1997 Total	EDX Real (Appraised) Rural 1998	EDX Real (Appraised) Urban 1998	EDX Real (Appraised) Nov. 1998 Total	Difference	EDX Personal (Appraised) Nov. 1997 Total	EDX Personal (Appraised) Rural 1998	EDX Personal (Appraised) Urban 1998	EDX Personal (Appraised) Nov. 1998 Total	Difference	In Lieu-of Collections Nov. 1997	In Lieu-of Collections Nov. 1998	Difference
Hodgeman	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Jackson	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Jefferson	1,514,080	507,280	1,006,800	1,514,080	0	246,930	87,492	179,785	267,277	20,347	0.00	0.00	0.00
Jewell	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Johnson	102,269,114	47,384,800	57,116,620	104,501,420	2,232,306	2,636,400	0	2,716,485	2,716,485	80,085	0.00	0.00	0.00
Kearny	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Kingman	492,580	0	693,410	693,410	200,830	830,872	0	734,130	734,130	-96,742	0.00	0.00	0.00
Kiowa	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Labette	1,041,450	51,000	1,760,126	1,811,126	769,676	0	0	0	0	0	0.00	0.00	0.00
Lane	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Leavenworth	1,139,580	0	975,300	975,300	-164,280	0	0	0	0	0	20,000.00	25,000.00	5,000.00
Lincoln	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Linn	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Logan	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Lyon	1,245,360	0	2,341,320	2,341,320	1,095,960	459,350	0	583,680	583,680	124,330	0.00	0.00	0.00
Marion	579,237	260,540	266,534	527,074	-52,163	153,606	16,866	79,843	96,709	-56,897	6,301.88	7,145.75	843.87
Marshall	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
McPherson	6,003,510	2,174,730	4,328,270	6,503,000	499,490	4,512,571	1,710,673	3,712,637	5,423,310	910,739	0.00	0.00	0.00
Meade	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Miami	36,240	0	417,850	417,850	381,610	0	0	0	0	0	0.00	0.00	0.00
Mitchell	127,270	0	238,280	238,280	111,010	0	0	0	0	0	3,597.26	3,130.98	-466.28
Montgomery	9,228,420	7,979,250	1,096,640	9,075,890	-152,530	4,586,547	7,192,010	5,073,616	12,265,626	7,679,079	0.00	0.00	0.00
Morris	102,110	0	0	0	-102,110	49,314	0	0	0	-49,314	0.00	0.00	0.00
Morton	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Nemaha	129,420	29,240	18,600	47,840	-81,580	63,800	55,357	0	55,357	-8,443	0.00	0.00	0.00
Neosho	314,800	0	466,810	466,810	152,010	2,247,586	0	1,719,188	1,719,188	-528,398	4,240.00	77,909.67	73,669.67
Ness	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Norton	319,570	0	370,310	370,310	50,740	0	0	0	0	0	0.00	0.00	0.00
Osage	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Osborne	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Ottawa	0	0	506,010	506,010	506,010	0	0	0	0	0	0.00	0.00	0.00
Pawnee	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Phillips	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Pottawatomie	2,886,650	0	4,001,390	4,001,390	1,114,740	155,778	0	439,638	439,638	283,860	0.00	0.00	0.00
Pratt	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Rawlins	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Reno	2,203,620	0	1,019,820	1,019,820	-1,183,800	0	0	0	0	0	0.00	0.00	0.00
Republic	279,780	0	294,010	294,010	14,230	46,062	0	37,046	37,046	-9,016	0.00	0.00	0.00
Rice	547,570	0	566,010	566,010	18,440	0	0	0	0	0	0.00	0.00	0.00
Riley	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Rooks	2,370,500	1,143,370	1,404,460	2,547,830	177,330	271,494	203,975	0	203,975	-67,519	0.00	0.00	0.00

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1998 EDX Value and In Lieu-of Collections

County Name	EDX Real (Appraised) Nov. 1997 Total	EDX Real (Appraised) Rural 1998	EDX Real (Appraised) Urban 1998	EDX Real (Appraised) Nov. 1998 Total	Difference	EDX Personal (Appraised) Nov. 1997 Total	EDX Personal (Appraised) Rural 1998	EDX Personal (Appraised) Urban 1998	EDX Personal (Appraised) Nov. 1998 Total	Difference	In Lieu-of Collections Nov. 1997	In Lieu-of Collections Nov. 1998	Difference
Rush	58,975	58,140	128,360	186,500	127,525	52,280	36,171	16,109	52,280	0	0.00	0.00	0.00
Russell	3,234,900	0	3,368,850	3,368,850	133,950	261,469	0	197,255	197,255	-64,214	0.00	0.00	0.00
Saline	4,765,210	3,434,080	2,985,580	6,419,660	1,654,450	6,230,715	4,337,576	433,627	4,771,203	-1,459,512	0.00	0.00	0.00
Scott	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Sedgwick	36,195,290	4,600,660	31,843,310	36,443,970	248,680	7,663,880	2,706,890	3,637,170	6,344,060	-1,319,820	0.00	0.00	0.00
Seward	5,878,750	4,532,300	0	4,532,300	-1,346,450	2,998	0	0	0	-2,998	0.00	0.00	0.00
Shawnee	9,941,054	3,520,268	9,594,632	13,114,900	3,173,846	16,135,581	0	14,101,086	14,101,086	-2,034,495	0.00	0.00	0.00
Sheridan	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Sherman	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Smith	212,160	0	259,990	259,990	47,830	0	0	0	0	0	0.00	0.00	0.00
Stafford	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Stanton	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Stevens	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Sumner	1,993,156	943,970	992,210	1,936,180	-56,976	764,094	4,362,569	20,436	4,383,005	3,618,911	0.00	0.00	0.00
Thomas	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Trego	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Wabaunsee	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Wallace	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Washington	18,030	0	12,452	12,452	-5,578	6,504	0	1,861	1,861	-4,643	0.00	0.00	0.00
Wichita	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Wilson	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Woodson	25,513	0	59,205	59,205	33,692	5,342	0	26,198	26,198	20,856	0.00	0.00	0.00
Wyandotte	18,591,760	0	42,383,650	42,383,650	23,791,890	19,041,737	0	37,440,170	37,440,170	18,398,433	687,269.62	821,133.40	133,863.78
STATE TOTALS	321,357,571	110,622,218	258,525,499	369,147,717	47,790,146	119,290,629	32,782,337	105,024,400	137,806,737	18,516,108	897,618.74	1,147,503.13	249,884.39

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1998 IRB Value and In Lieu-of Collections

County Name	IRB Real (Market Nov. 1997 Total)	IRB Real (Market Rural 1998)	IRB Real (Market Urban 1998)	IRB Real (Market Nov. 1998 Total)	Difference	IRB Personal (Market Nov. 1997 Total)	IRB Personal (Market Rural 1998)	IRB Personal (Market Urban 1998)	IRB Personal (Market Nov. 1998 Total)	Difference	In Lieu-of Collections Nov. 1997	In Lieu-of Collections Nov. 1998	DIFFERENCE
Allen	58,470	0	606,120	606,120	547,650	60,805	0	57,262	57,262	-3,543	0.00	0.00	0.00
Anderson	681,300		681,300	681,300	0	264,700	0	264,700	264,700	0	0.00	0.00	0.00
Atchison	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Barber	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Barton	3,882,940		2,703,900	2,703,900	-1,179,040	0	0	0	0	0	25,000.00	25,000.00	0.00
Bourbon	7,161,610	498,260	6,601,320	7,099,580	-62,030	2,027,127	0	1,755,653	1,755,653	-271,474	0.00	0.00	0.00
Brown	705,560	0	808,420	808,420	102,860	55,313	0	0	0	-55,313	0.00	0.00	0.00
Butler	43,221,606	51,442,150	3,880,900	55,323,050	12,101,444	0	0	0	0	0	0.00	74,979.50	74,979.50
Chase	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Chautauqua	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Cherokee	386,760	431,740	0	431,740	44,980	0	0	0	0	0	0.00	0.00	0.00
Cheyenne	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Clark	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Clay	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Cloud	396,530	0	396,530	396,530	0	0	0	0	0	0	0.00	0.00	0.00
Coffey	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Comanche	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Cowley	2,639,640	1,501,250	1,780,640	3,281,890	642,250	0	0	0	0	0	84,912.11	5,379.74	-79,532.37
Crawford	53,600	0	53,600	53,600	0	0	0	0	0	0	0.00	0.00	0.00
Decatur	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Dickinson	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Doniplan	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Douglas	38,794,310	0	32,382,420	32,382,420	-6,411,890	348,536	0	498,181	498,181	149,645	411,202.85	328,113.75	-83,089.10
Edwards	0	171,748	0	171,748	171,748	0	0	0	0	0	0.00	0.00	0.00
Elk	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Ellis	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Ellsworth	826,620	786,930	18,100	805,030	-21,590	0	0	0	0	0	0.00	0.00	0.00
Finney	7,636,760	1,018,460	4,590,730	5,609,190	-2,027,570	66,865	15,673	25,090	40,763	-26,102	176,614.28	132,453.43	-44,160.85
Ford	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Franklin	1,340,000	0	1,613,650	1,613,650	273,650	119,152	0	90,092	90,092	-29,060	0.00	32,200.00	32,200.00
Geary	1,037,260	0	854,510	854,510	-182,750	0	0	2,300,515	2,300,515	2,300,515	0.00	2,000.00	2,000.00
Gove	255,650	256,940	0	256,940	1,290	0	0	0	0	0	0.00	0.00	0.00
Graham	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Grant	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Gray	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Greeley	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Greenwood	1,084,210	0	869,200	869,200	-215,010	0	0	0	0	0	0.00	0.00	0.00
Hamilton	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Harper	327,290	317,220	0	317,220	-10,070	660,759	720,308	0	720,308	59,549	0.00	0.00	0.00
Harvey	21,773,330	0	27,152,070	27,152,070	5,378,740	4,498,476	0	4,546,904	4,546,904	48,428	0.00	0.00	0.00
Haskell	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00

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1998 IRB Value and In Lieu-of Collections

County Name	IRB Real (Market) Nov. 1997 Total	IRB Real (Market) Rural 1998	IRB Real (Market) Urban 1998	IRB Real (Market) Nov. 1998 Total	Difference	IRB Personal (Market) Nov. 1997 Total	IRB Personal (Market) Rural 1998	IRB Personal (Market) Urban 1998	IRB Personal (Market) Nov. 1998 Total	Difference	In Lieu-of Collections Nov. 1997	In Lieu-of Collections Nov. 1998	DIFFERENCE
Hodgeman	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Jackson	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Jefferson	269,650	0	269,650	269,650	0	0	0	337,111	0	0	0.00	0.00	0.00
Jewell	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Johnson	3,399,560	0	9,797,220	9,797,220	6,397,660	22,035	0	1,229,515	1,229,515	1,207,480	0.00	0.00	0.00
Kearny	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Kingman	1,515,240	0	1,660,540	1,660,540	145,300	25,699	0	25,135	25,135	-564	0.00	0.00	0.00
Kiowa	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Labette	479,970	0	1,942,910	1,942,910	1,462,940	0	0	0	0	0	0.00	0.00	0.00
Lane	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Leavenworth	4,798,350	0	4,300,251	4,300,251	-498,099	0	0	0	0	0	24,882.69	43,050.85	18,168.16
Lincoln	339,040	0	0	0	-339,040	44,751	0	0	0	-44,751	0.00	0.00	0.00
Linn	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Logan	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Lyon	0	0	0	0	0	2,415	195	1,915	2,110	-305	0.00	0.00	0.00
Marion	515,630	0	681,120	681,120	165,490	67,368	0	67,368	67,368	0	0.00	0.00	0.00
Marshall	1,577,250	215,230	1,329,050	1,544,280	-32,970	804,262	6,772	573,929	580,701	-223,561	3,311.35	3,620.37	309.02
McPherson	13,071,580	9,195,480	3,583,150	12,778,630	-292,950	13,345,784	8,902,517	4,318,927	13,221,444	-124,340	12,605.53	8,544.90	-4,060.63
Meade	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Miami	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Mitchell	0	1,465,080	957,870	2,422,950	2,422,950	0	0	0	0	0	0.00	7,844.60	7,844.60
Montgomery	4,410,580	1,534,100	2,708,750	4,242,850	-167,730	45,832,655	53,537,948	1,192,554	54,730,502	8,897,847	18,416.98	15,709.84	-2,707.14
Morris	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Morton	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Nemaha	576,880	0	562,920	562,920	-13,960	0	0	0	0	0	2,200.00	2,200.00	0.00
Neosho	0	0	1,443,990	1,443,990	1,443,990	1,050,241	0	671,793	671,793	-378,448	0.00	76,594.55	76,594.55
Ness	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Norton	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Osage	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Osborne	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Ottawa	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Pawnee	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Phillips	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Pottawatomie	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Pratt	1,318,280	0	1,637,900	1,637,900	319,620	0	0	0	0	0	15,000.00	15,000.00	0.00
Rawlins	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Reno	10,028,080	0	9,791,850	9,791,850	-236,230	0	0	1,302,118	1,302,118	1,302,118	91,700.00	92,200.00	500.00
Republic	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Rice	0	2,350,710	0	2,350,710	2,350,710	0	0	0	0	0	0.00	0.00	0.00
Riley	7,300,330	0	7,428,600	7,428,600	128,270	0	0	0	0	0	0.00	0.00	0.00
Rooks	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00

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1998 EDX/IRB Value and In Lieu-of Collections

County Name	IRB/EDX Real (Appraised) Nov. 1997 Total	IRB/EDX Real (Appraised) Rural 1998	IRB/EDX Real (Appraised) Urban 1998	IRB/EDX Real (Appraised) Nov. 1998 Total	Difference	IRB/EDX Personal (Appraised) Nov. 1997 Total	IRB/EDX Personal (Appraised) Rural 1998	IRB/EDX Personal (Appraised) Urban 1998	IRB/EDX Personal (Appraised) Nov. 1998 Total	Difference	Total In Lieu-of Collections Nov. 1997	Total In Lieu-of Collections Nov. 1998	Difference
Hodgeman	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Jackson	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Jefferson	1,783,730	507,280	1,276,450	1,783,730	0	246,930	87,492	516,896	604,388	357,458	0.00	0.00	0.00
Jewell	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Johnson	105,668,674	47,384,800	66,913,840	114,298,640	8,629,966	2,658,435	0	3,946,000	3,946,000	1,287,565	0.00	0.00	0.00
Kearny	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Kingman	2,007,820	0	2,353,950	2,353,950	346,130	856,571	0	759,265	759,265	-97,306	0.00	0.00	0.00
Kiowa	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Labette	1,521,420	51,000	3,703,036	3,754,036	2,232,616	0	0	0	0	0	0.00	0.00	0.00
Lane	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Leavenworth	5,937,930	0	5,275,551	5,275,551	-662,379	0	0	0	0	0	0.00	0.00	0.00
Lincoln	339,040	0	0	0	-339,040	44,751	0	0	0	-44,751	44,882.69	68,050.85	23,168.16
Linn	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Logan	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Lyon	1,245,360	0	2,341,320	2,341,320	1,095,960	461,765	195	585,595	585,790	124,025	0.00	0.00	0.00
Marion	1,094,867	260,540	947,654	1,208,194	113,327	220,974	16,866	147,211	164,077	-56,897	6,301.88	7,145.75	843.87
Marshall	1,577,250	215,230	1,329,050	1,544,280	-32,970	804,262	6,772	573,929	580,701	-223,561	3,311.35	3,620.37	309.02
McPherson	19,075,090	11,370,210	7,911,420	19,281,630	206,540	17,858,355	10,613,190	8,031,564	18,644,754	786,399	12,605.53	8,544.90	-4,060.63
Meade	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Miami	36,240	0	417,850	417,850	381,610	0	0	0	0	0	0.00	0.00	0.00
Mitchell	127,270	1,465,080	1,196,150	2,661,230	2,533,960	0	0	0	0	0	3,597.26	10,975.58	7,378.32
Montgomery	13,639,000	9,513,350	3,805,390	13,318,740	-320,260	50,419,202	60,729,958	6,266,170	66,996,128	16,576,926	18,416.98	15,709.84	-2,707.14
Morris	102,110	0	0	0	-102,110	49,314	0	0	0	-49,314	0.00	0.00	0.00
Morton	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Nemaha	706,300	29,240	581,520	610,760	-95,540	63,800	55,357	0	55,357	-8,443	2,200.00	2,200.00	0.00
Neosho	314,800	0	1,910,800	1,910,800	1,596,000	3,297,827	0	2,390,981	2,390,981	-906,846	4,240.00	154,504.22	150,264.22
Ness	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Norton	319,570	0	370,310	370,310	50,740	0	0	0	0	0	0.00	0.00	0.00
Osage	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Osborne	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Ottawa	0	0	506,010	506,010	506,010	0	0	0	0	0	0.00	0.00	0.00
Pawnee	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Phillips	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Pottawatomie	2,886,650	0	4,001,390	4,001,390	1,114,740	155,778	0	439,638	439,638	283,860	0.00	0.00	0.00
Pratt	1,318,280	0	1,637,900	1,637,900	319,620	0	0	0	0	0	15,000.00	15,000.00	0.00
Rawlins	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Reno	12,231,700	0	10,811,670	10,811,670	-1,420,030	0	0	1,302,118	1,302,118	1,302,118	91,700.00	92,200.00	500.00
Republic	279,780	0	294,010	294,010	14,230	46,062	0	37,046	37,046	-9,016	0.00	0.00	0.00
Rice	547,570	2,350,710	566,010	2,916,720	2,369,150	0	0	0	0	0	0.00	0.00	0.00
Riley	7,300,330	0	7,428,600	7,428,600	128,270	0	0	0	0	0	0.00	0.00	0.00
Rooks	2,370,500	1,143,370	1,404,460	2,547,830	177,330	271,494	203,975	0	203,975	-67,519	0.00	0.00	0.00

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1998 EDX/IRB Value and In Lieu-of Collections

County Name	IRB/EDX Real (Appraised) Nov. 1997 Total	IRB/EDX Real (Appraised) Rural 1998	IRB/EDX Real (Appraised) Urban 1998	IRB/EDX Real (Appraised) Nov. 1998 Total	Difference	IRB/EDX Personal (Appraised) Nov. 1997 Total	IRB/EDX Personal (Appraised) Rural 1998	IRB/EDX Personal (Appraised) Urban 1998	IRB/EDX Personal (Appraised) Nov. 1998 Total	Difference	Total In Lieu-of Collections Nov. 1997	Total In Lieu-of Collections Nov. 1998	Difference
Rush	58,975	58,140	128,360	186,500	127,525	52,280	36,171	16,109	52,280	0	0.00	0.00	0.00
Russell	4,102,580	0	4,451,370	4,451,370	348,790	16,134,080	0	13,329,641	13,329,641	-2,804,439	0.00	0.00	0.00
Saline	6,119,540	8,081,640	4,169,130	12,250,770	6,131,230	8,103,408	4,901,677	2,097,459	6,999,136	-1,104,272	0.00	0.00	0.00
Scott	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Sedgwick	376,737,572	187,387,290	130,852,852	318,240,142	-58,497,430	559,889,940	353,429,910	23,081,870	376,511,780	-183,378,160	522,390.36	329,325.04	-193,065.32
Seward	6,131,670	4,532,300	0	4,532,300	-1,599,370	2,998	0	0	0	-2,998	0.00	0.00	0.00
Shawnee	16,195,654	6,119,038	10,814,212	16,933,250	737,596	21,769,896	2,826,167	15,131,310	17,957,477	-3,812,419	257,473.42	47,755.82	-209,717.60
Sheridan	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Sherman	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Smith	212,160	0	259,990	259,990	47,830	0	0	0	0	0	0.00	0.00	0.00
Stafford	132,000	0	132,000	132,000	0	0	0	0	0	0	0.00	0.00	0.00
Stanton	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Stevens	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Sumner	1,993,156	943,970	992,210	1,936,180	-56,976	778,860	4,362,569	71,507	4,434,076	3,655,216	0.00	0.00	0.00
Thomas	1,551,960	0	1,551,960	1,551,960	0	0	0	0	0	0	11,700.00	11,700.00	0.00
Trego	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Wabaunsee	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Wallace	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Washington	18,030	0	12,452	12,452	-5,578	6,504	0	1,861	1,861	-4,643	0.00	0.00	0.00
Wichita	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Wilson	2,021,030	0	2,261,290	2,261,290	240,260	0	0	0	0	0	0.00	0.00	0.00
Woodson	25,513	0	59,205	59,205	33,692	5,342	0	26,198	26,198	20,856	0.00	0.00	0.00
Wyandotte	52,729,170	0	70,690,650	70,690,650	17,961,480	113,155,037	0	42,087,173	42,087,173	-71,067,864	952,254.48	1,216,359.83	264,105.35
STATE TOTALS	890,335,649	371,840,476	526,362,122	898,202,598	7,866,949	858,321,317	450,079,038	164,252,378	614,331,416	-243,989,901	2,820,013.17	2,796,401.95	-23,611.22

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1998 EDX/IRB Value and In Lieu-of Collections

County Name	IRB/EDX Real (Appraised) Nov. 1997 Total	IRB/EDX Real (Appraised) Rural 1998	IRB/EDX Real (Appraised) Urban 1998	IRB/EDX Real (Appraised) Nov. 1998 Total	Difference	IRB/EDX Personal (Appraised) Nov. 1997 Total	IRB/EDX Personal (Appraised) Rural 1998	IRB/EDX Personal (Appraised) Urban 1998	IRB/EDX Personal (Appraised) Nov. 1998 Total	Difference	Total In Lieu-of Collections Nov. 1997	Total In Lieu-of Collections Nov. 1998	Difference
Rush	58,975	58,140	128,360	186,500	127,525	52,280	36,171	16,109	52,280	0	0.00	0.00	0.00
Russell	4,102,580	0	4,451,370	4,451,370	348,790	16,134,080	0	13,329,641	13,329,641	-2,804,439	0.00	0.00	0.00
Saline	6,119,540	8,081,640	4,169,130	12,250,770	6,131,230	8,103,408	4,901,677	2,097,459	6,999,136	-1,104,272	0.00	0.00	0.00
Scott	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Sedgwick	376,737,572	187,387,290	130,852,852	318,240,142	-58,497,430	559,889,940	353,429,910	23,081,870	376,511,780	-183,378,160	522,390.36	329,325.04	-193,065.32
Seward	6,131,670	4,532,300	0	4,532,300	-1,599,370	2,998	0	0	0	-2,998	0.00	0.00	0.00
Shawnee	16,195,654	6,119,038	10,814,212	16,933,250	737,596	21,769,896	2,826,167	15,131,310	17,957,477	-3,812,419	257,473.42	47,755.82	-209,717.60
Sheridan	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Sherman	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Smith	212,160	0	259,990	259,990	47,830	0	0	0	0	0	0.00	0.00	0.00
Stafford	132,000	0	132,000	132,000	0	0	0	0	0	0	0.00	0.00	0.00
Stanton	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Stevens	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Sumner	1,993,156	943,970	992,210	1,936,180	-56,976	778,860	4,362,569	71,507	4,434,076	3,655,216	0.00	0.00	0.00
Thomas	1,551,960	0	1,551,960	1,551,960	0	0	0	0	0	0	11,700.00	11,700.00	0.00
Trego	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Wabaunsee	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Wallace	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Washington	18,030	0	12,452	12,452	-5,578	6,504	0	1,861	1,861	-4,643	0.00	0.00	0.00
Wichita	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00
Wilson	2,021,030	0	2,261,290	2,261,290	240,260	0	0	0	0	0	0.00	0.00	0.00
Woodson	25,513	0	59,205	59,205	33,692	5,342	0	26,198	26,198	20,856	0.00	0.00	0.00
Wyandotte	52,729,170	0	70,690,650	70,690,650	17,961,480	113,155,037	0	42,087,173	42,087,173	-71,067,864	952,254.48	1,216,359.83	264,105.35
STATE TOTALS	890,335,649	371,840,476	526,362,122	898,202,598	7,866,949	858,321,317	450,079,038	164,252,378	614,331,416	-243,989,901	2,820,013.17	2,796,401.95	-23,611.22

1-9

STATE OF KANSAS

LES DONOVAN
SENATOR, 27TH DISTRICT
SEDGWICK COUNTY
314 N. RAINBOW LAKE RD.
WICHITA, KS 67235
316-722-2923
OFFICE 143-N
(913) 296-7385



TOPEKA

SENATE CHAMBER

COMMITTEE ASSIGNMENTS
MEMBER: ASSESSMENT & TAXATION
COMMERCE
JUDICIARY

January 28, 1999

TO: The Members of the Senate Assessment and Taxation Committee

RE: SB 59

SB 59 will clarify that the sales tax exemption for personal property and services purchased by a religious organization would apply to items purchased by a contractor for the use of the exempt organization.

The clarification will remove a lot of unnecessary time and complications in the purchasing of goods by these organizations.

The fiscal note issued for the legislation included the indirect as well as direct purchases.

Respectfully,

A handwritten signature in blue ink, appearing to read "Les Donovan". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Senator Les Donovan
27th District

Senate Assessment & Taxation
1-28-99
Attachment 2

Testimony on Senate Bill 59

Before the Assessment and Taxation Committee, Kansas Senate

Mr. Chairman, I am Rev. Dr. Joe Hendrixson, Executive Director of Kansas Ecumenical Ministries. Thank you for allowing me to speak in favor of Senate Bill 59. Kansas Ecumenical Ministries, known colloquially as the state council of churches, is made up of nine member denominations with congregations in our state, including the American Baptist Churches, the Christian Church (Disciples of Christ), the Church of the Brethren, the Episcopal Church, the Evangelical Lutheran Church in America, the General Conference Mennonites, the Presbyterian Church USA, the United Church of Christ and the United Methodist Church. I speak to you today as a representative of these church communions, which make up over 1,700 local congregations and 400,000 individual members in Kansas.

The positive impact of 1998 legislation

Senators, the religious communities of our state welcomed last year's passage of legislation (K.S.A. 1998 Supp. 79-3606) exempting congregations and other nonprofit organizations from sales tax on purchases that further our exempt purpose. We are grateful to this committee and the members of the Legislature who supported that law, which went into effect on July 1, 1998. That exemption has allowed untold dollars to be redirected to programs providing direct assistance and support to the citizens of our state. We understood from the beginning that further clarification would be necessary, and we support the bill you have before you as one step in that clarification process.

The need for clarification

We recognized early on that one weakness in last year's legislation is the expectation that payments for exempt purchases be made directly by the congregation. In and of itself that expectation seems a reasonable protection for the integrity of the purpose of the exemption. However, we have learned through the year that it places an unreasonable burden on congregations that are building new facilities. Because the building contractor must make the purchases of materials and supplies, the new building is not exempt from the sales tax. A modest, \$150,000 building to meet the needs of a 200-member congregation must pay over \$9,000 in sales taxes.

*Senate Assessment & Taxation
1-28-99
Attachment 3*

Why should religious organizations be exempt?

As you know, Senators, sales tax exemptions for nonprofit organizations are based on the philosophy that such institutions return to the communities and citizens of our state services which exceed in value the lost tax revenue. Religious organizations in Kansas support food and clothing banks, homeless shelters, safe places for the victims of domestic abuse, nursing homes, youth programs, and counseling, not to mention support and education for values that make our state a good place to live and raise our children.

Why Senate Bill 59 makes sense

Constructing a building may not seem at first glance to be of value to anyone but those who worship in it. However, the truth of the matter is that these programs cannot be effectively initiated or adequately maintained without a place to serve as a center of operations for them. The building serves a congregation as a rallying place, an inspirational point, an educational facility, and a center of mission from which to serve the people of our communities. I believe that Senate Bill 59 continues and expands the good purposes of sales tax exemptions for nonprofit organizations like ours, allowing more dollars to go to direct services and care for the citizens of Kansas.

We urge your support

On behalf of the member churches of Kansas Ecumenical Ministries, I extend our gratitude for your foresight in putting forth Senate Bill 59, and urge you to press for its passage in this 1999 session of the Kansas Legislature.

Presented by

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