

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE

The meeting was called to order by Chairman David Corbin at 10:45 a.m. on March 15, 2004, in Room 519-S of the Capitol.

All members were present except:

Senator Phillip Journey- excused

Committee staff present:

Chris Courtwright, Legislative Research Department  
Martha Dorsey, Legislative Research Department  
Gordon Self, Revisor of Statutes Office  
Shirley Higgins, Committee Secretary

Conferees appearing before the committee:

Senator Dwayne Umbarger  
Jim Jones  
Freda Culver  
Aaron Williams  
Rod Edmondson  
Mark Beck, Director of Property Valuation

Others attending:

See Attached List.

**SCR 1620—Constitutional amendment requiring legislature to limit valuation increases on residential real property**

Senator Dwayne Umbarger explained that he recently attended a well-attended town hall meeting in Columbus which is located in Cherokee County. The concerns expressed at the meeting centered around increases in residential property valuations, some of which went up as much as 60% in one year. Therefore, he felt compelled to introduce **SCR 1620** in order to give his constituents an opportunity to come to Topeka and express their concerns to the legislature. He introduced Jim Jones of Wier, Kansas, who testified in support of the concept of **SCR 1620**.

Mr. Jones suggested that appraisers be audited when examples of abuse, such as those found in Cherokee County, are found. He noted that many residents of Cherokee County are angered by the appraiser's abuse to the point that they are ready to delay paying their taxes. Among several things he offered to improve the situation, he proposed that, when there are no major improvements in the property, a tax increase be limited to the level of the government's cost of living index. He also strongly recommended that the entire evaluation process be simplified so that the ordinary citizen can understand it. He noted that, for each appeal filed, there are many others not filed by frail people who will never raise their voice in protest. (Attachment 1) In conclusion, he noted that he wrote a letter to the editor calling for appraisal reform which was published in two newspapers. Subsequently, The *Joplin Globe* and the *Pittsburg Sun* published a full front page article on the issue of dramatic increases in property taxes. As a result, there is a growing awareness of appraiser abuse in Cherokee County.

Senator Corbin called the Committee's attention to written testimony submitted by Lisa Jones, Baxter Springs, in support of **SCR 1620** as a means to eliminate unreasonable property tax increases in Cherokee County. (Attachment 2)

Freda Culver, Riverton, discussed her concerns relating to ever increasing property valuations in Kansas. She explained that she and her husband have been in an appeal process periodically since 1989. She noted that their farmstead value increased 29 ½ % this year. They have become so frustrated that they have considered moving to 25 miles east to Missouri. She supports **SCR 1620** as a tool to limit and/or cap property valuation increases. (Attachment 3)

CONTINUATION SHEET

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE at 10:45 a.m. on March 15, 2004, in Room 519-S of the Capitol.

Aaron Williams, who lives on a 40 acre farm in rural Cherokee County, informed the Committee that he started a business in 1993 and worked day and night to fulfill his dream of owning a farm and equipment. Once he owned a farm, his next goal was to build a home for his family. However, due to inflated property appraisals, it was necessary to sell his equipment, downsize his company, and use the money he saved to build a home to pay taxes. He recently found that next year's taxes will again be increased. Mr. Williams complained that, when he confronted the county appraiser about the increase, the appraiser responded with an authoritarian, threatening attitude. Therefore, in his opinion, the appeals process is meaningless at this point. He believes that the only option left is for his family is to move elsewhere. He urged the Committee to help alleviate the property valuation situation in Cherokee County through legislation. (Attachment 4)

Rod Edmondson, Baxter Springs, distributed copies of a chart showing steady increases in his property valuation and taxes from 1992 through 2003. (Attachment 5) At the outset, he explained that he is the Municipal Court Clerk for the City of Baxter Springs, and his wife is an elementary teacher. Both he and his wife were born in Baxter Springs, and his family roots are in Cherokee County. He went on to say that he purchased his three bedroom, ranch style home in 1994, and no improvements have been made. In 1994, the valuation was \$62,600.00. By 2002, the valuation was \$93,300.00, and taxes were \$1,089.70. In 2003, the valuation drastically increased to \$119,400.00 after appeal, and taxes increased to \$1,483.28. He noted that a real estate agent in Baxter Springs told him that his home could not be sold for the appraised value because the market is not there. He noted that Baxter Springs is within a mile from the Oklahoma boarder and within five miles from the Missouri boarder. He has friends and relatives in both of those states whose property taxes are substantially lower than property taxes in Baxter Springs. He contended that Baxter Springs will continue to lose businesses unless the legislature acts to correct continuing escalation of taxes. In conclusion, Mr. Edmondson commented that a train wreck is headed towards Baxter Springs if something is not done to stop unreasonable increases in property valuation.

Senator Lee asked Mr. Edmondson if any type of growth in housing or businesses has recently developed in the Baxter Springs area. Mr. Edmondson said there have been no new developments, and he also confirmed that both the mill levy and valuation have increased. For his information, Senator Lee suggested that he obtain a copy of the Department of Revenue's last annual cost ratio study, which would indicate if the assessed value of his property is within the range is supposed to be. Senator Umbarger commented that some of the input he heard at the Columbus town hall meeting was that the Cherokee County Appraiser takes into consideration the fact that a person lives in Kansas and works nearby in Missouri when determining the valuation of property, using the job opportunity in Missouri as a nexus for the valuation. Senator Lee commented that this practice would not be allowed under the statute dealing with valuation and suggested that Senator Umbarger obtain further information on the alleged practice from the Cherokee County Appraiser.

Senator Corbin called upon Mark Beck, Director of Property Valuation, to comment on appraisals in Cherokee County. In response, Mr. Beck said that he came prepared to talk about the concept of **SCR 1620** and had no specific examples of what is happening with appraisals in Cherokee County with him or data on the number of appeals filed in Cherokee County. He agreed to provide all available information on valuations in Cherokee County at a future meeting.

Mr. Beck testified in opposition to **SCR 1620**, explaining that it destroys Kansas' long-standing practice of applying a uniform standard for valuing all real property. He explained, even though the current system is not perfect, it assures that some homeowners are not systematically benefitted at the expense of others, particularly those who own less desirable homes. He noted that, in addition to property tax shifts within the residential subclass, limiting valuation increases on houses will shift some of the tax burden from the residential subclass to other subclasses, thus, other subclasses will carry more of the property tax burden. Furthermore, the proposed concept will limit the growth in revenue generated from the state 20 mill levy for schools, and it will affect the treatment of manufactured housing or mobile homes. (Attachment 6)

For the Committee's information, Mr. Beck called distributed copies of a table on current year valuation growth (Attachment 7). He noted that figures on the table account for approximately 92% of the tax base. He explained that the concept in **SCR 1620** to suppress residential assessed value will result in a shift taxes to C&I, utilities and ag land because it does not simply go away. He explained further that residential makes up the majority of tax value no matter what, and commercial property, ag land, and utilities do not increase

CONTINUATION SHEET

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE at 10:45 a.m. on March 15, 2004, in Room 519-S of the Capitol.

at the same rate as residential. He went on to say that, due to the low interest rates, people are buying “more house” than they normally would. Therefore, there is a growth rate in residential valuations not seen in other areas. He reiterated that, although the concept in **SCR 1620** attempts to suppress the residential growth rate, it does not just go away; it simply “slides out” to another area.

Mr. Beck distributed a handout concerning the concept of 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 illustration purposes, he used the Consumer Price Index for all Urban Consumers (CPI-U) for the Kansas City area acquired from the U.S. Department of Labor. (Attachment 8) Samples included in the handout are properties from Johnson and Wyandotte counties. The examples given make the assumption that any property value decreasing will not be limited by the defined percentage. Mr. Beck pointed out that the annual valuation procedure has certain spikes, either up or down, depending on the market conditions. In addition, he noted that the use of the CPI-U limit increases tends to reduce the severity of any yearly market increases, and the neighborhoods that are experiencing substantial growth benefit more from the use of an index than do properties in stable or declining neighborhoods.

To illustrate the shift in residential property valuation growth, Mr. Beck distributed copies of the following reports dated November 2003: Valuation Growth Analysis (Attachment 9), Valuation Growth Analysis for Real Property by Subclass (Attachment 10), and Valuation Growth Analysis for Residential Land and Improvements (Attachment 11). He called attention to data relating to Cherokee County. He noted that the report one follows through to report two and discussed the totals shown for columns with the heading “Res. Land and Bldg. Change” and “Percent of Growth.”

There being no further time, the hearing on **SCR 1620** was continued to March 17.

The meeting was adjourned at 11:55 a.m.

The next meeting is scheduled for March 16, 2003.



# SENATE ASSESSMENT AND TAXATION COMMITTEE GUEST LIST

DATE: March 15, 2004

NAME	REPRESENTING
Jim Sullinger	KC STAR
Roger Hamm	PUD - KDOR
MARK BECK	KDOR
Paul Welcome	Johnson County, KS
DEBORAH STERN	KS. HOSPITAL ASSOC.
Jean Wagner	Asst Revenue
Kodacy Edmondson	Baxter Springs Resident
Riley Edmondson	Student - Baxter Springs Resident
MARK DESETTI	KNEA
Shut Off	HEW Low Firm
Wes Ashton	Overland Park Chamber
TERRY FORSYTH	KNEA
Bill Brady	KS Gov't Consulting
Christy Caldwell	Topeka Chamber of Comm
Lanisha Xee	Johnson County
Erik Sartorius	City of Overland Park
Freda Cubber	
Jaron Williams	Cherokee County
Jim Gregory	Kansas Chamber

Sen. Dwayne Umbarger

14th District





Thank you for giving us this time to speak to you. I may be a foolish old man and may upset you with my directness, but I am what I am and I say what I believe. When I'm finished you can go on being what you are and thinking what you think.

I DO OFFER YOU A GREAT OPPORTUNITY TODAY! I OFFER YOU A CHANCE TO TAKE PART IN MAKING HISTORY! A CHANCE FOR KANSAS TO STAND ALONE, BUT ABOVE ALL OTHER STATES IN THIS COUNTRY.

Senator, when you came to our meeting in Cherokee County, you said something that sparked emergency bells in my mind. Think back. An angry young man said he'd appealed his taxes all the way to Topeka – all in vain.

Remember – you said if you come to Topeka you'd better bring a Lawyer! .... Has our state government become so strong, or should I say so UGLY that this young father, a blue collar worker – having trouble paying his real estate taxes – needs a lawyer to protect him from his state?!?

Or maybe Senator you'll remember the lovely little 81 year old woman that rose to her feet to tell you she still had to work in order to pay her every increasing real estate taxes on her old house!

I promised you in my early going that you could shape history – here is how. Forget that you are among the highly washed and polished politicians. Stop being this or that in Topeka – become like you were when you were bright eyed children. Remember lessons learned from your mothers – your early teachers – that special teacher – you know the one that motivated you like no other person. Are you back there yet? Okay stay with me, tell your friends in the legislature to be young, to be

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Attachment 1

strong, to be pure! Get them to believe in old strong Kansas values. Show them how to withstand money shortages without permitting your county appraisers to abuse your people!!

When examples of abuse appear audit your appraisers! You train them – their training is complex. We know states are hurting – but don't hold us up to pay for your Shortages – CUT YOUR SPENDING..... spend less time with those that lobby you. SPEND LESS ..... SPEND LESS ..... SPEND LESS. Remember every miss spent dollar is one that can't be spent constructively!

I may be a grumpy old man, but I'm not mean, when I see hundreds of people being abused by your hired gun I become angry!! You've given us a man that follows YOUR rules when HE WANTS TO. But also he knows ways to do pretty much what he pleases FOR or AGAINST each person. This is WRONG!! This smacks of possible litigation charges! Many of our people are ready to hold off on paying their taxes. Several hundred are ready to pay the penalty!

Frieda has hundreds of examples – 3 appeals on each sheet. His pups are too numerous to mention.

Right now you don't have any way to check him, he knows how to void your system of checking his SALES RATIO – if his figures don't fit within your ruled standards he just simply voids any sale he wants. HE OPENLY ADMITTED THIS TO AARON!

A few things I'd like to see you do:

- 1) When in doubt – AUDIT!



- 2) When abuse has taken place – you can roll back as far as three years if needed.
- 3) After #2 – freeze taxes for the retired.
- 4) Here is the big one – the one that will make Kansas stand tall in America  
When there are no major improvements – limit the increase to the level of the government’s cost of living index!!
- 5) In poor areas such as Cherokee County, lower taxes to match the over all conditions of the area. Drive through West Mineral, or downtown Scammon area.
- 6) Make provisions for the under mined areas and contaminated areas in Southeast Kansas.
- 7) Update and GREATLY simplify the entire process of evaluating.
- 8) Use words not codes.

I may just be a silly old man, or I may be speaking thoughts that many Kansans share, but are afraid to utter. You must realize for each appeal there are many, many little old ladies afraid of you. And many more frail people that will never raise their voice in protest, but never the less feel the pain that this oh-so-righteous man has rained down on them!!!

2 Attention:  
Senator Corbin  
(Shirley Higgins)  
Fax# 785 368 7119

Attention: All committee members of  
Senate Assessment + Taxation  
Re: Senate Resolution 1620

Written Testimony of: Lisa Jones  
9050 SE 72<sup>nd</sup> Terrace  
Baxter Springs Kansas 66713  
Cherokee County Kansas

My name is Lisa Jones and I am  
a resident of Cherokee County Kansas.

I am giving my written testimony and  
pray that my voice will be heard.

I have resided at my residence along  
with my husband Gerald and daughter  
Sophie the past 4 years and 4 months.

Upon purchasing our home in 1999  
the property taxes were \$517.<sup>35</sup> a year.  
As of Dec 2003 a staggering \$1,027.<sup>17</sup>  
a year.

The rest of my testimony will amaze  
you. The house had sat empty for  
3 years prior to our moving in and  
repairs were needed even at that time.

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We were looking forward to making a life here.

I had worked for the State of Oklahoma for 14 years and during this same time period became totally disabled, bedfast for a year, learning to walk again while fighting major depression. My whole life changed overnight.

Not only did our dreams of repairing a home vanish but simple maintenance became an impossibility. In essence, sad but true, our home is in worse condition now than before. It has deteriorated and depreciated in value.

Yet amazingly our property taxes have increased basically 100%.

Never once had anyone from the appraisers office visited us.

So now the home we once dreamed of making our life is, not only is in dire need of repairs but we can't even afford the taxes. We look up and down the streets and "FOR SALE" signs & "Real Estate" signs are everywhere. On one street alone every single house is for sale.



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I personally know numerous families who have moved to other states due to the property tax situation. The school census will be greatly affected as the majority of these families have children.

The situation is not right or fair. Hardworking, honest people are facing losing their property due to the ever increasing property tax situation in Cherokee County Kansas.

Many elderly and non elderly for that matter that I have spoken with are in fear of protesting, afraid of losing their homes. Instead they will do without their medications, utilities and in some instances food in order to pay their property tax.

I ask you - is this right?

Is it right that the citizens of Cherokee County Kansas live in fear and do without basic necessities in order to continue to pay their property taxes?

As for me and I speak for many others, I do not believe this is right.

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Please take my testimony  
seriously.

We can no longer live here  
without a much needed change  
in regards to the increasing  
property tax situation in Cherokee  
County Kansas.

Thank You All for listening  
& caring.

Sincerely,

Lisa Jones  
9050 SE 72<sup>nd</sup> Terrace  
Baxter Springs Kansas  
66713

March 15, 2004

Thank you for allowing me to present my testimony and concerns relating to the ever increasing property values before members of this Committee.

I am not a legislative person so I applaud your efforts to limit and/or cap property values in Kansas. We have been in the Appeals process periodically since 1989. Several years later I became so frustrated and angry that I attended several of PVD Appraisal Schools. In 1998 I was motivated to attend State hearings in Dodge City, Garden City, Hays, Emporia, Olatha, and Manhattan. I found the same problems existed everywhere, and I believe have only been compounded since. We both became so despondent we considered moving to Missouri that is only 25 miles east of us. They have their Hancock Amendment—California has their Proposition 13—Ohio has some kind of value increases that are rolled back if the mill levy becomes too high. We had hopes that the bill in 2000 would offer some amount of control if increased values were tied to the Cost of Living Index, but it never materialized. Now Kansas wants a 2 mill levy increase, and cannot stay within their Budget. Our County Commissioners are doing the same. Our Farmstead value increased 29 ½% this year. When or will it ever end? I know that with your knowledge and much effort you will be looking for the most “effective” tool to obtain some kind of control over Valuation increases in Kansas. Your efforts are surely commendable.

Prior to leaving members of this Committee I will share some Country philosophy taught me by my Grandmother about life and its chores relating to our Garden.

I know you have a long hard row to hoe. I will give you a drink when you are thirsty. I will provide you a noon meal. And a bed to sleep in at the end of the day. But hoeing will have to be done by you.

Thank you for your kind attention

Freda Culver  
Riverton Kansas.

04  
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Attachment 3



My name is Aaron Williams. I am 31 years old. I have a lovely wife, two children, and one on the way.

I live on a neat, clean, 40 acre farm in rural Southeast Kansas. I share crop, (Cherokee Co.) custom bale, small square bales of alfalfa and Bermuda hay. I fabricate steel buildings, do concrete work and run a dozer. Everything I have, I have built with my own hands!! No one gave me a thing!

In 1993, I started a business with \$1,500 and a \$240.00 a month tractor payment. I worked day and night to chase the American dream of owning my own farm. I was so proud of all our accomplishments. We had accomplished everything we had worked so hard for!! We owned our own farm, our own equipment and my wife has stayed home to raise our children just as we had planned. Our next goal was to build a house that we had been saving for many years. Then cometh the tax man!!!

When your state chosen man serving in his 5<sup>th</sup> county moved our way he crushed our dreams with inflated appraisals and authoritarian attitude with the law as his hammer!!

Because of increased appraisals, this is how my life has changed.

- 1) We have sold the equipment we have owned.
- 2) We have downsized our company and laid off employees.
- 3) We have stopped plans for a new hay barn.
- 4) We have taken the money we have saved for the house and remodeled

Our apartment in a rectangular steel building that was only going to be

A temporary means for the hope of a new house.

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Attachment 4

Recently, our property was re-evaluated (summer of 2003). But February 2004 after being involved in county concerns on taxation our county appraiser paid my wife a "friendly" visit. He said he had noticed, while driving by, that I had made improvements on the inside of my building. This seemed strange so my wife called me on the job and I asked her to have him call me. His attitude was not becoming a government official. Later I received calls from the appraisers office on how he had bragged on "getting to me". At this point, I felt threatened by my local government because of my voluntary concern for our counties taxes. I thought the government was by the people and for the people and about life, liberty, and the pursuit of happiness.

I recently inquired information on my upcoming years taxes. They will also be increased again. I asked our appraiser about this and again I received the authoritarian attitude. At this point, the appeal process looks meaningless to me! So I feel my only option is to hold back my first payment of taxes and pay the penalty in hopes that we can resolve this tax issue. I will encourage others to do the same. This confrontation was not by my choice!! But now I ask for the people who represent me in the state of Kansas and many more great taxpaying citizens to give us a hand in this serious situation. After all the only other option left for me and my family, is to find residence somewhere else. I was born and raised here, the appraiser was not!

# SUMMARY OF REAL ESTATE PROPERTY TAXES

Rodney and Gail Edmondson  
 2222 Cherokee Ave.  
 Baxter Springs, KS 66713  
 (620)856-2595  
 Cherokee County Kansas

Tax Year	Valuation	Increase From Previous Value	Taxes Paid	Increase from Previous Value
1993	\$ 59,300.00	n/a	?	n/a
1994	\$ 62,600.00	5.60%	\$ 698.30	n/a
1995	?	?	\$ 674.44	-3.40%
1996	\$ 65,650.00	4.80%	?	?
1997	\$ 71,250.00	8.50%	\$ 694.53	2.90%
1998	\$ 76,740.00	7.70%	\$ 718.46	3.40%
1999	\$ 80,370.00	4.70%	\$ 787.26	9.60%
2000	\$ 80,910.00	0.67%	\$ 853.16	8.40%
2001	\$ 86,950.00	7.40%	\$ 970.77	13.80%
2002	\$ 93,300.00	7.30%	\$ 1,089.70	12.30%
* 2003	\$ 119,400.00	28.00%	\$ 1,483.28	36.10%
<b>TOTALS</b>	<b>101.35%</b>		<b>112.40%</b>	
* After Appeal				
Purchased in 1994 for the sum of \$60,000.00, very close to the appraised value. Local real estate agents say that todays market won't come close to the appraised value of our home.				

*Senate Assessment + Taxation  
 3-15-04  
 Attachment 5*





# K A N S A S

JOAN WAGNON, SECRETARY

KATHLEEN SEBELIUS, GOVERNOR

DEPARTMENT OF REVENUE  
DIVISION OF PROPERTY VALUATION

## MEMORANDUM

**TO:** Honorable David R. Corbin, Chair  
Committee on Assessment & Taxation

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

**DATE:** March 15, 2004

**SUBJECT:** SCR 1620

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The Department of Revenue stands in opposition to SCR 1620 because it destroys Kansas' long-standing practice of applying a uniform standard for valuing all real property. Over the last decade, we have put forth great effort and have made great strides in attempting to provide taxpayers with a uniform basis of valuation. In other words, we have tried to make certain all property owners are treated similarly and fairly. No one will imply that the system we have in place is perfect, nor will you hear anyone say it has the potential of perfection. However, blemishes and all, our current system assures that some homeowners are not systematically benefited at the expense of others; particularly others who own less desirable homes.

Under this concept, properties that are increasing in value will have their values capped at a level below market value. Other properties having relatively stable values will remain at fair market value, as will houses that are decreasing in value. The direct result is to shift some of the tax burden away from those properties that are increasing in value to those that are not. "Growth neighborhoods" will carry *less* of the property tax burden. "Stable neighborhoods" and "declining neighborhoods" will carry *more* of the property tax burden.

In addition to the property tax shifts within the residential subclass, limiting valuation increases on houses will shift some of the tax burden from the residential subclass to the other subclasses. Thus, agricultural, commercial and other subclasses will carry more of the property tax burden vis-à-vis the residential subclass.

DOCKING STATE OFFICE BUILDING, 915 SW HARRISON ST., ROOM 400, TOPEKA, KS 66612-1585

Voice 785-296-2365 Fax 785-296-2320 <http://www.ksrevenue.org/>

Senate Assessment + Taxation  
3-15-04 Attachment 6

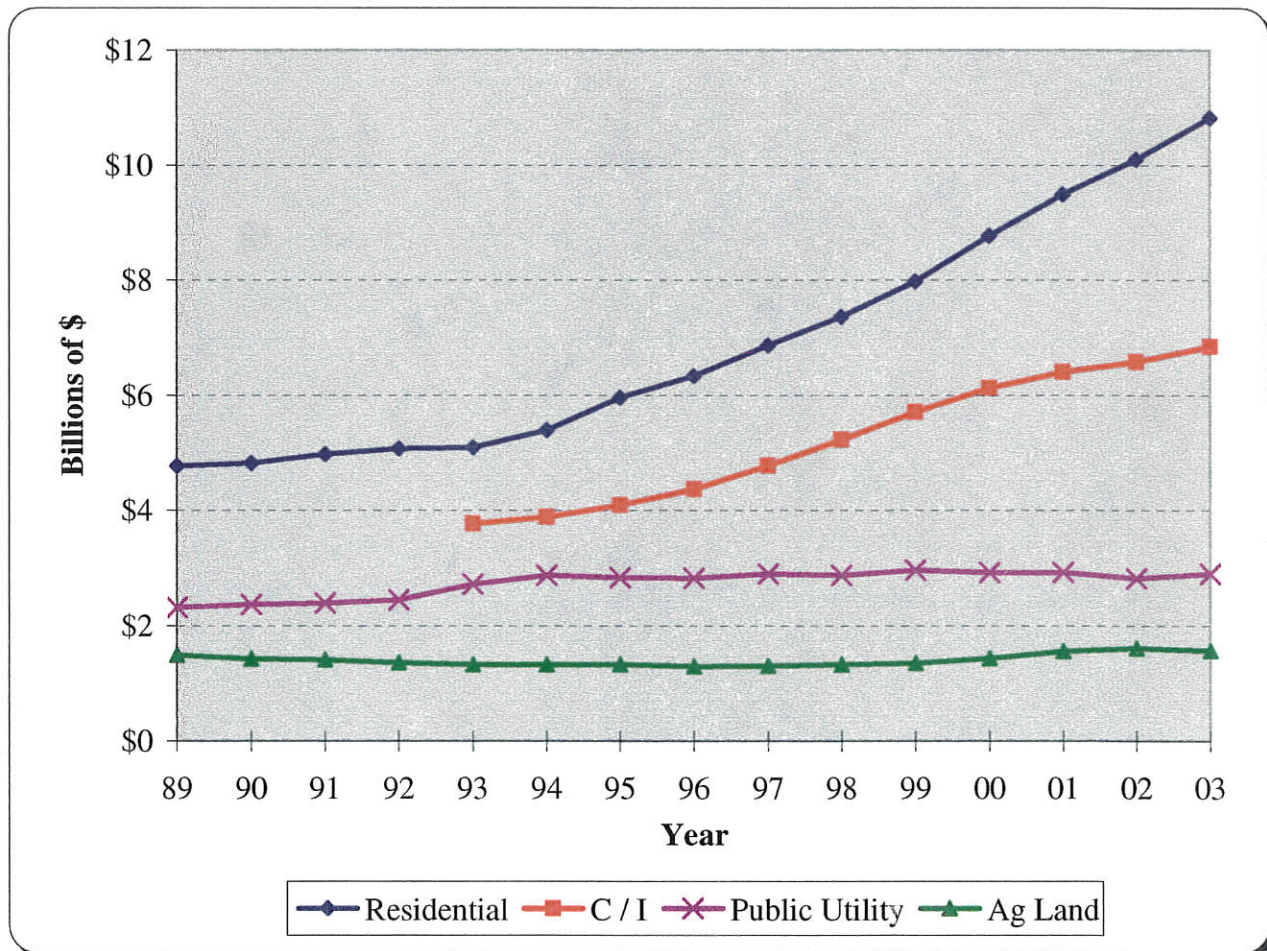
Another impact of this concept will be to limit the growth in revenue generated from the 20-mill levy for schools. Currently, as residential values increase, more revenue is realized from the 20-mill levy for schools. Artificially suppressing value growth obviously limits the growth in the revenue dedicated to K-12 education.

Also complicating matters is the treatment of manufactured housing or mobile homes. Currently, all mobile homes are valued at market value. This is true whether the homes are affixed to the land and taxed as real property, or set on blocks and tied down and taxed as personal property. As drafted, this amendment would specifically exclude those taxed as personal property from the valuation increase limitation.

## Assessed Value

### Major Classes of Property (Billions)

Year	Residential	% of	C&I Real/PP	% of	Utilities	% of	Ag Land	% of
89	\$4.766	33.79			\$2.316	16.42	\$1.490	10.56
90	\$4.820	33.82			\$2.365	16.59	\$1.422	9.98
91	\$4.976	34.01			\$2.386	16.31	\$1.403	9.59
92	\$5.075	34.75			\$2.445	16.74	\$1.360	9.31
93	\$5.087	34.21	\$3.775	25.37	\$2.715	18.26	\$1.328	8.93
94	\$5.388	34.75	\$3.885	25.05	\$2.873	18.53	\$1.328	8.56
95	\$5.956	36.78	\$4.090	25.26	\$2.827	17.46	\$1.328	8.20
96	\$6.331	37.90	\$4.370	26.16	\$2.825	16.91	\$1.294	7.75
97	\$6.864	37.82	\$4.780	26.34	\$2.898	15.97	\$1.303	7.18
98	\$7.365	39.00	\$5.227	27.68	\$2.870	15.20	\$1.329	7.04
99	\$7.974	40.59	\$5.713	29.08	\$2.961	15.07	\$1.351	6.88
00	\$8.766	41.91	\$6.128	29.30	\$2.919	13.95	\$1.433	6.85
01	\$9.487	42.16	\$6.402	28.45	\$2.917	12.96	\$1.553	6.90
02	\$10.092	43.72	\$6.574	28.49	\$2.817	12.20	\$1.607	6.96
03	\$10.821	45.08	\$6.847	28.53	\$2.897	12.07	\$1.563	6.51



Source: PVD Statistical Report of Property Assessment and Taxation.

MARK BECK

03/12/2004  
Senate Assessment + Taxation  
3-15-04 Attachment 7

CONCEPT (MARK BECK)

- 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

Senate Assessment + Taxation

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Attachment 8

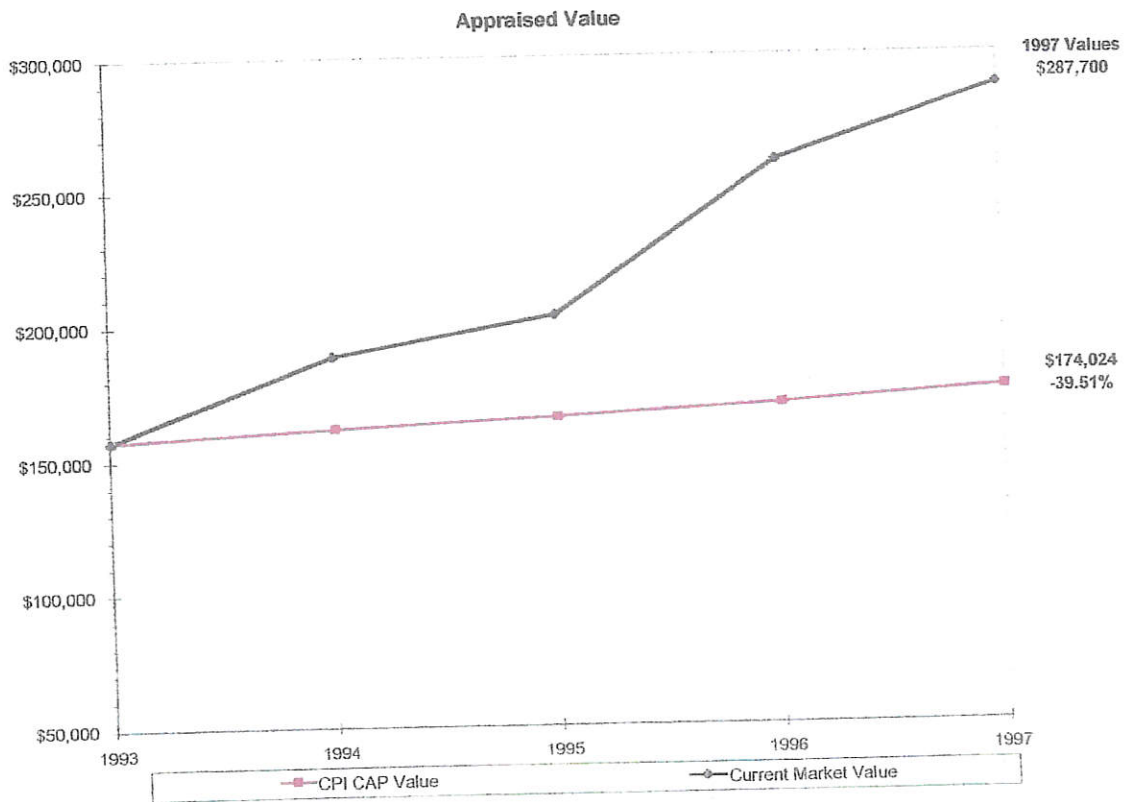




16501 Horton St.  
046-7P1-40-0-00-00.17

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.



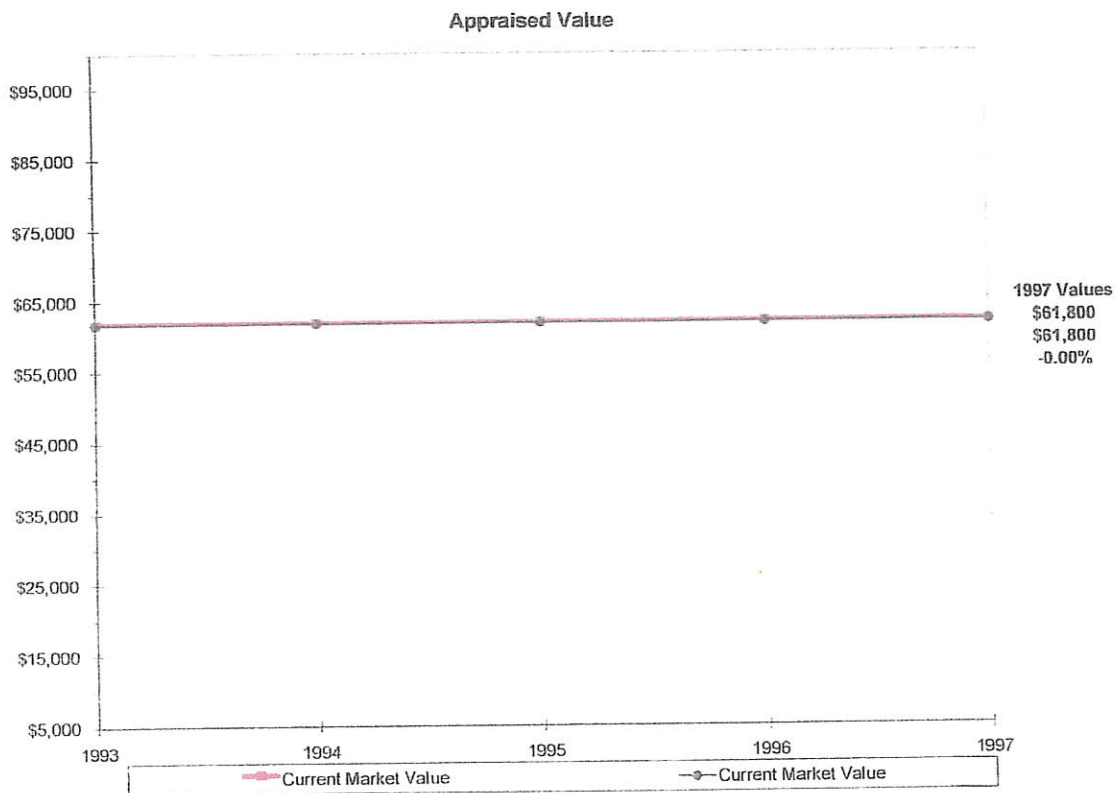




7322 Lafayette Lane  
105-022-00-0

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.

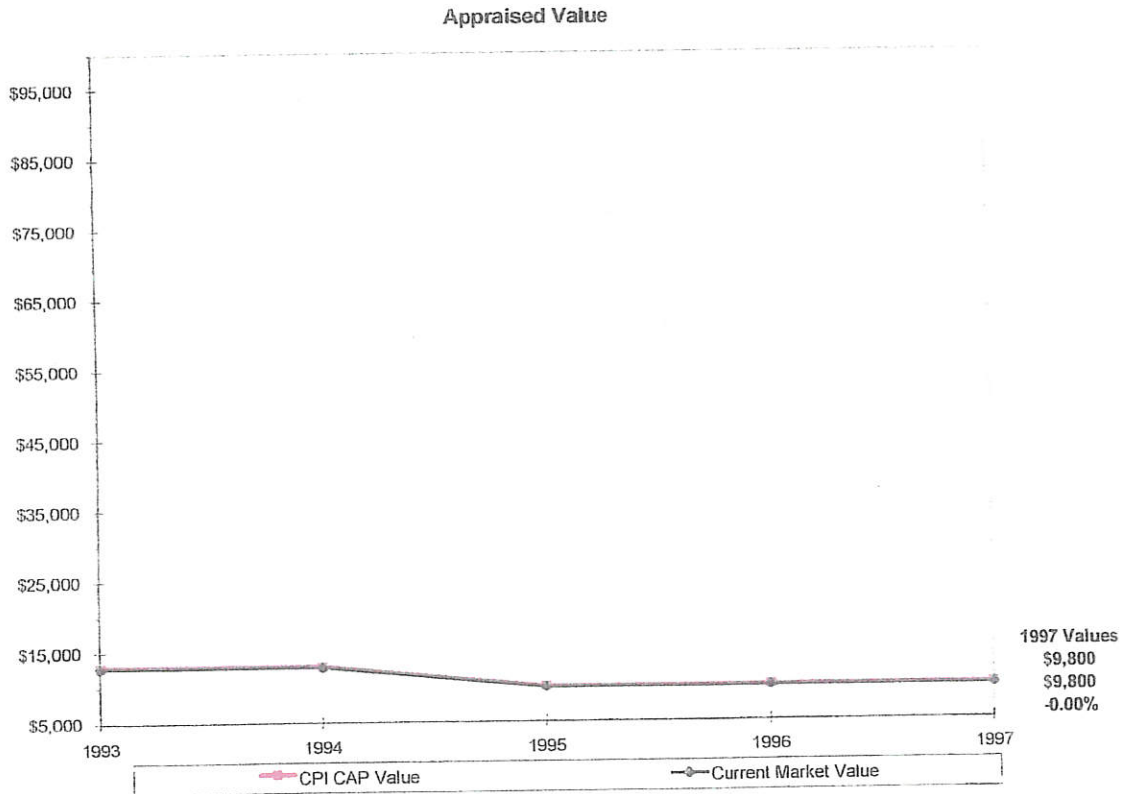




1118 Argentine Boulevard  
105-072-55-9

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.



## 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

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# 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.

Valuation Growth Analysis  
November 2003

Co. #	County Name	Taxable Value w/o Penalty	Total Change Comparison	Percent Growth	PP less Oil & Gas Change	Percent of Total Growth	Oil & Gas Properties Change	Percent of Total Growth	State Appraised Change	Percent of Total Growth	Value Added from New Construction	Percent of Total Growth	Increase in Real Property Value	Percent of Total Growth
001	Allen	71,361,095	444,777	0.627%	(553,943)	-0.781%	181,680	0.256%	57,340	0.081%	746,253	1.052%	13,447	0.019%
002	Anderson	59,914,429	1,148,107	1.954%	15,974	0.027%	6,813	0.012%	316,210	0.538%	466,073	0.793%	343,037	0.584%
003	Atchison	103,832,243	3,508,543	3.497%	(1,367,300)	-1.363%	-	0.000%	789,364	0.787%	1,763,776	1.758%	2,322,703	2.315%
004	Barber	54,417,590	(1,711,521)	-3.049%	383,892	0.684%	(2,976,402)	-5.303%	557,483	0.993%	89,150	0.159%	234,356	0.418%
005	Barton	167,901,110	7,647,585	4.772%	(154,741)	-0.097%	2,964,192	1.850%	249,391	0.156%	1,821,193	1.136%	2,767,550	1.727%
006	Bourbon	75,890,368	1,234,694	1.654%	(422,375)	-0.566%	(14,418)	-0.019%	(931,914)	-1.248%	1,048,836	1.405%	1,554,565	2.082%
007	Brown	75,012,361	694,121	0.934%	(87,772)	-0.118%	1,418	0.002%	302,653	0.407%	296,817	0.399%	181,005	0.244%
008	Butler	390,003,186	20,814,277	5.638%	665,380	0.180%	1,071,374	0.290%	(10,386)	-0.003%	8,860,786	2.400%	10,227,123	2.770%
009	Chase	35,358,899	510,607	1.465%	(131,055)	-0.376%	(14,607)	-0.042%	291,141	0.835%	212,569	0.610%	152,559	0.438%
010	Chautauqua	22,504,737	428,359	1.940%	65,150	0.295%	120,151	0.544%	375,467	1.701%	205,937	0.933%	(338,346)	-1.533%
011	Cherokee	121,881,592	6,874,024	5.977%	(415,064)	-0.361%	-	0.000%	357,683	0.311%	1,048,304	0.912%	5,883,101	5.115%
012	Cheyenne	35,951,970	(282,900)	-0.781%	(56,657)	-0.156%	1,318,059	3.638%	(1,085,718)	-2.996%	264,380	0.730%	(722,964)	-1.995%
013	Clark	31,822,733	500,490	1.598%	(139,147)	-0.444%	(257,897)	-0.823%	962,114	3.072%	69,139	0.221%	(133,719)	-0.427%
014	Clay	57,065,526	617,979	1.095%	(156,831)	-0.278%	-	0.000%	111,228	0.197%	494,163	0.875%	169,419	0.300%
015	Cloud	65,223,034	1,643,767	2.585%	157,759	0.248%	-	0.000%	566,715	0.891%	250,294	0.394%	668,999	1.052%
016	Coffey	441,678,791	14,394,258	3.369%	(574,874)	-0.135%	84,312	0.020%	12,843,393	3.006%	716,195	0.168%	1,325,232	0.310%
017	Comanche	35,319,549	1,321,768	3.888%	(85,252)	-0.251%	1,727,501	5.081%	(477,252)	-1.404%	6,705	0.020%	150,066	0.441%
018	Cowley	204,379,270	4,532,326	2.268%	1,209,439	0.605%	740,637	0.371%	(2,954)	-0.001%	3,060,665	1.532%	(475,461)	-0.238%
019	Crawford	201,402,773	7,638,349	3.942%	1,084,960	0.560%	5,013	0.003%	42,940	0.022%	3,816,638	1.970%	2,688,798	1.388%
020	Decatur	30,192,470	(1,536,173)	-4.842%	(66,368)	-0.209%	228,900	0.721%	(986,999)	-3.111%	88,323	0.278%	(800,029)	-2.521%
021	Dickinson	122,580,925	2,224,906	1.849%	240,003	0.199%	5,613	0.005%	442,074	0.367%	681,997	0.567%	855,219	0.711%
022	Doniphan	60,325,955	1,169,865	1.978%	(59,077)	-0.100%	-	0.000%	323,337	0.547%	399,052	0.675%	506,553	0.856%
023	Douglas	896,359,668	58,431,782	6.973%	(1,068,930)	-0.128%	18,575	0.002%	2,689,437	0.321%	25,333,585	3.023%	31,459,115	3.754%
024	Edwards	40,132,512	792,304	2.014%	754,988	1.919%	(161,683)	-0.411%	425,959	1.083%	65,639	0.167%	(292,599)	-0.744%
025	Elk	21,578,993	(196,067)	-0.900%	42,283	0.194%	78,454	0.360%	70,435	0.323%	110,136	0.506%	(497,375)	-2.284%
026	Ellis	221,489,994	21,082,623	10.520%	(1,089,730)	-0.544%	7,953,166	3.968%	(63,488)	-0.032%	4,152,766	2.072%	10,129,909	5.055%
027	Ellsworth	48,039,194	1,212,903	2.590%	13,596	0.029%	533,438	1.139%	(390,493)	-0.834%	298,205	0.637%	758,157	1.619%
028	Finney	368,727,377	(11,216,971)	-2.952%	(650,766)	-0.171%	(19,100,582)	-5.027%	5,049,075	1.329%	3,107,303	0.818%	377,999	0.099%
029	Ford	206,230,672	4,735,472	2.350%	555,236	0.276%	483,142	0.240%	484,655	0.241%	1,938,075	0.962%	1,274,364	0.632%
030	Franklin	158,457,144	8,163,392	5.432%	(647,431)	-0.431%	41,410	0.028%	1,403,287	0.934%	3,434,023	2.285%	3,932,103	2.616%
031	Geary	115,707,405	4,475,344	4.023%	634,178	0.570%	13,322	0.012%	737,045	0.663%	1,093,025	0.983%	1,997,774	1.796%
032	Gove	35,805,805	1,302,400	3.775%	250,227	0.725%	1,054,527	3.056%	553,110	1.603%	158,294	0.459%	(713,758)	-2.069%
033	Graham	30,596,679	3,636,016	13.486%	(11,354)	-0.042%	3,938,195	14.607%	(261,417)	-0.970%	64,953	0.241%	(94,361)	-0.350%
034	Grant	260,981,712	(23,649,026)	-8.309%	(1,211,386)	-0.426%	(18,009,622)	-6.327%	(3,064,399)	-1.077%	776,034	0.273%	(2,139,653)	-0.752%
035	Gray	62,531,316	528,033	0.852%	(577,896)	-0.932%	227,605	0.367%	709,444	1.144%	706,456	1.139%	(537,576)	-0.867%
036	Greeley	29,196,352	(3,039,933)	-9.430%	(36,039)	-0.112%	(3,515,472)	-10.905%	1,516,686	4.705%	5,801	0.018%	(1,010,909)	-3.136%
037	Greenwood	54,119,271	253,242	0.470%	(150,349)	-0.279%	736,480	1.367%	(11,424)	-0.021%	438,540	0.814%	(760,005)	-1.411%
038	Hamilton	55,231,820	(8,648,427)	-13.538%	107,690	0.169%	(9,167,839)	-14.352%	814,058	1.274%	549,909	0.861%	(952,245)	-1.491%
039	Harper	51,423,352	1,483,555	2.971%	(73,953)	-0.148%	1,034,875	2.072%	548,085	1.097%	77,093	0.154%	(102,545)	-0.205%
040	Harvey	210,034,431	6,374,381	3.130%	(627,936)	-0.308%	222,358	0.109%	708,303	0.348%	4,332,874	2.128%	1,738,782	0.854%
041	Haskell	137,813,512	(13,765,279)	-9.081%	(198,125)	-0.131%	(13,019,106)	-8.589%	70,903	0.047%	137,533	0.091%	(756,484)	-0.499%
?	Hodgeman	24,686,533	1,325,009	5.672%	471,025	2.016%	974,951	4.173%	120,822	0.517%	35,661	0.153%	(277,450)	-1.188%

Senate Assessment & Taxation 3-15-04 Attachment 9

**Valuation Growth Analysis**  
November 2003

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Co. #	County Name	Taxable Value w/o Penalty	Total Change Comparison	Percent Growth	PP less Oil & Gas Change	Percent of Total Growth	Oil & Gas Properties Change	Percent of Total Growth	State Appraised Change	Percent of Total Growth	Value Added from New Construction	Percent of Total Growth	Increase in Real Property Value	Percent of Total Growth
043	Jackson	70,376,925	2,471,872	3.640%	255,125	0.376%	-	0.000%	94,968	0.140%	1,169,611	1.722%	952,168	1.402%
044	Jefferson	119,577,869	6,918,962	6.142%	759,622	0.674%	(19,586)	-0.017%	807,258	0.717%	1,969,837	1.748%	3,401,831	3.020%
045	Jewell	34,151,090	68,127	0.200%	(75,677)	-0.222%	-	0.000%	104,590	0.307%	57,469	0.169%	(18,255)	-0.054%
046	Johnson	6,473,155,387	313,248,702	5.085%	(15,089,660)	-0.245%	166,472	0.003%	14,439,702	0.234%	168,335,167	2.733%	145,397,021	2.360%
047	Kearny	187,615,188	(38,657,106)	-17.084%	(774,490)	-0.342%	(37,621,344)	-16.627%	218,310	0.096%	187,938	0.083%	(667,520)	-0.295%
048	Kingman	78,725,119	2,189,448	2.861%	(42,864)	-0.056%	118,098	0.154%	1,270,733	1.660%	571,370	0.747%	272,111	0.356%
049	Kiowa	49,319,184	(2,721,708)	-5.230%	(252,034)	-0.484%	(3,450,553)	-6.630%	1,107,259	2.128%	357,066	0.686%	(483,446)	-0.929%
050	Labette	105,578,466	1,279,560	1.227%	(255,454)	-0.245%	(202,506)	-0.194%	(325,320)	-0.312%	1,561,282	1.497%	501,558	0.481%
051	Lane	24,848,415	248,199	1.009%	(74,426)	-0.303%	647,377	2.632%	114,804	0.467%	26,934	0.109%	(466,490)	-1.896%
052	Leavenworth	416,320,174	40,219,587	10.694%	1,984,008	0.528%	165,733	0.044%	739,401	0.197%	12,767,706	3.395%	24,562,739	6.531%
053	Lincoln	31,269,705	1,826,712	6.204%	123,285	0.419%	-	0.000%	808,759	2.747%	149,098	0.506%	745,570	2.532%
054	Linn	152,188,578	3,108,412	2.085%	(75,343)	-0.051%	77,939	0.052%	665,546	0.446%	1,596,392	1.071%	843,878	0.566%
055	Logan	31,586,776	468,241	1.505%	(88,104)	-0.283%	1,012,071	3.252%	129,984	0.418%	100,332	0.322%	(686,042)	-2.205%
056	Lyon	201,314,136	1,724,868	0.864%	(3,792,160)	-1.900%	13,388	0.007%	479,895	0.240%	2,247,672	1.126%	2,776,073	1.391%
057	Marion	91,462,319	828,730	0.914%	(431,566)	-0.476%	77,406	0.085%	382,088	0.422%	595,489	0.657%	205,313	0.227%
058	Marshall	82,864,044	3,379,066	4.251%	1,446,236	1.820%	-	0.000%	1,058,887	1.332%	808,882	1.018%	65,061	0.082%
059	McPherson	262,856,829	10,835,266	4.299%	(1,440,706)	-0.572%	633,470	0.251%	1,698,231	0.674%	2,999,709	1.190%	6,944,562	2.756%
060	Meade	88,773,696	(1,914,118)	-2.111%	(1,342,711)	-1.481%	147,828	0.163%	1,502,138	1.656%	90,811	0.100%	(2,312,184)	-2.550%
061	Miami	271,796,274	19,877,329	7.890%	762,969	0.303%	60,839	0.024%	4,763,603	1.891%	9,033,156	3.586%	5,256,762	2.087%
062	Mitchell	51,308,375	(464,153)	-0.897%	(78,795)	-0.152%	-	0.000%	(753,765)	-1.456%	213,199	0.412%	155,208	0.300%
063	Montgomery	192,304,511	(670,792)	-0.348%	(3,101,861)	-1.607%	(309,208)	-0.160%	619,110	0.321%	537,209	0.278%	1,583,958	0.821%
064	Morris	51,500,516	1,792,884	3.607%	(1,060,495)	-2.133%	262,703	0.528%	1,058,401	2.129%	323,534	0.651%	1,208,741	2.432%
065	Morton	126,233,938	(11,379,231)	-8.269%	(91,865)	-0.067%	(12,136,815)	-8.820%	853,488	0.620%	59,273	0.043%	(63,312)	-0.046%
066	Nemaha	74,349,272	2,108,881	2.919%	757,597	1.049%	227,997	0.316%	5,307	0.007%	1,082,710	1.499%	35,270	0.049%
067	Neosho	83,328,365	5,587,971	7.188%	2,145,776	2.760%	583,619	0.751%	1,283,298	1.651%	739,606	0.951%	835,672	1.075%
068	Ness	40,900,441	3,669,786	9.857%	(3,536)	-0.009%	4,286,710	11.514%	226,077	0.607%	121,403	0.326%	(960,868)	-2.581%
069	Norton	38,117,431	(1,012,123)	-2.587%	(64,019)	-0.164%	114,420	0.292%	(755,819)	-1.932%	268,931	0.687%	(575,636)	-1.471%
070	Osage	106,733,577	4,721,654	4.629%	(471,582)	-0.462%	5,528	0.005%	1,134,000	1.112%	1,911,716	1.874%	2,141,992	2.100%
071	Osborne	32,468,885	1,501,357	4.848%	223,382	0.721%	(74,086)	-0.239%	1,239,338	4.002%	91,378	0.295%	21,345	0.069%
072	Ottawa	51,974,169	2,428,711	4.902%	74,160	0.150%	-	0.000%	1,029,982	2.079%	547,186	1.104%	777,383	1.569%
073	Pawnee	50,870,819	(19,023)	-0.037%	(400,857)	-0.788%	7,702	0.015%	327,549	0.644%	100,537	0.198%	(53,954)	-0.106%
074	Phillips	43,862,839	401,715	0.924%	(230,112)	-0.529%	778,757	1.792%	(240,226)	-0.553%	213,120	0.490%	(119,824)	-0.276%
075	Pottawatomie	338,904,513	13,940,626	4.290%	(566,907)	-0.174%	7,573	0.002%	7,947,711	2.446%	3,648,407	1.123%	2,903,842	0.894%
076	Pratt	82,160,380	3,177,136	4.023%	120,117	0.152%	(15,987)	-0.020%	2,198,861	2.784%	1,005,965	1.274%	(131,820)	-0.167%
077	Rawlins	29,529,210	(1,092,451)	-3.568%	1,070	0.003%	368,309	1.203%	(724,394)	-2.366%	107,770	0.352%	(845,206)	-2.760%
078	Reno	433,874,584	12,865,236	3.056%	978,801	0.232%	1,379,032	0.328%	5,772,732	1.371%	7,784,636	1.849%	(3,049,965)	-0.724%
079	Republic	46,092,616	(470,755)	-1.011%	(829,683)	-1.782%	-	0.000%	(2,414)	-0.005%	340,162	0.731%	21,180	0.045%
080	Rice	87,742,548	1,561,770	1.812%	(598,588)	-0.695%	936,783	1.087%	451,992	0.524%	418,389	0.485%	353,194	0.410%
081	Riley	317,675,017	17,896,576	5.970%	422,215	0.141%	25,923	0.009%	388,904	0.130%	6,970,451	2.325%	10,089,083	3.366%
082	Rooks	42,337,402	3,377,472	8.669%	104,093	0.267%	3,774,152	9.687%	(616,973)	-1.584%	291,195	0.747%	(174,995)	-0.449%
083	Rush	32,067,767	659,590	2.100%	(74,529)	-0.237%	552,001	1.758%	671,917	2.139%	72,103	0.230%	(561,902)	-1.789%
084	Russell	56,733,928	1,304,172	2.353%	(3,055,638)	-5.513%	2,694,554	4.861%	196,408	0.354%	348,033	0.628%	1,120,815	2.022%



Valuation Growth Analysis  
November 2003

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Co. #	County Name	Taxable Value w/o Penalty	Total Change Comparison	Percent Growth	PP less Oil & Gas Change	Percent of Total Growth	Oil & Gas Properties Change	Percent of Total Growth	State Appraised Change	Percent of Total Growth	Value Added from New Construction	Percent of Total Growth	Increase in Real Property Value	Percent of Total Growth
085	Saline	433,432,599	11,408,742	2.703%	(810,510)	-0.192%	145,211	0.034%	900,144	0.213%	8,261,724	1.958%	2,912,173	0.690%
086	Scott	62,759,125	2,153,849	3.554%	72,306	0.119%	946,929	1.562%	1,201,942	1.983%	184,285	0.304%	(251,613)	-0.415%
087	Sedgwick	3,292,453,456	243,602,527	7.990%	174,420	0.006%	247,374	0.008%	2,417,445	0.079%	63,024,003	2.067%	177,739,285	5.830%
088	Seward	197,049,745	(23,964,497)	-10.843%	(2,473,574)	-1.119%	(23,962,037)	-10.842%	1,132,063	0.512%	625,286	0.283%	713,765	0.323%
089	Shawnee	1,293,105,478	70,717,533	5.785%	10,679,343	0.874%	-	0.000%	1,880,303	0.154%	26,641,309	2.179%	31,516,578	2.578%
090	Sheridan	30,764,432	78,581	0.256%	34,454	0.112%	211,404	0.689%	166,453	0.542%	201,284	0.656%	(535,014)	-1.744%
091	Sherman	55,904,885	(1,380,656)	-2.410%	(1,374)	-0.002%	(66,838)	-0.117%	(307,147)	-0.536%	223,770	0.391%	(1,229,067)	-2.146%
092	Smith	35,292,150	(375,814)	-1.054%	8,351	0.023%	-	0.000%	(271,738)	-0.762%	102,470	0.287%	(214,897)	-0.602%
093	Stafford	52,926,302	2,514,623	4.988%	197,882	0.393%	1,822,552	3.615%	175,996	0.349%	450,311	0.893%	(132,118)	-0.262%
094	Stanton	82,876,290	(3,580,003)	-4.141%	(54,387)	-0.063%	(3,521,337)	-4.073%	267,018	0.309%	315,564	0.365%	(586,861)	-0.679%
095	Stevens	243,177,279	(46,945,500)	-16.181%	112,766	0.039%	(37,229,340)	-12.832%	(2,785,066)	-0.960%	316,671	0.109%	(7,360,531)	-2.537%
096	Sumner	148,931,520	4,055,677	2.799%	597,180	0.412%	1,479,268	1.021%	789,766	0.545%	1,138,688	0.786%	50,775	0.035%
097	Thomas	72,249,842	406,872	0.566%	(251,286)	-0.350%	390,570	0.544%	275,022	0.383%	749,290	1.043%	(756,724)	-1.053%
098	Trego	33,405,792	1,595,534	5.016%	130,949	0.412%	933,424	2.934%	603,635	1.898%	127,067	0.399%	(199,541)	-0.627%
099	Wabaunsee	56,787,110	2,737,783	5.065%	(182,175)	-0.337%	181,175	0.335%	747,752	1.383%	509,155	0.942%	1,481,876	2.742%
100	Wallace	25,163,168	(857,734)	-3.296%	(93,169)	-0.358%	(190,714)	-0.733%	204,052	0.784%	110,428	0.424%	(888,331)	-3.414%
101	Washington	53,734,653	1,323,858	2.526%	(94,662)	-0.181%	-	0.000%	564,869	1.078%	869,334	1.659%	(15,683)	-0.030%
102	Wichita	32,367,760	(578,477)	-1.756%	(240,623)	-0.730%	50,228	0.152%	(161,516)	-0.490%	646,157	1.961%	(872,723)	-2.649%
103	Wilson	59,241,352	1,244,107	2.145%	(33,464)	-0.058%	214,778	0.370%	400,338	0.690%	374,510	0.646%	287,945	0.496%
104	Woodson	27,357,963	(252,232)	-0.914%	(187,249)	-0.678%	208,090	0.754%	(40,138)	-0.145%	175,705	0.636%	(408,640)	-1.480%
105	Wyandotte	993,008,335	107,085,682	12.087%	3,863,703	0.436%	-	0.000%	(553,356)	-0.062%	24,781,624	2.797%	78,993,711	8.917%
Totals		23,960,004,861	925,376,574	4.017%	(16,718,896)	-0.073%	(133,314,431)	-0.579%	87,183,550	0.378%	434,874,619	1.888%	553,351,732	2.402%
2002				2.565%		-0.055%		-0.717%		-0.449%		1.811%		1.975%
2001				7.588%		-0.011%		2.035%		-0.006%		2.072%		3.499%
2000				6.457%		0.919%		-0.252%		-0.217%		2.248%		3.760%
1999				4.027%		0.776%		-2.486%		0.486%		2.130%		3.121%
1998				3.995%		0.236%		-0.927%		-0.155%		1.949%		2.891%
1997				8.650%		0.081%		2.340%		0.440%		1.830%		3.240%

Valuation Growth Analysis for Real Property by Subclass

November 2003

County Name	Taxable Value w/o Penalty	Increase in Value for Real Property	Percent Growth	*Other Land & Bldg. Change	Percent of Growth	C & I Land and Bldg. Change	Percent of Growth	Ag. Land and Bldg. Change	Percent of Growth	Res. Land and Bldg. Change	Percent of Growth
Allen	71,361,095	13,447	0.019%	36,298	0.051%	(92,264)	-0.130%	(520,155)	-0.733%	617,754	0.871%
Anderson	59,914,429	343,037	0.584%	(5,692)	-0.010%	277,180	0.463%	(536,226)	-0.912%	608,713	1.036%
Atchison	103,832,243	2,322,703	2.315%	261,726	0.261%	628,541	0.605%	(503,130)	-0.502%	1,936,539	1.930%
Barber	54,417,590	234,356	0.418%	27,684	0.049%	71,703	0.132%	(50,754)	-0.090%	188,920	0.337%
Barton	167,901,110	2,767,550	1.727%	7,243	0.005%	(825,188)	-0.491%	38,372	0.024%	3,625,436	2.262%
Bourbon	75,890,368	1,554,565	2.082%	(15,959)	-0.021%	1,296,168	1.708%	(478,281)	-0.641%	740,405	0.992%
Brown	75,012,361	181,005	0.244%	2,022	0.003%	(38,314)	-0.051%	(572,376)	-0.770%	761,864	1.025%
Butler	390,003,186	10,227,123	2.770%	3,421	0.001%	7,105,340	1.822%	(1,135,682)	-0.308%	4,335,855	1.174%
Chase	35,358,899	152,559	0.438%	(8,397)	-0.024%	31,241	0.088%	70,848	0.203%	88,536	0.254%
Chautauqua	22,504,737	(338,346)	-1.533%	6,694	0.030%	6,041	0.027%	(429,154)	-1.944%	46,506	0.211%
Cherokee	121,881,592	5,883,101	5.115%	354,020	0.308%	881,579	0.723%	(565,482)	-0.492%	5,117,270	4.450%
Cheyenne	35,951,970	(722,964)	-1.995%	(426)	-0.001%	(2,003)	-0.006%	(977,052)	-2.696%	293,805	0.811%
Clark	31,822,733	(133,719)	-0.427%	35,331	0.113%	(13,151)	-0.041%	(258,870)	-0.826%	104,171	0.333%
Clay	57,065,526	169,419	0.300%	30,830	0.055%	(26,887)	-0.047%	(188,763)	-0.334%	396,325	0.702%
Cloud	65,223,034	668,999	1.052%	(26,860)	-0.042%	(82,590)	-0.127%	275,079	0.433%	470,750	0.740%
Coffey	441,678,791	1,325,232	0.310%	(32,891)	-0.008%	536,069	0.121%	(259,234)	-0.061%	1,088,759	0.255%
Comanche	35,319,549	150,066	0.441%	292,715	0.861%	(121,041)	-0.343%	(54,771)	-0.161%	33,044	0.097%
Cowley	204,379,270	(475,461)	-0.238%	(113,735)	-0.057%	(649,004)	-0.318%	(489,561)	-0.245%	757,948	0.379%
Crawford	201,402,773	2,688,798	1.388%	73,969	0.038%	277,909	0.138%	(575,088)	-0.297%	2,870,749	1.482%
Decatur	30,192,470	(800,029)	-2.521%	1,066	0.003%	(29,677)	-0.098%	(748,596)	-2.359%	33,585	0.106%
Dickinson	122,580,925	855,219	0.711%	16,437	0.014%	114,062	0.093%	427,119	0.355%	841,571	0.699%
Doniphan	60,325,955	506,553	0.856%	14,357	0.024%	274,671	0.455%	(737,648)	-1.247%	888,451	1.502%
Douglas	896,359,668	31,459,115	3.754%	(18,100)	-0.002%	2,402,377	0.268%	(136,885)	-0.016%	29,122,084	3.475%
Edwards	40,132,512	(292,599)	-0.744%	(887)	-0.002%	(1,604)	-0.004%	(273,459)	-0.695%	10,394	0.026%
Elk	21,578,993	(497,375)	-2.284%	4,435	0.020%	2,727	0.013%	(541,341)	-2.486%	47,654	0.219%
Ellis	221,489,994	10,129,909	5.055%	(149,843)	-0.075%	5,433,919	2.453%	(58,128)	-0.029%	4,906,441	2.448%
Ellsworth	48,039,194	758,157	1.619%	18,274	0.039%	263,567	0.549%	247,224	0.528%	407,666	0.871%
Finney	368,727,377	377,999	0.099%	626,457	0.165%	(175,788)	-0.048%	(1,395,919)	-0.367%	1,395,180	0.367%
Ford	206,230,672	1,274,364	0.632%	(237,450)	-0.118%	(42,314)	-0.021%	(720,501)	-0.358%	2,299,550	1.141%
Franklin	158,457,144	3,932,103	2.616%	(16,806)	-0.011%	958,710	0.605%	(454,457)	-0.302%	3,474,672	2.312%
Geary	115,707,405	1,997,774	1.796%	30,315	0.027%	574,754	0.497%	(64,508)	-0.058%	1,590,931	1.430%
Gove	35,805,805	(713,758)	-2.069%	2,663	0.008%	77,897	0.218%	(821,638)	-2.381%	39,867	0.116%
Graham	30,596,679	(94,361)	-0.350%	887	0.003%	68,345	0.223%	(319,565)	-1.185%	173,438	0.643%
Grant	260,981,712	(2,139,653)	-0.752%	15,500	0.005%	(1,064,893)	-0.408%	(903,817)	-0.318%	(69,609)	-0.024%
Gray	62,531,316	(537,576)	-0.867%	(12,751)	-0.021%	(532,258)	-0.851%	(912,229)	-1.471%	912,515	1.472%
Greeley	29,196,352	(1,010,909)	-3.136%	3,480	0.011%	(23,037)	-0.079%	(1,022,770)	-3.173%	36,843	0.114%
Greenwood	54,119,271	(760,005)	-1.411%	5,674	0.011%	40,042	0.074%	(1,038,487)	-1.928%	267,602	0.497%
Hamilton	55,231,820	(952,245)	-1.491%	5,946	0.009%	21,135	0.038%	(680,349)	-1.065%	(365,018)	-0.571%

Senate Assessment & Taxation  
 3-15-04  
 Attachment 10

\*Other includes vacant and not-for-profit.

## Valuation Growth Analysis for Real Property by Subclass

November 2003

County Name	Taxable Value w/o Penalty	Increase in Value for Real Property	Percent Growth	*Other Land & Bldg. Change	Percent of Growth	C & I Land and Bldg. Change	Percent of Growth	Ag. Land and Bldg. Change	Percent of Growth	Res. Land and Bldg. Change	Percent of Growth
Harper	51,423,352	(102,545)	-0.205%	(8,659)	-0.017%	74,553	0.145%	(233,103)	-0.467%	77,699	0.156%
Harvey	210,034,431	1,738,782	0.854%	(436,651)	-0.214%	1,289,122	0.614%	(410,888)	-0.202%	1,375,340	0.675%
Haskell	137,813,512	(756,484)	-0.499%	6,288	0.004%	222,278	0.161%	(1,251,044)	-0.825%	279,921	0.185%
Hodgeman	24,686,533	(277,450)	-1.188%	(1,117)	-0.005%	(179)	-0.001%	(395,215)	-1.692%	131,555	0.563%
Jackson	70,376,925	952,168	1.402%	(17,986)	-0.026%	12,617	0.018%	(252,909)	-0.372%	1,185,953	1.746%
Jefferson	119,577,869	3,401,831	3.020%	(19,334)	-0.017%	132,866	0.111%	(451,656)	-0.401%	3,723,088	3.305%
Jewell	34,151,090	(18,255)	-0.054%	(7,606)	-0.022%	(3,060)	-0.009%	(2,331)	-0.007%	(12,522)	-0.037%
Johnson	6,473,155,387	145,397,021	2.360%	(7,304,381)	-0.119%	19,502,273	0.301%	292,878	0.005%	132,708,239	2.154%
Kearny	187,615,188	(667,520)	-0.295%	386	0.000%	45,221	0.024%	(692,933)	-0.306%	(33,372)	-0.015%
Kingman	78,725,119	272,111	0.356%	5,350	0.007%	104,135	0.132%	(193,516)	-0.253%	428,151	0.559%
Kiowa	49,319,184	(483,446)	-0.929%	(5,246)	-0.010%	(5,825)	-0.012%	(15,725)	-0.030%	(342,418)	-0.658%
Labette	105,578,466	501,558	0.481%	(33,066)	-0.032%	134,274	0.127%	(501,587)	-0.481%	938,920	0.900%
Lane	24,848,415	(466,490)	-1.896%	(2,806)	-0.011%	(8,592)	-0.035%	(538,280)	-2.188%	78,634	0.320%
Leavenworth	416,320,174	24,562,739	6.531%	1,362,913	0.362%	2,764,461	0.664%	(416,631)	-0.111%	20,829,224	5.538%
Lincoln	31,269,705	745,570	2.532%	22,939	0.078%	(15,934)	-0.051%	506,484	1.720%	235,525	0.800%
Linn	152,188,578	843,878	0.566%	82,779	0.056%	159,056	0.105%	(275,229)	-0.185%	926,849	0.622%
Logan	31,586,776	(686,042)	-2.205%	(4,182)	-0.013%	2,670	0.008%	(932,394)	-2.996%	261,401	0.840%
Lyon	201,314,136	2,776,073	1.391%	13,534	0.007%	(892,938)	-0.444%	(80,607)	-0.040%	3,674,217	1.841%
Marion	91,462,319	205,313	0.227%	63,857	0.070%	(200,814)	-0.220%	(508,321)	-0.561%	721,307	0.796%
Marshall	82,864,044	65,061	0.082%	48,285	0.061%	46,308	0.056%	(437,868)	-0.551%	374,178	0.471%
McPherson	262,856,829	6,944,562	2.756%	(10,669)	-0.004%	3,552,872	1.352%	24,769	0.010%	4,000,553	1.587%
Meade	88,773,696	(2,312,184)	-2.550%	8,049	0.009%	(20,871)	-0.024%	(1,044,531)	-1.152%	159,907	0.176%
Miami	271,796,274	5,256,762	2.087%	(514,198)	-0.204%	996,304	0.367%	(116,337)	-0.046%	4,962,732	1.970%
Mitchell	51,308,375	155,208	0.300%	9,976	0.019%	(68,984)	-0.134%	3,984	0.008%	208,252	0.402%
Montgomery	192,304,511	1,583,958	0.821%	248,884	0.129%	(2,414)	-0.001%	(492,051)	-0.255%	1,787,806	0.926%
Morris	51,500,516	1,208,741	2.432%	40,495	0.081%	44,477	0.086%	18,069	0.036%	312,581	0.629%
Morton	126,233,938	(63,312)	-0.046%	2,718	0.002%	377,780	0.299%	(475,347)	-0.345%	40,030	0.029%
Nemaha	74,349,272	35,270	0.049%	(17,870)	-0.025%	67,600	0.091%	(392,654)	-0.544%	355,961	0.493%
Neosho	83,328,365	835,672	1.075%	41,525	0.053%	698,451	0.838%	(654,925)	-0.842%	816,962	1.051%
Ness	40,900,441	(960,868)	-2.581%	7,587	0.020%	3,455	0.008%	(955,656)	-2.567%	44,258	0.119%
Norton	38,117,431	(575,636)	-1.471%	7,291	0.019%	19,107	0.050%	(491,984)	-1.257%	(35,259)	-0.090%
Osage	106,733,577	2,141,992	2.100%	93,928	0.092%	92,843	0.087%	(519,146)	-0.509%	2,201,564	2.158%
Osborne	32,468,885	21,345	0.069%	28,806	0.093%	(2,669)	-0.008%	26,694	0.086%	(43,874)	-0.142%
Ottawa	51,974,169	777,383	1.569%	11,879	0.024%	(129,701)	-0.250%	364,026	0.735%	513,989	1.037%
Pawnee	50,870,819	(53,954)	-0.106%	1,538	0.003%	(53,773)	-0.106%	(6,894)	-0.014%	57,273	0.113%
Phillips	43,862,839	(119,824)	-0.276%	2,334	0.005%	(198,764)	-0.453%	94,485	0.217%	23,435	0.054%
Pottawatomie	338,904,513	2,903,842	0.894%	132,905	0.041%	886,001	0.261%	(430,480)	-0.132%	2,299,345	0.708%
Pratt	82,160,380	(131,820)	-0.167%	(68,534)	-0.087%	173,689	0.211%	(327,048)	-0.414%	141,247	0.179%

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## Valuation Growth Analysis for Real Property by Subclass

November 2003

County Name	Taxable Value w/o Penalty	Increase in Value for Real Property	Percent Growth	*Other Land & Bldg. Change	Percent of Growth	C & I Land and Bldg. Change	Percent of Growth	Ag. Land and Bldg. Change	Percent of Growth	Res. Land and Bldg. Change	Percent of Growth
Rawlins	29,529,210	(845,206)	-2.760%	(7,621)	-0.025%	(19,137)	-0.065%	(668,331)	-2.183%	(115,931)	-0.379%
Reno	433,874,584	(3,049,965)	-0.724%	(45,493)	-0.011%	(383,402)	-0.088%	(2,876,025)	-0.683%	577,188	0.137%
Republic	46,092,616	21,180	0.045%	4,822	0.010%	(60,204)	-0.131%	(103,648)	-0.223%	193,694	0.416%
Rice	87,742,548	353,194	0.410%	(11,520)	-0.013%	(5,006)	-0.006%	99,071	0.115%	237,417	0.275%
Riley	317,675,017	10,089,083	3.366%	(82,618)	-0.028%	2,686,819	0.846%	(313,975)	-0.105%	7,829,413	2.612%
Rooks	42,337,402	(174,995)	-0.449%	(12,341)	-0.032%	(48,976)	-0.116%	(62,778)	-0.161%	(28,152)	-0.072%
Rush	32,067,767	(561,902)	-1.789%	133	0.000%	(149,415)	-0.466%	(353,029)	-1.124%	(36,984)	-0.118%
Russell	56,733,928	1,120,815	2.022%	58,949	0.106%	490,720	0.865%	169,866	0.306%	413,334	0.746%
Saline	433,432,599	2,912,173	0.690%	35,789	0.008%	(55,955)	-0.013%	493,953	0.117%	2,441,164	0.578%
Scott	62,759,125	(251,613)	-0.415%	(1,100)	-0.002%	699,844	1.115%	(755,118)	-1.246%	91,852	0.152%
Sedgwick	3,292,453,456	177,739,285	5.830%	(59,770)	-0.002%	72,189,355	2.193%	(420,678)	-0.014%	105,554,222	3.462%
Seward	197,049,745	713,765	0.323%	(296,221)	-0.134%	1,220,809	0.620%	(745,862)	-0.337%	559,117	0.253%
Shawnee	1,293,105,478	31,516,578	2.578%	2,692,624	0.220%	1,126,760	0.087%	(243,292)	-0.020%	27,873,563	2.280%
Sheridan	30,764,432	(535,014)	-1.744%	708	0.002%	79,746	0.259%	(509,973)	-1.662%	(62,570)	-0.204%
Sherman	55,904,885	(1,229,067)	-2.146%	(5,184)	-0.009%	862	0.002%	(910,278)	-1.589%	(272,071)	-0.475%
Smith	35,292,150	(214,897)	-0.602%	(3,135)	-0.009%	(661)	-0.002%	(260,941)	-0.732%	65,758	0.184%
Stafford	52,926,302	(132,118)	-0.262%	13,721	0.027%	193,511	0.366%	(437,811)	-0.868%	193,428	0.384%
Stanton	82,876,290	(586,861)	-0.679%	(1,363)	-0.002%	109,850	0.133%	(811,288)	-0.938%	122,705	0.142%
Stevens	243,177,279	(7,360,531)	-2.537%	(17,422)	-0.006%	211,385	0.087%	(1,036,859)	-0.357%	301,739	0.104%
Sumner	148,931,520	50,775	0.035%	(3,393)	-0.002%	(157,109)	-0.105%	(148,956)	-0.103%	396,015	0.273%
Thomas	72,249,842	(756,724)	-1.053%	(41,332)	-0.058%	(70,819)	-0.098%	(712,776)	-0.992%	67,954	0.095%
Trego	33,405,792	(199,541)	-0.627%	3,122	0.010%	90,220	0.270%	(490,935)	-1.543%	210,950	0.663%
Wabaunsee	56,787,110	1,481,876	2.742%	28,555	0.053%	303,004	0.534%	(203,947)	-0.377%	1,316,252	2.435%
Wallace	25,163,168	(888,331)	-3.414%	7,029	0.027%	8,632	0.034%	(923,421)	-3.549%	9,230	0.035%
Washington	53,734,653	(15,683)	-0.030%	500,297	0.955%	36,209	0.067%	(373,099)	-0.712%	271,809	0.519%
Wichita	32,367,760	(872,723)	-2.649%	(2,004)	-0.006%	(7,604)	-0.023%	(745,632)	-2.263%	91,380	0.277%
Wilson	59,241,352	287,945	0.496%	21,552	0.037%	280,141	0.473%	(458,387)	-0.790%	458,418	0.790%
Woodson	27,357,963	(408,640)	-1.480%	(5,928)	-0.021%	(7,249)	-0.026%	(491,826)	-1.781%	131,937	0.478%
Wyandotte	993,008,335	78,993,711	8.917%	(100,209)	-0.011%	15,175,607	1.528%	(64,161)	-0.007%	63,950,710	7.219%
Totals	23,960,004,861	553,351,732	2.402%	(2,299,765)	-0.010%	141,359,796	0.590%	(43,892,271)	-0.191%	468,349,358	2.033%
2002			1.975%		0.028%		0.090%		0.238%		1.626%
2001			3.499%		0.026%		0.589%		0.613%		2.264%
2000			3.760%		0.077%		0.457%		0.456%		2.777%
1999			3.121%		-0.028%		0.919%		0.110%		1.999%
1998			2.891%		0.056%		0.980%		0.162%		1.688%
1997			3.240%		0.049%		1.032%		0.057%		2.102%

## Valuation Growth Analysis for Residential Land and Improvements

November 2003

Co. #	County Name	Value	Value Change	Percent Change	New Construction	Percent New Construction	Land & Improvement Change	Percent Change	Parcels
001	Allen	26,492,003	1,037,859	4.077%	420,105	1.586%	617,754	2.427%	6,094
002	Anderson	21,960,189	916,091	4.353%	307,378	1.400%	608,713	2.893%	3,425
003	Atchison	41,955,925	2,742,467	6.994%	805,928	1.921%	1,936,539	4.938%	5,942
004	Barber	8,483,520	273,268	3.328%	84,348	0.994%	188,920	2.301%	2,618
005	Barton	64,373,411	4,453,824	7.433%	828,388	1.287%	3,625,436	6.051%	11,183
006	Bourbon	32,519,720	1,421,408	4.571%	681,003	2.094%	740,405	2.381%	6,400
007	Brown	23,176,229	944,140	4.247%	182,276	0.786%	761,864	3.427%	4,206
008	Butler	215,667,822	12,003,729	5.894%	7,667,874	3.555%	4,335,855	2.129%	20,533
009	Chase	7,360,034	270,045	3.809%	181,509	2.466%	88,536	1.249%	1,535
010	Chautauqua	5,576,015	180,056	3.337%	133,550	2.395%	46,506	0.862%	2,108
X 011	Cherokee	50,581,379	5,781,184	12.904%	663,914	1.313%	5,117,270	11.422%	8,962
012	Cheyenne	7,470,486	336,317	4.714%	42,512	0.569%	293,805	4.118%	1,495
013	Clark	4,064,613	159,246	4.078%	55,075	1.355%	104,171	2.667%	1,044
014	Clay	20,147,214	712,119	3.664%	315,794	1.567%	396,325	2.039%	3,680
015	Cloud	19,541,783	627,937	3.320%	157,187	0.804%	470,750	2.489%	4,304
016	Coffey	25,145,645	1,658,482	7.061%	569,723	2.266%	1,088,759	4.636%	3,603
017	Comanche	2,772,633	37,026	1.353%	3,982	0.144%	33,044	1.208%	1,002
018	Cowley	86,906,921	2,004,103	2.360%	1,246,155	1.434%	757,948	0.893%	13,570
019	Crawford	93,280,514	4,991,080	5.653%	2,120,331	2.273%	2,870,749	3.252%	14,925
020	Decatur	7,331,297	87,131	1.203%	53,546	0.730%	33,585	0.464%	1,779
021	Dickinson	52,006,367	1,367,751	2.701%	526,180	1.012%	841,571	1.662%	7,631
022	Doniphan	16,547,369	1,090,614	7.056%	202,163	1.222%	888,451	5.748%	3,102
023	Douglas	523,054,095	46,611,015	9.783%	17,488,931	3.344%	29,122,084	6.112%	27,622
024	Edwards	5,663,302	56,010	0.999%	45,616	0.805%	10,394	0.185%	1,688
025	Elk	5,060,091	132,120	2.681%	84,466	1.669%	47,654	0.967%	1,731
026	Ellis	103,470,858	7,097,100	7.364%	2,190,659	2.117%	4,906,441	5.091%	9,265
027	Ellsworth	12,485,878	647,508	5.470%	239,842	1.921%	407,666	3.444%	2,885
028	Finney	97,972,020	2,776,064	2.916%	1,380,884	1.409%	1,395,180	1.466%	9,352
029	Ford	72,990,360	3,477,450	5.003%	1,177,900	1.614%	2,299,550	3.308%	8,937
030	Franklin	79,568,460	6,305,321	8.606%	2,830,649	3.558%	3,474,672	4.743%	9,118
031	Geary	56,030,624	2,073,194	3.842%	482,263	0.861%	1,590,931	2.948%	7,282
032	Gove	5,517,789	123,245	2.285%	83,378	1.511%	39,867	0.739%	1,383
033	Graham	5,030,907	229,141	4.772%	55,703	1.107%	173,438	3.612%	1,455
034	Grant	17,866,068	38,178	0.214%	107,787	0.603%	(69,609)	-0.390%	2,375
035	Gray	16,804,827	1,344,517	8.697%	432,002	2.571%	912,515	5.902%	2,018
036	Greeley	2,999,248	42,644	1.442%	5,801	0.193%	36,843	1.246%	734
037	Greenwood	14,822,591	577,854	4.057%	310,252	2.093%	267,602	1.879%	4,137
038	Hamilton	4,870,680	94,091	1.970%	459,109	9.426%	(365,018)	-7.642%	1,072

Senate Assessment & Taxation  
 3-15-04  
 Attachment II.

## Valuation Growth Analysis for Residential Land and Improvements

November 2003

Co. #	County Name	Value	Value Change	Percent Change	New Construction	Percent New Construction	Land & Improvement Change	Percent Change	Parcels
039	Harper	12,531,465	124,221	1.001%	46,522	0.371%	77,699	0.626%	3,017
040	Harvey	109,245,282	3,365,242	3.178%	1,989,902	1.821%	1,375,340	1.299%	11,122
041	Haskell	9,092,376	361,701	4.143%	81,780	0.899%	279,921	3.206%	1,287
042	Hodgeman	3,887,943	167,216	4.494%	35,661	0.917%	131,555	3.536%	932
043	Jackson	35,410,658	2,268,788	6.846%	1,082,835	3.058%	1,185,953	3.578%	4,683
044	Jefferson	71,165,971	5,329,741	8.095%	1,606,653	2.258%	3,723,088	5.655%	7,132
045	Jewell	3,951,479	17,529	0.446%	30,051	0.761%	(12,522)	-0.318%	2,122
046	Johnson	3,788,107,523	251,494,668	7.111%	118,786,429	3.136%	132,708,239	3.752%	153,462
047	Kearny	9,129,908	103,801	1.150%	137,173	1.502%	(33,372)	-0.370%	1,297
048	Kingman	22,434,792	802,064	3.708%	373,913	1.667%	428,151	1.979%	3,561
049	Kiowa	5,500,714	(278,328)	-4.816%	64,090	1.165%	(342,418)	-5.925%	1,498
050	Labette	44,499,206	1,593,170	3.713%	654,250	1.470%	938,920	2.188%	9,501
051	Lane	4,043,366	105,568	2.681%	26,934	0.666%	78,634	1.997%	1,031
052	Leavenworth	282,032,088	30,917,511	12.312%	10,088,287	3.577%	20,829,224	8.295%	20,139
053	Lincoln	6,916,419	337,229	5.126%	101,704	1.470%	235,525	3.580%	1,779
054	Linn	30,177,291	2,029,679	7.211%	1,102,830	3.655%	926,849	3.293%	5,451
055	Logan	7,090,874	342,634	5.077%	81,233	1.146%	261,401	3.874%	1,350
056	Lyon	92,351,390	4,594,262	5.235%	920,045	0.996%	3,674,217	4.187%	11,017
057	Marion	34,708,572	1,178,421	3.515%	457,114	1.317%	721,307	2.151%	5,411
058	Marshall	21,575,602	896,059	4.333%	521,881	2.419%	374,178	1.809%	4,609
059	McPherson	105,954,402	6,375,535	6.402%	2,374,982	2.242%	4,000,553	4.017%	9,910
060	Meade	8,507,498	228,294	2.757%	68,387	0.804%	159,907	1.931%	1,843
061	Miami	165,155,983	12,095,057	7.902%	7,132,325	4.319%	4,962,732	3.242%	10,652
062	Mitchell	18,019,853	305,628	1.725%	97,376	0.540%	208,252	1.176%	3,029
063	Montgomery	79,399,428	2,270,836	2.944%	483,030	0.608%	1,787,806	2.318%	15,373
064	Morris	17,925,460	575,376	3.316%	262,795	1.466%	312,581	1.802%	2,940
065	Morton	6,778,349	77,638	1.159%	37,608	0.555%	40,030	0.597%	1,351
066	Nemaha	25,526,082	676,667	2.723%	320,706	1.256%	355,961	1.432%	4,143
067	Neosho	34,628,470	1,278,741	3.834%	461,779	1.334%	816,962	2.450%	7,049
068	Ness	6,025,760	89,339	1.505%	45,081	0.748%	44,258	0.746%	1,826
069	Norton	10,512,306	118,890	1.144%	154,149	1.466%	(35,259)	-0.339%	2,481
070	Osage	55,042,914	3,686,466	7.178%	1,484,902	2.698%	2,201,564	4.287%	6,410
071	Osborne	6,071,523	4,547	0.075%	48,421	0.798%	(43,874)	-0.723%	2,323
072	Ottawa	17,854,660	972,634	5.761%	458,645	2.569%	513,989	3.045%	2,667
073	Pawnee	13,660,834	145,245	1.075%	87,972	0.644%	57,273	0.424%	2,869
074	Phillips	10,101,425	126,441	1.268%	103,006	1.020%	23,435	0.235%	2,815
075	Pottawatomie	59,609,609	4,593,002	8.348%	2,293,657	3.848%	2,299,345	4.179%	6,501
076	Pratt	22,484,146	446,291	2.025%	305,044	1.357%	141,247	0.641%	4,299

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## Valuation Growth Analysis for Residential Land and Improvements

November 2003

Co. #	County Name	Value	Value Change	Percent Change	New Construction	Percent New Construction	Land & Improvement Change	Percent Change	Parcels
077	Rawlins	5,275,929	(40,002)	-0.752%	75,929	1.439%	(115,931)	-2.181%	1,506
078	Reno	196,691,269	3,384,404	1.751%	2,807,216	1.427%	577,188	0.299%	23,432
079	Republic	10,926,924	335,696	3.170%	142,002	1.300%	193,694	1.829%	2,845
080	Rice	20,322,331	357,777	1.792%	120,360	0.592%	237,417	1.189%	4,374
081	Riley	196,582,947	10,891,054	5.865%	3,061,641	1.557%	7,829,413	4.216%	13,731
082	Rooks	9,394,041	121,802	1.314%	149,954	1.596%	(28,152)	-0.304%	2,636
083	Rush	6,400,025	(14,447)	-0.225%	22,537	0.352%	(36,984)	-0.577%	1,844
084	Russell	16,546,686	590,178	3.699%	176,844	1.069%	413,334	2.590%	3,647
085	Saline	213,528,412	5,083,873	2.439%	2,642,709	1.238%	2,441,164	1.171%	18,617
086	Scott	14,685,031	224,464	1.552%	132,612	0.903%	91,852	0.635%	2,083
087	Sedgwick	1,672,343,021	134,585,607	8.752%	29,031,385	1.736%	105,554,222	6.864%	153,321
088	Seward	44,919,388	673,059	1.521%	113,942	0.254%	559,117	1.264%	5,858
089	Shawnee	663,722,596	43,160,069	6.955%	15,286,506	2.303%	27,873,563	4.492%	57,882
090	Sheridan	6,355,638	42,345	0.671%	104,915	1.651%	(62,570)	-0.991%	1,214
091	Sherman	16,455,142	(146,590)	-0.883%	125,481	0.763%	(272,071)	-1.639%	2,699
092	Smith	7,110,810	107,579	1.536%	41,821	0.588%	65,758	0.939%	2,322
093	Stafford	7,722,987	316,089	4.267%	122,661	1.588%	193,428	2.611%	2,441
094	Stanton	4,536,620	188,201	4.328%	65,496	1.444%	122,705	2.822%	780
095	Stevens	12,628,961	452,260	3.714%	150,521	1.192%	301,739	2.478%	1,844
096	Sumner	65,903,922	1,286,074	1.990%	890,059	1.351%	396,015	0.613%	9,936
097	Thomas	22,262,417	350,729	1.601%	282,775	1.270%	67,954	0.310%	3,018
098	Trego	7,016,118	333,414	4.989%	122,464	1.745%	210,950	3.157%	1,722
099	Wabaunsee	23,263,560	1,741,016	8.089%	424,764	1.826%	1,316,252	6.116%	2,993
100	Wallace	3,179,738	72,015	2.317%	62,785	1.975%	9,230	0.297%	782
101	Washington	9,400,100	610,736	6.949%	338,927	3.606%	271,809	3.092%	2,989
102	Wichita	5,248,382	159,967	3.144%	68,587	1.307%	91,380	1.796%	1,015
103	Wilson	18,735,286	709,748	3.937%	251,330	1.341%	458,418	2.543%	4,794
104	Woodson	6,994,954	221,594	3.272%	89,657	1.282%	131,937	1.948%	2,089
105	Wyandotte	418,439,514	69,063,670	19.768%	5,112,960	1.222%	63,950,710	18.304%	49,189
State Totals		10,821,273,257	729,401,513	7.228%	261,052,155	2.412%	468,349,358	4.641%	940,680
2002				6.371%		2.371%		3.849%	
2001				8.229%		2.621%		5.392%	
2000				9.929%		2.821%		6.828%	
1999				8.274%		2.727%		5.321%	
1998				7.302%		2.652%		4.457%	
1997				8.420%		2.655%		5.540%	

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