

MINUTES OF THE HOUSE TAXATION COMMITTEE

The meeting was called to order by Chairman John Edmonds at 9:00 a.m. on January 29, 2004 in Room 519-S of the Capitol.

All members were present except:

Representative Tom Sawyer- 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:

Chris Courtwright, Legislative Research Dept.  
Laura Johnson, Attorney for Property Valuation Dept  
Roger Hamm, Property Valuation Dept.

Others attending:

See Attached List

Chairman Edmonds opened the meeting requesting introduction of bills. Representative Huff requested the introduction of a bill regarding internet sales of cigarettes to minors.

This bill will be accepted for introduction.

Representative Tafanelli requested a bill that would go back and change sales and compensated use tax which would allow contractors to be able to pass on to the state those charges in compensated use for materials brought in from out of state.

Hearing no objections, this will be accepted for introduction.

Mr. Chris Courtwright, Legislative Research Department, briefed the committee regarding intangible tax explaining that the local option intangible tax is levied on income from money, notes and other evidence of debt during the preceding calendar year. Certain interest and passive income, saving accounts, stocks and certain kinds of bonds are the kinds of things on which people will pay intangible tax. Intangible tax does not apply to interest on notes secured by Kansas real estate mortgages on which a registration fee has been paid, individual retirement and KEO accounts and other qualified retirement plans, bonds and other evidences of indebtedness issued by the federal government, state or any of the taxing subdivisions. Also, there is a special senior citizen or disability exemption.

Mr. Courtwright called attention to information which Randy Allen had obtained for committee review regarding the latest tallies on intangible taxes. At present, the intangible taxes are being imposed by 32 counties, 110 cities and 409 townships.

Richard Cram, Department of Revenue provided Kansas Individual Income Tax and Food Sales Refund forms and instructions from 2003 for review by each committee member. This included the intangible tax form as well as instructions regarding filing state taxes electronically. (This booklet can be obtained by contacting the Kansas Department of Revenue at 915 SW Harrison Street or by visiting their web site at [www.webtax.org](http://www.webtax.org))

Laura Johnson, Attorney for the Property Valuation Department introduced Roger Hamm also from the Property Valuation Department to give further briefing on property valuation and appraisal. Mr. Hamm provided material to the committee regarding the classification and assessment of property. The Kansas law requires that property be taxed uniformly and equally as to class, and unless otherwise specified, valued based upon its fair market value. He also provided motor vehicle levy certification according to county for the year of 2004. (Attachment 1)

CONTINUATION SHEET

MINUTES OF THE HOUSE TAXATION COMMITTEE at 9:00 a.m. on January 29, 2004 in Room 519-S of the Capitol.

The second part of Mr. Hamm's briefing covered Kansas agricultural land valuation. Kansas uses market value for the primary basis of valuation but one of the exceptions to that rule is agricultural land. Literature was distributed to each member of the committee explaining the three typical farming and ranching operations and the manner in which the valuation was figured. Also included, was the methodology for figuring the valuation of grassland. (Attachment 2)

Informative material was also distributed to the committee members regarding, (1) the valuation of public utilities which is required to annually determine the Fair Market Value of all Public Utilities operating in Kansas (Attachment 3), (2) and the valuation process. A valuation process accommodates all the steps appropriate and necessary to the responsibility of estimating market value as well giving each member a chart showing how taxes are budget driven. (See Attachment 3)

Chairman Edmonds reminded committee members of the meeting on Tuesday, February 3<sup>rd</sup> when Secretary of Revenue Joan Wagon and Amazon.com would address the committee as well a hearing on **HB 2484**.

Meeting adjourned at 10:28.

## Personal Property Classification & Assessment

Kansas law requires that property be taxed uniformly and equally as to class and unless otherwise specified, valued based upon its fair market value as of January 1.

Article 11, Section 1 of the Kansas Constitution places real property and personal property into separate classes. Tangible personal property is placed into Class 2, which is further classified into six subclasses that are valued and assessed as follows:

<u>Class &amp; Subclass</u>	<u>Property Type</u>	<u>Value Method</u>	<u>Assmt. Rate</u>
2.01	<b>Manufactured Homes</b> (Residential)	Market	11.5%
2.02	<b>Mineral Leasehold Interests</b> (Oil & Gas) Low Production Leasehold Interests	Market Market	30% 25%
2.03	<b>Public Utilities</b> (State Assessed)	Market	33%
2.04	<b>Motor Vehicles</b> (registered 24M+ or Non-Hwy titled)	Market	30%
2.05	<b>Com/Ind Machinery &amp; Equipment</b> – The retail cost when new of the property is depreciated over its economic life with a maximum of 7-yrs depreciation. However, the appraised value can not be less than 20% of the retail cost when new.	Formula	25%
2.06	<b>All Other Tangible Personal Property</b> (not otherwise specifically classified) – Property which may qualify includes aircraft, watercraft, non-commercial trailers, Com/Ind. Mach & Equip no longer used for production of income, off-road motorcycles, mopeds & ATVs.	Market	30%

Motor vehicles may also be classified according to Kansas Statute. Vehicles that are classified by statute are valued and assessed as follows:

KSA 5100 series	<b>Taxed when Tagged Motor Vehicles</b> (motorcycles, automobiles and trucks that are registered 12,000 lbs. or less) The mid-point of the class code value is depreciated at a rate of 15% per calendar year down to a minimum tax.	Formula	20%
KSA 5105a	<b>16/20M Motor Vehicles</b> (vehicles having a gross vehicle weight that is more than 12,000 lbs. but less than 20,001 lbs.) Value is based on the same formula as taxed when tagged motor vehicles.	Formula	20%
KSA 5118	<b>Recreation Vehicles</b> which are "RV Titled" – the taxes are based upon age and weight of the vehicle.	Formula	N/A

House Taxation  
Attachment 1  
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2-1

2004

### MOTOR VEHICLE COUNTY LEVY CERTIFICATION

Pursuant to K.S.A. Chapter 79, Article 51 as amended  
Certified to the Director of Motor Vehicles, Department of Revenue, State of Kansas  
by the Director of Property Valuation  
February 7, 2003

I hereby certify the 2002 county average tax rate (mill levy), stated as a decimal multiplier per dollar of assessed valuation. The adjusted county levy tax rate is noted in the column headed as 2004 Motor Vehicle Co. Avg. Levy, and is provided for use in determining the tax obligation during 2004 for motor vehicles taxable pursuant to K.S.A. Chapter 79, Article 51, and amendments thereto. K.S.A. 79-5105 (c) states in part "...and (5) as of November 1, 1998 such date in all years thereafter, such rate shall be computed without regard to the general property taxes levied by school districts pursuant to Senate Bill 171, Section 6 (3)(b), and amendments thereto."

County	2002 Avg. County Levy	2004 Motor Vehicle Co. Avg. Levy	County	2002 Avg. County Levy	2004 Motor Vehicle Co. Avg. Levy	County	2002 Avg. County Levy	2004 Motor Vehicle Co. Avg. Levy
Allen	0.129193	0.109193	Greeley	0.130836	0.110836	Osborne	0.142263	0.122263
Anderson	0.127670	0.107670	Greenwood	0.137922	0.117922	Ottawa	0.128214	0.108214
Atchison	0.120409	0.100409	Hamilton	0.120566	0.100566	Pawnee	0.149910	0.129910
Barber	0.133998	0.113998	Harper	0.161952	0.141952	Phillips	0.138540	0.118540
Barton	0.150013	0.130013	Harvey	0.119404	0.099404	Pottawatomie	0.079659	0.059659
Bourbon	0.138607	0.118607	Haskell	0.085407	0.065407	Pratt	0.151425	0.131425
Brown	0.109495	0.089495	Hodgeman	0.150875	0.130875	Rawlins	0.139059	0.119059
Butler	0.135745	0.115745	Jackson	0.115595	0.095595	Reno	0.135994	0.115994
Chase	0.116660	0.096660	Jefferson	0.120592	0.100592	Republic	0.145134	0.125134
Chautauqua	0.132941	0.112941	Jewell	0.127955	0.107955	Rice	0.147018	0.127018
Cherokee	0.093837	0.073837	Johnson	0.103699	0.083699	Riley	0.119981	0.099981
Cheyenne	0.090736	0.070736	Kearny	0.078419	0.058419	Rooks	0.154317	0.134317
Clark	0.151933	0.131933	Kingman	0.125424	0.105424	Rush	0.144532	0.124532
Clay	0.133556	0.113556	Kiowa	0.118064	0.098064	Russell	0.152084	0.132084
Cloud	0.150128	0.130128	Labette	0.138550	0.118550	Saline	0.104589	0.084589
Coffey	0.068627	0.048627	Lane	0.141591	0.121591	Scott	0.128965	0.108965
Comanche	0.119554	0.099554	Leavenworth	0.122194	0.102194	Sedgwick	0.113331	0.093331
Cowley	0.134333	0.114333	Lincoln	0.155472	0.135472	Seward	0.106935	0.086935
Crawford	0.109192	0.089192	Linn	0.090859	0.070859	Shawnee	0.132960	0.112960
Decatur	0.122232	0.102232	Logan	0.134936	0.114936	Sheridan	0.116354	0.096354
Dickinson	0.119111	0.099111	Lyon	0.130349	0.110349	Sherman	0.112381	0.092381
Doniphan	0.097155	0.077155	Marion	0.124679	0.104679	Smith	0.138519	0.118519
Douglas	0.102738	0.082738	Marshall	0.120831	0.100831	Stafford	0.148212	0.128212
Edwards	0.130249	0.110249	McPherson	0.116801	0.096801	Stanton	0.090903	0.070903
Elk	0.126833	0.106833	Meade	0.106435	0.086435	Stevens	0.066218	0.046218
Ellis	0.118163	0.098163	Miami	0.109349	0.089349	Sumner	0.147771	0.127771
Ellsworth	0.147228	0.127228	Mitchell	0.133645	0.113645	Thomas	0.128781	0.108781
Finney	0.112734	0.092734	Montgomery	0.147394	0.127394	Trego	0.132349	0.112349
Ford	0.156219	0.136219	Morris	0.107552	0.087552	Wabaunsee	0.116473	0.096473
Franklin	0.125957	0.105957	Morton	0.091248	0.071248	Wallace	0.102138	0.082138
Geary	0.133959	0.113959	Nemaha	0.113270	0.093270	Washington	0.138913	0.118913
Gove	0.108763	0.088763	Neosho	0.152940	0.132940	Wichita	0.133175	0.113175
Graham	0.143816	0.123816	Ness	0.133828	0.113828	Wilson	0.118874	0.098874
Grant	0.079265	0.059265	Norton	0.129603	0.109603	Woodson	0.123576	0.103576
Gray	0.123344	0.103344	Osage	0.105182	0.085182	Wyandotte	0.165245	0.145245

2002 Average Statewide Mill Levy

0.115103

Value of MV	Assessment	Assessed Value	
\$15,000	0.20	3,000	3,000
	Coffey	0.048627	Osage
	MV Tax	\$145.88	\$255.55

(\$3,000)	MV Levy	MV Tax
Stevens	0.046218	138.65
Wyandotte	0.145245	435.74

1-2

## **How is personal property valued and assessed?**

The Kansas Constitution places personal property into Class 2, which is further divided into six subclasses. A brief description of each personal property subclass and the manner in which it is valued and assessed for purposes of property taxation is outlined below. Guidelines for valuing personal property can be found on the Property Valuation website. The *Personal Property Valuation Guide* provides the guidelines for valuing mobile/manufactured homes, motor vehicles, commercial/industrial machinery and equipment, and other tangible personal property. Additional guidelines for valuing mobile/manufactured homes can also be found in the *Mobile/Manufactured Home Appraisal Guide*. The *Kansas Oil & Gas Appraisal Guide* provides the guidelines for valuing oil and gas property. Information pertaining to the valuation of state appraised railroads and public utilities can be found on the website under- "Public Utilities".

### **2.01 Mobile/Manufactured Homes used for residential purposes:**

Mobile and manufactured homes are built on a permanent chassis and designed to be used as a dwelling, with or without a permanent foundation. Kansas law states that all mobile and manufactured homes are considered personal property unless:

- 1) The title to the home is in the same name of the person (or spouse of the person) who holds title to the land the home is located on, AND
- 2) The home is on a permanent foundation.

Mobile and manufactured homes that are used for residential purposes are valued at their fair market value as of January 1 and are assessed at a rate of 11.5%. Homes classified in the Mobile Home subclass are not prorated onto or off of the tax toll.

### **2.02 Mineral Leasehold Interests (Oil & Gas):**

For purposes of taxation, oil and gas leases, oil and gas wells, all casing, tubing and other equipment and materials used in operating oil and gas wells are considered personal property. Oil and gas interests are valued at market value and assessed at 30%, *except* leasehold interests with an average daily production of five barrels or less and natural gas leasehold interests with an average daily production of 100 mcf or less, which shall be assessed at 25%.

### **2.03 Public Utilities:**

The Kansas Department of Revenue, Division of Property Valuation, appraises property owned by public utilities and railroads. Public utility property is valued based upon the fair market value of "unit" and it is assessed at 33%.

### **2.04 Motor Vehicles:**

Kansas law defines a motor vehicle as "every self-propelled device in which any person or property may be transported or drawn upon a public highway..." The manner in which a motor

vehicle is registered will determine how it is appraised for property tax purposes. Motor vehicle values can be prorated according to provisions in the Kansas statutes (except for state assessed and rental excise taxed motor vehicles). [K.S.A. 79-306d, 79-5107]

**Motor vehicle categories for taxation purposes are:**

**Taxed When Tagged** – Motor vehicles registered with a tag weight of 12,000 lbs. or less. Taxed when tagged motor vehicle taxes are based on a formula driven value. The formula is based on the estimated wholesale value of the vehicle when it is first offered for sale. We estimate the wholesale value of motorcycles, autos and light duty trucks by taking the MSRP X 85%. For medium duty trucks the formula is MSRP X 70%. The vehicle is assigned a class code based on the value range in which the estimated wholesale value falls. The midpoint value of the class code range depreciates 15% per year. The class code remains the same for the life of the vehicles. The midpoint value from each class code value range is multiplied by the 20% assessment rate, then multiplied by the county's average motor vehicle levy (mill rate) from two years prior, to arrive at the personal property tax amount. The vehicle taxes are calculated through the state Vehicle Information Processing System (VIPS) in the county treasurer's office and must be pre-paid at time of registration. The value can not be adjusted for condition or mileage of the vehicle. [K.S.A. 79-5100 series]

**Tax Roll** – Motor vehicles registered with a tag weight of 24,000 pounds or more, or registered with a non-highway title. Tax roll motor vehicles are valued at market value and assessed at 30%. The taxes are paid in arrears for the calendar year. The appraiser can adjust the value for condition on an individual basis. [K.S.A. 79-306d]

**16M/20M** – Motor vehicles having a gross vehicle weight that is more than 12,000 lbs. but less than 20,001 lbs. 16M/20M motor vehicle taxes are based on a formula driven value that is assessed at 20%. The taxes are paid in arrears for the calendar year. The value can not be adjusted for condition or mileage of the vehicle. [K.S.A. 79-5105a]

**RV Titled Recreational Vehicles** – Motor homes, campers and travel trailers that meet the statutory requirements to be registered with an RV Title. To be RV titled a recreational vehicle must have an electrical system that operates above 12 volts, plumbing, heating, and any other standard features adopted in the uniform standards code. RV titled recreational vehicles are valued and taxed based upon age and weight of the vehicle. The taxes are calculated through the state Vehicle Information Processing System (VIPS) in the county treasurer's office and must be pre-paid at time of registration. [K.S.A. 79-5118 – 79-5121]

**State Assessed** – Motor vehicles registered with the Kansas Corporation Commission (KCC) or the Interstate Commerce Commission (ICC) that operate under a "haul for hire" authority, and motor vehicles belonging to railroads or public utilities are appraised by the State Property Valuation Division (PVD). For property tax purposes, all state assessed property is reported to PVD on property tax renditions provided by the state. [K.S.A. 79-6a01]

**Rental Excise Tax** – Motor vehicles leased by rental companies for periods not exceeding 28 days are taxed based upon 3 ½% of gross receipts. Qualifying vehicles are reported to the Kansas Department of Revenue for property tax purposes. [K.S.A. 79-5117]

**Exempt** – Motor vehicles that qualify for state or federal personal property tax exemption.

## **2.05 Commercial/Industrial Machinery and Equipment:**

Generally speaking, commercial and industrial machinery and equipment is any taxable tangible personal property that is used to produce income or is depreciated or expensed for IRS purposes, except state assessed property and motor vehicles.

Commercial personal property is not valued at market value, rather it is valued based upon a formula laid out in the Kansas Constitution and in K.S.A. 79-1439.

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, 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. This subclass of personal property is assessed at 25%. There are no provisions in the Kansas statutes for the proration of commercial and industrial machinery and equipment.

## **2.06 All Other Personal Property Not Elsewhere Classified:**

Personal property that can not be classified into any of the previous five constitutional subclasses of personal property is classified as Other Personal Property Not Elsewhere Classified (“Other”). Personal property in this subclass is appraised at market value as of January 1 and assessed at 30%. With the exception of watercraft, Kansas law does not provide for the proration of property in the “Other” subclass.

Property that may qualify for the “Other” subclass includes:

**Aircraft** – airplanes, helicopters, hot air balloons, ultra lights, etc.

**Off Road Vehicles** – snowmobiles, golf carts, off road motorcycles, mopeds, ATVs, etc.

**Watercraft** – inboard and outboard boats, boat motors, boat trailers, sailboats, houseboats, pontoons, canoes, jet skis, etc.

**Truck Campers & Travel Trailers** – which do not meet the statutory requirements for an “RV” Title.

**Trailers (non-commercial use)** – utility trailers, horse trailers, snowmobile and motorcycle trailers, or any other trailer used by an individual for personal use.

**Truck Beds (non-commercial use)** – beds on a “chassis cab” motor vehicle, which are used by an individual for personal use.

**Machinery and Equipment** - which is *no longer being used* for commercial purposes and has a retail cost when new that is greater than \$400 per item.

**Materials and Supplies** – which has a retail cost when new that is greater than \$400 per item

**Late Filing Penalties:**[5% - 25%]

[K.S.A. 79-1422]

If **within one year following the March 15<sup>th</sup> filing deadline**, a taxpayer files a listing (or an addition to a listing) of their personal property, the appraiser must apply a late filing penalty to the assessed value of the property. The late filing penalty is applied only to that portion of the property that is filed after the March 15<sup>th</sup> deadline. The penalty for late filing is 5% per month up to a maximum of 25%. The penalties are applied as follows:

<u>Date Rendition Filed</u>	<u>Penalty</u>
March 16 through April 15	5%
April 16 through May 15	10%
May 16 through June 15	15%
June 16 through July 15	20%
July 16 through March 14 of the following year	25%

➤ **Failure to File Penalties:** [50%] [K.S.A. 79-1422]

If **within one year following the March 15<sup>th</sup> filing deadline**, the county discovers a taxpayer failed to file a rendition or failed to file a *complete* rendition, the county appraiser must determine the assessed value of the property and apply a 50% penalty. In instances where the taxpayer fails to file a *complete* rendition, the penalty is applied only to the omitted or underreported property.

If the county appraiser discovers property that was omitted from the tax roll after June 15<sup>th</sup> of the current tax year (the date the appraiser certifies the tax roll to the county clerk), but prior to March 15<sup>th</sup> of the upcoming tax year, the *county clerk* must place the property on the tax roll as an added tax and apply a 50% penalty to the assessed value.

Note: If a failure to file penalty is applied to the taxpayer's value then the taxpayer later files his rendition *within one year of March 15th*, the failure to file penalty is no longer applicable. Therefore, the appraiser must apply the appropriate *late filing* penalty to the assessed value in place of the failure to file penalty.

➤ **Escaped Penalties:** [50%] [K.S.A. 79-1427a]

If the county appraiser discovers property that was omitted from the tax roll or property that was underreported for whatever reason, **one year after the March 15<sup>th</sup> filing deadline**, it shall be considered to have "escaped" taxation. The county appraiser must determine the assessed value of the property and apply a 50% penalty. The county appraiser shall include any property that was subject to taxation in any of the two years prior to January 1 of the calendar year in which it was discovered. The "discovery date" is the date the property is placed on the tax roll and a bill is sent to the owner.



## Brief Explanation of the Statute and Overview

There are two commonly used valuation standards in ad valorem tax systems--market value and use value. Kansas uses market value for the primary basis of valuation but there are exceptions to that rule. Agricultural land is one of those exceptions.

Use value, when applied in the valuation of agricultural land, attempts to determine a value based upon the actual production of the land and removes other influences that affect the market value of real estate. A survey of all fifty states revealed that forty-three employ some version of use value, rather than a market value standard, for determining agricultural land values for property tax purposes.

There are three typical farming and ranching types of operation: owner operated, cash rented, and landlord/tenant crop share basis. When agricultural land is not owner operated, the most common method of renting agricultural land in Kansas is on a landlord/tenant crop share basis. This method of arriving at net income is used in Kansas as well as in a majority of other states. By using the landlord's share method, the net income to the land or real estate is isolated.

To stabilize values from large swings in the economy, the statute requires eight years of cropping data be used to stabilize net incomes and values. This adds a complexity to the valuation process that makes understanding somewhat difficult to explain. Eight years of crops produced, yields, and commodity prices are averaged to an annual basis. Using eight years of data creates a more consistent tax bill for agricultural property owners and also provides local governments with even revenue to provide local services such as farm to market roads and other local services needed.

Using wheat production as an example, with seven average years - twenty-eight to forty-one bushels per acre, and one poor yield year - five bushels per acre, the eight-year average is:

$$\frac{36+33+38+41+28+32+37+5}{8} = \frac{250}{8} = 31.25$$

The example illustrates that one low yielding year does bring the average yield down, however only slightly, about ten percent. Equally important are commodity

*House Taxation  
Attachment 2  
1-29-04*

prices, a second factor. In the above illustration when yields are down, wheat prices increase, the weighted average of the poor yielding year has even less of an impact.

A third factor, which is more constant than yields and prices are production costs, or the expenses of seed, fertilizer, herbicides, and other expenses paid by a landlord, in a crop sharing arrangement. These expenses are incurred independent of yields.

A fourth factor of use valuation is determining a capitalization rate. Kansas's statute specifies the capitalization rate is based on a five-year average of what is now the Farm Credit Service new land loan rate as of July 1<sup>st</sup> of each year. Again, this is a five-year average, which is fairly interdependent of the agricultural economy. In addition the rate includes an add on rate of  $\frac{3}{4}$  of a percent and the director has a discretionary rate of up to 2 percent. Kansas is the only state with this added rate. Currently a floor of 11% or a ceiling of 12 % applies to the capitalization rate before the county tax rate is included.

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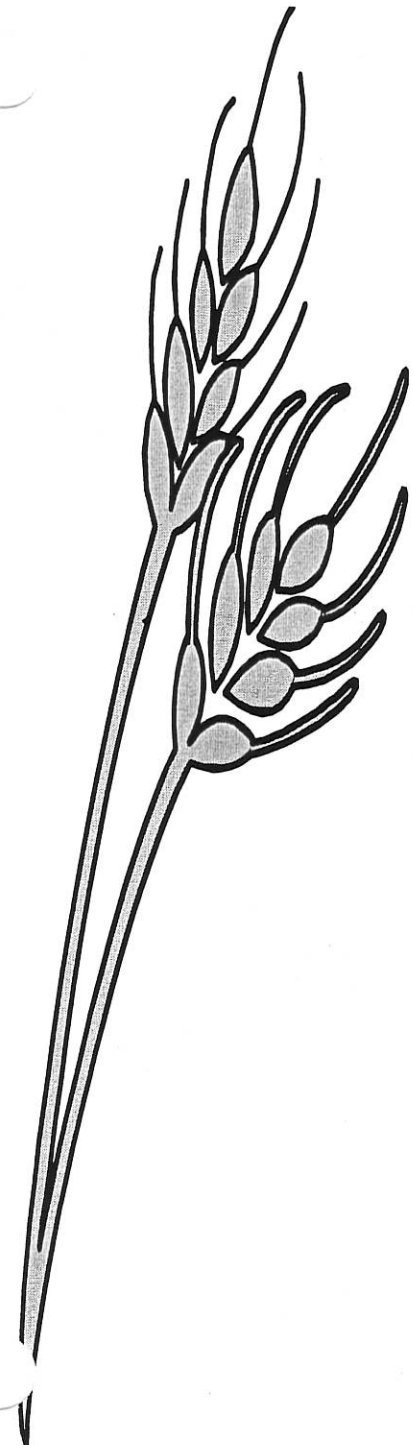
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# Kansas Agricultural Land Valuation



## Basic Valuation Process

Gross Income

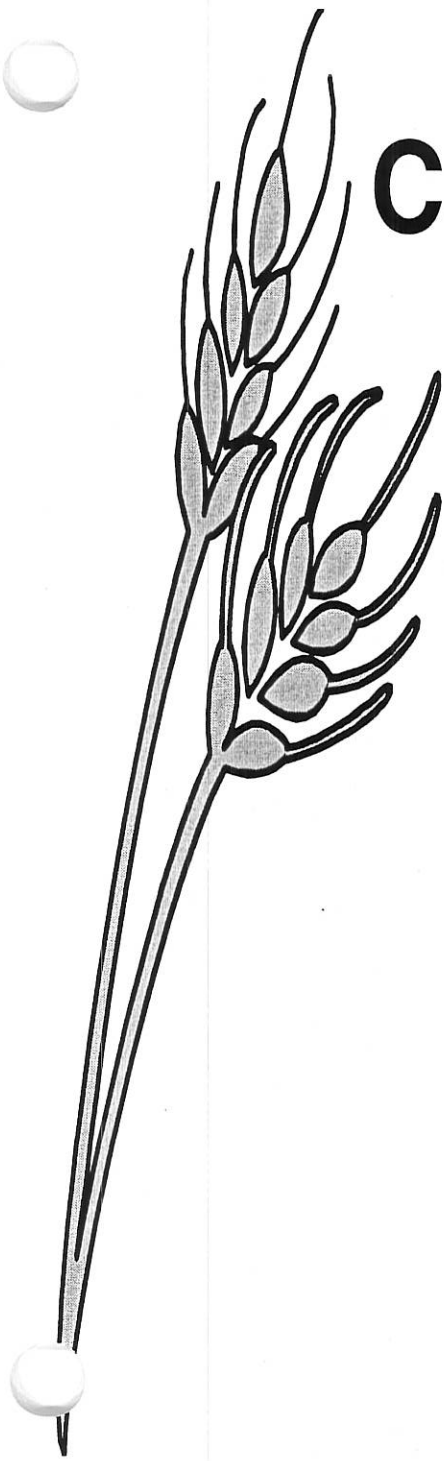
$$\text{—} \frac{\text{Expenses}}{\text{—}}$$

Net Income

$$\text{÷} \frac{\text{Capitalization Rate}}{\text{—}}$$

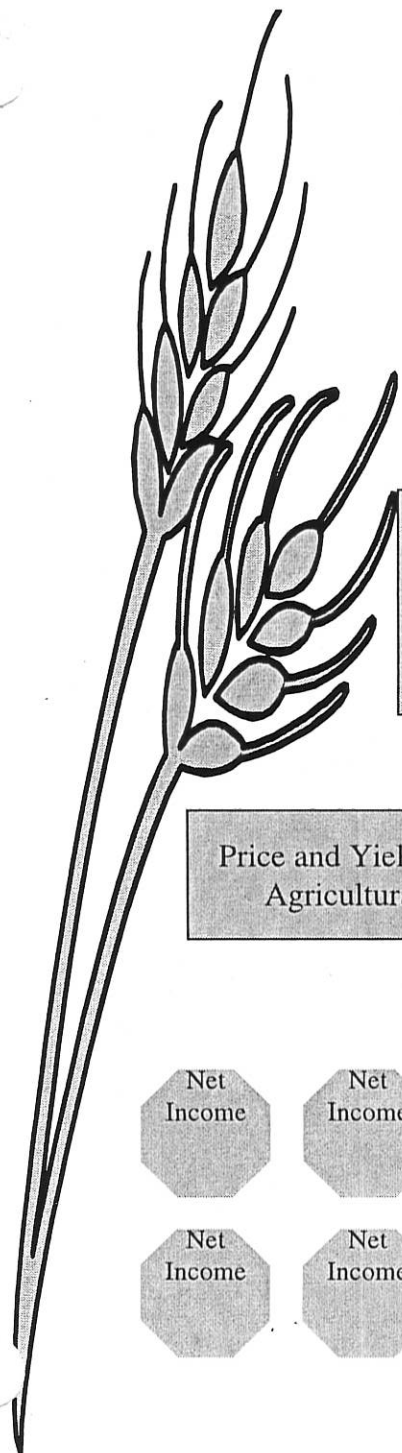
Ag Use Value

# Capitalization Rate Calculation



Federal Land Bank /	1998	7.85%
Farm Credit Bank	1999	7.81%
ag land only	2000	8.67%
loan rate:	2001	6.21%
	2002	<u>5.58%</u>
Five year average of loan rates:		7.64%
Statutory Add On Rate:	+	0.75%
Directors Add on:	+	<u>2.00%</u>
Capitalization Rate:		10.39%
SB 553		11.00%
Average rural levies:	0.10703	
Multiply by assessment rate:	<u>X .03</u>	
Average agricultural tax rate:	+	<u>3.21%</u>
Overall capitalization rate		14.21%

# Crop Land Valuation



**Gross Income**  
is  
Price X Yield

Price and Yield from Kansas  
Agricultural Statistics

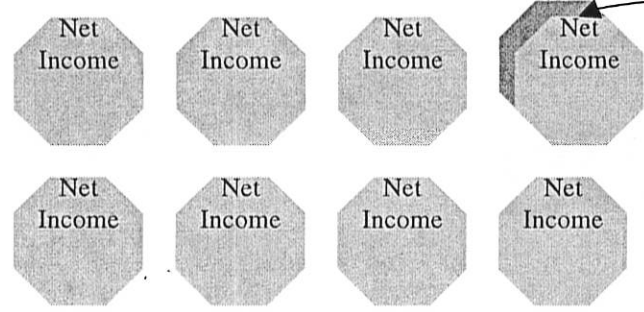
Less

**Expenses**  
includes  
Production Costs  
Management Fee

- Survey of Custom Applicators  
- Farm Lease Arrangement Survey

Equals

**Net  
Income**



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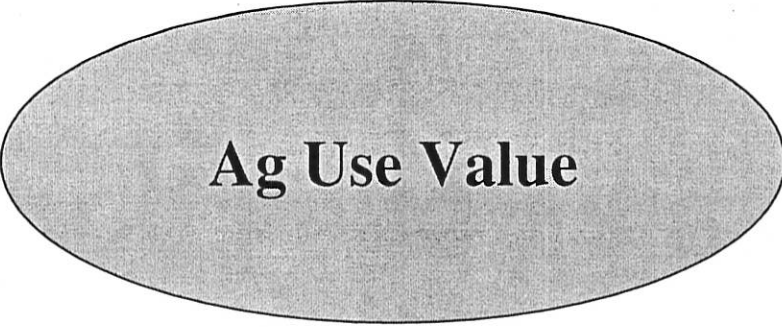
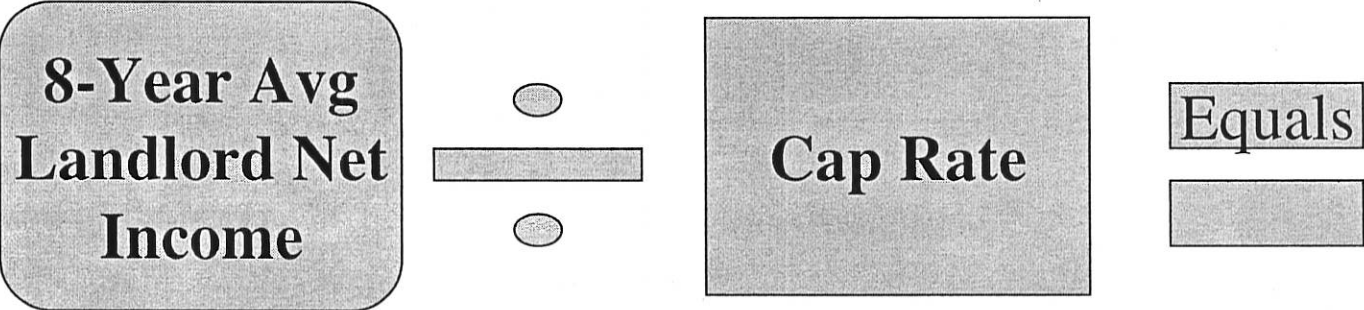
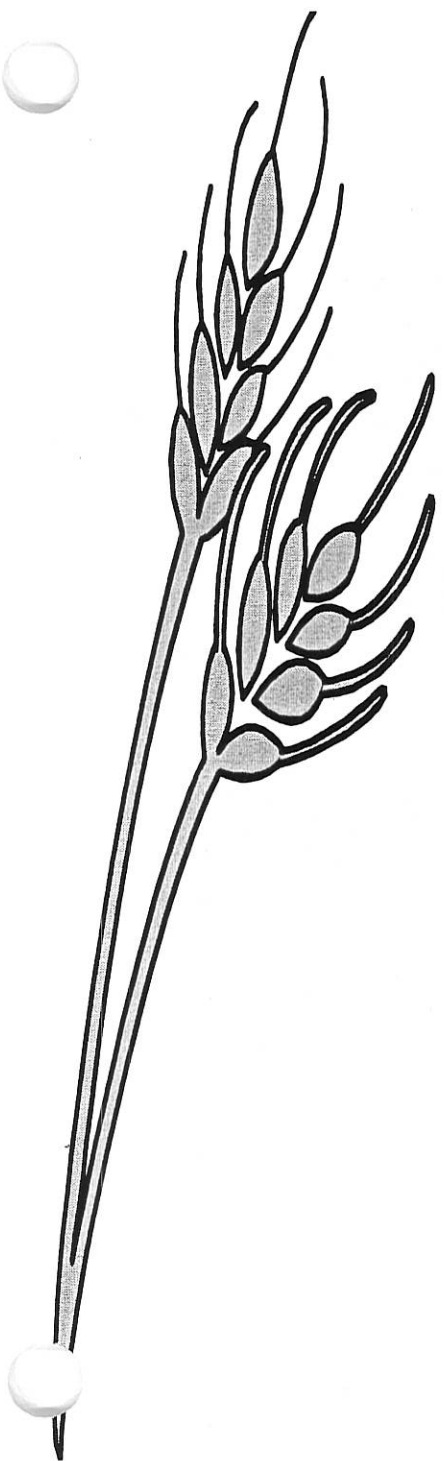
8

Equals

**8-Year Avg  
Landlord Net  
Income**

# Crop Land Valuation

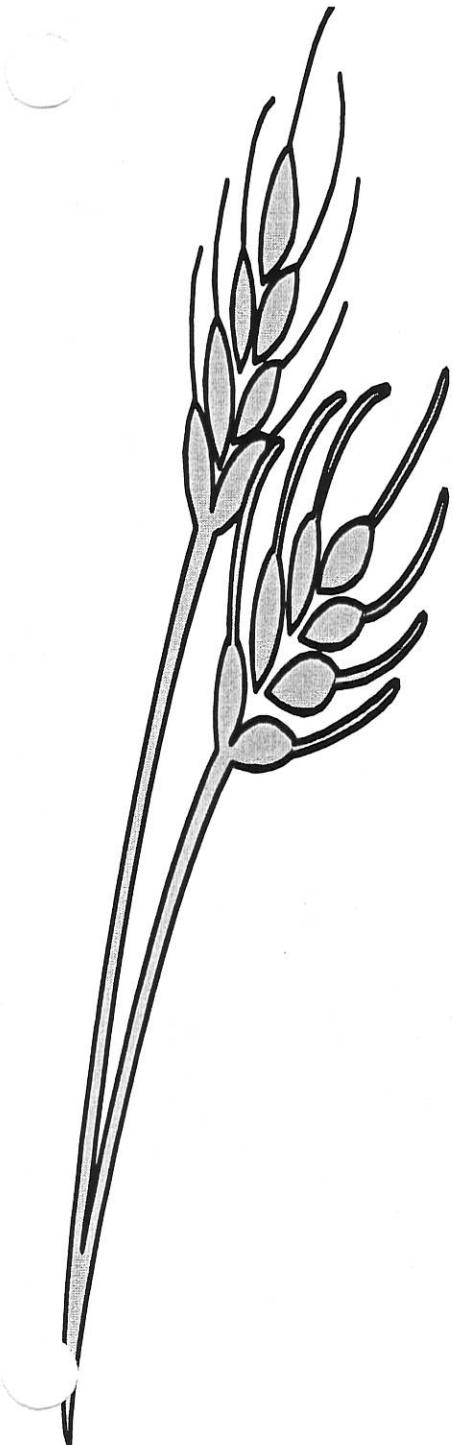
(LNI Capitalized into Value)



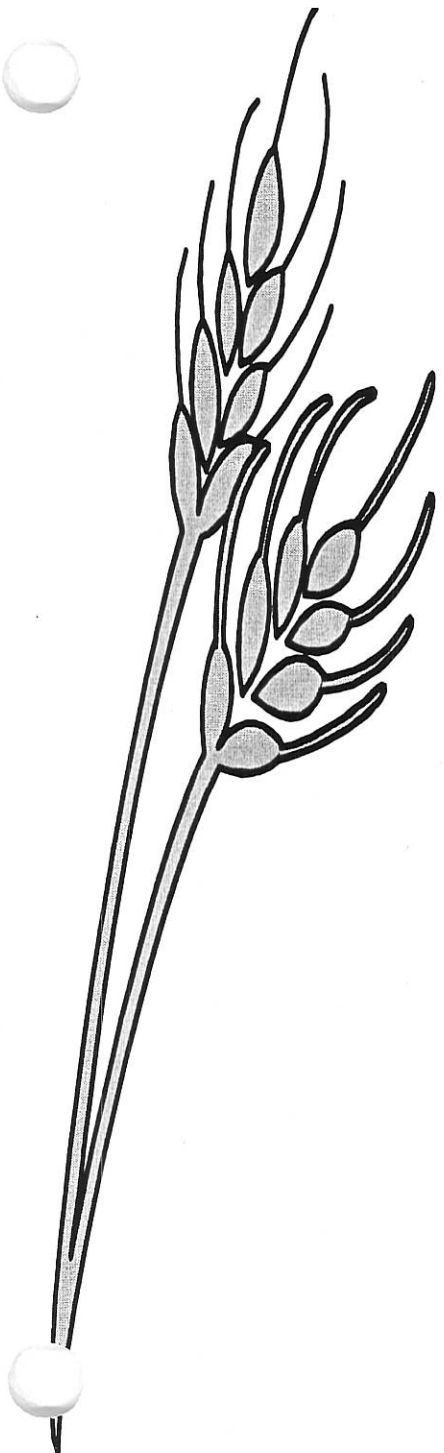


# 8-Year Average Summary

## Crop Land



District	County	Weighted Average Annual Averages								8-Yr Avg.	8-Yr Avg.
		1995	1996	1997	1998	1999	2000	2001	2002	2003 LNI	2004 LNI
West Central	Logan	\$12.58	\$13.30	\$13.88	\$12.74	\$13.48	\$10.34	\$9.08	\$6.68	\$11.71	\$11.51
Southwest	Meade	\$11.31	\$10.62	\$11.66	\$11.80	\$13.19	\$12.15	\$11.23	\$7.64	\$11.21	\$11.20
Southwest	Stevens	\$10.36	\$12.15	\$13.02	\$13.28	\$12.84	\$10.40	\$9.64	\$4.91	\$11.21	\$10.82
South Central	Harvey	\$19.53	\$25.37	\$29.61	\$33.09	\$32.94	\$29.04	\$27.72	\$23.42	\$25.94	\$27.59
Northeast	Leavenworth	\$31.99	\$35.89	\$40.99	\$41.59	\$43.26	\$39.48	\$39.80	\$27.59	\$36.48	\$37.57
East Central	Linn	\$27.06	\$30.22	\$32.67	\$34.88	\$35.35	\$27.92	\$29.17	\$20.43	\$29.20	\$29.71
East Central	Lyon	\$29.38	\$34.99	\$38.39	\$37.04	\$36.01	\$28.45	\$30.33	\$22.72	\$31.62	\$32.16



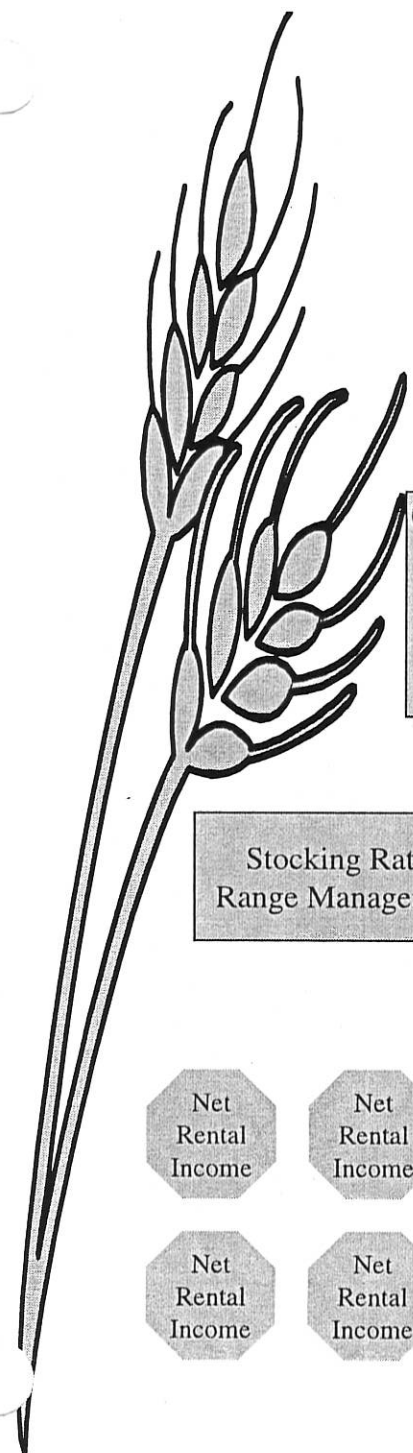
# Capitalization of Value

## Crop Land

Values reflecting approximate average in each County

District	County	8-Yr Avg. 2003 LNI	2003 Cap Rate	2003 Value	8-Yr Avg. 2004 LNI	2004 Cap Rate	2004 Value
West Central	Logan	\$11.71 /	14.04% =	\$83	\$11.51 /	14.09% =	\$82
Southwest	Meade	\$11.21 /	13.85% =	\$81	\$11.20 /	13.88% =	\$81
Southwest	Stevens	\$11.21 /	12.78% =	\$88	\$10.82 /	12.80% =	\$85
South Central	Harvey	\$25.94 /	13.86% =	\$187	\$27.59 /	13.84% =	\$199
Northeast	Leavenworth	\$36.48 /	13.69% =	\$266	\$37.57 /	13.73% =	\$274
East Central	Linn	\$29.20 /	13.38% =	\$218	\$29.71 /	13.42% =	\$221
East Central	Lyon	\$31.62 /	13.90% =	\$227	\$32.16 /	13.91% =	\$231
Southeast	Butler	\$26.49 /	14.40% =	\$184	\$28.49 /	14.43% =	\$197
Southeast	Neosho	\$26.44 /	14.63% =	\$181	\$27.45 /	14.71% =	\$187

# Grass Land Valuation



**Gross Income**  
is  
Adjusted for  
Stocking Rate

Stocking Rate from KSU,  
Range Management Specialist

Less

**Expenses**  
Fence & Maint.  
Watering Costs  
Management Fee

- Pasture Survey
- Custom Fence Builders
- Professional Pasture Managers

Equals

**Net Rental Income**

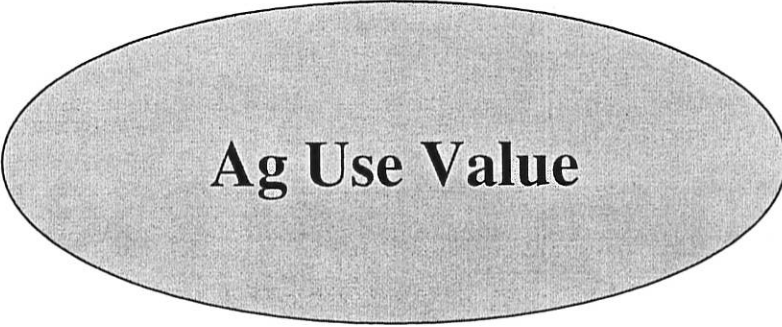
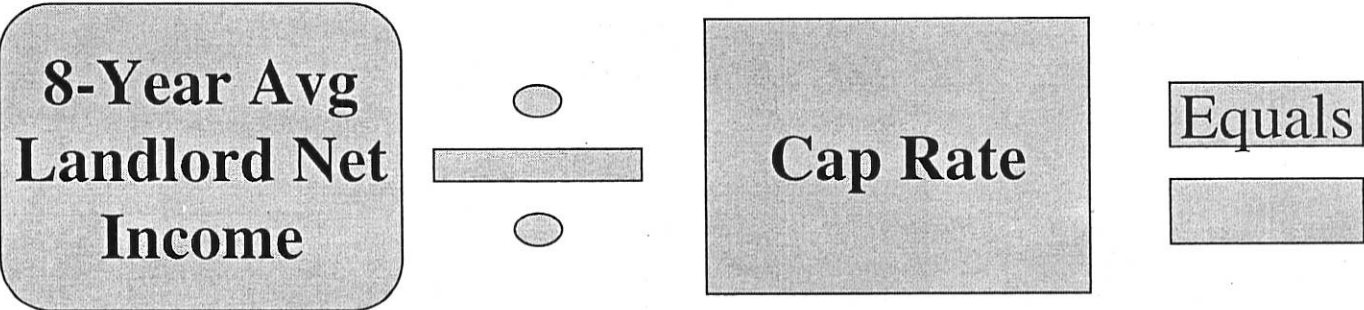
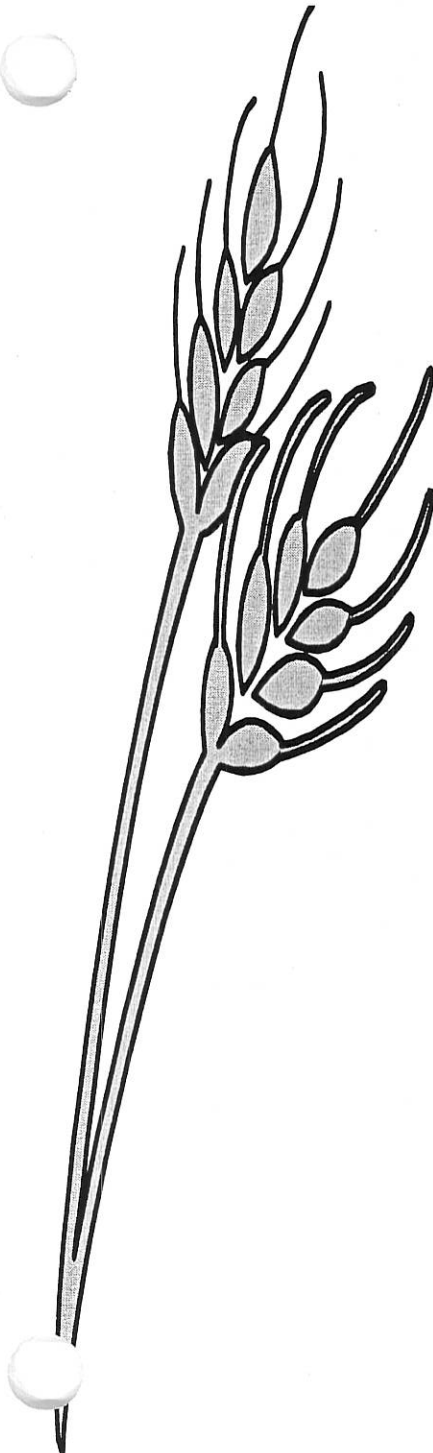


÷ 8 Equals

**8-Year Avg  
Landlord Net  
Rental Income**

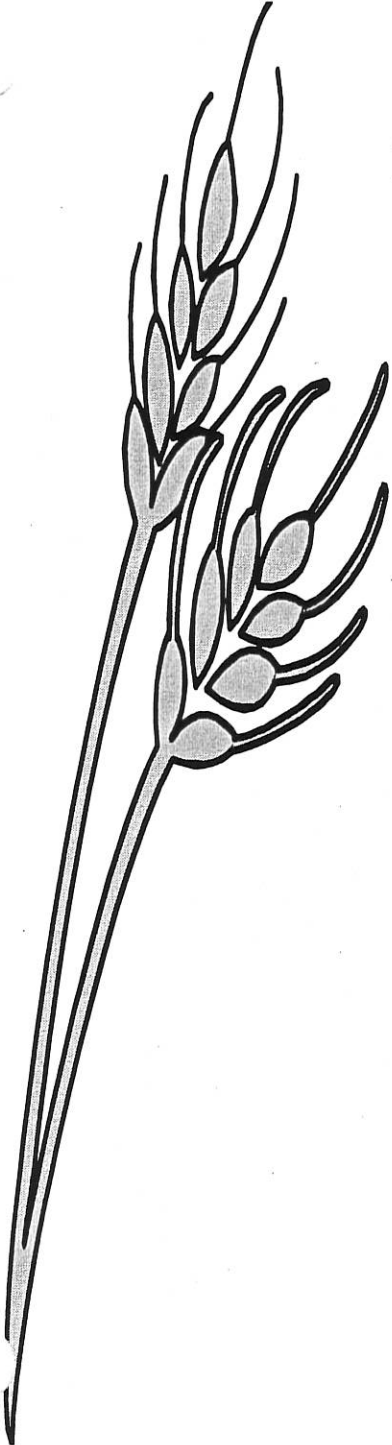
# Grass Land Valuation

(LNI Capitalized into Value)



# Calculations for Grass Land

## Landlord Average Net Rental Income Per Acre



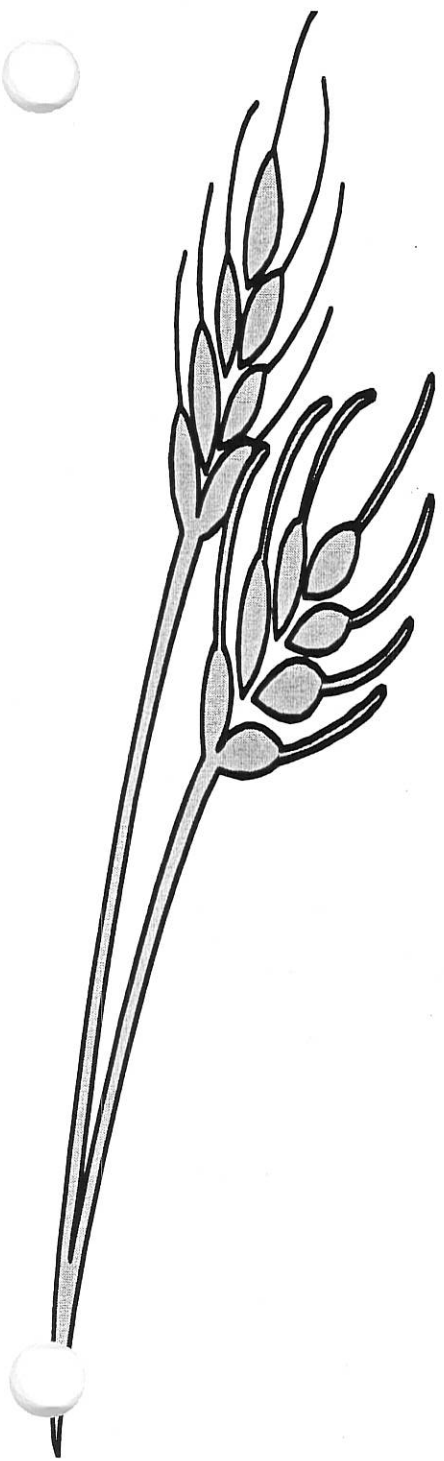
County	Gross Cash Rent	Wt. Avg.	Adjusted Native Gross Income	Fence & Maintenance Costs	Livestock Watering Costs	Management Charge	2004 Landlord Net Rental Income
		Rate for District (aum/acre)					
Logan	\$9.30	0.51	\$8.64	\$3.45	\$1.00	\$0.86 =	\$3.33
Meade	\$8.80	0.52	\$7.95	\$2.27	\$1.00	\$0.80 =	\$3.89
Stevens	\$8.80	0.52	\$8.38	\$2.27	\$1.00	\$0.84 =	\$4.27
Harvey	\$11.21	0.68	\$13.52	\$1.55	\$1.00	\$1.35 =	\$9.62
Leavenworth	\$14.51	0.82	\$15.23	\$4.92	\$1.00	\$1.52 =	\$7.79
Linn	\$16.52	0.87	\$18.51	\$3.57	\$1.00	\$1.85 =	\$12.09
Lyon	\$16.52	0.87	\$17.60	\$3.57	\$1.00	\$1.76 =	\$11.27
Butler	\$14.86	0.89	\$14.20	\$8.97	\$1.00	\$1.42 =	\$2.81
Neosho	\$14.86	0.89	\$18.07	\$8.97	\$1.00	\$1.81 =	\$6.29

2-14

# 8-Year Average Summary

## Grass Land

### Landlord Average Net Rental Income Per Acre in County

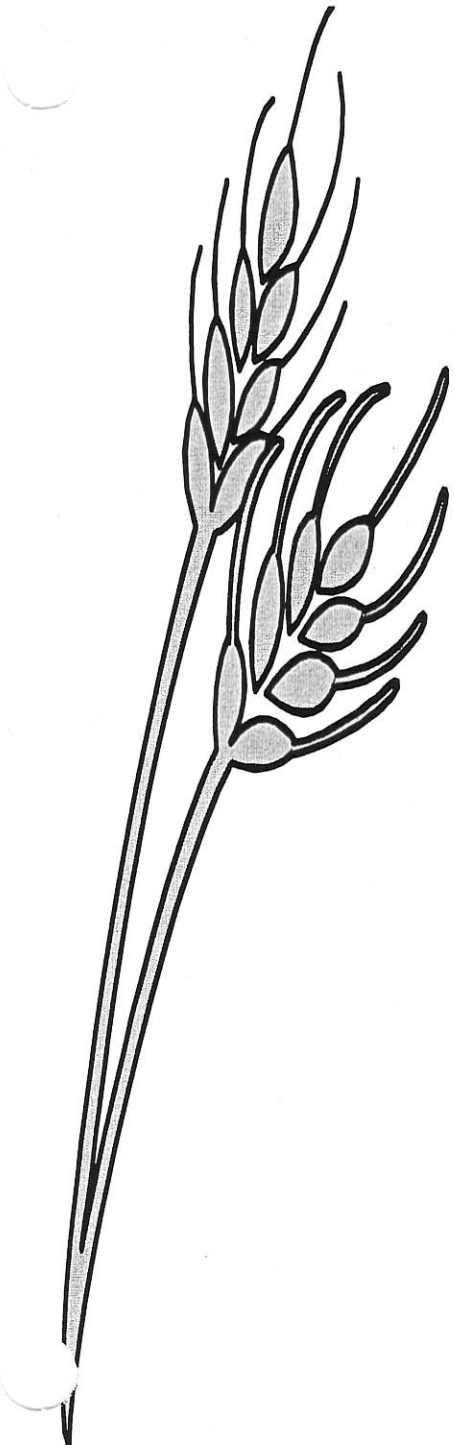


District	County	Weighted Annual Averages								8-Yr Avg.	8-Yr Avg.
		1995	1996	1997	1998	1999	2000	2001	2002	2003 LNI	2004 LNI
West Central	Logan	\$4.96	\$5.50	\$3.49	\$4.14	\$3.11	\$3.39	\$3.25	\$3.33	\$4.07	\$3.90
Southwest	Meade	\$4.19	\$4.86	\$3.54	\$3.42	\$2.98	\$2.62	\$3.61	\$3.89	\$3.64	\$3.64
Southwest	Stevens	\$4.40	\$5.26	\$3.89	\$3.77	\$3.29	\$2.89	\$3.98	\$4.27	\$3.95	\$3.97
South Central	Harvey	\$8.60	\$7.83	\$7.62	\$9.83	\$8.46	\$8.37	\$9.50	\$9.62	\$8.54	\$8.73
Northeast	Leavenworth	\$9.80	\$9.46	\$6.13	\$8.81	\$6.46	\$5.96	\$7.70	\$7.79	\$7.81	\$7.76
East Central	Linn	\$9.49	\$12.19	\$11.31	\$13.20	\$13.69	\$12.66	\$12.26	\$12.09	\$11.74	\$12.11
East Central	Lyon	\$9.78	\$11.38	\$10.66	\$12.50	\$12.90	\$11.89	\$11.44	\$11.27	\$11.23	\$11.48
Southeast	Butler	\$8.01	\$10.17	\$9.04	\$10.40	\$10.22	\$9.49	\$3.08	\$2.81	\$8.42	\$7.90
Southeast	Neosho	\$11.58	\$14.09	\$12.43	\$14.17	\$14.17	\$13.24	\$6.62	\$6.29	\$12.13	\$11.57

# Capitalization of Value

## Grass Land

### Values for Average Soil in County



District	County	8-Yr Avg.	2003	2003	8-Yr Avg.	2004	2004
		2003 LNI	Cap Rate	Value	2004 LNI	Cap Rate	Value
West Central	Logan	\$4.07 /	14.04%	= \$29	\$3.90 /	14.09%	= \$28
Southwest	Meade	\$3.64 /	13.85%	= \$26	\$3.64 /	13.88%	= \$26
Southwest	Stevens	\$3.95 /	12.78%	= \$31	\$3.97 /	12.80%	= \$31
South Central	Harvey	\$8.54 /	13.86%	= \$62	\$8.73 /	13.84%	= \$63
Northeast	Leavenworth	\$7.81 /	13.69%	= \$57	\$7.76 /	13.73%	= \$57
East Central	Linn	\$11.74 /	13.38%	= \$88	\$12.11 /	13.42%	= \$90
East Central	Lyon	\$11.23 /	13.90%	= \$81	\$11.48 /	13.91%	= \$83
Southeast	Butler	\$8.42 /	14.40%	= \$59	\$7.90 /	14.43%	= \$55
Southeast	Neosho	\$12.13 /	14.63%	= \$83	\$11.57 /	14.71%	= \$79

# 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 3  
1-29-04



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.

# Property Tax Calendar

Prepared by the Division of Property Valuation - January 2004

## Real Property Deadlines

<u>Last day for:</u>	<u>Day</u>	<u>Statute</u>
- County to mail valuation notices	March 1	79-1460
- Taxpayers to file Equalization Appeal (30 days from date county mailed notice)	30 days	79-1448
- Informal meeting with County Appraiser	May 15	79-1448
- County Appraiser to provide final determination	May 20	79-1448
- County Appraiser to certify values to County Clerk	June 15	79-1466
- Hearing Officer/Panel to hold hearings	July 1	79-1606
- Hearing Officer/Panel to issue order/decision	July 5	79-1606
- Taxpayer to file with Small Claims Division (30 days from date of informal decision or HOP decision)	---	79-1606
- County Clerk to certify valuation abstract to Director of Property Valuation	July 15	79-1604

## Personal Property Deadlines

<u>Last Day for:</u>	<u>Day</u>	<u>Statute</u>
- Taxpayers to file personal property rendition	March 15	79-306
- Taxpayers to file oil and gas property rendition	April 1	79-332a
- County to mail valuation notices	May 1	79-1460
- Taxpayers to file Equalization Appeal	May 15	79-1448
- Informal meeting with County Appraiser	---	79-1448
- County Appraiser to provide final determination	---	79-1448
- County Appraiser to certify values to County Clerk	June 15	79-1467
- Hearing Officer/Panel to hold hearings	July 1	79-1606
- Hearing Officer/Panel to issue order/decision	July 5	79-1606
- Taxpayer to file with Small Claims Division (30 days from date of informal decision or HOP decision)	---	79-1606
- County Clerk to certify abstract to Director	July 15	79-1604

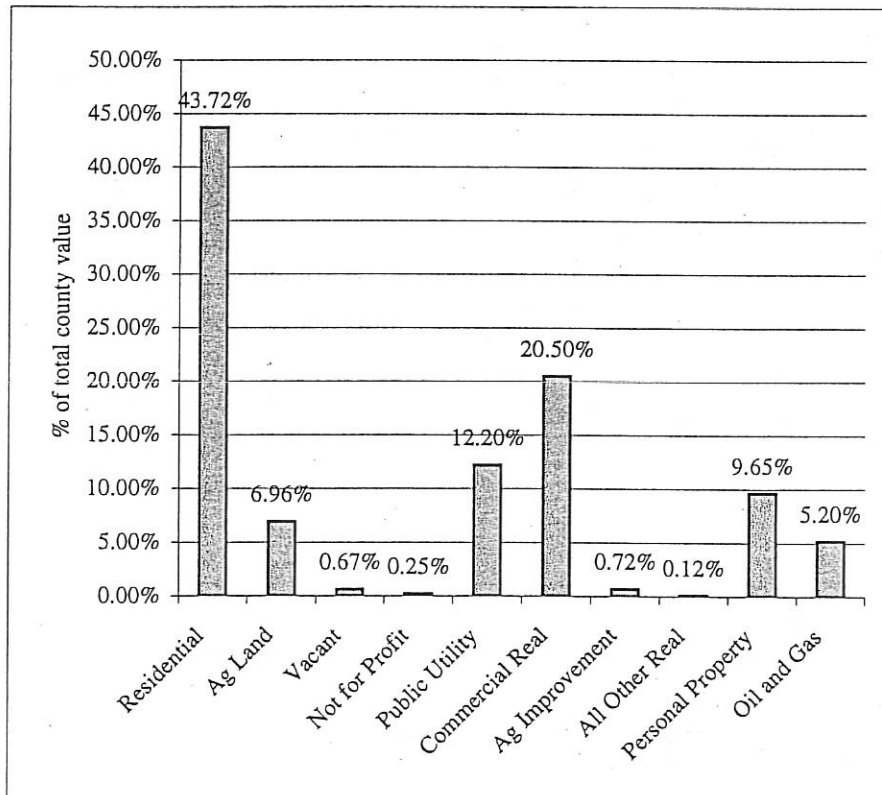
## Budget, Levy, and Tax Deadlines

<u>Last Day for</u>	<u>Day</u>	<u>Statute</u>
- Governing bodies certify budget to county clerk	August 25	79-1801
- County Clerk certifies tax roll to County Treasurer	November 1	79-1803
- County Clerk certifies abstract of value, levy, and tax to Director of Property Valuation	November 15	79-1806a
- Tax Statements sent by County Treasurer	December 15	79-2001
- Tax Payments Due - Full or first half	December 20	79-2004 Real 79-2004a Personal
- Tax Payment Due - Second half	May 10	79-2004 Real 79-2004a Personal

## 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%
<b>Total</b>	<b>23,081,024,473</b>	<b>100.00%</b>



# 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	

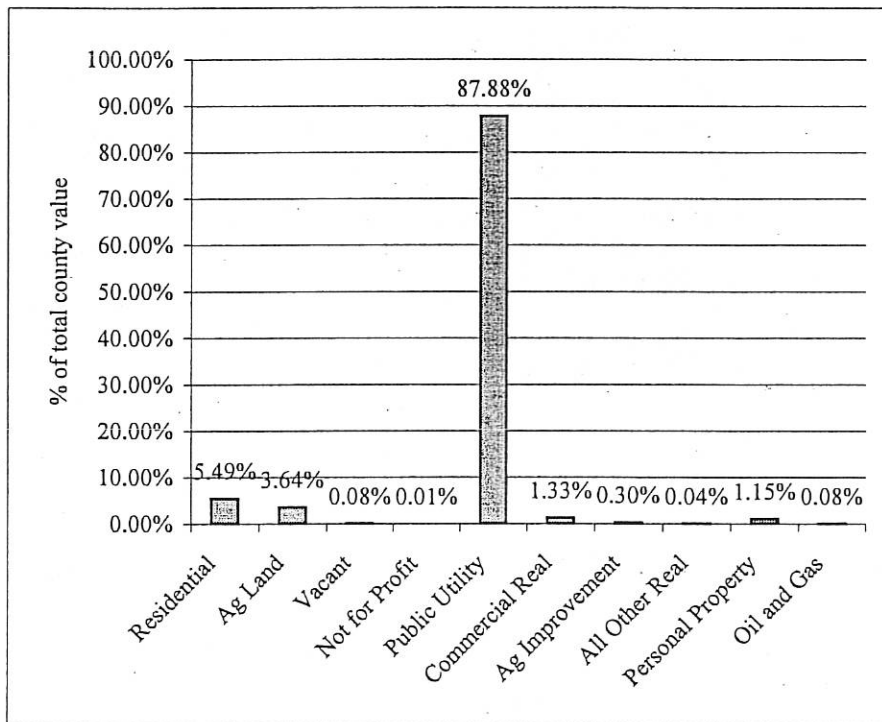
## 2002 Real and Personal Property Value and Tax Summary

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

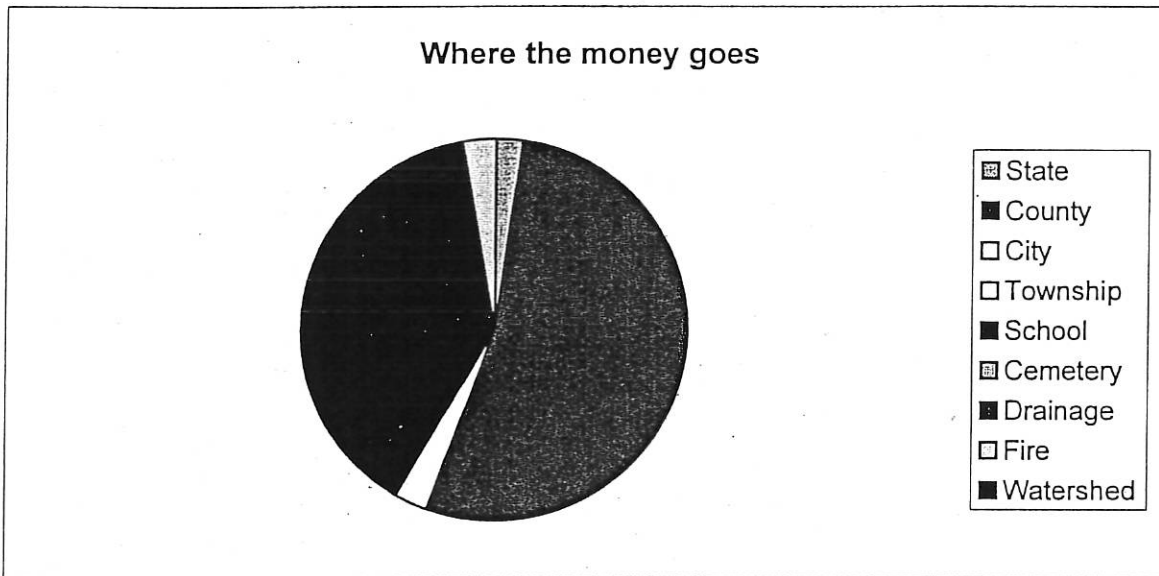
Property Type/Class	2002 Value	% of County
Residential	23,487,163	5.49%
Ag Land	15,567,413	3.64%
Vacant	324,229	0.08%
Not for Profit	26,700	0.01%
Public Utility	375,640,611	87.88%
Commercial Real	5,698,961	1.33%
Ag Improvement	1,285,087	0.30%
All Other Real	165,822	0.04%
Personal Property	4,929,370	1.15%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



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%

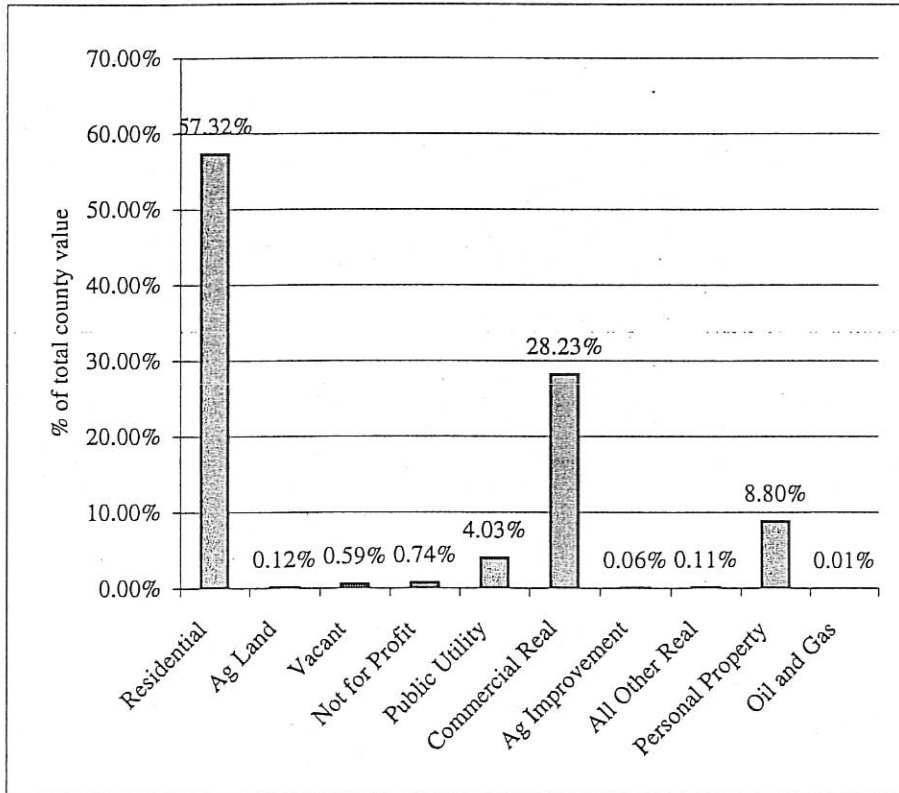


## 2002 Real and Personal Property Value and Tax Summary

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

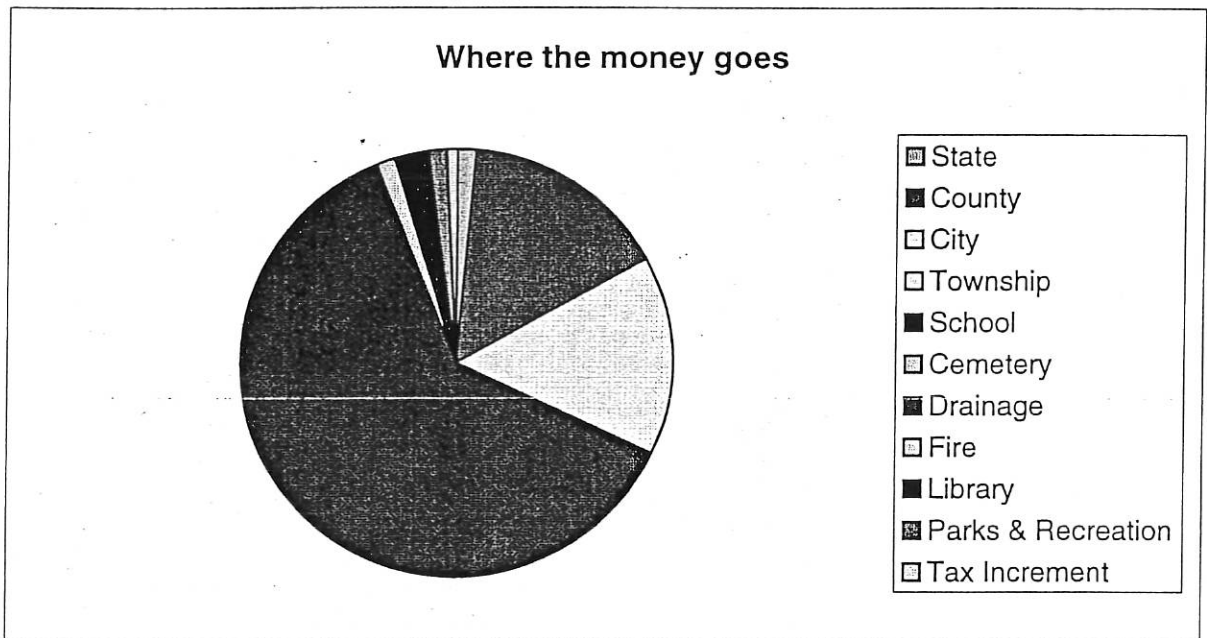
Property Type/Class	2002 Value	% of County
Residential	3,536,612,855	57.32%
Ag Land	7,562,070	0.12%
Vacant	36,464,549	0.59%
Not for Profit	45,628,385	0.74%
Public Utility	248,460,112	4.03%
Commercial Real	1,741,735,025	28.23%
Ag Improvement	3,462,372	0.06%
All Other Real	6,589,893	0.11%
Personal Property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



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%



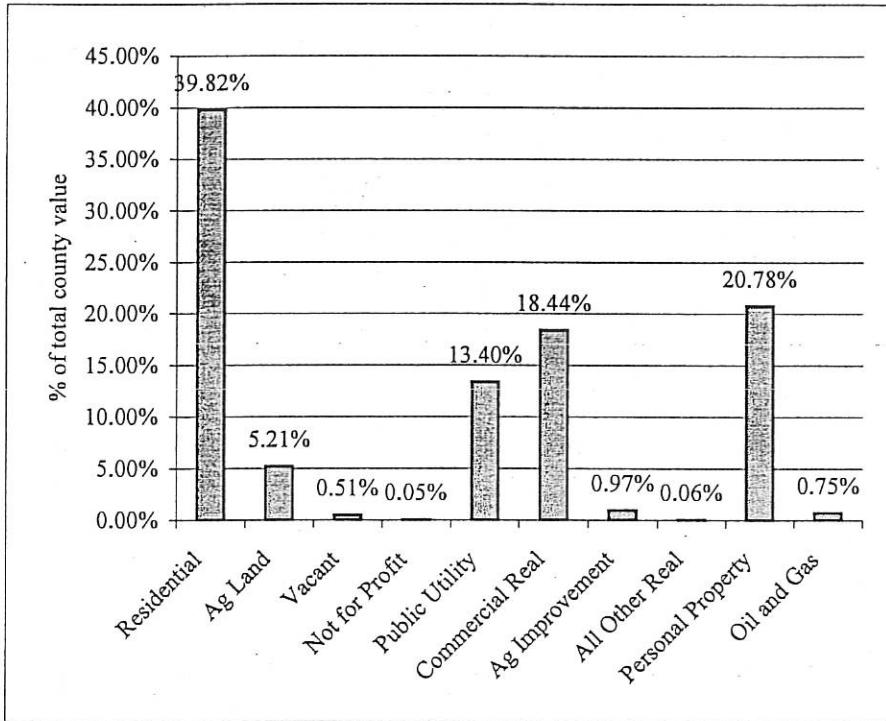


## 2002 Real and Personal Property Value and Tax Summary

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

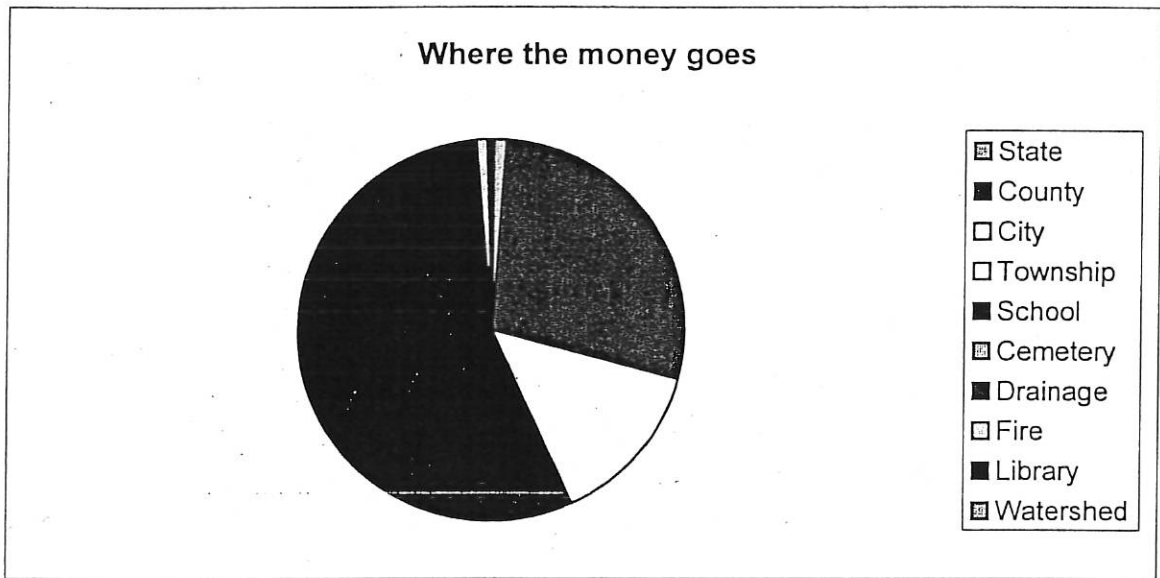
Property Type/Class	2002 Value	% of County
Residential	77,128,592	39.82%
Ag Land	10,100,913	5.21%
Vacant	980,722	0.51%
Not for Profit	99,518	0.05%
Public Utility	25,962,122	13.40%
Commercial Real	35,723,063	18.44%
Ag Improvement	1,887,591	0.97%
All Other Real	120,690	0.06%
Personal Property	40,254,990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



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%

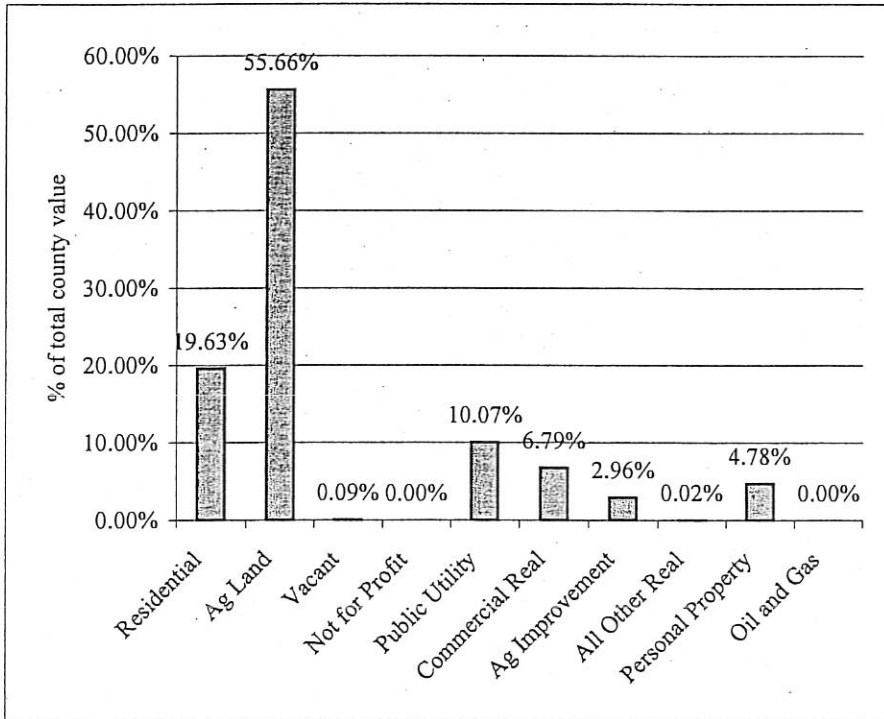


## 2002 Real and Personal Property Value and Tax Summary

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

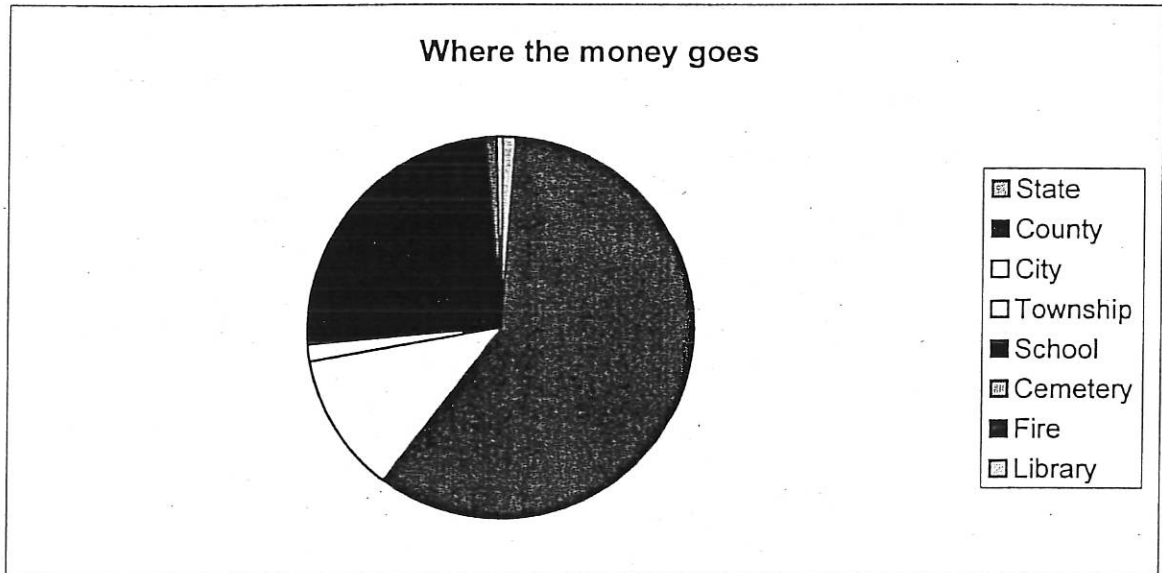
Property Type/Class	2002 Value	% of County
Residential	7,003,231	19.63%
Ag Land	19,860,596	55.66%
Vacant	30,568	0.09%
Not for Profit	476	0.00%
Public Utility	3,594,501	10.07%
Commercial Real	2,422,787	6.79%
Ag Improvement	1,055,810	2.96%
All Other Real	8,604	0.02%
Personal Property	1,706,047	4.78%
Oil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



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%

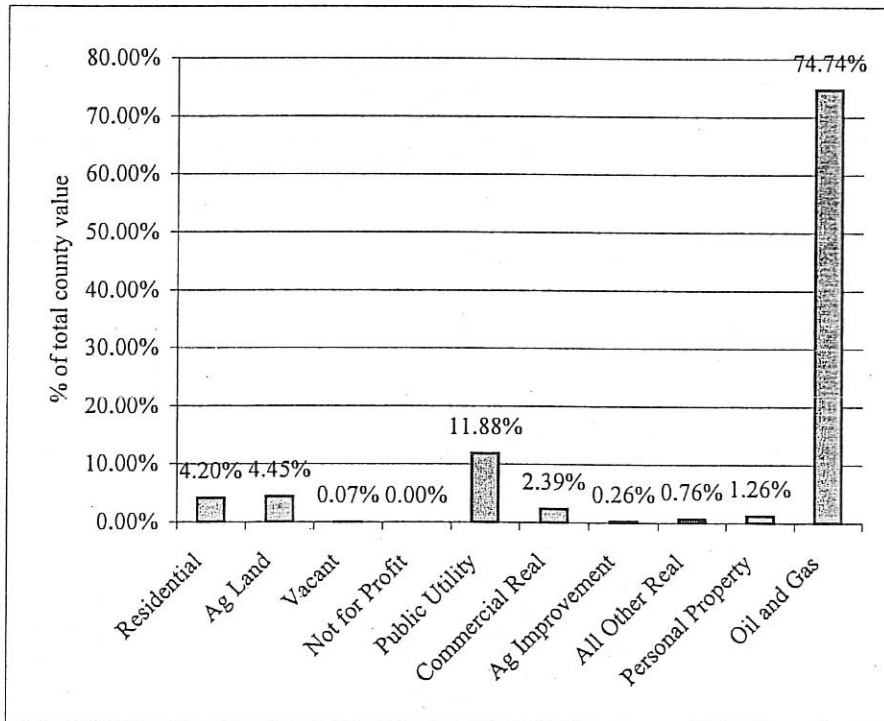


## 2002 Real and Personal Property Value and Tax Summary

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

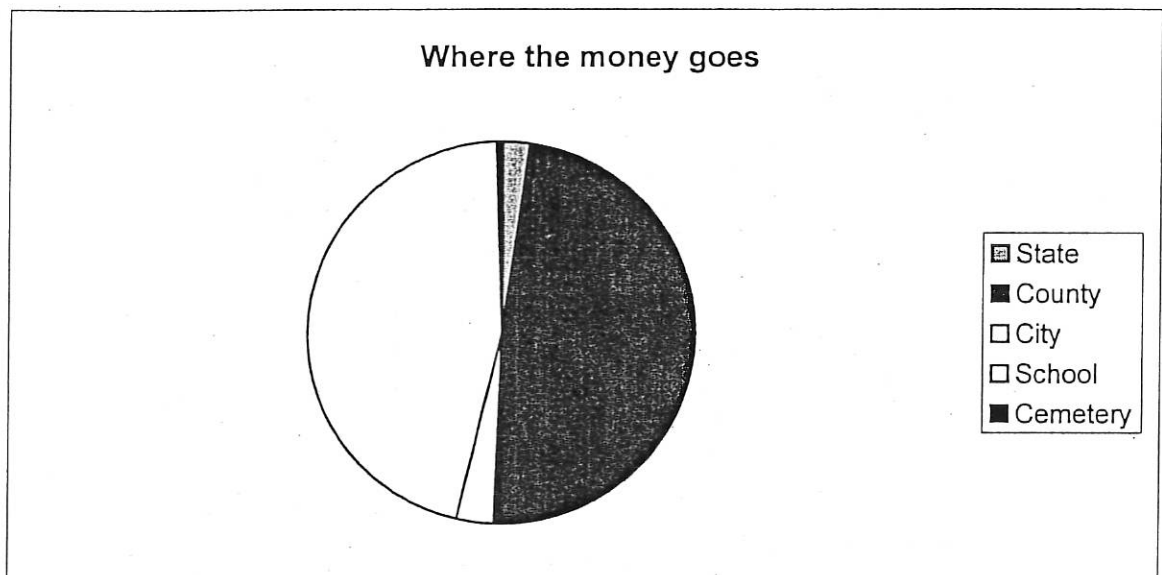
Property Type/Class	2002 Value	% of County
Residential	12,176,701	4.20%
Ag Land	12,899,657	4.45%
Vacant	193,471	0.07%
Not for Profit	3,774	0.00%
Public Utility	34,482,137	11.88%
Commercial Real	6,921,791	2.39%
Ag Improvement	742,345	0.26%
All Other Real	2,201,527	0.76%
Personal Property	3,667,061	1.26%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



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%



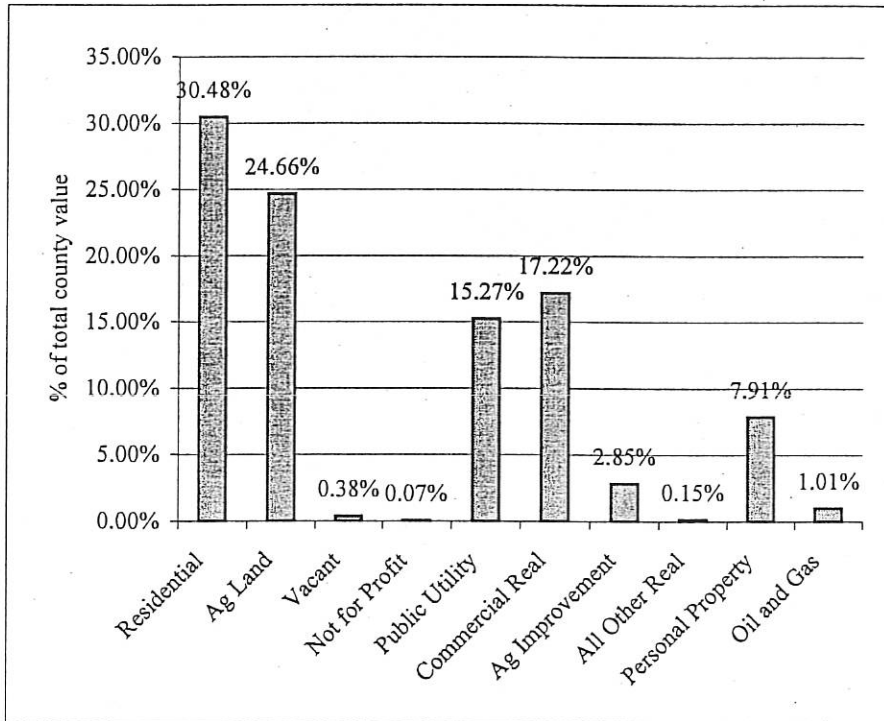
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## 2002 Real and Personal Property Value and Tax Summary

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

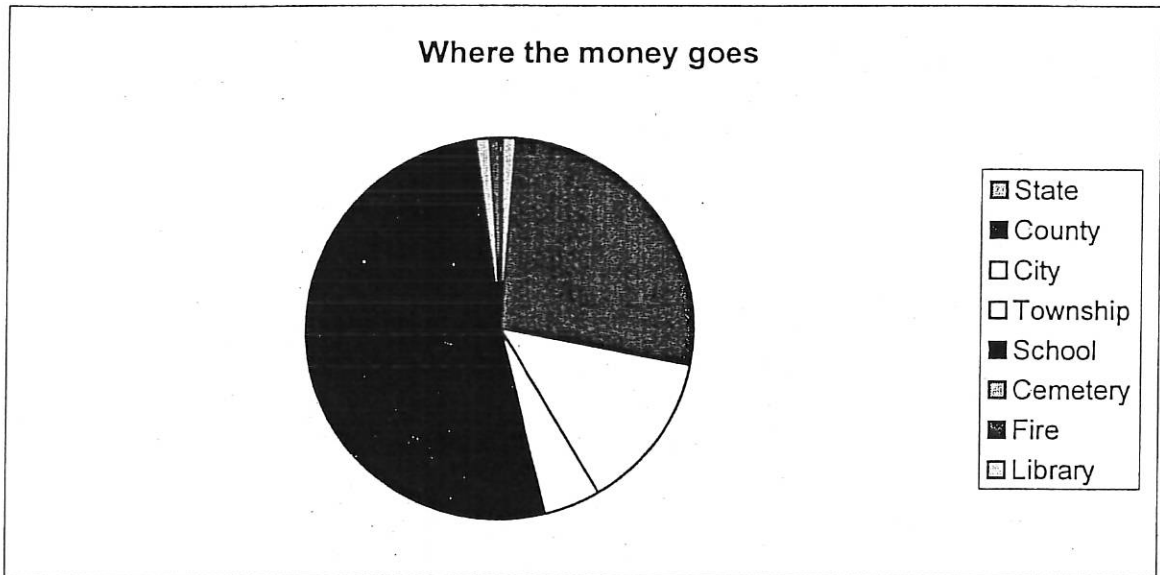
Property Type/Class	2002 Value	% of County
Residential	21,911,688	30.48%
Ag Land	17,730,057	24.66%
Vacant	275,146	0.38%
Not for Profit	48,563	0.07%
Public Utility	10,978,574	15.27%
Commercial Real	12,380,942	17.22%
Ag Improvement	2,049,936	2.85%
All Other Real	108,947	0.15%
Personal Property	5,686,728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



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%





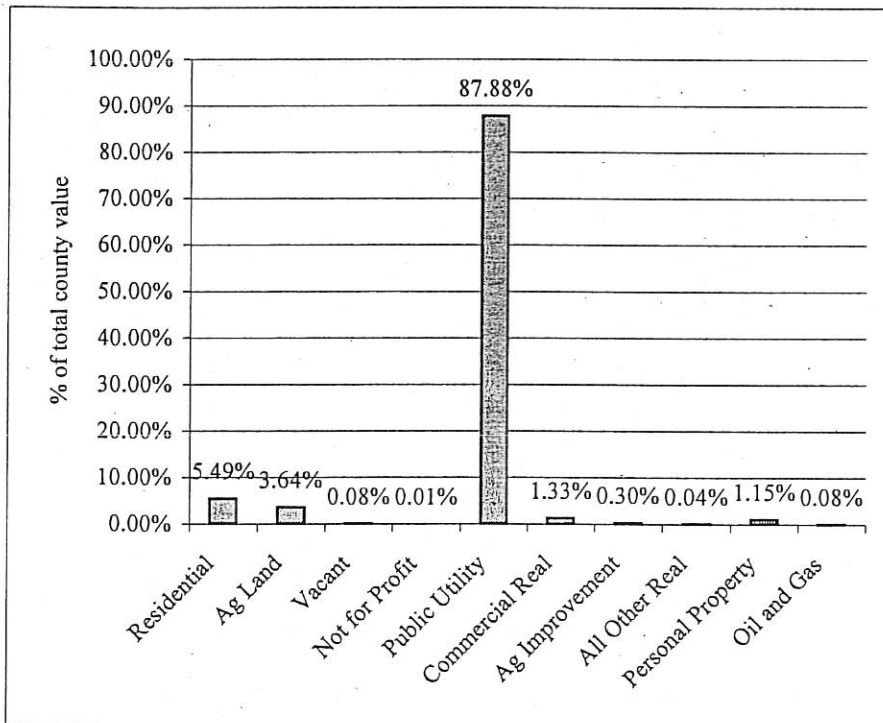
## 2002 Real and Personal Property Value and Tax Summary

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

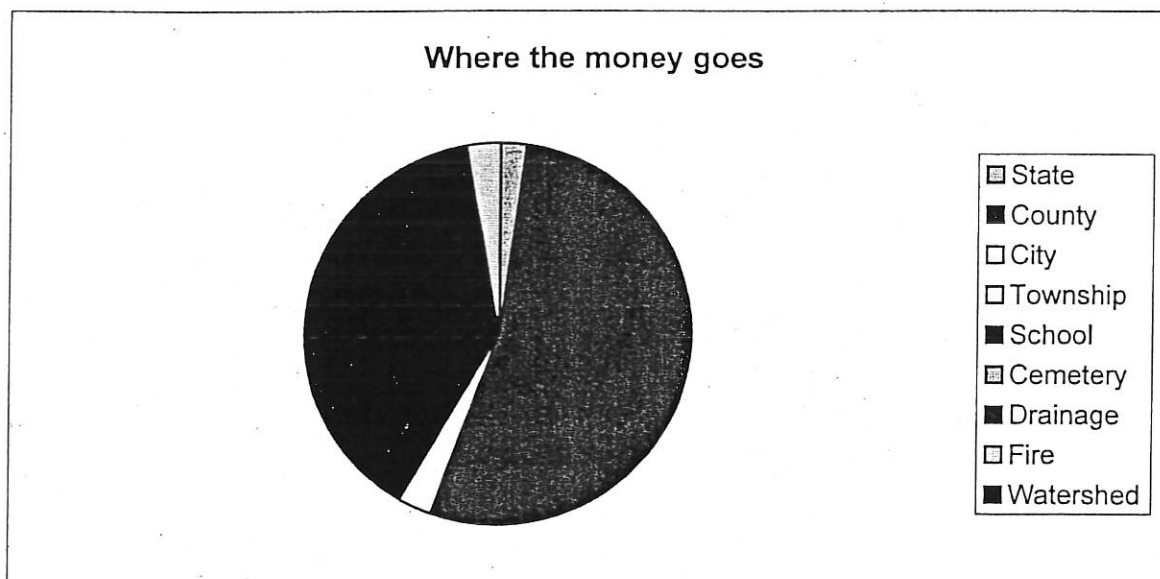
Property Type/Class	2002 Value	% of County
Residential	23,487,163	5.49%
Ag Land	15,567,413	3.64%
Vacant	324,229	0.08%
Not for Profit	26,700	0.01%
Public Utility	375,640,611	87.88%
Commercial Real	5,698,961	1.33%
Ag Improvement	1,285,087	0.30%
All Other Real	165,822	0.04%
Personal Property	4,929,370	1.15%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



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%



## What if no Wolf Creek in Coffey County?

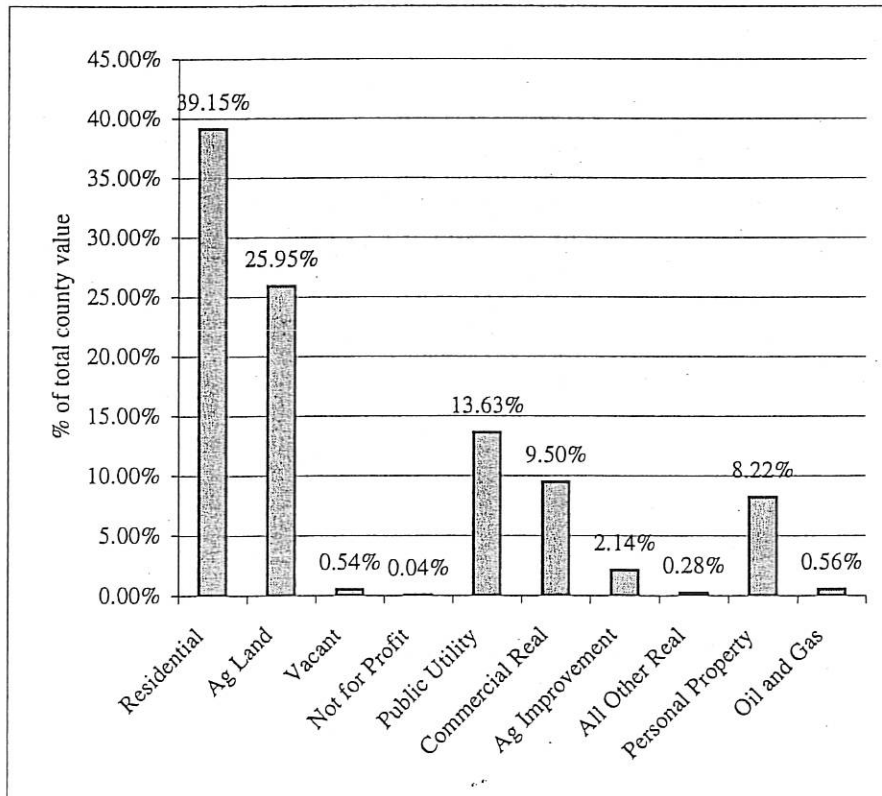
### 2002 Real and Personal Property Value and Tax Summary

County Name            Coffey

County Number            16

Total Taxable Value	\$59,997,496	Tax Per Capita	
Value Per Capita	\$6,767.91	Mill Levy	
Total Ad Valorem Tax		2000 Population	8,865
Total taxable value reduced	\$367,464,681		

Property Type/Class	2002 Value	% of State
Residential	23,487,163	39.15%
Ag Land	15,567,413	25.95%
Vacant	324,229	0.54%
Not for Profit	26,700	0.04%
Public Utility	8,175,930	13.63%
Commercial Real	5,698,961	9.50%
Ag Improvement	1,285,087	2.14%
All Other Real	165,822	0.28%
Personal Property	4,929,370	8.22%
Oil and Gas	336,821	0.56%
<b>Total</b>	<b>59,997,496</b>	<b>100.00%</b>



Coffey

	Total Value (including Wolf Creek)	Levy	Total tax generated.	New levy based on Value less Wolf Creek Value
County Only	427,462,177	0.03656	15,626,734.80	0.26046

	Total Lost Value from Wolf Creek	Levy	Loss in Tax Dollars
State	367,464,681	0.00150	\$551,197
Schools	367,464,681	0.02000	\$7,349,294

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SORT County	ASSESSED VALUE					PROPERTY TAXES LEVIED				COUNTYWIDE AVERAGE MILL LEVY		County
	2000 Population	Assessed Value	Rank High to Low	Per Capita	Rank High to Low	Tax Levied	Rank High to Low	Per Capita	Rank High to Low	Mill Levy	Rank High to Low	
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

2002 Value and Tax per Capita

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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

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SORT County	ASSESSED VALUE					PROPERTY TAXES LEVIED				COUNTYWIDE AVERAGE MILL LEVY		
	2000 Population	Assessed Value	Rank High to Low	Per Capita	Rank High to Low	Tax Levied	Rank High to Low	Per Capita	Rank High to Low	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

2002 Value and Tax per Capita

57-25

SORT												
County	ASSESSED VALUE					PROPERTY TAXES LEVIED				COUNTYWIDE AVERAGE MILL LEVY		
	2000 Population	Assessed Value	Rank High to Low	Per Capita	Rank High to Low	Tax Levied	Rank High to Low	Per Capita	Rank High to Low	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
<b>Statewide</b>	<b>2,688,418</b>	<b>23,034,628,287</b>		<b>8,568</b>		<b>\$2,651,360,953</b>		<b>986</b>		<b>.115103</b>		<b>Statewide</b>



**COUNTY TAX BASE**

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

**PROPERTY TAX REVENUE**

TAXING SUBDIVISION	REVENUE
CITY	9,914,321
<b>COUNTY</b>	<b>-15,807,834</b>
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
<b>LOCAL PORTION OF PROPERTY TAX REVENUE =</b>	<b><u><u>\$45,000,000</u></u></b>

\* 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
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## COUNTY MILL LEVY CALCULATION

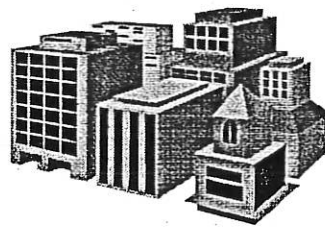
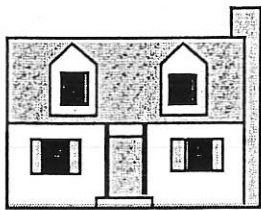
<b>COUNTY</b>		<b>ASSESSED VALUE</b>		
<b>P.T. REVENUE</b>		<b>IN TAX BASE</b>		<b>MILL LEVY</b>
15,807,834	DIVIDED BY	450,000,000	=	<b>0.035129</b>

---

### TAX UNIT COMPOSITE MILL LEVY

TAXING SUBDIVISION	MILL LEVY
CITY	0.022032
<b>COUNTY</b>	<b>0.035129</b>
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
<b>LOCAL PORTION OF THE TAX UNIT LEVY</b>	<b>= 0.100000</b>

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
<b>COUNTY</b>	<b>15,807,834</b>
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
TOTAL REVENUE FROM PROPERTY TAX =	<u>\$52,740,000</u>
LESS: STATEWIDE USD SCHOOLS -	7,200,000
LESS: STATE BUILDING FUND -	540,000
<b>LOCAL PORTION OF PROPERTY TAX REVENUE =</b>	<b><u><u>\$45,000,000</u></u></b>
(see page 2)	

## COUNTY MILL LEVY CALCULATION

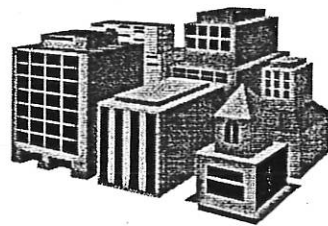
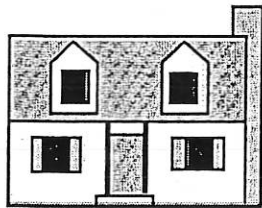
<b>COUNTY</b>		<b>ASSESSED VALUE</b>	
<b>P.T. REVENUE</b>		<b>IN TAX BASE</b>	
15,807,834	DIVIDED BY	360,000,000	=
(same as last year)		(20% lower value)	
			<b>MILL LEVY</b>
			<b>0.043911</b>

### TAX UNIT COMPOSITE MILL LEVY

TAXING SUBDIVISION	MILL LEVY
CITY	0.027540
<b>COUNTY</b>	<b>0.043911</b>
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
<b>LOCAL PORTION OF THE TAX UNIT LEVY =</b>	<b>0.125000</b>

(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>	
<b>Year 1</b>		<b>Year 1</b>	
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
<b>Year 2</b>		<b>Year 2</b>	
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>	
<b>Year 1</b>		<b>Year 1</b>	
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
<b>Year 2</b>		<b>Year 2</b>	
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%.

# SHAWNEE COUNTY REAL ESTATE TAX STATEMENT

SHAWNEE COUNTY TREASURER

Date: 11/03/2

Statement #: 54357 Parcel ID#: [REDACTED] x Unit: 014 Loan #: [REDACTED]  
 200 S.E. 7TH St., Room 101 Topeka, Kansas 66603-3959 (785) 233-8200 Ext. 5161 www.co.shawnee.ks.us

### PROPERTY DESCRIPTION

BLK B LOT 8 [REDACTED]

SUBDIVISION: [REDACTED]

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
<b>TOTAL TAX</b>	<b>2,653.70</b>
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: [REDACTED]

PROPERTY CLASS	ASSD RATE	ASSESSED VALUE		VALUE CHANGE	% CHANGE	CURRENT TAX
		PRIOR YEAR	CURRENT YEAR			
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:

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

### FIRST HALF OR FULL YEAR PAYMENT COUPON

First Half Due: DECEMBER 20, 2003

DETACH AND REMIT WITH PAYMENT

### SECOND HALF PAYMENT COUPON

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

3-35

## What is a Ratio Study ?

- The primary mass appraisal performance evaluation tool
- An exercise in applied statistics

## Statistics

- The science of learning from experience  
especially experience that arrives a little bit at a time

- Bradley Efron

## Early Ratio Study Research

- **Kansas State Agricultural College**  
- *Assessment and Equalization of Farm and City Real Estate in Kansas* - 1924
- **National Association of Tax Administrators**  
- *Guide for Assessment-Sales Ratio Studies* - 1954
- **International Assoc. of Assessing Officers**  
- *Standard on Ratio Studies* - 1980, 1990, 1999

## Kansas Statutory References

- 79-1485 ratio study act
- 79-1486 definitions
- 79-1487 access to county records
- 79-1488 duties of director
- 79-1489 notification & appeals
- 79-1490 publication of study
- 79-1491 rules and regulations
- 79-1444 technical advisory committee

## Uses of Ratio Studies

### PVD

- Performance evaluation

### County Appraisers:

- establish reappraisal priorities
- identify appraisal problems
- analyze the market
- adjust values between reappraisals

## Introduction

- Market Value and ad Valorem Appraisal  
- Sales prices can serve as objective proxies of market value

$\$80,000$  Appraised Value ÷  $\$100,000$  Sale Price  
= 0.80 Ratio (may also be expressed as 80%)

## Aspects of Appraisal Performance

- **Level (LOA):**

Overall ratio of appraised value to market value.

A measure of appraisal accuracy

## Measure of Level

- **Median Ratio (middle ratio)**  
Kansas Standard 90 to 110%

Sort the ratios

Find the middle ratio  $(n+1)/2$

## Measure of Uniformity

- **COD (Coefficient of Dispersion)**

- A measure of equity
- Degree to which different properties are appraised at equal percentages of market value

Kansas Standard 20 or less  
(lower number means greater uniformity)

## COD Calculation Steps

- Find the median ratio
- Subtract the median ratio from each ratio
- Use the absolute value of the differences
- Add up the absolute deviations
- Find the average of the absolute deviations
- Divide by the median ratio

## Level v. Uniformity

County A			County B:			
Appraised Value (\$)	Sale Price (\$)	Ratio A/S	Sale No.	Appraised Value (\$)	Sale Price (\$)	Ratio A/S
21,000	25,000	0.84	1	10,000	25,000	0.40
44,000	50,000	0.88	2	30,000	50,000	0.60
28,000	30,000	0.93	3	22,500	30,000	0.75
60,000	60,000	1.00	4	60,000	60,000	1.00
32,000	30,000	1.07	5	37,500	30,000	1.25
56,000	50,000	1.12	6	70,000	50,000	1.40
29,000	25,000	1.16	7	40,000	25,000	1.60

Median = 100.0

COD = 9.9

Median = 100.0

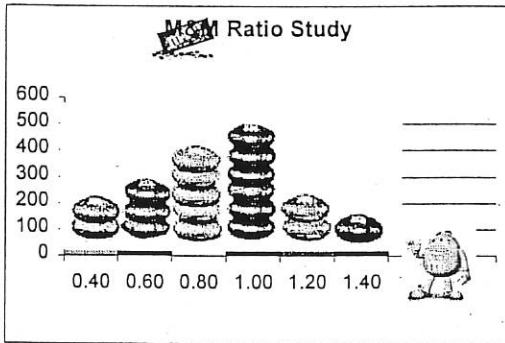
COD = 35.7

## Statistical Inference is Serious Business

A lot can ride on whether or not an observed performance measure is **real**.

Bradley Efron

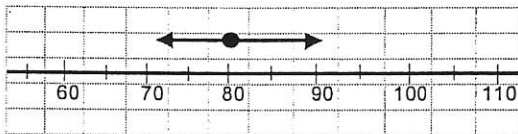
### Confidence Interval Demo



### What is a Confidence Interval

- Range estimate (low, high)
- It accounts for sampling error
- Estimates population parameter with a degree of reliability (usually 90% or 95%)
- The true measures of performance will always be unknown

### Confidence Interval Example



Median Ratio 80.5

95% Confidence Interval 70.5 to 90.5

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### Median Ratio Confidence Interval (95%)

Size	Median	Lower	Upper
24	12/13	7	18
25	13	8	18
26	13/14	8	19
27	14	8	20
28	14/15	9	20
29	15	9	21
30	15/16	10	21
31	16	10	22
32	16/17	10	23
33	17	11	23
34	17/18	11	24
35	18	12	24
36	18/19	12	25
37	19	13	25

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### IAAO Standard



“Confidence intervals around the measures of level provide indicators of the reliability of the sample statistics as predictors of the overall level of appraisal of the population .”

Section 7.2

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### IAAO Uniformity Standards



Jurisdictions should not be mandated to reappraise unless the ratio study indicates failure to meet the standards presented in this section with an appropriate degree of statistical confidence.

Section 14.2

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(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales  
Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals  
COD = 20.0 or Less

T – Time Trended  
PRD = .98 to 1.03

001 - ALLEN								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	95.6	92.3 to 98.1	14.3	12.4 to 16.5	1.03	1.01 to 1.05	158	15
Comm/Ind.	95.2	81.8 to 109.2	21.2	13.5 to 33.7	1.06	0.99 to 1.17	16	0
Vac. Lot	53.0	N/A	32.7	N/A	0.99	N/A	11	2
Farm & Home	63.0	N/A	28.3	N/A	1.24	N/A	15	1
Ag. Land Only	18.3	N/A	31.1	N/A	1.01	N/A	15	1
Ag. w/Impr.'s	19.1	N/A	27.1	N/A	1.02	N/A	21	1
Other/Ex./Ut./NP/Mix-Use	69.6	N/A	43.7	N/A	0.76	N/A	13	1
TOTAL w/ AG. & FARM	90.0	N/A	26.7	N/A	1.10	N/A	234	16
TOTAL MARKET	94.6	N/A	17.4	N/A	1.01	N/A	198	21

002 - ANDERSON								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	96.6	93.3 to 99.6	15.0	12.4 to 18.2	1.03	1.00 to 1.06	95	7
Comm/Ind. S-8	101.8	61.5 to 111.3	27.4	15.2 to 48.5	1.18	0.89 to 1.49	14	0
Vac. Lot	86.3	N/A	33.9	N/A	1.22	N/A	8	1
Farm & Home	62.1	N/A	25.3	N/A	1.01	N/A	13	1
Ag. Land Only	12.9	N/A	56.2	N/A	0.84	N/A	21	0
Ag. w/Impr.'s	15.0	N/A	49.9	N/A	0.87	N/A	28	0
Other/Ex./Ut./NP/Mix-Use	82.8	N/A	42.2	N/A	1.12	N/A	8	0
TOTAL w/ AG. & FARM	89.0	N/A	34.2	N/A	1.14	N/A	166	5
TOTAL MARKET	96.0	N/A	17.7	N/A	1.05	N/A	125	11

003 - ATCHISON								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.7	95.7 to 100.1	10.8	9.5 to 12.4	1.02	1.00 to 1.03	176	22
Comm/Ind.	102.4	87.6 to 117.1	14.4	6.7 to 30.0	1.05	1.00 to 1.23	8	1
Vac. Lot	117.7	N/A	67.3	N/A	1.25	N/A	10	0
Farm & Home	50.8	N/A	32.5	N/A	1.11	N/A	8	0
Ag. Land Only	17.5	N/A	40.7	N/A	0.79	N/A	17	2
Ag. w/Impr.'s	17.5	N/A	49.5	N/A	0.76	N/A	21	2
Other/Ex./Ut./NP/Mix-Use	203.3	N/A	96.2	N/A	2.78	N/A	4	0
TOTAL w/ AG. & FARM	96.2	N/A	13.7	N/A	1.03	N/A	227	44
TOTAL MARKET	98.9	N/A	11.4	N/A	1.02	N/A	198	28

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales  
Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals  
COD = 20.0 or Less

T – Time Trended  
PRD = .98 to 1.03

004 - BARBER

PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	100.6	96.5 to 104.4	10.6	8.5 to 13.5	1.00	0.96 to 1.03	60	6
Comm/Ind S-7	97.4	85.2 to 112.4	7.6	3.9 to 12.9	1.02	1.00 to 1.04	9	1
Vac. Lot	107.4	N/A	19.8	N/A	1.19	N/A	3	0
Farm & Home	38.7	N/A	49.7	N/A	1.86	N/A	6	0
Ag. Land Only	12.0	N/A	31.3	N/A	0.98	N/A	14	0
Ag. w/Impr.'s	13.0	N/A	29.9	N/A	0.97	N/A	18	1
Other/Ex./U./NP/Mix-Use	127.9	N/A	275.7	N/A	3.17	N/A	6	0
TOTAL w/ AG. & FARM	95.6	N/A	32.0	N/A	1.60	N/A	102	4
TOTAL MARKET	101.4	N/A	11.9	N/A	1.00	N/A	78	9

005 - BARTON

PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	96.5	94.2 to 98.4	14.0	12.4 to 15.9	1.03	1.01 to 1.05	235	18
Comm/Ind	96.1	85.8 to 104.4	17.6	12.8 to 24.8	0.98	0.90 to 1.06	31	2
Vac. Lot	64.4	N/A	44.1	N/A	1.31	N/A	44	5
Farm & Home	52.2	N/A	44.5	N/A	1.00	N/A	15	0
Ag. Land Only	20.6	N/A	31.8	N/A	1.05	N/A	42	1
Ag. w/Impr.'s	21.1	N/A	28.9	N/A	1.04	N/A	49	2
Other/Ex./U./NP/Mix-Use	72.4	N/A	62.0	N/A	0.73	N/A	16	2
TOTAL w/ AG. & FARM	91.1	N/A	29.2	N/A	1.14	N/A	390	28
TOTAL MARKET	95.0	N/A	18.2	N/A	1.02	N/A	326	34

006 - BOURBON

PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	98.0	94.3 to 100.0	17.5	15.6 to 19.8	1.04	1.02 to 1.06	203	18
Comm/Ind	74.6	50.3 to 118.9	43.6	27.6 to 75.4	0.99	0.88 to 1.11	10	0
Vac. Lot	67.0	N/A	62.3	N/A	1.40	N/A	29	1
Farm & Home	57.8	N/A	41.8	N/A	1.12	N/A	24	1
Ag. Land Only	12.0	N/A	51.2	N/A	1.09	N/A	40	0
Ag. w/Impr.'s	12.2	N/A	45.9	N/A	0.99	N/A	50	1
Other/Ex./U./NP/Mix-Use	74.0	N/A	36.9	N/A	1.26	N/A	9	1
TOTAL w/ AG. & FARM	87.3	N/A	37.5	N/A	1.14	N/A	325	14
TOTAL MARKET	95.6	N/A	22.1	N/A	1.02	N/A	251	21

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S - Supplemental Sales

A - Supplemental Appraisals

T - Time Trended

Median Ratio = 90.0 to 110.0

COD = 20.0 or Less

PRD = .98 to 1.0

007 - BROWN								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	100.0	97.1 to 108.3	24.0	20.4 to 28.1	1.10	1.06 to 1.13	132	14
Comm/Ind. S-9	100.0	78.6 to 124.0	25.5	15.2 to 44.2	1.09	0.89 to 1.32	13	1
Vac. Lot	38.5	N/A	41.3	N/A	1.13	N/A	13	1
Farm & Home	78.9	N/A	32.0	N/A	1.32	N/A	8	1
Ag. Land Only	27.4	N/A	27.7	N/A	0.99	N/A	23	2
Ag. w/Impr.'s	24.6	N/A	31.5	N/A	0.96	N/A	29	2
Other/Ex./U./NP/Mix-Use	648.2	N/A	160.6	N/A	7.23	N/A	18	1
TOTAL w/ AG. & FARM	94.4	N/A	42.2	N/A	1.21	N/A	213	22
TOTAL MARKET	100.0	N/A	33.6	N/A	1.08	N/A	176	20

008 - BUTLER								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	94.9	92.3 to 96.8	12.2	11.2 to 13.3	1.01	1.00 to 1.02	400	33
Comm/Ind.	95.7	89.5 to 103.6	12.8	9.0 to 18.4	0.98	0.94 to 1.01	27	3
Vac. Lot	67.5	N/A	47.5	N/A	1.12	N/A	217	3
Farm & Home	56.9	N/A	29.3	N/A	1.13	N/A	34	1
Ag. Land Only	7.7	N/A	67.9	N/A	0.92	N/A	62	4
Ag. w/Impr.'s	9.3	N/A	70.2	N/A	0.92	N/A	70	3
Other/Ex./U./NP/Mix-Use	74.7	N/A	29.8	N/A	1.05	N/A	13	1
TOTAL w/ AG. & FARM	85.7	N/A	33.0	N/A	1.06	N/A	761	12
TOTAL MARKET	89.3	N/A	18.4	N/A	1.03	N/A	657	83

009 - CHASE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	101.3	92.9 to 108.1	15.3	11.0 to 21.9	1.07	1.04 to 1.13	29	2
Comm/Ind. S-8	92.5	78.3 to 111.7	18.6	8.8 to 40.3	1.04	0.97 to 1.14	10	1
Vac. Lot	100.0	N/A	49.8	N/A	1.02	N/A	3	0
Farm & Home	61.7	N/A	64.6	N/A	1.70	N/A	4	0
Ag. Land Only	13.4	N/A	34.1	N/A	0.94	N/A	15	2
Ag. w/Impr.'s	13.4	N/A	34.1	N/A	0.94	N/A	15	2
Other/Ex./U./NP/Mix-Use	88.9	N/A	38.2	N/A	2.69	N/A	3	0
TOTAL w/ AG. & FARM	90.6	N/A	39.0	N/A	1.56	N/A	64	2
TOTAL MARKET	95.6	N/A	15.2	N/A	1.06	N/A	45	6



(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S - Supplemental Sales  
Median Ratio = 90.0 to 110.0A - Supplemental Appraisals  
COD = 20.0 or LessT - Time Trended  
PRD = .98 to 1.03

010 - CHAUTAUQUA								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	85.0	80.4 to 92.7	26.9	21.5 to 34.1	1.12	1.06 to 1.19	51	3
Comm/Ind.	79.9	25.3 to 91.3	28.3	12.5 to 125.7	1.26	0.99 to 1.80	9	0
Vac. Lot	69.5	N/A	60.5	N/A	2.24	N/A	5	0
Farm & Home	35.2	N/A	63.1	N/A	1.49	N/A	23	2
Ag. Land Only	12.7	N/A	24.2	N/A	0.90	N/A	18	2
Ag. w/Impr.'s	12.7	N/A	33.2	N/A	0.92	N/A	26	1
Other/Ex./Ut./NP/Mix-Use	48.5	N/A	12.1	N/A	1.03	N/A	6	1
TOTAL w/ AG. & FARM	58.4	N/A	63.7	N/A	1.65	N/A	120	5
TOTAL MARKET	81.8	N/A	32.8	N/A	1.14	N/A	71	3

011 - CHEROKEE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	102.3	99.7 to 107.5	19.8	17.4 to 22.7	1.05	1.02 to 1.08	192	23
Comm/Ind. S-13	95.9	87.1 to 102.9	12.9	8.8 to 19.2	1.06	1.01 to 1.12	20	1
Vac. Lot	53.1	N/A	52.3	N/A	1.04	N/A	26	2
Farm & Home	69.6	N/A	34.2	N/A	0.99	N/A	23	2
Ag. Land Only	22.4	N/A	19.7	N/A	1.01	N/A	19	2
Ag. w/Impr.'s	22.4	N/A	19.9	N/A	1.01	N/A	25	4
Other/Ex./Ut./NP/Mix-Use	91.3	N/A	80.6	N/A	0.98	N/A	14	1
TOTAL w/ AG. & FARM	96.3	N/A	32.0	N/A	1.10	N/A	300	26
TOTAL MARKET	100.0	N/A	24.0	N/A	1.01	N/A	252	29

012 - CHEYENNE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	99.6	90.6 to 101.6	17.1	12.8 to 22.2	1.04	0.99 to 1.11	48	0
Comm/Ind. S-7	95.9	81.7 to 107.8	9.9	5.0 to 18.0	0.97	0.94 to 1.00	11	1
Vac. Lot	37.6	N/A		N/A		N/A	1	0
Farm & Home	19.3	N/A		N/A		N/A	1	0
Ag. Land Only	21.6	N/A	9.1	N/A	1.01	N/A	17	1
Ag. w/Impr.'s	21.6	N/A	9.1	N/A	1.01	N/A	17	1
Other/Ex./Ut./NP/Mix-Use	66.3	N/A	26.2	N/A	1.20	N/A	2	0
TOTAL w/ AG. & FARM	88.8	N/A	33.8	N/A	1.46	N/A	80	0
TOTAL MARKET	97.0	N/A	17.6	N/A	1.01	N/A	62	1

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S - Supplemental Sales  
Median Ratio = 90.0 to 110.0A - Supplemental Appraisals  
COD = 20.0 or LessT - Time Trended  
PRD = .98 to 1.03

013 - CLARK								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.0	88.8 to 100.0	9.2	6.5 to 13.1	1.07	1.04 to 1.12	23	2
Comm./Ind. S-7	105.2	98.4 to 144.3	29.5	17.8 to 100.1	1.14	0.98 to 1.48	7	0
Vac. Lot	56.8	N/A	2.5	N/A	0.99	N/A	2	0
Farm & Home	48.8	N/A	68.1	N/A	1.81	N/A	2	0
Ag. Land Only	15.9	N/A	6.3	N/A	1.04	N/A	2	0
Ag. w/Impr.'s	15.9	N/A	120.5	N/A	2.43	N/A	4	0
Other/Ex./Ut./NP/Mix-Use	73.8	N/A		N/A		N/A	1	0
TOTAL w/ AG. & FARM	93.8	N/A	16.4	N/A	1.06	N/A	39	5
TOTAL MARKET	97.3	N/A	15.4	N/A	1.05	N/A	33	2

014 - CLAY								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	95.7	91.8 to 100.0	13.5	11.2 to 16.3	1.01	0.99 to 1.04	92	9
Comm./Ind. S-10	104.2	97.1 to 112.2	11.2	7.7 to 18.3	0.99	0.95 to 1.03	17	1
Vac. Lot	110.6	N/A	68.9	N/A	1.21	N/A	6	0
Farm & Home	59.1	N/A	56.5	N/A	2.01	N/A	2	0
Ag. Land Only	18.5	N/A	22.6	N/A	1.01	N/A	11	1
Ag. w/Impr.'s	18.5	N/A	16.7	N/A	0.97	N/A	17	3
Other/Ex./Ut./NP/Mix-Use	112.7	N/A	10.7	N/A	1.08	N/A	4	1
TOTAL w/ AG. & FARM	95.1	N/A	21.3	N/A	1.13	N/A	138	17
TOTAL MARKET	97.6	N/A	13.8	N/A	1.00	N/A	119	15

015 - CLOUD								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.1	93.8 to 102.3	16.2	13.9 to 19.1	1.05	1.03 to 1.08	146	18
Comm./Ind.	107.8	89.1 to 179.4	40.4	15.7 to 99.7	1.24	1.03 to 1.67	7	0
Vac. Lot	112.8	N/A	57.5	N/A	1.62	N/A	6	0
Farm & Home	60.5	N/A	36.8	N/A	0.96	N/A	8	1
Ag. Land Only	19.4	N/A	36.3	N/A	1.03	N/A	31	0
Ag. w/Impr.'s	19.6	N/A	36.3	N/A	1.03	N/A	33	2
Other/Ex./Ut./NP/Mix-Use	135.6	N/A	25.9	N/A	1.07	N/A	5	0
TOTAL w/ AG. & FARM	93.4	N/A	27.8	N/A	1.14	N/A	205	29
TOTAL MARKET	97.9	N/A	17.7	N/A	1.06	N/A	164	21

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S - Supplemental Sales

A - Supplemental Appraisals

T - Time Trended

Median Ratio = 90.0 to 110.0

COD = 20.0 or Less

PRD = .98 to 1.03

016 - COFFEY								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	99.2	94.9 to 102.9	15.7	13.5 to 18.3	1.05	1.03 to 1.07	119	10
Comm./Ind.	94.4	86.6 to 108.3	11.9	8.6 to 18.6	1.04	1.01 to 1.11	14	1
Vac. Lot	97.5	N/A	21.6	N/A	1.11	N/A	17	2
Farm & Home	79.6	N/A	24.3	N/A	0.88	N/A	15	0
Ag. Land Only	17.3	N/A	37.2	N/A	1.03	N/A	15	0
Ag. w/Impr.'s	19.2	N/A	37.2	N/A	1.03	N/A	16	1
Other/Ex./U./NP/Mix-Use	96.7	N/A	32.1	N/A	0.89	N/A	8	1
TOTAL w/ AG. & FARM	94.5	N/A	19.2	N/A	1.05	N/A	189	26
TOTAL MARKET	98.3	N/A	15.8	N/A	1.04	N/A	158	16

017 - COMANCHE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	96.5	88.1 to 105.7	16.1	11.0 to 24.6	1.07	1.01 to 1.19	18	0
Comm./Ind. S-11	94.9	94.3 to 113.0	8.7	4.3 to 15.3	0.93	0.87 to 1.00	13	2
Vac. Lot	98.0	N/A	12.9	N/A	1.00	N/A	3	0
Farm & Home	18.4	N/A		N/A		N/A	1	0
Ag. Land Only	14.0	N/A	13.2	N/A	0.95	N/A	3	0
Ag. w/Impr.'s	14.0	N/A	13.2	N/A	0.95	N/A	3	0
Other/Ex./U./NP/Mix-Use	137.7	N/A		N/A		N/A	1	0
TOTAL w/ AG. & FARM	95.4	N/A	13.3	N/A	0.99	N/A	39	7
TOTAL MARKET	97.5	N/A	13.3	N/A	0.99	N/A	35	3

018 - COWLEY								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	100.1	98.8 to 102.3	14.1	12.6 to 15.7	1.04	1.02 to 1.06	266	22
Comm./Ind.	96.0	68.2 to 110.0	27.6	17.4 to 44.9	0.86	0.77 to 0.99	16	0
Vac. Lot	82.1	N/A	74.7	N/A	1.15	N/A	38	0
Farm & Home	55.3	N/A	36.9	N/A	0.98	N/A	26	0
Ag. Land Only	12.4	N/A	37.0	N/A	0.88	N/A	37	1
Ag. w/Impr.'s	12.4	N/A	36.6	N/A	0.93	N/A	41	3
Other/Ex./U./NP/Mix-Use	116.6	N/A	101.0	N/A	1.02	N/A	21	2
TOTAL w/ AG. & FARM	95.7	N/A	30.2	N/A	1.11	N/A	410	27
TOTAL MARKET	99.8	N/A	17.0	N/A	1.02	N/A	343	47

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S - Supplemental Sales

A - Supplemental Appraisals

T - Time Trended

Median Ratio = 90.0 to 110.0

COD = 20.0 or Less

PRD = .98 to 1.03

019 - CRAWFORD								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	93.9	90.9 to 96.1	13.6	12.2 to 15.3	0.99	0.98 to 1.00	248	15
Comm./Ind.	93.2	80.1 to 109.9	24.1	17.6 to 37.9	0.90	0.80 to 1.04	24	1
Vac. Lot	61.8	N/A	55.2	N/A	1.35	N/A	71	4
Farm & Home	57.5	N/A	33.3	N/A	1.00	N/A	14	0
Ag. Land Only	12.2	N/A	58.9	N/A	0.92	N/A	39	0
Ag. w/Impr.'s	14.2	N/A	50.8	N/A	0.91	N/A	47	0
Other/Ex./Ut./NP/Mix-Use	87.4	N/A	35.9	N/A	1.13	N/A	23	1
TOTAL w/ AG. & FARM	86.9	N/A	31.3	N/A	1.05	N/A	427	11
TOTAL MARKET	91.3	N/A	19.5	N/A	0.97	N/A	366	28

020 - DECATUR								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	108.4	105.5 to 111.5	10.5	7.7 to 14.8	1.02	0.99 to 1.05	42	2
Comm./Ind. S-8	94.9	88.4 to 104.1	7.7	4.1 to 13.6	1.03	0.98 to 1.11	10	1
Vac. Lot	26.3	N/A		N/A		N/A	1	0
Farm & Home	35.6	N/A	75.7	N/A	1.92	N/A	3	0
Ag. Land Only	17.5	N/A	6.9	N/A	1.00	N/A	12	1
Ag. w/Impr.'s	18.3	N/A	9.4	N/A	1.01	N/A	14	1
Other/Ex./Ut./NP/Mix-Use	81.1	N/A	49.7	N/A	1.00	N/A	2	0
TOTAL w/ AG. & FARM	97.2	N/A	31.4	N/A	1.34	N/A	72	0
TOTAL MARKET	106.9	N/A	11.3	N/A	1.02	N/A	55	4

021 - DICKINSON								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	98.1	95.3 to 100.0	16.3	14.4 to 18.3	1.01	1.00 to 1.03	255	24
Comm./Ind.	93.3	43.2 to 104.4	29.9	14.2 to 83.9	1.08	0.85 to 1.65	12	1
Vac. Lot	100.0	N/A	65.3	N/A	1.10	N/A	13	1
Farm & Home	63.3	N/A	28.4	N/A	0.96	N/A	27	2
Ag. Land Only	22.8	N/A	31.3	N/A	1.12	N/A	28	2
Ag. w/Impr.'s	22.4	N/A	31.6	N/A	1.11	N/A	31	2
Other/Ex./Ut./NP/Mix-Use	124.2	N/A	140.3	N/A	0.92	N/A	12	1
TOTAL w/ AG. & FARM	93.1	N/A	24.8	N/A	1.04	N/A	350	42
TOTAL MARKET	98.3	N/A	17.6	N/A	1.01	N/A	292	35

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales  
Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals  
COD = 20.0 or Less

T – Time Trended  
PRD = .98 to 1.03

022 - DONIPHAN								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	91.5	81.2 to 97.1	15.7	12.8 to 19.4	1.05	1.03 to 1.08	54	4
Comm/Ind. S-6	88.3	81.9 to 107.9	20.7	13.6 to 34.1	0.98	0.91 to 1.07	13	0
Vac. Lot	107.0	N/A	71.4	N/A	1.85	N/A	10	1
Farm & Home	78.4	N/A	42.4	N/A	1.24	N/A	6	0
Ag. Land Only	18.1	N/A	34.5	N/A	0.76	N/A	8	0
Ag. w/Impr.'s	17.9	N/A	41.0	N/A	0.78	N/A	13	1
Other/Ex./Ut./NP/Mix-Use	112.0	N/A	38.8	N/A	1.05	N/A	7	0
TOTAL w/ AG. & FARM	86.4	N/A	32.9	N/A	1.13	N/A	103	8
TOTAL MARKET	91.4	N/A	20.1	N/A	1.06	N/A	84	10

023 - DOUGLAS								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.0	96.3 to 97.9	4.9	4.5 to 5.4	1.00	0.99 to 1.00	345	36
Comm/Ind.	96.2	89.5 to 99.7	9.1	5.8 to 13.7	0.97	0.94 to 1.01	23	4
Vac. Lot	93.1	N/A	11.4	N/A	1.00	N/A	259	51
Farm & Home	65.1	N/A	56.7	N/A	1.30	N/A	8	0
Ag. Land Only	5.4	N/A	118.8	N/A	1.28	N/A	28	4
Ag. w/Impr.'s	7.0	N/A	157.4	N/A	1.48	N/A	33	4
Other/Ex./Ut./NP/Mix-Use	76.6	N/A	26.4	N/A	0.95	N/A	12	0
TOTAL w/ AG. & FARM	95.7	N/A	7.9	N/A	1.01	N/A	680	109
TOTAL MARKET	96.4	N/A	7.1	N/A	1.01	N/A	639	88

024 - EDWARDS								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	102.5	88.2 to 148.3	48.7	37.2 to 71.2	1.34	1.21 to 1.55	32	1
Comm/Ind. S-9	103.9	92.3 to 110.6	10.8	5.7 to 31.2	0.96	0.87 to 1.00	12	2
Vac. Lot	75.0	N/A		N/A		N/A	1	0
Farm & Home	42.0	N/A	36.8	N/A	1.19	N/A	4	0
Ag. Land Only	14.5	N/A	20.8	N/A	1.09	N/A	20	0
Ag. w/Impr.'s	14.5	N/A	21.1	N/A	1.06	N/A	22	0
Other/Ex./Ut./NP/Mix-Use							0	
TOTAL w/ AG. & FARM	83.3	N/A	55.2	N/A	1.57	N/A	71	5
TOTAL MARKET	102.4	N/A	40.2	N/A	1.24	N/A	45	2

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

*S* – Supplemental Sales*A* – Supplemental Appraisals*T* – Time Trended

Median Ratio = 90.0 to 110.0

COD = 20.0 or Less

PRD = .98 to 1.03

025 - ELK								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	95.8	88.5 to 112.5	18.1	14.7 to 22.9	1.03	0.98 to 1.08	42	5
Comm/Ind. S-8	102.8	89.7 to 104.4	4.4	1.9 to 7.9	1.01	0.99 to 1.04	12	2
Vac. Lot	70.4	N/A	38.3	N/A	1.47	N/A	4	0
Farm & Home	31.5	N/A	41.0	N/A	1.05	N/A	12	1
Ag. Land Only	14.1	N/A	19.4	N/A	0.95	N/A	18	3
Ag. w/Impr.'s	14.7	N/A	31.1	N/A	0.94	N/A	20	1
Other/Ex./U./NP/Mix-Use	54.8	N/A		N/A		N/A	1	0
TOTAL w/ AG. & FARM	79.9	N/A	46.9	N/A	1.61	N/A	91	3
TOTAL MARKET	96.0	N/A	19.7	N/A	1.01	N/A	59	5

026 - ELLIS								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	95.8	94.5 to 97.1	8.5	7.8 to 9.3	0.99	0.98 to 1.00	395	24
Comm/Ind.	90.3	74.6 to 97.7	18.3	12.3 to 28.3	0.96	0.89 to 1.05	23	1
Vac. Lot	86.6	N/A	14.8	N/A	1.10	N/A	36	5
Farm & Home	42.6	N/A	41.5	N/A	1.03	N/A	5	0
Ag. Land Only	8.4	N/A	73.6	N/A	0.81	N/A	29	0
Ag. w/Impr.'s	12.3	N/A	54.6	N/A	0.79	N/A	36	0
Other/Ex./U./NP/Mix-Use	52.3	N/A	40.3	N/A	2.09	N/A	3	0
TOTAL w/ AG. & FARM	93.9	N/A	9.4	N/A	0.99	N/A	498	73
TOTAL MARKET	95.3	N/A	8.9	N/A	0.99	N/A	457	41

027 - ELLSWORTH								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	96.3	89.9 to 99.8	20.8	16.9 to 25.5	1.04	1.00 to 1.10	79	1
Comm/Ind. S-10	95.4	89.9 to 100.5	10.7	6.8 to 17.5	1.06	0.95 to 1.16	15	1
Vac. Lot	63.2	N/A	43.1	N/A	1.18	N/A	7	0
Farm & Home	45.0	N/A	77.2	N/A	1.05	N/A	6	0
Ag. Land Only	12.8	N/A	34.2	N/A	0.99	N/A	13	0
Ag. w/Impr.'s	17.4	N/A	31.3	N/A	1.01	N/A	20	2
Other/Ex./U./NP/Mix-Use							0	
TOTAL w/ AG. & FARM	89.8	N/A	34.2	N/A	1.11	N/A	127	0
TOTAL MARKET	94.1	N/A	20.8	N/A	1.03	N/A	101	3

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S - Supplemental Sales

Median Ratio = 90.0 to 110.0

A - Supplemental Appraisals

COD = 20.0 or Less

T - Time Trended

PRD = .98 to 1.03

028 - FINNEY								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	98.2	96.5 to 99.7	7.9	7.2 to 8.8	1.00	1.00 to 1.01	271	27
Comm/Ind.	99.6	90.4 to 121.9	24.9	15.6 to 38.3	1.00	0.92 to 1.10	22	2
Vac. Lot	52.6	N/A	47.8	N/A	0.97	N/A	53	2
Farm & Home	66.7	N/A	26.0	N/A	1.07	N/A	8	0
Ag. Land Only	14.9	N/A	68.1	N/A	1.19	N/A	26	1
Ag. w/Impr.'s	16.6	N/A	75.7	N/A	1.26	N/A	30	1
Other/Ex./Ut./NP/Mix-Use	106.9	N/A	22.2	N/A	1.13	N/A	6	0
TOTAL w/ AG. & FARM	95.3	N/A	12.1	N/A	1.00	N/A	390	77
TOTAL MARKET	96.7	N/A	9.2	N/A	1.01	N/A	352	70

029 - FORD								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	96.3	93.7 to 97.9	9.3	8.2 to 10.4	1.00	0.99 to 1.02	233	20
Comm/Ind. T	72.4	66.9 to 92.3	20.7	14.3 to 34.0	0.82	0.72 to 1.03	14	1
Vac. Lot	71.4	N/A	39.3	N/A	1.29	N/A	47	3
Farm & Home	72.5	N/A	18.9	N/A	1.08	N/A	13	0
Ag. Land Only	15.9	N/A	25.9	N/A	0.92	N/A	21	1
Ag. w/Impr.'s	15.9	N/A	24.3	N/A	0.93	N/A	22	1
Other/Ex./Ut./NP/Mix-Use	103.8	N/A	39.1	N/A	1.73	N/A	8	0
TOTAL w/ AG. & FARM	91.9	N/A	15.6	N/A	1.00	N/A	337	41
TOTAL MARKET	94.2	N/A	12.8	N/A	0.98	N/A	302	34

030 - FRANKLIN								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	92.1	90.2 to 94.9	15.3	14.1 to 16.8	1.00	0.99 to 1.01	349	20
Comm/Ind.	83.5	68.2 to 104.2	27.6	18.8 to 42.8	0.90	0.78 to 1.09	16	0
Vac. Lot	70.9	N/A	29.7	N/A	1.00	N/A	24	0
Farm & Home	45.9	N/A	44.4	N/A	0.92	N/A	50	1
Ag. Land Only	8.0	N/A	81.5	N/A	0.80	N/A	49	0
Ag. w/Impr.'s	8.0	N/A	84.6	N/A	0.85	N/A	55	0
Other/Ex./Ut./NP/Mix-Use	74.2	N/A	40.9	N/A	0.92	N/A	4	0
TOTAL w/ AG. & FARM	85.4	N/A	29.3	N/A	1.00	N/A	498	20
TOTAL MARKET	91.1	N/A	16.5	N/A	0.99	N/A	393	23

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S - Supplemental Sales

A - Supplemental Appraisals

T - Time Trended

Median Ratio = 90.0 to 110.0

COD = 20.0 or Less

PRD = .98 to 1.03

031 - GEARY								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.2	96.3 to 99.1	9.7	8.7 to 11.0	1.02	1.01 to 1.03	239	23
Comm/Ind.	98.2	75.6 to 109.9	12.1	5.2 to 24.3	0.93	0.87 to 1.00	8	1
Vac. Lot	72.7	N/A	32.1	N/A	1.15	N/A	22	3
Farm & Home	68.2	N/A	14.0	N/A	0.99	N/A	3	0
Ag. Land Only	11.1	N/A	63.7	N/A	0.95	N/A	6	0
Ag. w/Impr.'s	12.6	N/A	113.7	N/A	0.63	N/A	7	0
Other/Ex./Ut./NP/Mix-Use	90.6	N/A	60.6	N/A	1.71	N/A	6	0
TOTAL w/ AG. & FARM	96.5	N/A	11.1	N/A	1.02	N/A	285	41
TOTAL MARKET	96.9	N/A	10.9	N/A	1.02	N/A	275	34

032 - GOVE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	108.6	97.4 to 128.6	23.0	17.7 to 32.2	1.10	1.04 to 1.19	37	4
Comm/Ind. S-8	98.3	76.5 to 101.4	7.3	2.4 to 32.1	1.08	1.01 to 1.21	10	1
Vac. Lot	400.0	N/A		N/A		N/A	1	0
Farm & Home	32.7	N/A	10.2	N/A	0.98	N/A	3	0
Ag. Land Only	17.9	N/A	21.0	N/A	1.09	N/A	18	0
Ag. w/Impr.'s	18.2	N/A	21.0	N/A	1.10	N/A	21	0
Other/Ex./Ut./NP/Mix-Use	38.5	N/A		N/A		N/A	1	0
TOTAL w/ AG. & FARM	90.8	N/A	50.6	N/A	1.89	N/A	73	3
TOTAL MARKET	100.9	N/A	19.0	N/A	1.07	N/A	49	7

033 - GRAHAM								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.4	84.3 to 100.3	15.1	10.7 to 21.4	0.99	0.94 to 1.04	29	2
Comm/Ind. S-8	97.0	90.9 to 100.0	5.3	2.0 to 17.4	1.00	0.96 to 1.02	11	2
Vac. Lot	58.5	N/A	62.4	N/A	0.83	N/A	2	0
Farm & Home	70.5	N/A	21.1	N/A	1.02	N/A	3	0
Ag. Land Only	16.3	N/A	19.2	N/A	1.08	N/A	12	1
Ag. w/Impr.'s	18.5	N/A	17.3	N/A	1.03	N/A	16	1
Other/Ex./Ut./NP/Mix-Use							0	
TOTAL w/ AG. & FARM	84.3	N/A	37.2	N/A	1.23	N/A	61	2
TOTAL MARKET	96.8	N/A	12.1	N/A	1.00	N/A	42	5



(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales

Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals

COD = 20.0 or Less

T – Time Trended

PRD = .98 to 1.03

034 - GRANT								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	98.0	93.0 to 100.1	12.8	10.5 to 15.5	1.01	0.99 to 1.03	77	3
Comm/Ind. S-8	77.0	58.0 to 93.8	23.3	16.1 to 36.5	1.29	1.00 to 1.59	14	0
Vac. Lot	60.2	N/A	53.6	N/A	1.40	N/A	5	0
Farm & Home	72.0	N/A	47.1	N/A	1.10	N/A	2	0
Ag. Land Only	20.8	N/A	49.3	N/A	1.11	N/A	13	0
Ag. w/Impr.'s	20.8	N/A	41.7	N/A	1.16	N/A	15	1
Other/Ex./Ut./NP/Mix-Use	156.5	N/A	69.3	N/A	2.14	N/A	2	0
TOTAL w/ AG. & FARM	92.7	N/A	25.7	N/A	1.11	N/A	115	2
TOTAL MARKET	95.3	N/A	15.6	N/A	1.02	N/A	98	6

035 - GRAY								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.0	92.4 to 101.1	10.5	8.3 to 13.6	1.01	0.99 to 1.03	50	5
Comm/Ind. S-8	108.2	92.8 to 155.8	17.6	8.8 to 28.1	1.02	0.91 to 1.14	9	0
Vac. Lot	69.4	N/A	25.4	N/A	1.07	N/A	16	0
Farm & Home	46.7	N/A	68.0	N/A	2.14	N/A	5	0
Ag. Land Only	18.9	N/A	11.4	N/A	0.98	N/A	9	1
Ag. w/Impr.'s	19.2	N/A	18.8	N/A	0.96	N/A	10	1
Other/Ex./Ut./NP/Mix-Use	83.1	N/A		N/A		N/A	1	0
TOTAL w/ AG. & FARM	91.6	N/A	24.8	N/A	1.05	N/A	91	3
TOTAL MARKET	94.7	N/A	15.3	N/A	0.98	N/A	76	4

036 - GREELEY								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	96.8	83.8 to 109.1	16.7	11.8 to 29.0	0.96	0.90 to 1.00	18	1
Comm/Ind. S-4 A-5	98.4	95.2 to 100.2	2.0	1.0 to 3.6	1.00	0.99 to 1.01	10	1
Vac. Lot							0	
Farm & Home	45.1	N/A	45.0	N/A	1.40	N/A	3	0
Ag. Land Only	20.3	N/A	12.5	N/A	1.01	N/A	15	1
Ag. w/Impr.'s	20.4	N/A	12.6	N/A	1.01	N/A	16	1
Other/Ex./Ut./NP/Mix-Use	122.3	N/A	40.0	N/A	1.11	N/A	4	0
TOTAL w/ AG. & FARM	81.2	N/A	43.4	N/A	1.52	N/A	51	1
TOTAL MARKET	99.0	N/A	11.9	N/A	0.98	N/A	32	3

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S - Supplemental Sales

A - Supplemental Appraisals

T - Time Trended

Median Ratio = 90.0 to 110.0

COD = 20.0 or Less

PRD = .98 to 1.03

037 - GREENWOOD								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	100.0	93.3 to 106.2	19.3	16.5 to 22.9	1.07	1.03 to 1.11	103	10
Comm/Ind.	87.8	69.0 to 109.0	21.9	14.2 to 35.5	1.04	0.93 to 1.25	10	0
Vac. Lot	72.5	N/A	64.7	N/A	1.47	N/A	9	1
Farm & Home	46.9	N/A	43.8	N/A	1.31	N/A	9	0
Ag. Land Only	11.6	N/A	20.1	N/A	0.93	N/A	34	5
Ag. w/Impr.'s	11.9	N/A	28.9	N/A	0.98	N/A	42	2
Other/Ex./Ut./NP/Mix-Use	67.2	N/A	28.6	N/A	1.20	N/A	5	0
TOTAL w/ AG. & FARM	86.6	N/A	46.2	N/A	1.63	N/A	178	7
TOTAL MARKET	96.6	N/A	23.3	N/A	1.08	N/A	127	10

038 - HAMILTON								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	94.9	83.6 to 112.2	19.9	15.5 to 28.1	1.02	0.97 to 1.07	26	2
Comm/Ind. S-5 A-4	96.0	86.8 to 98.4	4.6	2.2 to 9.2	1.01	0.99 to 1.03	10	1
Vac. Lot	268.2	N/A		N/A		N/A	1	0
Farm & Home	45.2	N/A	28.6	N/A	1.14	N/A	5	0
Ag. Land Only	18.6	N/A	15.4	N/A	1.04	N/A	14	0
Ag. w/Impr.'s	18.6	N/A	15.4	N/A	1.04	N/A	14	0
Other/Ex./Ut./NP/Mix-Use	96.4	N/A		N/A		N/A	1	0
TOTAL w/ AG. & FARM	84.2	N/A	38.1	N/A	1.31	N/A	57	3
TOTAL MARKET	96.4	N/A	15.1	N/A	1.08	N/A	38	3

039 - HARPER								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	110.5	100.0 to 119.6	22.1	18.0 to 27.7	1.10	1.05 to 1.16	73	9
Comm/Ind.	111.1	47.8 to 194.8	35.7	19.4 to 117.8	1.17	1.05 to 1.39	8	1
Vac. Lot							0	
Farm & Home	32.2	N/A	40.7	N/A	0.97	N/A	8	0
Ag. Land Only	22.2	N/A	24.7	N/A	1.04	N/A	28	3
Ag. w/Impr.'s	22.1	N/A	28.9	N/A	1.30	N/A	35	1
Other/Ex./Ut./NP/Mix-Use	125.1	N/A	33.5	N/A	0.81	N/A	4	0
TOTAL w/ AG. & FARM	90.1	N/A	50.1	N/A	1.56	N/A	128	7
TOTAL MARKET	110.5	N/A	24.4	N/A	1.07	N/A	85	10

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales

A – Supplemental Appraisals

T – Time Trended

Median Ratio = 90.0 to 110.0

COD = 20.0 or Less

PRD = .98 to 1.03

040 - HARVEY								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.0	95.1 to 99.0	10.4	9.4 to 11.5	1.01	1.00 to 1.02	292	28
Comm/Ind.	88.5	67.2 to 119.2	27.5	19.9 to 43.2	1.22	1.13 to 1.36	15	1
Vac. Lot	77.7	N/A	33.0	N/A	1.16	N/A	42	0
Farm & Home	47.0	N/A	55.0	N/A	1.22	N/A	5	0
Ag. Land Only	8.8	N/A	80.1	N/A	0.66	N/A	37	2
Ag. w/Impr.'s	8.8	N/A	80.0	N/A	0.76	N/A	39	2
Other/Ex./Ut./NP/Mix-Use	97.9	N/A	28.9	N/A	0.95	N/A	14	1
TOTAL w/ AG. & FARM	94.1	N/A	13.8	N/A	1.01	N/A	407	68
TOTAL MARKET	95.8	N/A	11.5	N/A	1.01	N/A	363	48

041 - HASKELL								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.8	90.0 to 108.1	20.0	14.9 to 27.9	1.09	1.02 to 1.18	31	2
Comm/Ind. S-8	93.2	70.4 to 98.8	18.5	9.2 to 41.2	1.00	0.95 to 1.06	11	1
Vac. Lot	91.9	N/A	14.5	N/A	1.05	N/A	8	0
Farm & Home	4.7	N/A		N/A		N/A	1	0
Ag. Land Only	15.1	N/A	43.4	N/A	0.76	N/A	11	0
Ag. w/Impr.'s	15.6	N/A	40.5	N/A	0.78	N/A	12	0
Other/Ex./Ut./NP/Mix-Use	42.6	N/A		N/A		N/A	1	0
TOTAL w/ AG. & FARM	89.7	N/A	36.4	N/A	1.91	N/A	64	1
TOTAL MARKET	93.7	N/A	20.5	N/A	1.61	N/A	51	2

042 - HODGEMAN								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	86.3	63.0 to 103.8	21.5	14.4 to 31.6	1.06	0.99 to 1.15	14	0
Comm/Ind. S-5 A-4	93.8	88.6 to 112.8	13.0	7.7 to 20.4	1.15	1.07 to 1.28	10	0
Vac. Lot	72.7	N/A	38.9	N/A	1.24	N/A	2	0
Farm & Home	53.7	N/A	22.4	N/A	0.98	N/A	2	0
Ag. Land Only	17.2	N/A	22.4	N/A	0.88	N/A	8	0
Ag. w/Impr.'s	17.7	N/A	16.8	N/A	1.02	N/A	11	1
Other/Ex./Ut./NP/Mix-Use	86.7	N/A		N/A		N/A	1	0
TOTAL w/ AG. & FARM	78.0	N/A	40.6	N/A	1.20	N/A	40	0
TOTAL MARKET	91.6	N/A	18.4	N/A	1.09	N/A	27	0

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S - Supplemental Sales

A - Supplemental Appraisals

T - Time Trended

Median Ratio = 90.0 to 110.0

COD = 20.0 or Less

PRD = .98 to 1.03

043 - JACKSON								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	91.0	88.5 to 96.2	14.3	12.4 to 16.5	1.03	1.01 to 1.05	130	13
Comm/Ind. S-4	100.0	53.3 to 109.9	20.4	8.1 to 53.4	0.88	0.72 to 1.03	9	0
Vac. Lot	77.0	N/A	42.2	N/A	1.02	N/A	10	0
Farm & Home	66.2	N/A	25.7	N/A	1.04	N/A	55	1
Ag. Land Only	9.4	N/A	72.4	N/A	0.80	N/A	44	2
Ag. w/Impr.'s	9.9	N/A	75.9	N/A	0.77	N/A	51	3
Other/Ex./U./NP/Mix-Use	73.6	N/A	87.2	N/A	0.95	N/A	3	0
TOTAL w/ AG. & FARM	78.4	N/A	38.1	N/A	1.04	N/A	258	7
TOTAL MARKET	91.0	N/A	16.0	N/A	1.02	N/A	152	16

044 - JEFFERSON								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential T	91.0	89.0 to 93.2	15.0	13.4 to 16.8	1.02	1.00 to 1.03	243	22
Comm/Ind. S-7	90.2	69.9 to 100.5	22.5	13.1 to 41.1	1.03	0.93 to 1.18	13	0
Vac. Lot	88.8	N/A	45.1	N/A	1.19	N/A	72	4
Farm & Home	62.9	N/A	32.4	N/A	1.03	N/A	41	2
Ag. Land Only	6.2	N/A	87.0	N/A	0.83	N/A	35	3
Ag. w/Impr.'s	6.4	N/A	102.2	N/A	0.80	N/A	42	2
Other/Ex./U./NP/Mix-Use	87.3	N/A	24.3	N/A	1.03	N/A	15	3
TOTAL w/ AG. & FARM	86.4	N/A	29.8	N/A	1.03	N/A	426	31
TOTAL MARKET	90.4	N/A	19.8	N/A	1.01	N/A	343	32

045 - JEWELL								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	108.8	97.0 to 120.0	18.8	15.4 to 24.8	1.08	1.03 to 1.14	38	4
Comm/Ind. S-8	96.3	88.4 to 110.5	12.1	8.1 to 22.7	1.04	0.96 to 1.17	11	2
Vac. Lot	125.0	N/A	50.8	N/A	4.23	N/A	6	0
Farm & Home	34.6	N/A	118.2	N/A	1.35	N/A	5	0
Ag. Land Only	21.9	N/A	27.9	N/A	1.05	N/A	29	0
Ag. w/Impr.'s	22.1	N/A	28.2	N/A	1.08	N/A	33	0
Other/Ex./U./NP/Mix-Use	125.0	N/A	28.6	N/A	1.47	N/A	7	1
TOTAL w/ AG. & FARM	82.5	N/A	51.9	N/A	1.86	N/A	100	5
TOTAL MARKET	107.8	N/A	21.4	N/A	1.11	N/A	62	7

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales

Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals

COD = 20.0 or Less

T – Time Trended

PRD = .98 to 1.03

046 - JOHNSON								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.2	96.2 to 98.2	5.9	5.4 to 6.4	0.99	0.99 to 1.00	359	23
Comm/Ind.	89.6	85.8 to 93.2	16.8	14.5 to 19.9	0.98	0.94 to 1.02	114	7
Vac. Lot	90.7	N/A	26.6	N/A	1.18	N/A	214	11
Farm & Home	61.7	N/A	30.2	N/A	1.26	N/A	22	0
Ag. Land Only	0.3	N/A	139.9	N/A	1.01	N/A	94	11
Ag. w/Impr.'s	0.3	N/A	157.1	N/A	1.00	N/A	97	10
Other/Ex./Ut./NP/Mix-Use	66.5	N/A	59.9	N/A	1.15	N/A	36	2
TOTAL w/ AG. & FARM	92.5	N/A	14.3	N/A	1.02	N/A	842	146
TOTAL MARKET	95.2	N/A	11.2	N/A	1.03	N/A	723	88

047 - KEARNY								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	99.2	91.2 to 103.3	14.6	11.1 to 19.6	1.02	0.99 to 1.04	41	4
Comm/Ind. S-8	100.1	97.1 to 104.5	4.4	2.4 to 7.7	0.99	0.98 to 1.00	10	0
Vac. Lot	210.0	N/A	20.0	N/A	1.07	N/A	2	0
Farm & Home	7.1	N/A		N/A		N/A	1	0
Ag. Land Only	14.9	N/A	62.2	N/A	1.17	N/A	9	0
Ag. w/Impr.'s	15.3	N/A	55.1	N/A	1.02	N/A	10	0
Other/Ex./Ut./NP/Mix-Use	69.9	N/A	30.8	N/A	0.94	N/A	2	0
TOTAL w/ AG. & FARM	97.3	N/A	20.4	N/A	1.25	N/A	66	11
TOTAL MARKET	99.7	N/A	13.1	N/A	1.01	N/A	55	6

048 - KINGMAN								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	101.9	98.3 to 106.6	13.5	11.1 to 16.9	1.03	1.01 to 1.06	84	11
Comm/Ind. S-8	98.7	84.4 to 104.6	8.3	4.5 to 14.0	1.05	1.01 to 1.11	11	1
Vac. Lot	163.0	N/A	70.1	N/A	1.49	N/A	3	0
Farm & Home	55.1	N/A	66.7	N/A	1.01	N/A	9	1
Ag. Land Only	18.3	N/A	40.7	N/A	1.08	N/A	30	1
Ag. w/Impr.'s	19.5	N/A	38.9	N/A	1.06	N/A	35	1
Other/Ex./Ut./NP/Mix-Use							0	
TOTAL w/ AG. & FARM	95.7	N/A	36.7	N/A	1.20	N/A	142	7
TOTAL MARKET	101.0	N/A	12.5	N/A	1.03	N/A	98	15

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales

A – Supplemental Appraisals

T – Time Trended

Median Ratio = 90.0 to 110.0

COD = 20.0 or Less

PRD = .98 to 1.03

049 KIOWA								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	110.5	102.0 to 130.0	21.1	16.5 to 28.3	1.11	1.07 to 1.18	37	2
Comm/Ind. S-5 A-4	97.4	91.3 to 146.0	34.1	16.7 to 62.2	2.88	1.07 to 3.97	10	0
Vac. Lot	64.4	N/A		N/A		N/A	1	0
Farm & Home	64.4	N/A	35.2	N/A	1.08	N/A	7	0
Ag. Land Only	15.2	N/A	13.4	N/A	0.98	N/A	7	1
Ag. w/Impr.'s	15.1	N/A	29.1	N/A	0.96	N/A	8	0
Other/Ex./U./NP/Mix-Use							0	
TOTAL w/ AG. & FARM	99.0	N/A	36.2	N/A	1.71	N/A	63	3
TOTAL MARKET	106.7	N/A	21.9	N/A	1.09	N/A	48	4

050 - LABETTE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	100.5	98.6 to 104.4	14.6	13.1 to 16.3	1.06	1.04 to 1.08	227	18
Comm/Ind.	94.7	64.0 to 100.4	19.7	11.6 to 35.3	1.04	0.95 to 1.20	15	0
Vac. Lot	75.0	N/A	35.9	N/A	1.22	N/A	25	2
Farm & Home	77.6	N/A	15.4	N/A	0.99	N/A	13	1
Ag. Land Only	20.4	N/A	23.6	N/A	0.97	N/A	29	2
Ag. w/Impr.'s	20.0	N/A	28.7	N/A	0.95	N/A	42	5
Other/Ex./U./NP/Mix-Use	64.0	N/A	62.5	N/A	0.94	N/A	13	1
TOTAL w/ AG. & FARM	94.9	N/A	23.0	N/A	1.08	N/A	335	39
TOTAL MARKET	99.3	N/A	16.7	N/A	1.04	N/A	280	28

051 - LANE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	99.2	84.3 to 115.0	13.6	9.6 to 20.6	1.04	1.00 to 1.11	17	3
Comm/Ind. S-3 A-6	101.0	96.5 to 103.3	2.4	1.4 to 4.7	0.99	0.98 to 1.00	10	2
Vac. Lot	93.5	N/A	58.3	N/A	1.15	N/A	4	0
Farm & Home	70.0	N/A	32.7	N/A	1.99	N/A	3	0
Ag. Land Only	19.6	N/A	8.3	N/A	1.01	N/A	14	0
Ag. w/Impr.'s	19.5	N/A	9.7	N/A	1.03	N/A	16	0
Other/Ex./U./NP/Mix-Use	214.8	N/A	83.5	N/A	1.75	N/A	3	0
TOTAL w/ AG. & FARM	86.5	N/A	44.7	N/A	2.07	N/A	53	4
TOTAL MARKET	100.7	N/A	12.9	N/A	1.05	N/A	34	6

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales

A – Supplemental Appraisals

T – Time Trended

Median Ratio = 90.0 to 110.0

COD = 20.0 or Less

PRD = .98 to 1.03

052 - LEAVENWORTH								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	94.3	92.8 to 96.4	8.6	7.8 to 9.4	1.01	1.00 to 1.01	290	34
Comm/Ind.	89.6	83.6 to 102.1	16.9	12.8 to 24.0	1.00	0.93 to 1.09	27	1
Vac. Lot	90.2	N/A	22.5	N/A	1.12	N/A	136	12
Farm & Home	66.3	N/A	25.5	N/A	1.04	N/A	64	1
Ag. Land Only	1.4	N/A	112.0	N/A	0.81	N/A	93	9
Ag. w/Impr.'s	1.5	N/A	103.9	N/A	0.80	N/A	100	10
Other/Ex./U./NP/Mix-Use	72.2	N/A	35.6	N/A	1.13	N/A	15	1
TOTAL w/ AG. & FARM	87.8	N/A	28.4	N/A	1.05	N/A	632	46
TOTAL MARKET	93.0	N/A	12.6	N/A	1.01	N/A	468	51

053 - LINCOLN								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	99.9	92.9 to 108.3	16.1	11.4 to 22.6	1.09	1.03 to 1.18	36	4
Comm/Ind. S-6	94.6	83.0 to 112.7	16.4	9.9 to 34.6	1.05	0.94 to 1.12	11	0
Vac. Lot	115.9	N/A	30.3	N/A	3.07	N/A	4	0
Farm & Home	34.9	N/A	28.9	N/A	1.20	N/A	3	0
Ag. Land Only	18.6	N/A	28.1	N/A	1.02	N/A	28	0
Ag. w/Impr.'s	18.3	N/A	27.6	N/A	1.02	N/A	31	0
Other/Ex./U./NP/Mix-Use	63.2	N/A	78.3	N/A	1.41	N/A	5	0
TOTAL w/ AG. & FARM	78.4	N/A	54.5	N/A	1.71	N/A	90	1
TOTAL MARKET	98.7	N/A	17.1	N/A	1.11	N/A	56	8

054 - LINN								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	94.2	90.0 to 99.1	19.1	16.3 to 22.6	1.04	1.01 to 1.07	120	9
Comm/Ind.	91.7	79.0 to 113.8	19.3	12.5 to 32.9	0.88	0.80 to 1.03	12	1
Vac. Lot	99.6	N/A	46.3	N/A	1.35	N/A	171	19
Farm & Home	40.9	N/A	45.2	N/A	1.13	N/A	24	0
Ag. Land Only	15.4	N/A	34.2	N/A	1.00	N/A	33	2
Ag. w/Impr.'s	15.7	N/A	33.6	N/A	1.03	N/A	40	2
Other/Ex./U./NP/Mix-Use	89.4	N/A	37.6	N/A	1.37	N/A	37	2
TOTAL w/ AG. & FARM	87.2	N/A	38.6	N/A	1.44	N/A	404	38
TOTAL MARKET	94.4	N/A	29.5	N/A	1.04	N/A	340	38

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S - Supplemental Sales

A - Supplemental Appraisals

T - Time Trended

Median Ratio = 90.0 to 110.0

COD = 20.0 or Less

PRD = .98 to 1.03

055 - LOGAN								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	99.7	95.5 to 101.4	9.4	6.5 to 13.4	1.04	1.00 to 1.09	32	3
Comm/Ind. S-5	84.8	51.6 to 103.3	28.9	15.9 to 56.9	1.13	1.00 to 1.29	10	0
Vac. Lot	76.9	N/A	36.9	N/A	0.94	N/A	4	0
Farm & Home	23.6	N/A	8.2	N/A	0.99	N/A	2	0
Ag. Land Only	19.9	N/A	14.3	N/A	1.05	N/A	18	0
Ag. w/Impr.'s	19.8	N/A	16.2	N/A	1.07	N/A	21	0
Other/Ex./Ut./NP/Mix-Use	87.7	N/A		N/A		N/A	1	0
TOTAL w/ AG. & FARM	85.5	N/A	42.3	N/A	1.42	N/A	70	0
TOTAL MARKET	99.1	N/A	11.7	N/A	1.03	N/A	47	6

056 - LYON								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	96.4	93.9 to 98.1	12.1	10.8 to 13.6	1.01	0.99 to 1.04	243	15
Comm/Ind.	91.2	79.4 to 101.7	16.9	11.6 to 26.8	0.98	0.87 to 1.10	15	0
Vac. Lot	78.4	N/A	25.7	N/A	1.09	N/A	25	1
Farm & Home	60.8	N/A	33.4	N/A	1.09	N/A	25	0
Ag. Land Only	14.7	N/A	39.1	N/A	0.87	N/A	32	0
Ag. w/Impr.'s	15.5	N/A	39.1	N/A	0.90	N/A	39	2
Other/Ex./Ut./NP/Mix-Use	130.0	N/A	98.9	N/A	2.04	N/A	7	0
TOTAL w/ AG. & FARM	90.8	N/A	17.5	N/A	1.01	N/A	354	43
TOTAL MARKET	95.4	N/A	13.0	N/A	1.00	N/A	290	23

057 - MARION								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	98.4	96.3 to 100.0	11.9	10.2 to 13.7	1.02	1.00 to 1.04	167	16
Comm/Ind.	105.8	92.3 to 144.4	17.9	11.4 to 29.0	1.03	1.00 to 1.05	6	0
Vac. Lot	95.5	N/A	32.3	N/A	1.08	N/A	14	1
Farm & Home	66.4	N/A	27.9	N/A	1.07	N/A	14	0
Ag. Land Only	20.9	N/A	30.5	N/A	1.20	N/A	35	2
Ag. w/Impr.'s	20.6	N/A	29.5	N/A	1.17	N/A	39	2
Other/Ex./Ut./NP/Mix-Use	94.7	N/A	65.9	N/A	0.49	N/A	4	0
TOTAL w/ AG. & FARM	93.7	N/A	22.0	N/A	1.05	N/A	244	31
TOTAL MARKET	99.1	N/A	13.0	N/A	1.02	N/A	191	20



(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales

Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals

COD = 20.0 or Less

T – Time Trended

PRD = .98 to 1.03

058 - MARSHALL								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	91.3	86.7 to 97.0	15.9	13.6 to 18.6	1.04	1.01 to 1.07	107	13
Comm/Ind.	93.1	53.4 to 101.7	32.1	16.1 to 82.9	0.99	0.84 to 1.44	13	1
Vac. Lot	56.5	N/A	61.1	N/A	1.30	N/A	8	1
Farm & Home	40.0	N/A	29.3	N/A	1.13	N/A	12	1
Ag. Land Only	19.6	N/A	18.3	N/A	0.98	N/A	24	2
Ag. w/Impr.'s	19.6	N/A	15.5	N/A	1.01	N/A	26	3
Other/Ex./Ut./NP/Mix-Use	60.4	N/A	73.7	N/A	0.96	N/A	4	0
TOTAL w/ AG. & FARM	81.2	N/A	37.3	N/A	1.27	N/A	170	8
TOTAL MARKET	89.5	N/A	19.7	N/A	1.02	N/A	132	17

059 - MCPHERSON								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	99.9	97.2 to 100.0	7.7	6.9 to 8.7	1.00	1.00 to 1.01	292	32
Comm/Ind.	94.9	87.7 to 106.9	14.0	10.2 to 22.1	1.05	1.00 to 1.14	19	1
Vac. Lot	90.0	N/A	13.1	N/A	0.99	N/A	39	6
Farm & Home	66.9	N/A	31.4	N/A	1.03	N/A	16	0
Ag. Land Only	16.4	N/A	41.8	N/A	0.87	N/A	39	0
Ag. w/Impr.'s	16.5	N/A	40.5	N/A	0.89	N/A	43	1
Other/Ex./Ut./NP/Mix-Use	99.3	N/A	39.2	N/A	1.81	N/A	9	0
TOTAL w/ AG. & FARM	95.6	N/A	11.1	N/A	1.00	N/A	418	68
TOTAL MARKET	98.2	N/A	8.8	N/A	1.00	N/A	359	41

060 - MEADE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	87.5	82.8 to 100.0	22.8	17.9 to 29.6	1.03	0.98 to 1.10	47	3
Comm/Ind. S-4	100.3	85.4 to 116.3	15.1	9.1 to 25.2	1.10	1.02 to 1.22	10	0
Vac. Lot	50.0	N/A	170.5	N/A	1.82	N/A	5	0
Farm & Home	22.7	N/A	49.8	N/A	1.32	N/A	3	0
Ag. Land Only	18.4	N/A	16.4	N/A	1.03	N/A	7	0
Ag. w/Impr.'s	18.5	N/A	14.4	N/A	1.03	N/A	8	0
Other/Ex./Ut./NP/Mix-Use	75.7	N/A	19.4	N/A	0.96	N/A	2	0
TOTAL w/ AG. & FARM	85.5	N/A	34.7	N/A	1.26	N/A	75	4
TOTAL MARKET	90.9	N/A	23.3	N/A	1.03	N/A	64	6

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales

A – Supplemental Appraisals

T – Time Trended

Median Ratio = 90.0 to 110.0

COD = 20.0 or Less

PRD = .98 to 1.03

061 - MIAMI								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	98.5	97.8 to 99.5	7.8	7.0 to 8.7	1.00	0.99 to 1.01	286	32
Comm./Ind.	99.8	88.0 to 113.1	10.7	7.9 to 15.2	1.01	0.96 to 1.08	18	2
Vac. Lot	92.2	N/A	18.9	N/A	1.00	N/A	169	15
Farm & Home	68.8	N/A	29.9	N/A	1.00	N/A	34	0
Ag. Land Only	5.2	N/A	79.4	N/A	1.22	N/A	34	4
Ag. w/Impr.'s	5.2	N/A	87.3	N/A	1.11	N/A	42	5
Other/Ex./U./NP/Mix-Use	79.6	N/A	26.8	N/A	1.12	N/A	11	1
TOTAL w/ AG. & FARM	96.1	N/A	13.3	N/A	1.02	N/A	561	83
TOTAL MARKET	97.8	N/A	11.4	N/A	0.98	N/A	485	52

062 - MITCHELL								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	109.1	101.9 to 124.2	21.2	17.8 to 26.1	1.11	1.07 to 1.16	69	5
Comm./Ind. S-8	100.9	92.1 to 114.3	12.7	8.5 to 21.7	0.99	0.96 to 1.05	15	1
Vac. Lot	31.7	N/A	487.3	N/A	10.28	N/A	5	0
Farm & Home	42.6	N/A	54.0	N/A	1.00	N/A	2	0
Ag. Land Only	19.0	N/A	16.5	N/A	1.04	N/A	12	1
Ag. w/Impr.'s	17.1	N/A	15.4	N/A	0.99	N/A	14	2
Other/Ex./U./NP/Mix-Use	95.8	N/A	24.2	N/A	0.91	N/A	4	0
TOTAL w/ AG. & FARM	100.9	N/A	33.3	N/A	1.23	N/A	109	6
TOTAL MARKET	107.4	N/A	21.7	N/A	1.06	N/A	93	8

063 - MONTGOMERY								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	98.6	95.3 to 102.5	19.2	17.4 to 21.1	1.06	1.04 to 1.08	290	21
Comm./Ind.	94.3	81.8 to 107.0	22.1	15.9 to 32.4	0.83	0.68 to 1.13	29	3
Vac. Lot	99.7	N/A	55.5	N/A	2.05	N/A	43	1
Farm & Home	64.0	N/A	33.2	N/A	1.13	N/A	42	1
Ag. Land Only	13.4	N/A	30.5	N/A	0.92	N/A	34	0
Ag. w/Impr.'s	14.1	N/A	30.3	N/A	0.94	N/A	47	3
Other/Ex./U./NP/Mix-Use	120.1	N/A	60.7	N/A	1.00	N/A	28	3
TOTAL w/ AG. & FARM	93.8	N/A	31.7	N/A	1.08	N/A	479	41
TOTAL MARKET	99.3	N/A	22.9	N/A	1.03	N/A	390	38

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales

Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals

COD = 20.0 or Less

T – Time Trended

PRD = .98 to 1.03

064 - MORRIS								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	101.3	98.5 to 109.3	18.6	14.7 to 23.4	1.07	1.04 to 1.12	57	1
Comm/Ind. S-8	92.2	57.2 to 116.1	34.3	20.9 to 62.9	1.33	1.03 to 1.65	12	0
Vac. Lot	64.4	N/A	50.9	N/A	0.83	N/A	2	0
Farm & Home	63.6	N/A	33.7	N/A	1.08	N/A	7	1
Ag. Land Only	15.5	N/A	44.5	N/A	1.02	N/A	15	1
Ag. w/Impr.'s	15.3	N/A	48.9	N/A	0.98	N/A	21	1
Other/Ex./Ut./NP/Mix-Use	68.0	N/A	45.5	N/A	1.91	N/A	3	0
TOTAL w/ AG. & FARM	93.0	N/A	37.9	N/A	1.23	N/A	102	2
TOTAL MARKET	100.7	N/A	21.5	N/A	1.09	N/A	74	2

065 - MORTON								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	96.2	92.3 to 99.1	9.3	6.6 to 13.1	1.02	0.99 to 1.05	37	5
Comm/Ind. S-8	95.1	76.7 to 107.7	14.4	10.2 to 21.6	1.03	0.98 to 1.11	9	0
Vac. Lot	93.3	N/A	33.7	N/A	1.03	N/A	3	0
Farm & Home	53.9	N/A		N/A		N/A	1	0
Ag. Land Only	22.6	N/A	16.4	N/A	0.96	N/A	9	1
Ag. w/Impr.'s	22.6	N/A	16.4	N/A	0.96	N/A	9	1
Other/Ex./Ut./NP/Mix-Use	74.7	N/A		N/A		N/A	1	0
TOTAL w/ AG. & FARM	93.6	N/A	12.7	N/A	1.00	N/A	60	12
TOTAL MARKET	95.5	N/A	12.1	N/A	1.01	N/A	50	4

066 - NEMAHA								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	100.5	96.8 to 104.6	15.1	12.3 to 18.3	1.01	0.99 to 1.04	92	8
Comm/Ind. S-7	92.3	76.8 to 100.0	14.6	8.9 to 29.5	0.96	0.89 to 1.03	12	1
Vac. Lot	38.0	N/A	84.6	N/A	1.50	N/A	9	0
Farm & Home	37.5	N/A	84.6	N/A	1.70	N/A	10	0
Ag. Land Only	14.0	N/A	41.2	N/A	0.80	N/A	14	0
Ag. w/Impr.'s	14.4	N/A	38.3	N/A	0.86	N/A	19	0
Other/Ex./Ut./NP/Mix-Use	102.6	N/A	25.2	N/A	1.11	N/A	6	0
TOTAL w/ AG. & FARM	94.5	N/A	30.1	N/A	1.16	N/A	148	11
TOTAL MARKET	100.0	N/A	15.0	N/A	1.00	N/A	119	16

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales

A – Supplemental Appraisals

T – Time Trended

Median Ratio = 90.0 to 110.0

COD = 20.0 or Less

PRD = .98 to 1.03

067 - NEOSHO								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	94.9	90.7 to 98.5	20.5	18.3 to 23.2	1.04	1.00 to 1.07	224	16
Comm./Ind.	98.7	70.8 to 108.4	19.5	9.6 to 35.2	1.09	0.98 to 1.27	10	1
Vac. Lot	61.0	N/A	81.0	N/A	3.06	N/A	14	1
Farm & Home	51.5	N/A	36.8	N/A	1.32	N/A	15	1
Ag. Land Only	20.6	N/A	17.4	N/A	1.01	N/A	20	2
Ag. w/Impr.'s	20.5	N/A	22.9	N/A	1.00	N/A	24	2
Other/Ex./Ut./NP/Mix-Use	67.8	N/A	36.9	N/A	0.75	N/A	11	1
TOTAL w/ AG. & FARM	87.4	N/A	30.4	N/A	1.08	N/A	298	21
TOTAL MARKET	93.4	N/A	22.3	N/A	1.03	N/A	259	25

068 - NESS								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	102.0	97.1 to 135.8	32.1	24.3 to 46.1	1.12	1.00 to 1.26	29	1
Comm./Ind. S-11	99.0	80.2 to 113.0	16.4	12.8 to 25.0	1.24	1.03 to 1.42	13	2
Vac. Lot	166.4	N/A		N/A		N/A	1	0
Farm & Home	34.1	N/A		N/A		N/A	1	0
Ag. Land Only	19.7	N/A	11.1	N/A	1.02	N/A	12	0
Ag. w/Impr.'s	19.8	N/A	11.1	N/A	1.02	N/A	14	2
Other/Ex./Ut./NP/Mix-Use							0	
TOTAL w/ AG. & FARM	89.1	N/A	47.2	N/A	1.42	N/A	58	4
TOTAL MARKET	101.8	N/A	25.9	N/A	1.29	N/A	43	4

069 - NORTON								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	95.8	91.0 to 100.0	14.3	11.7 to 18.1	1.00	0.97 to 1.03	80	10
Comm./Ind.	80.9	68.7 to 93.3	13.1	7.8 to 23.0	0.98	0.92 to 1.03	11	1
Vac. Lot							0	
Farm & Home	69.9	N/A	19.3	N/A	0.90	N/A	4	0
Ag. Land Only	23.4	N/A	26.2	N/A	1.01	N/A	14	0
Ag. w/Impr.'s	23.0	N/A	25.1	N/A	1.00	N/A	15	0
Other/Ex./Ut./NP/Mix-Use	120.0	N/A	39.6	N/A	1.51	N/A	2	0
TOTAL w/ AG. & FARM	89.6	N/A	23.1	N/A	1.03	N/A	112	14
TOTAL MARKET	93.9	N/A	16.4	N/A	1.00	N/A	93	9

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales

A – Supplemental Appraisals

T – Time Trended

Median Ratio = 90.0 to 110.0

COD = 20.0 or Less

PRD = .98 to 1.03

070 - OSAGE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	99.4	97.2 to 100.1	10.0	8.7 to 11.4	1.01	1.00 to 1.02	199	27
Comm./Ind.	108.6	100.4 to 129.8	14.5	9.2 to 23.7	0.84	0.77 to 1.02	16	3
Vac. Lot	100.6	N/A	24.3	N/A	1.18	N/A	38	4
Farm & Home	68.3	N/A	22.1	N/A	1.01	N/A	21	2
Ag. Land Only	15.5	N/A	28.4	N/A	1.12	N/A	24	0
Ag. w/Impr.'s	15.5	N/A	29.2	N/A	1.10	N/A	29	1
Other/Ex./Ut./NP/Mix-Use	82.4	N/A	37.4	N/A	1.14	N/A	6	0
TOTAL w/ AG. & FARM	97.1	N/A	14.8	N/A	1.03	N/A	309	59
TOTAL MARKET	99.6	N/A	12.4	N/A	1.01	N/A	259	33

071 - OSBORNE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	92.2	82.2 to 106.9	24.6	18.9 to 33.7	1.00	0.94 to 1.06	43	5
Comm./Ind. S-7	91.5	73.9 to 105.5	21.4	10.9 to 49.7	1.05	0.95 to 1.32	12	1
Vac. Lot	77.7	N/A	42.1	N/A	1.19	N/A	8	0
Farm & Home	30.6	N/A	18.2	N/A	0.92	N/A	2	0
Ag. Land Only	18.6	N/A	20.3	N/A	1.01	N/A	32	1
Ag. w/Impr.'s	19.2	N/A	19.8	N/A	1.00	N/A	35	1
Other/Ex./Ut./NP/Mix-Use	89.4	N/A	48.0	N/A	2.24	N/A	5	0
TOTAL w/ AG. & FARM	66.9	N/A	59.8	N/A	1.62	N/A	105	5
TOTAL MARKET	90.3	N/A	28.5	N/A	1.06	N/A	68	5

072 - OTTAWA								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	98.0	90.9 to 100.6	12.8	10.5 to 15.9	1.00	0.98 to 1.03	74	7
Comm./Ind. S-7	100.7	96.1 to 115.2	15.5	8.4 to 31.3	1.19	1.03 to 1.41	13	2
Vac. Lot	134.8	N/A	101.6	N/A	1.36	N/A	9	1
Farm & Home	56.0	N/A	40.7	N/A	1.32	N/A	9	0
Ag. Land Only	16.9	N/A	37.4	N/A	0.95	N/A	31	0
Ag. w/Impr.'s	17.5	N/A	37.8	N/A	0.95	N/A	36	1
Other/Ex./Ut./NP/Mix-Use	108.7	N/A	69.8	N/A	1.56	N/A	4	0
TOTAL w/ AG. & FARM	88.3	N/A	40.7	N/A	1.12	N/A	145	10
TOTAL MARKET	98.2	N/A	14.8	N/A	1.02	N/A	100	16

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S - Supplemental Sales

A - Supplemental Appraisals

T - Time Trended

Median Ratio = 90.0 to 110.0

COD = 20.0 or Less

PRD = .98 to 1.03

073 - PAWNEE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	101.1	97.8 to 104.6	15.3	12.5 to 18.7	1.05	1.02 to 1.09	85	7
Comm./Ind.	72.7	49.2 to 99.3	34.4	21.6 to 61.7	1.38	1.11 to 1.93	10	0
Vac. Lot	190.5	N/A	71.1	N/A	1.13	N/A	3	1
Farm & Home	64.1	N/A	31.3	N/A	1.11	N/A	6	0
Ag. Land Only	21.8	N/A	22.4	N/A	1.05	N/A	29	2
Ag. w/Impr.'s	21.7	N/A	22.4	N/A	1.01	N/A	35	3
Other/Ex./Ut./NP/Mix-Use	73.9	N/A		N/A		N/A	1	0
TOTAL w/ AG. & FARM	86.8	N/A	39.9	N/A	1.38	N/A	140	5
TOTAL MARKET	100.0	N/A	16.8	N/A	1.08	N/A	99	11

074 - PHILLIPS								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	94.8	90.4 to 100.0	20.6	16.6 to 26.2	1.02	0.99 to 1.06	63	2
Comm./Ind. S-9	99.1	85.0 to 113.5	19.1	11.8 to 32.0	1.19	1.06 to 1.43	16	1
Vac. Lot	59.9	N/A	81.1	N/A	0.90	N/A	2	0
Farm & Home	48.9	N/A	74.4	N/A	1.46	N/A	4	0
Ag. Land Only	22.1	N/A	21.8	N/A	1.03	N/A	17	1
Ag. w/Impr.'s	20.3	N/A	27.4	N/A	1.02	N/A	23	2
Other/Ex./Ut./NP/Mix-Use	570.7	N/A		N/A		N/A	1	0
TOTAL w/ AG. & FARM	86.1	N/A	39.3	N/A	1.22	N/A	109	2
TOTAL MARKET	95.9	N/A	19.5	N/A	1.05	N/A	82	6

075 - POTTAWATOMIE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	94.3	92.6 to 96.3	10.4	9.3 to 11.7	1.02	1.01 to 1.03	222	19
Comm./Ind.	90.7	67.8 to 111.6	26.0	14.4 to 52.5	1.26	1.12 to 1.46	8	0
Vac. Lot	54.5	N/A	74.9	N/A	1.12	N/A	60	5
Farm & Home	48.4	N/A	42.9	N/A	1.35	N/A	13	1
Ag. Land Only	10.6	N/A	59.9	N/A	1.15	N/A	39	2
Ag. w/Impr.'s	11.8	N/A	55.6	N/A	1.03	N/A	44	1
Other/Ex./Ut./NP/Mix-Use	73.0	N/A	60.2	N/A	1.27	N/A	9	0
TOTAL w/ AG. & FARM	88.7	N/A	33.0	N/A	1.07	N/A	356	15
TOTAL MARKET	92.5	N/A	13.8	N/A	1.01	N/A	299	50

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S - Supplemental Sales

A - Supplemental Appraisals

T - Time Trended

Median Ratio = 90.0 to 110.0

COD = 20.0 or Less

PRD = .98 to 1.03

076 - PRATT								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.8	95.8 to 100.0	11.7	10.2 to 13.6	1.03	1.01 to 1.05	178	22
Comm./Ind.	99.4	78.0 to 131.9	17.0	8.1 to 30.4	1.20	0.96 to 1.38	8	1
Vac. Lot	95.5	N/A	26.8	N/A	1.33	N/A	7	0
Farm & Home	74.2	N/A	10.8	N/A	1.04	N/A	3	0
Ag. Land Only	18.0	N/A	13.0	N/A	1.04	N/A	17	3
Ag. w/Impr.'s	18.3	N/A	15.8	N/A	1.04	N/A	18	2
Other/Ex./Ut./NP/Mix-Use	56.9	N/A	76.1	N/A	0.86	N/A	2	0
TOTAL w/ AG. & FARM	96.4	N/A	13.5	N/A	1.04	N/A	216	38
TOTAL MARKET	98.1	N/A	12.0	N/A	1.05	N/A	195	26

077 - RAWLINS								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	100.0	91.4 to 101.7	16.2	11.1 to 22.1	1.06	1.01 to 1.12	30	0
Comm./Ind. S-9	99.0	76.8 to 100.2	15.7	5.3 to 40.6	0.99	0.89 to 1.09	12	0
Vac. Lot	85.1	N/A	39.3	N/A	0.86	N/A	2	0
Farm & Home	38.7	N/A	N/A	N/A	N/A	N/A	1	0
Ag. Land Only	15.9	N/A	12.5	N/A	1.01	N/A	9	0
Ag. w/Impr.'s	15.9	N/A	13.7	N/A	1.04	N/A	11	0
Other/Ex./Ut./NP/Mix-Use	106.7	N/A	N/A	N/A	N/A	N/A	1	0
TOTAL w/ AG. & FARM	94.9	N/A	31.5	N/A	1.33	N/A	58	0
TOTAL MARKET	99.5	N/A	10.3	N/A	1.02	N/A	46	8

078 - RENO								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.6	96.6 to 99.5	10.9	9.8 to 12.2	1.02	1.01 to 1.03	289	24
Comm./Ind.	93.3	78.5 to 102.5	24.0	17.1 to 33.9	0.95	0.83 to 1.10	32	1
Vac. Lot	76.9	N/A	51.7	N/A	1.02	N/A	86	9
Farm & Home	62.7	N/A	36.3	N/A	0.98	N/A	18	2
Ag. Land Only	21.4	N/A	39.5	N/A	1.05	N/A	65	3
Ag. w/Impr.'s	21.5	N/A	37.6	N/A	1.05	N/A	71	4
Other/Ex./Ut./NP/Mix-Use	85.8	N/A	27.6	N/A	0.93	N/A	17	1
TOTAL w/ AG. & FARM	92.8	N/A	30.3	N/A	1.01	N/A	513	24
TOTAL MARKET	96.9	N/A	13.1	N/A	1.01	N/A	424	73

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales

A – Supplemental Appraisals

T – Time Trended

Median Ratio = 90.0 to 110.0

COD = 20.0 or Less

PRD = .98 to 1.03

079 - REPUBLIC								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	104.2	95.7 to 114.6	18.5	15.1 to 23.6	1.06	1.02 to 1.12	52	4
Comm/Ind. S-5	102.8	94.0 to 189.5	18.2	6.5 to 39.0	0.87	0.78 to 1.00	9	1
Vac. Lot	82.0	N/A	16.5	N/A	0.95	N/A	5	0
Farm & Home	35.9	N/A	55.3	N/A	1.23	N/A	9	0
Ag. Land Only	21.0	N/A	27.3	N/A	1.06	N/A	27	1
Ag. w/Impr.'s	21.0	N/A	27.3	N/A	1.06	N/A	27	1
Other/Ex./Ut./NP/Mix-Use	131.8	N/A	53.3	N/A	1.57	N/A	2	0
TOTAL w/ AG. & FARM	87.2	N/A	44.7	N/A	1.42	N/A	104	4
TOTAL MARKET	101.3	N/A	18.3	N/A	1.03	N/A	68	7

080 - RICE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	99.3	96.7 to 100.9	15.4	13.0 to 18.2	1.01	0.99 to 1.04	136	14
Comm/Ind.	101.7	89.3 to 129.1	18.0	7.1 to 39.1	1.02	0.93 to 1.23	10	1
Vac. Lot	99.8	N/A	126.3	N/A	1.66	N/A	9	1
Farm & Home	52.5	N/A	23.9	N/A	0.89	N/A	11	1
Ag. Land Only	20.5	N/A	22.4	N/A	1.07	N/A	35	1
Ag. w/Impr.'s	20.6	N/A	26.0	N/A	1.02	N/A	40	1
Other/Ex./Ut./NP/Mix-Use	78.7	N/A	79.9	N/A	1.55	N/A	6	0
TOTAL w/ AG. & FARM	93.2	N/A	33.8	N/A	1.15	N/A	212	13
TOTAL MARKET	99.3	N/A	16.9	N/A	1.01	N/A	161	19

081 - RILEY								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.6	95.5 to 98.8	6.8	6.2 to 7.5	1.01	1.00 to 1.02	291	25
Comm/Ind.	73.4	61.9 to 129.0	29.7	9.2 to 50.5	1.27	1.04 to 1.57	8	0
Vac. Lot	31.6	N/A	82.5	N/A	1.23	N/A	58	2
Farm & Home	34.7	N/A	48.1	N/A	1.00	N/A	5	0
Ag. Land Only	7.3	N/A	77.4	N/A	1.51	N/A	12	0
Ag. w/Impr.'s	11.1	N/A	59.9	N/A	1.36	N/A	21	2
Other/Ex./Ut./NP/Mix-Use	75.9	N/A	44.5	N/A	1.00	N/A	15	1
TOTAL w/ AG. & FARM	94.3	N/A	10.2	N/A	1.03	N/A	398	79
TOTAL MARKET	95.1	N/A	8.1	N/A	1.01	N/A	372	74



(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S - Supplemental Sales

A - Supplemental Appraisals

T - Time Trended

Median Ratio = 90.0 to 110.0

COD = 20.0' or Less

PRD = .98 to 1.03

082 - ROOKS								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	104.1	97.5 to 111.4	19.9	16.0 to 25.0	1.06	1.02 to 1.11	60	5
Comm./Ind. S-10	81.8	68.8 to 117.5	27.4	16.6 to 49.8	1.02	0.89 to 1.16	13	2
Vac. Lot	100.4	N/A	41.5	N/A	1.04	N/A	4	0
Farm & Home	30.6	N/A	37.1	N/A	1.36	N/A	4	0
Ag. Land Only	18.7	N/A	25.9	N/A	0.97	N/A	25	0
Ag. w/Impr.'s	17.7	N/A	27.3	N/A	0.98	N/A	28	0
Other/Ex./Ut./NP/Mix-Use	108.6	N/A	96.0	N/A	1.83	N/A	3	0
TOTAL w/ AG. & FARM	87.7	N/A	48.1	N/A	1.41	N/A	112	5
TOTAL MARKET	103.3	N/A	22.6	N/A	1.05	N/A	80	8

083 - RUSH								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	111.8	103.6 to 116.8	21.9	14.2 to 34.1	1.10	1.03 to 1.22	34	4
Comm./Ind. S-13	111.2	105.7 to 124.9	13.1	8.7 to 22.5	1.04	1.00 to 1.09	13	0
Vac. Lot	310.0	N/A	26.7	N/A	1.66	N/A	4	0
Farm & Home	32.5	N/A	N/A	N/A	N/A	N/A	1	0
Ag. Land Only	15.2	N/A	24.0	N/A	0.98	N/A	15	0
Ag. w/Impr.'s	14.7	N/A	26.3	N/A	0.98	N/A	19	0
Other/Ex./Ut./NP/Mix-Use	58.7	N/A	76.5	N/A	3.86	N/A	2	0
TOTAL w/ AG. & FARM	103.6	N/A	43.9	N/A	1.55	N/A	73	6
TOTAL MARKET	111.5	N/A	15.3	N/A	1.05	N/A	53	10

084 - RUSSELL								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.8	93.5 to 104.4	23.0	19.6 to 27.5	1.10	1.06 to 1.15	111	4
Comm./Ind.	98.7	91.6 to 112.8	8.6	4.3 to 16.5	1.00	0.98 to 1.03	8	1
Vac. Lot	89.7	N/A	24.3	N/A	0.81	N/A	10	2
Farm & Home	36.4	N/A	81.4	N/A	0.85	N/A	5	0
Ag. Land Only	17.0	N/A	21.9	N/A	1.02	N/A	17	1
Ag. w/Impr.'s	17.0	N/A	22.6	N/A	1.05	N/A	21	1
Other/Ex./Ut./NP/Mix-Use	100.9	N/A	43.7	N/A	1.74	N/A	7	0
TOTAL w/ AG. & FARM	93.8	N/A	31.4	N/A	1.13	N/A	162	11
TOTAL MARKET	97.8	N/A	23.1	N/A	1.09	N/A	136	7

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S - Supplemental Sales

A - Supplemental Appraisals

T - Time Trended

Median Ratio = 90.0 to 110.0

COD = 20.0 or Less

PRD = .98 to 1.03

085 - SALINE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	101.3	100.0 to 102.3	8.7	7.9 to 9.5	1.01	1.00 to 1.02	342	29
Comm./Ind.	94.6	86.4 to 105.4	16.7	11.9 to 24.3	0.92	0.83 to 1.07	26	3
Vac. Lot	157.3	N/A	33.9	N/A	1.16	N/A	58	1
Farm & Home	74.7	N/A	46.5	N/A	1.04	N/A	13	0
Ag. Land Only	5.8	N/A	148.3	N/A	0.82	N/A	52	1
Ag. w/Impr.'s	5.4	N/A	141.2	N/A	0.87	N/A	57	2
Other/Ex./Ut./NP/Mix-Use	102.3	N/A	8.9	N/A	0.97	N/A	10	2
TOTAL w/ AG. & FARM	100.0	N/A	14.4	N/A	1.02	N/A	506	95
TOTAL MARKET	101.8	N/A	10.2	N/A	1.00	N/A	436	70

086 - SCOTT								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	99.7	97.7 to 102.9	8.2	6.4 to 10.9	1.02	1.00 to 1.04	71	10
Comm./Ind. S-7	86.4	68.3 to 119.8	30.7	18.6 to 48.3	1.01	0.85 to 1.24	12	0
Vac. Lot	92.4	N/A	24.4	N/A	1.12	N/A	6	0
Farm & Home	41.1	N/A		N/A		N/A	1	0
Ag. Land Only	21.1	N/A	7.2	N/A	0.99	N/A	13	2
Ag. w/Impr.'s	21.1	N/A	7.2	N/A	0.99	N/A	13	2
Other/Ex./Ut./NP/Mix-Use	54.9	N/A	48.7	N/A	0.97	N/A	2	0
TOTAL w/ AG. & FARM	97.1	N/A	14.7	N/A	1.06	N/A	105	21
TOTAL MARKET	98.5	N/A	9.2	N/A	1.02	N/A	91	18

087 - SEDGWICK								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	91.5	89.9 to 92.9	10.5	9.7 to 11.5	1.02	1.00 to 1.03	388	29
Comm./Ind. T	84.8	82.1 to 89.8	23.9	21.1 to 27.3	0.89	0.81 to 1.02	179	6
Vac. Lot	76.6	N/A	86.1	N/A	1.29	N/A	940	23
Farm & Home	59.3	N/A	40.1	N/A	1.05	N/A	67	3
Ag. Land Only	1.3	N/A	187.5	N/A	0.82	N/A	263	22
Ag. w/Impr.'s	1.7	N/A	166.4	N/A	0.80	N/A	282	28
Other/Ex./Ut./NP/Mix-Use	96.0	N/A	49.5	N/A	1.20	N/A	56	4
TOTAL w/ AG. & FARM	79.1	N/A	63.8	N/A	0.98	N/A	1912	50
TOTAL MARKET	88.3	N/A	49.1	N/A	0.99	N/A	1563	75

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales

A – Supplemental Appraisals

T – Time Trended

Median Ratio = 90.0 to 110.0

COD = 20.0 or Less

PRD = .98 to 1.03

088 - SEWARD								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	98.0	96.0 to 99.4	10.8	9.8 to 12.0	1.01	1.00 to 1.03	281	19
Comm./Ind.	73.6	70.6 to 95.1	21.9	15.5 to 31.7	1.03	0.97 to 1.11	15	0
Vac. Lot	58.3	N/A	45.5	N/A	1.96	N/A	16	2
Farm & Home							0	
Ag. Land Only	9.6	N/A	58.4	N/A	0.92	N/A	7	0
Ag. w/Impr.'s	9.6	N/A	58.4	N/A	0.92	N/A	7	0
Other/Ex./U./NP/Mix-Use	122.6	N/A	21.7	N/A	1.10	N/A	4	0
TOTAL w/ AG. & FARM	96.6	N/A	12.5	N/A	1.02	N/A	323	32
TOTAL MARKET	97.1	N/A	12.4	N/A	1.02	N/A	316	26

089 - SHAWNEE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.6	96.0 to 98.8	8.7	8.0 to 9.5	1.00	1.00 to 1.01	381	34
Comm./Ind.	90.6	80.2 to 99.6	24.6	19.3 to 31.6	1.02	0.90 to 1.23	57	3
Vac. Lot	87.8	N/A	43.1	N/A	1.02	N/A	219	21
Farm & Home	86.5	N/A	17.5	N/A	1.00	N/A	28	2
Ag. Land Only	4.7	N/A	115.5	N/A	1.03	N/A	56	3
Ag. w/Impr.'s	4.7	N/A	95.3	N/A	0.94	N/A	60	3
Other/Ex./U./NP/Mix-Use	102.5	N/A	70.5	N/A	1.28	N/A	35	4
TOTAL w/ AG. & FARM	93.1	N/A	18.5	N/A	1.01	N/A	780	138
TOTAL MARKET	95.4	N/A	13.3	N/A	1.03	N/A	692	137

090 - SHERIDAN								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	105.2	88.7 to 120.0	18.9	12.6 to 28.5	1.10	1.03 to 1.21	16	0
Comm./Ind. S-2 A-6	94.6	80.4 to 101.6	9.0	5.0 to 14.7	1.05	1.00 to 1.10	10	0
Vac. Lot							0	
Farm & Home	48.8	N/A	26.2	N/A	1.61	N/A	3	0
Ag. Land Only	15.8	N/A	21.7	N/A	0.87	N/A	14	0
Ag. w/Impr.'s	15.4	N/A	17.0	N/A	0.93	N/A	16	1
Other/Ex./U./NP/Mix-Use	115.4	N/A	40.5	N/A	1.36	N/A	2	0
TOTAL w/ AG. & FARM	76.1	N/A	52.8	N/A	1.79	N/A	47	0
TOTAL MARKET	101.4	N/A	14.1	N/A	1.03	N/A	28	3

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S - Supplemental Sales

A - Supplemental Appraisals

T - Time Trended

Median Ratio = 90.0 to 110.0

COD = 20.0 or Less

PRD = .98 to 1.03

091 - SHERMAN								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	100.0	97.4 to 101.1	12.0	9.5 to 14.8	1.03	1.00 to 1.05	74	5
Comm/Ind. S-6	97.7	81.9 to 117.9	17.1	9.6 to 30.3	1.02	0.89 to 1.14	10	0
Vac. Lot	72.8	N/A	44.1	N/A	1.34	N/A	7	0
Farm & Home	43.8	N/A		N/A		N/A	1	0
Ag. Land Only	16.2	N/A	9.1	N/A	0.98	N/A	13	1
Ag. w/Impr.'s	16.2	N/A	8.9	N/A	0.98	N/A	15	2
Other/Ex./Ut./NP/Mix-Use	100.2	N/A		N/A		N/A	1	0
TOTAL w/ AG. & FARM	96.5	N/A	17.0	N/A	1.00	N/A	108	15
TOTAL MARKET	99.7	N/A	14.2	N/A	1.02	N/A	92	5

092 - SMITH								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	101.4	91.7 to 114.0	23.3	18.9 to 31.8	1.09	1.04 to 1.16	44	3
Comm/Ind. S-10	96.0	81.7 to 111.3	13.2	9.0 to 18.9	0.91	0.84 to 0.97	13	1
Vac. Lot							0	
Farm & Home	53.9	N/A	47.7	N/A	1.29	N/A	8	1
Ag. Land Only	22.0	N/A	16.4	N/A	0.95	N/A	23	2
Ag. w/Impr.'s	22.0	N/A	16.4	N/A	0.96	N/A	28	3
Other/Ex./Ut./NP/Mix-Use	68.2	N/A	128.4	N/A	1.65	N/A	5	0
TOTAL w/ AG. & FARM	83.2	N/A	48.2	N/A	1.38	N/A	98	4
TOTAL MARKET	97.5	N/A	23.8	N/A	1.06	N/A	62	4

093 - STAFFORD								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	85.6	81.4 to 100.0	25.6	21.0 to 32.6	0.99	0.94 to 1.05	56	3
Comm/Ind. S-7	110.9	83.0 to 130.3	21.2	12.2 to 37.1	1.41	0.98 to 1.72	10	0
Vac. Lot	118.6	N/A	55.7	N/A	1.37	N/A	4	0
Farm & Home	78.7	N/A	21.4	N/A	1.04	N/A	7	0
Ag. Land Only	20.8	N/A	27.8	N/A	1.18	N/A	30	2
Ag. w/Impr.'s	20.9	N/A	29.4	N/A	1.18	N/A	35	3
Other/Ex./Ut./NP/Mix-Use	151.6	N/A	42.4	N/A	1.26	N/A	5	0
TOTAL w/ AG. & FARM	78.7	N/A	45.6	N/A	1.58	N/A	117	6
TOTAL MARKET	97.0	N/A	27.0	N/A	1.04	N/A	75	6

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S - Supplemental Sales  
Median Ratio = 90.0 to 110.0A - Supplemental Appraisals  
COD = 20.0 or LessT - Time Trended  
PRD = .98 to 1.03

094 - STANTON								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	107.5	96.0 to 114.6	18.3	13.7 to 27.4	1.04	0.99 to 1.10	24	2
Comm/Ind. S-2 A-6	98.2	94.8 to 101.1	2.0	1.0 to 4.2	1.00	1.00 to 1.01	10	2
Vac. Lot	41.6	N/A	86.3	N/A	1.14	N/A	12	0
Farm & Home	55.0	N/A	45.0	N/A	1.03	N/A	2	0
Ag. Land Only	22.2	N/A	7.5	N/A	0.97	N/A	11	1
Ag. w/Impr.'s	23.5	N/A	25.3	N/A	1.07	N/A	14	1
Other/Ex./Ut./NP/Mix-Use	78.0	N/A		N/A		N/A	1	0
TOTAL w/ AG. & FARM	82.9	N/A	44.8	N/A	1.28	N/A	63	2
TOTAL MARKET	98.4	N/A	19.5	N/A	1.00	N/A	47	7

095 - STEVENS								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	92.5	88.7 to 99.8	18.2	14.7 to 23.4	1.03	0.99 to 1.08	58	2
Comm/Ind. S-6	103.8	64.6 to 124.6	24.0	13.6 to 60.6	1.21	1.12 to 1.44	9	0
Vac. Lot	109.9	N/A	36.4	N/A	1.13	N/A	8	0
Farm & Home	42.6	N/A	77.5	N/A	1.76	N/A	2	0
Ag. Land Only	26.2	N/A	21.3	N/A	1.15	N/A	15	0
Ag. w/Impr.'s	26.2	N/A	21.3	N/A	1.15	N/A	15	0
Other/Ex./Ut./NP/Mix-Use	112.3	N/A		N/A		N/A	1	0
TOTAL w/ AG. & FARM	89.9	N/A	32.6	N/A	1.22	N/A	93	2
TOTAL MARKET	96.5	N/A	20.8	N/A	1.05	N/A	76	3

096 - SUMNER								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	98.0	94.3 to 100.8	16.2	14.6 to 18.2	1.03	1.02 to 1.05	238	20
Comm/Ind.	95.0	44.3 to 113.9	38.2	20.4 to 105.1	0.99	0.80 to 1.34	11	0
Vac. Lot	70.9	N/A	43.7	N/A	0.96	N/A	25	4
Farm & Home	55.2	N/A	46.5	N/A	1.01	N/A	14	0
Ag. Land Only	18.5	N/A	32.1	N/A	0.97	N/A	61	1
Ag. w/Impr.'s	18.6	N/A	33.7	N/A	0.96	N/A	70	1
Other/Ex./Ut./NP/Mix-Use	111.7	N/A	45.9	N/A	1.14	N/A	13	1
TOTAL w/ AG. & FARM	90.5	N/A	35.9	N/A	1.07	N/A	372	21
TOTAL MARKET	96.8	N/A	18.6	N/A	1.01	N/A	288	33

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales

Median Ratio = 90.0 to 110.0

A – Supplemental Appraisals

COD = 20.0 or Less

T – Time Trended

PRD = .98 to 1.03

097 - THOMAS								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	99.3	98.1 to 100.3	8.0	6.7 to 9.4	1.01	1.00 to 1.02	119	9
Comm./Ind.	100.0	84.6 to 110.0	10.7	4.9 to 19.4	0.93	0.86 to 1.14	11	2
Vac. Lot	86.2	N/A	11.0	N/A	1.02	N/A	2	0
Farm & Home							0	
Ag. Land Only	14.3	N/A	9.6	N/A	1.01	N/A	27	2
Ag. w/Impr.'s	14.1	N/A	9.4	N/A	1.01	N/A	28	2
Other/Ex./Ut./NP/Mix-Use	123.0	N/A	36.9	N/A	1.38	N/A	2	0
TOTAL w/ AG. & FARM	97.3	N/A	10.9	N/A	1.02	N/A	162	31
TOTAL MARKET	99.3	N/A	8.2	N/A	0.99	N/A	134	13

098 - TREGO								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	99.4	91.3 to 109.4	18.9	14.4 to 25.1	1.05	1.01 to 1.10	34	1
Comm./Ind. S-7	76.1	62.3 to 94.2	23.3	15.7 to 37.0	1.06	1.00 to 1.16	10	0
Vac. Lot	73.5	N/A	28.3	N/A	1.16	N/A	7	1
Farm & Home	43.0	N/A		N/A		N/A	1	0
Ag. Land Only	19.1	N/A	21.7	N/A	1.04	N/A	11	0
Ag. w/Impr.'s	20.0	N/A	19.3	N/A	1.05	N/A	20	0
Other/Ex./Ut./NP/Mix-Use	55.3	N/A		N/A		N/A	1	0
TOTAL w/ AG. & FARM	75.2	N/A	46.6	N/A	1.36	N/A	73	2
TOTAL MARKET	93.2	N/A	23.9	N/A	1.06	N/A	52	2

099 - WABAUNSEE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	95.5	91.7 to 101.2	16.3	13.3 to 20.1	1.04	1.01 to 1.08	70	4
Comm./Ind. S-5	105.3	80.8 to 114.7	20.6	10.5 to 48.7	1.01	0.89 to 1.22	12	0
Vac. Lot	63.0	N/A	22.6	N/A	1.07	N/A	9	1
Farm & Home	55.2	N/A	29.1	N/A	0.99	N/A	16	1
Ag. Land Only	12.8	N/A	46.3	N/A	0.93	N/A	23	1
Ag. w/Impr.'s	12.9	N/A	44.9	N/A	0.90	N/A	24	1
Other/Ex./Ut./NP/Mix-Use	88.3	N/A	60.2	N/A	3.77	N/A	6	0
TOTAL w/ AG. & FARM	83.2	N/A	38.9	N/A	1.25	N/A	137	3
TOTAL MARKET	95.1	N/A	18.8	N/A	1.03	N/A	97	7

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales  
Median Ratio = 90.0 to 110.0A – Supplemental Appraisals  
COD = 20.0 or LessT – Time Trended  
PRD = .98 to 1.03

100 - WALLACE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	88.1	75.6 to 121.8	22.3	16.1 to 36.6	1.00	0.92 to 1.10	11	0
Comm/Ind. S-3 A-5	96.4	60.7 to 104.8	20.9	8.9 to 56.2	0.95	0.86 to 1.05	10	0
Vac. Lot							0	
Farm & Home	26.0	N/A	42.6	N/A	0.88	N/A	2	0
Ag. Land Only	18.2	N/A	17.5	N/A	1.02	N/A	4	0
Ag. w/Impr.'s	18.2	N/A	17.5	N/A	1.02	N/A	4	0
Other/Ex./Ut./NP/Mix-Use							0	
TOTAL w/ AG. & FARM	81.3	N/A	38.0	N/A	1.51	N/A	27	0
TOTAL MARKET	95.7	N/A	17.9	N/A	0.99	N/A	21	1

101 - WASHINGTON								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	94.8	86.2 to 99.8	22.7	18.2 to 28.3	1.07	1.03 to 1.11	64	4
Comm/Ind. S-5	83.6	67.4 to 144.1	30.4	15.2 to 69.7	1.26	1.00 to 1.85	10	1
Vac. Lot	81.7	N/A	2.9	N/A	1.01	N/A	2	0
Farm & Home	57.2	N/A		N/A		N/A	1	0
Ag. Land Only	19.0	N/A	19.8	N/A	1.11	N/A	17	0
Ag. w/Impr.'s	19.3	N/A	18.6	N/A	1.10	N/A	18	0
Other/Ex./Ut./NP/Mix-Use							0	
TOTAL w/ AG. & FARM	84.0	N/A	38.1	N/A	1.39	N/A	95	5
TOTAL MARKET	93.9	N/A	23.2	N/A	1.07	N/A	76	6

102 WICHITA								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	99.8	95.2 to 131.1	18.5	9.9 to 31.9	1.12	1.03 to 1.27	17	1
Comm/Ind. S-6	109.4	88.6 to 131.8	15.9	9.3 to 37.7	1.32	0.98 to 1.75	9	1
Vac. Lot							0	
Farm & Home	83.1	N/A	23.1	N/A	1.04	N/A	3	0
Ag. Land Only	17.5	N/A		N/A		N/A	1	0
Ag. w/Impr.'s	17.5	N/A		N/A		N/A	1	0
Other/Ex./Ut./NP/Mix-Use							0	
TOTAL w/ AG. & FARM	98.7	N/A	15.0	N/A	1.24	N/A	30	5
TOTAL MARKET	99.9	N/A	14.8	N/A	1.27	N/A	26	3

(Confidence Intervals have been calculated only on the Residential and Commercial Subclass)

S – Supplemental Sales  
Median Ratio = 90.0 to 110.0A – Supplemental Appraisals  
COD = 20.0 or LessT – Time Trended  
PRD = .98 to 1.03

103 - WILSON								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	97.0	93.9 to 100.8	13.8	11.6 to 16.5	1.01	0.99 to 1.04	115	13
Comm/Ind. S-6	98.9	80.6 to 108.6	14.5	8.8 to 25.8	1.05	0.95 to 1.16	11	0
Vac. Lot	48.1	N/A	60.8	N/A	1.23	N/A	13	1
Farm & Home	55.4	N/A	25.0	N/A	0.97	N/A	7	0
Ag. Land Only	20.6	N/A	32.6	N/A	0.97	N/A	10	0
Ag. w/Impr.'s	20.9	N/A	33.2	N/A	1.00	N/A	11	0
Other/Ex./U./NP/Mix-Use	106.3	N/A	39.4	N/A	1.27	N/A	13	1
TOTAL w/ AG. & FARM	93.8	N/A	24.8	N/A	1.06	N/A	170	15
TOTAL MARKET	96.6	N/A	17.0	N/A	1.00	N/A	152	20

104 - WOODSON								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	104.0	94.5 to 126.1	31.5	24.7 to 45.2	1.21	1.12 to 1.33	40	3
Comm/Ind. S-6	95.8	92.0 to 130.1	19.8	10.9 to 33.5	0.99	0.89 to 1.13	11	1
Vac. Lot	184.6	N/A	60.2	N/A	1.87	N/A	2	0
Farm & Home	41.3	N/A	50.3	N/A	1.59	N/A	9	0
Ag. Land Only	16.1	N/A	11.4	N/A	0.90	N/A	7	1
Ag. w/Impr.'s	17.0	N/A	13.7	N/A	0.95	N/A	11	2
Other/Ex./U./NP/Mix-Use	150.2	N/A	68.8	N/A	1.27	N/A	10	1
TOTAL w/ AG. & FARM	95.0	N/A	43.7	N/A	1.63	N/A	83	8
TOTAL MARKET	105.3	N/A	33.8	N/A	1.18	N/A	63	7

105 - WYANDOTTE								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential	87.9	84.5 to 91.0	23.8	21.6 to 26.2	1.04	1.00 to 1.06	337	25
Comm/Ind.	90.0	78.9 to 95.5	23.8	19.6 to 29.9	0.98	0.92 to 1.05	81	6
Vac. Lot	75.9	N/A	63.8	N/A	1.23	N/A	116	8
Farm & Home	38.2	N/A	76.6	N/A	1.79	N/A	14	0
Ag. Land Only	0.3	N/A	52.0	N/A	0.65	N/A	49	7
Ag. w/Impr.'s	0.3	N/A	52.0	N/A	0.65	N/A	49	7
Other/Ex./U./NP/Mix-Use	92.3	N/A	56.6	N/A	1.33	N/A	26	2
TOTAL w/ AG. & FARM	83.4	N/A	39.0	N/A	1.02	N/A	623	46
TOTAL MARKET	87.0	N/A	27.9	N/A	1.00	N/A	560	61



## County Summary – FINAL Ratio Study 2002

STATEWIDE TOTALS								
PROPERTY CLASS	Median Ratio	Confidence Interval	COD	Confidence Interval	PRD	Confidence Interval	Valid Sales	Trim Sales
Residential *	95.9	N/A	11.8	N/A	1.02	N/A	14,098	1,203
Comm./Ind. **	91.8	N/A	20.6	N/A	1.00	N/A	1,744	107
Vac. Lot	82.9	N/A	49.6	N/A	1.11	N/A	3,816	278
Farm & Home	59.3	N/A	37.8	N/A	1.14	N/A	1,179	40
Ag. Land Only	14.2	N/A	57.8	N/A	1.12	N/A	2,763	54
Ag. w/Impr.'s	14.9	N/A	55.2	N/A	1.09	N/A	3,186	98
Other/Ex./Ut./NP/Mix-Use	90.8	N/A	44.8	N/A	1.28	N/A	778	87
TOTAL w/ AG. & FARM	91.6	N/A	30.0	N/A	1.06	N/A	24,801	1,787
TOTAL MARKET	96.1	N/A	16.1	N/A	1.02	N/A	20,436	2,767

Confidence Intervals have not been computed for statewide totals.

\*Subclass Weighted by Parcel Count per county

\*\*Approximately 420 supplemental sales and 40 supplemental appraisals included in subclass. Subclass weighted by parcel count.

Time trending

Residential     One county  
Commercial     Two counties

# Property Tax Exemptions

In the World of Property Tax, there is No Free Lunch.

When property is exempt from taxation, it still needs and enjoys the services provided by local governments, such as fire and police protection, and road maintenance. **The services enjoyed by exempt properties are not “cost-free.” The cost does not vanish when property becomes exempt. Rather, the cost of protecting exempt property shifts to taxable property.**

To explain, the Kansas Legislature designed the property tax system to provide a stable revenue source to fund the cost of local government. Every year, the county appraiser appraises and assesses all taxable property and certifies these values to the clerk by June. Every year, local governing bodies and taxing subdivisions certify their budgetary needs for the upcoming year to the clerk by August. Every year, the clerk computes the mill levies by November. With the exception of the 20 mills for schools and 1.5 mills for state buildings, the mill levy is computed as follows:

### *Simplified Example*

Amount needed to provide services per budget	\$ 1,000,000
Less: other revenue sources (e.g., sales tax)	<u>200,000</u>
Amount needed from property tax	\$ 800,000
Divided by: assessed value of all taxable property	\$ 8,000,000
Mill levy	<u>100 mills</u>

When the mill levy is applied to the assessed value of each individual piece of taxable property, the total tax produced should be no more and no less than what is needed to fund the budgetary needs of local government.

If additional property is exempted that has an assessed value of \$2,000,000, and all other facts remain the same, the mill levy will increase as follows:

Amount needed to provide services per budget	\$ 1,000,000
Less: other revenue sources (e.g., sales tax)	<u>200,000</u>
Amount needed from property tax	\$ 800,000
Divided by: assessed value of all taxable property	\$ 6,000,000
Mill levy	<u>133 mills</u>

As a result, each owner of the remaining taxable property will have to pay more taxes in order to pay for local services provided to their property and the exempt property.

This situation is analogous to five people having a lunch that costs \$10 apiece, when one person is a guest of honor. Simply because one person is considered a guest does not reduce the overall \$50 cost of the lunch. There is no free lunch. Rather, instead of each of the five people paying \$10 apiece for the lunch, four people will pay \$12.50 apiece for the lunch.

## The Kansas Courts and Property Tax Exemptions

The Kansas courts recognized the significance of property tax exemptions not long after Kansas first became a state. In *Washburn College v. Comm'rs of Shawnee County*, 8 Kan 344 (1871), the court stated:

All property receives protection from the state. Every man is secured in the enjoyments of his own, no matter to what use he devotes it. This security and protection carry with them the corresponding obligation to support. It is an obligation which rests equally upon all. It may require military service in time of war, or civil service in time of peace. It always requires pecuniary support. This is taxation. **The obligation to pay taxes is co-extensive with the protection received. An exemption from taxation is a release from this obligation. It is the receiving of protection without contributing to the support of the authority which protects. It is an exception to a rule, and is justified and upheld upon the theory of peculiar benefits received by the state from the property exempted.** (*Id.*, at 348, emphasis added).

In *Wheeler v. Weightman*, 96 Kan 50 (1915), the court considered cases pertaining to the property tax when Kansas was a fledgling state. The Wheeler case gleaned the following after reviewing several old property tax cases:

**The essentials are that each man in city, county, and state is interested in maintaining the state and local governments. The protection they afford and the duty to maintain them are reciprocal. The burden of supporting them should be borne equally by all, and this equality consists in each one contributing in proportion to the amount of his property.** (*Id.*, at 58, emphasis added).

In 1915, the court deciding the *Wheeler* case identified the core property tax issues that we still hold true today. The court placed a high value on a uniform and fair property tax system. The court recognized the adverse effect that the following may have upon a uniform and fair system of property taxation:

- (1) failing to list all taxable property (*Id.*, at 58);
- (2) failing to value all taxable property uniformly and accurately (*Id.*, at 58);
- (3) failing to assess all taxable property uniformly and accurately (*Id.*, at 58); and
- (4) granting an exemption based upon "favoritism or other arbitrary motive" without the "property benefiting the public in any way different from other property in the state." (*Id.*, 61).

To assure that property tax exemptions are applied in a fair manner, the courts have long construed in favor of taxation. This principle is often called “**strict construction.**” The courts have repeatedly analyzed property tax exemption cases utilizing the following rules:

- (1) Taxation is the rule; exemption is the exception. All doubts are to be resolved against taxation and in favor of taxation. *Manhattan Masonic Temple Ass’n v. Rhodes*, 132 Kan. 646, 649, 296 Pac. 734 (1931);
- (2) Constitutional and statutory provisions exempting property from taxation are to be strictly construed. *Lutheran Home, Inc. v. Board of County Comm’rs*, 211 Kan 270, 275, 505 P.2d 1118 (1973); *In re Board of Johnson County Comm’rs*, 225 Kan 517, 519, 592 P.2d 857 (1979);
- (3) The burden of establishing exemption from taxation is on the one claiming it. *Seventh Day Adventist v. Board of County Comm’rs*, 211 Kan 683, 690, 508 P.2d 911 (1973)

See, e.g., *T-Bone Feeders, Inc. v. Martin*, 236 Kan 641, 693 P.2d 1187 (1985), *Board of Wyandotte County Comm’rs v. Kansas Avenue Properties*, 246 Kan 161, 786 P.2d 1141 (1990) and *Famous Brands Distributors, Inc. v. Board of Shawnee Co. Comm’rs*, 21 K.A. 2d 67, 69-70, 894 P.2d 925 (1995).

However, the highest court in Kansas has further opined that the **strict construction of a property tax exemption does not warrant an unreasonable construction of the law.** *Trustees of the United Methodist Church v. Cogswell*, 205 Kan 847, 473 P.2d 1 (1970)(granting exemption of property used exclusively for a church’s administrative offices).

In addition, when considering whether a property tax exemption statute is constitutional, the court has held that the exemption:

- (1) Must have a **public purpose** and be designed to promote the public welfare; and
- (2) Must provide a **substantial, peculiar benefit**;
- (3) Must **not** allow for large accumulations of tax-exempt property; and
- (4) Must **not** create an improper or preferential classification of property.

See *State ex rel. Tomasic v. City of Kansas City*, 237 Kan 572, 701 P.2d 1314 (1985)(finding the industrial revenue bond exemption provided to property owned by a city or county but utilized by private business constitutional). This construction is consistent with the very early Kansas court’s view that property tax exemptions should be free from “favoritism or other arbitrary motive” in order for the property tax to be a uniform and fair tax. *Wheeler v. Weightman*, 96 Kan 50, 61 (1915).

**Kansas is unique** in that the legislature has considerable influence over defining property tax exemptions for two basic reasons. First, the Kansas courts have construed the terms “used exclusively”<sup>1</sup> and “charitable”<sup>2</sup> quite strictly, inviting legislative response.

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<sup>1</sup> See, e.g., *Lawrence Business College v. Bussing*, 117 Kan. 436, 231 P. 1039 (1925)(a private business college was denied exemption because the operators reaped financial benefit from the use of the property in the school’s activities); *State ex rel. v. Security Benefit Ass’n*, 149 Kan

Second, the courts have held that legislature has the authority to adopt property tax exemptions *beyond those found in Kansas Constitution*, as long as the exemption has a public purpose and promotes the public welfare.<sup>3</sup> As a general rule, other state courts have found that where the state constitution exempts certain property, the legislature has no power to add exemptions for other property, purposes or uses. 61 A.L.R.2d 1031, 1038.<sup>4</sup>

In Kansas, the court has given deference to the legislature on exemptions. When determining the constitutionality of the industrial revenue bond exemption, the Kansas Supreme Court opined that the legislature is the best judge of which exemptions are in the public interest. Accordingly, the court adopted a policy of judicial restraint, absent the legislature acting devoid of any rational basis. *State ex rel. Tomasic v. City of Kansas City*, 237 Kan 572, 701 P.2d 1314 (1985).

As a result, in Kansas, we now have roughly 70 property tax exemptions, a significant increase from the dozen that existed in 1967.<sup>5</sup> Many of our statutes also contain extensive modifying language, requiring that each exemption statute be read completely and carefully.

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384, 87 P.2d 650 (1939), *Nuns of St. Dominic v. Younkin*, 118 Kan 665, 235 P. 869 (1925)(hospitals benefiting private interests denied exemption); *In re Application of Int'l Bd of Boilermakers*, 242 Kan 302, 747 P.2d 781 (1987), *Kansas State Teachers Ass'n v. Cushman*, 186 Kan 489, 351 P.2d 911 (1973)(administrative offices for professional organizations, trade associations and unions have been denied exemption because private benefits were derived by a select membership); *Seventh Day Adventist v. Board of County Comm'rs*, 211 Kan 683, 508 P.2d 911 (1973), *Griswold v. Quinn*, 97 Kan. 611, 156 P. 761 (1916), *Vail v. Beach*, 10 Kan. 214 (1872)(church parsonages were denied exemption prior to a special statute being enacted because extensive domestic activities conducted on the property were viewed as personal, non-exempt uses); *Stahl v. Kansas Educ. Assoc.*, 54 Kan 542, 38 P. 796 (1895)(a property being rented and held for sale was viewed as not exclusively used for exempt purposes); *In re Board of Johnson County Comm'rs*, 225 Kan 517, 592 P.2d 875 (1979); *Board of Wyandotte County Comm'rs v. Kansas Avenue Properties*, 246 Kan 161, 786 P.2d 1141 (1990)(exemption denied where property used for lease purposes and not exclusively for exempt purposes).

<sup>2</sup> *Lutheran Home, Inc. v. Board of County Comm'rs*, 211 Kan. 270, 505 P.2d 1118 (1973)(charitable means a gift from one who has from one who has not); *reversing Topeka Presbyterian Manor v. Board of County Comm'rs*, 195 Kan 90, 402 P.2d 802 (1965) and *Evangelical Village & Bible Conference v. Board of County Comm'rs*, 207 Kan 383, 485 P.2d 343 (1971)(charitable means general public good and assistance to the less fortunate).

*Woman's Club of Topeka v. Shawnee County*, 253 Kan 175, 187, 853 P.2d 1157 (1993), *The State ex rel., v. Joslin et al.*, 116 Kan 615 (1924), *Wheeler v. Weightman*, 96 Kan 50, 149 Pac. 977). Note: while the courts have held that the legislature has the authority to broaden exemptions found in the Kansas Constitution, the courts have also held that the legislature cannot restrict or curtail an exemption set forth in the constitution. *Colorado Interstate Gas Co. v. Board of Morton County Comm'rs*, 247 Kan 654, 802 P.2d 584 (1990), *Board of Trustees of Kansas East Conference of United Methodist Church v. Cogswell*, 205 Kan. 847, 473 P.2d 1.

<sup>3</sup> *State ex rel. Tomasic v. City of Kansas City*, 237 Kan 572, 701 P.2d 1314 (1985).

<sup>4</sup> Alabama, Arizona, Arkansas, California, Colorado, Florida, Georgia, Illinois, Indiana, Kentucky, Louisiana, Minnesota, Missouri, Montana, Nevada, New Mexico, North Carolina, Ohio, Oklahoma, Oregon, Pennsylvania, South Carolina, South Dakota, Tennessee, Texas, Utah, Virginia, Washington and West Virginia cases are cited in support of the general rule. 61 A.L.R.2d 1031 at 1038-41.

<sup>5</sup> The list of the Kansas property tax exemptions that existed in 1967 can be found in a law journal article written by Judge Buchele, entitled *Justifying Real Property Tax Exemptions in Kansas*, 27 Washburn Law Journal 252 (1988), on pages 265-66.

## The Kansas Legislature and Property Tax Exemptions

### Strict Construction: Definition of "Used Exclusively"

In Kansas, the court for many years has quite strictly construed the terms "used exclusively," which appear in most of the property tax exemptions. The court has held that "used exclusively" means used **only, solely and purely** for exempt purposes. See, e.g., *Seventh Day Adventist v. Board of County Comm'rs*, 211 Kan. 683, 690, 508 P.2d 911(1973); *Manhattan Masonic Temple Ass'n v. Rhodes*, 132 Kan. 646, 649, 296 Pac. 734 (1931).

For example, when property is leased in addition to being used for exempt purposes, the request for exemption is almost always denied. The courts view the lease as a simultaneous, non-exempt use that precludes property from otherwise meeting the requirement that the property be "used exclusively" for exempt purposes. See, e.g., *In re Board of Johnson County Comm'rs*, 225 Kan 517, 519, 592 P.2d 857 (1979), *Board of Wyandotte County Comm'rs v. Kansas Avenue Properties*, 246 Kan 161, 786 P.2d 1141 (1990).

**At times, the legislature has added or modified language in existing statutes to allow some nonexempt use.** For example, K.S.A. 79-201m was revised to allow an exemption of merchant and manufacturer's inventory even when leased, if the lease use is incidental and not an intervening use. In *Board of Sedgwick County Comm'rs v. Action Rent to Own, Inc.*, 266 Kan 293 (1998), property was held exempt even though it was intermittently leased and depreciated for federal income tax purposes, because it was primarily held for sale in the ordinary course of business.

Similarly, K.S.A. 79-201a *Second*, the governmental property exemption, was revised allow property to be leased under certain situations. Property can be leased for the purpose of providing office space for licensed individuals to practice medicine and surgery or osteopathic medicine; to provide dentistry services; to provide optometry services; or to provide podiatry services.

Another example is K.S.A. 79-201 *Second*, an exemption for property used exclusively for literary, educational, scientific, religious benevolent or charitable purposes. In 1986, the statute was revised to allow non-exempt uses that are minimal in scope, insubstantial in nature and incidental to the exempt use. This amendment was adopted in response to *Kansas City Dist. Advisory Bd. v. Board of Johnson County Comm'rs*, 5 K.A.2d 538, 620 P.2d 344 (1980); (see discussion in *Midwest Presbytery v. Jefferson County Appraiser*, 17 K.A.2d 676, 678, 843 P.2d 277 (1992)). In the *Kansas City Advisory Bd.* case, the court held that a religious camp lost its exempt status when it allowed non-religious groups to use the camp facilities for a nominal fee. In a case subsequent to the legislative amendment to K.S.A. 79-201 *Second*, the court remanded a case involving a caretaker's home located in a church camp. The court noted that the 1986 amendment to the statute broadened the "exclusive use" test of K.S.A. 79-201 *Second*.

At times, the legislature has created new exemption statutes allowing some nonexempt use of property. For example, certain leased property that is integrally associated with property exempt under Article 11, Section 13 of the Kansas Constitution can be exempt under K.S.A. 79-221.<sup>6</sup> This statute was adopted in response to *Board of Wyandotte County Comm'rs v. Kansas Avenue Properties*, 246 Kan 161, 786 P.2d 1141 (1990). In that case, the Kansas Supreme Court denied exemption of a building the owner planned to lease to tenants who would in turn use it for exempt, economic development purposes.

Similarly, the legislature adopted K.S.A. 79-254 in 1997. This statute protects property otherwise exempt from property taxation under K.S.A. 79-201 (charitable, educational, religious), 79-201a (governmental), 79-201b (hospitals, nursing homes, elderly housing, group homes) or 79-201g (dams). The statute allows such property to continue to be exempt when it is leased for the location of a wireless communications tower, antennae or relay site.

Another example is K.S.A. 79-201 *Ninth*, which was adopted in 1989. This statute allows exemption of property used "predominantly" by a 501(c)(3) corporation to provide humanitarian services. By requiring that the property be used "predominantly" rather than "exclusively" for exempt purposes, this statute tolerates some nonexempt use.

To illustrate, *In re Tax Appeal of Univ. of Kan. School of Medicine*, 266 Kan. 737, a not-for-profit 501(c)(3) organization leased property to another 501(c)(3) organization. The property was used as a medical office facility by professors at the K.U. Medical Center. Primarily, patients were needy. The rent charged was below market (actual rent was \$8; market rent was \$10-\$12 per square foot). Although 78% of the rent proceeds were above cost, the court held the property was still predominantly used for exempt purposes. The court noted that the proceeds above cost were: (1) placed in reserves; (2) used during periods of financial hardship; or (3) used in furtherance of the humanitarian services provided by the particular not-for-profit at issue.

This is a relatively new development in exemption law. In older cases involving the used exclusively test, property was denied exemption under similar circumstances. For example, in *St Marys College v. Crowl*, 10 Kan. 333 (1872 replacement volume), the court held that a farm owned by a college was taxable. The court acknowledged that the farm was used to teach students how to farm (an educational use) and to produce a harvest that was in part consumed by students. However, some of the harvest was sold. Even though the proceeds from these sales were returned for use in the college, the court denied exemption, finding that the property was not used exclusively for exempt purposes. Similarly, in *Sunday School Bd. v. McCue*, 179 Kan. 1, a religious organization sold religious literature and books. Even though the proceeds from these sales were devoted to religious purposes, the court denied exemption because the property was not used exclusively for exempt purposes.

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<sup>6</sup> The lessor must have 51% or more ownership in the lessee or *vice versa*, or the lessor must be a community based not-for-profit economic development corporation organized under 501(c) (4) or (6) of the Internal Revenue Code. K.S.A. 79-221.

### Strict Construction: Definition of "Charitable"

In the 1970's, the Kansas Supreme Court held that a nursing home was not used exclusively for charitable purposes because **"charity" means a gift from one who has to one who has not.** (*Lutheran Home, Inc. v. Board of County Comm'rs*, 211 Kan 270, 505 P.2d 1118 (1973)). In 1975, the legislature adopted the K.S.A. 79-201b series of exemptions. These statutes provide exemption for property used by not-for-profit hospitals, nursing homes, elderly housing, low-income housing and certain group homes. The statutes allow property used for certain purposes to be exempt even when a fee is charged for services. The statutes impose other requirements that provide some assurance the property benefits the public, rather than serves private interests.

### Reasonable Construction: Educational Use

K.S.A. 79-201 *Second* provides an exemption to property used exclusively for educational purposes. How broad is the term "educational?"

The court held that the N.C.A.A. facility was exempt by virtue of being used exclusively for educational purposes, since the N.C.A.A. serves a unique regulatory role for university sports. The court noted that physical education has long been recognized as part of an educational curriculum. *National Collegiate Realty Corp. v. Board of Johnson County Comm'rs*, 236 Kan. 394, 404 690 P.2d 1366 (1984).

The court held that a vacant piece of ground adjacent to a church was exempt by virtue of being used exclusively for education purposes. Although vacant, the land was used as a soccer field by various not-for-profit entities or schools. *Strecker v. Hixon*, 20 K.A. 2d 489, 892 P.2d 906 (1994).

### Reasonable Construction: Governmental Use

K.S.A. 79-201a *Second* provides an exemption for property used exclusively for governmental purposes. How broad is the term "educational?"

In *Lario Enterprises Inc. v. State Bd. of Tax Appeals*, 22 K.A.2d 857, 860, 925 P.2d 440 (1996), the court held that a race track to be owned and operated by the city for a governmental function (recreational purposes) was exempt from taxation.

In *League of Kansas Municipalities v. Board of Shawnee County Comm'rs*, 24 K.A. 2d 294 (1997), the court held that property used by the League was exempt by virtue of being an instrumentality of government that in turn used the property exclusively for governmental purposes. The League is comprised of 543 of the 627 cities in Kansas.



## Must Property be Used to be Exempt?

There is a court case suggesting that property must be used in order to satisfy statutory language requiring property to be “actually and regularly” used for exempt purposes. In application, it is not always clear what constitutes an “actual” and “regular” use of property. These terms appear to mean different things in the context of different properties and the variety of exempt services provided by owners. However, in *In re Tax Exemption Application of City of Wichita*, 255 Kan. 838, 877 P.2d 437 (1994), the facts were fairly clear. The court held that properties seized through the drug forfeiture laws, which were subsequently left vacant or lying dormant awaiting sale, were not exempt by virtue of being used for governmental services.<sup>7</sup> In response to this case, K.S.A. 79-201a *Second* was revised to include property lying vacant or dormant, when property is used **or to be used** for any governmental or proprietary purpose.

### Exemptions That Do Not Require “Exclusive Use”

K.S.A. 79-201a *First*, an exemption for property owned exclusively by the U.S. Government that has not been declared subject to state and local taxation by congress.

K.S.A. 79-201x, exempting \$20,000 of the value of property used for residential purposes from the school mill levy.

K.S.A. 79-201w, providing an exemption for any item of machinery and equipment, materials and supplies with item a “retail cost when new” of \$400 or less.

K.S.A. 79-201j, providing an exemption for farm machinery and equipment used for farming or ranching purposes.

K.S.A. 79-201 *Eleventh*, providing an exemption for property used predominantly to produce and generate electricity using renewable energy resources or technologies. K.S.A. 79-256 and K.S.A. 79-258, exempting electric generation facilities and pollution control devices.

K.S.A. 79-201 *Ninth*, providing an exemption for property used predominantly for humanitarian services.

Many specific, governmental exemptions with typically unique types of property do not require “exclusive” use; for example, waterworks, rural water districts, groundwater and joint water districts, the Kansas Turnpike Authority, the Kansas Department of Transportation, and parks owned by the Kansas Department of Wildlife and Parks. (*See, e.g.*, K.S.A. 79-201a *Third – Twentieth*, K.S.A. 75-3686, K.S.A. 79-215, K.S.A. 19-26,111).

Certain airport property and port authorities do not require exclusive use. (*See, e.g.*, K.S.A. 79-201q, 79-201r, K.S.A. 79-201s, K.S.A. 12-3418, K.S.A. 12-5509).

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<sup>7</sup> Note that in terms of property foreclosed upon for property taxes, it is not necessary to seek exemption because of the last paragraph of K.S.A. 79-2804, which simply abates the taxes.

List Exemptions

#	#	Statute	Description
	1	12-1771(k)	auto race track
	2	12-5509	prvtzd public service
	3	12-3418	port authorities
	4	19-26,111	Wy Co Land Bank
	5	75-3668	State-owned property; leased
	6	79-101	intangible computer software
1	7	79-201 1st	public schools
		79-201 1st/2nd	religious
		79-201 1st/9th	day care/preschool
2	8	79-201 2d	educational
		79-201 2d	charitable
		79-201 2d	literary
		79-201 2d	scientific
3	9	79-201 3rd	university/college money
4	10	79-201 4th	reserve/emerg funds frat. bf.
	11	79-201 5th	private school
	12	79-201 6th	alumni association
	13	79-201 7th	parsonages
5	14	79-201 8th	veterans organization
	15	79-201 9th	humanitarian service
	16	79-201 10th	convent, monastery
	17	79-201 11th	renewable energy
6	18	79-201a 1st	US gov. property
7	19	79-201a 2nd	governmental-state, local
	20	79-201a 3rd	rural water
	21	79-201a 4th	fire fighting
	22	79-201a 5th	county fair
	23	79-201a 6th	municipal housing
	24	79-201a 7th	municipal urban renew
	25	79-201a 8th	Kansas armory
	26	79-201a 9th	KTA purposes
	27	79-201a 10th	Wildlife & Parks
	28	79-201a 11th	State Office Building
8	29	79-201a 12th	student union, dorms
9	30	79-201a 13th	Inst. Board of Regents
	31	79-201a 14th	KC Mo Waterworks
	32	79-201a 15th	groundwater district
	33	79-201a 16th	joint water district
	34	79-201a 17th	KDOT
	35	79-201a 18th	Industrial Training Cntr.
	36	79-201a 19th	vo-tech, comm. college
	37	79-201a 20th	dormitory personal property

List Exemptions

10	38	79-201b 1st	hospitals
	39	79-201b 2nd	adult care nursing home
	40	79-201b 3rd	children's home
	41	79-201b 4th	low inc. handicap/elderly
	42	79-201b 5th	elderly housing
	43	79-201b 6th	mentally ill, retarded
11	44	79-201c 3rd	cemetery
	45	79-201d 1st	hay & silage
	46	79-201d 2nd	grain bins
	47	79-201e	reclaimed surface-mine
	48	79-201f	freeport exemption
12	49	79-201g	watershed/dam
	50	79-201h	solar energy system
	51	79-201j	farm machinery, equipment
	52	79-201k	business aircraft
	53	79-201m	inventory
	54	79-201n	grain
	55	79-201o	construction hand tools
	56	79-201p	motor vehicle inventory
	57	79-201q	airport authority
	58	79-201r	Strother Field
	59	79-201s	municipal airport, leased
	60	79-201t	oil leases prod. =/> 3 barrels
	61	79-201u	donated motor vehicles
	62	79-201x	residential-school levy
	63	79-201w	Items \$400 or less
	64	79-205	KC waterworks
	65	79-215	displays at fairs, expos, etc.
	66	79-219	mechanic's hand tools
	67	79-220	antique aircraft
	68	79-256	IPP electric generation fac.
	69	79-258	electric generation fac.
	70	79-259	electric transmission lines
	71	79-221	leased prop-eco develop
	72	Art. 11, Sec. 13	EDX economic develop
		79-201a 2nd	IRBX economic develop

## Valuation Process

Each parcel of real property is unique and many different values can be estimated for a single property. The most common value sought; is that of estimating market value. Indeed, K.S.A. 79-501 requires "Each parcel of real property shall be appraised at its fair market value in money...". A valuation process accommodates all the steps appropriate and necessary to the responsibility of estimating market value.

In assignments to estimate market value, the ultimate goal of the valuation process is a well supported value conclusion that reflects all the factors that influence the market value of the property being appraised. To achieve this goal, an appraiser studies a property from three different view points, which correspond to three traditional approaches to value. The three approaches are interrelated: each requires the gathering and analysis of cost, sales, and income data that pertains to the property being appraised.

1. The cost approach requires accumulating current cost of reproducing or replacing the improvements (building), minus loss in value from depreciation (physical deterioration and functional/economic obsolescence), plus the site (land) value. This process begins with the estimated value of the land, preferably derived from sales data which is added to the current depreciated construction cost of the improvements. The value is the sum of the depreciated improvement cost and the site value.

2. The sales comparison approach reflects the value as indicated by recent sales of comparable properties in the market. The characteristics of the sold properties are analyzed for their similarity to those of the subject of the appraisal. Because no two parcels are exactly alike, the prices of the sold properties must be adjusted for any differences between the properties and the subject. Value indications derived from the sales comparison approach are usually considered particularly significant because they express the reactions of buyers and sellers in the real estate market.

3. The income approach reflects the property's earning power based on the capitalization of the property's ability to generate income. The income approach defines value as the present worth of future benefits from the ownership of property. Income producing property typically is purchased for the right to receive the future income stream of the property. The appraiser analyzes the income stream as to quantity, quality and duration and then converts it by means of an appropriate capitalization rate into an indication of market value.

All three approaches to value are applicable to many appraisal problems, but one or more of the approaches may have greater or lesser significance in a specific assignment. For instance, the income approach does not lend itself to the valuation of single family residences, which are typically not purchased for their income producing abilities or industrial properties where owner-occupants outbid investors. The cost approach is not applicable to the valuation of vacant land. The sales comparison approach is usually eliminated in the valuation of a public library or zoo, where no useful sales information is available. Still, when the three approaches are applied, the appraiser derives separate indications of value for the property being appraised. One or more of the approaches may not be applicable to a specific assignment or may be less reliable due to the nature of the property, the needs of the client, or the data available.

To complete the valuation process, the appraiser integrates the information drawn from market research and data analysis and from the application of the approaches to form a value conclusion. Through the appraiser's skill, experience and judgment in integrating all elements of the appraisal process the market value of a property is determined.

## The Valuation of Public Utilities

The Division of Property Valuation is required to annually determine the Fair Market Value of all Public Utilities operating in Kansas. The utility assessment rate at 33% is 32% higher than the 25% assessment rate of commercial and industrial property.

What constitutes a Public Utility is defined by law in KSA 79-5a 01. The definition includes railroads, pipelines, telephone companies, electric companies, water companies, and barge lines. This includes generating facilities and gas storage facilities.

The market value the Division seeks encompasses all types of property used in the utility business and it attempts to achieve this in an all-inclusive value called the "unit value". For all commercial and industrial properties as well as residential properties a County appraiser is required to capture the market value of the real property assets. They then separately appraise personal property assets. The combination of the two produces the assessment and ultimately the tax bill for the taxpayer.

The market value the Division is looking for encompasses all real, personal, tangible and intangible property including inventories and the value is captured in one appraisal operation.

The methods the Division uses to produce the value indicators from which the market value is determined are the standard appraisal methods that you have heard about. Namely the cost approach, the market approach, and the income approach.

The Division utilizes several different cost approaches. We use:

- 1) an original cost approach consisting of the original cost of all property in the utility business.
- 2) an original cost less depreciation approach. Which is the original cost less the loss in market value ascribed by the accountants.
- 3) a reproduction cost less depreciation approach. Which is the cost to construct, at current prices, an exact duplicate of the property and depreciate the property by statistical means drawn from studies.

The Division generally relies on only one market approach. The direct sales comparison approach used by some counties is generally unavailable to the utility appraiser simply because there are insufficient sales of utility companies to make a comparison. The sales approach the Division utilizes is called the "Stock and Debt" approach. Its theory rests on the premise that the market value of the stock and the market value of the debt, as exchanged in the financial markets, represent the market value of the total property.

The Division considers the income approach the most reliable in determining the Fair market Value of utility companies because it believes a utility property is as valuable as the income stream it produces. The income approach consists of converting an income stream into a total property value. The conversion is accomplished by determining an appropriate capitalization rate using financial and appraisal guidelines and dividing a forecast income by that rate.

Using the value indicators as a guide the Division's appraisers estimate a total market value for the company. If the company's property is not fully in Kansas a value is allocated using the fair market value estimate and the percent of assets in Kansas against the total of the company's assets.

The market value in Kansas is likewise distributed to each taxing unit in Kansas by the amount of original cost assets in the taxing unit to the total assets in Kansas. The taxing unit value assessments are distributed to the counties on June 15 of each year and the county treasurers send out tax bills accordingly to each company with assets in their county.

## Brief Explanation of the Statute and Overview

There are two commonly used valuation standards in ad valorem tax systems--market value and use value. Kansas uses market value for the primary basis of valuation but there are exceptions to that rule. Agricultural land is one of those exceptions.

Use value, when applied in the valuation of agricultural land, attempts to determine a value based upon the actual production of the land and removes other influences that affect the market value of real estate. A survey of all fifty states revealed that forty-three employ some version of use value, rather than a market value standard, for determining agricultural land values for property tax purposes.

There are three typical farming and ranching types of operation: owner operated, cash rented, and landlord/tenant crop share basis. When agricultural land is not owner operated, the most common method of renting agricultural land in Kansas is on a landlord/tenant crop share basis. This method of arriving at net income is used in Kansas as well as in a majority of other states. By using the landlord's share method, the net income to the land or real estate is isolated.

To stabilize values from large swings in the economy, the statute requires eight years of cropping data be used to stabilize net incomes and values. This adds a complexity to the valuation process that makes understanding somewhat difficult to explain. Eight years of crops produced, yields, and commodity prices are averaged to an annual basis. Using eight years of data creates a more consistent tax bill for agricultural property owners and also provides local governments with even revenue to provide local services such as farm to market roads and other local services needed.

Using wheat production as an example, with seven average years - twenty-eight to forty-one bushels per acre, and one poor yield year - five bushels per acre, the eight-year average is:

$$\frac{36+33+38+41+28+32+37+5}{8} = \frac{250}{8} = 31.25$$

The example illustrates that one low yielding year does bring the average yield down, however only slightly, about ten percent. Equally important are commodity

prices, a second factor. In the above illustration when yields are down, wheat prices increase, the weighted average of the poor yielding year has even less of an impact.

A third factor, which is more constant than yields and prices are production costs, or the expenses of seed, fertilizer, herbicides, and other expenses paid by a landlord, in a crop sharing arrangement. These expenses are incurred independent of yields.

A fourth factor of use valuation is determining a capitalization rate. Kansas's statute specifies the capitalization rate is based on a five-year average of what is now the Farm Credit Service new land loan rate as of July 1<sup>st</sup> of each year. Again, this is a five-year average, which is fairly interdependent of the agricultural economy. In addition the rate includes an add on rate of  $\frac{3}{4}$  of a percent and the director has a discretionary rate of up to 2 percent. Kansas is the only state with this added rate. Currently a floor of 11% or a ceiling of 12 % applies to the capitalization rate before the county tax rate is included.

# Kansas Agricultural Land Valuation

## Basic Valuation Process

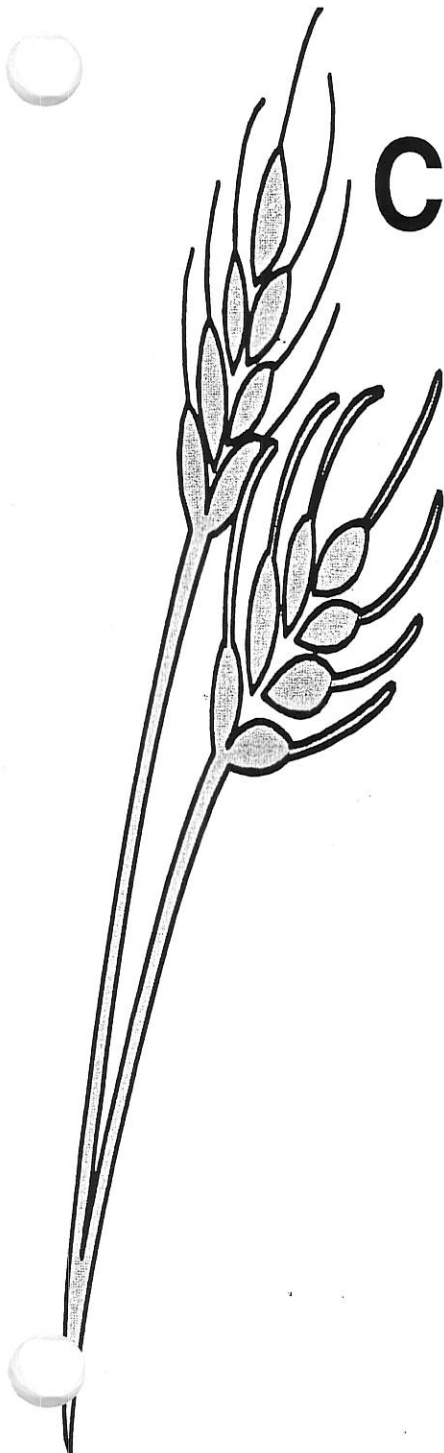
$$\frac{\text{Gross Income} - \text{Expenses}}{\text{Net Income}}$$

$$\frac{\text{Net Income}}{\div \text{Capitalization Rate}} = \text{Ag Use Value}$$



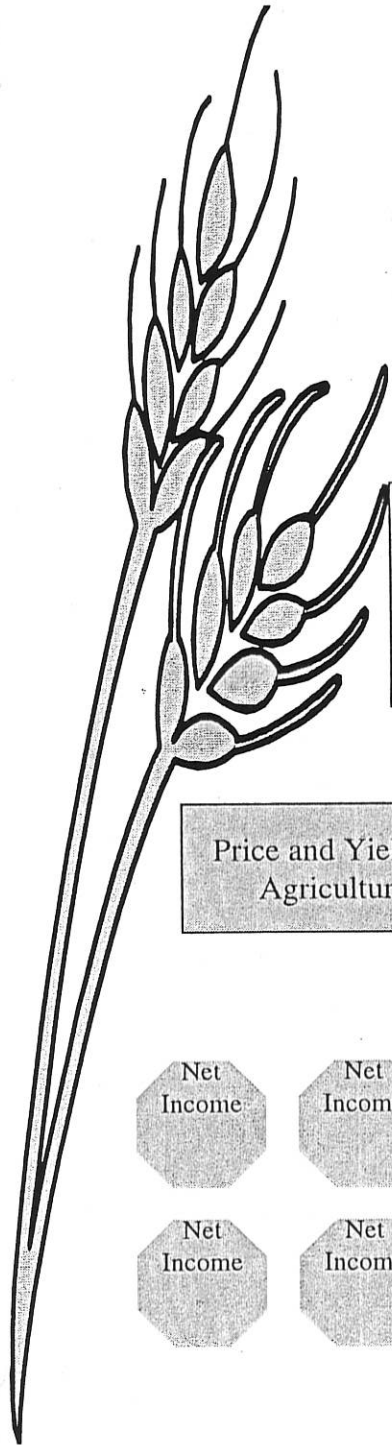
3-90

# Capitalization Rate Calculation



Federal Land Bank /	1998	7.85%
Farm Credit Bank	1999	7.81%
ag land only	2000	8.67%
loan rate:	2001	6.21%
	2002	<u>5.58%</u>
Five year average of loan rates:		7.64%
Statutory Add On Rate:	+	0.75%
Directors Add on:	+	<u>2.00%</u>
Capitalization Rate:		10.39%
SB 553		11.00%
Average rural levies:	0.10703	
Multiply by assessment rate:	<u>X .03</u>	
Average agricultural tax rate:	+	<u>3.21%</u>
Overall capitalization rate		14.21%

# Crop Land Valuation



**Gross Income**  
is  
Price X Yield

Price and Yield from Kansas  
Agricultural Statistics

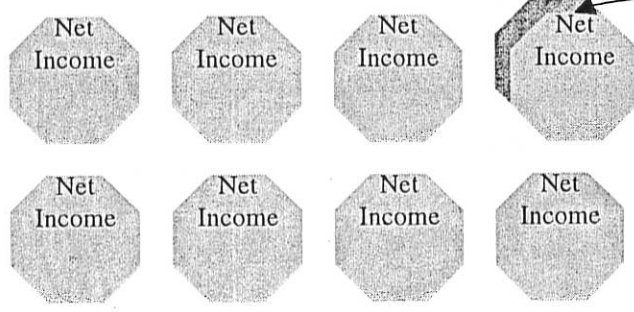
Less

**Expenses**  
includes  
Production Costs  
Management Fee

- Survey of Custom Applicators  
- Farm Lease Arrangement Survey

Equals

**Net  
Income**



÷

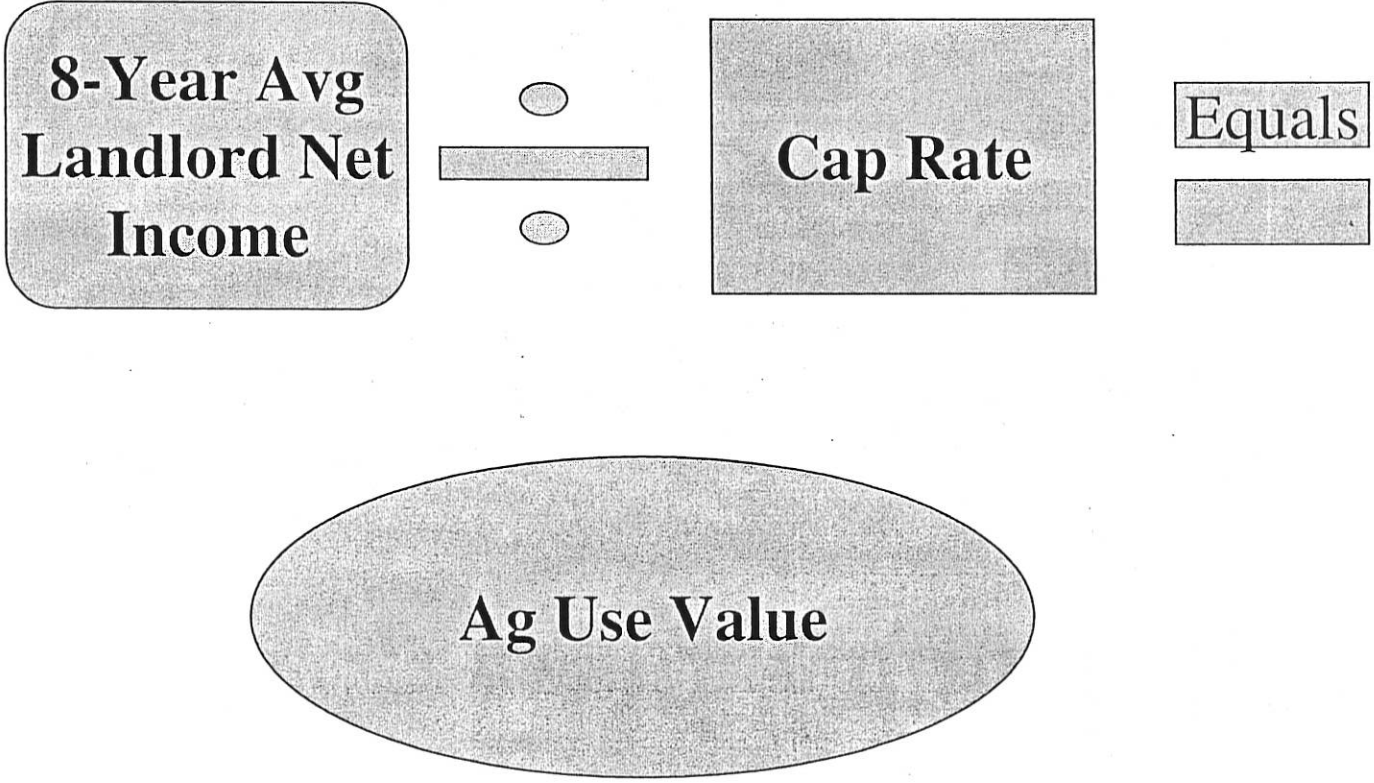
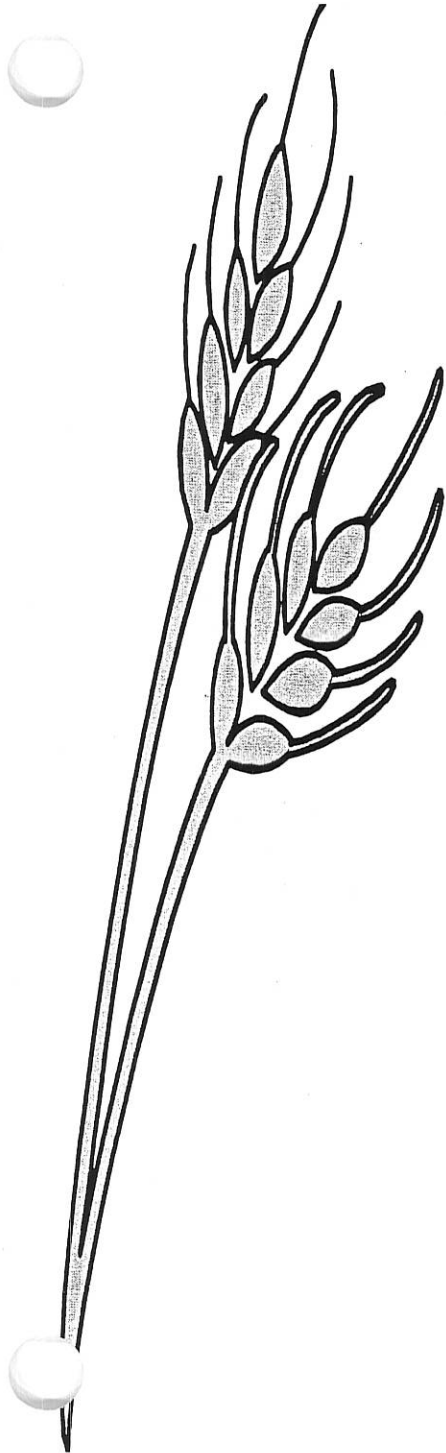
8

Equals

**8-Year Avg  
Landlord Net  
Income**

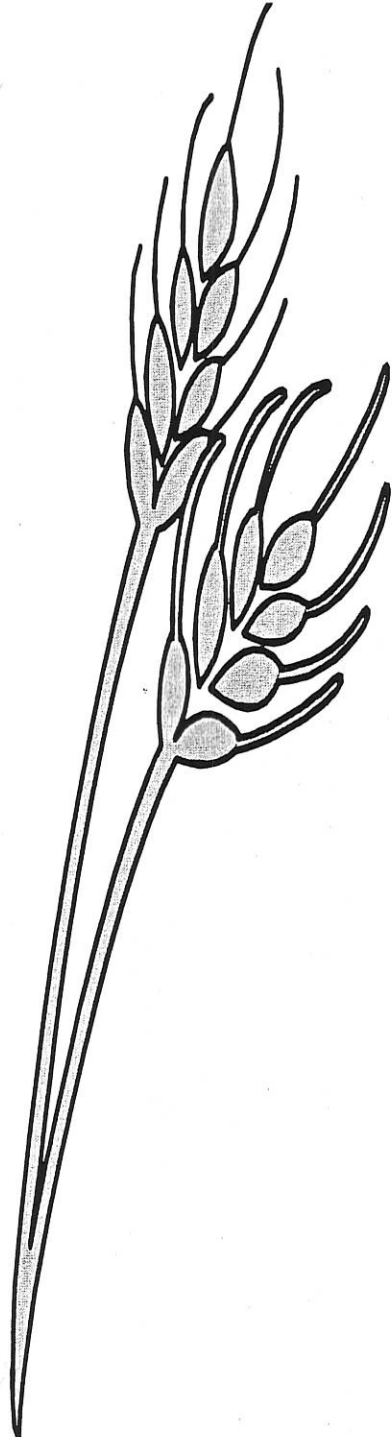
# Crop Land Valuation

(LNI Capitalized into Value)



# 8-Year Average Summary

## Crop Land



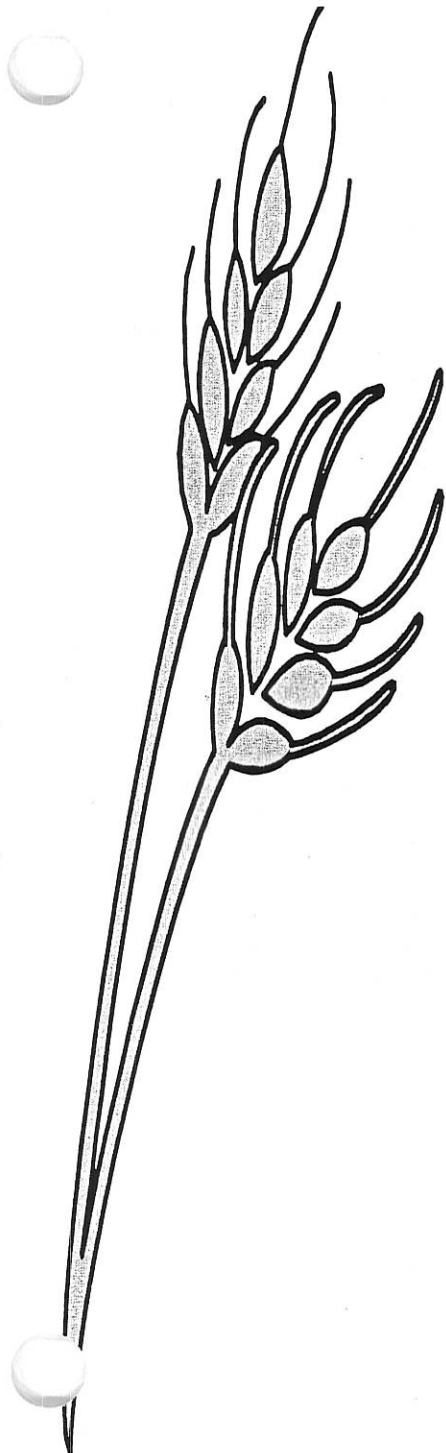
District	County	Weighted Average Annual Averages								8-Yr Avg.	8-Yr Avg.
		1995	1996	1997	1998	1999	2000	2001	2002	2003 LNI	2004 LNI
West Central	Logan	\$12.58	\$13.30	\$13.88	\$12.74	\$13.48	\$10.34	\$9.08	\$6.68	\$11.71	\$11.51
Southwest	Meade	\$11.31	\$10.62	\$11.66	\$11.80	\$13.19	\$12.15	\$11.23	\$7.64	\$11.21	\$11.20
Southwest	Stevens	\$10.36	\$12.15	\$13.02	\$13.28	\$12.84	\$10.40	\$9.64	\$4.91	\$11.21	\$10.82
South Central	Harvey	\$19.53	\$25.37	\$29.61	\$33.09	\$32.94	\$29.04	\$27.72	\$23.42	\$25.94	\$27.59
Northeast	Leavenworth	\$31.99	\$35.89	\$40.99	\$41.59	\$43.26	\$39.48	\$39.80	\$27.59	\$36.48	\$37.57
East Central	Linn	\$27.06	\$30.22	\$32.67	\$34.88	\$35.35	\$27.92	\$29.17	\$20.43	\$29.20	\$29.71
East Central	Lyon	\$29.38	\$34.99	\$38.39	\$37.04	\$36.01	\$28.45	\$30.33	\$22.72	\$31.62	\$32.16

3-94

# Capitalization of Value

## Crop Land

Values reflecting approximate average in each County



District	County	8-Yr Avg. 2003 LNI	2003 Cap Rate	2003 Value	8-Yr Avg. 2004 LNI	2004 Cap Rate	2004 Value
West Central	Logan	\$11.71 /	14.04% =	\$83	\$11.51 /	14.09% =	\$82
Southwest	Meade	\$11.21 /	13.85% =	\$81	\$11.20 /	13.88% =	\$81
Southwest	Stevens	\$11.21 /	12.78% =	\$88	\$10.82 /	12.80% =	\$85
South Central	Harvey	\$25.94 /	13.86% =	\$187	\$27.59 /	13.84% =	\$199
Northeast	Leavenworth	\$36.48 /	13.69% =	\$266	\$37.57 /	13.73% =	\$274
East Central	Linn	\$29.20 /	13.38% =	\$218	\$29.71 /	13.42% =	\$221
East Central	Lyon	\$31.62 /	13.90% =	\$227	\$32.16 /	13.91% =	\$231
Southeast	Butler	\$26.49 /	14.40% =	\$184	\$28.49 /	14.43% =	\$197
Southeast	Neosho	\$26.44 /	14.63% =	\$181	\$27.45 /	14.71% =	\$187

# Grass Land Valuation



**Gross Income**  
is  
Adjusted for  
Stocking Rate

Less

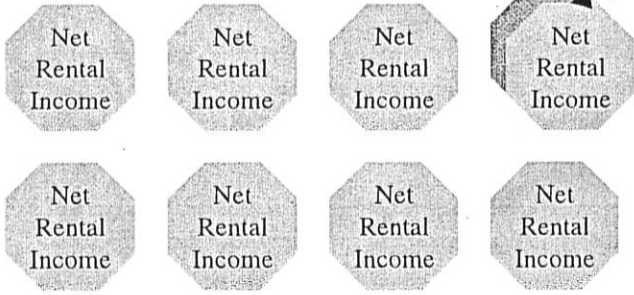
**Expenses**  
Fence & Maint.  
Watering Costs  
Management Fee

Equals

**Net  
Rental  
Income**

Stocking Rate from KSU,  
Range Management Specialist

- Pasture Survey
- Custom Fence Builders
- Professional Pasture Managers

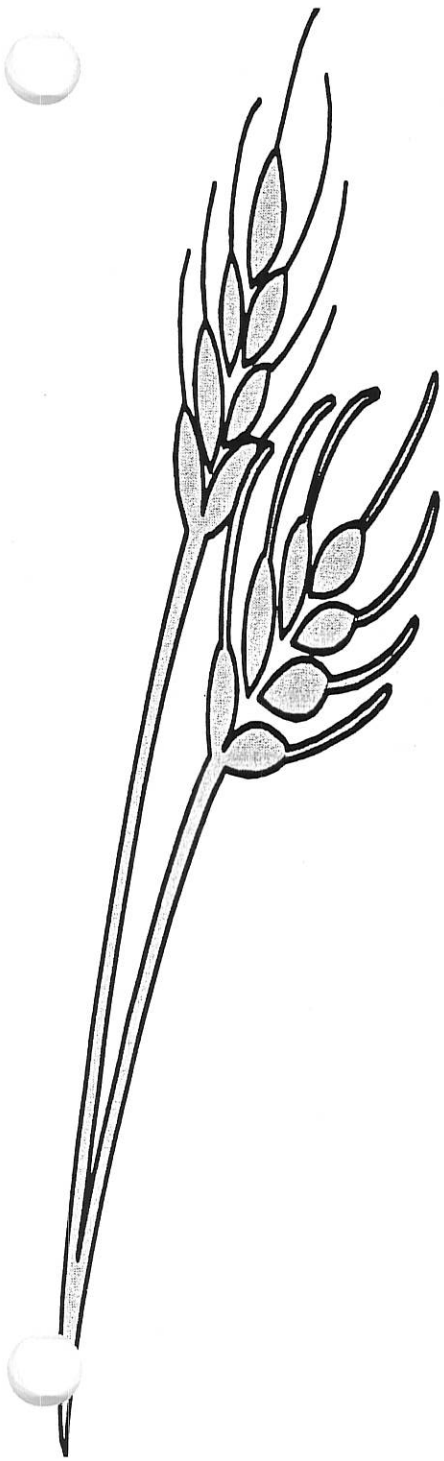


÷ 8 Equals

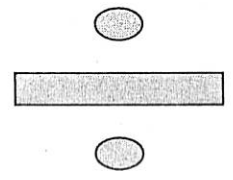
**8-Year Avg  
Landlord Net  
Rental Income**

# Grass Land Valuation

(LNI Capitalized into Value)



8-Year Avg  
Landlord Net  
Income



Cap Rate

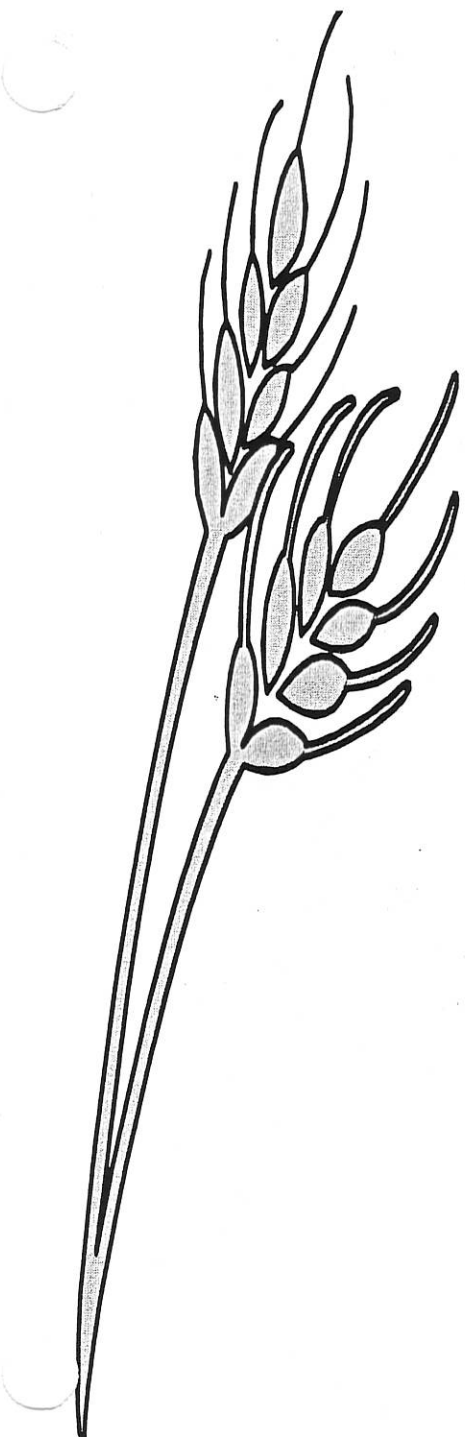
Equals



Ag Use Value

# Calculations for Grass Land

## Landlord Average Net Rental Income Per Acre

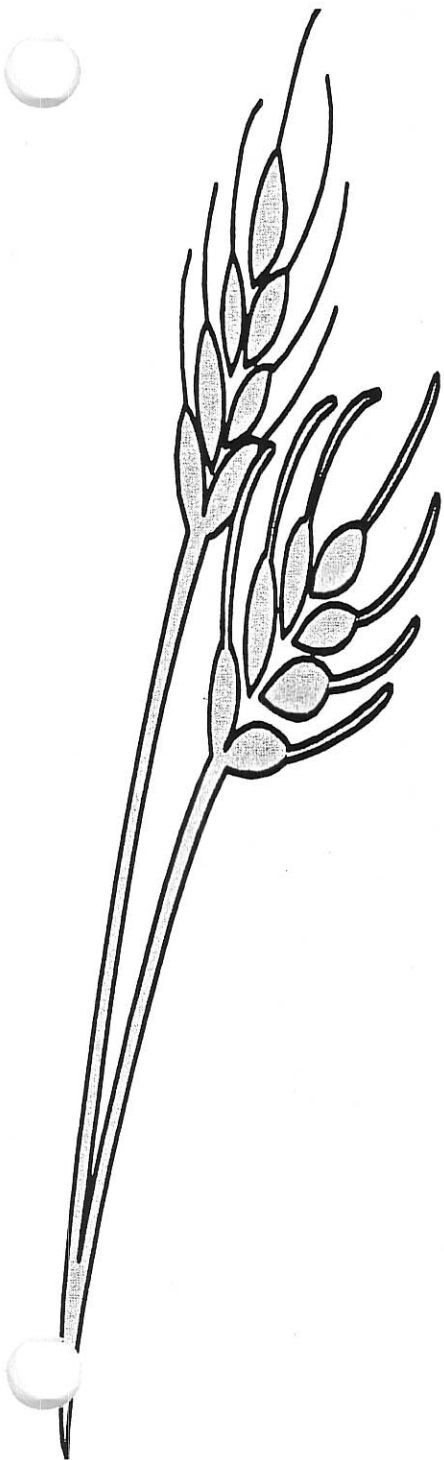


County	Gross Cash Rent	Wt. Avg.	Adjusted Native Gross Income	Fence & Maintenance Costs	Livestock Watering Costs	Management Charge	2004 Landlord Net Rental Income
		Rate for District (aum/acre)					
Logan	\$9.30	0.51	\$8.64	\$3.45	\$1.00	\$0.86	\$3.33
Meade	\$8.80	0.52	\$7.95	\$2.27	\$1.00	\$0.80	\$3.89
Stevens	\$8.80	0.52	\$8.38	\$2.27	\$1.00	\$0.84	\$4.27
Harvey	\$11.21	0.68	\$13.52	\$1.55	\$1.00	\$1.35	\$9.62
Leavenworth	\$14.51	0.82	\$15.23	\$4.92	\$1.00	\$1.52	\$7.79
Linn	\$16.52	0.87	\$18.51	\$3.57	\$1.00	\$1.85	\$12.09
Lyon	\$16.52	0.87	\$17.60	\$3.57	\$1.00	\$1.76	\$11.27
Butler	\$14.86	0.89	\$14.20	\$8.97	\$1.00	\$1.42	\$2.81
Neosho	\$14.86	0.89	\$18.07	\$8.97	\$1.00	\$1.81	\$6.29



# 8-Year Average Summary Grass Land

## Landlord Average Net Rental Income Per Acre in County

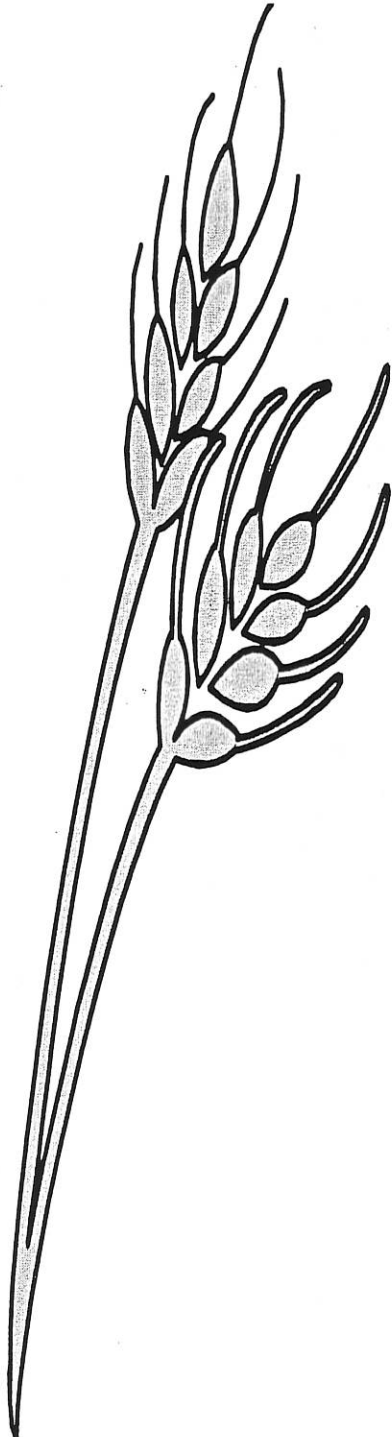


District	County	Weighted Annual Averages								8-Yr Avg.	8-Yr Avg.
		1995	1996	1997	1998	1999	2000	2001	2002	2003 LNI	2004 LNI
West Central	Logan	\$4.96	\$5.50	\$3.49	\$4.14	\$3.11	\$3.39	\$3.25	\$3.33	\$4.07	\$3.90
Southwest	Meade	\$4.19	\$4.86	\$3.54	\$3.42	\$2.98	\$2.62	\$3.61	\$3.89	\$3.64	\$3.64
Southwest	Stevens	\$4.40	\$5.26	\$3.89	\$3.77	\$3.29	\$2.89	\$3.98	\$4.27	\$3.95	\$3.97
South Central	Harvey	\$8.60	\$7.83	\$7.62	\$9.83	\$8.46	\$8.37	\$9.50	\$9.62	\$8.54	\$8.73
Northeast	Leavenworth	\$9.80	\$9.46	\$6.13	\$8.81	\$6.46	\$5.96	\$7.70	\$7.79	\$7.81	\$7.76
East Central	Linn	\$9.49	\$12.19	\$11.31	\$13.20	\$13.69	\$12.66	\$12.26	\$12.09	\$11.74	\$12.11
East Central	Lyon	\$9.78	\$11.38	\$10.66	\$12.50	\$12.90	\$11.89	\$11.44	\$11.27	\$11.23	\$11.48
Southeast	Butler	\$8.01	\$10.17	\$9.04	\$10.40	\$10.22	\$9.49	\$3.08	\$2.81	\$8.42	\$7.90
Southeast	Neosho	\$11.58	\$14.09	\$12.43	\$14.17	\$14.17	\$13.24	\$6.62	\$6.29	\$12.13	\$11.57

# Capitalization of Value

## Grass Land

### Values for Average Soil in County



District	County	8-Yr Avg.	2003	2003	8-Yr Avg.	2004	2004
		2003 LNI	Cap Rate	Value	2004 LNI	Cap Rate	Value
West Central	Logan	\$4.07	14.04%	= \$29	\$3.90	14.09%	= \$28
Southwest	Meade	\$3.64	13.85%	= \$26	\$3.64	13.88%	= \$26
Southwest	Stevens	\$3.95	12.78%	= \$31	\$3.97	12.80%	= \$31
South Central	Harvey	\$8.54	13.86%	= \$62	\$8.73	13.84%	= \$63
Northeast	Leavenworth	\$7.81	13.69%	= \$57	\$7.76	13.73%	= \$57
East Central	Linn	\$11.74	13.38%	= \$88	\$12.11	13.42%	= \$90
East Central	Lyon	\$11.23	13.90%	= \$81	\$11.48	13.91%	= \$83
Southeast	Butler	\$8.42	14.40%	= \$59	\$7.90	14.43%	= \$55
Southeast	Neosho	\$12.13	14.63%	= \$83	\$11.57	14.71%	= \$79

**Late Filing Penalties:**[5% - 25%]

[K.S.A. 79-1422]

If **within one year following the March 15<sup>th</sup> filing deadline**, a taxpayer files a listing (or an addition to a listing) of their personal property, the appraiser must apply a late filing penalty to the assessed value of the property. The late filing penalty is applied only to that portion of the property that is filed after the March 15<sup>th</sup> deadline. The penalty for late filing is 5% per month up to a maximum of 25%. The penalties are applied as follows:

<u>Date Rendition Filed</u>	<u>Penalty</u>
March 16 through April 15	5%
April 16 through May 15	10%
May 16 through June 15	15%
June 16 through July 15	20%
July 16 through March 14 of the following year	25%

➤ **Failure to File Penalties:** [50%] [K.S.A. 79-1422]

If **within one year following the March 15<sup>th</sup> filing deadline**, the county discovers a taxpayer failed to file a rendition or failed to file a *complete* rendition, the county appraiser must determine the assessed value of the property and apply a 50% penalty. In instances where the taxpayer fails to file a *complete* rendition, the penalty is applied only to the omitted or underreported property.

If the county appraiser discovers property that was omitted from the tax roll after June 15<sup>th</sup> of the current tax year (the date the appraiser certifies the tax roll to the county clerk), but prior to March 15<sup>th</sup> of the upcoming tax year, the *county clerk* must place the property on the tax roll as an added tax and apply a 50% penalty to the assessed value.

Note: If a failure to file penalty is applied to the taxpayer’s value then the taxpayer later files his rendition *within one year of March 15th*, the failure to file penalty is no longer applicable. Therefore, the appraiser must apply the appropriate *late filing* penalty to the assessed value in place of the failure to file penalty.

➤ **Escaped Penalties:** [50%] [K.S.A. 79-1427a]

If the county appraiser discovers property that was omitted from the tax roll or property that was underreported for whatever reason, **one year after the March 15<sup>th</sup> filing deadline**, it shall be considered to have “escaped” taxation. The county appraiser must determine the assessed value of the property and apply a 50% penalty. The county appraiser shall include any property that was subject to taxation in any of the two years prior to January 1 of the calendar year in which it was discovered. The “discovery date” is the date the property is placed on the tax roll and a bill is sent to the owner.

## 2.05 Commercial/Industrial Machinery and Equipment:

Generally speaking, commercial and industrial machinery and equipment is any taxable tangible personal property that is used to produce income or is depreciated or expensed for IRS purposes, except state assessed property and motor vehicles.

Commercial personal property is not valued at market value, rather it is valued based upon a formula laid out in the Kansas Constitution and in K.S.A. 79-1439.

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, 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. This subclass of personal property is assessed at 25%. There are no provisions in the Kansas statutes for the proration of commercial and industrial machinery and equipment.

## 2.06 All Other Personal Property Not Elsewhere Classified:

Personal property that can not be classified into any of the previous five constitutional subclasses of personal property is classified as Other Personal Property Not Elsewhere Classified ("Other"). Personal property in this subclass is appraised at market value as of January 1 and assessed at 30%. With the exception of watercraft, Kansas law does not provide for the proration of property in the "Other" subclass.

Property that may qualify for the "Other" subclass includes:

**Aircraft** – airplanes, helicopters, hot air balloons, ultra lights, etc.

**Off Road Vehicles** – snowmobiles, golf carts, off road motorcycles, mopeds, ATVs, etc.

**Watercraft** – inboard and outboard boats, boat motors, boat trailers, sailboats, houseboats, pontoons, canoes, jet skis, etc.

**Truck Campers & Travel Trailers** – which do not meet the statutory requirements for an "RV" Title.

**Trailers (non-commercial use)** – utility trailers, horse trailers, snowmobile and motorcycle trailers, or any other trailer used by an individual for personal use.

**Truck Beds (non-commercial use)** – beds on a "chassis cab" motor vehicle, which are used by an individual for personal use.

**Machinery and Equipment** - which is *no longer being used* for commercial purposes and has a retail cost when new that is greater than \$400 per item.

**Materials and Supplies** – which has a retail cost when new that is greater than \$400 per item

vehicle is registered will determine how it is appraised for property tax purposes. Motor vehicle values can be prorated according to provisions in the Kansas statutes (except for state assessed and rental excise taxed motor vehicles). [K.S.A. 79-306d, 79-5107]

**Motor vehicle categories for taxation purposes are:**

**Taxed When Tagged** – Motor vehicles registered with a tag weight of 12,000 lbs. or less. Taxed when tagged motor vehicle taxes are based on a formula driven value. The formula is based on the estimated wholesale value of the vehicle when it is first offered for sale. We estimate the wholesale value of motorcycles, autos and light duty trucks by taking the MSRP X 85%. For medium duty trucks the formula is MSRP X 70%. The vehicle is assigned a class code based on the value range in which the estimated wholesale value falls. The midpoint value of the class code range depreciates 15% per year. The class code remains the same for the life of the vehicles. The midpoint value from each class code value range is multiplied by the 20% assessment rate, then multiplied by the county's average motor vehicle levy (mill rate) from two years prior, to arrive at the personal property tax amount. The vehicle taxes are calculated through the state Vehicle Information Processing System (VIPS) in the county treasurer's office and must be pre-paid at time of registration. The value can not be adjusted for condition or mileage of the vehicle. [K.S.A. 79-5100 series]

**Tax Roll** – Motor vehicles registered with a tag weight of 24,000 pounds or more, or registered with a non-highway title. Tax roll motor vehicles are valued at market value and assessed at 30%. The taxes are paid in arrears for the calendar year. The appraiser can adjust the value for condition on an individual basis. [K.S.A. 79-306d]

**16M/20M** – Motor vehicles having a gross vehicle weight that is more than 12,000 lbs. but less than 20,001 lbs. 16M/20M motor vehicle taxes are based on a formula driven value that is assessed at 20%. The taxes are paid in arrears for the calendar year. The value can not be adjusted for condition or mileage of the vehicle. [K.S.A. 79-5105a]

**RV Titled Recreational Vehicles** – Motor homes, campers and travel trailers that meet the statutory requirements to be registered with an RV Title. To be RV titled a recreational vehicle must have an electrical system that operates above 12 volts, plumbing, heating, and any other standard features adopted in the uniform standards code. RV titled recreational vehicles are valued and taxed based upon age and weight of the vehicle. The taxes are calculated through the state Vehicle Information Processing System (VIPS) in the county treasurer's office and must be pre-paid at time of registration. [K.S.A. 79-5118 – 79-5121]

**State Assessed** – Motor vehicles registered with the Kansas Corporation Commission (KCC) or the Interstate Commerce Commission (ICC) that operate under a "haul for hire" authority, and motor vehicles belonging to railroads or public utilities are appraised by the State Property Valuation Division (PVD). For property tax purposes, all state assessed property is reported to PVD on property tax renditions provided by the state. [K.S.A. 79-6a01]

**Rental Excise Tax** – Motor vehicles leased by rental companies for periods not exceeding 28 days are taxed based upon 3 ½% of gross receipts. Qualifying vehicles are reported to the Kansas Department of Revenue for property tax purposes. [K.S.A. 79-5117]

**Exempt** – Motor vehicles that qualify for state or federal personal property tax exemption.

## **How is personal property valued and assessed?**

The Kansas Constitution places personal property into Class 2, which is further divided into six subclasses. A brief description of each personal property subclass and the manner in which it is valued and assessed for purposes of property taxation is outlined below. Guidelines for valuing personal property can be found on the Property Valuation website. The *Personal Property Valuation Guide* provides the guidelines for valuing mobile/manufactured homes, motor vehicles, commercial/industrial machinery and equipment, and other tangible personal property. Additional guidelines for valuing mobile/manufactured homes can also be found in the *Mobile/Manufactured Home Appraisal Guide*. The *Kansas Oil & Gas Appraisal Guide* provides the guidelines for valuing oil and gas property. Information pertaining to the valuation of state appraised railroads and public utilities can be found on the website under- "Public Utilities".

### **2.01 Mobile/Manufactured Homes used for residential purposes:**

Mobile and manufactured homes are built on a permanent chassis and designed to be used as a dwelling, with or without a permanent foundation. Kansas law states that all mobile and manufactured homes are considered personal property unless:

- 1) The title to the home is in the same name of the person (or spouse of the person) who holds title to the land the home is located on, AND
- 2) The home is on a permanent foundation.

Mobile and manufactured homes that are used for residential purposes are valued at their fair market value as of January 1 and are assessed at a rate of 11.5%. Homes classified in the Mobile Home subclass are not prorated onto or off of the tax toll.

### **2.02 Mineral Leasehold Interests (Oil & Gas):**

For purposes of taxation, oil and gas leases, oil and gas wells, all casing, tubing and other equipment and materials used in operating oil and gas wells are considered personal property. Oil and gas interests are valued at market value and assessed at 30%, *except* leasehold interests with an average daily production of five barrels or less and natural gas leasehold interests with an average daily production of 100 mcf or less, which shall be assessed at 25%.

### **2.03 Public Utilities:**

The Kansas Department of Revenue, Division of Property Valuation, appraises property owned by public utilities and railroads. Public utility property is valued based upon the fair market value of "unit" and it is assessed at 33%.

### **2.04 Motor Vehicles:**

Kansas law defines a motor vehicle as "every self-propelled device in which any person or property may be transported or drawn upon a public highway..." The manner in which a motor

### MOTOR VEHICLE COUNTY LEVY CERTIFICATION

Pursuant to K.S.A. Chapter 79, Article 51 as amended  
 Certified to the Director of Motor Vehicles, Department of Revenue, State of Kansas  
 by the Director of Property Valuation  
 February 7, 2003

I hereby certify the 2002 county average tax rate (mill levy), stated as a decimal multiplier per dollar of assessed valuation. The adjusted county levy tax rate is noted in the column headed as 2004 Motor Vehicle Co. Avg. Levy, and is provided for use in determining the tax obligation during 2004 for motor vehicles taxable pursuant to K.S.A. Chapter 79, Article 51, and amendments thereto. K.S.A. 79-5105 (c) states in part "...and (5) as of November 1, 1998 such date in all years thereafter, such rate shall be computed without regard to the general property taxes levied by school districts pursuant to Senate Bill 171, Section 6 (3)(b), and amendments thereto."

County	2002 Avg. County Levy	2004 Motor Vehicle Co. Avg. Levy	County	2002 Avg. County Levy	2004 Motor Vehicle Co. Avg. Levy	County	2002 Avg. County Levy	2004 Motor Vehicle Co. Avg. Levy
Allen	0.129193	0.109193	Greeley	0.130836	0.110836	Osborne	0.142263	0.122263
Anderson	0.127670	0.107670	Greenwood	0.137922	0.117922	Ottawa	0.128214	0.108214
Atchison	0.120409	0.100409	Hamilton	0.120566	0.100566	Pawnee	0.149910	0.129910
Barber	0.133998	0.113998	Harper	0.161952	0.141952	Phillips	0.138540	0.118540
Barton	0.150013	0.130013	Harvey	0.119404	0.099404	Pottawatomie	0.079659	0.059659
Bourbon	0.138607	0.118607	Haskell	0.085407	0.065407	Pratt	0.151425	0.131425
Brown	0.109495	0.089495	Hodgeman	0.150875	0.130875	Rawlins	0.139059	0.119059
Butler	0.135745	0.115745	Jefferson	0.115595	0.095595	Reno	0.135994	0.115994
Chase	0.116660	0.096660	Jackson	0.120592	0.100592	Republic	0.145134	0.125134
Chautauqua	0.132941	0.112941	Jewell	0.127955	0.107955	Rice	0.147018	0.127018
Cherokee	0.093837	0.073837	Johnson	0.103699	0.083699	Riley	0.119981	0.099981
Cheyenne	0.090736	0.070736	Kearny	0.078419	0.058419	Rooks	0.154317	0.134317
Clark	0.151933	0.131933	Kingman	0.125424	0.105424	Rush	0.144532	0.124532
Clay	0.133556	0.113556	Kiowa	0.118064	0.098064	Russell	0.152084	0.132084
Cloud	0.150128	0.130128	Labette	0.138550	0.118550	Saline	0.104589	0.084589
Coffey	0.068627	0.048627	Lane	0.141591	0.121591	Scott	0.128965	0.108965
Comanche	0.119554	0.099554	Leavenworth	0.122194	0.102194	Sedgwick	0.113331	0.093331
Cowley	0.134333	0.114333	Lincoln	0.155472	0.135472	Seward	0.106935	0.086935
Crawford	0.109192	0.089192	Linn	0.090859	0.070859	Shawnee	0.132960	0.112960
Decatur	0.122232	0.102232	Logan	0.134936	0.114936	Sheridan	0.116354	0.096354
Dickinson	0.119111	0.099111	Lyon	0.130349	0.110349	Sherman	0.112381	0.092381
Doniphan	0.097155	0.077155	Marion	0.124679	0.104679	Smith	0.138519	0.118519
Douglas	0.102738	0.082738	Marshall	0.120831	0.100831	Stafford	0.148212	0.128212
Edwards	0.130249	0.110249	McPherson	0.116801	0.096801	Stanton	0.090903	0.070903
Elk	0.126833	0.106833	Meade	0.106435	0.086435	Stevens	0.066218	0.046218
Ellis	0.118163	0.098163	Miami	0.109349	0.089349	Sumner	0.147771	0.127771
Ellsworth	0.147228	0.127228	Mitchell	0.133645	0.113645	Thomas	0.128781	0.108781
Finney	0.112734	0.092734	Montgomery	0.147394	0.127394	Trego	0.132349	0.112349
Ford	0.156219	0.136219	Morris	0.107552	0.087552	Wabaunsee	0.116473	0.096473
Franklin	0.125957	0.105957	Morton	0.091248	0.071248	Wallace	0.102138	0.082138
Geary	0.133959	0.113959	Nemaha	0.113270	0.093270	Washington	0.138913	0.118913
Gove	0.108763	0.088763	Neosho	0.152940	0.132940	Wichita	0.133175	0.113175
Graham	0.143816	0.123816	Ness	0.133828	0.113828	Wilson	0.118874	0.098874
Grant	0.079265	0.059265	Norton	0.129603	0.109603	Woodson	0.123576	0.103576
Gray	0.123344	0.103344	Osage	0.105182	0.085182	Wyandotte	0.165245	0.145245

2002 Average Statewide Mill Levy 0.115103

Value of MV	Assessment	Assessed Value
\$15,000	0.20	3,000
	Coffey	Osage
	MV Tax	
	0.048627	0.085182
	\$145.88	\$255.55

(\$3,000)	MV Levy	MV Tax
Stevens	0.046218	138.65
Wyandotte	0.145245	435.74

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## Personal Property Classification & Assessment

Kansas law requires that property be taxed uniformly and equally as to class and unless otherwise specified, valued based upon its fair market value as of January 1.

Article 11, Section 1 of the Kansas Constitution places real property and personal property into separate classes. Tangible personal property is placed into Class 2, which is further classified into six subclasses that are valued and assessed as follows:

<u>Class &amp; Subclass</u>	<u>Property Type</u>	<u>Value Method</u>	<u>Assmt. Rate</u>
2.01	<b>Manufactured Homes</b> (Residential)	Market	11.5%
2.02	<b>Mineral Leasehold Interests</b> (Oil & Gas) Low Production Leasehold Interests	Market Market	30% 25%
2.03	<b>Public Utilities</b> (State Assessed)	Market	33%
2.04	<b>Motor Vehicles</b> (registered 24M+ or Non-Hwy titled)	Market	30%
2.05	<b>Com/Ind Machinery &amp; Equipment</b> – The retail cost when new of the property is depreciated over its economic life with a maximum of 7-yrs depreciation. However, the appraised value can not be less than 20% of the retail cost when new.	Formula	25%
2.06	<b>All Other Tangible Personal Property</b> (not otherwise specifically classified) – Property which may qualify includes aircraft, watercraft, non-commercial trailers, Com/Ind. Mach & Equip no longer used for production of income, off-road motorcycles, mopeds & ATVs.	Market	30%

Motor vehicles may also be classified according to Kansas Statute. Vehicles that are classified by statute are valued and assessed as follows:

KSA 5100 series	<b>Taxed when Tagged Motor Vehicles</b> (motorcycles, automobiles and trucks that are registered 12,000 lbs. or less) The mid-point of the class code value is depreciated at a rate of 15% per calendar year down to a minimum tax.	Formula	20%
KSA 5105a	<b>16/20M Motor Vehicles</b> (vehicles having a gross vehicle weight that is more than 12,000 lbs. but less than 20,001 lbs.) Value is based on the same formula as taxed when tagged motor vehicles.	Formula	20%
KSA 5118	<b>Recreation Vehicles</b> which are "RV Titled" – the taxes are based upon age and weight of the vehicle.	Formula	N/A

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## CONCEPT

- Annually identifying market value but limiting the increases in the value of real property to no more than the increase in the Consumer Price Index. For purposes of this illustration, we have used the Consumer Price Index for all Urban Consumers (CPI-U) for the Kansas City area acquired from the U.S. Department of Labor, Bureau of Labor Statistics.
- Following are properties from Johnson and Wyandotte counties. The samples consist of residential properties that are increasing in value, remaining relatively stable and properties that are declining in value. The properties include a brief description and a graph depicting the relationship between the annual market changes and the change based on the CPI-U. The examples given make the assumption that any property value decreasing will not be limited by the defined percentage. In the calculations to follow a base maximum percent used was 3%. The CPI-U is shown below for the year developed and the tax year applied against.

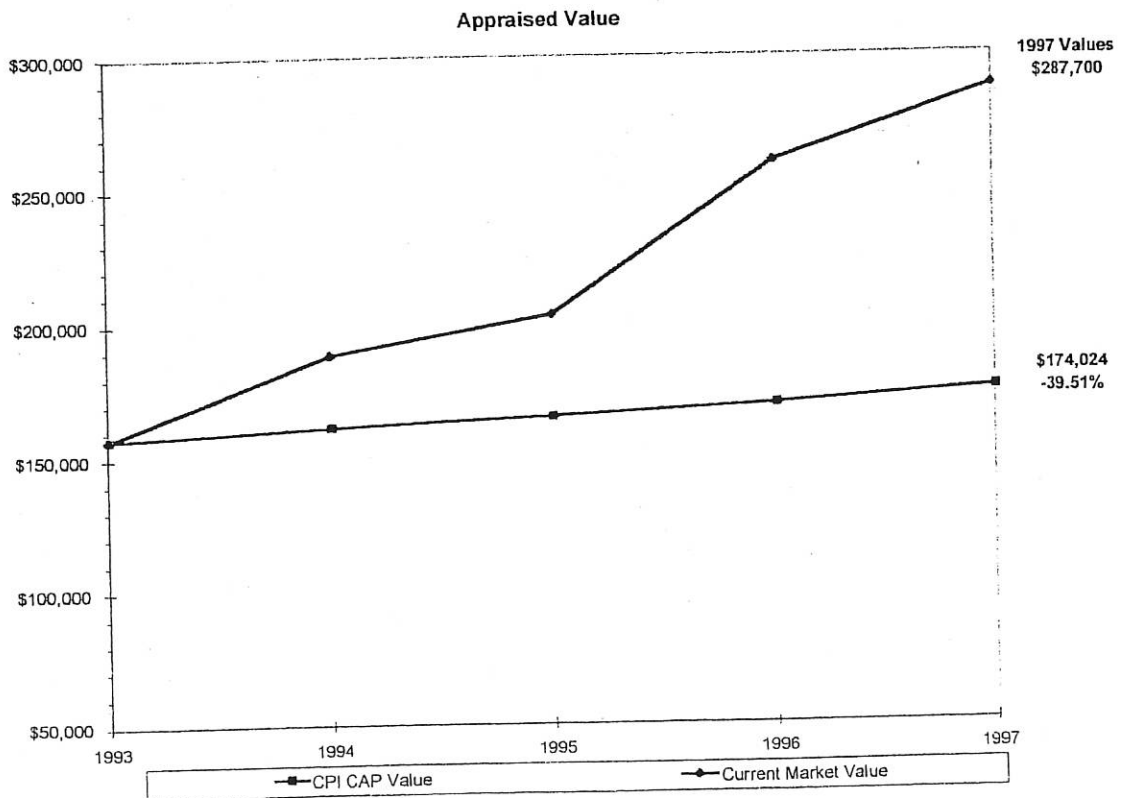
Tax Year	CPI-U Housing KC.	Year Developed
1994	2.5%	1993
1995	2.1%	1994
1996	2.7%	1995
1997	4.2% (3% cap)	1996



16501 Horton St.  
046-7P1-40-0-00-00.17

This property is a five bedroom, three and one-half bath, full basement Conventional Style home with a two car garage. The home contains 3,760 square feet of living area and is located on a 141 ft. x 305 ft. lot. This home was built in 1976 and is considered a B grade.

- Value comparison of current market value to CPI CAP value.
- Appreciating neighborhood.



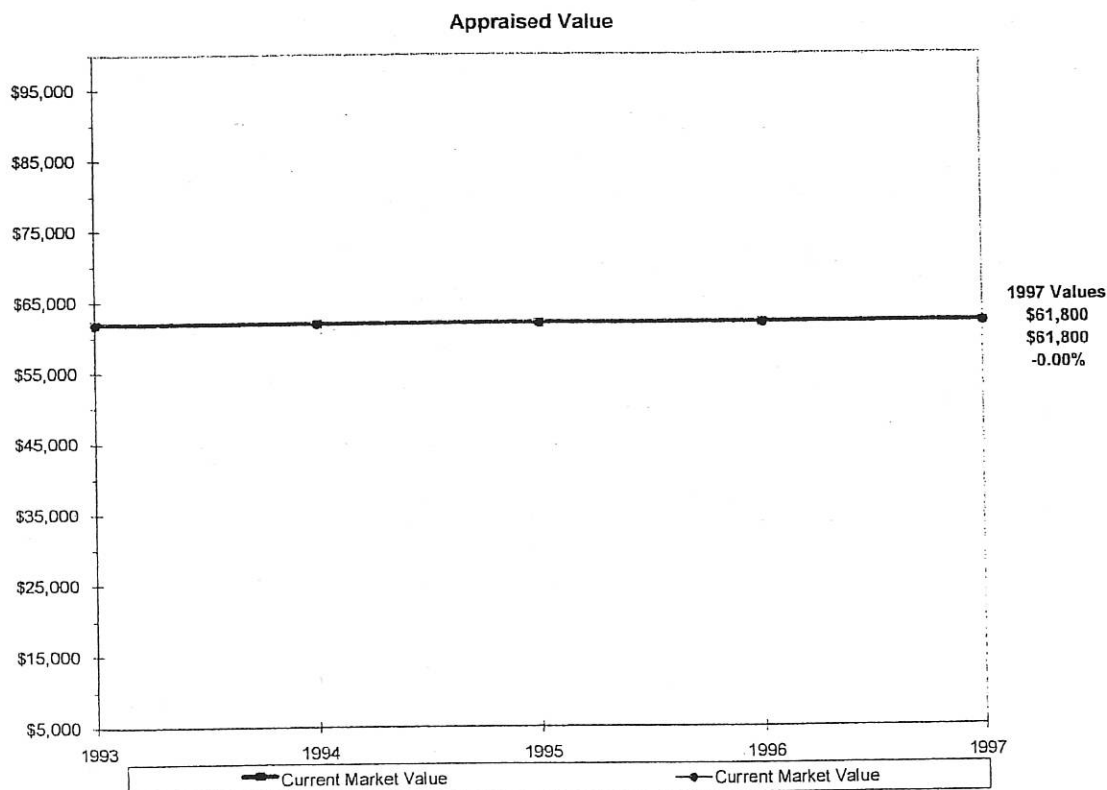
3-107

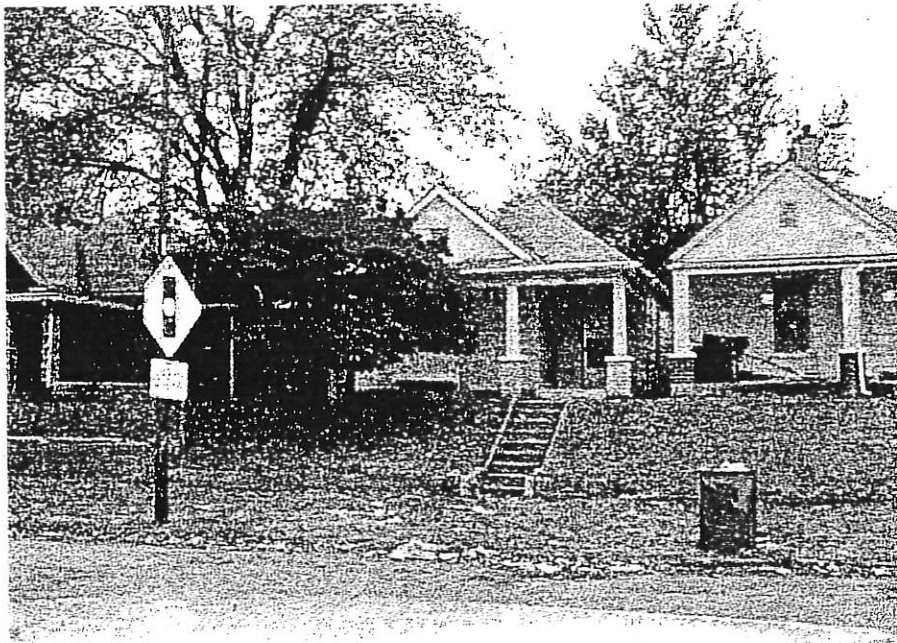


7322 Lafayette Lane  
105-022-00-0

This property is a three bedroom, two bath, full basement Bilevel Style home with a two car basement garage. The home contains 1702 square feet of living area and is located on a 85 ft. x 150 ft. lot. This home was built in 1963 and is considered a C grade.

- Value Comparison of current market value to CPI CAP value.
- Static neighborhood.



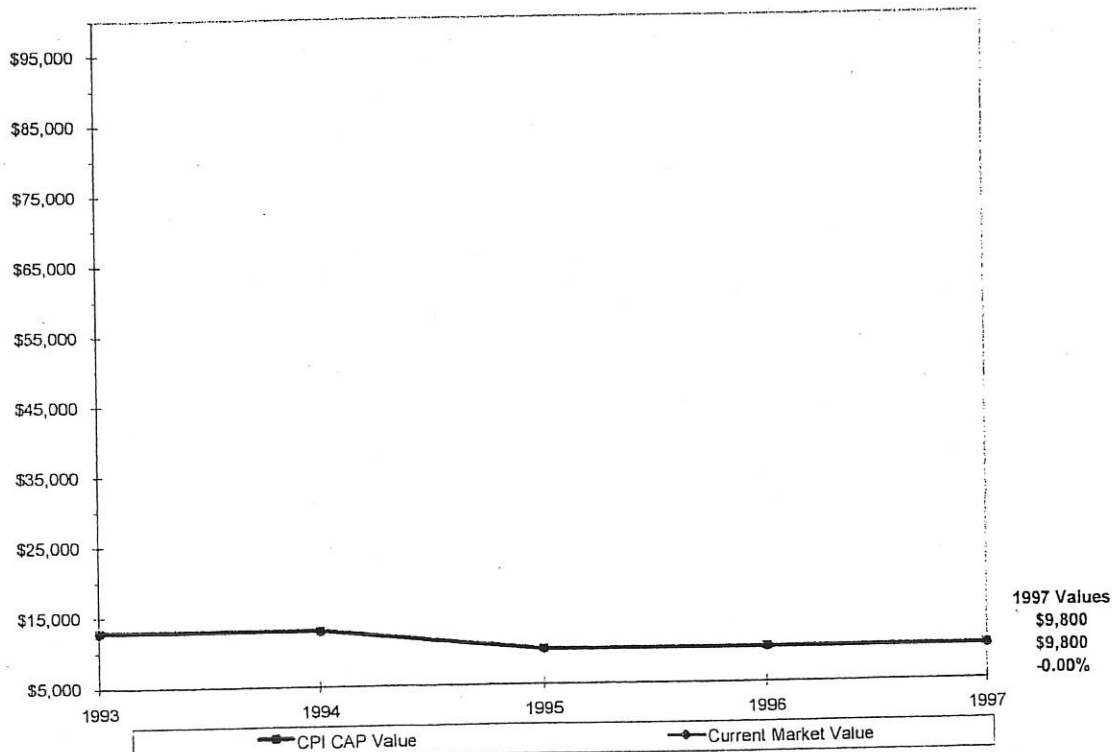


1118 Argentine Boulevard  
105-072-55-9

This property is a two bedroom, one bath, partial basement Bungalow Style home with no garage. The home contains 967 square feet of living area and is located on a 25 ft. x 115 ft. lot. This home was built in 1920 and is considered a D grade.

- Value Comparison of current market value to CPI CAP value.
- Declining neighborhood.

Appraised Value



## SUMMARY

- As can be seen from the individual properties, the annual valuation procedure does have certain "spikes," either up or down, depending on the market conditions. Since each year is a stand alone value and is heavily influenced by the prior year's economic activity, the chances of change, possibly substantial, are present.
- The use of the CPI-U to limit increases tends to reduce the severity of any yearly market increases. As can be seen by the graphs, the neighborhoods that are experiencing substantial growth benefit more from the use of an index than do properties in stable or declining neighborhoods.

# Tax Shift Comparison

1992 CPI  
1.4%

1993 CPI  
2.5%

1994 CPI  
2.1%

1995 CPI  
2.7%

1996 CPI  
4.2% (3% cap)

Total Taxes needed  
\$270,250.00

## Neighborhood A (Appreciating 8% per year)

Valuation Year	Market Value				CPI CAP Value			
	Total Value	Total Assessed Value	Mill Levy	Tax Dollars	Total Value	Total Assessed Value	Mill Levy	Tax Dollars
1993	\$15,000,000	\$1,725,000	100.000	\$172,500.00	\$14,083,333	\$1,619,583	104.059	\$168,532.29
1994	\$16,200,000	\$1,863,000	95.335	\$177,608.52	\$14,435,417	\$1,660,073	102.685	\$170,465.38
1995	\$17,496,000	\$2,012,040	90.744	\$182,580.76	\$14,738,560	\$1,694,934	101.558	\$172,133.60
1996	\$18,895,680	\$2,173,003	86.243	\$187,405.82	\$15,136,502	\$1,740,698	100.045	\$174,147.72
1997	\$20,407,334	\$2,346,843	81.844	\$192,074.43	\$15,590,597	\$1,792,919	98.341	\$176,316.86

## Neighborhood B (Static)

Valuation Year	Market Value				CPI CAP Value			
	Total Value	Total Assesse Value	Mill Levy	Tax Dollars	Total Value	Total Assesse Value	Mill Levy	Tax Dollars
1993	\$6,000,000	\$690,000	100.000	\$69,000.00	\$6,000,000	\$690,000	104.059	\$71,800.74
1994	\$6,000,000	\$690,000	95.335	\$65,780.93	\$6,000,000	\$690,000	102.685	\$70,852.98
1995	\$6,000,000	\$690,000	90.744	\$62,613.43	\$6,000,000	\$690,000	101.558	\$70,074.80
1996	\$6,000,000	\$690,000	86.243	\$59,507.51	\$6,000,000	\$690,000	100.045	\$69,030.90
1997	\$6,000,000	\$690,000	81.844	\$56,472.18	\$6,000,000	\$690,000	98.341	\$67,855.08

## Neighborhood C (Declining 2% per year)

Valuation Year	Market Value				CPI CAP Value			
	Total Value	Total Assesse Value	Mill Levy	Tax Dollars	Total Value	Total Assesse Value	Mill Levy	Tax Dollars
1993	\$2,500,000	\$287,500	100.000	\$28,750.00	\$2,500,000	\$287,500	104.059	\$29,916.97
1994	\$2,450,000	\$281,750	95.335	\$26,860.55	\$2,450,000	\$281,750	102.685	\$28,931.63
1995	\$2,401,000	\$276,115	90.744	\$25,055.81	\$2,401,000	\$276,115	101.558	\$28,041.60
1996	\$2,352,980	\$270,593	86.243	\$23,336.66	\$2,352,980	\$270,593	100.045	\$27,071.39
1997	\$2,305,920	\$265,181	81.844	\$21,703.39	\$2,305,920	\$265,181	98.341	\$26,078.07

# Summary

Valuation Year	Neighborhood A			Neighborhood B			Neighborhood C		
	Market Taxes	CPI CAP Taxes	% Difference	Market Taxes	CPI CAP Taxes	% Difference	Market Taxes	CPI CAP Taxes	% Difference
1993	\$172,500.00	\$168,532.29	-2.30%	\$69,000.00	\$71,800.74	4.06%	\$28,750.00	\$29,916.97	4.06%
1994	\$177,608.52	\$170,465.38	-4.02%	\$65,780.93	\$70,852.98	7.71%	\$26,860.55	\$28,931.63	7.71%
1995	\$182,580.76	\$172,133.60	-5.72%	\$62,613.43	\$70,074.80	11.92%	\$25,055.81	\$28,041.60	11.92%
1996	\$187,405.82	\$174,147.72	-7.07%	\$59,507.51	\$69,030.90	16.00%	\$23,336.66	\$27,071.39	16.00%
1997	\$192,074.43	\$176,316.86	-8.20%	\$56,472.18	\$67,855.08	20.16%	\$21,703.39	\$26,078.07	20.16%

The three neighborhoods A, B, and C consist of the following:

Neighborhood A - 100 homes with an average value of \$150,00 each

Neighborhood B - 100 homes with an average value of \$60,000 each

Neighborhood C - 100 homes with an average value of \$25,000 each

Neighborhood A is appreciating at the rate of eight percent per year, neighborhood B is static, and neighborhood C is declining at the rate of two percent per year. The three neighborhoods combined must raise \$270,250 in tax revenue. For purposes of this illustration, we have used the same total tax revenue for all five valuation years.

## Concerns

### Appeals

- Current appeal statutes will require amendment to clarify just what is appealable. Would only the current year's market value, forming the basis for it's taxable value with the growth limit applied, be appealable?
- If the previous years taxable or market values are allowed to be challenged, several years of historical market data must be accessible for appeals. This will increase administrative costs by retaining historical market data to be used in appeals.

### Tax

- If tax values do not grow proportionately because of the percent growth limit concept, unless spending is reduced mill levies will change to offset the difference and impose the offsetting burden on all properties.
- If the mill levy must be adjusted as a result of the use of the percent growth limit concept, various class' of property will pick up a disproportional share of the increased levies.

### Concept

- This process would benefit the property owners in affluent subdivisions with increasing markets. Property owners in older, slow growth areas of the inner city and low income residents in declining neighborhoods, as well as most rural property owners, will see little or no benefit. Ultimately, property owners in slow growth areas will be paying property taxes at a higher percentage of taxes to market value.
- The growth limit percent concept may lead to annual increases in taxable value, even when there is no current increase in market value.



## Administrative Process

- The growth limit percent concept will create a number of unique problems for public utility real property. The market value of a public utility is, by statute, developed on a "unitary basis".
- Legislation would be necessary to determine how the growth limit percent concept would be applied or influenced when a property is "split or combined".
- Legislation would be necessary to determine how the growth limit percent concept would be applied or influenced when property changes use and/or class.
- Legislation would be necessary to determine how the growth limit percent concept would be applied or influenced when a property sustained additions, demolition or damage due to natural disaster.
- The current Kansas CAMA system does not have an historical file. Software enhancements to administer the additional years data would be required.
- The current hardware used to operate the CAMA system on the AS400 is sized and configured for storage to handle the current software. Additional storage would be required to hold the additional historical data and resultant appeal computations.