

MINUTES OF THE HOUSE TAXATION COMMITTEE

The meeting was called to order by Chairman John Edmonds at 9:00 a.m. on January 20, 2004 in Room 519-S of the Capitol.

All members were present except:

- Representative Bruce Larkin- excused
- Representative Jeff Jack- excused
- Representative Paul Davis- excused
- Representative Scott Schwab- excused
- Representative Steve Brunk- excused
- Representative Ted Powers- excused
- Representative Tom Sawyer- excused
- Representative Tom Thull- excused
- Representative Vaughn Flora- 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:

- Mark Beck, Director of Property Valuation

Others attending:

- See Attached List

Chairman Edmonds recognized Mark Beck, Director of Property Valuation who was present to give the committee a briefing on property tax as well as appraisal related issues.

Mr. Beck explained that some of the subjects he wished to cover in his briefing were:

- Constitution of the State of Kansas
- Tax base and how it is built and its' consistency
- Value per capita
- Process whereby we go from the tax base to the actual tax dollar
- Measurement process
- Exemptions
- Appeals process
- Appraisal issues
- Personal property

Covering the Constitution of the State of Kansas, Article 11, Finance and Taxation, Mr. Beck explained that these were the walls that were built to keep us in line. The Constitution states that the legislature shall provide for a uniform and equal basis of valuation and rate of taxation of all property subject to taxation.

(Attachment 1)

Presented for the committee to review was a chart showing the assessed value of major classes of property starting in 1989 and proceeding through 2002 as well as a chart showing tax dollars of major classes of property and a chart showing appraised value. (Attachment 2)

Also presented for committee review was a chart showing the relationship between value and tax dollars for residential property only. This showed the annual percentage change from 1989 through 2002.

(Attachment 3)

Information was presented showing the county tax base for 2002 real and personal property value and tax summary statewide and how the tax dollars are distributed. These figures were shown for six different

CONTINUATION SHEET

MINUTES OF THE HOUSE TAXATION COMMITTEE at 9:00 a.m. on January 20, 2004 in Room 519-S of the Capitol.

counties as examples of differences in the tax base. (Attachment 4)

Next Mr. Beck distributed a chart showing the 2002 value and tax per capita. The assessed value, property tax levied and countywide average mill levy was show alphabetically by county. (Attachment 5)

Additional information was distributed showing 2002 value and tax per capita according to mill levy. (Attachment 6)

Mr. Beck submitted material for the perusal of the committee members regarding the county tax base which included property tax revenue, and county mill levy calculation for both residential property and commercial property. (Attachment 7)

Mr. Beck also explained the way the budget process is supposed to work. They determine what they need in total dollars to spend per year for items such as health insurance, raises, equipment costs, maintenance etcetera and from that dollar amount they subtract any other sources of revenue other than property taxes which exist and the residual number is the floater which is what is need from property tax.

Also in his briefing, Mr. Beck explained the meaning of mill levy. A mill levy is a number that takes us from the total amount of property taxes needed down to individual property. If you take the property tax revenue needed and divide it by the assessed value and it will give you a mill levy.

Mr. Beck's briefing before the committee will continue on January 21st.

With no further business before the committee, Chairman Edmonds adjourned the meeting at 10:35 a.m.

Kansas Constitutional Article

Article Number: 11
Tax Type: All
Brief Description: Finance and Taxation
Keywords:
Body:

CONSTITUTION OF THE STATE OF KANSAS

Article 11. -- FINANCE AND TAXATION

§ 1: System of taxation; classification; exemption. (a) The provisions of this subsection shall govern the assessment and taxation of property on and after January 1, 1993, and each year thereafter. Except as otherwise hereinafter specifically provided, the legislature shall provide for a uniform and equal basis of valuation and rate of taxation of all property subject to taxation. The legislature may provide for the classification and the taxation uniformly as to class of recreational vehicles, as defined by the legislature, or may exempt such class from property taxation and impose taxes upon another basis in lieu thereof. The provisions of this subsection shall not be applicable to the taxation of motor vehicles, except as otherwise hereinafter specifically provided, mineral products, money, mortgages, notes and other evidence of debt and grain. Property shall be classified into the following classes for the purpose of assessment and assessed at the percentage of value prescribed therefor:

Class 1 shall consist of real property. Real property shall be further classified into seven subclasses. Such property shall be defined by law for the purpose of subclassification and assessed uniformly as to subclass at the following percentages of value:

- (1) Real property used for residential purposes including multi-family residential real property and real property necessary to accommodate a residential community of mobile or manufactured homes including the real property upon which such homes are located : 11 1/2%
- (2) Land devoted to agricultural use which shall be valued upon the basis of its agricultural income or agricultural productivity pursuant to section 12 of article 11 of the constitution : 30%
- (3) Vacant lots : 12%
- (4) Real property which is owned and operated by a not-for-profit organization not subject to federal income taxation pursuant to section 501 of the federal internal revenue code, and which is included in this subclass by law : 12%
- (5) Public utility real property, except railroad real property which shall be assessed at the average rate that all other commercial and industrial property is assessed : 33%
- (6) Real property used for commercial and industrial purposes and buildings and other improvements located upon land devoted to agricultural use : 25%
- (7) All other urban and rural real property not otherwise specifically subclassified : 30%

HOUSE TAXATION

Attachment 1

Date 1-20-04

Class 2 shall consist of tangible personal property. Such tangible personal property shall be further classified into six subclasses, shall be defined by law for the purpose of subclassification and assessed uniformly as to subclass at the following percentages of value:

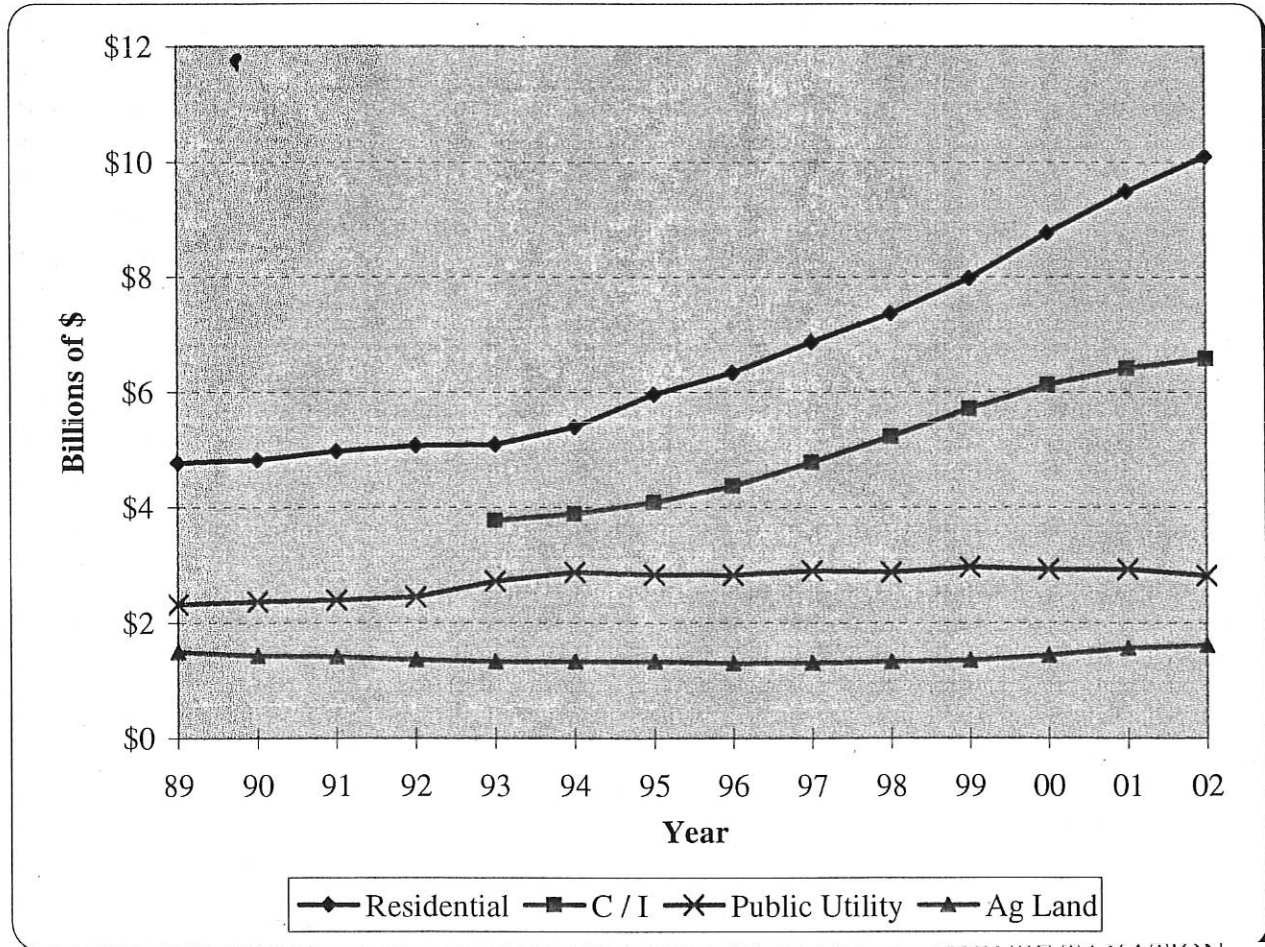
- (1) Mobile homes used for residential purposes : 11 1/2%
- (2) Mineral leasehold interests except oil leasehold interests the average daily production from which is five barrels or less, and natural gas leasehold interests the average daily production from which is 100 mcf or less, which shall be assessed at 25% : 30%
- (3) Public utility tangible personal property including inventories thereof, except railroad personal property including inventories thereof, which shall be assessed at the average rate all other commercial and industrial property is assessed : 33%
- (4) All categories of motor vehicles not defined and specifically valued and taxed pursuant to law enacted prior to January 1, 1985 : 30%
- (5) Commercial and industrial machinery and equipment which, if its economic life is seven years or more, shall be valued at its retail cost when new less seven-year straight-line depreciation, or which, if its economic life is less than seven years, shall be valued at its retail cost when new less straight-line depreciation over its economic life, except that, the value so obtained for such property, notwithstanding its economic life and as long as such property is being used, shall not be less than 20% of the retail cost when new of such property : 25%
- (6) All other tangible personal property not otherwise specifically classified : 30%

(b) All property used exclusively for state, county, municipal, literary, educational, scientific, religious, benevolent and charitable purposes, farm machinery and equipment, merchants' and manufacturers' inventories, other than public utility inventories included in subclass (3) of class 2, livestock, and all household goods and personal effects not used for the production of income, shall be exempted from property taxation.

Assessed Value

Major Classes of Property

| Year | Residential (billions) | % of Total | C / I Including Mach/Equip (billions) | % of Total | Public Utilities (billions) | % of Total | Ag Land (billions) | % 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 | \$8.766 | 41.91 | \$6.128 | 29.30 | \$2.919 | 13.95 | \$1.433 | 6.85 |
| 01 | \$9.487 | 42.16 | \$6.402 | 28.45 | \$2.917 | 12.96 | \$1.553 | 6.90 |
| 02 | \$10.092 | 43.72 | \$6.574 | 28.49 | \$2.817 | 12.20 | \$1.607 | 6.96 |



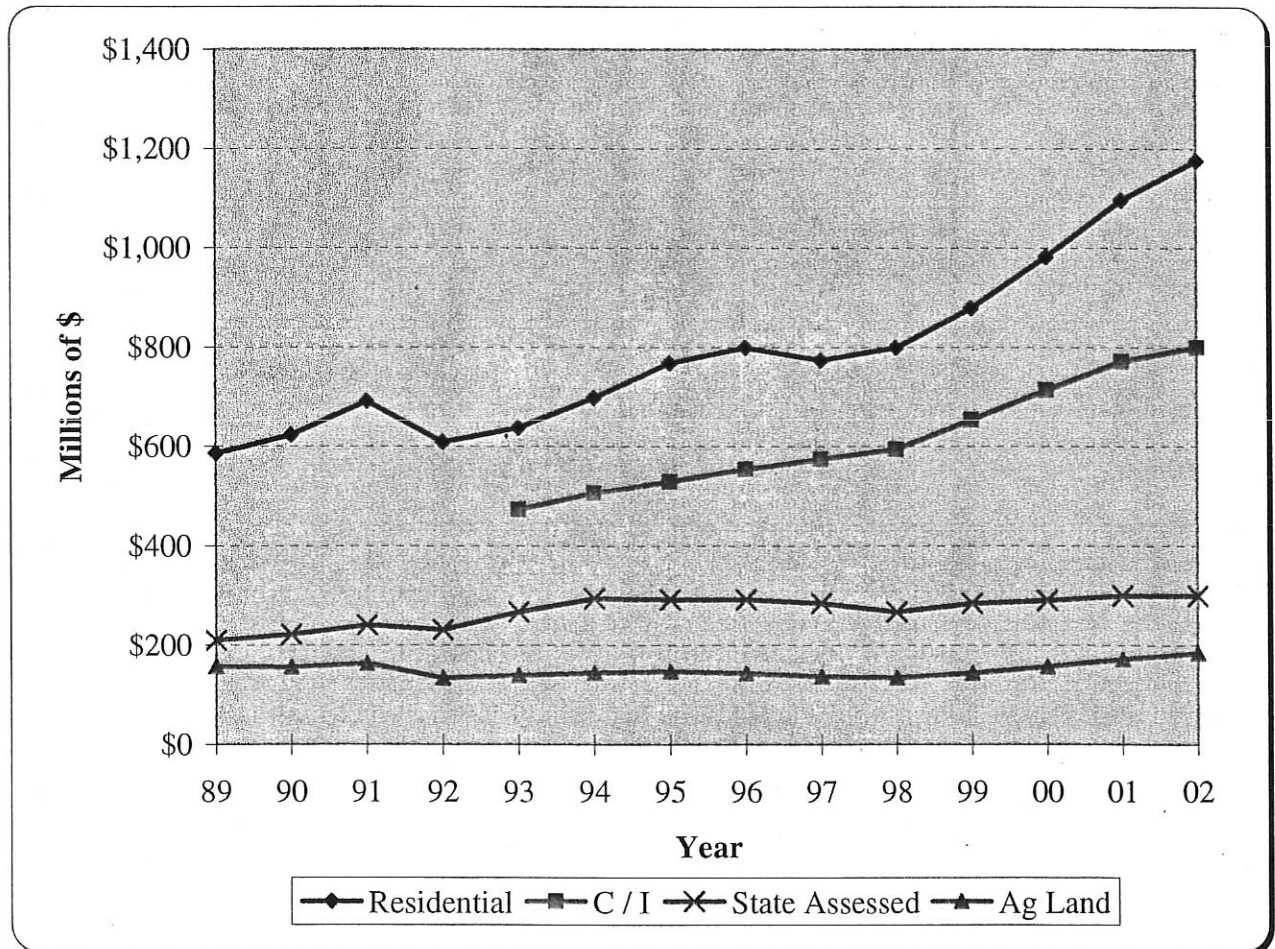
Source: PVD Statistical Report of Property Assessment and Taxation.

HOUSE TAXATION
Attachment 2
Date 1-20-04

Tax Dollars

Major Classes of Property

| Year | Residential (millions) | % of Total | C / I Including Mach/Equip (millions) | % of Total | Public Utilities (millions) | % of Total | Ag Land (millions) | % of Total |
|------|---------------------------|---------------|--|---------------|-----------------------------------|---------------|-----------------------|---------------|
| 89 | \$586.547 | 37.35 | | | \$209.886 | 13.36 | \$156.212 | 9.95 |
| 90 | \$623.642 | 37.69 | | | \$221.554 | 13.39 | \$155.670 | 9.41 |
| 91 | \$690.982 | 37.70 | | | \$240.974 | 13.14 | \$162.879 | 8.89 |
| 92 | \$608.794 | 37.86 | | | \$231.874 | 14.42 | \$133.380 | 8.30 |
| 93 | \$637.134 | 37.55 | \$473.289 | 27.89 | \$267.463 | 15.76 | \$138.968 | 8.21 |
| 94 | \$696.911 | 38.07 | \$506.601 | 27.66 | \$293.661 | 16.04 | \$144.208 | 7.89 |
| 95 | \$767.068 | 39.84 | \$529.177 | 27.48 | \$292.512 | 15.19 | \$146.754 | 7.64 |
| 96 | \$798.899 | 40.48 | \$554.649 | 28.10 | \$291.697 | 14.78 | \$143.515 | 7.28 |
| 97 | \$772.782 | 39.27 | \$574.975 | 29.22 | \$284.438 | 14.46 | \$136.239 | 6.93 |
| 98 | \$798.961 | 40.59 | \$594.922 | 30.23 | \$267.176 | 13.57 | \$134.835 | 6.86 |
| 99 | \$878.324 | 41.63 | \$653.373 | 30.97 | \$284.341 | 13.48 | \$144.150 | 6.83 |
| 00 | \$982.067 | 42.53 | \$713.499 | 30.90 | \$289.787 | 12.55 | \$156.938 | 6.80 |
| 01 | \$1,095.606 | 42.04 | \$770.894 | 30.26 | \$299.918 | 10.81 | \$171.704 | 5.78 |
| 02 | \$1,175.185 | 44.23 | \$799.238 | 30.08 | \$299.439 | 11.27 | \$184.307 | 6.94 |

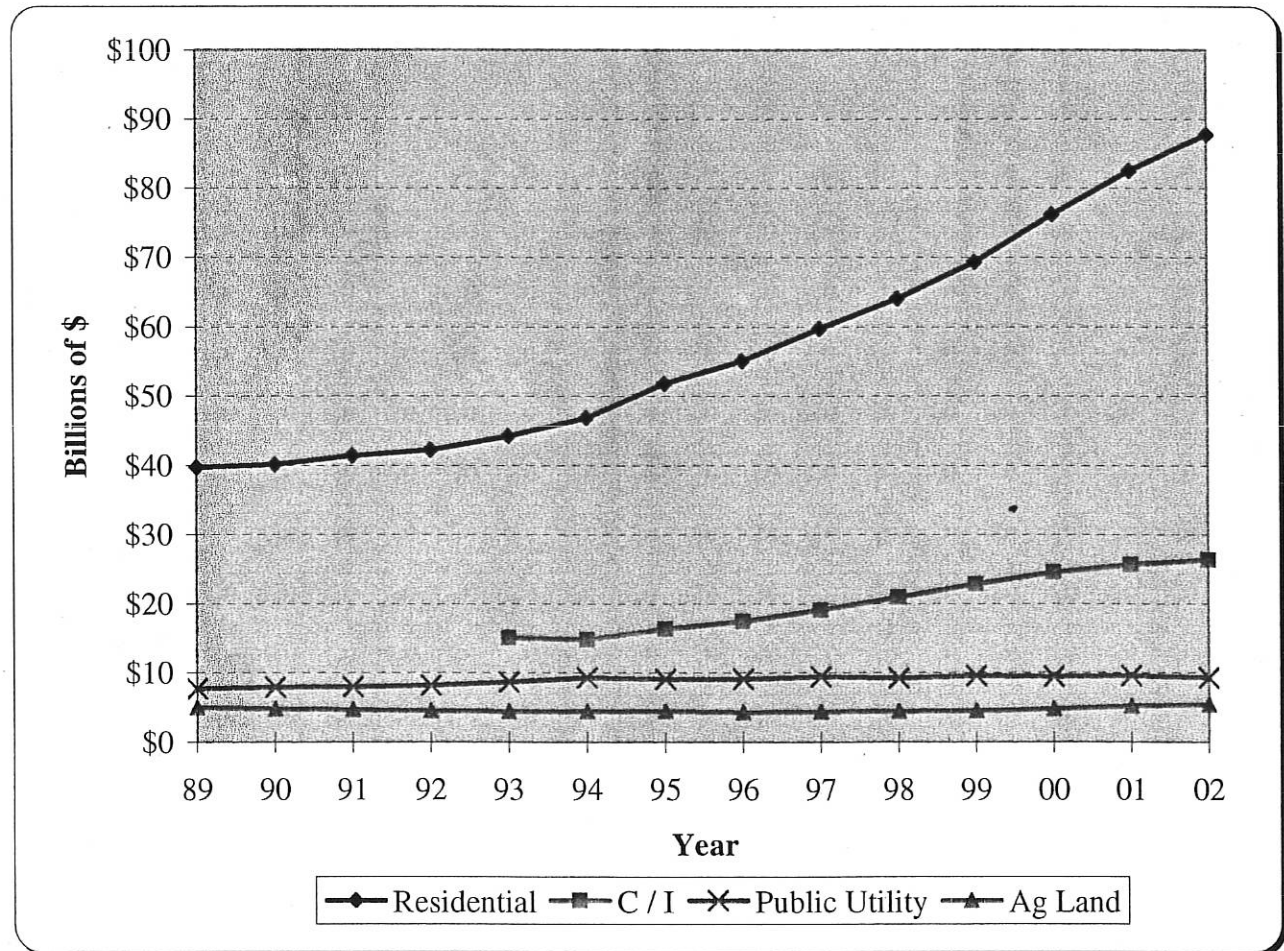


Source: PVD Statistical Report of Property Assessment and Taxation.

Appraised Value

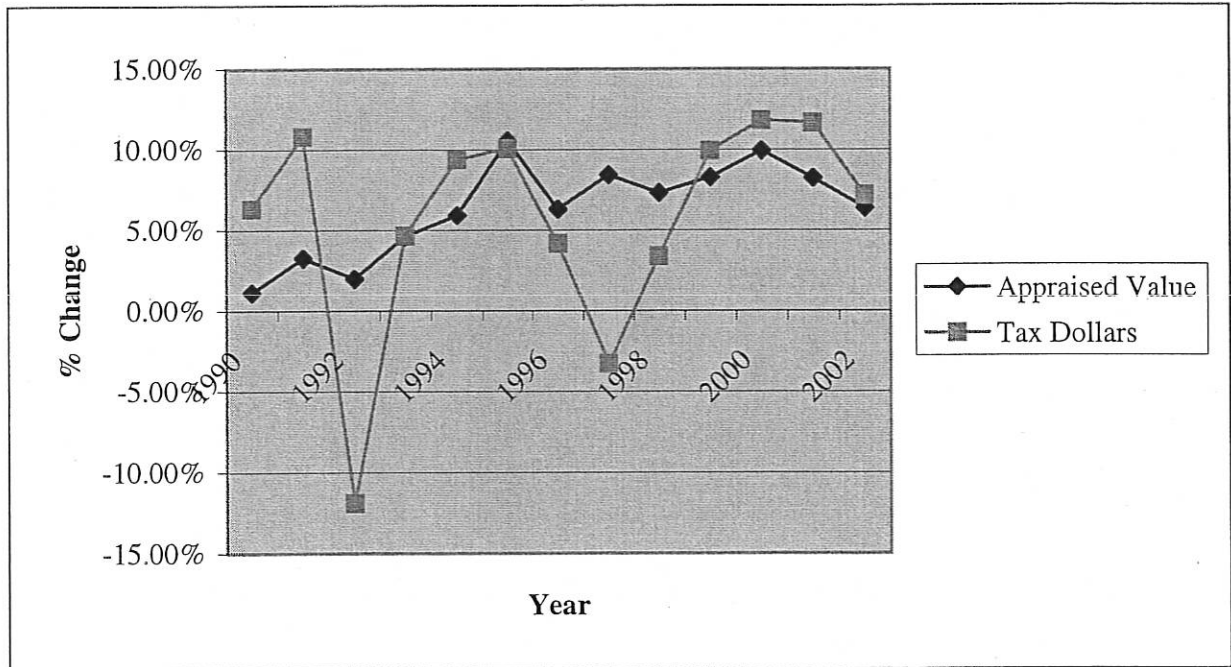
Major Classes of Property

| Year | Residential (billions) | % of Total | C / I Including Mach/Equip (billions) | % of Total | Public Utilities (billions) | % of Total | Ag Land (billions) | % of Total |
|------|---------------------------|------------|---|---------------|-----------------------------------|---------------|-----------------------|---------------|
| 89 | \$39.718 | 54.38 | | | \$7.719 | 10.57 | \$4.966 | 6.80 |
| 90 | \$40.167 | 54.40 | | | \$7.883 | 10.68 | \$4.740 | 6.42 |
| 91 | \$41.470 | 54.66 | | | \$7.955 | 10.48 | \$4.677 | 6.10 |
| 92 | \$42.288 | 55.43 | | | \$8.152 | 10.68 | \$4.531 | 5.94 |
| 93 | \$44.235 | 55.39 | \$15.098 | 18.90 | \$8.641 | 10.82 | \$4.427 | 5.54 |
| 94 | \$46.849 | 56.32 | \$14.776 | 17.76 | \$9.272 | 11.14 | \$4.426 | 5.32 |
| 95 | \$51.792 | 57.96 | \$16.358 | 18.31 | \$9.083 | 10.16 | \$4.426 | 4.95 |
| 96 | \$55.051 | 59.00 | \$17.478 | 18.73 | \$9.081 | 9.73 | \$4.312 | 4.62 |
| 97 | \$59.684 | 58.86 | \$19.119 | 18.85 | \$9.386 | 9.26 | \$4.341 | 4.28 |
| 98 | \$64.043 | 59.97 | \$20.908 | 19.58 | \$9.236 | 8.65 | \$4.429 | 4.15 |
| 99 | \$69.342 | 61.40 | \$22.853 | 20.23 | \$9.545 | 8.45 | \$4.505 | 3.99 |
| 00 | \$76.227 | 62.54 | \$24.511 | 20.11 | \$9.436 | 7.74 | \$4.775 | 3.92 |
| 01 | \$82.500 | 62.79 | \$25.607 | 19.49 | \$9.513 | 7.24 | \$5.178 | 3.94 |
| 02 | \$87.755 | 64.12 | \$26.297 | 19.22 | \$9.285 | 6.78 | \$5.356 | 3.91 |



Source: PVD Statistical Report of Property Assessment and Taxation

| Appraised Value | | | Tax Dollars | | |
|-------------------|---------------------------|--------------------|-------------|---------------------------|--------------------|
| Year | Residential (billions) | Annual % Change | Year | Residential (millions) | Annual % Change |
| 1989 | \$39.718 | | 1989 | \$586.547 | |
| 1990 | \$40.167 | 1.13% | 1990 | \$623.642 | 6.32% |
| 1991 | \$41.470 | 3.24% | 1991 | \$690.982 | 10.80% |
| 1992 | \$42.288 | 1.97% | 1992 | \$608.794 | -11.89% |
| 1993 | \$44.235 | 4.60% | 1993 | \$637.134 | 4.66% |
| 1994 | \$46.849 | 5.91% | 1994 | \$696.911 | 9.38% |
| 1995 | \$51.792 | 10.55% | 1995 | \$767.068 | 10.07% |
| 1996 | \$55.051 | 6.29% | 1996 | \$798.899 | 4.15% |
| 1997 | \$59.684 | 8.42% | 1997 | \$772.782 | -3.27% |
| 1998 | \$64.043 | 7.30% | 1998 | \$798.961 | 3.39% |
| 1999 | \$69.342 | 8.27% | 1999 | \$878.324 | 9.93% |
| 2000 | \$76.227 | 9.93% | 2000 | \$982.067 | 11.81% |
| 2001 | \$82.500 | 8.23% | 2001 | \$1,096.606 | 11.66% |
| 2002 | \$87.755 | 6.37% | 2002 | \$1,175.185 | 7.17% |
| Historic % Change | | 120.95% | | | 100.36% |



HOUSE TAXATION

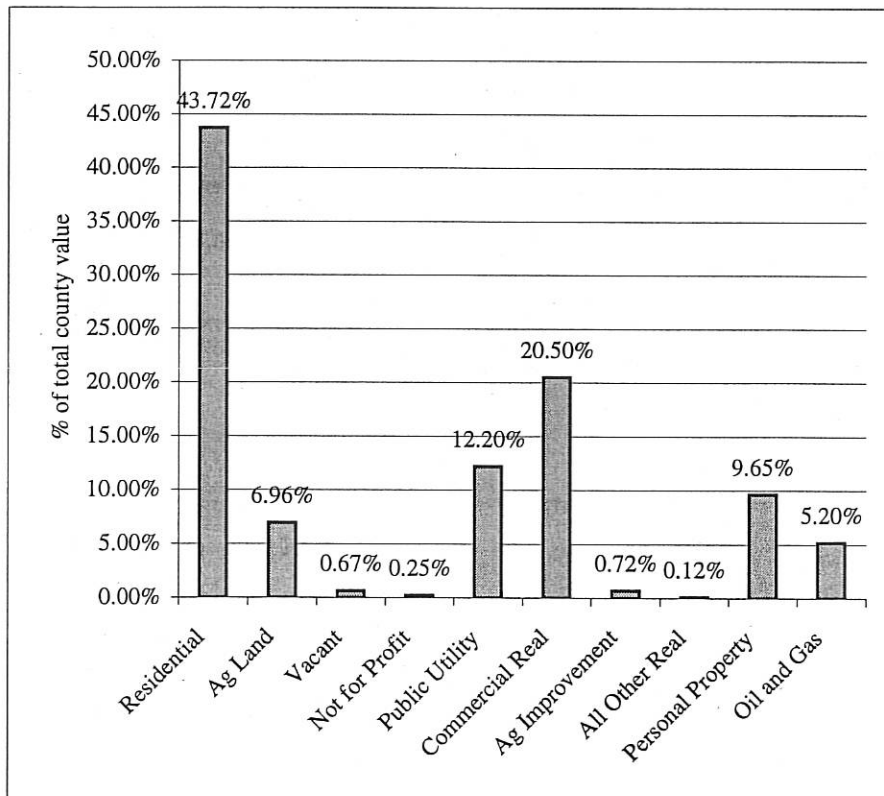
Attachment 3

Date 1-20-04

2002 Real and Personal Property Value and Tax Summary Statewide

| | | | |
|-----------------------------|------------------|------------------------|-----------|
| Total Taxable Value | \$23,081,024,473 | Tax Per Capita | \$988 |
| Value Per Capita | \$8,585.36 | Mill Levy | 0.1151 |
| Total Ad Valorem Tax | \$2,657,060,737 | 2000 Population | 2,688,418 |

| Property Type/Class | 2002 Value | % of State |
|---------------------|-----------------------|----------------|
| Residential | 10,091,871,744 | 43.72% |
| Ag Land | 1,606,937,040 | 6.96% |
| Vacant | 153,965,974 | 0.67% |
| Not for Profit | 57,679,609 | 0.25% |
| Public Utility | 2,816,578,441 | 12.20% |
| Commercial Real | 4,730,876,223 | 20.50% |
| Ag Improvement | 166,877,496 | 0.72% |
| All Other Real | 27,644,605 | 0.12% |
| Personal Property | 2,227,952,216 | 9.65% |
| Oil and Gas | 1,200,641,125 | 5.20% |
| Total | 23,081,024,473 | 100.00% |



HOUSE TAXATION

Attachment 4

Date 1-20-04

Statewide

How the tax dollars are distributed.

| Taxing Districts | General | Penalty | Total | % of Total |
|-------------------------|------------------|--------------|------------------|------------|
| 01 State | 34,551,572.86 | 69,805.80 | 34,621,378.66 | 1.30% |
| 02 County | 757,137,385.74 | 1,536,493.85 | 758,673,879.59 | 28.55% |
| 03 City | 447,323,037.65 | 1,094,478.84 | 448,417,516.49 | 16.88% |
| 04 Township | 39,027,073.12 | 74,360.39 | 39,101,433.51 | 1.47% |
| 05 School | 1,251,407,949.42 | 2,713,886.78 | 1,254,121,836.20 | 47.20% |
| 06 Cemetery | 3,375,052.46 | 5,206.38 | 3,380,258.84 | 0.13% |
| 07 Drainage | 3,417,435.26 | 18,226.27 | 3,435,661.53 | 0.13% |
| 08 Fire | 32,594,304.36 | 68,158.36 | 32,662,462.72 | 1.23% |
| 09 Hospital | 11,896,227.37 | 9,662.95 | 11,905,890.32 | 0.45% |
| 10 Improvement | 1,194,018.25 | 4,911.63 | 1,198,929.88 | 0.05% |
| 11 Library | 37,150,762.71 | 76,777.43 | 37,227,540.14 | 1.40% |
| 12 Lighting | 9,603.68 | 37.30 | 9,640.98 | 0.00% |
| 13 Parks & Recreation | 9,791,832.91 | 15,930.41 | 9,807,763.32 | 0.37% |
| 14 Sewer | 198,733.43 | 166.26 | 198,899.69 | 0.01% |
| 15 Watershed | 2,943,984.72 | 5,156.80 | 2,949,141.52 | 0.11% |
| 16 Airport Authority | 2,471,754.32 | 5,815.59 | 2,477,569.91 | 0.09% |
| 17 Ambulance | 354,232.71 | 890.17 | 355,122.88 | 0.01% |
| 18 Community Building | 8,079.44 | 6.63 | 8,086.07 | 0.00% |
| 20 Industrial | 134,376.98 | 23.22 | 134,400.20 | 0.01% |
| 22 Rural Highway System | 2,509,147.82 | 3,220.56 | 2,512,368.38 | 0.09% |
| 23 Tax Increment | 8,835,899.21 | 0.00 | 8,835,899.21 | 0.33% |
| 24 Water | 35,731.52 | 18.13 | 35,749.65 | 0.00% |
| 25 Misc. | 4,992,794.62 | 424.49 | 4,993,219.11 | 0.19% |
| 26 Total | 2,651,360,990.56 | 5,703,658.24 | 2,657,064,648.80 | |

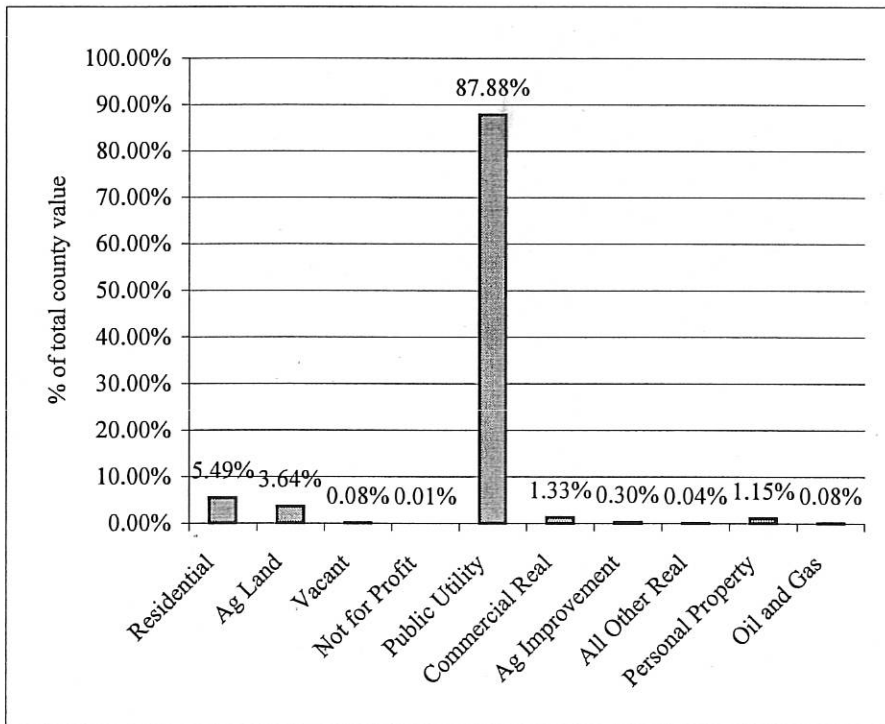
2002 Real and Personal Property Value and Tax Summary

County Name **Coffey**

County Number **16**

| | | | |
|-----------------------------|---------------|------------------------|---------|
| Total Taxable Value | \$427,462,177 | Tax Per Capita | \$3,310 |
| Value Per Capita | \$48,219 | Mill Levy | 0.0686 |
| Total Ad Valorem Tax | \$29,340,116 | 2000 Population | 8,865 |

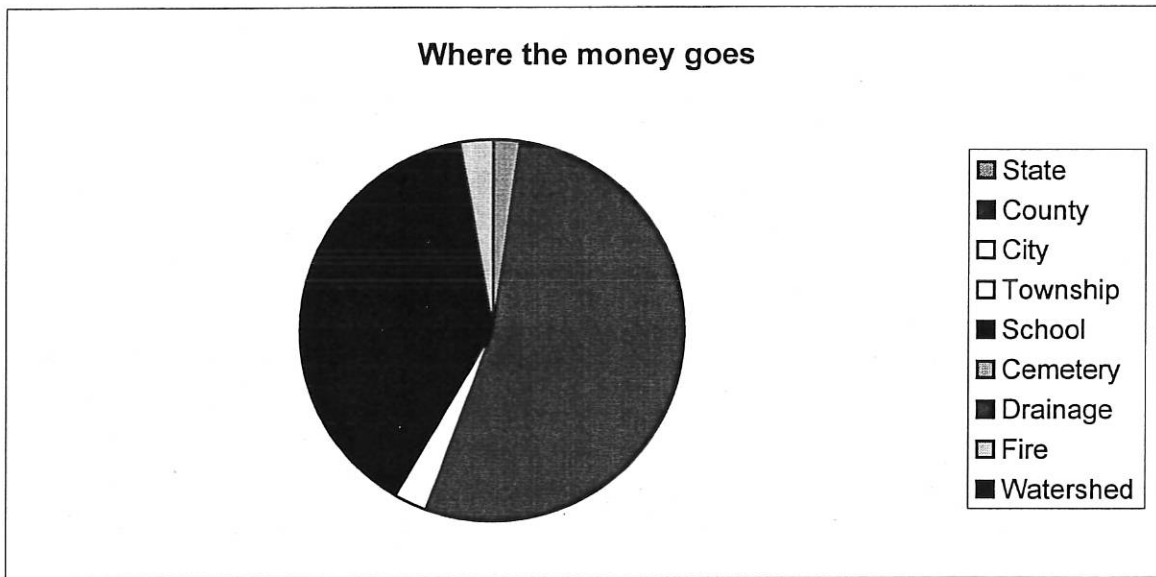
| Property Type/Class | 2002 Value | % of County |
|---------------------|--------------------|----------------|
| Residential | 23,487,163 | 5.49% |
| Ag Land | 15,567,413 | 3.64% |
| Vacant | 324,229 | 0.08% |
| Not for Profit | 26,700 | 0.01% |
| Public Utility | 375,640,611 | 87.88% |
| Commercial Real | 5,698,961 | 1.33% |
| Ag Improvement | 1,285,087 | 0.30% |
| All Other Real | 165,822 | 0.04% |
| Personal Property | 4,929,370 | 1.15% |
| Oil and Gas | 336,821 | 0.08% |
| Total | 427,462,177 | 100.00% |



County Name
Coffey

How the tax dollars are distributed.

| Taxing Districts | General | Penalty | Total | % of Total |
|------------------|---------------|-----------|---------------|------------|
| 01 State | 640,929.62 | 266.57 | 641,196.19 | 2.19% |
| 02 County | 15,620,284.77 | 6,494.24 | 15,626,779.01 | 53.26% |
| 03 City | 879,249.93 | 3,234.50 | 882,484.43 | 3.01% |
| 04 Township | 39,818.37 | 65.50 | 39,883.87 | 0.14% |
| 05 School | 11,333,661.87 | 6,285.78 | 11,339,947.65 | 38.65% |
| 06 Cemetery | 23,239.30 | 65.42 | 23,304.72 | 0.08% |
| 07 Drainage | 974.91 | 0.01 | 974.92 | 0.00% |
| 08 Fire | 753,593.36 | 329.18 | 753,922.54 | 2.57% |
| 15 Watershed | 31,642.16 | 40.04 | 31,682.20 | 0.11% |
| 26 Total | 29,323,394.29 | 16,781.24 | 29,340,175.53 | 100.00% |

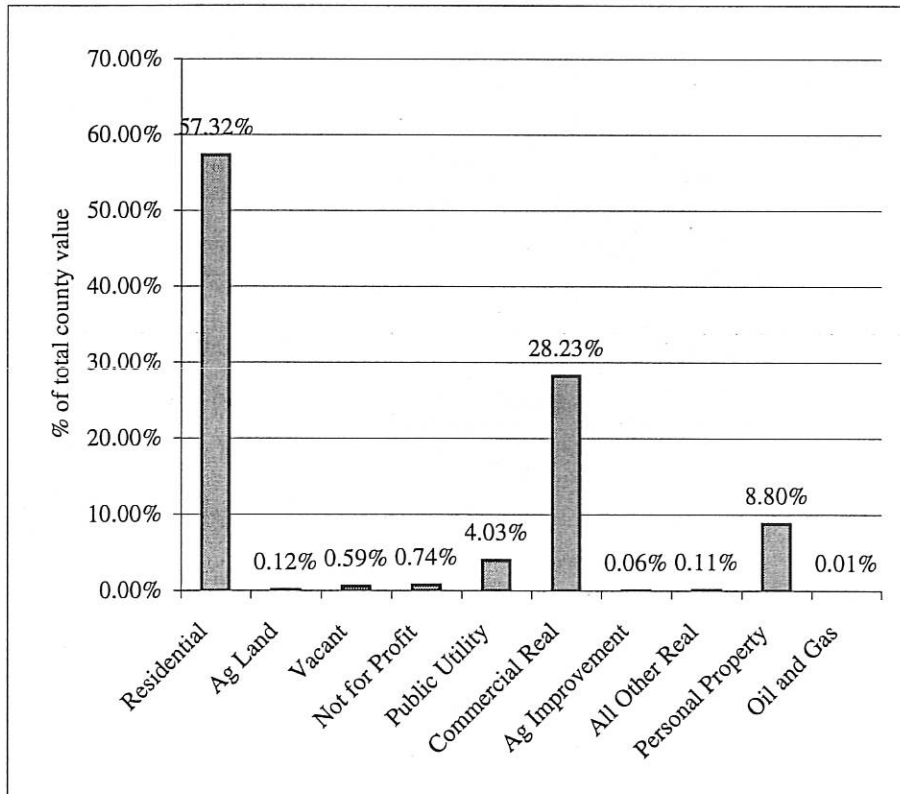


2002 Real and Personal Property Value and Tax Summary

County Name **Johnson**
County Number **46**

| | | | |
|-----------------------------|-----------------|------------------------|---------|
| Total Taxable Value | \$6,169,844,607 | Tax Per Capita | \$1,418 |
| Value Per Capita | \$13,678 | Mill Levy | 0.1037 |
| Total Ad Valorem Tax | \$639,819,139 | 2000 Population | 451,086 |

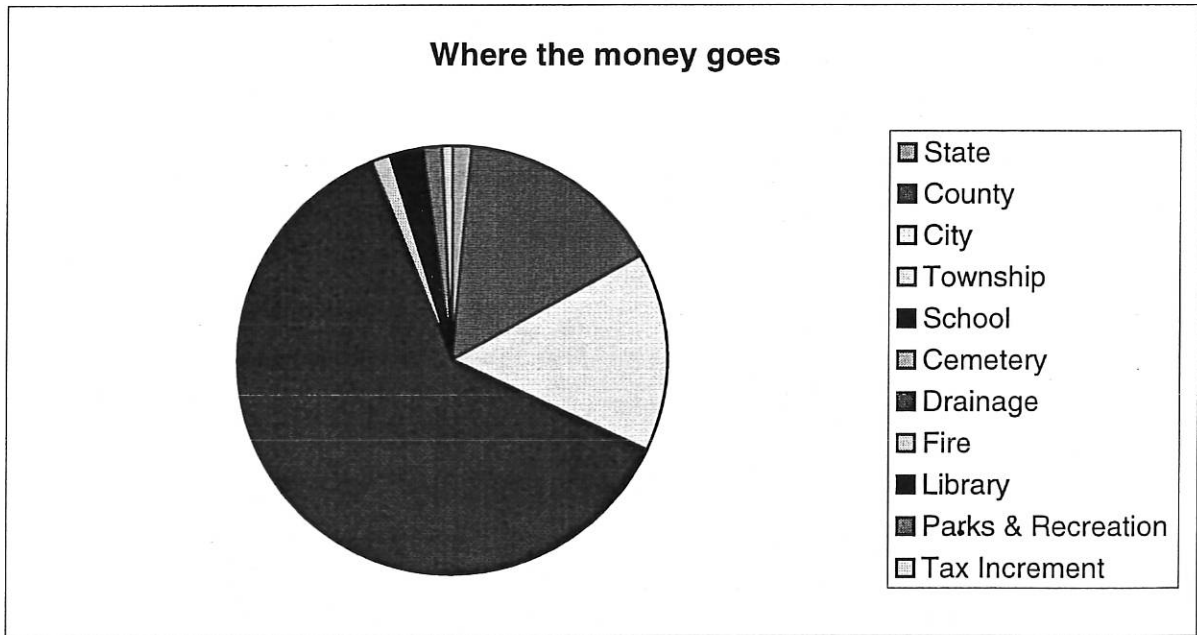
| Property Type/Class | 2002 Value | % of County |
|---------------------|----------------------|----------------|
| Residential | 3,536,612,855 | 57.32% |
| Ag Land | 7,562,070 | 0.12% |
| Vacant | 36,464,549 | 0.59% |
| Not for Profit | 45,628,385 | 0.74% |
| Public Utility | 248,460,112 | 4.03% |
| Commercial Real | 1,741,735,025 | 28.23% |
| Ag Improvement | 3,462,372 | 0.06% |
| All Other Real | 6,589,893 | 0.11% |
| Personal Property | 542,973,810 | 8.80% |
| Oil and Gas | 355,536 | 0.01% |
| Total | 6,169,844,607 | 100.00% |



County Name
Johnson

How the tax dollars are distributed.

| Taxing Districts | General | Penalty | Total | % of Total |
|-------------------------|----------------|----------------|----------------|-------------------|
| 01 State | 9,239,859.96 | 14,906.95 | 9,254,766.91 | 1.45% |
| 02 County | 99,090,813.13 | 161,203.03 | 99,252,016.16 | 15.51% |
| 03 City | 95,610,095.07 | 154,653.68 | 95,764,748.75 | 14.97% |
| 04 Township | 48,281.53 | 103.18 | 48,384.71 | 0.01% |
| 05 School | 395,374,418.07 | 662,554.10 | 396,036,972.17 | 61.90% |
| 06 Cemetery | 32,506.46 | 50.81 | 32,557.27 | 0.01% |
| 07 Drainage | 239,352.16 | 575.15 | 239,927.31 | 0.04% |
| 08 Fire | 8,731,865.35 | 9,027.35 | 8,740,892.70 | 1.37% |
| 11 Library | 15,365,668.76 | 24,809.51 | 15,390,478.27 | 2.41% |
| 13 Parks & Recreation | 9,786,282.08 | 15,920.59 | 9,802,202.67 | 1.53% |
| 23 Tax Increment | 5,255,755.68 | 0.00 | 5,255,755.68 | 0.82% |
| 26 Total | 638,774,898.25 | 1,043,804.35 | 639,818,702.60 | 100.00% |



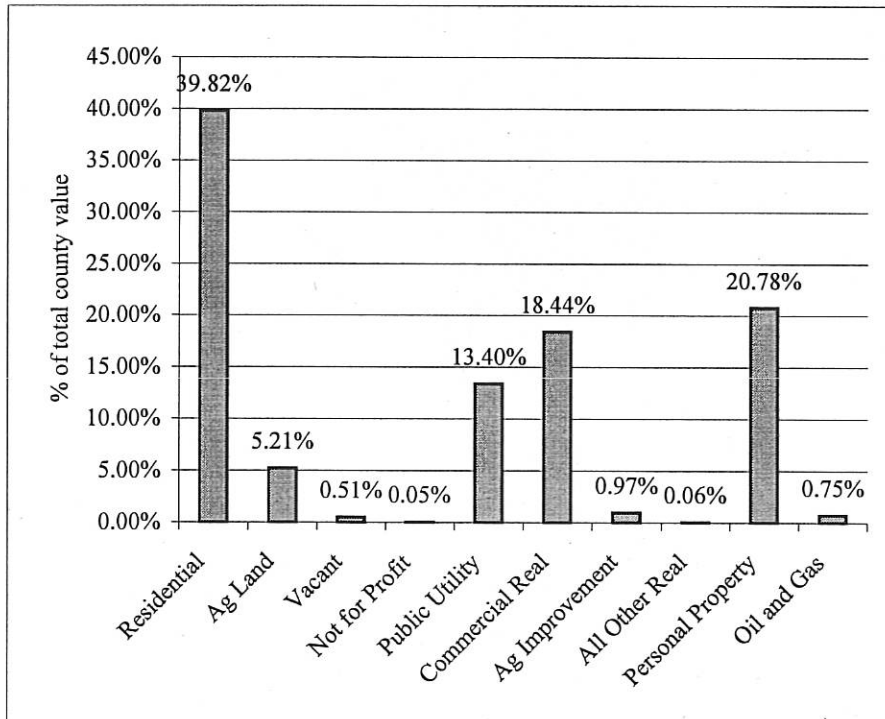
2002 Real and Personal Property Value and Tax Summary

County Name **Montgomery**

County Number **63**

| | | | |
|-----------------------------|---------------|------------------------|--------|
| Total Taxable Value | \$193,705,589 | Tax Per Capita | \$788 |
| Value Per Capita | \$5,343 | Mill Levy | 0.1474 |
| Total Ad Valorem Tax | \$28,552,762 | 2000 Population | 36,252 |

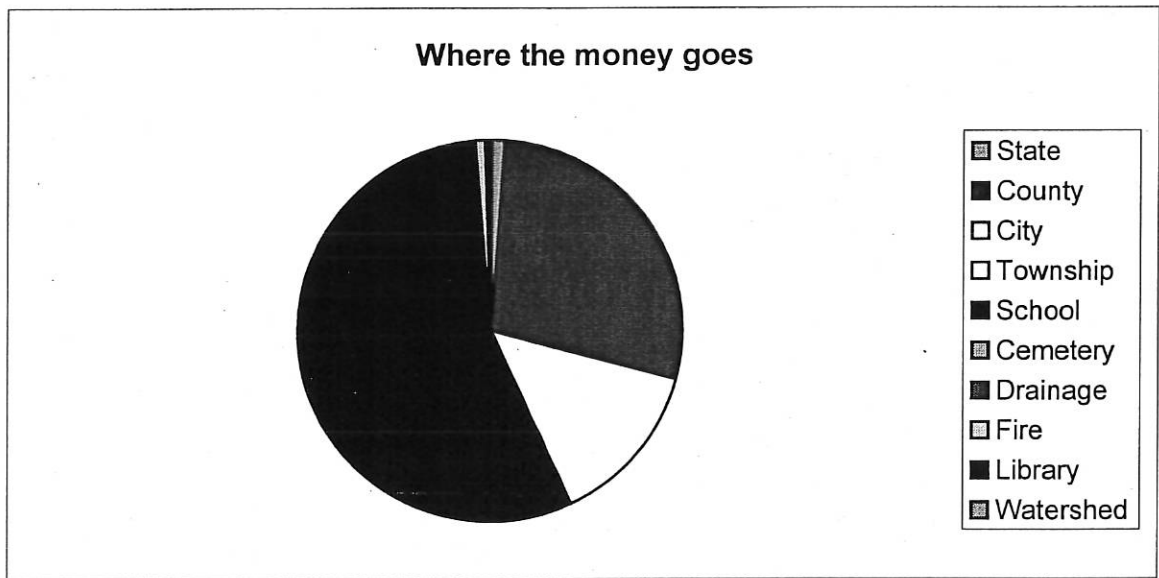
| Property Type/Class | 2002 Value | % of County |
|---------------------|--------------------|----------------|
| Residential | 77,128,592 | 39.82% |
| Ag Land | 10,100,913 | 5.21% |
| Vacant | 980,722 | 0.51% |
| Not for Profit | 99,518 | 0.05% |
| Public Utility | 25,962,122 | 13.40% |
| Commercial Real | 35,723,063 | 18.44% |
| Ag Improvement | 1,887,591 | 0.97% |
| All Other Real | 120,690 | 0.06% |
| Personal Property | 40,254,990 | 20.78% |
| Oil and Gas | 1,447,388 | 0.75% |
| Total | 193,705,589 | 100.00% |



County Name
Montgomery

How the tax dollars are distributed.

| Taxing Districts | General | Penalty | Total | % of Total |
|-------------------------|----------------|----------------|---------------|-------------------|
| 01 State | 289,465.11 | 1,111.51 | 290,576.62 | 1.02% |
| 02 County | 7,977,655.17 | 30,633.39 | 8,008,288.56 | 28.05% |
| 03 City | 3,943,284.27 | 12,878.16 | 3,956,162.43 | 13.85% |
| 04 Township | 43,063.03 | 274.68 | 43,337.71 | 0.15% |
| 05 School | 15,763,935.80 | 64,049.04 | 15,827,984.84 | 55.43% |
| 06 Cemetery | 50,139.64 | 129.91 | 50,269.55 | 0.18% |
| 07 Drainage | 4,020.40 | 38.50 | 4,058.90 | 0.01% |
| 08 Fire | 249,253.66 | 1,120.85 | 250,374.51 | 0.88% |
| 11 Library | 117,442.72 | 512.67 | 117,955.39 | 0.41% |
| 15 Watershed | 5,622.31 | 2.44 | 5,624.75 | 0.02% |
| 26 Total | 28,443,882.11 | 110,751.15 | 28,554,633.26 | 100.00% |

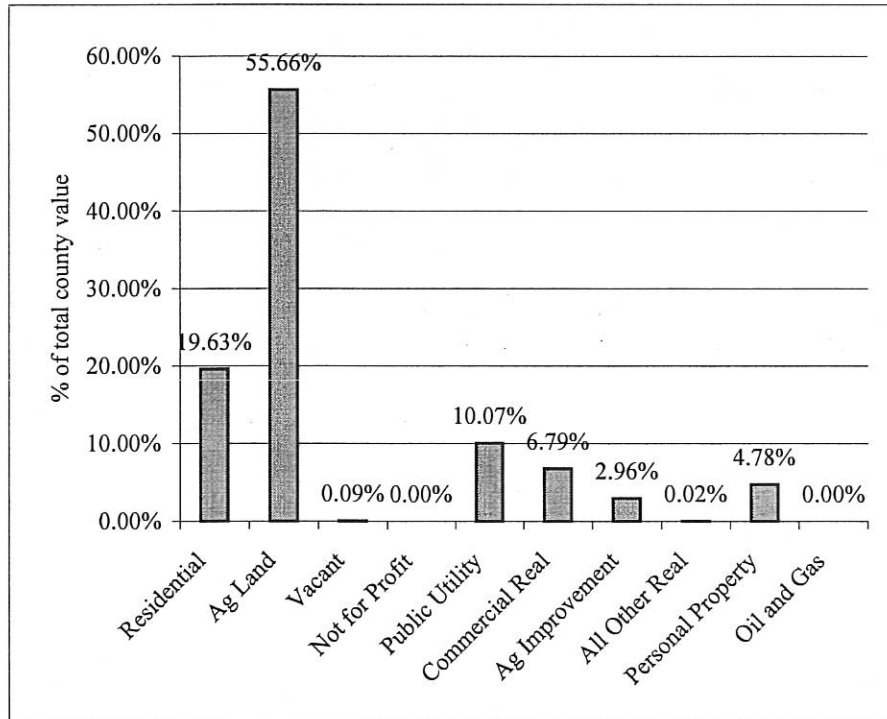


2002 Real and Personal Property Value and Tax Summary

County Name **Smith**
County Number **92**

| | | | |
|-----------------------------|--------------|------------------------|---------|
| Total Taxable Value | \$35,682,620 | Tax Per Capita | \$1,090 |
| Value Per Capita | \$7,867 | Mill Levy | 0.1385 |
| Total Ad Valorem Tax | \$4,943,018 | 2000 Population | 4,536 |

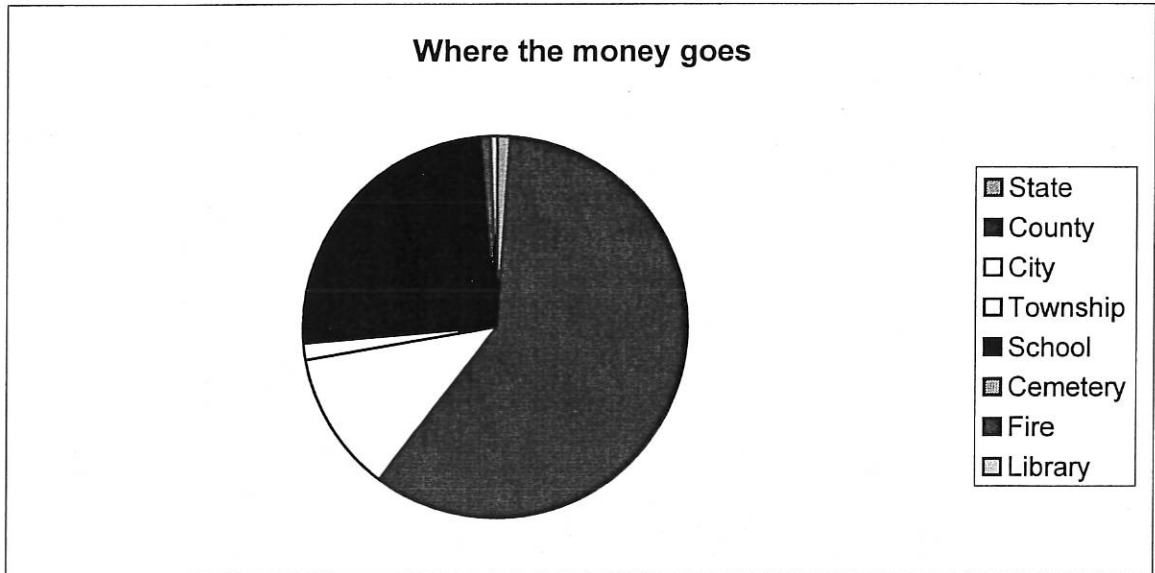
| Property Type/Class | 2002 Value | % of County |
|---------------------|-------------------|----------------|
| Residential | 7,003,231 | 19.63% |
| Ag Land | 19,860,596 | 55.66% |
| Vacant | 30,568 | 0.09% |
| Not for Profit | 476 | 0.00% |
| Public Utility | 3,594,501 | 10.07% |
| Commercial Real | 2,422,787 | 6.79% |
| Ag Improvement | 1,055,810 | 2.96% |
| All Other Real | 8,604 | 0.02% |
| Personal Property | 1,706,047 | 4.78% |
| Oil and Gas | 0 | 0.00% |
| Total | 35,682,620 | 100.00% |



County Name
Smith

How the tax dollars are distributed.

| Taxing Districts | General | Penalty | Total | % of Total |
|-------------------------|----------------|----------------|--------------|-------------------|
| 01 State | 53,504.60 | 21.97 | 53,526.57 | 1.08% |
| 02 County | 2,920,453.81 | 1,200.01 | 2,921,653.82 | 59.11% |
| 03 City | 591,806.06 | 563.17 | 592,369.23 | 11.98% |
| 04 Township | 67,689.47 | 14.28 | 67,703.75 | 1.37% |
| 05 School | 1,225,981.93 | 466.56 | 1,226,448.49 | 24.81% |
| 06 Cemetery | 16,099.93 | 2.40 | 16,102.33 | 0.33% |
| 08 Fire | 31,903.40 | 44.00 | 31,947.40 | 0.65% |
| 11 Library | 33,303.99 | 4.11 | 33,308.10 | 0.67% |
| 26 Total | 4,940,743.19 | 2,316.50 | 4,943,059.69 | 100.00% |

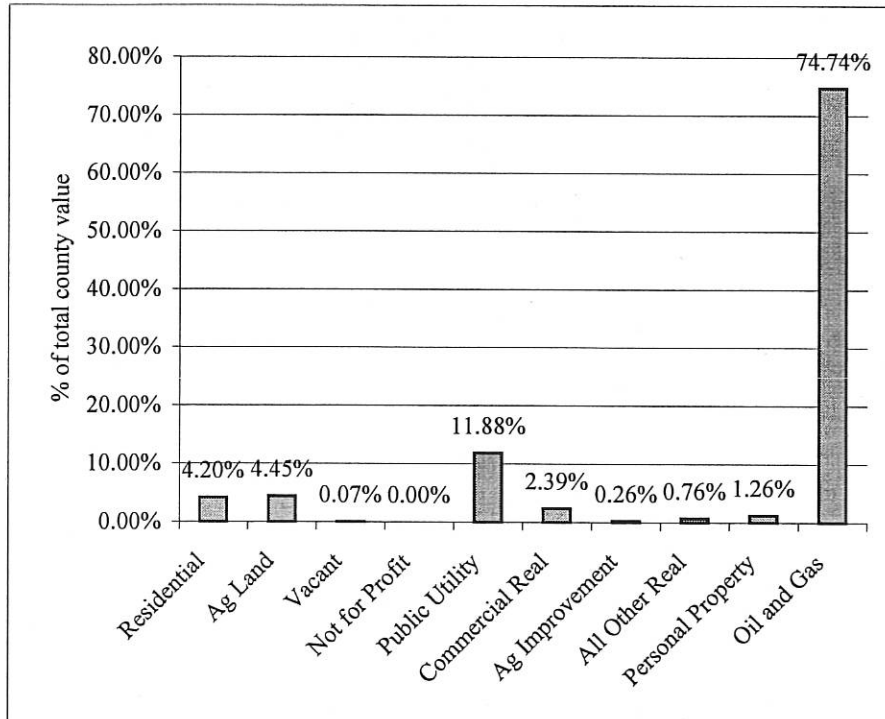


2002 Real and Personal Property Value and Tax Summary

County Name Stevens
 County Number 95

| | | | |
|----------------------|---------------|-----------------|---------|
| Total Taxable Value | \$290,161,409 | Tax Per Capita | \$3,517 |
| Value Per Capita | \$53,114 | Mill Levy | 0.0662 |
| Total Ad Valorem Tax | \$19,214,857 | 2000 Population | 5,463 |

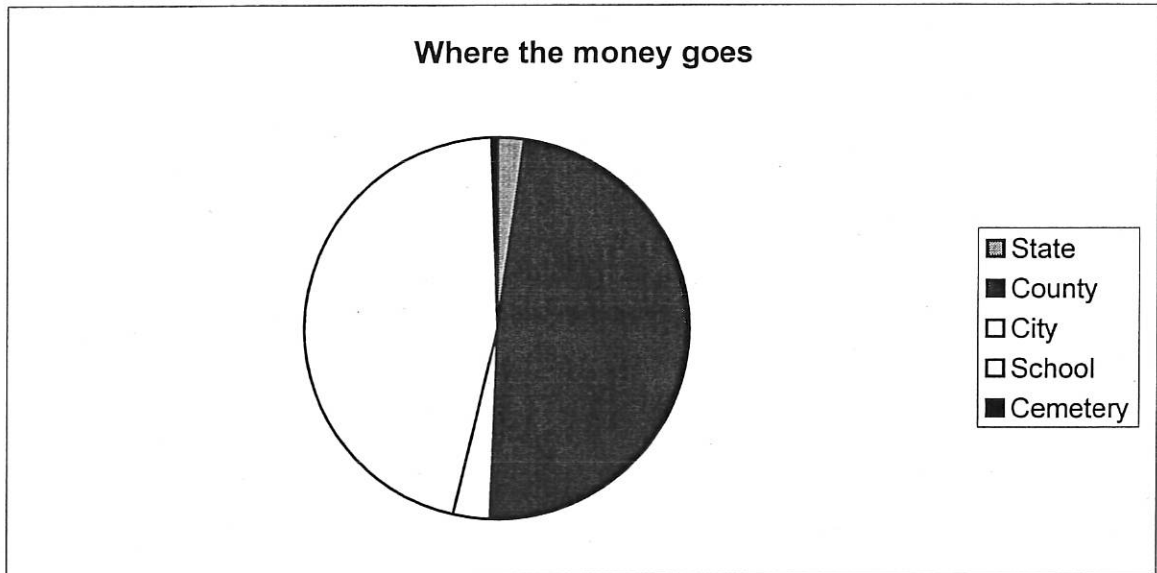
| Property Type/Class | 2002 Value | % of County |
|---------------------|--------------------|----------------|
| Residential | 12,176,701 | 4.20% |
| Ag Land | 12,899,657 | 4.45% |
| Vacant | 193,471 | 0.07% |
| Not for Profit | 3,774 | 0.00% |
| Public Utility | 34,482,137 | 11.88% |
| Commercial Real | 6,921,791 | 2.39% |
| Ag Improvement | 742,345 | 0.26% |
| All Other Real | 2,201,527 | 0.76% |
| Personal Property | 3,667,061 | 1.26% |
| Oil and Gas | 216,872,945 | 74.74% |
| Total | 290,161,409 | 100.00% |



County Name
Stevens

How the tax dollars are distributed.

| Taxing Districts | General | Penalty | Total | % of Total |
|------------------|---------------|----------|---------------|------------|
| 01 State | 435,183.97 | 57.98 | 435,241.95 | 2.27% |
| 02 County | 9,288,275.20 | 1,236.77 | 9,289,511.97 | 48.35% |
| 03 City | 580,093.23 | 1,020.45 | 581,113.68 | 3.02% |
| 05 School | 8,774,602.00 | 1,169.44 | 8,775,771.44 | 45.67% |
| 06 Cemetery | 133,199.07 | 13.45 | 133,212.52 | 0.69% |
| 26 Total | 19,211,353.47 | 3,498.09 | 19,214,851.56 | 100.00% |

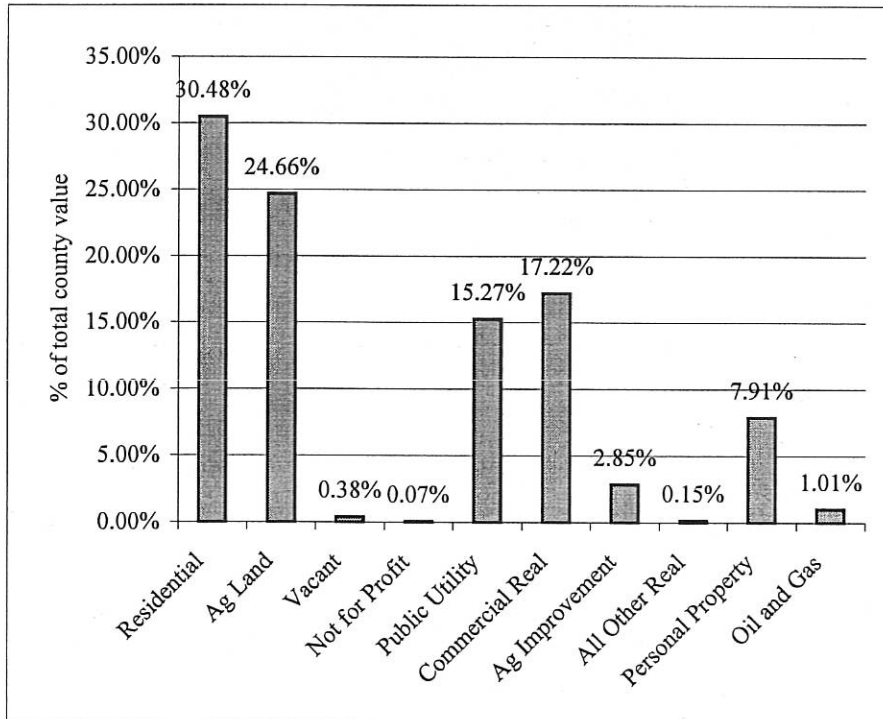


2002 Real and Personal Property Value and Tax Summary

County Name **Thomas**
County Number **97**

| | | | |
|-----------------------------|--------------|------------------------|---------|
| Total Taxable Value | \$71,898,943 | Tax Per Capita | \$1,132 |
| Value Per Capita | \$8,790 | Mill Levy | 0.1288 |
| Total Ad Valorem Tax | \$9,259,396 | 2000 Population | 8,180 |

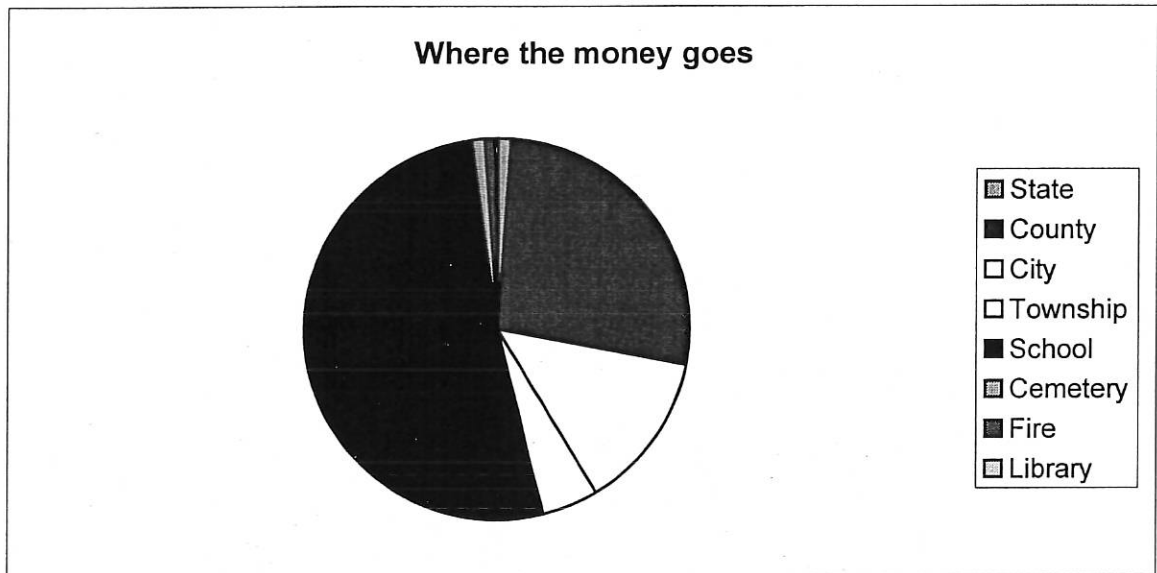
| Property Type/Class | 2002 Value | % of County |
|---------------------|-------------------|----------------|
| Residential | 21,911,688 | 30.48% |
| Ag Land | 17,730,057 | 24.66% |
| Vacant | 275,146 | 0.38% |
| Not for Profit | 48,563 | 0.07% |
| Public Utility | 10,978,574 | 15.27% |
| Commercial Real | 12,380,942 | 17.22% |
| Ag Improvement | 2,049,936 | 2.85% |
| All Other Real | 108,947 | 0.15% |
| Personal Property | 5,686,728 | 7.91% |
| Oil and Gas | 728,362 | 1.01% |
| Total | 71,898,943 | 100.00% |



County Name
 Thomas

How the tax dollars are distributed.

| Taxing Districts | General | Penalty | Total | % of Total |
|------------------|--------------|----------|--------------|------------|
| 01 State | 107,764.45 | 83.94 | 107,848.39 | 1.16% |
| 02 County | 2,485,551.28 | 1,936.52 | 2,487,487.80 | 26.86% |
| 03 City | 1,235,470.93 | 1,150.54 | 1,236,621.47 | 13.36% |
| 04 Township | 449,692.86 | 243.46 | 449,936.32 | 4.86% |
| 05 School | 4,770,132.87 | 3,853.12 | 4,773,985.99 | 51.56% |
| 06 Cemetery | 99,191.17 | 86.67 | 99,277.84 | 1.07% |
| 08 Fire | 68,931.49 | 44.77 | 68,976.26 | 0.74% |
| 11 Library | 35,247.50 | 22.35 | 35,269.85 | 0.38% |
| 26 Total | 9,251,982.55 | 7,421.37 | 9,259,403.92 | 100.00% |



2002 Value and Tax per Capita

| SORT | | | | | | | | | | | | |
|------------|-----------------|----------------|------------------|------------|------------------|-----------------------|------------------|------------|------------------|------------------------------|------------------|------------|
| County | 2000 Population | ASSESSED VALUE | | | | PROPERTY TAXES LEVIED | | | | COUNTYWIDE AVERAGE MILL LEVY | | |
| | | Assessed Value | Rank High to Low | Per Capita | Rank High to Low | Tax Levied | Rank High to Low | Per Capita | Rank High to Low | Mill Levy | Rank High to Low | County |
| Allen | 14,385 | 70,916,318 | 52 | 4,930 | 100 | \$9,161,892 | 50 | 637 | 100 | .129193 | 48 | Allen |
| Anderson | 8,110 | 58,766,322 | 59 | 7,246 | 62 | \$7,502,722 | 63 | 925 | 66 | .127670 | 53 | Anderson |
| Atchison | 16,774 | 100,323,700 | 39 | 5,981 | 87 | \$12,079,854 | 38 | 720 | 92 | .120409 | 65 | Atchison |
| Barber | 5,307 | 56,129,111 | 63 | 10,576 | 28 | \$7,521,194 | 62 | 1,417 | 25 | .133998 | 35 | Barber |
| Barton | 28,205 | 160,253,525 | 27 | 5,682 | 88 | \$24,040,085 | 21 | 852 | 75 | .150013 | 12 | Barton |
| Bourbon | 15,379 | 74,655,674 | 48 | 4,854 | 101 | \$10,347,768 | 44 | 673 | 96 | .138607 | 26 | Bourbon |
| Brown | 10,724 | 74,318,240 | 49 | 6,930 | 70 | \$8,137,461 | 53 | 759 | 86 | .109495 | 82 | Brown |
| Butler | 59,482 | 369,188,909 | 11 | 6,207 | 81 | \$50,115,396 | 7 | 843 | 79 | .135745 | 32 | Butler |
| Chase | 3,030 | 34,848,292 | 84 | 11,501 | 20 | \$4,065,415 | 93 | 1,342 | 29 | .116660 | 74 | Chase |
| Chautauqua | 4,359 | 22,076,378 | 104 | 5,065 | 99 | \$2,934,857 | 103 | 673 | 95 | .132941 | 42 | Chautauqua |
| Cherokee | 22,605 | 115,007,568 | 34 | 5,088 | 97 | \$10,791,945 | 42 | 477 | 105 | .093837 | 95 | Cherokee |
| Cheyenne | 3,165 | 36,234,870 | 82 | 11,449 | 21 | \$3,287,819 | 102 | 1,039 | 53 | .090736 | 99 | Cheyenne |
| Clark | 2,390 | 31,322,243 | 93 | 13,106 | 17 | \$4,758,873 | 83 | 1,991 | 13 | .151933 | 8 | Clark |
| Clay | 8,822 | 56,447,547 | 62 | 6,398 | 78 | \$7,538,906 | 61 | 855 | 74 | .133556 | 39 | Clay |
| Cloud | 10,268 | 63,579,267 | 55 | 6,192 | 83 | \$9,545,042 | 48 | 930 | 64 | .150128 | 11 | Cloud |
| Coffey | 8,865 | 427,284,533 | 6 | 48,199 | 3 | \$29,323,336 | 14 | 3,308 | 5 | .068627 | 104 | Coffey |
| Comanche | 1,967 | 33,997,781 | 87 | 17,284 | 12 | \$4,064,571 | 94 | 2,066 | 12 | .119554 | 67 | Comanche |
| Cowley | 36,291 | 199,846,944 | 23 | 5,507 | 93 | \$26,846,080 | 17 | 740 | 89 | .134333 | 34 | Cowley |
| Crawford | 38,242 | 193,764,424 | 25 | 5,067 | 98 | \$21,157,432 | 26 | 553 | 104 | .109192 | 84 | Crawford |
| Decatur | 3,472 | 31,728,643 | 91 | 9,138 | 37 | \$3,878,262 | 95 | 1,117 | 45 | .122232 | 60 | Decatur |
| Dickinson | 19,344 | 120,356,019 | 33 | 6,222 | 79 | \$14,335,740 | 32 | 741 | 87 | .119111 | 69 | Dickinson |
| Doniphan | 8,249 | 59,156,090 | 58 | 7,171 | 66 | \$5,747,305 | 77 | 697 | 94 | .097155 | 94 | Doniphan |
| Douglas | 99,962 | 837,927,886 | 5 | 8,382 | 45 | \$86,087,118 | 5 | 861 | 72 | .102738 | 92 | Douglas |
| Edwards | 3,449 | 39,340,208 | 78 | 11,406 | 23 | \$5,124,027 | 79 | 1,486 | 21 | .130249 | 46 | Edwards |
| Elk | 3,261 | 21,775,060 | 105 | 6,677 | 75 | \$2,761,793 | 104 | 847 | 77 | .126833 | 54 | Elk |
| Ellis | 27,507 | 200,407,371 | 22 | 7,286 | 60 | \$23,680,774 | 22 | 861 | 73 | .118163 | 71 | Ellis |
| Ellsworth | 6,525 | 46,826,291 | 75 | 7,176 | 65 | \$6,894,148 | 69 | 1,057 | 50 | .147228 | 17 | Ellsworth |
| Finney | 40,523 | 379,944,348 | 9 | 9,376 | 35 | \$42,832,718 | 10 | 1,057 | 49 | .112734 | 80 | Finney |
| Ford | 32,458 | 201,495,200 | 21 | 6,208 | 80 | \$31,477,446 | 12 | 970 | 60 | .156219 | 3 | Ford |
| Franklin | 24,784 | 150,293,752 | 29 | 6,064 | 86 | \$18,930,516 | 28 | 764 | 83 | .125957 | 55 | Franklin |
| Geary | 27,947 | 111,232,061 | 36 | 3,980 | 105 | \$14,900,574 | 30 | 533 | 105 | .133959 | 36 | Geary |

HOUSE TAXATION
Attachment 5
Date 1-20-04

2002 Value and Tax per Capita

5-2

| SORT | | | | | | | | | | | | |
|-------------|-----------------|----------------|------------------|------------|------------------|-----------------------|------------------|------------|------------------|------------------------------|------------------|-------------|
| County | 2000 Population | ASSESSED VALUE | | | | PROPERTY TAXES LEVIED | | | | COUNTYWIDE AVERAGE MILL LEVY | | |
| | | Assessed Value | Rank High to Low | Per Capita | Rank High to Low | Tax Levied | Rank High to Low | Per Capita | Rank High to Low | Mill Levy | Rank High to Low | County |
| Gove | 3,068 | 34,503,405 | 85 | 11,246 | 24 | \$3,752,709 | 97 | 1,223 | 38 | .108763 | 85 | Gove |
| Graham | 2,946 | 26,960,663 | 100 | 9,152 | 36 | \$3,877,380 | 96 | 1,316 | 30 | .143816 | 21 | Graham |
| Grant | 7,909 | 284,630,738 | 15 | 35,988 | 5 | \$22,561,124 | 24 | 2,853 | 9 | .079265 | 102 | Grant |
| Gray | 5,904 | 62,003,283 | 56 | 10,502 | 30 | \$7,647,754 | 59 | 1,295 | 31 | .123344 | 59 | Gray |
| Greeley | 1,534 | 32,236,285 | 89 | 21,015 | 9 | \$4,217,654 | 90 | 2,749 | 10 | .130836 | 44 | Greeley |
| Greenwood | 7,673 | 53,866,029 | 66 | 7,020 | 68 | \$7,429,284 | 65 | 968 | 61 | .137922 | 30 | Greenwood |
| Hamilton | 2,670 | 63,880,247 | 54 | 23,925 | 8 | \$7,701,802 | 58 | 2,885 | 8 | .120566 | 64 | Hamilton |
| Harper | 6,536 | 49,939,797 | 72 | 7,641 | 56 | \$8,087,857 | 54 | 1,237 | 37 | .161952 | 2 | Harper |
| Harvey | 32,869 | 203,660,050 | 20 | 6,196 | 82 | \$24,317,761 | 20 | 740 | 88 | .119404 | 68 | Harvey |
| Haskell | 4,307 | 151,578,791 | 28 | 35,194 | 7 | \$12,945,947 | 35 | 3,006 | 7 | .085407 | 100 | Haskell |
| Hodgeman | 2,085 | 23,361,524 | 103 | 11,205 | 25 | \$3,524,676 | 99 | 1,690 | 16 | .150875 | 10 | Hodgeman |
| Jackson | 12,657 | 67,905,053 | 53 | 5,365 | 95 | \$7,849,515 | 56 | 620 | 102 | .115595 | 77 | Jackson |
| Jefferson | 18,426 | 112,658,907 | 35 | 6,114 | 84 | \$13,585,758 | 33 | 737 | 90 | .120592 | 63 | Jefferson |
| Jewell | 3,791 | 34,082,963 | 86 | 8,990 | 38 | \$4,361,084 | 88 | 1,150 | 41 | .127955 | 52 | Jewell |
| Johnson | 451,086 | 6,159,906,685 | 1 | 13,656 | 16 | \$638,775,340 | 1 | 1,416 | 26 | .103699 | 91 | Johnson |
| Kearny | 4,531 | 226,272,294 | 18 | 49,939 | 2 | \$17,744,017 | 29 | 3,916 | 2 | .078419 | 103 | Kearny |
| Kingman | 8,673 | 76,535,671 | 47 | 8,825 | 41 | \$9,599,404 | 47 | 1,107 | 46 | .125424 | 56 | Kingman |
| Kiowa | 3,278 | 52,040,892 | 68 | 15,876 | 13 | \$6,144,181 | 74 | 1,874 | 14 | .118064 | 72 | Kiowa |
| Labette | 22,835 | 104,298,906 | 37 | 4,568 | 104 | \$14,450,635 | 31 | 633 | 101 | .138550 | 27 | Labette |
| Lane | 2,155 | 24,600,216 | 102 | 11,415 | 22 | \$3,483,170 | 100 | 1,616 | 17 | .141591 | 23 | Lane |
| Leavenworth | 68,691 | 376,100,587 | 10 | 5,475 | 94 | \$45,957,410 | 8 | 669 | 97 | .122194 | 61 | Leavenworth |
| Lincoln | 3,578 | 29,442,993 | 98 | 8,229 | 46 | \$4,577,563 | 84 | 1,279 | 32 | .155472 | 4 | Lincoln |
| Linn | 9,570 | 149,080,166 | 30 | 15,578 | 14 | \$13,545,273 | 34 | 1,415 | 27 | .090859 | 98 | Linn |
| Logan | 3,046 | 31,118,535 | 94 | 10,216 | 32 | \$4,198,999 | 92 | 1,379 | 28 | .134936 | 33 | Logan |
| Lyon | 35,935 | 199,589,268 | 24 | 5,554 | 92 | \$26,016,210 | 18 | 724 | 91 | .130349 | 45 | Lyon |
| Marion | 13,361 | 90,633,589 | 41 | 6,783 | 72 | \$11,300,096 | 41 | 846 | 78 | .124679 | 57 | Marion |
| Marshall | 10,965 | 79,484,978 | 44 | 7,249 | 61 | \$9,604,212 | 46 | 876 | 70 | .120831 | 62 | Marshall |
| McPherson | 29,554 | 252,021,563 | 16 | 8,527 | 43 | \$29,436,302 | 13 | 996 | 57 | .116801 | 73 | McPherson |
| Meade | 4,631 | 90,687,814 | 40 | 19,583 | 10 | \$9,652,379 | 45 | 2,084 | 11 | .106435 | 88 | Meade |
| Miami | 28,351 | 251,918,945 | 17 | 8,886 | 39 | \$27,547,176 | 16 | 972 | 59 | .109349 | 83 | Miami |
| Mitchell | 6,932 | 51,772,528 | 69 | 7,469 | 58 | \$6,919,131 | 67 | 998 | 56 | .133645 | 38 | Mitchell |

2002 Value and Tax per Capita

| SORT | | | | | | | | | | | | |
|--------------|--------------------|----------------|------------------------|---------------|------------------------|-----------------------|------------------------|---------------|------------------------|------------------------------|------------------------|--------------|
| County | 2000 Population | ASSESSED VALUE | | | | PROPERTY TAXES LEVIED | | | | COUNTYWIDE AVERAGE MILL LEVY | | |
| | | Assessed Value | Rank High to Low | Per Capita | Rank High to Low | Tax Levied | Rank High to Low | Per Capita | Rank High to Low | Mill Levy | Rank High to Low | County |
| Montgomery | 36,252 | 192,975,303 | 26 | 5,323 | 96 | \$28,443,459 | 15 | 785 | 82 | .147394 | 16 | Montgomery |
| Morris | 6,104 | 49,707,632 | 73 | 8,143 | 48 | \$5,346,152 | 78 | 876 | 71 | .107552 | 86 | Morris |
| Morton | 3,496 | 137,613,169 | 32 | 39,363 | 4 | \$12,556,946 | 37 | 3,592 | 3 | .091248 | 96 | Morton |
| Nemaha | 10,717 | 72,240,391 | 50 | 6,741 | 73 | \$8,182,661 | 52 | 764 | 84 | .113270 | 79 | Nemaha |
| Neosho | 16,997 | 77,740,394 | 46 | 4,574 | 103 | \$11,889,644 | 40 | 700 | 93 | .152940 | 6 | Neosho |
| Ness | 3,454 | 37,230,655 | 81 | 10,779 | 27 | \$4,982,490 | 81 | 1,443 | 22 | .133828 | 37 | Ness |
| Norton | 5,953 | 39,129,554 | 79 | 6,573 | 76 | \$5,071,312 | 80 | 852 | 76 | .129603 | 47 | Norton |
| Osage | 16,712 | 102,011,923 | 38 | 6,104 | 85 | \$10,729,797 | 43 | 642 | 99 | .105182 | 89 | Osage |
| Osborne | 4,452 | 30,967,528 | 95 | 6,956 | 69 | \$4,405,540 | 86 | 990 | 58 | .142263 | 22 | Osborne |
| Ottawa | 6,163 | 49,545,458 | 74 | 8,039 | 50 | \$6,352,400 | 72 | 1,031 | 54 | .128214 | 51 | Ottawa |
| Pawnee | 7,233 | 50,889,842 | 70 | 7,036 | 67 | \$7,628,902 | 60 | 1,055 | 51 | .149910 | 13 | Pawnee |
| Phillips | 6,001 | 43,461,124 | 77 | 7,242 | 63 | \$6,021,108 | 75 | 1,003 | 55 | .138540 | 28 | Phillips |
| Pottawatomie | 18,209 | 324,963,887 | 12 | 17,846 | 11 | \$25,886,140 | 19 | 1,422 | 24 | .079659 | 101 | Pottawatomie |
| Pratt | 9,647 | 78,983,244 | 45 | 8,187 | 47 | \$11,960,034 | 39 | 1,240 | 36 | .151425 | 9 | Pratt |
| Rawlins | 2,966 | 30,621,661 | 97 | 10,324 | 31 | \$4,258,225 | 89 | 1,436 | 23 | .139059 | 24 | Rawlins |
| Reno | 64,790 | 421,009,348 | 8 | 6,498 | 77 | \$57,254,543 | 6 | 884 | 69 | .135994 | 31 | Reno |
| Republic | 5,835 | 46,563,371 | 76 | 7,980 | 52 | \$6,757,933 | 70 | 1,158 | 40 | .145134 | 19 | Republic |
| Rice | 10,761 | 86,180,778 | 43 | 8,009 | 51 | \$12,670,110 | 36 | 1,177 | 39 | .147018 | 18 | Rice |
| Riley | 62,843 | 299,778,441 | 13 | 4,770 | 102 | \$35,967,794 | 11 | 572 | 103 | .119981 | 66 | Riley |
| Rooks | 5,685 | 38,959,930 | 80 | 6,853 | 71 | \$6,012,175 | 76 | 1,058 | 48 | .154317 | 5 | Rooks |
| Rush | 3,551 | 31,408,177 | 92 | 8,845 | 40 | \$4,539,482 | 85 | 1,278 | 33 | .144532 | 20 | Rush |
| Russell | 7,370 | 55,429,756 | 64 | 7,521 | 57 | \$8,429,994 | 51 | 1,144 | 42 | .152084 | 7 | Russell |
| Saline | 53,597 | 422,023,857 | 7 | 7,874 | 53 | \$44,139,235 | 9 | 824 | 81 | .104589 | 90 | Saline |
| Scott | 5,120 | 60,605,276 | 57 | 11,837 | 19 | \$7,815,976 | 57 | 1,527 | 19 | .128965 | 49 | Scott |
| Sedgwick | 452,869 | 3,048,850,929 | 2 | 6,732 | 74 | \$345,530,080 | 2 | 763 | 85 | .113331 | 78 | Sedgwick |
| Seward | 22,510 | 221,014,242 | 19 | 9,818 | 33 | \$23,634,112 | 23 | 1,050 | 52 | .106935 | 87 | Seward |
| Shawnee | 169,871 | 1,222,387,945 | 3 | 7,196 | 64 | \$162,528,363 | 3 | 957 | 62 | .132960 | 41 | Shawnee |
| Sheridan | 2,813 | 30,685,851 | 96 | 10,909 | 26 | \$3,570,412 | 98 | 1,269 | 34 | .116354 | 76 | Sheridan |
| Sherman | 6,760 | 57,285,541 | 61 | 8,474 | 44 | \$6,437,779 | 71 | 952 | 63 | .112381 | 81 | Sherman |
| Smith | 4,536 | 35,667,964 | 83 | 7,863 | 54 | \$4,940,702 | 82 | 1,089 | 47 | .138519 | 29 | Smith |
| Stafford | 4,789 | 50,411,679 | 71 | 10,527 | 29 | \$7,471,624 | 64 | 1,560 | 18 | .148212 | 14 | Stafford |

1-5

2002 Value and Tax per Capita

5-4

| SORT | | | | | | | | | | | | |
|------------------|--------------------|-----------------------|------------------------|---------------|------------------------|------------------------|------------------------|---------------|------------------------|------------------------------|------------------------|------------------|
| County | 2000 Population | ASSESSED VALUE | | | | PROPERTY TAXES LEVIED | | | | COUNTYWIDE AVERAGE MILL LEVY | | |
| | | Assessed Value | Rank High to Low | Per Capita | Rank High to Low | Tax Levied | Rank High to Low | Per Capita | Rank High to Low | Mill Levy | Rank High to Low | County |
| Stanton | 2,406 | 86,456,293 | 42 | 35,934 | 6 | \$7,859,103 | 55 | 3,266 | 6 | .090903 | 97 | Stanton |
| Stevens | 5,463 | 290,122,779 | 14 | 53,107 | 1 | \$19,211,359 | 27 | 3,517 | 4 | .066218 | 105 | Stevens |
| Sumner | 25,946 | 144,875,843 | 31 | 5,584 | 91 | \$21,408,435 | 25 | 825 | 80 | .147771 | 15 | Sumner |
| Thomas | 8,180 | 71,842,970 | 51 | 8,783 | 42 | \$9,251,975 | 49 | 1,131 | 43 | .128781 | 50 | Thomas |
| Trego | 3,319 | 31,810,258 | 90 | 9,584 | 34 | \$4,210,051 | 91 | 1,268 | 35 | .132349 | 43 | Trego |
| Wabaunsee | 6,885 | 54,049,327 | 65 | 7,850 | 55 | \$6,295,301 | 73 | 914 | 67 | .116473 | 75 | Wabaunsee |
| Wallace | 1,749 | 26,020,902 | 101 | 14,878 | 15 | \$2,657,721 | 105 | 1,520 | 20 | .102138 | 93 | Wallace |
| Washington | 6,483 | 52,410,795 | 67 | 8,084 | 49 | \$7,280,525 | 66 | 1,123 | 44 | .138913 | 25 | Washington |
| Wichita | 2,531 | 32,946,237 | 88 | 13,017 | 18 | \$4,387,602 | 87 | 1,734 | 15 | .133175 | 40 | Wichita |
| Wilson | 10,332 | 57,997,245 | 60 | 5,613 | 89 | \$6,894,371 | 68 | 667 | 98 | .118874 | 70 | Wilson |
| Woodson | 3,788 | 27,610,195 | 99 | 7,289 | 59 | \$3,411,957 | 101 | 901 | 68 | .123576 | 58 | Woodson |
| Wyandotte | 157,882 | 885,922,653 | 4 | 5,611 | 90 | \$146,394,556 | 4 | 927 | 65 | .165245 | 1 | Wyandotte |
| Statewide | 2,688,418 | 23,034,628,287 | | 8,568 | | \$2,651,360,953 | | 986 | | .115103 | | Statewide |

2002 Value and Tax per Capita

| SORT | | | | | | | | | | | | |
|------------|--------------------|----------------|------------------------|---------------|------------------------|-----------------------|------------------------|---------------|------------------------|-----------------------------|------------------------|------------|
| County | 2000 Population | ASSESSED VALUE | | | | PROPERTY TAXES LEVIED | | | | COUNTYWIDE AVERAGE MILL LEV | | |
| | | Assessed Value | Rank High to Low | Per Capita | Rank High to Low | Tax Levied | Rank High to Low | Per Capita | Rank High to Low | Mill Levy | Rank High to Low | County |
| Wyandotte | 157,882 | 885,922,653 | 4 | 5,611 | 90 | \$146,394,556 | 4 | 927 | 65 | .165245 | 1 | Wyandotte |
| Harper | 6,536 | 49,939,797 | 72 | 7,641 | 56 | \$8,087,857 | 54 | 1,237 | 37 | .161952 | 2 | Harper |
| Ford | 32,458 | 201,495,200 | 21 | 6,208 | 80 | \$31,477,446 | 12 | 970 | 60 | .156219 | 3 | Ford |
| Lincoln | 3,578 | 29,442,993 | 98 | 8,229 | 46 | \$4,577,563 | 84 | 1,279 | 32 | .155472 | 4 | Lincoln |
| Rooks | 5,685 | 38,959,930 | 80 | 6,853 | 71 | \$6,012,175 | 76 | 1,058 | 48 | .154317 | 5 | Rooks |
| Neosho | 16,997 | 77,740,394 | 46 | 4,574 | 103 | \$11,889,644 | 40 | 700 | 93 | .152940 | 6 | Neosho |
| Russell | 7,370 | 55,429,756 | 64 | 7,521 | 57 | \$8,429,994 | 51 | 1,144 | 42 | .152084 | 7 | Russell |
| Clark | 2,390 | 31,322,243 | 93 | 13,106 | 17 | \$4,758,873 | 83 | 1,991 | 13 | .151933 | 8 | Clark |
| Pratt | 9,647 | 78,983,244 | 45 | 8,187 | 47 | \$11,960,034 | 39 | 1,240 | 36 | .151425 | 9 | Pratt |
| Hodgeman | 2,085 | 23,361,524 | 103 | 11,205 | 25 | \$3,524,676 | 99 | 1,690 | 16 | .150875 | 10 | Hodgeman |
| Cloud | 10,268 | 63,579,267 | 55 | 6,192 | 83 | \$9,545,042 | 48 | 930 | 64 | .150128 | 11 | Cloud |
| Barton | 28,205 | 160,253,525 | 27 | 5,682 | 88 | \$24,040,085 | 21 | 852 | 75 | .150013 | 12 | Barton |
| Pawnee | 7,233 | 50,889,842 | 70 | 7,036 | 67 | \$7,628,902 | 60 | 1,055 | 51 | .149910 | 13 | Pawnee |
| Stafford | 4,789 | 50,411,679 | 71 | 10,527 | 29 | \$7,471,624 | 64 | 1,560 | 18 | .148212 | 14 | Stafford |
| Sumner | 25,946 | 144,875,843 | 31 | 5,584 | 91 | \$21,408,435 | 25 | 825 | 80 | .147771 | 15 | Sumner |
| Montgomery | 36,252 | 192,975,303 | 26 | 5,323 | 96 | \$28,443,459 | 15 | 785 | 82 | .147394 | 16 | Montgomery |
| Ellsworth | 6,525 | 46,826,291 | 75 | 7,176 | 65 | \$6,894,148 | 69 | 1,057 | 50 | .147228 | 17 | Ellsworth |
| Rice | 10,761 | 86,180,778 | 43 | 8,009 | 51 | \$12,670,110 | 36 | 1,177 | 39 | .147018 | 18 | Rice |
| Republic | 5,835 | 46,563,371 | 76 | 7,980 | 52 | \$6,757,933 | 70 | 1,158 | 40 | .145134 | 19 | Republic |
| Rush | 3,551 | 31,408,177 | 92 | 8,845 | 40 | \$4,539,482 | 85 | 1,278 | 33 | .144532 | 20 | Rush |
| Graham | 2,946 | 26,960,663 | 100 | 9,152 | 36 | \$3,877,380 | 96 | 1,316 | 30 | .143816 | 21 | Graham |
| Osborne | 4,452 | 30,967,528 | 95 | 6,956 | 69 | \$4,405,540 | 86 | 990 | 58 | .142263 | 22 | Osborne |
| Lane | 2,155 | 24,600,216 | 102 | 11,415 | 22 | \$3,483,170 | 100 | 1,616 | 17 | .141591 | 23 | Lane |
| Rawlins | 2,966 | 30,621,661 | 97 | 10,324 | 31 | \$4,258,225 | 89 | 1,436 | 23 | .139059 | 24 | Rawlins |
| Washington | 6,483 | 52,410,795 | 67 | 8,084 | 49 | \$7,280,525 | 66 | 1,123 | 44 | .138913 | 25 | Washington |
| Bourbon | 15,379 | 74,655,674 | 48 | 4,854 | 101 | \$10,347,768 | 44 | 673 | 96 | .138607 | 26 | Bourbon |
| Labette | 22,835 | 104,298,906 | 37 | 4,568 | 104 | \$14,450,635 | 31 | 633 | 101 | .138550 | 27 | Labette |
| Phillips | 6,001 | 43,461,124 | 77 | 7,242 | 63 | \$6,021,108 | 75 | 1,003 | 55 | .138540 | 28 | Phillips |
| Smith | 4,536 | 35,667,964 | 83 | 7,863 | 54 | \$4,940,702 | 82 | 1,089 | 47 | .138519 | 29 | Smith |
| Greenwood | 7,673 | 53,866,029 | 66 | 7,020 | 68 | \$7,429,284 | 65 | 968 | 61 | .137922 | 30 | Greenwood |

HOUSE TAXATION
 Attachment 6
 Date 1-20-04

2002 Value and Tax per Capita

62

| SORT | | | | | | | | | | | | |
|------------|--------------------|----------------|------------------------|---------------|------------------------|-----------------------|------------------------|---------------|------------------------|------------------------------|------------------------|------------|
| County | 2000 Population | ASSESSED VALUE | | | | PROPERTY TAXES LEVIED | | | | COUNTYWIDE AVERAGE MILL LEVY | | |
| | | Assessed Value | Rank High to Low | Per Capita | Rank High to Low | Tax Levied | Rank High to Low | Per Capita | Rank High to Low | Mill Levy | Rank High to Low | County |
| Reno | 64,790 | 421,009,348 | 8 | 6,498 | 77 | \$57,254,543 | 6 | 884 | 69 | .135994 | 31 | Reno |
| Butler | 59,482 | 369,188,909 | 11 | 6,207 | 81 | \$50,115,396 | 7 | 843 | 79 | .135745 | 32 | Butler |
| Logan | 3,046 | 31,118,535 | 94 | 10,216 | 32 | \$4,198,999 | 92 | 1,379 | 28 | .134936 | 33 | Logan |
| Cowley | 36,291 | 199,846,944 | 23 | 5,507 | 93 | \$26,846,080 | 17 | 740 | 89 | .134333 | 34 | Cowley |
| Barber | 5,307 | 56,129,111 | 63 | 10,576 | 28 | \$7,521,194 | 62 | 1,417 | 25 | .133998 | 35 | Barber |
| Geary | 27,947 | 111,232,061 | 36 | 3,980 | 105 | \$14,900,574 | 30 | 533 | 105 | .133959 | 36 | Geary |
| Ness | 3,454 | 37,230,655 | 81 | 10,779 | 27 | \$4,982,490 | 81 | 1,443 | 22 | .133828 | 37 | Ness |
| Mitchell | 6,932 | 51,772,528 | 69 | 7,469 | 58 | \$6,919,131 | 67 | 998 | 56 | .133645 | 38 | Mitchell |
| Clay | 8,822 | 56,447,547 | 62 | 6,398 | 78 | \$7,538,906 | 61 | 855 | 74 | .133556 | 39 | Clay |
| Wichita | 2,531 | 32,946,237 | 88 | 13,017 | 18 | \$4,387,602 | 87 | 1,734 | 15 | .133175 | 40 | Wichita |
| Shawnee | 169,871 | 1,222,387,945 | 3 | 7,196 | 64 | \$162,528,363 | 3 | 957 | 62 | .132960 | 41 | Shawnee |
| Chautauqua | 4,359 | 22,076,378 | 104 | 5,065 | 99 | \$2,934,857 | 103 | 673 | 95 | .132941 | 42 | Chautauqua |
| Trego | 3,319 | 31,810,258 | 90 | 9,584 | 34 | \$4,210,051 | 91 | 1,268 | 35 | .132349 | 43 | Trego |
| Greeley | 1,534 | 32,236,285 | 89 | 21,015 | 9 | \$4,217,654 | 90 | 2,749 | 10 | .130836 | 44 | Greeley |
| Lyon | 35,935 | 199,589,268 | 24 | 5,554 | 92 | \$26,016,210 | 18 | 724 | 91 | .130349 | 45 | Lyon |
| Edwards | 3,449 | 39,340,208 | 78 | 11,406 | 23 | \$5,124,027 | 79 | 1,486 | 21 | .130249 | 46 | Edwards |
| Norton | 5,953 | 39,129,554 | 79 | 6,573 | 76 | \$5,071,312 | 80 | 852 | 76 | .129603 | 47 | Norton |
| Allen | 14,385 | 70,916,318 | 52 | 4,930 | 100 | \$9,161,892 | 50 | 637 | 100 | .129193 | 48 | Allen |
| Scott | 5,120 | 60,605,276 | 57 | 11,837 | 19 | \$7,815,976 | 57 | 1,527 | 19 | .128965 | 49 | Scott |
| Thomas | 8,180 | 71,842,970 | 51 | 8,783 | 42 | \$9,251,975 | 49 | 1,131 | 43 | .128781 | 50 | Thomas |
| Ottawa | 6,163 | 49,545,458 | 74 | 8,039 | 50 | \$6,352,400 | 72 | 1,031 | 54 | .128214 | 51 | Ottawa |
| Jewell | 3,791 | 34,082,963 | 86 | 8,990 | 38 | \$4,361,084 | 88 | 1,150 | 41 | .127955 | 52 | Jewell |
| Anderson | 8,110 | 58,766,322 | 59 | 7,246 | 62 | \$7,502,722 | 63 | 925 | 66 | .127670 | 53 | Anderson |
| Elk | 3,261 | 21,775,060 | 105 | 6,677 | 75 | \$2,761,793 | 104 | 847 | 77 | .126833 | 54 | Elk |
| Franklin | 24,784 | 150,293,752 | 29 | 6,064 | 86 | \$18,930,516 | 28 | 764 | 83 | .125957 | 55 | Franklin |
| Kingman | 8,673 | 76,535,671 | 47 | 8,825 | 41 | \$9,599,404 | 47 | 1,107 | 46 | .125424 | 56 | Kingman |
| Marion | 13,361 | 90,633,589 | 41 | 6,783 | 72 | \$11,300,096 | 41 | 846 | 78 | .124679 | 57 | Marion |
| Woodson | 3,788 | 27,610,195 | 99 | 7,289 | 59 | \$3,411,957 | 101 | 901 | 68 | .123576 | 58 | Woodson |
| Gray | 5,904 | 62,003,283 | 56 | 10,502 | 30 | \$7,647,754 | 59 | 1,295 | 31 | .123344 | 59 | Gray |
| Decatur | 3,472 | 31,728,643 | 91 | 9,138 | 37 | \$3,878,262 | 95 | 1,117 | 45 | .122232 | 60 | Decatur |

2002 Value and Tax per Capita

6-3

| SORT | | | | | | | | | | | | |
|-------------|--------------------|----------------|------------------------|---------------|------------------------|-----------------------|------------------------|---------------|------------------------|------------------------------|------------------------|----------------|
| County | 2000 Population | ASSESSED VALUE | | | | PROPERTY TAXES LEVIED | | | | COUNTYWIDE AVERAGE MILL LEVY | | |
| | | Assessed Value | Rank High to Low | Per Capita | Rank High to Low | Tax Levied | Rank High to Low | Per Capita | Rank High to Low | Mill Levy | Rank High to Low | County |
| Leavenworth | 68,691 | 376,100,587 | 10 | 5,475 | 94 | \$45,957,410 | 8 | 669 | 97 | .122194 | 61 | Leavenworth |
| Marshall | 10,965 | 79,484,978 | 44 | 7,249 | 61 | \$9,604,212 | 46 | 876 | 70 | .120831 | 62 | Marshall |
| Jefferson | 18,426 | 112,658,907 | 35 | 6,114 | 84 | \$13,585,758 | 33 | 737 | 90 | .120592 | 63 | Jefferson |
| Hamilton | 2,670 | 63,880,247 | 54 | 23,925 | 8 | \$7,701,802 | 58 | 2,885 | 8 | .120566 | 64 | Hamilton |
| Atchison | 16,774 | 100,323,700 | 39 | 5,981 | 87 | \$12,079,854 | 38 | 720 | 92 | .120409 | 65 | Atchison |
| Riley | 62,843 | 299,778,441 | 13 | 4,770 | 102 | \$35,967,794 | 11 | 572 | 103 | .119981 | 66 | Riley |
| Comanche | 1,967 | 33,997,781 | 87 | 17,284 | 12 | \$4,064,571 | 94 | 2,066 | 12 | .119554 | 67 | Comanche |
| Harvey | 32,869 | 203,660,050 | 20 | 6,196 | 82 | \$24,317,761 | 20 | 740 | 88 | .119404 | 68 | Harvey |
| Dickinson | 19,344 | 120,356,019 | 33 | 6,222 | 79 | \$14,335,740 | 32 | 741 | 87 | .119111 | 69 | Dickinson |
| Wilson | 10,332 | 57,997,245 | 60 | 5,613 | 89 | \$6,894,371 | 68 | 667 | 98 | .118874 | 70 | Wilson |
| Ellis | 27,507 | 200,407,371 | 22 | 7,286 | 60 | \$23,680,774 | 22 | 861 | 73 | .118163 | 71 | Ellis |
| Kiowa | 3,278 | 52,040,892 | 68 | 15,876 | 13 | \$6,144,181 | 74 | 1,874 | 14 | .118064 | 72 | Kiowa |
| McPherson | 29,554 | 252,021,563 | 16 | 8,527 | 43 | \$29,436,302 | 13 | 996 | 57 | .116801 | 73 | McPherson |
| Chase | 3,030 | 34,848,292 | 84 | 11,501 | 20 | \$4,065,415 | 93 | 1,342 | 29 | .116660 | 74 | Chase |
| Wabaunsee | 6,885 | 54,049,327 | 65 | 7,850 | 55 | \$6,295,301 | 73 | 914 | 67 | .116473 | 75 | Wabaunsee |
| Sheridan | 2,813 | 30,685,851 | 96 | 10,909 | 26 | \$3,570,412 | 98 | 1,269 | 34 | .116354 | 76 | Sheridan |
| Jackson | 12,657 | 67,905,053 | 53 | 5,365 | 95 | \$7,849,515 | 56 | 620 | 102 | .115595 | 77 | Jackson |
| Sedgwick | 452,869 | 3,048,850,929 | 2 | 6,732 | 74 | \$345,530,080 | 2 | 763 | 85 | .113331 | 78 | Sedgwick 6,732 |
| Nemaha | 10,717 | 72,240,391 | 50 | 6,741 | 73 | \$8,182,661 | 52 | 764 | 84 | .113270 | 79 | Nemaha |
| Finney | 40,523 | 379,944,348 | 9 | 9,376 | 35 | \$42,832,718 | 10 | 1,057 | 49 | .112734 | 80 | Finney |
| Sherman | 6,760 | 57,285,541 | 61 | 8,474 | 44 | \$6,437,779 | 71 | 952 | 63 | .112381 | 81 | Sherman |
| Brown | 10,724 | 74,318,240 | 49 | 6,930 | 70 | \$8,137,461 | 53 | 759 | 86 | .109495 | 82 | Brown |
| Miami | 28,351 | 251,918,945 | 17 | 8,886 | 39 | \$27,547,176 | 16 | 972 | 59 | .109349 | 83 | Miami |
| Crawford | 38,242 | 193,764,424 | 25 | 5,067 | 98 | \$21,157,432 | 26 | 553 | 104 | .109192 | 84 | Crawford |
| Gove | 3,068 | 34,503,405 | 85 | 11,246 | 24 | \$3,752,709 | 97 | 1,223 | 38 | .108763 | 85 | Gove |
| Morris | 6,104 | 49,707,632 | 73 | 8,143 | 48 | \$5,346,152 | 78 | 876 | 71 | .107552 | 86 | Morris |
| Seward | 22,510 | 221,014,242 | 19 | 9,818 | 33 | \$23,634,112 | 23 | 1,050 | 52 | .106935 | 87 | Seward |
| Meade | 4,631 | 90,687,814 | 40 | 19,583 | 10 | \$9,652,379 | 45 | 2,084 | 11 | .106435 | 88 | Meade |
| Osage | 16,712 | 102,011,923 | 38 | 6,104 | 85 | \$10,729,797 | 43 | 642 | 99 | .105182 | 89 | Osage |
| Saline | 53,597 | 422,023,857 | 7 | 7,874 | 53 | \$44,139,235 | 9 | 824 | 81 | .104589 | 90 | Saline |

2002 Value and Tax per Capita

64

| SORT | | | | | | | | | | | | | |
|------------------|--------------------|-----------------------|------------------------|---------------|------------------------|------------------------|------------------------|---------------|------------------------|------------------------------|------------------------|------------------|--------|
| County | 2000 Population | ASSESSED VALUE | | | | PROPERTY TAXES LEVIED | | | | COUNTYWIDE AVERAGE MILL LEVY | | | |
| | | Assessed Value | Rank High to Low | Per Capita | Rank High to Low | Tax Levied | Rank High to Low | Per Capita | Rank High to Low | Mill Levy | Rank High to Low | County | |
| Johnson | 451,086 | 6,159,906,685 | 1 | 13,656 | 16 | \$638,775,340 | 1 | 1,416 | 26 | .103699 | 91 | Johnson | 13,655 |
| Douglas | 99,962 | 837,927,886 | 5 | 8,382 | 45 | \$86,087,118 | 5 | 861 | 72 | .102738 | 92 | Douglas | 8,382 |
| Wallace | 1,749 | 26,020,902 | 101 | 14,878 | 15 | \$2,657,721 | 105 | 1,520 | 20 | .102138 | 93 | Wallace | |
| Doniphan | 8,249 | 59,156,090 | 58 | 7,171 | 66 | \$5,747,305 | 77 | 697 | 94 | .097155 | 94 | Doniphan | |
| Cherokee | 22,605 | 115,007,568 | 34 | 5,088 | 97 | \$10,791,945 | 42 | 477 | 105 | .093837 | 95 | Cherokee | |
| Morton | 3,496 | 137,613,169 | 32 | 39,363 | 4 | \$12,556,946 | 37 | 3,592 | 3 | .091248 | 96 | Morton | |
| Stanton | 2,406 | 86,456,293 | 42 | 35,934 | 6 | \$7,859,103 | 55 | 3,266 | 6 | .090903 | 97 | Stanton | |
| Linn | 9,570 | 149,080,166 | 30 | 15,578 | 14 | \$13,545,273 | 34 | 1,415 | 27 | .090859 | 98 | Linn | |
| Cheyenne | 3,165 | 36,234,870 | 82 | 11,449 | 21 | \$3,287,819 | 102 | 1,039 | 53 | .090736 | 99 | Cheyenne | |
| Haskell | 4,307 | 151,578,791 | 28 | 35,194 | 7 | \$12,945,947 | 35 | 3,006 | 7 | .085407 | 100 | Haskell | |
| Pottawatomie | 18,209 | 324,963,887 | 12 | 17,846 | 11 | \$25,886,140 | 19 | 1,422 | 24 | .079659 | 101 | Pottawatomie | |
| Grant | 7,909 | 284,630,738 | 15 | 35,988 | 5 | \$22,561,124 | 24 | 2,853 | 9 | .079265 | 102 | Grant | |
| Kearny | 4,531 | 226,272,294 | 18 | 49,939 | 2 | \$17,744,017 | 29 | 3,916 | 2 | .078419 | 103 | Kearny | |
| Coffey | 8,865 | 427,284,533 | 6 | 48,199 | 3 | \$29,323,336 | 14 | 3,308 | 5 | .068627 | 104 | Coffey | |
| Stevens | 5,463 | 290,122,779 | 14 | 53,107 | 1 | \$19,211,359 | 27 | 3,517 | 4 | .066218 | 105 | Stevens | |
| Statewide | 2,688,418 | 23,034,628,287 | | 8,568 | | \$2,651,360,953 | | 986 | | .115103 | | Statewide | |

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 |
| TOTAL ASSESSED VALUATION = | |
| <u><u>450,000,000</u></u> | |

HOUSE TAXATION

Attachment 7

Date 1-20-04

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 |
| | |
| TOTAL REVENUE FROM PROPERTY TAX = | <u>\$54,675,000</u> |
| LESS: STATEWIDE USD SCHOOLS - | 9,000,000 |
| LESS: STATE BUILDING FUND - | 675,000 |
| | |
| LOCAL PORTION OF PROPERTY TAX REVENUE = | <u><u>\$45,000,000</u></u> |

* ALL OTHER INCLUDES THE FOLLOWING:

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

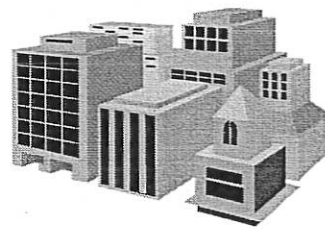
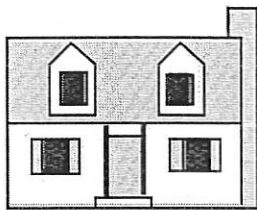
COUNTY MILL LEVY CALCULATION

| | | | | |
|---------------------|------------|-----------------------|---|------------------|
| 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 = | <u>0.100000</u> |

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

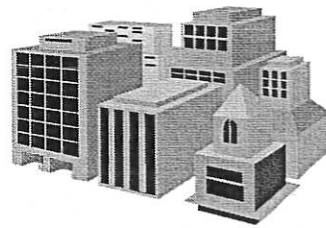
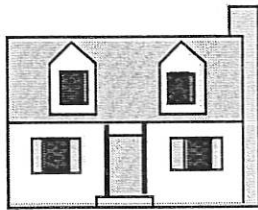
| | | | |
|---------------------|-----------------------|---|------------------|
| COUNTY | ASSESSED VALUE | | MILL LEVY |
| P.T. REVENUE | IN TAX BASE | | |
| 15,807,834 | 360,000,000 | = | 0.043911 |
| (same as last year) | (20% lower value) | | |

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 | = 0.146500 |
| 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%.