

MINUTES OF THE HOUSE COMMITTEE ON TAXATION.

The meeting was called to order by Chairperson John Edmonds at 9:00 a.m. on January 23, 2001 in Room 519-S of the Capitol.

All members were present.

Committee staff present: Chris Courtwright, Legislative Research Department
April Holman, Legislative Research Department
Don Hayward, Revisor
Winnie Crapson, Secretary

Conferees appearing before the committee:

Mark Beck, Director, Property Valuation Division, Dept. of Revenue
Laura Johnson, Deputy Director, Property Valuation Division, Dept. of Revenue
Rick Stuart, Jefferson County Appraiser

Others attending: See attached list.

The Chairman opened the meeting at 9:00 a.m. for bill introductions.

Request was presented by Karl Peterjohn, representing Kansas Taxpayers Network, Inc., to introduce a bill providing with reference to K.S.A. 72-6431(3)(b) for mill levies for School Years 2002-3, 2003-4, etc. Don Hayward, Revisor, informed the Committee that the Constitution only allows run-out for two years. Mr. Peterjohn indicated his willingness to proceed with the request. No objection was raised and the Chairman indicated the requested bill would be introduced by unanimous consent. [**HB 2165** - School district property tax levy And homestead exemption phased out]

By unanimous consent bill will be introduced to make it easier for people to apply for the homestead tax exemption by placing it on the income as requested by Representative Kirk. [**HB 2166** - Income tax credit for homestead refund claim]

The Chairman introduced Mark Beck, Director, Property Valuation Division, Department of Revenue, to present information to the Committee on the Property Tax Valuation and Appeals Process and Property Tax Timeline.

Mr. Beck introduced Rick Stuart, Jefferson County Appraiser, to explain the appraisal process.. Mr. Stuart distributed Fundamentals of Residential Mass Appraisal (Attachment #1) and explained the process used in annual appraisals. He explained Computer Assisted Mass Appraisal (CAMA) and stated that while no appraisal process is perfect he believes mass appraisal works very well for its intended purpose, to determine market value on all properties annually, create uniformity, and complete this at the lowest feasible cost. Mr. Stuart responded to questions by members of the Committee.

Mr. Beck introduced Laura Johnson, Deputy Director of the Property Valuation Division, who described the appeal process, distributing the Valuation Notice (Attachment #2) and Guides to the Property Tax Appeals Process in Kansas for County *without* Hearing Officer Panel (Attachment #3) and for County *with* Hearing Officer Panel (Attachment #4). Both were prepared in October 1999 and are being revised. She also provided "Equalization Appeals" (Attachment #5) for counties with and without Local Hearing Officer Panel and "Payment of Ad Valorem Taxes Under Protest" (Attachment #6). She responded to questions of members of the Committee.

Mr. Beck explained the process and provided document demonstrating calculation of mill levies (Attachment #7), and distributed 98-99 Comparison of Assessed Value, Property Taxes Levied, and Mill Levies (Attachment #8); Taxable Property Statewide and for Selected Counties (Attachment #9); and Assessed Value of Major Classes of Locally Assessed Property (Attachment #10).

Meeting adjourned at 10:28 a.m. The next scheduled meeting is January 24.

GUEST LIST

DATE Jan. 23, 2001

NAME	REPRESENTING
Judy Neuler	KAC
Kelly Kubitak	City of Overland Park
Martha Sue Smith	KMHA
Marko Carpenter	KCCI
Kim Peterjohn	KTN
George Peterson	"
Anna Johnson	KDOR/PVD
Mark Beck	KDOR/PVD
Rick Stuart	Jefferson Co. Appraiser
Lyle Kessler	DOB
James Stubbs	KBIA
Tom Bruno	KGCOA
Erik Sartorius	KC. Regional Assoc. of Realtors
Bill Yank	KAR
Ed O'Malley	Overland Park Chamber of Commerce
Bill Denny	KS Gov Consulting
Hal Kupper	NFIB/KS
John Frensch	Boeing
Charles A. Mayer	C.O.L.G. (Wichita)
KB	Plen for Child

FUNDMENTALS OF
RESIDENTIAL MASS APPRAISAL

PRESENTED TO
ASSESSMENT AND TAXATION COMMITTEE

PRESENTED BY
RICK STUART, CAE
JEFFERSON COUNTY APPRAISER

January 23, 2001

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AS COUNTY APPRAISERS WE ARE REQUIRED TO VALUE ALL AGES,
STYLES, QUALITY AND PRICE RANGES OF HOUSES.

SUCH AS A TYPICAL COUNTY APPRAISER HOME AND ...



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THE HOME OF THE PROPERTY VALUATION DIRECTOR.



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IN ORDER TO DETERMINE MARKET VALUE, WE CONSIDER ALL THREE APPROACHES TO VALUE.

- COST
- COMPARABLE SALES
- INCOME

THE COST APPROACH IS DETERMINED BY USE OF THE FORMULA:

$$\begin{array}{r} \text{REPLACEMENT COST NEW} \\ - \text{DEPRECIATION} \\ + \text{LAND VALUE} \end{array}$$

REPLACEMENT COST NEW IS CALCULATED BY USING NEW MATERIALS AND MODERN CONSTRUCTION METHODS. AN ANNUAL STUDY IS CONDUCTED BY EACH COUNTY TO ADJUST TO LOCAL CONSTRUCTION COSTS.

DEPRECIATION CAN BE COMPOSED OF:

- PHYSICAL DETERIORATION
- FUNCTIONAL OBSOLESCENCE
- ECONOMIC OBSOLESCENCE

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PHYSICAL DETERIORATION IS THE LOSS OF VALUE DUE TO NORMAL WEAR AND TEAR. COMMONLY RELATED TO THE CONDITION OF THE HOUSE.

FUNCTIONAL OBSOLESCENCE IS THE LOSS OF VALUE DUE TO A CHANGE IN THE USEFULNESS OF THE PROPERTY OR A CHANGE IN THE DESIRES OF THE BUYERS AND SELLERS.

ECONOMIC OBSOLESCENCE IS THE LOSS OF VALUE GENERALLY OUTSIDE THE CONTROL OF THE PROPERTY OWNER. COMMONLY REFERRED TO AS LOCATION.

THE LAST STEP IN THE COST APPROACH IS ADDING IN THE LAND VALUE. LAND VALUES ARE ESTABLISHED BASED UPON OTHER LAND SALES.

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COMPARABLE SALES APPROACH IS THE USE OF COMPARABLE SOLD PROPERTIES TO ESTIMATE THE VALUE OF THE SUBJECT PROPERTY.

THIS APPROACH IS PRIMARILY BASED UPON THE ECONOMIC PRINCIPLES OF:

- SUBSTITUTION
- SUPPLY AND DEMAND
- CONTRIBUTION

ACTIONS OF BUYERS AND SELLERS DETERMINE THE MARKET. COUNTY APPRAISERS ANALYZE AND INTERPRET THE SALES AND REACT TO THE BUYERS AND SELLERS

SALES HAVE SHOWN APPRECIATION (INCREASES) IN THE LAST SEVERAL YEARS.

<u>YEAR</u>	<u>DOUG. CTY.</u>		<u>JEFF. CTY.</u>	
	<u>AVG. S. PRICE</u>	<u>%INCR.</u>	<u>AVG. S. PRICE</u>	<u>%INCR</u>
1995	\$ 95,500	-----	\$ 59,444	-----
1996	\$ 105,500	12.3	\$ 67,072	12.8
1997	\$ 110,700	5.4	\$ 72,139	7.6
1998	\$ 116,963	5.7	\$ 77,498	7.4
1999	\$ 125,900	7.6	\$ 80,000	3.2
2000	\$ 132,050	4.9	\$ 84,495	5.6

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THE INCREASES CAN BE FUTHER SEEN THROUGH RESALE OF THE SAME PROPERTY WHEN NO MAJOR IMPROVEMENTS HAVE BEEN MADE. INCREASES CAN BE TIED DIRECTLY TO THE STRONG ECONOMY. SEVERAL IMPORTANT FACTORS ARE:

- LOW EMPLOYMENT
- HISTORICALLY LOW INTEREST RATES FOR A PROLONGED PERIOD OF TIME
- VERY HIGH DEMAND FOR PROPERTY AND A VERY LIMITED AMOUNT OF PROPERTY FOR SALE

NOT ALL SALES ARE VALID OR ARMS-LENGTH TRANSACTIONS AND THUS ONLY VALID SALES ARE REFLECTIONS OF THE MARKET. WE SPEND CONSIDERABLE TIME AND EXPENSE TO USE ONLY ARMS-LENGTH SALES IN OUR ANALYSIS. SALES MUST MEET THE DEFINITION OF MARKET VALUE.

- MOST PROBABLE PRICE WHICH A PROPERTY WOULD BRING IN A COMPETITIVE AND OPEN MARKET.
- UNDER CONDITIONS NECESSARY FOR A FAIR SALE THE BUYER AND SELLER EACH ACTING PRUDENTLY AND KNOWLEDGEABLY.
- ASSUMING THE PRICE IS NOT AFFECTED BY UNDUE STIMULUS.

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SALES ARE USED TO ESTABLISH VALUE. ACTIONS OF THE BUYERS AND SELLERS TELL US WHAT CHARACTERISTICS ARE IMPORTANT AND CONTRIBUTE VALUE.

CAMA (COMPUTER ASSISTED MASS APPRAISAL) ALLOWS US TO ANALYZE LARGE AMOUNTS OF DATA AND DEVELOP MODELS FOR VARIOUS AREAS OF OUR COUNTIES TO REFLECT THE BUYERS AND SELLERS ACTIONS. IT GENERATES AN ESTIMATE OF MARKET VALUE BUT WE AS APPRAISERS SET THE GUIDELINES AND CHOOSE THE MOST APPROPRIATE VALUE INDICATION.

MASS APPRAISAL AND FEE APPRAISAL HAVE SEVERAL SIMILARITIES BUT ALSO SEVERAL DIFFERENCES. SOME OF THE SIMILARITIES ARE:

- **NORMALLY CHARGED WITH DETERMINING MARKET VALUE. THIS IS THE KEY COMPONENT. WE ARE BOTH TRYING TO OBTAIN THE SAME GOAL.**
- **CONSIDERS THE COST AND COMPARABLE SALES APPROACH.**

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SOME DIFFERENCES ARE:

- FEE APPRAISERS ARE NORMALLY LIMITED TO SALES LESS THAN SIX MONTHS OLD AND MASS APPRAISAL USES UP TO FOUR YEARS OLD AND ADJUSTS FOR TIME.
- FEE APPRAISERS ALMOST ALWAYS USES THE COMPARABLE SALES APPROACH NO MATTER THE QUALITY OF THE COMPARABLES. MASS APPRAISAL WILL USE OTHER INDICATIONS SUCH AS THE COST APPROACH AFTER CONSIDERING THE QUALITY OF THE COMPARABLES.
- FEE APPRAISALS ARE SELDOM CHALLENGED. MASS APPRAISALS CAN BE CHALLENGED ANNUALLY.
- FEE APPRAISALS NORMALLY INCLUDE INTERIOR INSPECTIONS. MASS APPRAISALS ARE NORMALLY BASED UPON EXTERIOR INSPECTIONS BECAUSE OF THE COST INVOLVED.
- FEE APPRAISERS APPRAISE 250-300 PROPERTIES A YEAR WHERE IN MASS APPRAISAL ALL PROPERTIES ARE APPRAISED ANNUALLY.

NO APPRAISAL PROCESS IS PERFECT. MASS APPRAISAL I BELIEVE WORKS VERY WELL FOR ITS INTENDED PURPOSE. THAT PURPOSE IS TO DETERMINE MARKET VALUE ON ALL PROPERTIES ANNUALLY, CREATE UNIFORMITY AND COMPLETE THIS AT THE LOWEST FEASIBLE COST.

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VALUATION NOTICE
THIS IS NOT A TAX BILL

PROPERTY OWNER:

DATE MAILED:

PROPERTY ADDRESS:

TAX UNIT:

PARCEL NUMBER:

TRACT DESCRIPTION:

This is your official notification of the county appraiser's estimate of value for your property. The value has been updated as required by law.

Real property is appraised at "market value" as it exists the first day of January each year, except for land devoted to agricultural use, which is appraised at its "use value" not "market value".

Please refer to the back of this document for more information.

If you have any questions or wish to appeal, call the customer service number at

A guide to the appeal process in Kansas is available free of charge in your county appraiser's office.

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House Taxation

CLASSIFICATION DESCRIPTIONS AND ASSESSMENT PERCENTAGES

The two letter code listed under class on the front of this notice indicates the classification and location of this parcel. The first letter refers to the class defined below. The second letter refers to location, either "R" for rural or "U" for urban.

Real property is classified and then assessed at the following percentage of appraised value. Property class assessment percentages are set by the State Constitution and cannot be adjusted by the county.

CLASS	DESCRIPTION	ASSESSMENT %
R	Real property used for residential purposes including apartments and condominiums	11.5%
F	Residences on farm homesites	11.5%
A	Land devoted to agricultural use	30%
A	Improvements on land devoted to agricultural use	25%
V	Vacant Lots	12%
N	Real property owned and operated by not-for-profit organizations	12%
C	Real property used for commercial and industrial purposes	25%
O	All other rural and urban real property	30%
E	Tax exempt property	0%

TAX INFORMATION

Please be aware that if your property value goes up, it does not necessarily mean you will pay more taxes. Likewise, if your property value goes down or does not change, it does not automatically mean you will pay less or the same amount of taxes. Your property taxes are based on how much your local governments decide to spend on roads, parks, fire protection, police protection, health and other services each year. Property taxes also fund your local public schools.

STARTING AN APPEAL

If you wish to appeal the value or classification of your property, contact the county appraiser's office within 30 days from the mailing date of this notice to schedule an informal meeting. All informal meetings must be completed by May 15th. Please have your parcel number ready when you call. The county appraiser's customer service phone number is printed on the front side of this notice. **Note:** If the property owner is going to be represented by someone else at the informal meeting, the property owner must complete and file a "Declaration of Representation" form with the appraiser's office prior to the date of the meeting.

The county will send confirmation of the time and date of the scheduled informal meeting at least ten days prior to the meeting. Within a few days after the informal meeting, you will receive a decision in the mail from the county appraiser's office.

If you do not appeal within the 30 days, you can still protest the value or classification of your property when you pay your taxes, or by January 31st if your taxes are paid out of an escrow account or by a tax service. By law, you cannot appeal both at the time of notice and when you pay your taxes for the same property in the same tax year.

During the informal meeting, the appraiser will explain how the value was determined. During or before the meeting, you should review the record on your property to be sure all the information such as age, style and size is correct. You should also review information the appraiser's office has on properties comparable to your own and sales of comparable properties. The burden of proof for residential property valuation is the duty of the county appraiser's office. However, supplying the appraiser with supporting documentation to validate your opinion of value for the property under appeal is recommended.

Please remember that the county appraiser is required by law to value property in a uniform and equal manner and should not be considered an adversary. The county does not receive more money by raising property values. The money needed for local services is set during budget hearings held in August. Increases or decreases in property values do not change the amount of tax dollars needed for local services.

A comprehensive guide to the appeal process in Kansas is available free of charge in your county appraiser's office.

If you have any questions please contact the county appraiser's office.

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may appeal to the Board of Tax Appeals by filing the proper form (available from the county) with the Board within 30 days.

Appealing by Paying Under Protest

The second opportunity you have to appeal is when you receive your tax statement (generally in November). If you did not appeal the notice of your property's value, then you may later pay under protest. This is done by literally filing a payment under protest form with the county treasurer when you make your payment. If a tax escrow agent makes your tax payment, you must file the form no later than January 31.

Informal Meeting: Again, the first step in the appeals process is an informal meeting with the county appraiser. At the informal meeting, the county appraiser must provide you with documentation supporting his or her value. It is also your opportunity to explain why you believe the county's value is not correct.

Small Claims Division: If you are not satisfied with the results of the informal meeting, you may appeal to the Board's new small claims division if the property is a residential property, or has a value below \$2 million and is not agricultural land. Appeal by filing the proper form (available from the county) with the Board of Tax Appeals within 30 days.

Board of Tax Appeals: Instead, you may go directly to the Board of Tax Appeals by filing the proper form (available from the county) with the Board within 30 days.

If you are not satisfied with the small claims division's decision, you may appeal to the Board of Tax Appeals by filing the proper form (available from the county) with the Board within 30 days.

6. What advantage is there to appealing to the Board's small claims division?

The main two advantages are speed and convenience. The small claims division must hold the hearing within 60 days and issue a decision within 30. The hearing is held in the county where the property is located or an adjacent county. The process is informal and confidential; all records are returned to the taxpayer at the conclusion. You may appeal to the Board of Tax Appeals if you are not satisfied with the small claims division's decision.

7. What are the "Burdens of Proof" on Appeal?

Small Claims Division: the county must show that its value is correct.

Board of Tax Appeals: the county must show that the value of residential or

commercial property is correct. However, if commercial real property is leased, the owner must provide income/expense information (up to 3 years) or the county's value is presumed to be correct.

Increases in Value: If real property has increases in value from the prior year, the county must (1) review the record of the property's last physical inspection and (2) have documentation supporting the increase. If the value increases following a year when the value was reduced by appeal, then the county appraiser must also show *substantial and compelling reasons* for increasing the value.

Don't take it for granted that you will win your appeal because the county must support its value. Be ready to show why your value is more accurate than the county's. Consider providing: recent sales of similar properties; proof of your property's recent sales price; photos and estimates of needed repairs; a private fee appraisal report; or rent information if your property is a leased, commercial property.



A Guide to the Property Tax Appeals Process in Kansas

Published by the Division of Property Valuation, 915 S.W. Harrison, Topeka, Kansas 66612 Phone: (785) 296-2365
www.ink.org/public/kdor

PV-EC-149b (10/99) (county w/out HOP)

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1. Why do county appraisers appraise property?

In Kansas, the cost of local services is spread across the value of taxable property. County appraisers are responsible for uniformly and accurately valuing all property each year. That way, we have a fair, up-to-date basis for sharing the annual cost of local services. Local services include police and fire protection, roads, parks, public health services and schools.

2. How is property valued for tax purposes?

All property is valued every January 1 for property tax purposes in order to promote uniformity and accuracy. Most property is valued based upon its fair market value. That is, the amount an informed buyer is willing to pay, and an informed seller is willing to take for property in an open market without undue influences.

There are a few exceptions. Land devoted to agricultural use is valued based upon the income or productivity of the land. Commercial and industrial machinery and equipment is valued based upon a formula set forth in the Kansas Constitution. For more information about how these special properties are valued, contact your county appraiser or the Kansas Division of Property Valuation at (785) 296-2365.

3. How is fair market value determined?

The county appraiser should be able to explain in depth how your property was valued. There are three basic approaches to value: (1) the sales (2) the cost and (3) the income approach. The county appraiser considers all three approaches to value in order to determine the market value of the subject.

Sales Approach

In the sales approach, the county appraiser reviews similar properties that have sold, compares them to your property and may make adjustments for differing characteristics. This approach is typically applied to residential property in an area with a good number of sales.

Cost Approach

In the cost approach, the county determines replacement cost new of the property less depreciation. This approach is used when property is new or unique, or there are few sales in the area.

Income Approach

In the income approach, the value of the property is estimated based upon the income the property is expected to produce. It is used to value commercial property when sufficient market rent information is available.

Documentation of Value

Your county appraiser can provide you with documentation showing how your property was valued. For example, the comparable sales sheet shows similar properties that have sold, adjustments, and the estimated value of your property. The inventory contents sheet ("ICS") shows the data collected on your property. For example, its measurements, condition, date of construction, etc.

4. Should I Appeal the Value of my Property?

If you believe that the value assigned by the county does not reflect the fair market value of your property on January 1, then you should appeal. The appeals process is an opportunity to review a property in depth. We all want values to be accurate, so that we have a fair basis for sharing the cost of local services.

You are welcome to request information about how your property was valued from the county appraiser's office in order to determine whether you should appeal.

5. How do I Appeal?

Appealing the Notice of Value

The first opportunity you have to appeal is when you receive the notice of your property's value in the spring (generally

in March). You can appeal your notice by contacting the county appraiser within 30 days from the date notice was mailed.

Once you start this appeal, be sure to pursue it to your satisfaction. If you drop it, you can not appeal later for the same property and tax year.

Informal Meeting: The appeal process begins with an informal meeting with the county appraiser. At the informal meeting, the county appraiser must provide you with documentation supporting his or her value. It is also your opportunity to explain why you believe the county's value is not correct.

Small Claims Division: If you are not satisfied with the results of the informal meeting, you can appeal to the Board's new small claims division if the property is a residential property, or has a value below \$2 million and is not agricultural land. Appeal by filing the proper form (available from the county) with the Board of Tax Appeals within 30 days.

Board of Tax Appeals: Instead of appealing to small claims, you can appeal to the Kansas Board of Tax Appeals by filing the proper form with the Board within 30 days.

If you are not satisfied with the decision made by the small claims division, you

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Board of Tax Appeals: If you are not satisfied with the decision made by the small claims division or the county's hearing officer, you may appeal to the Board of Tax Appeals by filing the proper form (available from the county) with the Board within 30 days.

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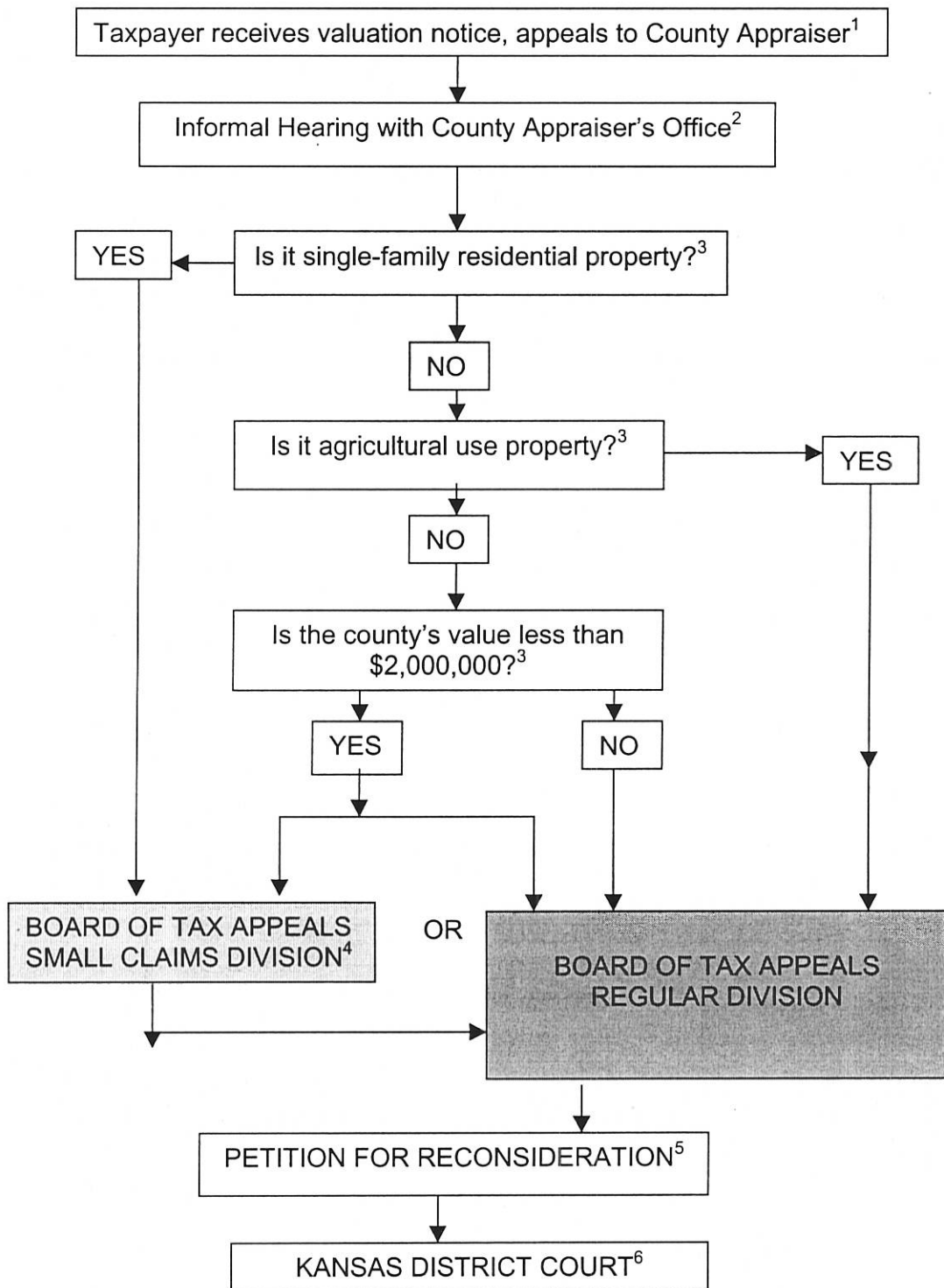
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Small Claims Division: If you are not satisfied with the results of the informal meeting, you can appeal to the Board's new small claims division if the property is a residential property, or has a value below \$2 million and is not agricultural land. Appeal by filing the proper form (available from the county) with the Board of Tax Appeals within 18 days.

County Hearing: Instead of appealing to small claims, you can appeal to the county's hearing officer/panel by filing the proper form with the *county clerk* within 18 days. If you are not satisfied with that decision, you can still appeal to the small claims division by filing the proper form (available from the county) with the Board within 30 days.

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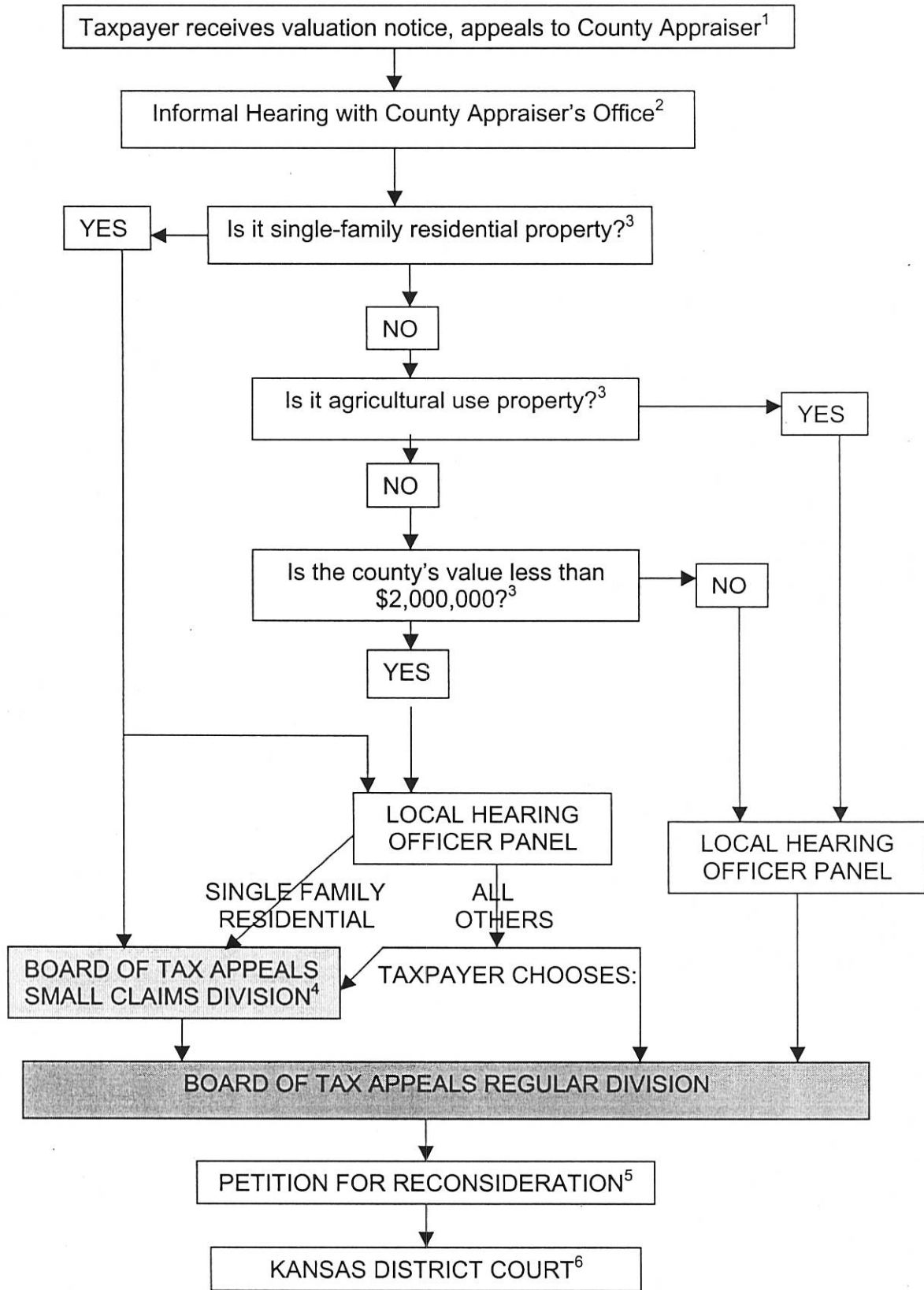
EQUALIZATION APPEALS
WHERE NO LOCAL HEARING OFFICER PANEL IS AVAILABLE
(Pursuant to K.S.A. Chapter 79, Article 14 or 16)



¹ Appeal must be filed with County Appraiser within 30 days [K.S.A. 79-1448]
² Appeal from Informal Hearing results must be filed within 30 days [K.S.A. 79-1611 & 79-1609]
³ Small Claims Division jurisdiction is limited and hearings are held in county where property is located or an adjacent county [K.S.A. 74-2433f] as amended S.B. 12, 2000 Leg.(Kan. 2000)
⁴ Appeal from Small Claims Division to BOTA must be filed within 30 days [K.S.A. 74-2438]
⁵ Petition for reconsideration must be filed with BOTA within 15 days [K.S.A. 74-2426, 77-529 and 77-601 et seq.]
⁶ Judicial Review of BOTA decision must be filed with the District Court within 30 days [K.S.A. 77-601 et seq.]

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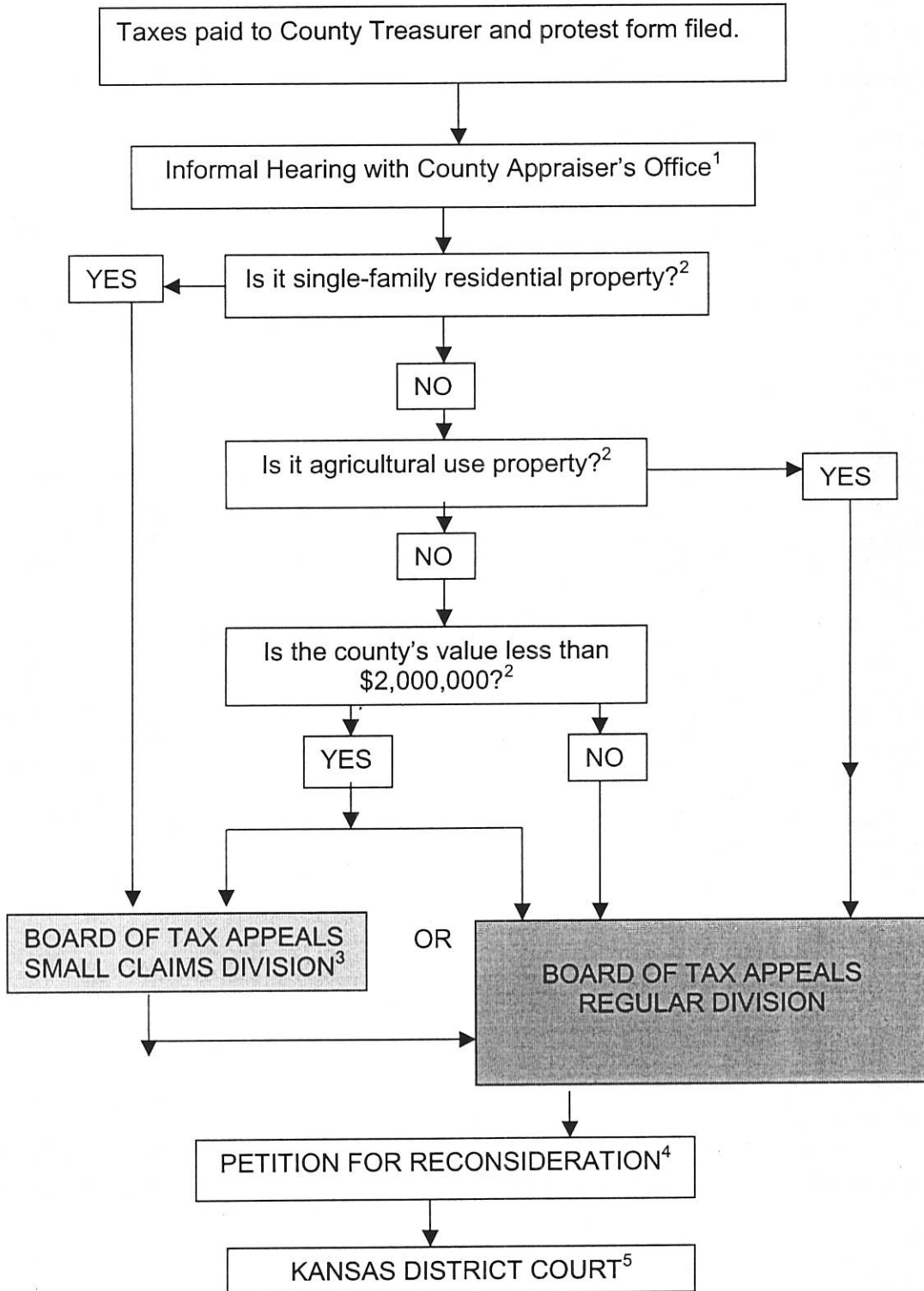
**EQUALIZATION APPEALS
IN COUNTIES WITH LOCAL HEARING OFFICER PANELS**
(Pursuant to K.S.A. Chapter 79, Article 14 or 16)



¹ Appeal must be filed with County Appraiser within 30 days [K.S.A. 79-1448]
² Appeal from Informal Hearing results must be filed within 18 days [K.S.A. 79-1606]
³ Small Claims Division jurisdiction is limited and hearings are held in county where property is located or an adjacent county [K.S.A. 74-2433f] as amended S.B. 12, 2000 Leg.(Kan. 2000)
⁴ Appeal from Small Claims Division to BOTA must be filed within 30 days [K.S.A. 74-2438]
⁵ Petition for reconsideration must be filed with BOTA within 15 days [K.S.A. 74-2426, 77-529 and 77-601 et seq.]
⁶ Judicial Review of BOTA decision must be filed with the District Court within 30 days [K.S.A. 77-601 et seq.]

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PAYMENT OF AD VALOREM TAXES UNDER PROTEST
(Pursuant to K.S.A. 79-2005)



¹ Appeal from Informal Hearing results must be filed within 30 days [K.S.A. 79-2005]
² Small Claims Division jurisdiction is limited and hearings are held in county where property is located or an adjacent county [K.S.A. 74-2433f] as amended S.B. 12, 2000 Leg.(Kan. 2000)
³ Hearings in Small Claims Division are held in county where taxpayer resides or an adjacent county. An appeal from Small Claims Division to BOTA must be filed within 30 days [K.S.A. 74-2438]
⁴ Petition for reconsideration must be filed with BOTA within 15 days [K.S.A. 74-2426, 77-529 and 77-601 et seq.]
⁵ Judicial Review of BOTA decision must be filed with the District Court within 30 days [K.S.A. 77-601 et seq.]

COUNTY TAX BASE

PROPERTY CLASSIFICATION	ASSESSED VALUE
REAL PROPERTY	
RESIDENTIAL	176,064,442
AGRICULTURAL LAND	31,070,196
VACANT LAND	3,107,020
NOT-FOR -PROFIT	1,035,673
COMMERCIAL/INDUSTRIAL	86,996,548
AG IMPROVEMENTS	3,107,020
ALL OTHER	517,837
PERSONAL PROPERTY	
RESIDENTIAL MOBILE HOMES	1,553,510
MINERAL LEASE HOLD	34,695,052
TAX ROLL MOTOR VEHICLES	2,589,183
COMMERCIAL INDUSTRIAL M & E	38,319,908
ALL OTHER	2,071,346
PUBLIC UTILITY PROPERTY	68,872,267
<hr/>	
TOTAL ASSESSED VALUATION =	<u>450,000,000</u>

House Taxation

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PROPERTY TAX REVENUE

TAXING SUBDIVISION	REVENUE
CITY	9,914,321
COUNTY	15,807,834
LOCAL USD SCHOOLS	12,282,742
STATEWIDE USD SCHOOLS	9,000,000
STATE BUILDING FUND	675,000
PUBLIC LIBRARY	716,034
POST SECONDARY EDUCATION	3,304,774
* ALL OTHER	2,974,296
<hr/>	
TOTAL REVENUE FROM PROPERTY TAX =	<u>\$54,675,000</u>
LESS: STATEWIDE USD SCHOOLS -	9,000,000
LESS: STATE BUILDING FUND -	675,000
<hr/>	
LOCAL PORTION OF PROPERTY TAX REVENUE =	<u><u>\$45,000,000</u></u>

* ALL OTHER INCLUDES THE FOLLOWING:

AIRPORT AUTHORITY	METRO TRANSIT
AMBULANCE	MISCELLANEOUS
CEMETERY	PARKS AND RECREATION
DRAINAGE	RURAL HIGHWAY
FIRE	SEWER
HOSPITAL	SEWER MAINTENANCE
IMPROVEMENT	TAX INCREMENT
INDUSTRIAL	TOWNSHIPS
IRRIGATION	WATER
LIGHT	WATERSHED

COUNTY MILL LEVY CALCULATION

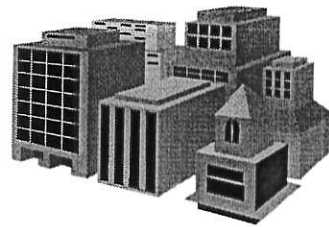
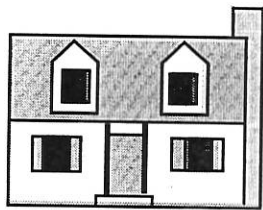
COUNTY	ASSESSED VALUE		
P.T. REVENUE	IN TAX BASE	=	MILL LEVY
15,807,834	DIVIDED BY 450,000,000	=	0.035129

TAX UNIT COMPOSITE MILL LEVY

TAXING SUBDIVISION	MILL LEVY
CITY	0.022032
COUNTY	0.035129
LOCAL USD SCHOOLS	0.027295
STATEWIDE USD SCHOOLS	0.020000
STATE BUILDING FUND	0.001500
PUBLIC LIBRARY	0.001591
UNIVERSITY	0.007344
ALL OTHER	0.006610
TOTAL MILL LEVY FOR TAXING UNIT	= 0.121500
LESS: STATEWIDE USD SCHOOLS	- 0.020000
LESS: STATE BUILDING FUND	- 0.001500
LOCAL PORTION OF THE TAX UNIT LEVY	= 0.100000

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Year 1



Residential Property

Year 1

Appraised Value = 100,000
Assessment % = 11.5%
Assessed Value = 11,500

Local Portion of the
Tax Unit Mill Levy = .100000

Tax Bill = \$1,150

Commercial Property

Year 1

Appraised Value = 100,000
Assessment % = 25%
Assessed Value = 25,000

Local Portion of the
Tax Unit Mill Levy = .100000

Tax Bill = \$2,500

Both properties are in the same tax unit.

YEAR 2: DUE TO ECONOMIC CONDITIONS, THE ASSESSED VALUE
IN THE COUNTY TAX BASE DECREASED 20%.

COUNTY TAX BASE

YEAR 1 TOTAL ASSESSED VALUE = 450,000,000

YEAR 2 TOTAL ASSESSED VALUE = 360,000,000
(20% LESS THAN YEAR 1)

PROPERTY TAX REVENUE
 (LOCAL REVENUE IS THE SAME AS LAST YEAR)

TAXING SUBDIVISION	REVENUE
CITY	9,914,321
COUNTY	15,807,834
LOCAL USD SCHOOLS	12,282,742
STATEWIDE USD SCHOOLS	7,200,000
STATE BUILDING FUND	540,000
PUBLIC LIBRARY	716,034
POST SECONDARY EDUCATION	3,304,774
ALL OTHER	2,974,296
<hr/>	
TOTAL REVENUE FROM PROPERTY TAX =	<u>\$52,740,000</u>
LESS: STATEWIDE USD SCHOOLS -	7,200,000
LESS: STATE BUILDING FUND -	540,000
<hr/>	
LOCAL PORTION OF PROPERTY TAX REVENUE =	<u><u>\$45,000,000</u></u>
(see page 2)	

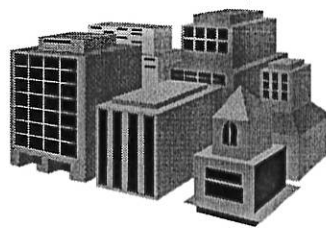
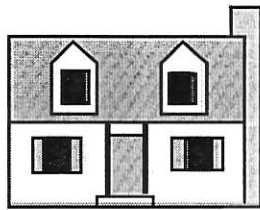
COUNTY MILL LEVY CALCULATION

COUNTY	ASSESSED VALUE		
P.T. REVENUE	IN TAX BASE	=	MILL LEVY
15,807,834	360,000,000	=	0.043911
(same as last year)	(20% lower value)		

TAX UNIT COMPOSITE MILL LEVY

TAXING SUBDIVISION	MILL LEVY
CITY	0.027540
COUNTY	0.043911
LOCAL USD SCHOOLS	0.034119
STATEWIDE USD SCHOOLS	0.020000
STATE BUILDING FUND	0.001500
PUBLIC LIBRARY	0.001989
UNIVERSITY	0.009180
ALL OTHER	0.008262
TOTAL MILL LEVY FOR TAXING UNIT =	
LESS: STATEWIDE USD SCHOOLS -	0.020000
LESS: STATE BUILDING FUND -	0.001500
LOCAL PORTION OF THE TAX UNIT LEVY =	
0.125000	
(see page 3)	

Year 2



Residential Property

Appraised Value = 80,000
Assessment % = 11.5%
Assessed Value = 9,200

Local Portion of the
Tax Unit Mill Levy = .125000

Tax Bill = \$1,150

Commercial Property

Appraised Value = 80,000
Assessment % = 25%
Assessed Value = 20,000

Local Portion of the
Tax Unit Mill Levy = .125000

Tax Bill = \$2,500

Although property values decreased, the local property tax remained the same as year 1 because property tax budgets (revenue) remained unchanged.

**A: Appraised Value of All Property in the County Increases 10%,
Local Revenue Remains the Same.**

<u>Residential Property</u>		<u>Commercial Property</u>	
Year 1		Year 1	
Local Revenue =	\$45 million	Local Revenue =	\$45 million
Appraised Value =	100,000	Appraised Value =	100,000
Local Portion of Mill Levy =	.100000	Local Portion of Mill Levy =	.100000
Local Portion of Tax Bill =	\$1,150	Local Portion of Tax Bill =	\$2,500
Year 2		Year 2	
Local Revenue =	\$45 million	Local Revenue =	\$45 million
Appraised Value =	110,000	Appraised Value =	110,000
Local Portion of Mill Levy =	.090909	Local Portion of Mill Levy =	.090909
Local Portion of Tax Bill =	\$1,150	Local Portion of Tax Bill =	\$2,500

Although property values increased, the local property tax remained the same as year 1 because budgets remained the same.

B: Appraised Values Remain the Same, Local Revenue Increases 5%

<u>Residential Property</u>		<u>Commercial Property</u>	
Year 1		Year 1	
Local Revenue =	\$45 million	Local Revenue =	\$45 million
Appraised Value =	100,000	Appraised Value =	100,000
Local Portion of Mill Levy =	.100000	Local Portion of Mill Levy =	.100000
Local Portion of Tax Bill =	\$1,150	Local Portion of Tax Bill =	\$2,500
Year 2		Year 2	
Local Revenue =	\$47.25 million	Local Revenue =	\$47.25 million
Appraised Value =	100,000	Appraised Value =	100,000
Local Portion of Mill Levy =	.105000	Local Portion of Mill Levy =	.105000
Local Portion of Tax Bill =	\$1,208	Local Portion of Tax Bill =	\$2,625

Although property values did not change, the local property tax increased 5% from year 1 because budgets increased 5%.

98 - 99 Comparison of Assessed Value, Property Taxes Levied and Mill Levies

County	ASSESSED VALUE					PROPERTY TAXES LEVIED					COUNTYWIDE AVERAGE MILL LEVY		
	990 Population	Assessed Value	Rank High to Low	Per Capita	Rank High to Low	Tax Levied	Rank High to Low	Per Capita	Rank High to Low	County	Mill Levy	Rank High to Low	
Lane	2,375	20,727,861	103	8,728	30	3,327,461	91	1,401	15	Lane	.160531	1	
Wyandotte	161,993	749,224,552	4	4,625	97	113,262,223	4	699	75	Wyandotte	.151173	2	
Russell	7,835	43,165,625	72	5,509	84	6,467,493	57	825	54	Russell	.149830	3	
Barton	29,382	143,432,223	28	4,882	92	21,425,325	19	729	63	Barton	.149376	4	
Rooks	6,039	33,717,361	79	5,583	82	4,996,336	70	827	52	Rooks	.148183	5	
Hodgeman	2,177	21,090,140	102	9,688	22	3,062,219	97	1,407	14	Hodgeman	.145197	6	
Pawnee	7,555	45,945,272	66	6,081	65	6,650,869	55	880	45	Pawnee	.144756	7	
Cloud	11,023	55,329,691	54	5,019	88	7,994,404	45	725	64	Cloud	.144487	8	
Rush	3,842	27,753,816	91	7,224	46	3,960,807	82	1,031	29	Rush	.142712	9	
Harper	7,124	45,095,350	68	6,330	62	6,424,091	58	902	42	Harper	.142456	10	
Lincoln	3,653	24,650,350	95	6,748	51	3,492,114	87	956	35	Lincoln	.141666	11	
Ness	4,033	31,269,569	83	7,753	39	4,428,042	79	1,098	24	Ness	.141609	12	
Pratt	9,702	75,690,939	41	7,802	38	10,669,195	35	1,100	23	Pratt	.140957	13	
Ford	27,463	181,380,038	21	6,605	54	25,390,523	13	925	38	Ford	.139985	14	
Graham	3,543	23,850,440	99	6,732	52	3,317,708	92	936	37	Graham	.139105	15	
Clark	2,418	29,465,323	86	12,186	15	4,095,236	81	1,694	11	Clark	.138985	16	
Stafford	5,365	43,419,226	71	8,093	36	6,001,139	61	1,119	20	Stafford	.138214	17	
Norton	5,947	32,585,095	80	5,479	85	4,483,616	77	754	60	Norton	.137597	18	
Hamilton	2,388	46,492,545	65	19,469	9	6,329,383	59	2,650	7	Hamilton	.136138	19	
Cowley	36,915	162,764,937	26	4,409	99	22,149,843	17	600	88	Cowley	.136085	20	
Comanche	2,313	22,763,264	100	9,841	20	3,086,556	95	1,334	17	Comanche	.135594	21	
Ellsworth	6,586	54,068,329	55	8,210	33	7,307,717	50	1,110	22	Ellsworth	.135157	22	
Neosho	17,035	69,254,683	45	4,065	102	9,263,213	39	544	95	Neosho	.133756	23	
Greeley	1,774	24,487,356	97	13,803	12	3,250,711	94	1,832	9	Greeley	.132751	24	
Montgomery	38,816	183,282,707	20	4,722	94	24,293,883	14	626	86	Montgomery	.132549	25	
Clay	9,158	50,603,796	60	5,526	83	6,597,760	56	720	67	Clay	.130381	26	
Trego	3,694	28,314,169	89	7,665	42	3,672,357	86	994	32	Trego	.129700	27	
Bourbon	14,966	63,144,612	52	4,219	101	8,153,393	44	545	94	Bourbon	.129123	28	
Geary	30,453	99,968,430	35	3,283	105	12,821,151	30	421	103	Geary	.128252	29	
Barber	5,874	44,656,468	69	7,602	43	5,720,614	65	974	33	Barber	.128103	30	
Labette	23,693	93,048,630	37	3,927	103	11,873,310	32	501	101	Labette	.127603	31	

House Taxation
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*Note: Does not include taxed when tagged or 16/20m motor vehicle or filing penalties.

98 - 99 Comparison of Assessed Value, Property Taxes Levied and Mill Levies

City	ASSESSED VALUE				PROPERTY TAXES LEVIED				COUNTYWIDE AVERAGE MILL LEVY			Sort
	1998 Population	Assessed Value	Rank High to Low	Per Capita	Rank High to Low	Tax Levied	Rank High to Low	Per Capita	Rank High to Low	County	Mill Levy	Rank High to Low
Sumner	25,841	124,050,179	31	4,801	93	15,795,842	26	611	87	Sumner	.127334	32
Republic	6,482	41,091,794	76	6,339	60	5,222,602	69	806	57	Republic	.127096	33
Shawnee	160,976	1,043,027,314	3	6,479	56	131,598,855	3	818	56	Shawnee	.126170	34
Jewell	4,251	29,633,709	84	6,971	49	3,725,834	85	876	46	Jewell	.125730	35
Washington	7,073	46,588,284	64	6,587	55	5,842,229	63	826	53	Washington	.125401	36
Osborne	4,867	27,210,680	94	5,591	81	3,404,208	90	699	74	Osborne	.125106	37
Butler	50,580	306,925,001	12	6,068	66	38,366,413	7	759	58	Butler	.125003	38
Phillips	6,590	37,639,816	77	5,712	78	4,690,025	75	712	70	Phillips	.124603	39
Wichita	2,758	24,644,860	96	8,936	29	3,070,072	96	1,113	21	Wichita	.124573	40
Reno	62,389	377,851,302	7	6,056	67	46,579,219	6	747	61	Reno	.123274	41
Rawlins	3,404	27,732,004	92	8,147	34	3,415,588	89	1,003	30	Rawlins	.123164	42
Rice	10,610	74,902,453	42	7,060	48	9,185,188	41	866	48	Rice	.122629	43
Smith	5,078	31,539,401	82	6,211	63	3,835,873	84	755	59	Smith	.121622	44
Edwards	3,787	33,917,908	78	8,956	28	4,097,275	80	1,082	27	Edwards	.120800	45
Atchison	16,932	83,641,616	39	4,940	89	10,091,103	38	596	89	Atchison	.120647	46
Elk	3,327	19,896,927	105	5,980	70	2,389,281	102	718	68	Elk	.120083	47
Marion	12,888	76,789,844	40	5,958	72	9,213,942	40	715	69	Marion	.119989	48
Decatur	4,021	28,956,233	87	7,201	47	3,469,058	88	863	50	Decatur	.119804	49
Jefferson	15,905	96,246,948	36	6,051	68	11,502,474	33	723	66	Jefferson	.119510	50
Sheridan	3,043	27,479,708	93	9,030	26	3,281,924	93	1,079	28	Sheridan	.119431	51
Allen	14,638	63,680,932	50	4,350	100	7,567,115	47	517	99	Allen	.118829	52
Ottawa	5,634	41,188,486	75	7,311	45	4,876,994	73	866	49	Ottawa	.118407	53
Thomas	8,258	63,666,311	51	7,710	40	7,484,762	48	906	41	Thomas	.117562	54
Lyon	34,732	170,777,566	23	4,917	91	20,062,659	23	578	91	Lyon	.117478	55
Franklin	21,994	127,748,293	30	5,808	75	14,944,823	28	679	79	Franklin	.116987	56
Mitchell	7,203	42,954,061	73	5,963	71	4,994,814	71	693	76	Mitchell	.116283	57
Woodson	4,116	24,286,037	98	5,900	73	2,822,516	101	686	77	Woodson	.116220	58
Marshall	11,705	68,912,828	46	5,887	74	7,988,056	46	682	78	Marshall	.115916	59
Riley	67,139	244,193,598	15	3,637	104	28,218,042	12	420	104	Riley	.115556	60
Chautauqua	4,407	20,120,856	104	4,566	98	2,311,587	103	525	98	Chautauqua	.114886	61
Harvey	31,028	178,838,989	22	5,764	77	20,532,762	20	662	81	Harvey	.114812	62

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*Note: Does not include taxed when tagged or 16/20m motor vehicle or filing penalties.

98 - 99 Comparison of Assessed Value, Property Taxes Levied and Mill Levies

County	ASSESSED VALUE					PROPERTY TAXES LEVIED					COUNTYWIDE AVERAGE MILL LEVY		
	Per Capita	Assessed Value	Rank High to Low	Per Capita	Rank High to Low	Tax Levied	Rank High to Low	Per Capita	Rank High to Low	County	Mill Levy	Rank High to Low	
Wilson	10,289	50,656,836	59	4,923	90	5,799,207	64	564	93	Wilson	.114480	63	
Greenwood	7,847	49,683,529	62	6,332	61	5,687,300	66	725	65	Greenwood	.114471	64	
Kingman	8,292	67,331,683	47	8,120	35	7,419,578	49	895	44	Kingman	.110195	65	
Sherman	6,926	53,278,357	56	7,693	41	5,870,861	62	848	51	Sherman	.110192	66	
Anderson	7,803	49,916,038	61	6,397	59	5,497,114	67	704	72	Anderson	.110127	67	
Brown	11,128	64,302,039	49	5,778	76	7,066,812	52	635	85	Brown	.109900	68	
Leavenworth	64,371	298,932,269	13	4,644	95	32,723,973	10	508	100	Leavenworth	.109470	69	
Ellis	26,004	167,276,402	24	6,433	58	18,306,472	24	704	73	Ellis	.109439	70	
Miami	23,466	198,106,573	17	8,442	31	21,639,429	18	922	39	Miami	.109231	71	
McPherson	27,268	219,585,760	16	8,053	37	23,654,424	16	867	47	McPherson	.107723	72	
Finney	33,070	336,069,484	9	10,162	18	35,870,867	9	1,085	25	Finney	.106736	73	
Seward	18,743	191,884,503	18	10,238	17	20,303,768	22	1,083	26	Seward	.105812	74	
Gray	5,396	51,010,349	58	9,453	24	5,378,605	68	997	31	Gray	.105442	75	
Jackson	11,525	58,220,619	53	5,052	87	6,066,781	60	526	97	Jackson	.104203	76	
Nemaha	10,446	64,726,925	48	6,196	64	6,690,504	54	640	83	Nemaha	.103365	77	
Kiowa	3,660	45,276,523	67	12,371	14	4,676,589	76	1,278	18	Kiowa	.103290	78	
Wallace	1,821	21,433,731	101	11,770	16	2,208,270	105	1,213	19	Wallace	.103028	79	
Johnson	355,054	4,840,592,440	1	13,633	13	495,759,278	1	1,396	16	Johnson	.102417	80	
Chase	3,021	28,696,520	88	9,499	23	2,926,060	98	969	34	Chase	.101966	81	
Logan	3,081	27,770,263	90	9,013	27	2,823,482	100	916	40	Logan	.101673	82	
Douglas	81,798	672,658,050	5	8,223	32	67,489,640	5	825	55	Douglas	.100333	83	
Sedgwick	403,662	2,601,965,169	2	6,446	57	260,796,757	2	646	82	Sedgwick	.100231	84	
Dickinson	18,958	107,627,055	34	5,677	79	10,754,430	34	567	92	Dickinson	.099923	85	
Saline	49,301	363,286,268	8	7,369	44	36,266,053	8	736	62	Saline	.099828	86	
Wabaunsee	6,603	44,594,255	70	6,754	50	4,443,137	78	673	80	Wabaunsee	.099635	87	
Meade	4,247	73,649,304	44	17,341	11	7,287,152	51	1,716	10	Meade	.098944	88	
Gove	3,231	29,614,990	85	9,166	25	2,907,832	99	900	43	Gove	.098188	89	
Doniphan	8,134	48,849,686	63	6,006	69	4,722,411	74	581	90	Doniphan	.096672	90	
Scott	5,289	51,772,050	57	9,789	21	4,989,696	72	943	36	Scott	.096378	91	
Osage	15,248	85,326,460	38	5,596	80	8,181,451	43	537	96	Osage	.095884	92	
Morris	6,198	41,350,439	74	6,672	53	3,960,484	83	639	84	Morris	.095779	93	

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*Note: Does not include taxed when tagged or 16/20m motor vehicle or filing penalties.

98 - 99 Comparison of Assessed Value, Property Taxes Levied and Mill Levies

County	ASSESSED VALUE					PROPERTY TAXES LEVIED				COUNTYWIDE AVERAGE MILL LEVY		
	98	Assessed Value	Rank High to Low	Per Capita	Rank High to Low	Tax Levied	Rank High to Low	Per Capita	Rank High to Low	County	Mill Levy	Rank High to Low
Crawford	35,568	165,128,104	25	4,643	96	15,788,648	27	444	102	Crawford	.095615	94
Stanton	2,333	74,763,527	43	32,046	7	6,952,207	53	2,980	4	Stanton	.092989	95
Morton	3,480	119,900,950	32	34,454	5	10,298,670	36	2,959	5	Morton	.085893	96
Linn	8,254	153,888,425	27	18,644	10	12,397,588	31	1,502	12	Linn	.080562	97
Cherokee	21,374	111,583,835	33	5,221	86	8,873,286	42	415	105	Cherokee	.079521	98
Haskell	3,886	128,572,616	29	33,086	6	10,134,852	37	2,608	8	Haskell	.078826	99
Pottawatomie	16,128	325,777,235	10	20,199	8	24,075,553	15	1,493	13	Pottawatomie	.073902	100
Kearny	4,027	186,940,812	19	46,422	3	13,514,705	29	3,356	3	Kearny	.072294	101
Grant	7,159	285,831,658	14	39,926	4	20,433,694	21	2,854	6	Grant	.071489	102
Cheyenne	3,243	32,283,242	81	9,955	19	2,301,356	104	710	71	Cheyenne	.071286	103
Stevens	5,048	313,637,723	11	62,131	2	18,232,553	25	3,612	1	Stevens	.058133	104
Coffey	8,404	527,892,288	6	62,814	1	29,864,705	11	3,554	2	Coffey	.056574	105
Statewide		19,608,421,719		7,914		2,105,586,060		850		Statewide	.107382	

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*Note: Does not include taxed when tagged or 16/20m motor vehicle or filing penalties.

Taxable Property Statewide

County Name
County Number

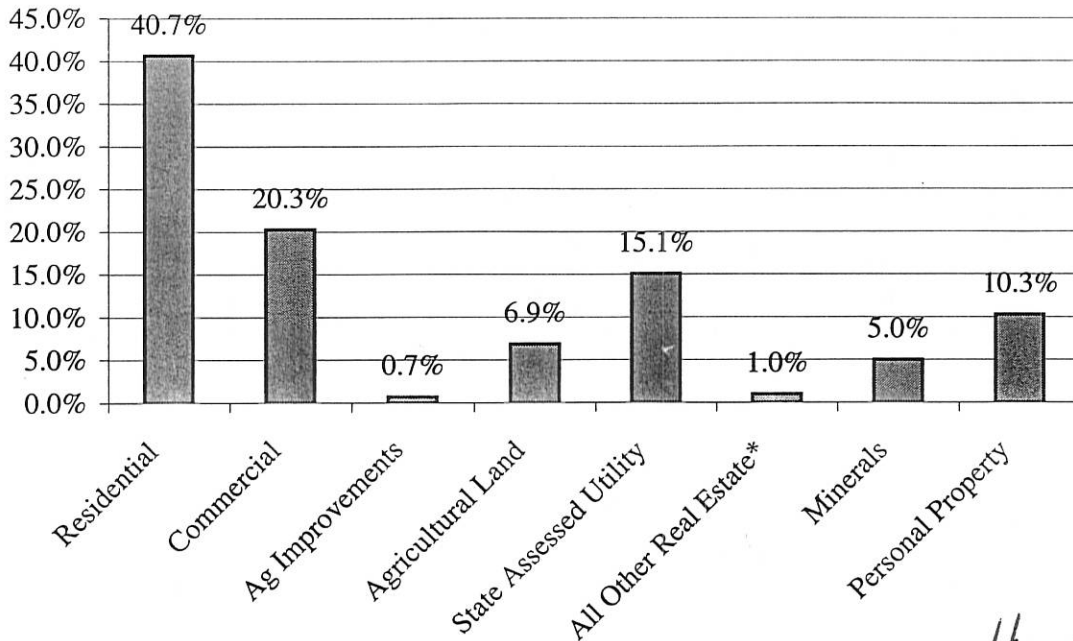
Total Taxable Value 19,608,421,719
Total Ad Valorem Tax \$2,105,586,060

Property Type/Class	1999 Tax Value	% of County
Residential	7,974,302,456	40.7%
Commercial	3,975,822,238	20.3%
Ag Improvements	144,614,112	0.7%
Agricultural Land	1,351,367,730	6.9%
State Assessed Utility	2,961,400,815	15.1%
All Other Real Estate*	198,544,877	1.0%
Minerals	986,269,293	5.0%
Personal Property	2,016,100,198	10.3%
Total	19,608,421,719	100.0%

Breakout of Minerals

Oil 84,603,318 0.4%
Gas 901,665,975 4.6%

*Includes Vacant Lots and Not-for-Profit



House Taxation
Date 1/23/01
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**Taxable Property
Bourbon County**

County Name Bourbon
County Number 006

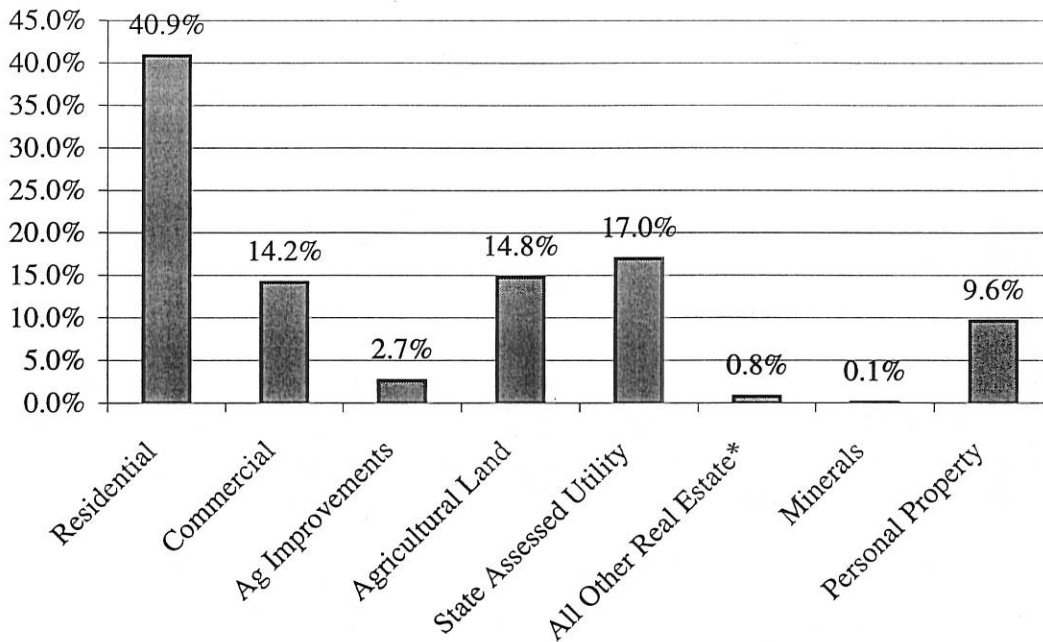
Total Taxable Value 63,144,612
Total Ad Valorem Tax \$8,153,393

Property Type/Class	1999 Tax Value	% of County
Residential	25,806,175	40.9%
Commercial	8,950,331	14.2%
Ag Improvements	1,683,939	2.7%
Agricultural Land	9,346,833	14.8%
State Assessed Utility	10,722,318	17.0%
All Other Real Estate*	487,442	0.8%
Minerals	57,877	0.1%
Personal Property	6,089,697	9.6%
Total	63,144,612	100.0%

Breakout of Minerals

Oil 57,877 0.1%
Gas 0 0.0%

*Includes Vacant Lots and Not-for-Profit



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**Taxable Property
Butler County**

County Name Butler
 County Number 008

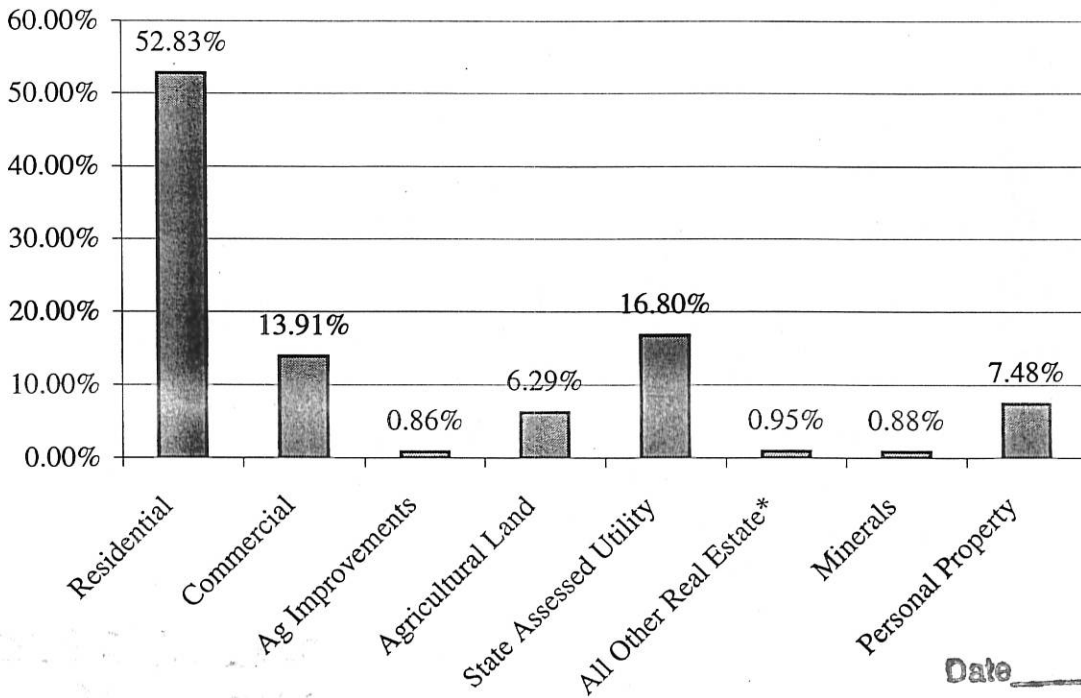
Total Taxable Value 306,925,001
 Total Ad Valorem Tax \$38,366,413

Property Type/Class	1999 Tax Value	% of County
Residential	162,139,438	52.83%
Commercial	42,684,488	13.91%
Ag Improvements	2,653,285	0.86%
Agricultural Land	19,303,994	6.29%
State Assessed Utility	51,576,950	16.80%
All Other Real Estate*	2,919,368	0.95%
Minerals	2,704,119	0.88%
Personal Property	22,943,359	7.48%
Total	306,925,001	100.00%

*Includes Vacant Lots and Not-for-Profit

Breakout of Minerals

Oil 2,704,119 0.9%
 Gas 0 0.0%



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**Taxable Value
Cherokee County**

County Name Cherokee
County Number 011

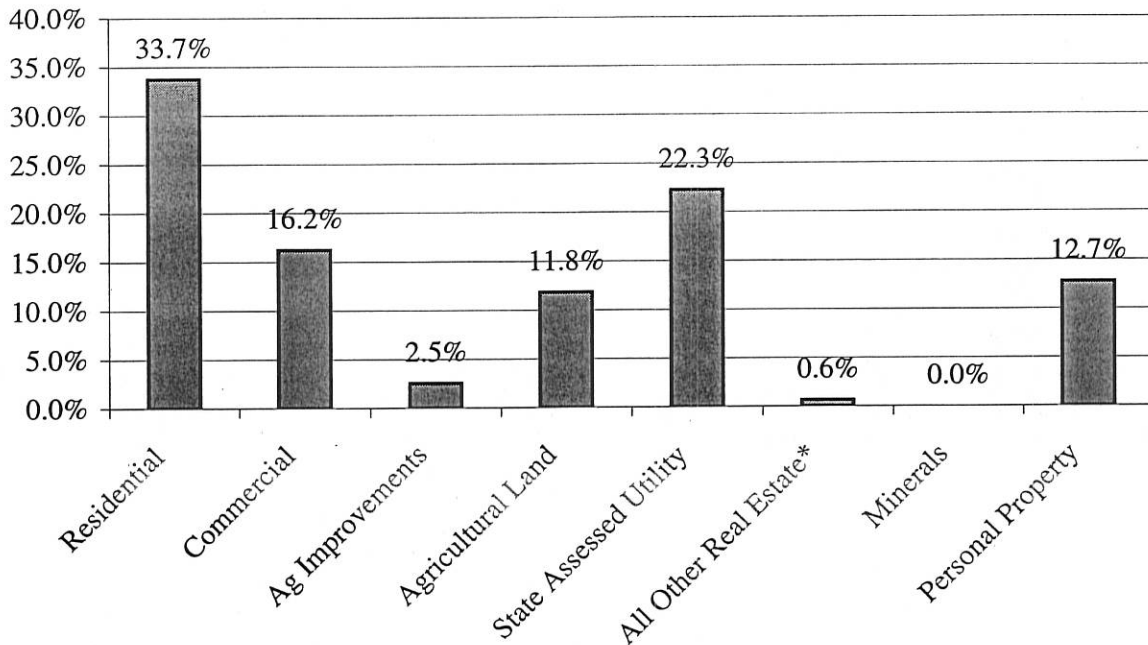
Total Taxable Value 111,583,835
Total Ad Valorem Tax \$8,873,286

Property Type/Class	1999 Tax Value	% of County
Residential	37,632,943	33.7%
Commercial	18,113,866	16.2%
Ag Improvements	2,841,942	2.5%
Agricultural Land	13,203,384	11.8%
State Assessed Utility	24,846,661	22.3%
All Other Real Estate*	724,367	0.6%
Minerals	0	0.0%
Personal Property	14,220,672	12.7%
Total	111,583,835	100.0%

Breakout of Minerals

Oil 0 0.0%
Gas 0 0.0%

*Includes Vacant Lots and Not-for-Profit



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**Taxable Property
Crawford County**

County Name Crawford
County Number 019

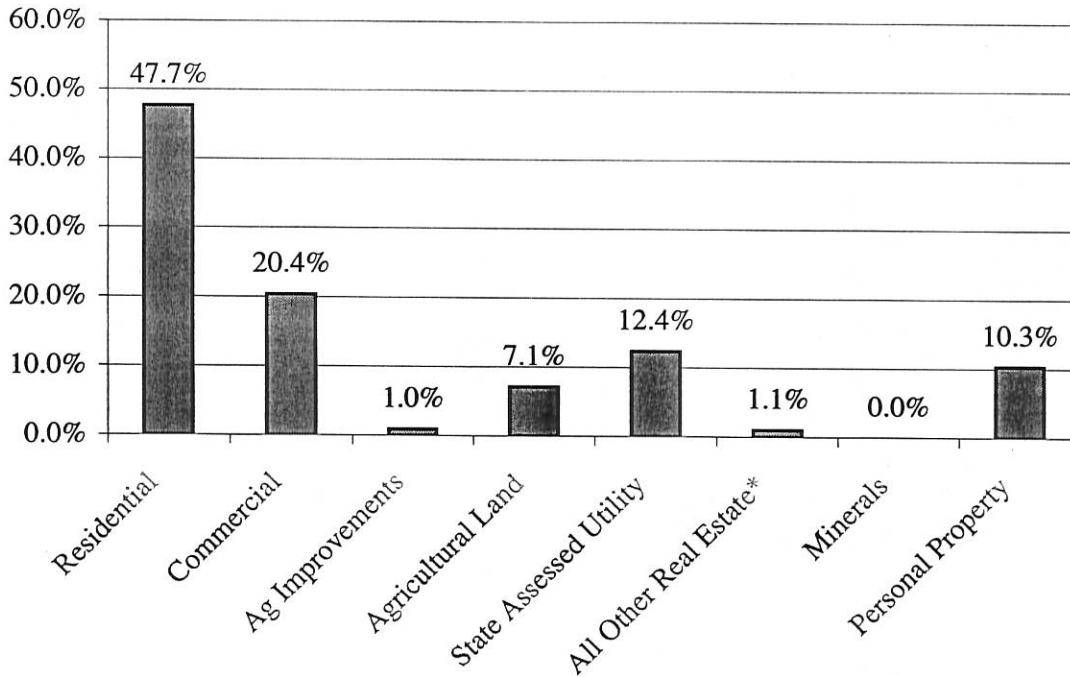
Total Taxable Value 165,128,104
Total Ad Valorem Tax \$15,788,648

Property Type/Class	1999 Tax Value	% of County
Residential	78,766,922	47.7%
Commercial	33,647,102	20.4%
Ag Improvements	1,587,525	1.0%
Agricultural Land	11,786,535	7.1%
State Assessed Utility	20,491,871	12.4%
All Other Real Estate*	1,766,202	1.1%
Minerals	29,985	0.0%
Personal Property	17,051,962	10.3%
Total	165,128,104	100.0%

Breakout of Minerals

Oil 29,985 0.0%
Gas 0 0.0%

*Includes Vacant Lots and Not-for-Profit



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**Taxable value
Douglas County**

County Name Douglas
County Number 023

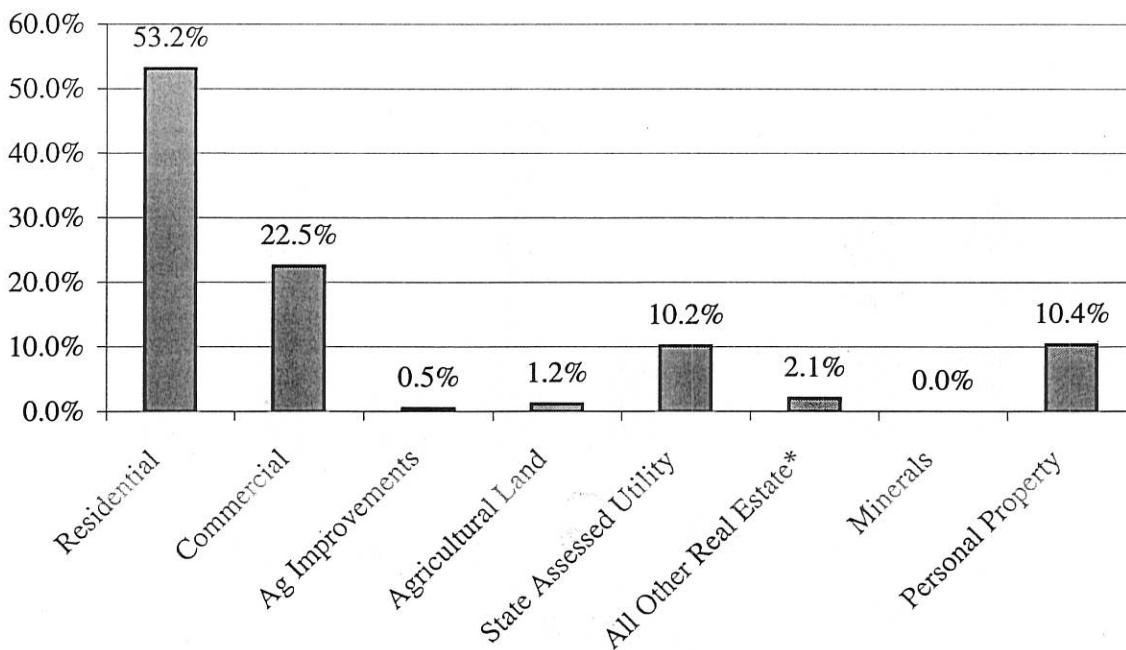
Total Taxable Value 672,658,050
Total Ad Valorem Tax 67,489,640

Property Type/Class	1999 Tax Value	% of County
Residential	357,560,240	53.2%
Commercial	151,308,140	22.5%
Ag Improvements	3,395,105	0.5%
Agricultural Land	8,138,830	1.2%
State Assessed Utility	68,339,181	10.2%
All Other Real Estate*	14,029,580	2.1%
Minerals	43,720	0.0%
Personal Property	69,843,254	10.4%
Total	672,658,050	100.0%

Breakout of Minerals

Oil 43,720 0.0%
Gas 0 0.0%

*Includes Vacant Lots and Not-for-Profit



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**Taxable Property
Finney County**

County Name Finney
County Number 028

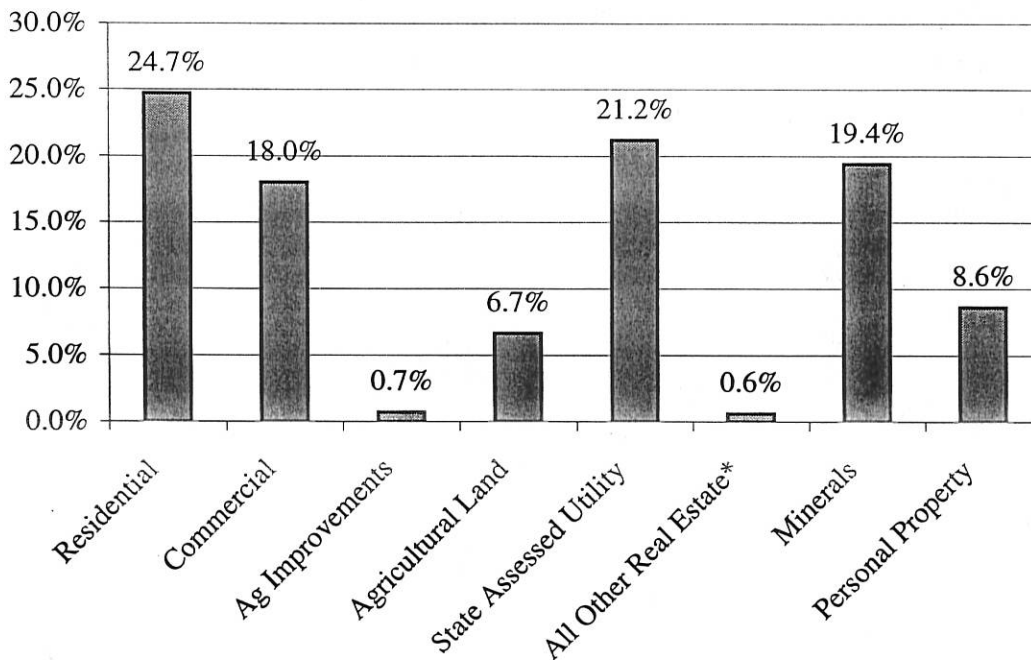
Total Taxable Value 336,069,484
Total Ad Valorem Tax \$35,870,867.04

Property Type/Class	1999 Tax Value	% of County
Residential	83,093,439	24.7%
Commercial	60,549,954	18.0%
Ag Improvements	2,424,456	0.7%
Agricultural Land	22,381,554	6.7%
State Assessed Utility	71,259,558	21.2%
All Other Real Estate*	2,108,499	0.6%
Minerals	65,266,000	19.4%
Personal Property	28,986,024	8.6%
Total	336,069,484	100.0%

Breakout of Minerals

Oil 6,489,036 1.9%
Gas 58,776,964 17.4%

*Includes Vacant Lots and Not-for-Profit



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**Taxable Property
Johnson County**

County Name Johnson
County Number 046

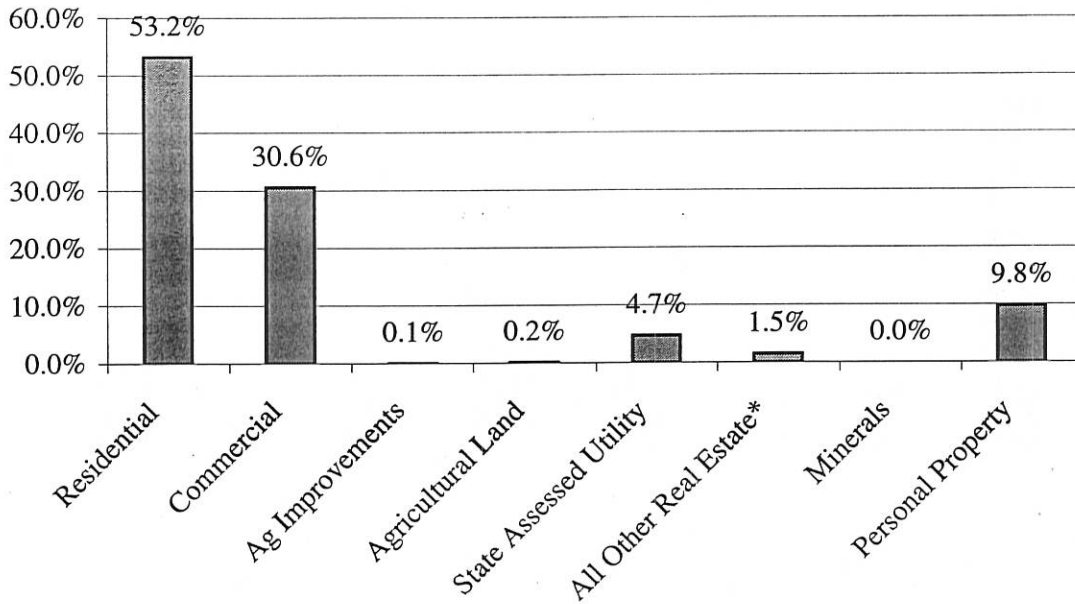
Total Taxable Value 4,840,592,440
Total Ad Valorem Tax 495,759,278

Property Type/Class	1999 Tax Value	% of County
Residential	2,575,773,212	53.2%
Commercial	1,479,143,872	30.6%
Ag Improvements	3,753,574	0.1%
Agricultural Land	7,475,039	0.2%
State Assessed Utility	228,535,116	4.7%
All Other Real Estate*	71,819,242	1.5%
Minerals	495,555	0.0%
Personal Property	473,596,830	9.8%
Total	4,840,592,440	100.0%

Breakout of Minerals

Oil 169,272 0.0%
Gas 326,283 0.0%

*Includes Vacant Lots and Not-for-Profit



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**Taxable Property
Miami County**

County Name Miami
County Number 061

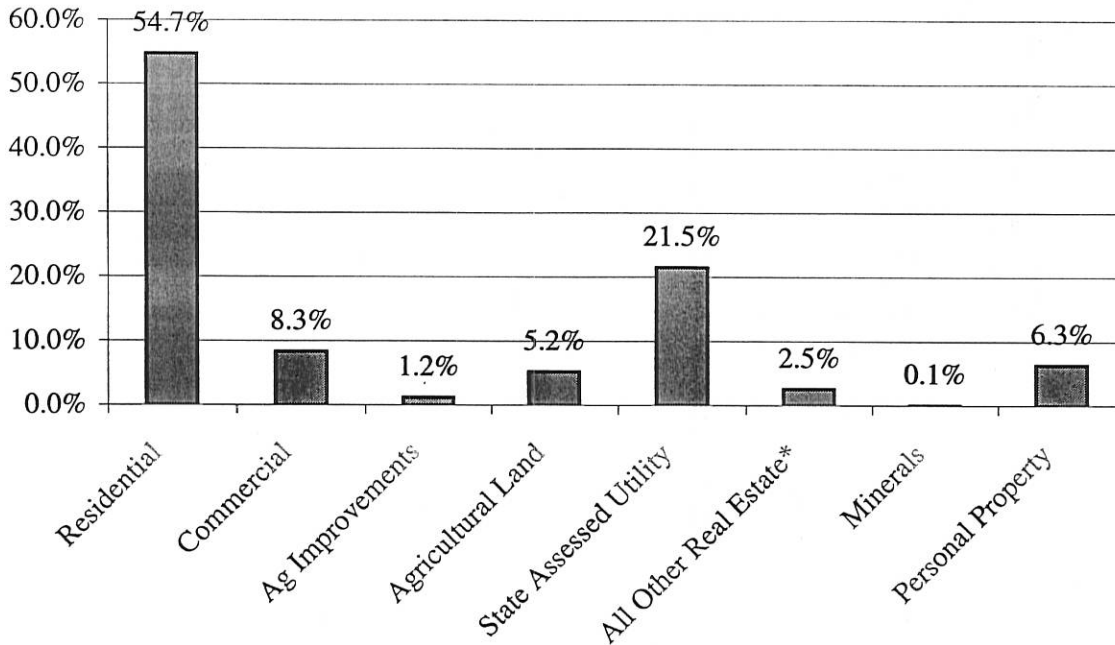
Total Taxable Value 198,106,573
Total Ad Valorem Tax \$21,639,429

Property Type/Class	1999 Tax Value	% of County
Residential	108,444,929	54.7%
Commercial	16,537,008	8.3%
Ag Improvements	2,350,817	1.2%
Agricultural Land	10,348,621	5.2%
State Assessed Utility	42,625,349	21.5%
All Other Real Estate*	4,993,886	2.5%
Minerals	235,140	0.1%
Personal Property	12,570,823	6.3%
Total	198,106,573	100.0%

Breakout of Minerals

Oil 232,916 0.1%
Gas 2,224 0.0%

*Includes Vacant Lots and Not-for-Profit



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**Taxable Property
Nemaha County**

County Name Nemaha
County Number 066

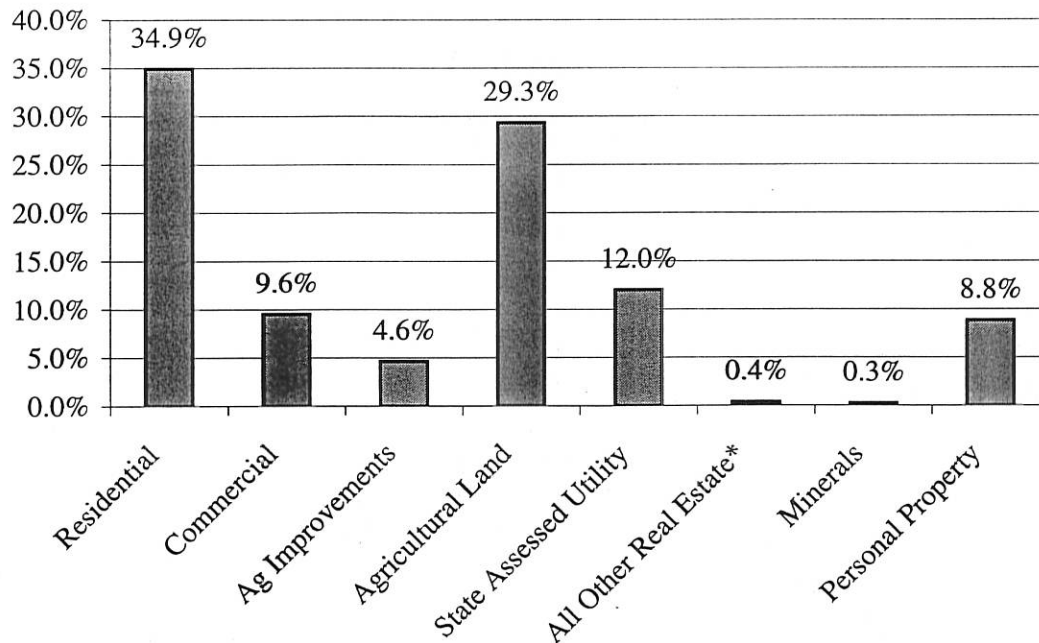
Total Taxable Value 64,726,925
Total Ad Valorem Tax \$6,690,504

Property Type/Class	1999 Tax Value	% of County
Residential	22,607,446	34.9%
Commercial	6,182,407	9.6%
Ag Improvements	3,000,338	4.6%
Agricultural Land	18,996,003	29.3%
State Assessed Utility	7,788,942	12.0%
All Other Real Estate*	258,420	0.4%
Minerals	165,597	0.3%
Personal Property	5,727,772	8.8%
Total	64,726,925	100.0%

Breakout of Minerals

Oil 165,597 0.3%
Gas 0 0.0%

*Includes Vacant Lots and Not-for-Profit



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**Taxable Property
Pottawatomie County**

County Name Pottawatomie
County Number 075

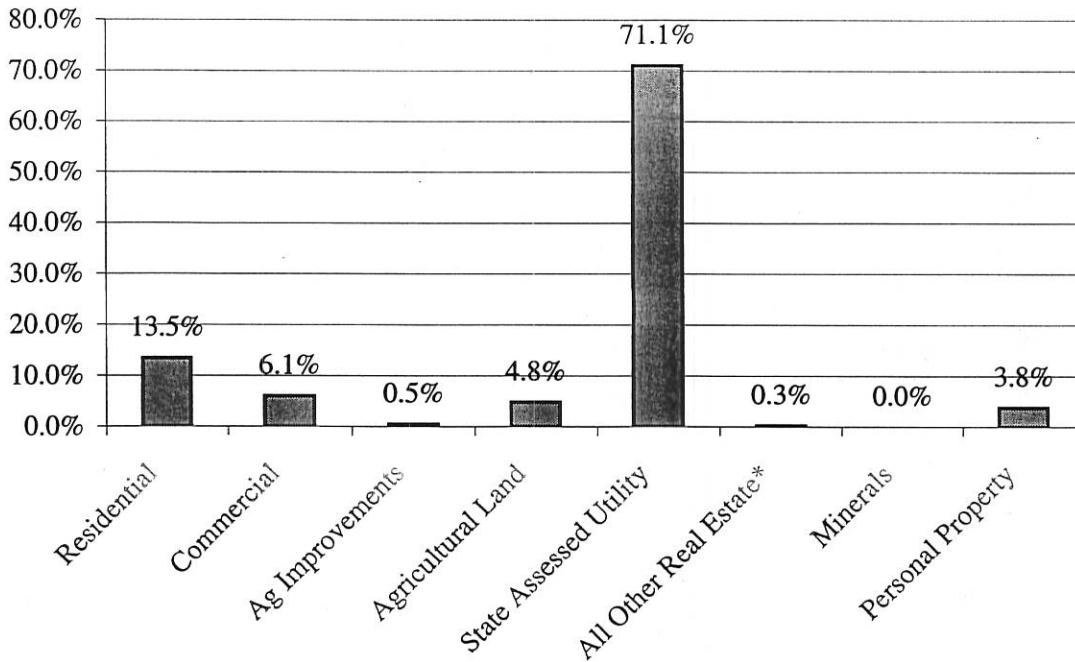
Total Taxable Value 325,777,235
Total Ad Valorem Tax \$24,075,553

Property Type/Class	1999 Tax Value	% of County
Residential	43,926,093	13.5%
Commercial	19,713,034	6.1%
Ag Improvements	1,572,976	0.5%
Agricultural Land	15,689,208	4.8%
State Assessed Utility	231,558,016	71.1%
All Other Real Estate*	837,358	0.3%
Minerals	5,269	0.0%
Personal Property	12,475,281	3.8%
Total	325,777,235	100.0%

Breakout of Minerals

Oil 5,269 0.0%
Gas 0 0.0%

*Includes Vacant Lots and Not-for-Profit



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**Taxable Value
Sedgwick County**

County Name Sedgwick
County Number 087

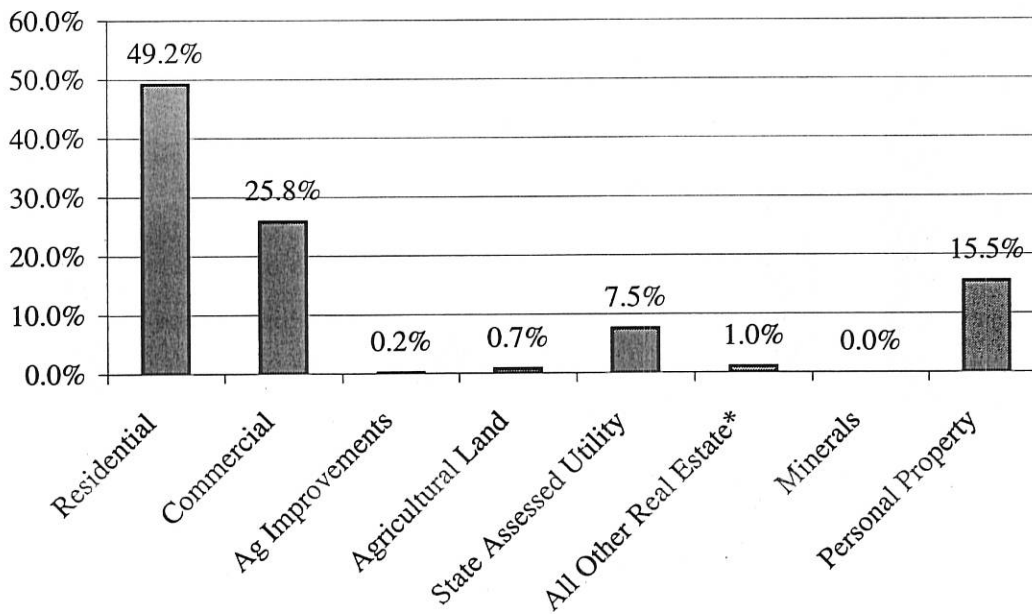
Total Taxable Value 2,601,965,169
Total Ad Valorem Tax \$260,796,757

Property Type/Class	1999 Tax Value	% of County
Residential	1,280,497,351	49.2%
Commercial	672,267,478	25.8%
Ag Improvements	4,091,738	0.2%
Agricultural Land	19,242,597	0.7%
State Assessed Utility	196,055,763	7.5%
All Other Real Estate*	27,116,575	1.0%
Minerals	411,478	0.0%
Personal Property	402,282,189	15.5%
Total	2,601,965,169	100.0%

Breakout of Minerals

Oil 411,478 0.0%
Gas 0 0.0%

*Includes Vacant Lots and Not-for-Profit



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**Taxable Property
Shawnee County**

County Name Shawnee
County Number 089

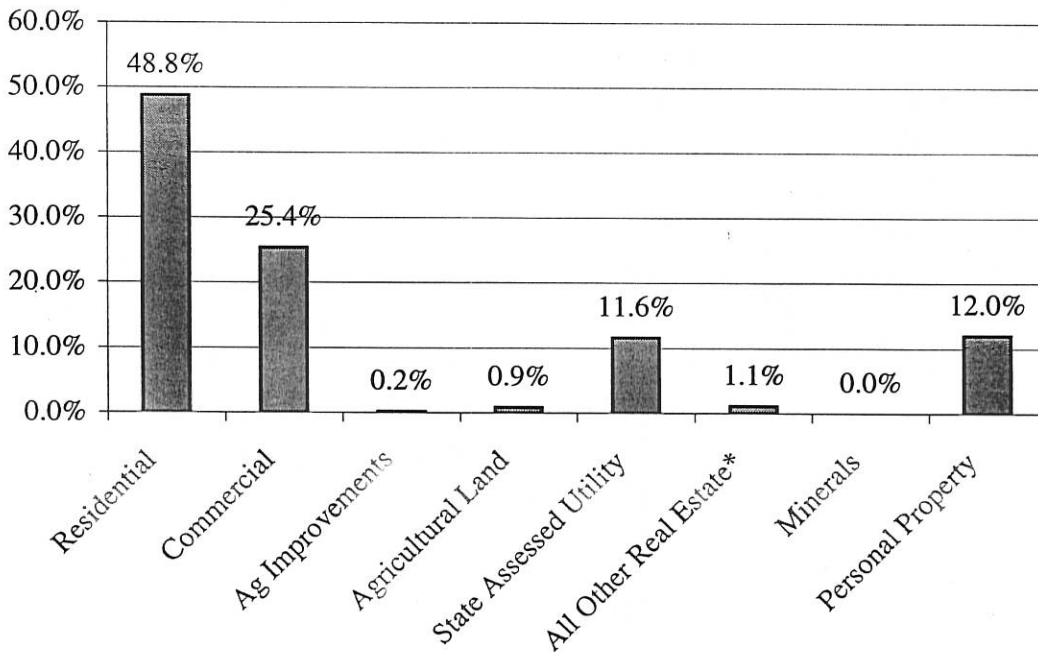
Total Taxable Value 1,043,027,314
Total Ad Valorem Tax \$131,598,855

Property Type/Class	1999 Tax Value	% of County
Residential	508,900,771	48.8%
Commercial	264,450,567	25.4%
Ag Improvements	2,267,181	0.2%
Agricultural Land	9,116,619	0.9%
State Assessed Utility	121,287,922	11.6%
All Other Real Estate*	11,789,987	1.1%
Minerals	0	0.0%
Personal Property	125,214,267	12.0%
Total	1,043,027,314	100.0%

Breakout of Minerals

Oil 0 0.0%
Gas 0 0.0%

*Includes Vacant Lots and Not-for-Profit



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**Taxable Property
Wyandotte County**

County Name Wyandotte
County Number 105

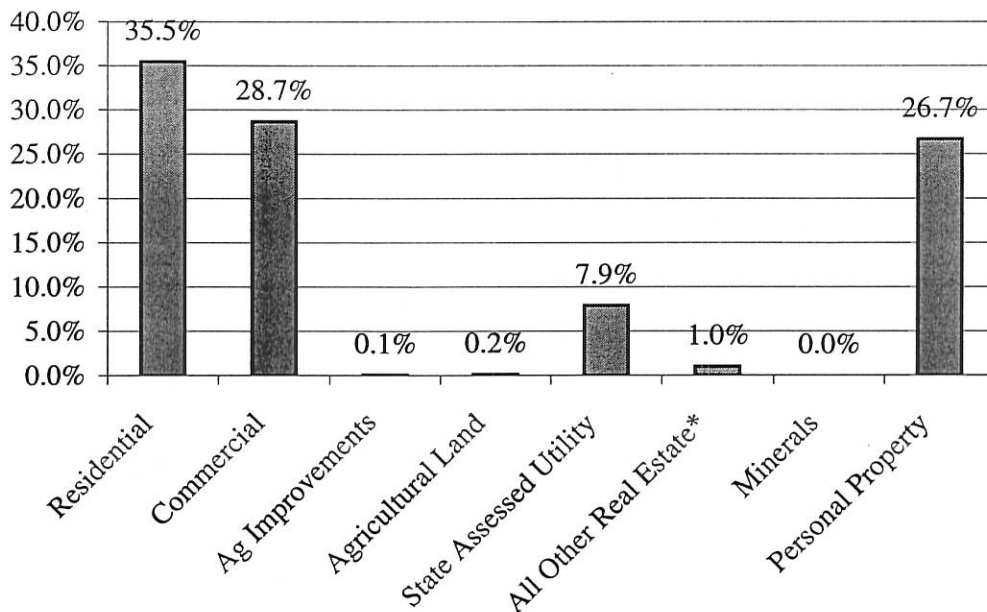
Total Taxable Value 749,224,552
Total Ad Valorem Tax \$113,262,223

Property Type/Class	1999 Tax Value	% of County
Residential	265,707,655	35.5%
Commercial	215,052,679	28.7%
Ag Improvements	512,456	0.1%
Agricultural Land	1,175,838	0.2%
State Assessed Utility	59,078,047	7.9%
All Other Real Estate*	7,509,128	1.0%
Minerals	0	0.0%
Personal Property	200,188,749	26.7%
Total	749,224,552	100.0%

Breakout of Minerals

Oil 0 0.0%
Gas 0 0.0%

*Includes Vacant Lots and Not-for-Profit

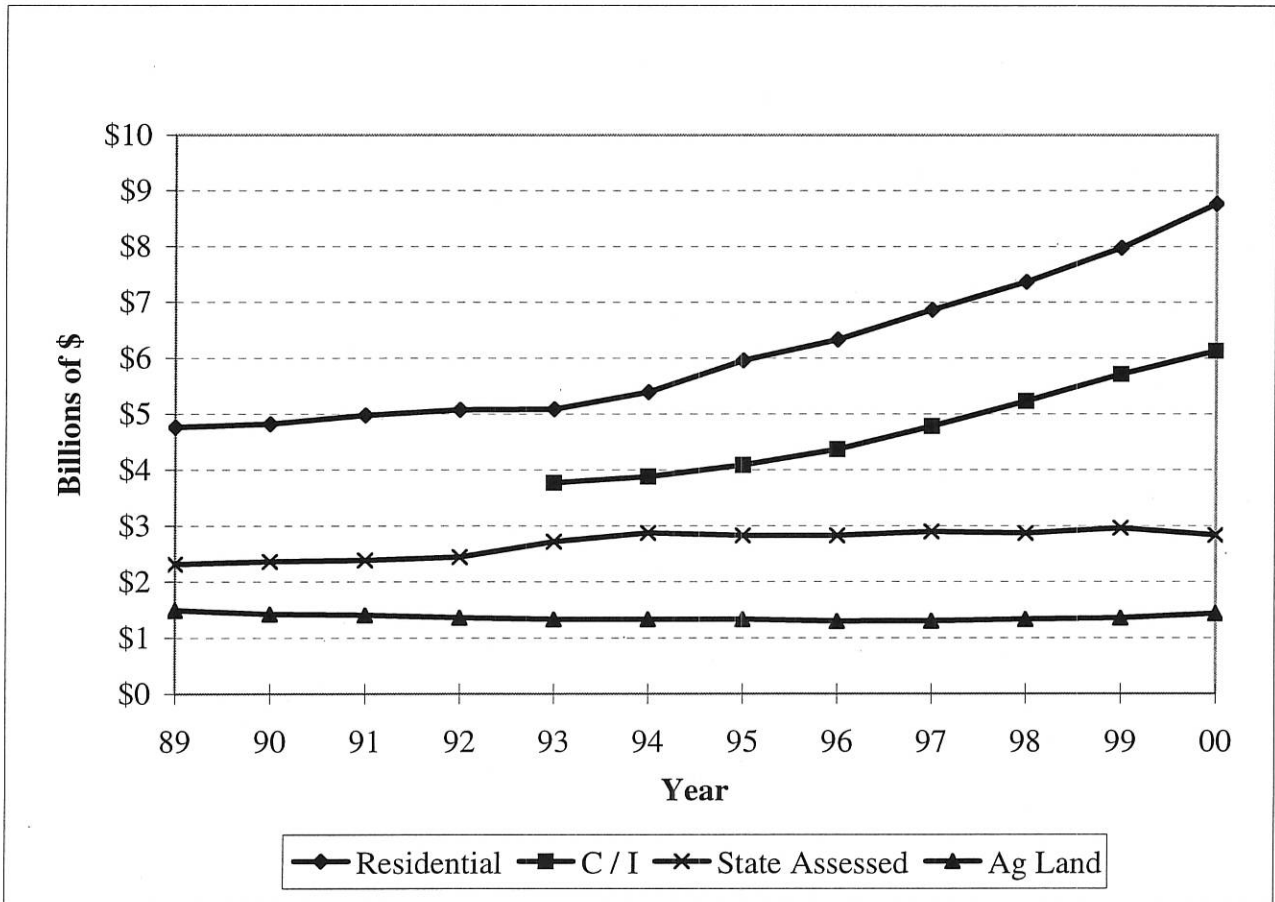


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Assessed Value

Major Classes of Locally Assessed Property

Year	Residential (billion)	% of Total	C / I Including Mach/Equip (billion)	% of Total	State Assessed (billion)	% of Total	Ag Land (billion)	% of Total
89	\$4.766	33.79			\$2.316	16.42	\$1.490	10.56
90	\$4.820	33.82			\$2.365	16.59	\$1.422	9.98
91	\$4.976	34.01			\$2.386	16.31	\$1.403	9.59
92	\$5.075	34.75			\$2.445	16.74	\$1.360	9.31
93	\$5.087	34.21	\$3.775	25.37	\$2.715	18.26	\$1.328	8.93
94	\$5.388	34.75	\$3.885	25.05	\$2.873	18.53	\$1.328	8.56
95	\$5.956	36.78	\$4.090	25.26	\$2.827	17.46	\$1.328	8.20
96	\$6.331	37.90	\$4.370	26.16	\$2.825	16.91	\$1.294	7.75
97	\$6.864	37.82	\$4.780	26.34	\$2.898	15.97	\$1.303	7.18
98	\$7.365	39.00	\$5.227	27.68	\$2.870	15.20	\$1.329	7.04
99	\$7.974	40.59	\$5.713	29.08	\$2.961	15.07	\$1.351	6.88
00	\$8.768	42.19	\$6.131	29.50	\$2.835	13.64	\$1.433	6.90



Source: PVD Statistical Report of Property Assessment and Taxation. *House Taxation*

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