

MINUTES OF THE HOUSE TAXATION COMMITTEE

The meeting was called to order by Chairman John Edmonds at 9:00 a.m. on January 15, 2004 in Room 519-S of the Capitol.

All members were present except:

Representative James Miller- excused  
Representative Lee Tafanelli- excused

Committee staff present:

Chris Courtwright, Legislative Research Department  
Martha Dorsey, Legislative Research Department  
Gordon Self, Revisors of Statutes  
Carol Doel, Committee Secretary

Conferees appearing before the committee:

Representative Frank Miller  
Larry Baer Asst. General Counsel LKM  
Mark S. Beck, Director of Property Valuation

Others attending:

See Attached List.

Chairman Edmonds opened the meeting at 9:00 a.m. recognizing Representative Frank Miller who requested return before the committee to clarify statements that he made at the committee meeting on January 14<sup>th</sup> which he did not want misunderstood. His testimony and the testimony of others in support of **HB 2255** was on a statewide basis. It was not meant to bash Montgomery County. They have a good group of city officials who are going a great job. There are exceptional expenses such as two community colleges and nice parks which are nice to have and make Independence and Coffeyville a nice place to live, however, they do add to the budget impact.

Following Representative Miller's statement, Chairman Edmonds opened the meeting for continued hearing on **HB 2255** with Larry Baer, Assistant General Counsel of the League of Kansas Municipalities presenting testimony in opposition to **HB 2255**. The League believes that the changes proposed by **HB 2255** conflict with existing provisions within K.S.A. 79-503a and, in addition, likely would not withstand a constitutional challenge. (Attachment 1)

Next to bring testimony before the committee in opposition to **HB 2255** was Mark S. Beck, Director of Property Valuation. His testimony explained the meaning of "Fair market value" as well as a statement that **HB 2255** prohibits the appraiser from considering changes made to a property called "regular maintenance". Besides its constitutional problems, **HB 2255** presents significant administrative problems. (Attachment 2)

Mr. Beck also submitted for committee review charts showing "Valuation Growth Analysis" (Attachment 3), "Valuation Growth Analysis for Real Property by Subclass" (Attachment 4), "Valuation Growth Analysis for Residential Land and Improvements" (Attachment 5) as well as a copy of a 2003 Shawnee County Real Estate Tax Statement (Attachment 6).

With no one further wishing to appear before the committee, Chairman Edmonds closed the hearing on **HB 2255**.

With no further business before the committee the meeting was adjourned at 10:30 a.m. on **HB 2255**.





League of Kansas Municipalities

Date: January 13, 2004  
To: House Taxation Committee  
From: Larry R. Baer  
Assistant General Counsel  
Re: HB 2255 - Testimony in Opposition

Thank you for allowing me to appear before the Committee today on behalf of the League of Kansas Municipalities and its member cities and present testimony in opposition to House Bill 2255.

As we understand HB 2255, it proposes to amend existing K.S.A. 79-503a to preclude consideration of regular maintenance of property in the adjustment of fair market value. We understand that an argument can be made regarding the exclusion of aesthetic values, i.e., lawns, trees, shrubbery, etc. However, the exclusion of physical maintenance of the property, painting, re-roofing, residing, etc. causes concern.

This provision is in direct conflict with that portion of K.S.A. 79-503a which provides:

“... Sales in and of themselves shall not be the sole criteria of fair market value but shall be used in connection with cost, income and other factors including but not by way of exclusion: ... (d) depreciation, including physical deterioration or functional, economic or social obsolescence;”.

In other words, under the amendment proposed by HB 2255 a determination of fair market value would allow the consideration of items which would decrease the property value (physical deterioration, obsolescence, etc) but would not permit the consideration of those items which would either maintain the property's fair market value or increase its fair market value. This approach lacks logic.

In addition, we believe that the new provision contained in HB 2255 violates the “uniform and equal” provision in Article 11, § 1 of the Kansas Constitution. Article 11, § 1 of the Kansas Constitution provides, in part: “. . . , the legislature shall provide for an **uniform and equal** basis of valuation and rate of taxation of all property subject to taxation. . . .”

The Kansas appellate courts have often stated: “Uniformity in taxation implies equality in the burden of taxation, and this equality cannot exist without uniformity in the basis of valuation. Uniformity in taxation does not permit a systematic, arbitrary, or intentional higher [or lower] valuation than that placed on other similar property within the same taxing district.”

HOUSE TAXATION

Attachment 1

Date 1-15-04

What does this mean? It means that not just the tax rate must be uniform and equal for a given class of property but, also, that the method of determining the valuation of the property must be uniform and equal. The proposed provision contained in HB 2255 results in a method of valuation that does not give uniform and equal results.

For example, assume two identical houses, side-by-side, setting on identical lots. Owner No. 1 chooses to "defer" landscaping, lot maintenance and structural maintenance (exterior paint, roofing repairs/replacement, and the like) to the point that the property is physically deteriorated and/or its functional use is affected. On the other hand, Owner No. 2 chooses to maintain a well-kept, but modest yard, and makes regular repairs and maintenance on her property. Assuming the traditional "willing seller" and "willing buyer" scenario, which property has a higher value? Failure to consider the factors set forth in HB 2255 would constitute an intentional lower value on the property.

The League believes that the changes proposed by HB 2255 conflict with existing provisions within K.S.A. 79-503a and, in addition, likely would not withstand a constitutional challenge. For these reasons the League urges the Committee to reject HB 2255.



# K A N S A S

JOAN WAGNON, SECRETARY

DEPARTMENT OF REVENUE  
DIVISION OF PROPERTY VALUATION

KATHLEEN SEBELIUS, GOVERNOR

## MEMORANDUM

**TO:** Representative John Edmonds, Chair  
House Committee on Taxation

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

**DATE:** January 14, 2004

**SUBJECT:** HB 2255

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Art. 11, § 1 of the Kansas Constitution requires that the legislature provide for a uniform and equal basis of valuation and rate of taxation. The equal basis currently provided by the legislature is "fair market value." *State ex rel. Stephan v. Martin*, 227 Kan. 456, 462, 608 P.2d 880 (1980). "Fair market value" has a generally understood and accepted meaning in our free economy and in case law. "Fair market value" means:

"Fair market value in money shall mean the amount of money that a well informed buyer is justified in paying and a well informed seller is justified in accepting, assuming that the parties thereto are acting without undue compulsion and that the property has been offered at the market place for a reasonable period of time. . . ."

*Mobil Pipeline Co. v. Rohmiller*, 905, 926, 522 P.2d 923 (1974).

Appraisal texts identify four interdependent economic factors that create value -- utility, scarcity, desire and effective purchasing power. All four factors must be present for a property to have value. *The Appraisal of Real Estate*, Appraisal Institute (11<sup>th</sup> ed. 1996), p. 28. Regular maintenance affects two of the four factors -- utility and desire. "Utility" is the ability of a product to satisfy a human want, need, or desire. "Desire" is a purchaser's wish for an item to satisfy human needs beyond the essentials to support life. *Id.* Without regular maintenance the property will soon lose both its utility and desirability and, therefore, its value will fall. On the

HOUSE TAXATION

DOCKING STATE OFFICE BUILDING, 915 SW HARRISON ST., ROOM  
Voice 785-296-2365 Fax 785-296-2320 <http://www.l>

Attachment 2

Date 1-15-04

other hand, with regular maintenance, one can expect a property's value to remain stable or increase. Neither a fall in value, nor an increase in value based on any of these factors can be ignored consistent with the generally understood and accepted meaning of "fair market value."

The Supreme Court of Kansas has struck down as a violation of art. 11, § 1 of the Kansas Constitution attempts to depart from the mandate of "fair market value" most notably in the early 1980s when legislation was enacted to require farm machinery and equipment to be valued at "average loan value" rather than "fair market value." The Court stated:

[A]rt. 11, § 1 of the Kansas Constitution prohibits favoritism, and requires uniformity in valuing property for assessment purposes so that the burden of taxation will be equal. *Addington v. Board of County Commissioners*, 191 Kan. at 532. *Wheeler v. Weightman*, 96 Kan. at 58; *Hines, et al. v. City of Leavenworth et al.*, 3 Kan. \*186, Syl. ¶ 5. Property taxation is not based upon the owner's ability to pay. Economic distress is no justification for ignoring the constitution.

*State ex rel. Stephan v. Martin*, 227 Kan. 456, 468, 608 P.2d 880 (1980).

HB 2255 prohibits the appraiser from considering changes made to a property called "regular maintenance" such as landscaping, planting of trees, flower beds, shrubbery and lawns, removal of trash and overgrowth, painting, reroofing or the addition of new siding or veneer to an existing building or any other similar change to the property. These are the things made a property more attractive to buyers and result in a higher selling/purchase price. Thus, to prohibit them from consideration when estimating the "fair market value" of property is clearly a violation of the "uniform and equal" provision of art. 11, § 1 of the Kansas Constitution resulting in favoritism and unconstitutional values.

Besides its constitutional problems, HB 2255 presents significant administrative problems. Does the bill "freeze" value whenever "regular maintenance" is shown? If the property owner, for example, plants a tree, is the value frozen? Since the burden of proof on residential property is on the county appraiser, is it the appraiser's burden to demonstrate that any valuation increase on the property was not attributable to the "regular maintenance"? From an appraisal standpoint how does the appraiser extract value attributable to "regular maintenance"?

Valuation Growth Analysis

July 2003

County Name	Taxable Value w/o Penalty	Total Change Comparison	Percent Growth	Personal Property less Oil & Gas change	Percent of Total Growth	Oil & Gas Properties Change	Percent of Total Growth	State Appraised Change	Percent of Total Growth	Value Added from New Construction	Percent of Total Growth	Increase in Real Property Value	Percent Growth
Allen	70,790,917	-125,401	-0.177%	-1,089,746	-1.537%	152,962	0.216%	57,417	0.081%	746,253	1.052%	7,713	0.011%
Anderson	59,592,590	826,268	1.406%	-155,228	-0.264%	6,813	0.012%	184,357	0.314%	466,073	0.793%	324,253	0.552%
Atchison	104,289,270	3,965,570	3.953%	-925,984	-0.923%	0	0.000%	789,294	0.787%	1,763,776	1.758%	2,338,484	2.331%
Barber	52,392,796	-3,736,315	-6.657%	352,441	0.628%	-3,236,533	-5.766%	-1,172,120	-2.088%	89,150	0.159%	230,747	0.411%
Barton	163,840,808	3,587,283	2.239%	-388,230	-0.242%	3,008,855	1.878%	-3,766,508	-2.350%	1,821,193	1.136%	2,911,973	1.817%
Bourbon	76,276,456	1,620,782	2.171%	-32,810	-0.044%	-14,418	-0.019%	-931,914	-1.248%	1,048,836	1.405%	1,551,088	2.078%
Brown	74,884,041	565,801	0.761%	-126,039	-0.170%	1,418	0.002%	138,715	0.187%	296,817	0.399%	254,890	0.343%
Butler	390,016,674	20,827,765	5.641%	236,846	0.064%	1,324,067	0.359%	-219,230	-0.059%	8,860,786	2.400%	10,625,296	2.878%
Chase	35,250,119	401,827	1.153%	-142,102	-0.408%	-14,607	-0.042%	193,453	0.555%	212,569	0.610%	152,514	0.438%
Chautauqua	22,341,465	265,087	1.201%	49,194	0.223%	120,151	0.544%	234,865	1.064%	205,937	0.933%	-345,060	-1.563%
Cherokee	121,925,971	6,918,403	6.016%	-467,790	-0.407%	0	0.000%	357,683	0.311%	1,048,304	0.912%	5,980,206	5.200%
Cheyenne	35,645,361	-589,509	-1.627%	-90,727	-0.250%	1,318,059	3.638%	-1,801,637	-4.972%	264,380	0.730%	-279,584	-0.772%
Clark	30,371,069	-951,174	-3.037%	-143,663	-0.459%	-259,675	-0.829%	-482,258	-1.540%	69,139	0.221%	-134,717	-0.430%
Clay	57,044,531	596,984	1.058%	-173,367	-0.307%	0	0.000%	104,824	0.186%	494,163	0.875%	171,364	0.304%
Cloud	60,881,391	-2,697,876	-4.243%	159,139	0.250%	0	0.000%	-3,776,054	-5.939%	250,294	0.394%	668,745	1.052%
Coffey	441,059,991	13,775,458	3.224%	-631,387	-0.148%	83,541	0.020%	12,254,937	2.868%	716,195	0.168%	1,352,172	0.316%
Comanche	35,090,030	1,092,249	3.213%	-55,408	-0.163%	1,735,463	5.105%	-749,610	-2.205%	6,705	0.020%	155,099	0.456%
Cowley	203,608,608	3,761,664	1.882%	329,681	0.165%	750,154	0.375%	-255,313	-0.128%	3,060,665	1.532%	-123,523	-0.062%
Crawford	201,349,940	7,585,516	3.915%	1,214,022	0.627%	5,013	0.003%	42,940	0.022%	3,816,638	1.970%	2,506,903	1.294%
Decatur	30,570,575	-1,158,068	-3.650%	-32,777	-0.103%	217,950	0.687%	-629,987	-1.986%	88,323	0.278%	-801,577	-2.526%
Dickinson	121,098,779	742,760	0.617%	168,118	0.140%	5,613	0.005%	-988,268	-0.821%	681,997	0.567%	875,300	0.727%
Doniphan	60,327,031	1,170,941	1.979%	-61,571	-0.104%	0	0.000%	323,337	0.547%	399,052	0.675%	510,123	0.862%
Douglas	896,800,335	58,872,449	7.026%	-1,582,420	-0.189%	17,020	0.002%	2,662,894	0.318%	25,333,585	3.023%	32,441,370	3.872%
Edwards	36,831,129	-2,509,079	-6.378%	742,953	1.889%	-161,683	-0.411%	-2,863,389	-7.279%	65,639	0.167%	-292,599	-0.744%
Elk	21,376,588	-398,472	-1.830%	39,046	0.179%	85,221	0.391%	-135,500	-0.622%	110,136	0.506%	-497,375	-2.284%
Ellis	221,928,482	21,521,111	10.739%	-975,493	-0.487%	7,989,949	3.987%	-165,909	-0.083%	4,152,766	2.072%	10,519,798	5.249%
Ellsworth	44,808,763	-2,017,528	-4.309%	-5,326	-0.011%	533,438	1.139%	-3,609,412	-7.708%	298,205	0.637%	765,567	1.635%
Finney	363,880,840	-16,063,508	-4.228%	-826,115	-0.217%	-19,010,403	-5.003%	725,322	0.191%	3,107,303	0.818%	-59,615	-0.016%
Ford	199,908,012	-1,587,188	-0.788%	36,955	0.018%	483,142	0.240%	-5,200,235	-2.581%	1,938,075	0.962%	1,154,875	0.573%
Franklin	155,685,922	5,392,170	3.588%	-958,175	-0.638%	41,410	0.028%	-1,105,658	-0.736%	3,434,023	2.285%	3,980,570	2.649%
Geary	115,188,639	3,956,578	3.557%	223,835	0.201%	13,322	0.012%	601,970	0.541%	1,093,025	0.983%	2,024,426	1.820%
Gove	35,488,987	985,582	2.856%	232,482	0.674%	970,859	2.814%	340,135	0.986%	158,294	0.459%	-716,188	-2.076%
Graham	30,433,316	3,472,653	12.880%	-13,240	-0.049%	3,938,195	14.607%	-422,669	-1.568%	64,953	0.241%	-94,586	-0.351%
Grant	259,155,731	-25,475,007	-8.950%	-1,215,105	-0.427%	-18,006,872	-6.326%	-4,896,269	-1.720%	776,034	0.273%	-2,132,795	-0.749%
Gray	62,410,919	407,636	0.657%	-683,873	-1.103%	227,605	0.367%	677,238	1.092%	706,456	1.139%	-519,790	-0.838%
Greeley	29,019,991	-3,216,294	-9.977%	-23,476	-0.073%	-3,515,472	-10.905%	1,337,173	4.148%	5,801	0.018%	-1,020,320	-3.165%
Greenwood	52,228,673	-1,637,356	-3.040%	-200,465	-0.372%	736,480	1.367%	-1,858,706	-3.451%	438,540	0.814%	-753,205	-1.398%
Hamilton	53,836,815	-10,043,432	-15.722%	96,854	0.152%	-9,166,601	-14.350%	-567,633	-0.889%	549,909	0.861%	-955,961	-1.496%

\*Corrected 4/3/2002  
 Division of Property Valuation  
 Abstract Section  
 Printed - 08/18/2003

HOUSE TAXATIO  
 Attachment 3  
 Date 1-15-04

**Valuation Growth Analysis**  
**July 2003**

County Name	Taxable Value w/o Penalty	Total Change Comparison	Percent Growth	Personal Property <i>less</i> Oil & Gas change	Percent of Total Growth	Oil & Gas Properties Change	Percent of Total Growth	State Appraised Change	Percent of Total Growth	Value Added from New Construction	Percent of Total Growth	Increase in Real Property Value	Percent of Total Growth
Harper	50,871,770	931,973	1.866%	-83,492	-0.167%	1,020,574	2.044%	19,995	0.040%	77,093	0.154%	-102,197	-0.205%
Harvey	208,875,837	5,215,787	2.561%	-796,737	-0.391%	225,374	0.111%	627,231	0.308%	4,332,874	2.128%	827,045	0.406%
Haskell	137,039,387	-14,539,404	-9.592%	-218,938	-0.144%	-12,947,592	-8.542%	-760,010	-0.501%	137,533	0.091%	-750,397	-0.495%
Hodgeman	24,659,545	1,298,021	5.556%	470,999	2.016%	974,950	4.173%	94,184	0.403%	35,661	0.153%	-277,773	-1.189%
Jackson	70,005,599	2,100,546	3.093%	231,405	0.341%	0	0.000%	-289,162	-0.426%	1,169,611	1.722%	988,692	1.456%
Jefferson	119,420,712	6,761,805	6.002%	343,475	0.305%	-19,586	-0.017%	807,254	0.717%	1,969,837	1.748%	3,660,825	3.249%
Jewell	34,137,435	54,472	0.160%	-89,527	-0.263%	0	0.000%	104,590	0.307%	57,469	0.169%	-18,060	-0.053%
Johnson	6,471,745,429	311,838,744	5.062%	-17,216,382	-0.279%	134,454	0.002%	10,688,092	0.174%	168,335,167	2.733%	149,897,413	2.433%
Kearny	182,544,538	-43,727,756	-19.325%	-789,555	-0.349%	-37,568,853	-16.603%	-4,889,075	-2.161%	187,938	0.083%	-668,211	-0.295%
Kingman	77,663,985	1,128,314	1.474%	-179,962	-0.235%	94,130	0.123%	370,753	0.484%	571,370	0.747%	272,023	0.355%
Kiowa	49,041,855	-2,999,037	-5.763%	-252,034	-0.484%	-3,450,553	-6.630%	776,011	1.491%	357,066	0.686%	-429,527	-0.825%
Labette	105,447,344	1,148,438	1.101%	-291,559	-0.280%	-202,506	-0.194%	-325,377	-0.312%	1,561,282	1.497%	406,598	0.390%
Lane	24,714,462	114,246	0.464%	-122,015	-0.496%	647,212	2.631%	31,709	0.129%	26,934	0.109%	-469,594	-1.909%
Leavenworth	415,425,613	39,325,026	10.456%	1,271,553	0.338%	165,733	0.044%	500,141	0.133%	12,767,706	3.395%	24,619,893	6.546%
Lincoln	27,825,838	-1,617,155	-5.492%	117,794	0.400%	0	0.000%	-2,629,614	-8.931%	149,098	0.506%	745,567	2.532%
Linn	152,211,341	3,131,175	2.100%	-73,716	-0.049%	77,939	0.052%	664,374	0.446%	1,596,392	1.071%	866,186	0.581%
Logan	31,401,833	283,298	0.910%	-95,264	-0.306%	1,012,071	3.252%	-37,271	-0.120%	100,332	0.322%	-696,570	-2.238%
Lyon	207,590,161	8,000,893	4.009%	613,161	0.307%	13,388	0.007%	370,886	0.186%	2,247,672	1.126%	4,755,786	2.383%
Marion	91,123,744	490,155	0.541%	-444,337	-0.490%	77,406	0.085%	23,754	0.026%	595,489	0.657%	237,843	0.262%
Marshall	78,243,113	-1,241,865	-1.562%	1,427,726	1.796%	0	0.000%	-3,542,543	-4.457%	808,882	1.018%	64,070	0.081%
McPherson	262,604,194	10,582,631	4.199%	-1,553,671	-0.616%	633,468	0.251%	1,443,354	0.573%	2,999,709	1.190%	7,059,771	2.801%
Meade	88,238,830	-2,448,984	-2.700%	-1,351,963	-1.491%	142,414	0.157%	-443,345	-0.489%	90,811	0.100%	-886,901	-0.978%
Miami	268,414,132	16,495,187	6.548%	525,520	0.209%	28,110	0.011%	1,523,832	0.605%	9,033,156	3.586%	5,384,569	2.137%
Mitchell	51,095,956	-676,572	-1.307%	-86,199	-0.166%	0	0.000%	-966,858	-1.868%	213,199	0.412%	163,286	0.315%
Montgomery	187,824,183	-5,151,120	-2.669%	-6,998,446	-3.627%	-404,317	-0.210%	57,872	0.030%	537,209	0.278%	1,656,562	0.858%
Morris	49,768,046	60,414	0.122%	-1,085,395	-2.184%	262,703	0.528%	-681,730	-1.371%	323,534	0.651%	1,241,302	2.497%
Morton	125,512,343	-12,100,826	-8.793%	-94,489	-0.069%	-12,212,547	-8.875%	214,864	0.156%	59,273	0.043%	-67,927	-0.049%
Nemaha	73,439,499	1,199,108	1.660%	723,135	1.001%	227,997	0.316%	-1,174,071	-1.625%	1,082,710	1.499%	339,337	0.470%
Neosho	83,301,925	5,561,531	7.154%	2,103,493	2.706%	580,151	0.746%	1,283,165	1.651%	739,606	0.951%	855,116	1.100%
Ness	40,870,928	3,640,273	9.778%	629	0.002%	4,287,551	11.516%	171,451	0.461%	121,403	0.326%	-940,761	-2.527%
Norton	37,958,194	-1,171,360	-2.994%	-77,283	-0.198%	114,420	0.292%	-911,725	-2.330%	268,931	0.687%	-565,703	-1.446%
Osage	105,999,385	3,987,462	3.909%	-461,821	-0.453%	0	0.000%	420,150	0.412%	1,911,716	1.874%	2,117,417	2.076%
Osborne	29,340,698	-1,626,830	-5.253%	207,653	0.671%	-74,086	-0.239%	-1,871,120	-6.042%	91,378	0.295%	19,345	0.062%
Ottawa	50,456,965	911,507	1.840%	59,534	0.120%	0	0.000%	-466,216	-0.941%	547,186	1.104%	771,003	1.556%
Pawnee	49,237,311	-1,652,531	-3.247%	-417,211	-0.820%	-2,408	-0.005%	-1,286,436	-2.528%	100,537	0.198%	-47,013	-0.092%
Phillips	43,163,660	-297,464	-0.684%	-263,585	-0.606%	793,117	1.825%	-920,671	-2.118%	213,120	0.490%	-119,445	-0.275%
Pottawatomie	337,365,702	12,401,815	3.816%	-636,820	-0.196%	7,573	0.002%	6,036,538	1.858%	3,648,407	1.123%	3,346,117	1.030%



3-2

**Valuation Growth Analysis**  
**July 2003**

County Name	Taxable Value w/o Penalty	Total Change Comparison	Percent Growth	Personal Property less Oil & Gas change	Percent of Total Growth	Oil & Gas Properties Change	Percent of Total Growth	State Appraised Change	Percent of Total Growth	Value Added from New Construction	Percent of Total Growth	Increase in Real Property Value	Percent of Total Growth
Pratt	81,976,579	2,993,335	3.790%	123,797	0.157%	-9,196	-0.012%	1,980,860	2.508%	1,005,965	1.274%	-108,091	-0.137%
Rawlins	27,577,564	-3,044,097	-9.941%	-837	-0.003%	371,626	1.214%	-2,678,676	-8.748%	107,770	0.352%	-843,980	-2.756%
Reno	433,856,867	12,847,519	3.052%	647,810	0.154%	1,347,465	0.320%	5,686,415	1.351%	7,784,636	1.849%	-2,618,807	-0.622%
Republic	45,027,789	-1,535,582	-3.298%	-819,699	-1.760%	0	0.000%	-1,077,226	-2.313%	340,162	0.731%	21,181	0.045%
Rice	87,634,272	1,453,494	1.687%	-360,233	-0.418%	937,140	1.087%	-8,437	-0.010%	418,389	0.485%	466,635	0.541%
Riley	318,361,942	18,583,501	6.199%	105,875	0.035%	25,923	0.009%	362,258	0.121%	6,970,451	2.325%	11,118,994	3.709%
Rooks	41,404,983	2,445,053	6.276%	88,392	0.227%	3,776,445	9.693%	-1,537,899	-3.947%	291,195	0.747%	-173,080	-0.444%
Rush	31,696,165	287,988	0.917%	-33,307	-0.106%	552,001	1.758%	259,202	0.825%	72,103	0.230%	-562,011	-1.789%
Russell	60,502,338	5,072,582	9.151%	1,479,618	2.669%	2,671,212	4.819%	-641,114	-1.157%	348,033	0.628%	1,214,833	2.192%
Saline	432,055,458	10,031,601	2.377%	-2,422,362	-0.574%	145,211	0.034%	867,807	0.206%	8,261,724	1.958%	3,179,221	0.753%
Scott	55,420,027	-5,185,249	-8.556%	-211,608	-0.349%	1,006,448	1.661%	-5,914,836	-9.760%	184,285	0.304%	-249,538	-0.412%
Sedgwick	3,289,740,440	240,889,511	7.901%	-3,745,990	-0.123%	247,374	0.008%	1,382,885	0.045%	63,024,003	2.067%	179,981,239	5.903%
Seward	196,123,532	-24,890,710	-11.262%	-2,206,569	-0.998%	-23,855,336	-10.794%	-183,576	-0.083%	625,286	0.283%	729,485	0.330%
Shawnee	1,292,750,178	70,362,233	5.756%	11,641,480	0.952%	0	0.000%	-575,560	-0.047%	26,641,309	2.179%	32,655,004	2.671%
Sheridan	30,792,127	106,276	0.346%	75,831	0.247%	211,404	0.689%	137,327	0.448%	201,284	0.656%	-519,570	-1.693%
Sherman	55,670,210	-1,615,331	-2.820%	-9,608	-0.017%	-66,838	-0.117%	-550,924	-0.962%	223,770	0.391%	-1,211,731	-2.115%
Smith	35,229,543	-438,421	-1.229%	-31,064	-0.087%	0	0.000%	-297,106	-0.833%	102,470	0.287%	-212,721	-0.596%
Stafford	52,466,256	2,054,577	4.076%	-87,106	-0.173%	1,838,648	3.647%	-28,398	-0.056%	450,311	0.893%	-118,878	-0.236%
Stanton	82,830,198	-3,626,095	-4.194%	-69,051	-0.080%	-3,521,338	-4.073%	226,040	0.261%	315,564	0.365%	-577,310	-0.668%
Stevens	243,468,760	-46,654,019	-16.081%	113,552	0.039%	-36,943,294	-12.734%	-9,592,566	-3.306%	316,671	0.109%	-548,382	-0.189%
Sumner	150,067,706	5,191,863	3.584%	1,734,342	1.197%	1,466,842	1.012%	787,620	0.544%	1,138,688	0.786%	64,371	0.044%
Thomas	71,924,409	81,439	0.113%	-144,881	-0.202%	390,570	0.544%	-154,560	-0.215%	749,290	1.043%	-758,980	-1.056%
Trego	33,241,049	1,430,791	4.498%	152,123	0.478%	933,424	2.934%	417,718	1.313%	127,067	0.399%	-199,541	-0.627%
Wabaunsee	55,818,222	1,768,895	3.273%	-197,429	-0.365%	181,175	0.335%	-215,197	-0.398%	509,155	0.942%	1,491,191	2.759%
Wallace	25,138,298	-882,604	-3.392%	-101,155	-0.389%	-190,714	-0.733%	194,519	0.748%	110,428	0.424%	-895,682	-3.442%
Washington	49,658,865	-2,751,930	-5.251%	-83,069	-0.158%	0	0.000%	-3,512,770	-6.702%	869,334	1.659%	-25,425	-0.049%
Wichita	32,216,810	-729,427	-2.214%	-270,386	-0.821%	50,228	0.152%	-293,708	-0.891%	646,157	1.961%	-861,718	-2.616%
Wilson	59,204,294	1,207,049	2.081%	-47,766	-0.082%	215,543	0.372%	400,338	0.690%	374,510	0.646%	264,424	0.456%
Woodson	27,229,094	-381,101	-1.380%	-260,381	-0.943%	148,388	0.537%	-40,136	-0.145%	175,705	0.636%	-404,677	-1.466%
Wyandotte	992,594,005	106,671,352	12.041%	1,945,978	0.220%	0	0.000%	-1,235,484	-0.139%	24,781,624	2.797%	81,179,234	9.163%
Totals	23,863,891,027	829,262,740	3.600%	-25,696,978	-0.112%	-133,050,926	-0.578%	-25,371,933	-0.110%	434,874,619	1.888%	578,507,958	2.511%
2002			2.565%		-0.055%		-0.717%		-0.449%		1.811%		1.975%
2001			7.588%		-0.011%		2.035%		-0.006%		2.072%		*3.499%
2000			6.457%		0.919%		-0.252%		-0.217%		2.248%		3.760%
1999			4.027%		0.776%		-2.486%		0.486%		2.130%		3.121%
1998			3.995%		0.236%		-0.927%		-0.155%		1.949%		2.891%
1997			8.650%		0.081%		2.340%		0.440%		1.830%		3.240%

\*Corrected 4/3/2002

Division of Property Valuation  
Abstract Section  
Printed - 08/18/2003

Valuation Growth Analysis for Real Property by Subclass

July 2003

(% growth less new construction)

County Name	Taxable Value w/o Penalty	Increase in Value for Real Property	Percent Growth	*Other Land & Bldg. Change	Percent of Growth	C & I Land and Bldg. Change	Percent of Growth	Ag. Land and Bldg. Change	Percent of Growth	Res. Land and Bldg. Change	Percent of Growth
Allen	70,790,917	7,713	0.011%	36,298	0.051%	-90,699	-0.128%	-520,155	-0.735%	610,455	0.862%
Anderson	59,592,590	324,253	0.552%	-9,696	-0.016%	256,747	0.431%	-534,594	-0.897%	614,516	1.031%
Atchison	104,289,270	2,338,484	2.331%	290,972	0.279%	623,385	0.598%	-501,387	-0.481%	1,924,637	1.845%
Barber	52,392,796	230,747	0.411%	25,741	0.049%	71,703	0.137%	-50,991	-0.097%	187,491	0.358%
Barton	163,840,808	2,911,973	1.817%	10,141	0.006%	-764,035	-0.466%	38,370	0.023%	3,692,802	2.254%
Bourbon	76,276,456	1,551,088	2.078%	-18,339	-0.024%	1,300,121	1.704%	-479,373	-0.628%	739,319	0.969%
Brown	74,884,041	254,890	0.343%	-799	-0.001%	-38,284	-0.051%	-542,970	-0.725%	766,834	1.024%
Butler	390,016,674	10,625,296	2.878%	22,229	0.006%	7,446,957	1.909%	-1,042,842	-0.267%	4,296,606	1.102%
Chase	35,250,119	152,514	0.438%	-8,397	-0.024%	31,241	0.089%	70,848	0.201%	88,491	0.251%
Chautauqua	22,341,465	-345,060	-1.563%	3,129	0.014%	5,716	0.026%	-428,581	-1.918%	44,979	0.201%
Cherokee	121,925,971	5,980,206	5.200%	358,701	0.294%	934,558	0.766%	-565,818	-0.464%	5,160,286	4.232%
Cheyenne	35,645,361	-279,584	-0.772%	0	0.000%	-185,574	-0.521%	-6,057	-0.017%	-48,377	-0.136%
Clark	30,371,069	-134,717	-0.430%	35,583	0.117%	-13,151	-0.043%	-258,870	-0.852%	104,171	0.343%
Clay	57,044,531	171,364	0.304%	30,829	0.054%	-27,977	-0.049%	-184,955	-0.324%	392,467	0.688%
Cloud	60,881,391	668,745	1.052%	-26,861	-0.044%	-82,590	-0.136%	275,079	0.452%	470,498	0.773%
Coffey	441,059,991	1,352,172	0.316%	-18,395	-0.004%	530,403	0.120%	-259,289	-0.059%	1,106,751	0.251%
Comanche	35,090,030	155,099	0.456%	297,748	0.849%	-121,041	-0.345%	-54,771	-0.156%	33,044	0.094%
Cowley	203,608,608	-123,523	-0.062%	-105,237	-0.052%	-316,984	-0.156%	-479,723	-0.236%	760,173	0.373%
Crawford	201,349,940	2,506,903	1.294%	74,219	0.037%	76,713	0.038%	-574,812	-0.285%	2,877,309	1.429%
Decatur	30,570,575	-801,577	-2.526%	379	0.001%	-27,991	-0.092%	-748,596	-2.449%	30,875	0.101%
Dickinson	121,098,779	875,300	0.727%	28,854	0.024%	115,512	0.095%	426,042	0.352%	844,499	0.697%
Doniphan	60,327,031	510,123	0.862%	13,254	0.022%	273,998	0.454%	-737,181	-1.222%	886,991	1.470%
Douglas	896,800,335	32,441,370	3.872%	-100,425	-0.011%	3,401,417	0.379%	-137,800	-0.015%	29,189,009	3.255%
Edwards	36,831,129	-292,599	-0.744%	-887	-0.002%	-1,604	-0.004%	-273,459	-0.742%	10,394	0.028%
Elk	21,376,588	-497,375	-2.284%	4,435	0.021%	2,727	0.013%	-541,341	-2.532%	47,654	0.223%
Ellis	221,928,482	10,519,798	5.249%	-106,306	-0.048%	5,775,101	2.602%	-47,793	-0.022%	4,901,454	2.209%
Ellsworth	44,808,763	765,567	1.635%	20,081	0.045%	265,050	0.592%	251,178	0.561%	410,616	0.916%
Finney	363,880,840	-59,615	-0.016%	568,276	0.156%	-590,988	-0.162%	-1,383,244	-0.380%	1,410,495	0.388%
Ford	199,908,012	1,154,875	0.573%	-237,424	-0.119%	-155,032	-0.078%	-718,632	-0.359%	2,293,858	1.147%
Franklin	155,685,922	3,980,570	2.649%	-15,841	-0.010%	998,623	0.641%	-451,144	-0.290%	3,478,948	2.235%
Geary	115,188,639	2,024,426	1.820%	30,315	0.026%	601,926	0.523%	-65,028	-0.056%	1,590,931	1.381%
Gove	35,488,987	-716,188	-2.076%	1,862	0.005%	77,897	0.219%	-824,356	-2.323%	40,956	0.115%
Graham	30,433,316	-94,586	-0.351%	821	0.003%	68,345	0.225%	-319,566	-1.050%	173,502	0.570%
Grant	259,155,731	-2,132,795	-0.749%	16,578	0.006%	-1,064,894	-0.411%	-898,035	-0.347%	-69,610	-0.027%
Gray	62,410,919	-519,790	-0.838%	-12,751	-0.020%	-532,258	-0.853%	-903,466	-1.448%	920,528	1.475%
Greeley	29,019,991	-1,020,320	-3.165%	780	0.003%	-21,652	-0.075%	-1,022,677	-3.524%	28,654	0.099%
Greenwood	52,228,673	-753,205	-1.398%	3,091	0.006%	40,664	0.078%	-1,039,030	-1.989%	276,906	0.530%
Hamilton	53,836,815	-955,961	-1.496%	3,968	0.007%	21,135	0.039%	-680,346	-1.264%	-364,426	-0.677%

HOUSE TAXATION

Attachment 4

Date 1-15-04

\*Other includes vacant and not-for-profit  
Division of Property Valuation  
Printed Date

Valuation Growth Analysis for Real Property by Subclass

July 2003

(% growth less new construction)

4-2

County Name	Taxable Value w/o Penalty	Increase in Value for Real Property	Percent Growth	*Other Land & Bldg. Change	Percent of Growth	C & I Land and Bldg. Change	Percent of Growth	Ag. Land and Bldg. Change	Percent of Growth	Res. Land and Bldg. Change	Percent of Growth
Harper	50,871,770	-102,197	-0.205%	-8,659	-0.017%	74,553	0.147%	-233,103	-0.458%	77,699	0.153%
Harvey	208,875,837	827,045	0.406%	-108,752	-0.052%	-105,871	-0.051%	-418,232	-0.200%	1,523,621	0.729%
Haskell	137,039,387	-750,397	-0.495%	6,288	0.005%	222,278	0.162%	-1,246,922	-0.910%	281,886	0.206%
Hodgeman	24,659,545	-277,773	-1.189%	-1,117	-0.005%	-179	-0.001%	-395,542	-1.604%	131,555	0.533%
Jackson	70,005,599	988,692	1.456%	-17,125	-0.024%	4,962	0.007%	-251,150	-0.359%	1,224,163	1.749%
Jefferson	119,420,712	3,660,825	3.249%	220,932	0.185%	121,583	0.102%	-450,999	-0.378%	3,752,442	3.142%
Jewell	34,137,435	-18,060	-0.053%	-7,688	-0.023%	-3,060	-0.009%	-2,331	-0.007%	-12,245	-0.036%
Johnson	6,471,745,429	149,897,413	2.433%	-6,946,872	-0.107%	20,947,017	0.324%	290,592	0.004%	135,408,666	2.092%
Kearny	182,544,538	-668,211	-0.295%	1,166	0.001%	45,221	0.025%	-692,933	-0.380%	-34,120	-0.019%
Kingman	77,663,985	272,023	0.355%	6,380	0.008%	104,135	0.134%	-194,104	-0.250%	427,621	0.551%
Kiowa	49,041,855	-429,527	-0.825%	-3,534	-0.007%	-5,825	-0.012%	-15,725	-0.032%	-290,211	-0.592%
Labette	105,447,344	406,598	0.390%	-32,835	-0.031%	36,142	0.034%	-501,441	-0.476%	941,715	0.893%
Lane	24,714,462	-469,594	-1.909%	2,636	0.011%	-8,592	-0.035%	-538,596	-2.179%	83,528	0.338%
Leavenworth	415,425,613	24,619,893	6.546%	1,363,940	0.328%	2,764,461	0.665%	-416,631	-0.100%	20,885,351	5.027%
Lincoln	27,825,838	745,567	2.532%	22,939	0.082%	-15,937	-0.057%	506,484	1.820%	235,525	0.846%
Linn	152,211,341	866,186	0.581%	82,911	0.054%	176,965	0.116%	-274,713	-0.180%	931,628	0.612%
Logan	31,401,833	-696,570	-2.238%	-4,184	-0.013%	-310	-0.001%	-932,550	-2.970%	253,810	0.808%
Lyon	207,590,161	4,755,786	2.383%	30,777	0.015%	886,415	0.427%	-80,319	-0.039%	3,856,367	1.858%
Marion	91,123,744	237,843	0.262%	63,918	0.070%	-194,998	-0.214%	-508,306	-0.558%	747,300	0.820%
Marshall	78,243,113	64,070	0.081%	48,748	0.062%	50,804	0.065%	-437,253	-0.559%	363,945	0.465%
McPherson	262,604,194	7,059,771	2.801%	-10,847	-0.004%	3,573,241	1.361%	24,666	0.009%	4,076,140	1.552%
Meade	88,238,830	-886,901	-0.978%	8,139	0.009%	-7,584	-0.009%	-1,024,362	-1.161%	159,907	0.181%
Miami	268,414,132	5,384,569	2.137%	-444,127	-0.165%	1,022,097	0.381%	-113,556	-0.042%	4,991,432	1.860%
Mitchell	51,095,956	163,286	0.315%	9,976	0.020%	-61,314	-0.120%	3,831	0.007%	208,813	0.409%
Montgomery	187,824,183	1,656,562	0.858%	284,208	0.151%	35,835	0.019%	-492,051	-0.262%	1,788,020	0.952%
Morris	49,768,046	1,241,302	2.497%	40,756	0.082%	77,363	0.155%	18,069	0.036%	311,995	0.627%
Morton	125,512,343	-67,927	-0.049%	692	0.001%	377,780	0.301%	-476,997	-0.380%	44,251	0.035%
Nemaha	73,439,499	339,337	0.470%	-14,474	-0.020%	330,694	0.450%	-374,055	-0.509%	362,663	0.494%
Neosho	83,301,925	855,116	1.100%	41,399	0.050%	703,834	0.845%	-651,208	-0.782%	827,170	0.993%
Ness	40,870,928	-940,761	-2.527%	7,950	0.019%	23,014	0.056%	-957,241	-2.342%	44,083	0.108%
Norton	37,958,194	-565,703	-1.446%	7,291	0.019%	19,106	0.050%	-491,985	-1.296%	-24,108	-0.064%
Osage	105,999,385	2,117,417	2.076%	94,102	0.089%	149,989	0.141%	-525,686	-0.496%	2,120,762	2.001%
Osborne	29,340,698	19,345	0.062%	25,991	0.089%	-1,719	-0.006%	26,730	0.091%	-44,045	-0.150%
Ottawa	50,456,965	771,003	1.556%	10,662	0.021%	-129,701	-0.257%	356,379	0.706%	516,473	1.024%
Pawnee	49,237,311	-47,013	-0.092%	1,538	0.003%	-52,962	-0.108%	-6,792	-0.014%	63,301	0.129%
Phillips	43,163,660	-119,445	-0.275%	2,992	0.007%	-198,764	-0.460%	95,070	0.220%	22,518	0.052%
Pottawatomie	337,365,702	3,346,117	1.030%	105,125	0.031%	1,345,092	0.399%	-430,309	-0.128%	2,310,138	0.685%
Pratt	81,976,579	-108,091	-0.137%	-69,902	-0.085%	183,464	0.224%	-326,583	-0.398%	142,249	0.174%

\*Other includes vacant and not-for-profit  
 Division of Property Valuation  
 Printed Date

Valuation Growth Analysis for Real Property by Subclass

July 2003

(% growth less new construction)

4-2

County Name	Taxable Value w/o Penalty	Increase in Value for Real Property	Percent Growth	*Other Land & Bldg. Change	Percent of Growth	C & I Land and Bldg. Change	Percent of Growth	Ag. Land and Bldg. Change	Percent of Growth	Res. Land and Bldg. Change	Percent of Growth
Rawlins	27,577,564	-843,980	-2.756%	-6,409	-0.023%	-19,137	-0.069%	-668,316	-2.423%	-115,932	-0.420%
Reno	433,856,867	-2,618,807	-0.622%	194,312	0.045%	262,775	0.061%	-2,876,613	-0.663%	119,908	0.028%
Republic	45,027,789	21,181	0.045%	4,823	0.011%	-60,203	-0.134%	-103,648	-0.230%	193,693	0.430%
Rice	87,634,272	466,635	0.541%	-10,092	-0.012%	106,498	0.122%	103,792	0.118%	249,921	0.285%
Riley	318,361,942	11,118,994	3.709%	-82,621	-0.026%	3,547,660	1.114%	-313,337	-0.098%	7,997,320	2.512%
Rooks	41,404,983	-173,080	-0.444%	-12,862	-0.031%	-47,488	-0.115%	-62,778	-0.152%	-27,204	-0.066%
Rush	31,696,165	-562,011	-1.789%	24	0.000%	-149,415	-0.471%	-353,029	-1.114%	-36,984	-0.117%
Russell	60,502,338	1,214,833	2.192%	63,279	0.105%	584,369	0.966%	169,815	0.281%	409,381	0.677%
Saline	432,055,458	3,179,221	0.753%	38,234	0.009%	137,338	0.032%	488,454	0.113%	2,519,953	0.583%
Scott	55,420,027	-249,538	-0.412%	-8	0.000%	695,594	1.255%	-755,118	-1.363%	97,086	0.175%
Sedgwick	3,289,740,440	179,981,239	5.903%	-588,319	-0.018%	74,147,548	2.254%	-431,889	-0.013%	106,377,294	3.234%
Seward	196,123,532	729,485	0.330%	-303,639	-0.155%	1,239,922	0.632%	-745,863	-0.380%	563,143	0.287%
Shawnee	1,292,750,178	32,655,004	2.671%	3,338,837	0.258%	1,503,480	0.116%	-253,676	-0.020%	27,999,843	2.166%
Sheridan	30,792,127	-519,570	-1.693%	1,552	0.005%	79,746	0.259%	-509,973	-1.656%	-62,570	-0.203%
Sherman	55,670,210	-1,211,731	-2.115%	-4,544	-0.008%	12,230	0.022%	-910,278	-1.635%	-272,071	-0.489%
Smith	35,229,543	-212,721	-0.596%	-2,983	-0.008%	1,479	0.004%	-260,948	-0.741%	65,709	0.187%
Stafford	52,466,256	-118,878	-0.236%	13,721	0.026%	193,511	0.369%	-428,820	-0.817%	197,807	0.377%
Stanton	82,830,198	-577,310	-0.668%	658	0.001%	111,024	0.134%	-807,035	-0.974%	124,808	0.151%
Stevens	243,468,760	-548,382	-0.189%	-15,429	-0.006%	212,415	0.087%	-1,039,016	-0.427%	305,522	0.125%
Sumner	150,067,706	64,371	0.044%	-2,054	-0.001%	-163,620	-0.109%	-148,884	-0.099%	414,711	0.276%
Thomas	71,924,409	-758,980	-1.056%	-40,932	-0.057%	-70,819	-0.098%	-712,722	-0.991%	62,744	0.087%
Trego	33,241,049	-199,541	-0.627%	3,122	0.009%	90,220	0.271%	-490,935	-1.477%	210,950	0.635%
Wabaunsee	55,818,222	1,491,191	2.759%	27,988	0.050%	303,004	0.543%	-197,092	-0.353%	1,319,524	2.364%
Wallace	25,138,298	-895,682	-3.442%	-426	-0.002%	8,632	0.034%	-921,999	-3.668%	7,912	0.031%
Washington	49,658,865	-25,425	-0.049%	499,872	1.007%	28,839	0.058%	-373,099	-0.751%	269,862	0.543%
Wichita	32,216,810	-861,718	-2.616%	-1,004	-0.003%	-7,604	-0.024%	-745,632	-2.314%	101,385	0.315%
Wilson	59,204,294	264,424	0.456%	8,747	0.015%	280,166	0.473%	-464,298	-0.784%	-453,831	0.767%
Woodson	27,229,094	-404,677	-1.466%	-6,214	-0.023%	-7,249	-0.027%	-489,945	-1.799%	134,305	0.493%
Wyandotte	992,594,005	81,179,234	9.163%	107,414	0.011%	16,954,416	1.708%	-70,017	-0.007%	64,155,657	6.463%
Totals	23,863,891,027	578,507,958	2.511%	-736,687	-0.003%	151,349,745	0.634%	-42,728,118	-0.179%	472,474,202	1.980%
2002			1.975%		0.028%		0.090%		0.238%		1.626%
2001			3.499%		0.026%		0.589%		0.613%		2.264%
2000			3.797%		0.077%		0.457%		0.456%		2.777%
1999			3.121%		-0.028%		0.919%		0.110%		1.999%
1998			2.891%		0.056%		0.980%		0.162%		1.688%
1997			3.240%		0.049%		1.032%		0.057%		2.102%

\*Other includes vacant and not-for-profit  
 Division of Property Valuation  
 Printed Date

## Valuation Growth Analysis for Residential Land and Improvements

July 2003

Co. #	County Name	Land & Improvement Value	Value Change	Percent	New Construction	Percent New Construction	Land & Improvement Change	Percent	Parcels
001	Allen	26,484,704	1,030,560	4.049%	420,105	1.650%	610,455	2.398%	6,094
002	Anderson	21,965,992	921,894	4.381%	307,378	1.461%	614,516	2.920%	3,425
003	Atchison	41,944,023	2,730,565	6.963%	805,928	2.055%	1,924,637	4.908%	5,942
004	Barber	8,482,091	271,839	3.311%	84,348	1.027%	187,491	2.284%	2,618
005	Barton	64,440,777	4,521,190	7.545%	828,388	1.382%	3,692,802	6.163%	11,183
006	Bourbon	32,518,634	1,420,322	4.567%	681,003	2.190%	739,319	2.377%	6,400
007	Brown	23,181,199	949,110	4.269%	182,276	0.820%	766,834	3.449%	4,206
008	Butler	215,628,573	11,964,480	5.875%	7,667,874	3.765%	4,296,606	2.110%	20,533
009	Chase	7,359,989	270,000	3.808%	181,509	2.560%	88,491	1.248%	1,535
010	Chautauqua	5,574,488	178,529	3.309%	133,550	2.475%	44,979	0.834%	2,108
011	Cherokee	50,624,395	5,824,200	13.000%	663,914	1.482%	5,160,286	11.518%	8,962
012	Cheyenne	7,128,304	-5,865	-0.082%	42,512	0.596%	-48,377	-0.678%	1,495
013	Clark	4,064,613	159,246	4.078%	55,075	1.410%	104,171	2.667%	1,044
014	Clay	20,143,356	708,261	3.644%	315,794	1.625%	392,467	2.019%	3,680
015	Cloud	19,541,531	627,685	3.319%	157,187	0.831%	470,498	2.488%	4,304
016	Coffey	25,163,637	1,676,474	7.138%	569,723	2.426%	1,106,751	4.712%	3,603
017	Comanche	2,772,633	37,026	1.353%	3,982	0.146%	33,044	1.208%	1,002
018	Cowley	86,909,146	2,006,328	2.363%	1,246,155	1.468%	760,173	0.895%	13,570
019	Crawford	93,287,074	4,997,640	5.661%	2,120,331	2.402%	2,877,309	3.259%	14,925
020	Decatur	7,328,587	84,421	1.165%	53,546	0.739%	30,875	0.426%	1,779
021	Dickinson	52,009,295	1,370,679	2.707%	526,180	1.039%	844,499	1.668%	7,631
022	Doniphan	16,545,909	1,089,154	7.046%	202,163	1.308%	886,991	5.739%	3,102
023	Douglas	523,121,020	46,677,940	9.797%	17,488,931	3.671%	29,189,009	6.126%	27,622
024	Edwards	5,663,302	56,010	0.999%	45,616	0.814%	10,394	0.185%	1,688
025	Elk	5,060,091	132,120	2.681%	84,466	1.714%	47,654	0.967%	1,731
026	Ellis	103,465,871	7,092,113	7.359%	2,190,659	2.273%	4,901,454	5.086%	9,265
027	Ellsworth	12,488,828	650,458	5.494%	239,842	2.026%	410,616	3.469%	2,885
028	Finney	97,987,335	2,791,379	2.932%	1,380,884	1.451%	1,410,495	1.482%	9,352
029	Ford	72,984,668	3,471,758	4.994%	1,177,900	1.695%	2,293,858	3.300%	8,937
030	Franklin	79,572,736	6,309,597	8.612%	2,830,649	3.864%	3,478,948	4.749%	9,118
031	Geary	56,030,624	2,073,194	3.842%	482,263	0.894%	1,590,931	2.948%	7,282
032	Gove	5,518,878	124,334	2.305%	83,378	1.546%	40,956	0.759%	1,383
033	Graham	5,030,971	229,205	4.773%	55,703	1.160%	173,502	3.613%	1,455
034	Grant	17,866,067	38,177	0.214%	107,787	0.605%	-69,610	-0.390%	2,375
035	Gray	16,812,840	1,352,530	8.748%	432,002	2.794%	920,528	5.954%	2,018
036	Greeley	2,991,059	34,455	1.165%	5,801	0.196%	28,654	0.969%	734
037	Greenwood	14,831,895	587,158	4.122%	310,252	2.178%	276,906	1.944%	4,137
038	Hamilton	4,871,272	94,683	1.982%	459,109	9.612%	-364,426	-7.629%	1,072

HOUSE TAXATION  
Attachment 5  
Date 1-15-04

## Valuation Growth Analysis for Residential Land and Improvements

July 2003

Co. #	County Name	Land & Improvement Value	Value Change	Percent	New Construction	Percent New Construction	Land & Improvement Change	Percent	Parcels
039	Harper	12,531,465	124,221	1.001%	46,522	0.375%	77,699	0.626%	3,017
040	Harvey	109,393,563	3,513,523	3.318%	1,989,902	1.879%	1,523,621	1.439%	11,122
041	Haskell	9,094,341	363,666	4.165%	81,780	0.937%	281,886	3.229%	1,287
042	Hodgeman	3,887,943	167,216	4.494%	35,661	0.958%	131,555	3.536%	932
043	Jackson	35,448,868	2,306,998	6.961%	1,082,835	3.267%	1,224,163	3.694%	4,683
044	Jefferson	71,195,325	5,359,095	8.140%	1,606,653	2.440%	3,752,442	5.700%	7,132
045	Jewell	3,951,756	17,806	0.453%	30,051	0.764%	-12,245	-0.311%	2,122
046	Johnson	3,790,807,950	254,195,095	7.188%	118,786,429	3.359%	135,408,666	3.829%	153,462
047	Kearny	9,129,160	103,053	1.142%	137,173	1.520%	-34,120	-0.378%	1,297
048	Kingman	22,434,262	801,534	3.705%	373,913	1.728%	427,621	1.977%	3,561
049	Kiowa	5,552,921	-226,121	-3.913%	64,090	1.109%	-290,211	-5.022%	1,498
050	Labette	44,502,001	1,595,965	3.720%	654,250	1.525%	941,715	2.195%	9,501
051	Lane	4,048,260	110,462	2.805%	26,934	0.684%	83,528	2.121%	1,031
052	Leavenworth	282,088,215	30,973,638	12.334%	10,088,287	4.017%	20,885,351	8.317%	20,139
053	Lincoln	6,916,419	337,229	5.126%	101,704	1.546%	235,525	3.580%	1,779
054	Linn	30,182,070	2,034,458	7.228%	1,102,830	3.918%	931,628	3.310%	5,451
055	Logan	7,083,283	335,043	4.965%	81,233	1.204%	253,810	3.761%	1,350
056	Lyon	92,533,540	4,776,412	5.443%	920,045	1.048%	3,856,367	4.394%	11,017
057	Marion	34,734,565	1,204,414	3.592%	457,114	1.363%	747,300	2.229%	5,411
058	Marshall	21,565,369	885,826	4.284%	521,881	2.524%	363,945	1.760%	4,609
059	McPherson	106,029,989	6,451,122	6.478%	2,374,982	2.385%	4,076,140	4.093%	9,910
060	Meade	8,507,498	228,294	2.757%	68,387	0.826%	159,907	1.931%	1,843
061	Miami	165,184,683	12,123,757	7.921%	7,132,325	4.660%	4,991,432	3.261%	10,652
062	Mitchell	18,020,414	306,189	1.728%	97,376	0.550%	208,813	1.179%	3,029
063	Montgomery	79,399,642	2,271,050	2.944%	483,030	0.626%	1,788,020	2.318%	15,373
064	Morris	17,924,874	574,790	3.313%	262,795	1.515%	311,995	1.798%	2,940
065	Morton	6,782,570	81,859	1.222%	37,608	0.561%	44,251	0.660%	1,351
066	Nemaha	25,532,784	683,369	2.750%	320,706	1.291%	362,663	1.459%	4,143
067	Neosho	34,638,678	1,288,949	3.865%	461,779	1.385%	827,170	2.480%	7,049
068	Ness	6,025,585	89,164	1.502%	45,081	0.759%	44,083	0.743%	1,826
069	Norton	10,523,457	130,041	1.251%	154,149	1.483%	-24,108	-0.232%	2,481
070	Osage	54,962,112	3,605,664	7.021%	1,484,902	2.891%	2,120,762	4.129%	6,410
071	Osborne	6,071,352	4,376	0.072%	48,421	0.798%	-44,045	-0.726%	2,323
072	Ottawa	17,857,144	975,118	5.776%	458,645	2.717%	516,473	3.059%	2,667
073	Pawnee	13,666,862	151,273	1.119%	87,972	0.651%	63,301	0.468%	2,869
074	Phillips	10,100,508	125,524	1.258%	103,006	1.033%	22,518	0.226%	2,815
075	Pottawatomie	59,620,402	4,603,795	8.368%	2,293,657	4.169%	2,310,138	4.199%	6,501

5-2

## Valuation Growth Analysis for Residential Land and Improvements

July 2003

Co. #	County Name	Land & Improvement Value	Value Change	Percent	New Construction	Percent New Construction	Land & Improvement Change	Percent	Parcels
076	Pratt	22,485,148	447,293	2.030%	305,044	1.384%	142,249	0.645%	4,299
077	Rawlins	5,275,928	-40,003	-0.753%	75,929	1.428%	-115,932	-2.181%	1,506
078	Reno	196,233,989	2,927,124	1.514%	2,807,216	1.452%	119,908	0.062%	23,432
079	Republic	10,926,923	335,695	3.170%	142,002	1.341%	193,693	1.829%	2,845
080	Rice	20,334,835	370,281	1.855%	120,360	0.603%	249,921	1.252%	4,374
081	Riley	196,750,854	11,058,961	5.956%	3,061,641	1.649%	7,997,320	4.307%	13,731
082	Rooks	9,394,989	122,750	1.324%	149,954	1.617%	-27,204	-0.293%	2,636
083	Rush	6,400,025	-14,447	-0.225%	22,537	0.351%	-36,984	-0.577%	1,844
084	Russell	16,542,733	586,225	3.674%	176,844	1.108%	409,381	2.566%	3,647
085	Saline	213,607,201	5,162,662	2.477%	2,642,709	1.268%	2,519,953	1.209%	18,617
086	Scott	14,690,265	229,698	1.588%	132,612	0.917%	97,086	0.671%	2,083
087	Sedgwick	1,673,166,093	135,408,679	8.806%	29,031,385	1.888%	106,377,294	6.918%	153,321
088	Seward	44,923,414	677,085	1.530%	113,942	0.258%	563,143	1.273%	5,858
089	Shawnee	663,848,876	43,286,349	6.975%	15,286,506	2.463%	27,999,843	4.512%	57,882
090	Sheridan	6,355,638	42,345	0.671%	104,915	1.662%	-62,570	-0.991%	1,214
091	Sherman	16,455,142	-146,590	-0.883%	125,481	0.756%	-272,071	-1.639%	2,699
092	Smith	7,110,761	107,530	1.535%	41,821	0.597%	65,709	0.938%	2,322
093	Stafford	7,727,366	320,468	4.327%	122,661	1.656%	197,807	2.671%	2,441
094	Stanton	4,538,723	190,304	4.376%	65,496	1.506%	124,808	2.870%	780
095	Stevens	12,632,744	456,043	3.745%	150,521	1.236%	305,522	2.509%	1,844
096	Sumner	65,922,618	1,304,770	2.019%	890,059	1.377%	414,711	0.642%	9,936
097	Thomas	22,257,207	345,519	1.577%	282,775	1.291%	62,744	0.286%	3,018
098	Trego	7,016,118	333,414	4.989%	122,464	1.833%	210,950	3.157%	1,722
099	Wabaunsee	23,266,832	1,744,288	8.104%	424,764	1.974%	1,319,524	6.131%	2,993
100	Wallace	3,178,420	70,697	2.275%	62,785	2.020%	7,912	0.255%	782
101	Washington	9,398,153	608,789	6.926%	338,927	3.856%	269,862	3.070%	2,989
102	Wichita	5,258,387	169,972	3.340%	68,587	1.348%	101,385	1.992%	1,015
103	Wilson	18,730,699	705,161	3.912%	251,330	1.394%	453,831	2.518%	4,794
104	Woodson	6,997,322	223,962	3.307%	89,657	1.324%	134,305	1.983%	2,089
105	Wyandotte	418,644,461	69,268,617	19.826%	5,112,960	1.463%	64,155,657	18.363%	49,189
State Totals		10,825,398,101	733,526,357	7.268%	261,052,155	2.587%	472,474,202	4.682%	940,680
2002				6.371%		2.522%		3.849%	
2001				8.229%		2.837%		5.392%	
2000				9.929%		3.101%		6.828%	
1999				8.274%		n/a		5.321%	
1998				7.302%		n/a		4.457%	
1997				8.420%		n/a		5.540%	

5-2

003

# SHAWNEE COUNTY REAL ESTATE TAX STATEMENT

SHAWNEE COUNTY TREASURER

Date: 11/03/2003

Statement #: 54357 Parcel ID#: [REDACTED] Tax Unit: 014 Loan #: 8711863

www.co.shawnee.ks.us

## PROPERTY DESCRIPTION

SUBDIVISION: [REDACTED] # 2

SEC: 08 TWN: 12 RNG: 15 QTR: NW

PROPERTY ADDRESS: [REDACTED]  
TOPEKA

TAXPAYER: [REDACTED]

TOPEKA KS 66614-5606

## TAX SUMMARY

GENERAL TAX	2,653.70
SPECIAL TAX	.00
TOTAL TAX	2,653.70
FIRST HALF TAX	1,326.85
SECOND HALF TAX	1,326.85

OUR RECORDS SHOW THAT YOUR TAX IS PAID THROUGH A LENDING INSTITUTION. THIS COPY IS PROVIDED TO YOU FOR YOUR RECORDS.

LOAN COMPANY: 040

PROPERTY CLASS	ASSD RATE	PRIOR YEAR	ASSESSED VALUE CURRENT YEAR	VALUE CHANGE	% CHANGE	CURRENT TAX
RESIDENTIAL *	11.5%	18182	18550	368	2.0%	2,653.70
<b>TOTAL</b>		18182	18550	368	2.0%	2,653.70

\* TAX MAY BE REDUCED BY UP TO \$46.00 DUE TO HB2399. SEE BACK OF FORM FOR EXPLANATION.

MILL LEVIES	PRIOR YEAR	CURRENT YEAR	% CHANGE
METRO TOPEKA AIRPORT AUT	1.226	1.087	-11.3%
SHAWNEE COUNTY	40.734	43.043	5.7%
CITY OF TOPEKA	33.129	33.224	.3%
TOP & SN CO PUBLIC LIB.	9.821	10.519	7.1%
WASHBURN UNIVERSITY	3.314	3.308	-.2%
USD #437 AUBURN/WASHBUR	35.630	30.488	-14.4%
STATE USD-SCHOOL GENERAL	20.000	20.000	.0%
STATE OF KANSAS	1.500	1.500	.0%
METRO TRANSIT AUTHORITY	2.337	2.361	1.0%
<b>TOTAL MILL LEVY</b>	147.691	145.530	-1.5%

TAX	PRIOR YEAR	CURRENT YEAR	\$ CHANGE	% CHANGE
METRO TOPEKA AIRPORT AUT	22.29	20.15	-2.14	-9.6%
SHAWNEE COUNTY	740.67	798.49	57.82	7.8%
CITY OF TOPEKA	602.39	616.34	13.95	2.3%
TOP & SN CO PUBLIC LIB.	178.58	195.14	16.56	9.3%
WASHBURN UNIVERSITY	60.26	61.37	1.11	1.8%
USD #437 AUBURN/WASHBUR	647.86	565.58	-82.28	-12.7%
STATE USD-SCHOOL GENERAL	317.64	325.00	7.36	2.3%
STATE OF KANSAS	27.27	27.83	.56	2.1%
METRO TRANSIT AUTHORITY	42.49	43.80	1.31	3.1%
<b>TOTAL TAX</b>	2639.45	2653.70	14.25	.5%

REVENUE FROM PROPERTY TAX LEVIES	PRIOR YEAR	CURRENT YEAR	\$ CHANGE	% CHANGE
METRO TOPEKA AIRPORT AUT	1,502,703	1,408,686	-94,017	-6.3%
SHAWNEE COUNTY	49,927,490	55,781,110	5,853,620	11.7%
CITY OF TOPEKA	28,293,780	29,585,147	1,291,367	4.6%
TOP & SN CO PUBLIC LIB.	11,814,354	13,383,636	1,569,282	13.3%
WASHBURN UNIVERSITY	2,830,317	2,945,692	115,375	4.1%
USD #437 AUBURN/WASHBUR	11,266,360	10,287,398	-978,962	-8.7%
STATE USD-SCHOOL GENERAL	5,877,038	6,286,353	409,315	7.0%
STATE OF KANSAS	1,838,544	1,943,910	105,366	5.7%
METRO TRANSIT AUTHORITY	1,995,912	1,995,912	.0	.0%
<b>TOTAL REVENUE</b>	115,346,498	123,617,844	8,271,346	7.2%

## SPECIAL ASSESSMENTS/NRA

SPECIAL ASSESSMENTS:

## HOUSE TAXATION

Attachment 6

Date 1-15-04

IF TAXES ARE NOT PAID BY THE DUE DATE, INTEREST PER ANNUM IS CHARGED. RETURN ONE PAYMENT COUPON WITH YOUR REMITTANCE IN THE ENCLOSED ENVELOPE.

DETACH AND REMIT WITH PAYMENT

DETACH AND REMIT WITH PAYMENT

## FIRST HALF OR FULL YEAR PAYMENT COUPON

## SECOND HALF PAYMENT COUPON

First Half Due: DECEMBER 20, 2003

Second Half Due: MAY 10, 2004

ID#: [REDACTED]  
STATEMENT #: 54357 REAL PROPERTY

ID#: [REDACTED]  
STATEMENT #: 54357 REAL PROPERTY

YOUR LOAN COMPANY WILL SUBMIT PAYMENT

YOUR LOAN COMPANY WILL SUBMIT PAYMENT

1ST HALF PAYMENT \$ 1,326.85

2ND HALF PAYMENT \$ 1,326.85

FULL PAYMENT \$ 2,653.70

CANCELLED CHECK WILL SERVE AS RECEIPT

CANCELLED CHECK WILL SERVE AS RECEIPT